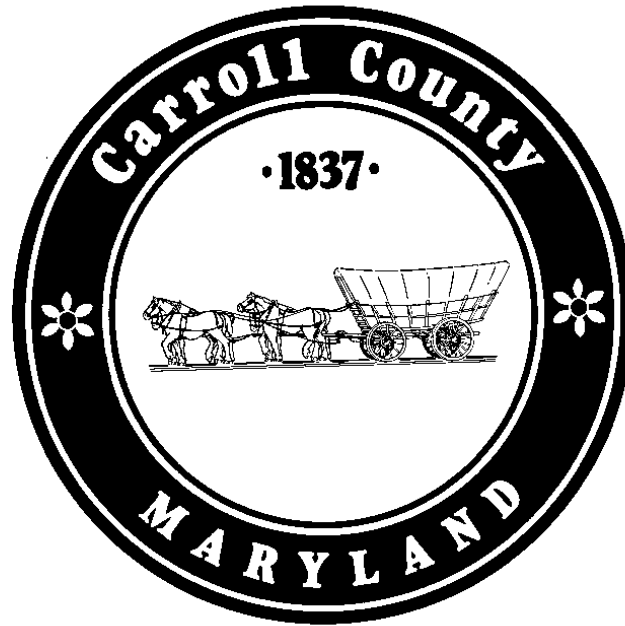


Carroll County Maryland



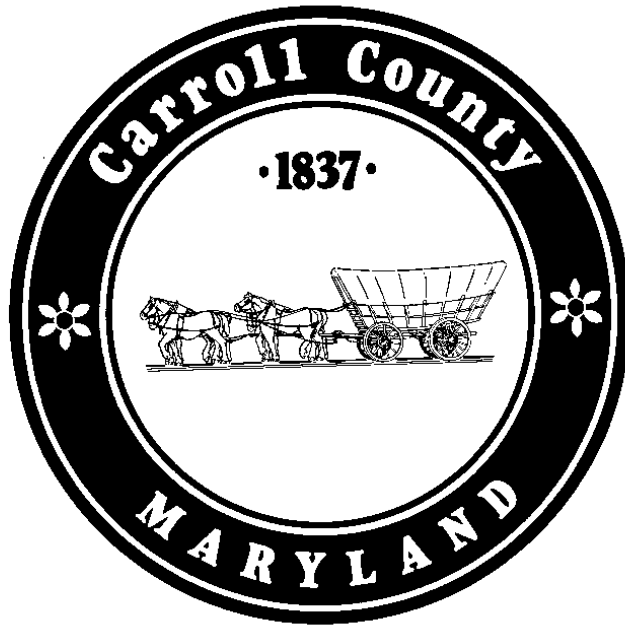
Department of Management & Budget

Adopted Budget Summary

Operating Budget Fiscal Year 2023
Operating Plan Fiscal Years 2023-2028
And
Capital Budget Fiscal Years 2023-2028

Available online at:

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



PRODUCED BY

Department of Management and Budget

Ted Zaleski..... Director
Deborah Effingham..... Chief, Bureau of Budget
Taylor Hockensmith..... Management and Budget Project Coordinator
Heidi Pepin..... Management and Budget Project Coordinator
Ashleigh Smith..... Senior Management and Budget Analyst
Lydia Rogers..... Management and Budget Analyst
Kerri BonannoOffice Technician

Special thanks to the staff in Production and Distribution

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FY 23 Budget Summary

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Board of County Commissioners

Board of County Commissioners



*Stephen A. Wantz
District 1*



*C. Richard Weaver
Vice President
District 2*



*Dennis E. Frazier
District 3*



*C. Eric Bouchat
District 4*



*Edward C. Rothstein
President
District 5*

Appointed Officials

*Roberta Windham
County Administrator*

*Timothy C. Burke
County Attorney*

*Scott R. Campbell
Director of Public Safety*

*Jeff R. Degitz
Director of Recreation and Parks*

*Lynda D. Eisenberg
Director of Comprehensive Planning*

*Kimberly L. Frock
Director of Human Resources*

*Jennifer D. Hobbs
Comptroller*

*Christopher Heyn
Director of Land and Resource Management*

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

*Mark E. Ripper
Director of Technology Services*

*Michael W. Robinson
Director of Fire/EMS*

*Celene E. Steckel
Director of Citizen Services*

*Vacant
Director of Public Works*

*Ted Zaleski, III
Director of Management and Budget*

Budget Message

Fiscal Year 2023 Budget

The FY 23 Budget addresses a wide variety of issues and needs but is dominated by a few big ideas.

Transition from provision of fire and emergency medical services (EMS) by volunteer companies to provision by a combination force of the County and volunteer companies

For many years Carroll has been served by fourteen volunteer companies (thirteen providing EMS). For more than two decades, the volunteer companies have paid employees to provide EMS with the County providing significant funding toward these services. Pressure has grown on the volunteer system, and, without a career force in place, hiring employees is challenging. The volunteers shared concerns about their ability to continue services setting into motion the transition.

This transition is a huge change. Adding the new department will increase the number of Commissioner employees by more than thirty percent, approximately the size as of our Public Works department, and add the need for substantial new funding. Even though the County already provides funding for these services and some will come back to the County, the new ongoing costs associated with this effort could approach \$20 million per year.

Final decisions haven't been made and the cost of full implementation is still uncertain, but this Budget and Plan include the current projected costs. The projections will continue to be refined as more information becomes available.

Declining competitiveness in compensation

Compensation in Carroll County for County employees and our governmental partners has historically lagged our neighbors. For many positions, we can't compete with the private sector, but in recent years the number of positions where that is true have grown. As the private sector reacts to their own labor challenges, we are finding pressure on more and more positions.

Some Commissioners actions in the Budget are intended to ease these problems.

The Commissioners made extraordinary commitments to law enforcement in the FY 22 Budget and the FY 23 Adopted Budget.

- FY 22 Adopted Budget
 - The Plan included a \$700,000 or 4% increase.
 - The Commissioners added \$2.0 million to raise the increase to 16%.
- FY 23 Adopted Budget
 - The Plan included a \$800,000 or 4% increase.
 - The Commissioners added \$2.9 million raising the salary increase 12%, for a total increase of 16%.
- The combination of these two years increased the Sheriff's total cost of salaries to existing employees by approximately 34%.

The Commissioners added \$4.7 million in total, beyond what was included in the Plan, to Carroll County Public Schools, Carroll Community College, and the Carroll County Public Library. All three indicated that the funding would be used to improve salaries.

The Commissioners are in the process of an examination of their organization, compensation, and classification. This effort is the result of the merging of several concerns. During the Great Recession, the County eliminated approximately one-hundred positions reporting to the Commissioners without any corresponding actions to eliminated services or reduce service levels. More than a decade later, many of those positions haven't been restored and the pressure on services has only increased. The historical lack of competitiveness and changes in the labor market were discussed earlier.

In recent years, this has led to a growing problem attracting employees. We have seen:

- Significant declines in the number of job applications
- Significant declines in the number of qualified applicants
- A growing number of applicants who go through the entire hiring process only to reject an offer
- A growing number of jobs that must be reposted, or reposted multiple times
- A growing number of jobs that are posted until filled because of the lack of applications

Concerns grow when you consider that in FY 26 almost half of the County's workforce will be eligible or nearly eligible to retire.

Local government is about providing services. Services are provided by people. Without people services can't be provided. We are reaching a point of fear that the County will be unable to continue providing the services that people expect.

The Commissioners set aside approximately \$7 million to be able to act on these concerns. \$7 million will not be enough to address all concerns, so choices will need to be made. Decisions will largely be made once we are in FY 23 and the studies are done.

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 \$700.7M, an increase of \$19.3M, or 2.8%, from FY 22. There are changes to every fund, but the most notable changes include:

- The General Fund increases \$27.1M from FY 22 primarily due to:
 - Fire/EMS transition
 - Sheriff salary increase
 - Funding to Carroll County Public Schools
 - County Commissioner employee classification and compensation reserve
- The Capital Fund increases \$12.2M primarily due to:
 - Sheriff's Headquarters
 - Carroll Community College Systemics
 - Carroll Community College Turf Field
 - Reserves for price increases

Multi-year Operating Plan

Since the 1990s, Carroll has, in addition to adopting the budget, adopted a multi-year Operating Plan. The Plan makes it more difficult to make unsustainable budget decisions. Due to the decisions made to address our challenges and better position ourselves to provide services to our citizens, our expenditures are projected to outpace our projected revenues. In the coming years, the Board will have the challenge of figuring out how we move to a balanced position again.

We will show the Operating Plan, with its negative balances, to be clear about our position and what needs to be fixed in the future. Below are the bottom lines of the FY 23 - 28 Operating Plan.

Millions	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
Revenues	\$501.3	\$483.4	\$502.7	\$516.7	\$532.2	\$544.3
Expenditures	501.3	486.1	510.7	527.5	549.4	570.1
Balance	\$0.0	(\$2.7)	(\$8.0)	(\$10.8)	(\$17.2)	(\$25.8)
Balance as a % of Budget	0.0%	(0.6%)	(1.6%)	(2.1%)	(3.2%)	(4.8%)

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 77,000 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. Follow budget deliberations, and other actions and discussions, through:

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

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

All the FY 23 budget sessions, from the first Budget Overview to the release of the Adopted 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 clear line separating current and capital expenditures, but current expenditures should be funded with current sources of revenue and it may be appropriate to fund capital expenditures with current revenue and/or debt financing. When debt financing is used, it is important that the useful life of the asset exceed the time necessary to pay for the asset. Carroll County's operating expenditures are entirely funded by current revenue. A mix of sources, such as bonds, grants, and paygo funding, is used to fund capital projects.

Paying for Capital Assets

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

Bonds

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

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

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

Debt Retirement

As of June 30, 2021, 77.0% of long-term debt owed by the County will be retired within ten years and 39.7% will be retired within five years. New Public Improvement Bonds issued in November 2021 have an aggregate principal amount of \$22.0 million.

Rating Agencies

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

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

Moody's 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 to minimize borrowing costs.

Sale of Bonds

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

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

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

Debt Affordability

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

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

Schedule of Debt Service Requirements on Direct County Debt

The following table sets forth the schedule of debt service requirements for the County's direct general obligation bonded debt, State of Maryland Loans, Promissory Notes, Capital Leases, and Enterprise Fund bonded debt, projected as of the year ended June 30, 2022.

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		
2023	19,779,865	7,193,873	1,292,704	653,725	391,972	82,329	680,930	1,940,208	22,145,471	9,870,135	32,015,606	264,184	1,571,814	33,587,420
2024	19,002,892	6,326,819	1,294,594	594,194	401,975	73,025	1,006,624	1,919,894	21,706,085	8,913,932	30,620,017	221,085	5,704,355	36,324,372
2025	17,094,820	5,531,972	1,260,690	536,317	411,505	63,496	2,179,934	1,809,927	20,946,949	7,941,712	28,888,661	495,265	587,398	29,476,059
2026	17,442,141	4,836,206	1,261,498	483,525	421,261	53,740	1,346,000	1,741,702	20,470,900	7,115,173	27,586,073	520,347	591,378	28,177,451
2027	17,703,690	4,180,434	1,262,896	433,364	431,248	43,752	2,584,000	1,694,815	21,981,834	6,352,365	28,334,199	543,276	596,458	28,930,657
2028	18,031,198	3,518,689	1,263,356	383,750	441,472	33,528	-	1,557,835	19,736,026	5,493,802	25,229,828	566,215	600,755	25,830,583
2029	18,392,260	2,835,780	1,263,728	333,006	451,938	23,062	107,290	1,557,835	20,215,216	4,749,683	24,964,899	590,720	605,797	25,570,696
2030	14,579,539	2,198,813	1,264,882	282,134	462,653	12,347	4,662,430	1,476,707	20,969,504	3,970,001	24,939,505	113,262	115,766	25,055,271
2031	11,196,295	1,707,416	1,214,540	233,601	235,424	2,077	13,115,500	1,103,726	25,761,759	3,046,820	28,808,579	2,429	2,478	28,811,057
2032	9,995,532	1,368,421	1,204,468	192,156	-	-	-	520,766	11,200,000	2,081,343	13,281,343	-	-	13,281,343
2033	8,722,750	1,115,451	1,172,250	158,590	-	-	445,320	509,076	10,340,320	1,783,117	12,123,437	-	-	12,123,437
2034	7,713,474	903,333	1,121,526	130,430	-	-	3,475,344	497,387	12,310,344	1,531,150	13,841,494	-	-	13,841,494
2035	6,625,713	715,719	1,029,287	105,043	-	-	-	314,931	7,655,000	1,135,693	8,790,693	-	-	8,790,693
2036	5,982,678	543,374	922,322	81,495	-	-	473,924	302,490	7,378,924	927,359	8,306,283	-	-	8,306,283
2037	4,794,397	398,129	755,603	61,996	-	-	1,303,000	257,475	6,853,000	717,600	7,570,600	-	-	7,570,600
2038	4,172,818	280,972	677,182	46,278	-	-	-	224,900	4,850,000	552,150	5,402,150	-	-	5,402,150
2039	4,172,818	171,263	677,182	31,362	-	-	887,000	202,725	5,737,000	405,350	6,142,350	-	-	6,142,350
2040	3,000,300	82,117	599,700	17,695	-	-	1,024,000	180,550	4,624,000	280,362	4,904,362	-	-	4,904,362
2041	1,650,300	33,518	449,700	7,544	-	-	2,587,000	100,625	4,687,000	141,687	4,828,687	-	-	4,828,687
2042	925,000	9,250	175,000	1,750	-	-	-	-	1,100,000	11,000	1,111,000	-	-	1,111,000
Total	\$ 210,978,480	\$ 43,951,549	\$ 20,163,108	\$ 4,767,955	\$ 3,649,448	\$ 387,356	\$ 35,878,296	\$ 17,913,574	\$ 270,669,332	\$ 67,020,434	\$ 337,689,766	\$ 753,785	\$ 10,376,199	\$ 348,065,965

(1) Totals may not add due to rounding.

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

(a) Promissory Notes \$0

(b) Capital Lease Agreements of \$3,649,448

Source: Carroll County Department of the Comptroller.

**Projected Statement of Direct and Enterprise
Fund Bonded
Debt Issued and Outstanding
As of June 30, 2022 (1)(2)(3)**

<u>Direct Bonded Debt</u>	Principal Date of Issue	Issued	<u>Outstanding (4)</u>
Consolidated Public Improvement Bonds	11/10/11	18,750,000	-
Consolidated Public Improvement Refunding Bonds	11/08/12	16,220,345	-
Consolidated Public Improvement Bonds	11/08/12	21,460,000	1,075,000
Consolidated Public Improvement Bonds	11/14/13	26,000,000	2,670,000
Consolidated Public Improvement Bonds	11/13/14	15,000,000	9,750,000
Consolidated Public Improvement Refunding Bonds	11/13/14	52,576,682	29,087,554
Consolidated Public Improvement Bonds	11/19/15	28,000,000	19,345,000
Consolidated Public Improvement Refunding Bonds	11/19/15	6,015,081	1,263,920
Consolidated Public Improvement Bonds	11/10/16	14,000,000	10,500,000
Consolidated Public Improvement Bonds	11/01/18	25,000,000	21,250,000
Consolidated Public Improvement Bonds	11/05/19	30,000,000	27,000,000
Consolidated Public Improvement Refunding Bonds	11/05/19	39,797,184	34,931,493
Consolidated Public Improvement Bonds	12/03/20	20,000,000	19,000,000
Consolidated Public Improvement Refunding Bonds	12/03/20	33,989,958	33,001,619
Consolidated Public Improvement Bonds	12/02/21	22,000,000	22,000,000
Installment Purchase Agreements:			
Installment Purchase Agreements	7/1/01-6/30/02	396,000	150,000
Installment Purchase Agreements	7/1/02-6/30/03	530,930	530,930
Installment Purchase Agreements	7/1/03-6/30/04	100,000	100,000
Installment Purchase Agreements	7/1/04-6/30/05	2,179,934	2,179,934
Installment Purchase Agreements	7/1/05-6/30/06	1,346,000	1,346,000
Installment Purchase Agreements	7/1/06-6/30/07	2,584,000	2,584,000
Installment Purchase Agreements	7/1/08-6/30/09	2,215,126	1,013,914
Installment Purchase Agreements	7/1/09-6/30/10	4,662,430	4,662,430
Installment Purchase Agreements	7/1/10-6/30/11	13,115,500	13,115,500
Installment Purchase Agreements	7/1/12-6/30/13	445,320	445,320
Installment Purchase Agreements	7/1/14-6/30/15	3,475,344	3,475,344
Installment Purchase Agreements	7/1/15-6/30/16	473,924	473,924
Installment Purchase Agreements	7/1/16-6/30/17	1,303,000	1,303,000
Installment Purchase Agreements	7/1/18-6/30/19	887,000	887,000
Installment Purchase Agreements	7/1/19-6/30/20	1,024,000	1,024,000
Installment Purchase Agreements	7/1/20-6/30/21	2,587,000	2,587,000
Installment Purchase Agreements	7/1/21-6/30/22	-	-

<u>Direct Bonded Debt</u>	Principal Date	<u>Issued</u>	<u>Outstanding (4)</u>
Farmers Home Administration:	<u>of Issue</u>		
Watershed Bond — 1972	06/01/72	769,700	12,631
Watershed Bond — 1974	07/01/74	253,000	30,089
Watershed Bond — 1979	09/02/80	<u>678,800</u>	<u>224,282</u>
		<u>\$ 407,836,258</u>	<u>\$ 267,019,884</u>
 <u>Enterprise Fund Bonded Debt</u>			
Consolidated Public Improvement Refunding Bonds - Utilities	11/08/12	198,549	-
Consolidated Public Improvement Refunding Bonds - Utilities	11/13/14	5,446,058	3,339,137
Consolidated Public Improvement Refunding Bonds - Utilities	11/19/15	2,978,549	625,868
Consolidated Public Improvement Refunding Bonds - Utilities	11/05/19	902,816	753,507
Consolidated Public Improvement Refunding Bonds - Utilities	12/03/20	6,738	6,180
 Solid Waste	 11/13/14	 406,860	 43,308
Solid Waste	11/19/15	191,370	40,212
Septage	11/08/12	62,391	-
Airport	11/13/01	2,200,000	-
Airport - Draw Down Bond	05/01/19	4,802,001	4,802,001
Airport	12/03/20	13,303	12,201
		<u>\$ 17,208,635</u>	<u>\$ 9,622,414</u>
		<u>\$ 425,044,893</u>	<u>\$ 276,642,298</u>

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

(a) Capital Lease Agreements of \$3,649,448

(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>
2022 (4)	\$267,019,884	174,563	\$22,054,708,000	1,529.65	1.21%
2021	266,131,128	172,891	21,344,811,158	1,539.30	1.25
2020	267,977,820	168,063	20,681,485,860	1,594.51	1.30
2019	267,213,151	168,015	20,125,090,540	1,590.41	1.33
2018	268,176,804	167,997	19,595,053,827	1,596.32	1.37
2017	259,668,445	167,924	19,098,609,701	1,708.92	1.36

**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>
2022 (4)	\$276,642,298	174,563	\$22,054,708,000	1,584.77	1.25%
2021	277,171,009	172,891	21,344,811,158	1,603.15	1.30
2020	280,497,954	168,063	20,681,485,860	1,669.00	1.36
2019	281,687,535	168,015	20,125,090,540	1,676.56	1.40
2018	279,595,362	167,997	19,595,053,827	1,664.29	1.43
2017	309,048,384	167,924	19,098,609,701	1,786.25	1.62

(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, 2022

Net assessed value - Real Property	\$ 21,175,158,000	
Debt limit - 6% of net total assessed value (1)		\$ 1,270,509,480
Assessed Value-Personal Property	<u>879,550,000</u>	
Debt limit - 15% of net assessed value (1)		<u>131,932,500</u>
Debt Limit - (6%/15%) of net assessed value		1,402,441,980
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 276,642,298	
Less - Agricultural Preservation Program Self Supporting Debt	35,878,296	
Less- Fire Company Loans - Self Supporting Debt	0	
Less - Bureau of Utilities bonds	4,724,692	
Less - Septage bonds	0	
Total amount of debt applicable to debt limit		<u>236,039,310</u>
Legal debt margin		<u><u>\$ 1,166,402,670</u></u>

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

Schedule of Legal Debt Margin
2013-2022

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
2013	18,789,765,921	6%/15%	1,175,305,137	287,113,093	888,192,044	24.43%
2014	18,514,343,538	6%/15%	1,158,193,261	286,486,025	871,707,236	24.74%
2015	18,495,548,665	6%/15%	1,159,503,407	273,161,300	886,342,107	23.56%
2016	18,733,020,866	6%/15%	1,174,512,828	272,857,221	901,655,607	23.23%
2017	19,098,609,701	6%/15%	1,199,599,196	258,522,314	941,076,882	21.55%
2018	19,595,053,527	6%/15%	1,232,388,106	231,870,818	1,000,517,288	18.81%
2019	20,125,090,540	6%/15%	1,254,193,231	235,052,602	1,019,140,629	18.74%
2020	20,681,485,860	6%/15%	1,300,249,667	236,498,333	1,063,751,334	18.19%
2021	21,344,811,158	6%/15%	1,343,396,395	231,396,398	1,111,999,997	17.22%
2022	22,054,708,000	6%/15%	1,402,441,980	236,039,310	1,166,402,670	16.83%

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 6/30/21 Audited - ACFR	Projected for 6/30/22 as of 4/25/22	Projected for 6/30/23
<u>Beginning Fund Balance</u>	\$127,588,310	\$175,169,064	\$166,674,904
Revenues	451,861,592	453,990,170	459,296,240
Expenditures	-444,873,879	-462,484,330	-496,273,694
GO Bond Proceeds, Premium, and Redemption	40,593,041	0	0
Projected Ending Fund Balance	\$175,169,064	\$166,674,904	\$129,697,450
<u>Nonspendable</u>			
Inventory	1,440,453	1,440,453	1,440,453
Prepaid Expenses	7,654,206	8,136,272	8,136,272
Loans for Economic Development	4,321,781	4,336,962	4,336,962
Loans to Volunteer Fire Companies	6,815,150	6,818,586	6,818,586
Loans to Municipalities	149,037	149,037	149,037
Loan to Component Units	500,000	500,000	500,000
Advances to Industrial Development Authority	612,910	612,910	612,910
Due from other Governmental Funds	5,251,323	4,114,528	2,114,528
Total Nonspendable	26,744,860	26,108,748	24,108,748
<u>Restricted</u>			
Weed Control Future Equipment Purchases	205,151	205,151	205,151
Agricultural Preservation Payables	33,002,830	31,663,811	31,663,811
Loans Collectible Within One Year	943,490	0	900,000
Farmers & Merchants - Collateral	230,000	230,000	230,000
Total Restricted	34,381,471	32,098,962	32,998,962
<u>Committed</u>			
Stabilization Fund	23,709,217	25,064,328	25,064,328
Total Committed	23,709,217	25,064,328	25,064,328
<u>Assigned</u>			
Appropriation of Prior Year Unassigned Fund Balance	56,063,754	49,201,055	11,378,806
Community Media Center/CCPL	1,703,308		1,703,308
BOU Loan		2,000,000	2,000,000
Hampstead Fire Company and CMC Future Loans		7,152,418	7,152,418
Encumbrances	2,257,063	3,299,974	3,299,974
Total Assigned	60,024,125	61,653,447	25,534,506
<u>Unassigned</u>			
Unassigned	30,309,391	21,749,419	21,990,906
Total Unassigned	30,309,391	21,749,419	21,990,906
<u>Summary</u>			
Ending Fund Balance	175,169,064	166,674,904	129,697,450
Less: Nonspendable	(26,744,860)	(26,108,748)	(24,108,748)
Less: Restricted	(34,381,471)	(32,098,962)	(32,998,962)
Less: Committed	(23,709,217)	(25,064,328)	(25,064,328)
Less: Assigned	(60,024,125)	(61,653,447)	(25,534,506)
Current Year Unassigned	\$30,309,391	\$21,749,419	\$21,990,906

Schedule of Changes in Fund Balance Governmental Fund Types

	General Fund	Capital Fund	Other Governmental Funds	Total Governmental Funds
Fund Balance - End of FY 21	\$175,169,064	\$40,266,705	\$3,612,111	\$219,047,880
FY 2022 Projected Revenues/other sources	453,990,170	100,893,583	21,168,849	576,052,602
FY 2022 Projected Expenditures/other uses	(462,484,330)	(100,893,583)	(21,168,849)	(584,546,762)
Fund Balance - projected FY 2022	\$166,674,904	\$40,266,705	\$3,612,111	\$210,553,720
FY 2023 Projected Revenues/other sources	459,296,240	113,067,126	22,173,366	594,536,732
FY 2023 Projected Expenditures/other uses	(496,273,694)	(113,067,126)	(22,173,366)	(631,514,186)
Fund Balance - projected FY 2023	\$129,697,450	\$40,266,705	\$3,612,111	\$173,576,266

**Schedule of Changes in Net Assets
Proprietary Funds**

Business-type Activities - Enterprise Funds

	Solid Waste Fund	Utilities Fund	Airport Fund	Septage Fund	Firearms Fund	CCFN Fund	Total Enterprise Funds
Net Assets - ending FY 21	\$4,529,278	\$105,447,044	\$9,823,840	\$4,507,383	\$752,376	\$12,817,260	\$125,059,921
FY 22 Projected Oper Rev, Non-Oper Rev, Capital Contributions & Transfers In	37,266,570	20,625,316	3,255,840	1,137,500	177,530	2,289,900	64,752,656
FY 22 Projected Oper Exp, Non-Oper Exp & Transfers Out	(29,266,570)	(20,625,316)	(912,520)	(802,640)	(177,530)	(426,400)	(52,210,976)
Net Assets - ending FY 22	\$12,529,278	\$105,447,044	\$12,167,160	\$4,842,243	\$752,376	\$14,680,760	\$137,601,601
FY 23 Projected Oper Rev, Non-Oper Rev, Capital Contributions & Transfers In	16,350,541	25,871,764	1,228,480	1,137,500	216,950	405,340	45,210,575
FY 23 Projected Oper Exp, Non-Oper Exp & Transfers Out	(12,350,510)	(25,871,764)	(1,228,480)	(1,001,750)	(216,950)	(405,340)	(41,074,794)
Net Assets - ending FY 23	\$16,529,309	\$105,447,044	\$12,167,160	\$4,977,993	\$752,376	\$14,680,760	\$141,737,382
Percent Change from FY 22 to FY 23	31.9%	0.0%	0.0%	2.8%	0.0%	0.0%	3.0%

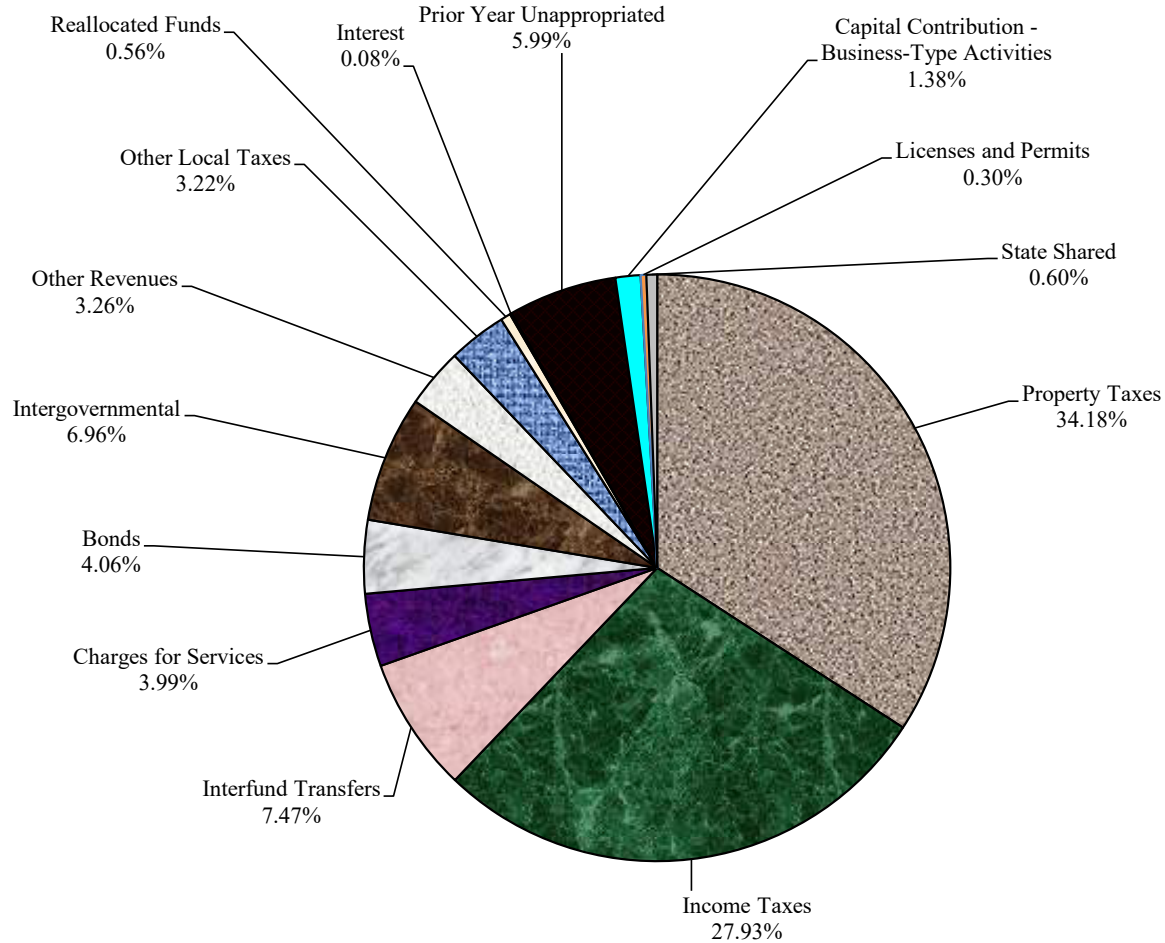
Fund Balance

Total Budget Summary

All Funds Sources - By Category

Fiscal Year 2023 Budget

\$700,746,206

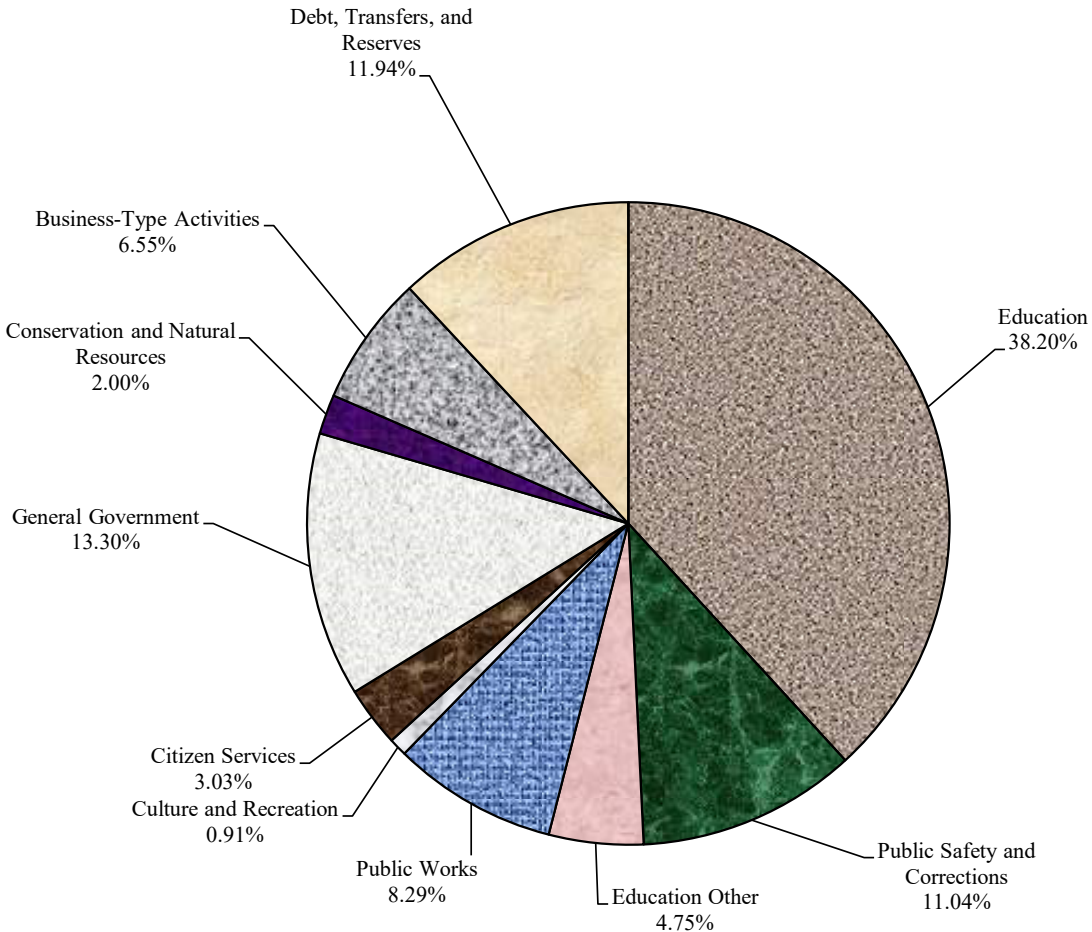


Category	FY 21 Actuals	FY 22 Budget	Change from FY 21	FY 23 Budget	Change from FY 22
Property Taxes	\$227,022,404	\$230,421,265	1.5%	\$239,494,360	3.9%
Income Taxes	197,095,934	177,118,700	-10.1%	195,746,970	10.5%
Interfund Transfers	35,991,156	34,030,287	-5.4%	52,376,060	53.9%
Charges for Services	25,814,824	27,397,760	6.1%	27,989,532	2.2%
Bonds	0	48,448,990	100.0%	28,449,945	-41.3%
Intergovernmental	52,197,725	34,072,332	-34.7%	48,782,323	43.2%
Other Revenues	28,941,603	23,333,521	-19.4%	22,827,621	-2.2%
Other Local Taxes	25,725,986	19,215,000	-25.3%	22,576,047	17.5%
Reallocated Funds	3,924,925	4,138,643	5.4%	3,944,718	-4.7%
Interest	68,382,988	648,390	-99.1%	592,140	-8.7%
Prior Year Unappropriated	5,991,483	45,525,010	659.8%	41,990,320	-7.8%
Capital Contribution - Business-Type Activities	3,982,163	31,907,680	701.3%	9,677,500	-69.7%
Licenses and Permits	640,701	1,823,700	184.6%	2,113,270	15.9%
State Shared	949,557	3,554,000	274.3%	4,185,400	17.8%
Total	\$676,661,449	\$681,635,278	0.7%	\$700,746,206	2.8%

All Funds Uses - By Category

Fiscal Year 2023 Budget

\$700,746,206

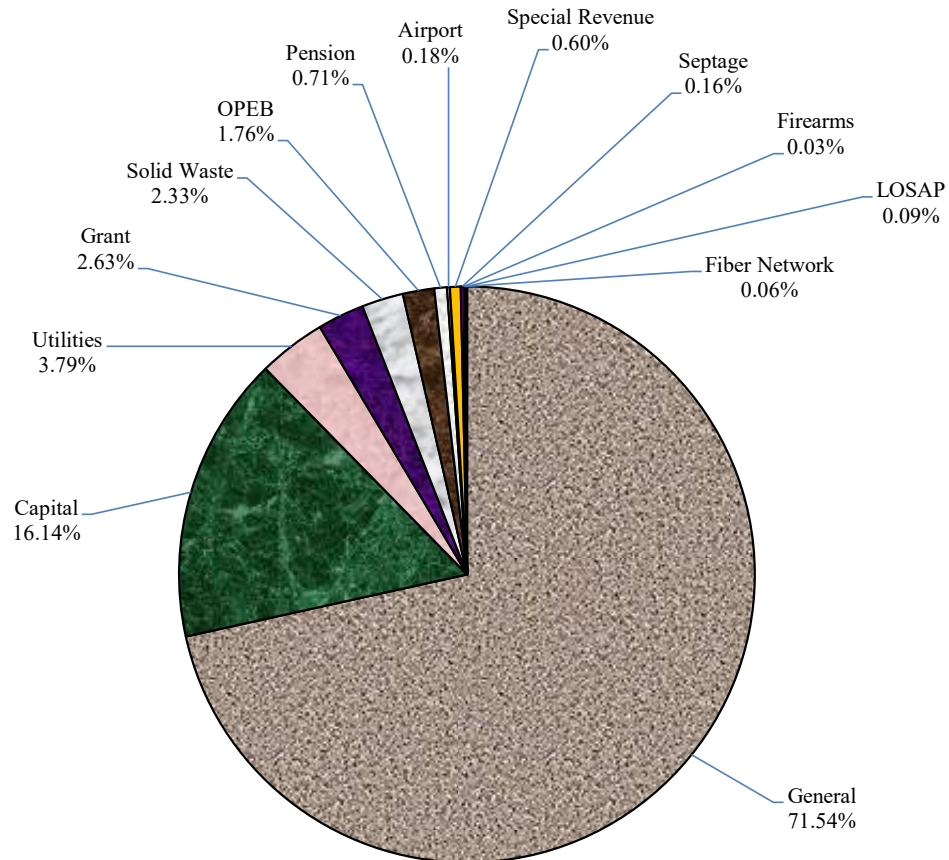


Category	FY 21 Actual	FY 22 Budget	Change from FY 21	FY 23 Budget	Change from FY 22
Education	\$232,282,106	\$270,876,366	16.6%	\$267,702,517	-1.2%
Public Safety and Corrections	66,601,174	60,928,850	-8.5%	77,366,430	27.0%
Education Other	32,491,816	23,628,730	-27.3%	33,261,790	40.8%
Public Works	41,490,563	59,098,330	42.4%	58,073,200	-1.7%
Culture and Recreation	5,226,382	6,229,930	19.2%	6,410,400	2.9%
Citizen Services	21,482,199	19,922,022	-7.3%	21,221,087	6.5%
General Government	124,108,385	81,908,447	-34.0%	93,193,739	13.8%
Conservation and Natural Resources	18,288,903	11,402,687	-37.7%	13,996,249	22.7%
Business-Type Activities	28,122,275	65,811,336	134.0%	45,871,214	-30.3%
Debt, Transfers, and Reserves	39,138,034	81,828,580	109.1%	83,649,580	2.2%
Unallocated	16,758,544	0	-100.0%	0	100.0%
Total	\$625,990,381	\$681,635,278	8.9%	\$700,746,206	2.8%

All Funds Uses - By Fund

Fiscal Year 2023 Budget

\$700,746,206



<u>Fund</u>	FY 21 Actual	FY 22 Budget	Change from FY 21	FY 23 Budget	Change from FY 22
General	\$409,062,100	\$474,184,330	15.9%	\$501,286,560	5.7%
Capital	59,200,529	100,893,583	70.4%	113,067,126	12.1%
Utilities	14,614,434	20,625,316	41.1%	26,532,434	28.6%
Grant	39,238,772	17,732,519	-54.8%	18,405,636	3.8%
Solid Waste	10,892,210	37,266,570	242.1%	16,350,510	-56.1%
OPEB	45,560,768	13,159,840	-71.1%	12,308,080	-6.5%
Pension	40,810,515	4,422,320	-89.2%	4,956,450	12.1%
Airport	956,723	3,291,840	244.1%	1,228,480	-62.7%
Special Revenue	2,955,954	3,846,350	30.1%	4,191,140	9.0%
Septage	1,054,065	1,137,500	7.9%	1,137,500	0.0%
Firearms	195,803	177,530	-9.3%	216,950	22.2%
Fiber Network	409,040	3,312,580	709.8%	405,340	-87.8%
LOSAP	1,039,469	1,585,000	52.5%	660,000	-58.4%
Total	\$625,990,382	\$681,635,278	8.9%	\$700,746,206	2.8%

All Funds Revenue Summary

All Funds revenue is projected to be \$700.7M in FY 23, with 62.1% of this amount coming from Property Taxes and Income Tax. Total revenue is \$19.3M, or 2.8%, above FY 22.

Revenue In Millions	FY 21 Budget	Percent of Total	FY 22 Budget	Percent of Total	FY 23 Budget	Percent of Total
Property Taxes	\$225.2	39.4%	\$230.4	35.9%	\$239.5	34.2%
Income Taxes	167.0	29.2%	177.1	27.5%	195.7	27.9%
Bonds	43.5	7.6%	48.4	5.0%	28.4	4.1%
Charges for Services	29.6	5.2%	27.4	4.3%	28.0	4.0%
Intergovernmental	28.5	5.0%	34.1	4.7%	48.8	7.0%
Interfund Transfers	20.0	3.5%	34.0	4.0%	52.1	7.4%
Other Revenues	20.7	3.6%	23.3	3.7%	22.8	3.3%
Other Local Taxes	17.4	3.0%	19.2	3.1%	22.6	3.2%
Prior Year Unappropriated	4.2	0.7%	45.5	2.0%	42.0	6.0%
Capital Contribution - Business-Type Activities	4.8	0.8%	31.9	7.3%	9.7	1.4%
State Shared	5.2	0.9%	3.6	0.5%	4.2	0.6%
Reallocated Funds	2.4	0.4%	4.1	1.2%	4.2	0.6%
Licenses and Permits	2.0	0.4%	1.8	0.3%	2.1	0.3%
Interest	0.9	0.2%	0.6	0.5%	0.6	0.1%
Total Revenue	\$571.4	100.0%	\$681.4	100.0%	\$700.7	100.0%

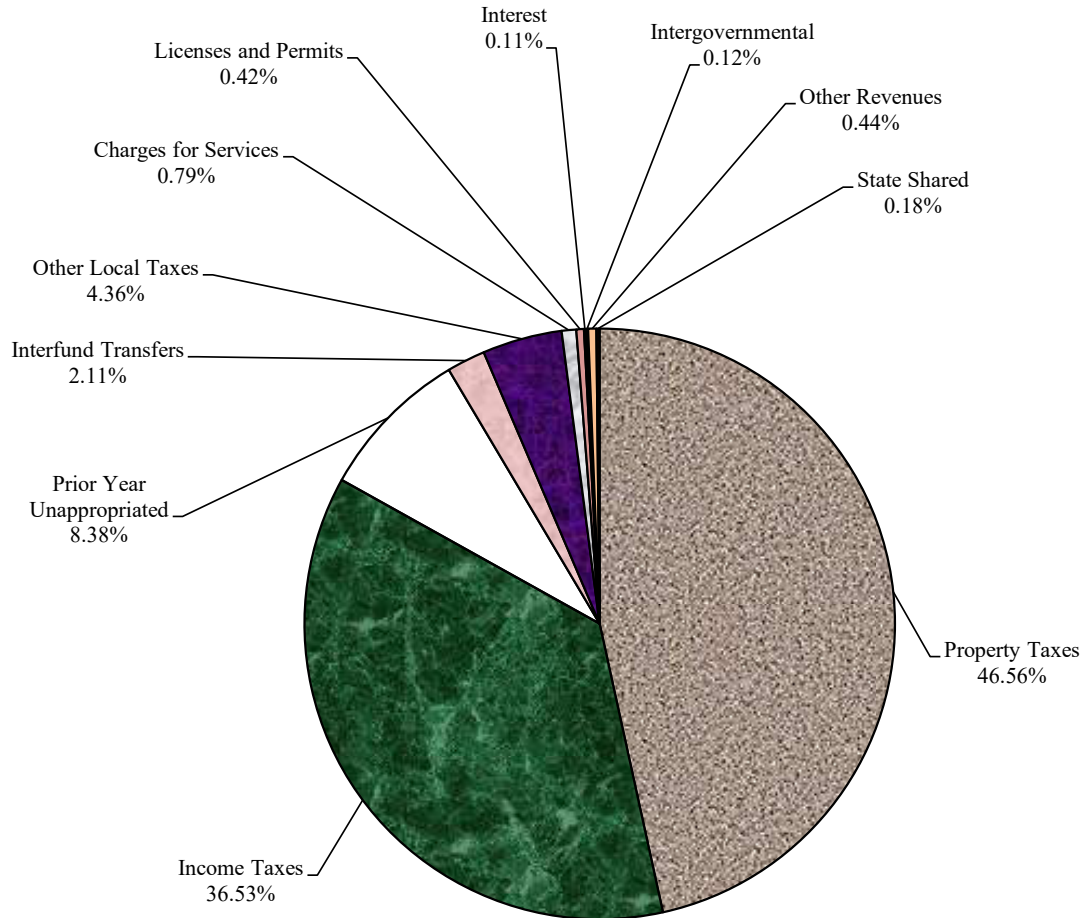
Percentages may not add to 100% due to rounding

General Fund Summary

General Fund Sources - By Category

Fiscal Year 2023 Budget

\$501,286,560

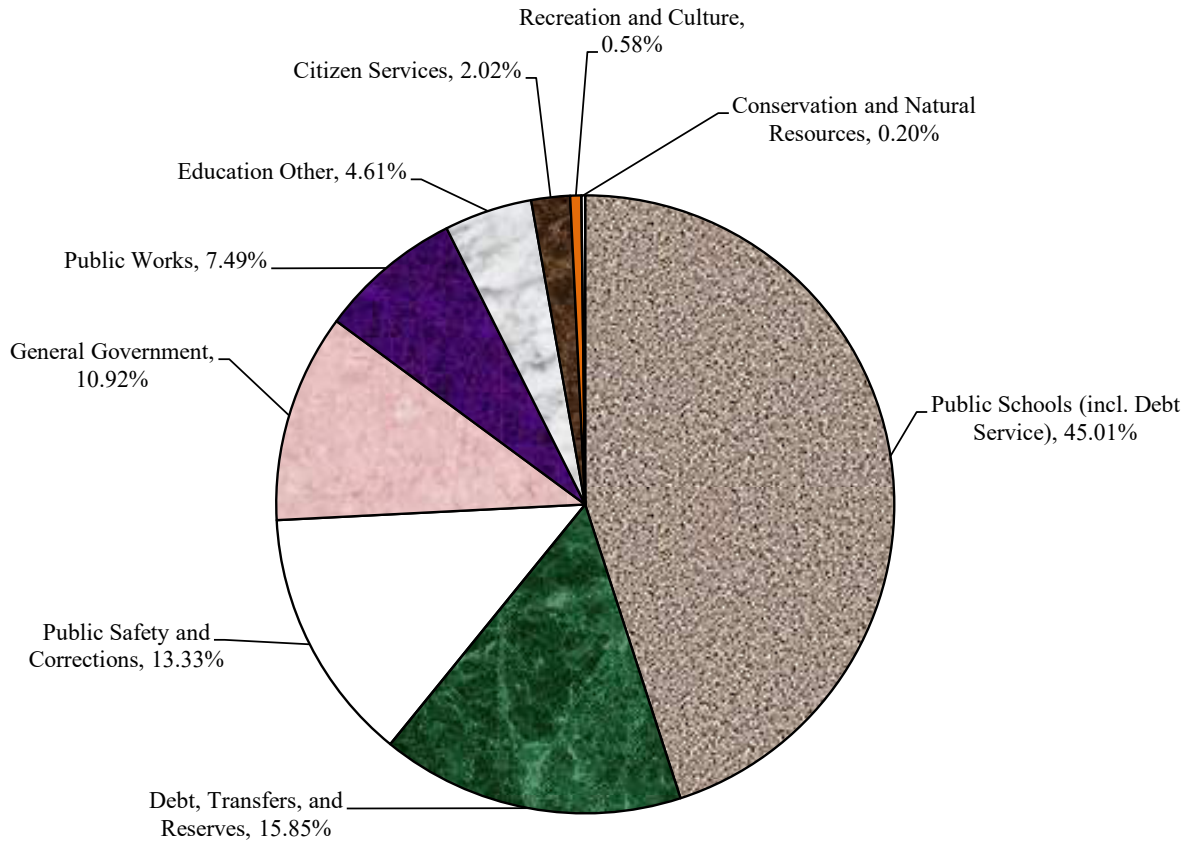


<u>Category</u>	FY 21 Actuals	FY 22 Budget	Change from FY 21	FY 23 Budget	Change from FY 22
Property Taxes	\$221,854,859	\$225,213,820	1.5%	\$233,393,540	3.6%
Income Taxes	179,178,122	165,000,000	-7.9%	183,144,810	11.0%
Prior Year Unappropriated	3,978,207	44,894,160	1028.5%	41,990,320	-6.5%
Interfund Transfers	10,738,254	10,373,720	-3.4%	10,582,160	2.0%
Other Local Taxes	23,064,527	18,740,000	-18.7%	21,840,000	16.5%
Charges for Services	2,922,435	3,209,290	9.8%	3,981,860	24.1%
Licenses and Permits	2,222,891	1,823,700	-18.0%	2,113,270	15.9%
Interest	167,281	575,090	243.8%	528,360	-8.1%
Intergovernmental	720,761	598,600	-16.9%	603,600	0.8%
Other Revenues	7,533,940	2,855,950	-62.1%	2,208,640	-22.7%
State Shared	949,558	900,000	-5.2%	900,000	0.0%
Total	\$453,330,834	\$474,184,330	4.6%	\$501,286,560	5.7%

General Fund Uses - By Category

Fiscal Year 2023 Budget

\$501,286,560



<u>Category</u>	FY 21 Actuals	FY 22 Budget	Change from FY 21	FY 23 Budget	Change from FY 22
Public Schools (incl. Debt Service)	\$208,842,195	\$215,581,560	3.2%	\$225,604,560	4.6%
Debt, Transfers, and Reserves	36,182,080	77,982,230	115.5%	79,458,440	1.9%
Public Safety and Corrections	63,135,572	57,927,370	-8.2%	66,832,820	15.4%
General Government	25,090,513	53,150,350	111.8%	54,723,200	3.0%
Public Works	29,718,100	34,568,480	16.3%	37,545,700	8.6%
Education Other	32,491,816	21,762,730	-33.0%	23,091,310	6.1%
Citizen Services	9,532,739	9,450,870	-0.9%	10,123,170	7.1%
Recreation and Culture	2,933,589	2,737,480	-6.7%	2,923,300	6.8%
Conservation and Natural Resources	1,135,496	1,023,260	-9.9%	984,060	-3.8%
Total	\$409,062,100	\$474,184,330	15.9%	\$501,286,560	5.7%

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. 83.1% of revenue comes from Total Property and Income Taxes.

Revenue In Millions	FY 22 Budget	Percent of Total	FY 22 Revised Forecast	Percent of Total	FY 23 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$209.7	44.2%	\$210.2	43.2%	\$217.3	43.4%	43.4%
Railroad and Public Utilities	8.0	1.7%	8.0	1.6%	8.5	1.7%	45.0%
Total Business	7.5	1.6%	7.5	1.5%	7.6	1.5%	46.6%
Total Property	225.2	47.5%	225.7	46.3%	233.4	46.6%	46.6%
Income Tax	165.0	34.8%	170.2	34.9%	183.1	36.5%	83.1%
Recordation Tax	13.5	2.8%	19.5	4.0%	16.5	3.3%	86.4%
Investment Income	0.2	0.0%	0.2	0.0%	0.2	0.0%	86.4%
Cable Franchise Fee	1.7	0.4%	1.7	0.3%	1.7	0.3%	86.8%
911 Service Fee	3.4	0.7%	3.4	0.7%	3.4	0.7%	87.4%
Building Permits	0.8	0.2%	0.8	0.2%	0.8	0.2%	87.6%
Total Major Revenues	409.8	86.4%	421.5	86.6%	439.1	87.6%	87.6%
Other Annual Revenues	9.2	1.9%	10.2	2.1%	9.6	1.9%	89.5%
Total Annual Revenues	419.0	88.3%	431.7	88.6%	448.7	89.5%	89.5%
Other Revenues	55.3	11.7%	55.3	11.4%	52.6	10.5%	100.0%
Total Revenue	\$474.3	100.0%	\$487.0	100.0%	\$501.3	100.0%	100.0%

Percentages may not add to 100% due to rounding

General Fund Operating Revenues

Revenue	FY 21 Actuals	FY 22 Budget	FY 23 Budget	Increase (Decrease)	% Change
Real Property Tax	\$204,468,494	\$210,131,180	\$217,964,310	\$7,833,130	3.73%
Homestead Tax Credit	(585,853)	(722,060)	(1,000,420)	(278,360)	38.55%
Senior Tax Credit	0	(10,000)	(10,000)	0	0.00%
Taxes - Discounts	(903,019)	(880,000)	(880,000)	0	0.00%
Penalty and Interest	872,108	600,000	600,000	0	0.00%
Semi-Annual Service Charges	251,979	200,000	250,000	50,000	25.00%
Prior Years Taxes Deferred	870,868	400,000	400,000	0	0.00%
Real Property Tax - Prior Year	154,760	0	0	0	0.00%
Railroad and Public Utility	8,692,773	8,000,000	8,500,000	500,000	6.25%
Personal Property Tax	295,368	350,000	350,000	0	0.00%
Ordinary Business Tax	7,737,382	7,144,700	7,219,650	74,950	1.05%
Total Local Property Taxes	\$221,854,859	\$225,213,820	\$233,393,540	\$8,179,720	3.63%
Income Tax	\$179,178,122	\$165,000,000	\$183,144,810	\$18,144,810	11.00%
Recordation Fee	\$19,360,209	\$13,500,000	\$16,500,000	\$3,000,000	22.22%
Cable Franchise Fee	1,674,307	1,665,000	1,665,000	0	0.00%
911 Service Fee	1,755,923	3,400,000	3,400,000	0	0.00%
Admissions	274,088	175,000	275,000	100,000	57.14%
Other Local Taxes	\$23,064,527	\$18,740,000	\$21,840,000	\$3,100,000	16.54%
State Aid - Police Protection	\$949,558	\$900,000	\$900,000	\$0	0.00%
Total State Shared Taxes	\$949,558	\$900,000	\$900,000	\$0	0.00%
Heavy Equipment Tax	\$111,442	\$80,000	\$100,000	\$20,000	25.00%
Beer, Wine, Liquor Licenses	269,348	160,000	215,000	55,000	34.38%
Traders Licenses	133,198	68,000	100,000	32,000	47.06%
Mobile Home Licenses	65,363	62,000	70,000	8,000	12.90%
Animal Licenses	51,749	45,000	45,000	0	0.00%
Building Permits	809,251	799,600	810,170	10,570	1.32%
Plumbing Licenses	4,760	26,000	35,000	9,000	34.62%
Marriage Licenses	33,930	31,000	32,000	1,000	3.23%
Electrical Licenses	5,528	31,000	40,000	9,000	29.03%
Utility Construction Permits	33,450	34,000	34,000	0	0.00%
Electrical Permits	337,014	223,000	355,000	132,000	59.19%
Grading Permits	20,530	25,000	26,000	1,000	4.00%
Use and Occupancy Certificates	36,275	28,000	31,000	3,000	10.71%
Zoning Certificates/Ordinances	5,325	2,100	2,100	0	0.00%
Plumbing Permits	277,605	188,000	190,000	2,000	1.06%
Reinspection Fees	11,450	3,000	10,000	7,000	233.33%
Kennel Licenses	16,675	18,000	18,000	0	0.00%
Total Licenses and Permits	\$2,222,891	\$1,823,700	\$2,113,270	\$289,570	15.88%

General Fund Operating Revenues

Revenue	FY 21 Actuals	FY 22 Budget	FY 23 Budget	Increase (Decrease)	% Change
State Aid - Fire Protection	\$395,617	\$388,600	\$388,600	\$0	0.00%
Bond Interest Subsidy	104,878	0	0	0	0.00%
State Aid - Various Reimbursements	11,122	0	0	0	0.00%
Grand and Petit Jury Reimbursements	17,360	20,000	20,000	0	0.00%
Circuit Court Master Reimbursement	191,785	190,000	195,000	5,000	2.63%
Total Intergovernmental	\$720,761	\$598,600	\$603,600	\$5,000	0.84%
Lien Certification	\$234,770	\$190,000	\$200,000	\$10,000	5.26%
Data Processing Services	2,586	2,200	2,200	0	0.00%
Hearing Fees - Board of Zoning Appeals	19,800	15,000	15,000	0	0.00%
Copy Fees	15,475	10,000	12,500	2,500	25.00%
Health Department	44,209	44,000	44,000	0	0.00%
Hearing Fees - Zoning Administration	1,050	11,000	11,000	0	0.00%
Total General Government	\$317,891	\$272,200	\$284,700	\$12,500	4.59%
Sheriff Salary Recovery	\$28,005	\$33,710	\$62,000	\$28,290	83.92%
Sheriff Fees	58,492	107,620	80,000	(27,620)	-25.66%
Detention Center	164,858	185,140	185,000	(140)	-0.08%
Inspection Fees - Roads	0	50,000	50,000	0	0.00%
Inspection Fees - Development Review	67,020	6,000	50,000	44,000	733.33%
Detention Center - Commissary	63,225	31,600	50,000	18,400	58.23%
Detention Center - Work Release	4,451	23,075	10,000	(13,075)	-56.66%
Detention Center - Home Detention	9,384	14,650	13,000	(1,650)	-11.26%
Citations	14,400	8,000	14,000	6,000	75.00%
Inspection Fees - Fire Safety	2,031	72,000	72,000	0	0.00%
Detention Center - Juvenile Transport	2,415	11,700	5,500	(6,200)	-52.99%
Sex Offender Registry	26,000	17,000	17,000	0	0.00%
Sheriff Training Academy	33,000	60,000	50,000	(10,000)	-16.67%
Sheriff Academy Recovery (Housing)	9,148	22,000	22,000	0	0.00%
Circuit Court Annex - Rent and Heat	12,994	12,995	13,000	5	0.04%
Total Public Safety	\$495,422	\$655,490	\$693,500	\$38,010	5.80%
Vehicle Maintenance	\$309,041	\$275,000	\$310,000	\$35,000	12.73%
Road Maintenance	58,729	59,000	100,000	41,000	69.49%
Development Review Fees	324,453	492,000	488,740	(3,260)	-0.66%
Fuel Recovery	396,245	365,000	400,000	35,000	9.59%
Stormwater/Environmental Review Fees	90,860	66,000	66,000	0	0.00%
Engineering Review Fees	48,279	45,000	45,000	0	0.00%
Flood Plain Review Fees	1,500	2,000	2,000	0	0.00%
Forest Conservation Review Fees	45,528	12,000	12,000	0	0.00%
Weed Control	86,560	71,580	120,000	48,420	67.64%
Total Public Works	\$1,361,195	\$1,387,580	\$1,543,740	\$156,160	11.25%
Bear Branch Programs	\$13,395	\$9,000	\$15,000	\$6,000	66.67%
Dog Park Memberships	15,840	11,500	15,000	3,500	30.43%
Farm Museum Admissions	5,182	9,800	15,000	5,200	53.06%
Farm Museum Concessions	14,299	15,000	25,000	10,000	66.67%
Farm Museum Special Events	5,300	25,000	35,000	10,000	40.00%
Farm Museum Sponsors	7,500	30,000	30,000	0	0.00%
Farm Museum Weddings	(40)	34,000	34,000	0	0.00%
Farm Museum Wine Festival	0	0	255,000	255,000	100.00%

General Fund Operating Revenues

Revenue	FY 21 Actuals	FY 22 Budget	FY 23 Budget	Increase (Decrease)	% Change
Hashawha Concessions	5,146	1,500	1,500	0	0.00%
Hashawha Fees	9,200	125,000	200,000	75,000	60.00%
Hashawha General Public Programs	0	12,020	12,020	0	0.00%
Hashawha Outdoor School Meals	16,281	85,000	100,000	15,000	17.65%
Hashawha School Programs	800	7,500	7,500	0	0.00%
Park Facility Rental	16,278	5,600	10,000	4,400	78.57%
Pavilion and Facility Rentals	68,569	60,000	60,000	0	0.00%
Piney Run Admissions	300,962	200,000	250,000	50,000	25.00%
Piney Run Boat Rentals	135,154	100,000	100,000	0	0.00%
Piney Run Concessions	11,705	9,200	9,200	0	0.00%
Piney Run Council Sponsorship	4,170	0	1,000	1,000	100.00%
Piney Run Nature Camp	31,945	50,000	50,000	0	0.00%
Piney Run Nature Center Concessions	3	800	800	0	0.00%
Piney Run Nature Center Facility Rental	0	1,000	1,500	500	50.00%
Piney Run Nature Center Programs	1,570	3,500	3,500	0	0.00%
Piney Run Programs	11,425	2,500	10,000	7,500	300.00%
Piney Run School Groups	0	2,500	2,500	0	0.00%
Recreation and Parks Program Fees	0	18,000	18,000	0	0.00%
Sports Complex Advertisement	0	5,000	5,000	0	0.00%
Sports Complex Concessions	1,719	1,600	1,800	200	12.50%
Sports Complex Rent/Lighting	40,205	30,000	64,000	34,000	113.33%
Sports Complex Tournament Fees	23,624	27,000	31,500	4,500	16.67%
Total Recreation	\$740,231	\$882,020	\$1,363,820	\$481,800	54.62%
Westminster Senior Center Classes	\$0	\$0	\$5,000	\$5,000	100.00%
North Carroll Senior Center Classes	0	0	22,000	22,000	100.00%
South Carroll Senior Center Classes	0	0	30,000	30,000	100.00%
Taneytown Senior Center Classes	0	0	2,500	2,500	100.00%
Mt. Airy Senior Center Classes	0	0	12,600	12,600	100.00%
Senior Center Bus Trips	7,695	12,000	24,000	12,000	100.00%
Total Aging	\$7,695	\$12,000	\$96,100	\$84,100	700.83%
Circuit Court Fines	\$16,466	\$25,000	\$25,000	\$0	0.00%
Liquor License Fines	36,350	7,200	7,500	300	4.17%
Animal Violation Fines	8,300	8,000	8,000	0	0.00%
Humane Society Impound Fees	26,446	19,500	19,500	0	0.00%
Total Fines and Forfeits	\$87,562	\$59,700	\$60,000	\$300	0.50%
Interest - Miscellaneous Loans	9,813	\$10,000	\$10,000	\$0	0.00%
Interest - Fire Company Loans	262,372	104,190	86,900	(17,290)	-16.59%
Investment Income	252,469	184,250	187,940	3,690	2.00%
Investment Income - IPA	462,566	460,900	431,460	(29,440)	-6.39%
Unrealized Gains/Losses	(819,939)	0	0	0	0.00%
Rents and Royalties	5,912,650	339,050	408,600	69,550	20.51%
Cell Tower Rent	51,411	44,000	50,000	6,000	13.64%
Rent - Family Law	6,600	4,950	6,600	1,650	33.33%
Advertising - Liquor Licenses	10,500	7,000	8,500	1,500	21.43%
Jury Duty	63	0	0	0	0.00%
Postage	22,515	26,000	24,000	(2,000)	-7.69%
Equipment Sales	251,035	160,000	430,000	270,000	168.75%

General Fund Operating Revenues

Revenue	FY 21 Actuals	FY 22 Budget	FY 23 Budget	Increase (Decrease)	% Change
Purchasing Card Rebate	49,055	60,000	60,000	0	0.00%
Miscellaneous	310,071	225,000	225,000	0	0.00%
Land Sales	2,850	1,000,000	0	(1,000,000)	-100.00%
Total Other	\$6,784,032	\$2,625,340	\$1,929,000	(\$696,340)	-26.52%
Pension Recovery - Enterprise and Grants	\$352,973	\$295,000	\$295,000	\$0	0.00%
OPEB Recovery - Enterprise and Grants	443,282	420,000	420,000	0	0.00%
State Retirement Recovery - Enterprise and Grants	6,596	4,000	3,000	(1,000)	-25.00%
Health Department Water/Sewer	3,235	5,000	5,000	0	0.00%
Westminster Motorola Revenue Recovery	23,541	22,000	25,000	3,000	13.64%
Total Cost Recovery	\$829,628	\$746,000	\$748,000	\$2,000	0.27%
Total Annual Revenue	\$438,614,372	\$418,916,450	\$448,714,080	\$29,797,630	7.11%
Prior Year Unappropriated Reserve	\$3,950,707	\$41,361,254	\$41,309,390	(\$51,864)	-0.13%
Current Year Surplus	27,500	3,532,906	680,930	(2,851,976)	-80.73%
Special Revenue Fund: Hotel Rental Tax	277,094	410,020	0	(410,020)	-100.00%
Transfer from Capital Fund	10,461,160	9,963,700	10,582,160	618,460	6.21%
Total Operating Revenue	\$453,330,833	\$474,184,330	\$501,286,560	\$27,102,230	5.72%

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. Starting in FY 23, the Special Revenue Fund will capture the expenses and revenue for the Tourism operations.

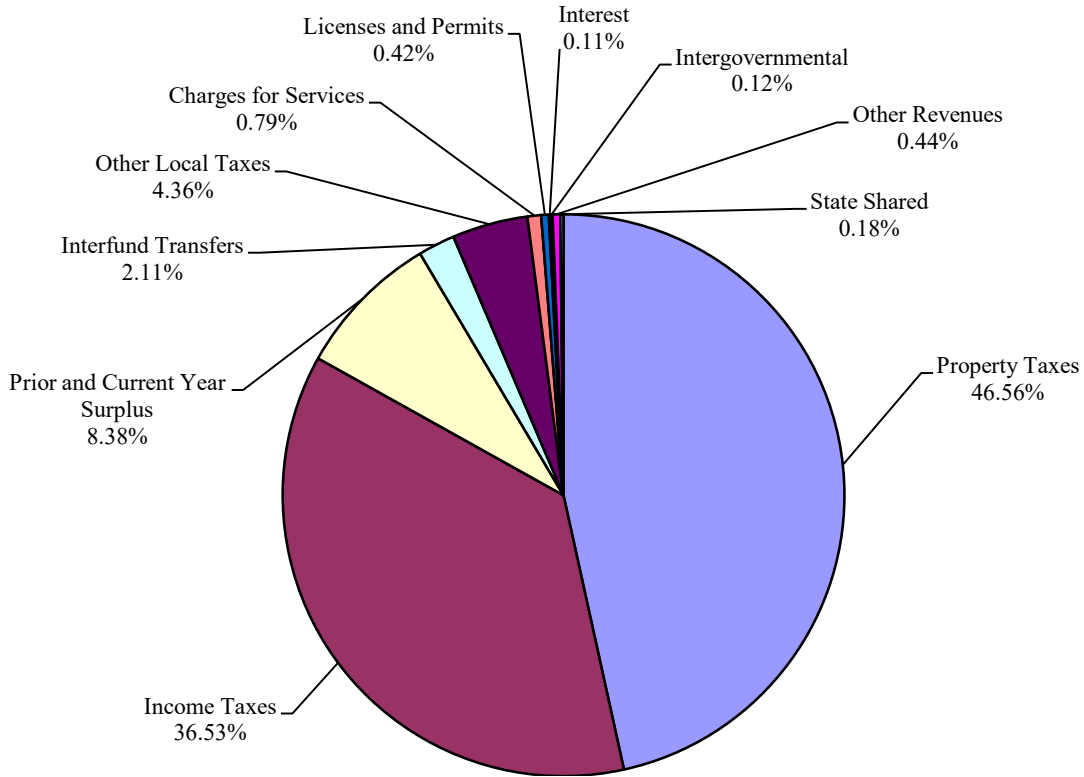
Transfer from Capital Fund

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

Operating Budget Revenues

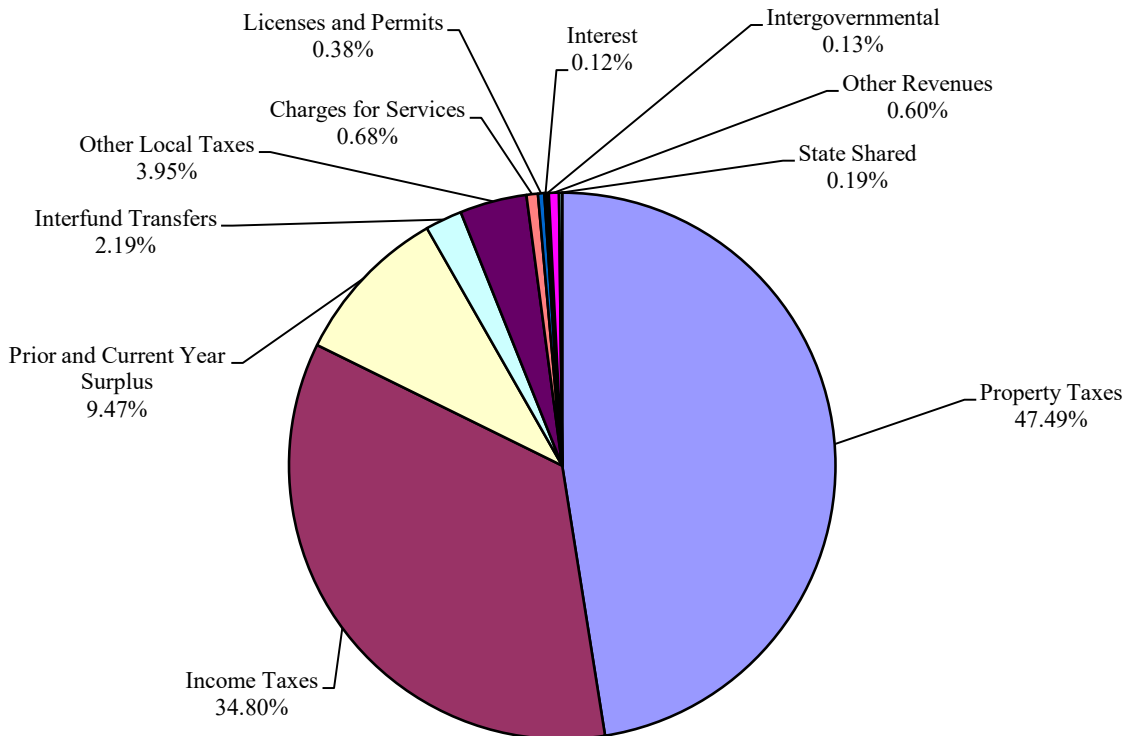
Fiscal Year 2023 Budget

\$501,286,560



Fiscal Year 2022 Budget

\$474,184,330



Operating Plan

Six-Year Operating Revenue

	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
	Budget	Planned	Planned	Planned	Planned	Planned
Real Property Tax	\$223,467,740	\$232,197,337	\$240,557,510	\$247,221,784	\$252,967,953	\$258,779,713
% Change	3.97%	3.91%	3.60%	2.77%	2.32%	2.30%
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	(3,643,850)	(3,864,341)	(4,214,533)	(4,528,679)	(4,948,937)	(5,290,696)
Railroad and Public Utility	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000
% Change	6.25%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Business Tax	7,569,650	7,645,343	7,721,797	7,799,015	7,877,005	7,955,775
% Change	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Total Property Tax	\$233,393,540	\$241,978,340	\$250,064,774	\$256,492,120	\$261,896,022	\$267,444,792
% Change	3.63%	3.68%	3.34%	2.57%	2.11%	2.12%
Income Tax	\$183,144,810	\$190,852,486	\$198,898,997	\$207,299,472	\$216,069,720	\$225,226,254
% Change	11.00%	4.21%	4.22%	4.22%	4.23%	4.24%
Recordation	16,500,000	15,500,000	14,400,000	14,600,000	14,600,000	14,600,000
% Change	22.22%	-6.06%	-7.10%	1.39%	0.00%	0.00%
Cable Franchise Fee	1,665,000	1,665,000	1,665,000	1,665,000	1,665,000	1,665,000
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Building Permits	810,170	821,055	720,000	731,548	743,096	754,644
% Change	1.32%	1.34%	-12.31%	1.60%	1.58%	1.53%
911 Service Fee	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Investment Income	187,940	191,699	195,533	199,443	203,432	207,501
% Change	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Total Major Revenues	\$439,101,460	\$454,408,580	\$469,344,303	\$484,387,583	\$498,577,269	\$513,298,191
% Change	7.16%	3.49%	3.29%	3.21%	2.93%	2.95%
Other Revenues ***	\$518,360	\$484,080	\$417,120	\$339,180	\$284,530	\$141,560
% Change	-8.27%	-6.61%	-13.83%	-18.69%	-16.11%	-50.25%
Tier 2 Revenues *	5,102,200	5,275,266	5,453,524	5,617,130	5,785,644	5,959,213
% Change	18.36%	3.39%	3.38%	3.00%	3.00%	3.00%
Tier 3 Revenues **	3,992,060	4,051,941	4,112,720	4,174,411	4,237,027	4,300,582
% Change	-6.68%	1.50%	1.50%	1.50%	1.50%	1.50%
Annual Revenues	\$448,714,080	\$464,219,867	\$479,327,667	\$494,518,303	\$508,884,469	\$523,699,546
% Change	7.11%	3.46%	3.25%	3.17%	2.91%	2.91%
Prior Year Unappropriated Reserve	\$41,309,390	\$5,068,165	\$6,310,641	\$4,642,199	\$4,793,277	\$4,945,183
% Change	-0.13%	-87.73%	24.52%	-26.44%	3.25%	3.17%
Current Year Surplus	680,930	1,006,624	2,179,934	1,346,000	2,584,000	0
% Change	-80.73%	47.83%	116.56%	-38.26%	91.98%	-100.00%
Transfer from Capital Fund - Income Tax For Debt Service	10,582,160	13,149,620	14,879,050	16,144,430	15,903,470	15,648,760
% Change	6.21%	24.26%	13.15%	8.50%	-1.49%	-1.60%
Total Revenues	\$501,286,560	\$483,444,275	\$502,697,292	\$516,650,932	\$532,165,216	\$544,293,489
% Change	5.72%	-3.56%	3.98%	2.78%	3.00%	2.28%

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

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

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

Operating Plan Fiscal Years 2023 - 2028

Department/Agency	FY 23 Budget	FY 24 Planned	FY 25 Planned	FY 26 Planned	FY 27 Planned	FY 28 Planned
Public Schools						
Carroll County Public Schools	215,022,400	219,690,000	226,566,300	233,363,290	240,364,190	247,575,110
Carroll County Public Schools Debt Service	10,582,160	13,149,620	14,879,050	16,144,430	15,903,470	15,648,760
Total Public Schools	225,604,560	232,839,620	241,445,350	249,507,720	256,267,660	263,223,870
Education Other						
Cable Regulatory Commission	181,470	190,540	200,070	210,070	220,580	231,610
Carroll Community College	11,494,400	11,839,230	12,194,410	12,560,240	12,937,050	13,325,160
Carroll Community College - Adult Basic Education	284,040	284,040	284,040	284,040	284,040	284,040
Carroll Community College - Entrepreneurship Program	116,700	120,200	123,810	127,520	131,350	135,290
Carroll County Public Library	10,354,700	10,666,950	10,988,640	11,318,290	11,657,820	12,007,530
Community Media Center	660,000	660,000	660,000	660,000	660,000	660,000
Total Education Other	23,091,310	23,760,960	24,450,970	25,160,160	25,890,840	26,643,630
Public Safety and Corrections						
Circuit Court	2,446,720	2,577,980	2,716,110	2,847,630	2,986,360	3,133,330
Circuit Court Magistrates	452,960	477,920	504,250	529,300	555,600	583,210
Orphans Court	61,630	61,690	61,750	61,810	62,050	62,310
Volunteer Community Service Program	204,840	216,080	227,950	239,240	251,090	263,540
Total Courts	3,166,150	3,333,670	3,510,060	3,677,980	3,855,100	4,042,390
Public Safety 911	6,501,350	6,829,960	7,158,840	7,424,790	7,745,960	8,063,470
Total Public Safety 911	6,501,350	6,829,960	7,158,840	7,424,790	7,745,960	8,063,470
Administrative Services	3,768,140	3,909,120	4,064,280	4,226,330	4,394,940	4,569,470
Advocacy and Investigation Center	20,470	21,080	21,720	25,870	23,140	23,840
Corrections	10,240,940	10,587,400	11,010,190	11,449,910	11,907,140	12,391,940
Law Enforcement	15,453,850	16,091,050	16,734,470	17,471,310	18,096,110	18,826,310
Training Academy	71,800	70,850	72,980	75,170	77,420	79,750
Total Sheriff's Office	29,555,200	30,679,500	31,903,640	33,248,590	34,498,750	35,891,310
State's Attorney's Office	4,413,910	4,630,810	4,882,570	5,122,460	5,374,710	5,638,940
Total State's Attorney's Office	4,413,910	4,630,810	4,882,570	5,122,460	5,374,710	5,638,940
Animal Control	1,134,040	1,025,980	1,120,470	1,154,130	1,151,290	1,224,530
EMS 24/7 Services	5,324,570	5,365,720	5,241,710	5,398,960	5,560,930	5,727,750
Fire and EMS Administration	2,767,060	2,838,910	2,932,960	3,028,290	3,126,860	3,228,770
Length of Service Award Program	660,000	660,000	660,000	660,000	660,000	660,000
Net New Funding for Fire and EMS	6,463,570	9,168,330	14,308,400	14,965,830	16,064,230	17,299,950
Volunteer Emergency Services Association	6,846,970	6,972,080	7,143,010	7,357,300	7,578,020	7,805,360
Total Public Safety and Corrections Other	23,196,210	26,031,020	31,406,550	32,564,510	34,141,330	35,946,360
Total Public Safety and Corrections	66,832,820	71,504,960	78,861,660	82,038,330	85,615,850	89,582,470
Public Works						
Public Works Administration	673,580	709,410	747,780	790,470	823,300	863,560
Building Construction	344,490	363,000	382,520	401,150	420,680	441,180
Engineering Administration	551,170	579,140	646,330	674,760	704,490	736,810
Engineering - Construction Inspection	391,040	412,570	436,150	456,900	479,600	503,420
Engineering - Design	360,400	380,180	401,060	420,930	441,790	463,690
Engineering - Survey	264,310	264,060	278,380	316,200	306,520	321,730
Facilities	11,974,010	12,442,580	13,495,850	14,249,940	14,813,900	15,341,180
Fleet Management	10,579,460	11,127,080	11,044,020	10,766,510	10,953,960	10,912,500
Permits and Inspections	1,590,210	1,676,150	1,775,920	1,856,270	1,948,360	2,053,340
Roads Operations	7,733,250	8,071,070	8,459,390	8,834,190	9,226,280	9,636,480
Storm Emergencies	2,397,590	2,519,540	2,647,770	2,779,160	2,917,110	3,061,970
Traffic Control	517,400	481,420	495,870	510,740	526,060	550,640
Transit Administration	35,010	36,950	159,390	166,220	173,360	180,820
Veteran Transit Services	133,780	140,470	147,490	154,870	162,610	170,740
Total Public Works	37,545,700	39,203,620	41,117,920	42,378,310	43,898,020	45,238,060

Operating Plan Fiscal Years 2023 - 2028

Department/Agency	FY 23 Budget	FY 24 Planned	FY 25 Planned	FY 26 Planned	FY 27 Planned	FY 28 Planned
Citizen Services						
Citizen Services Administration	357,640	376,950	397,320	416,740	437,120	458,500
Aging and Disabilities	1,321,840	1,397,730	1,466,620	1,539,650	1,608,690	1,684,860
Recovery Support Services	439,840	522,990	538,670	554,830	571,480	588,630
Total Citizen Services	2,119,320	2,297,670	2,402,610	2,511,220	2,617,290	2,731,990
Access Carroll	20,000	20,000	20,000	20,000	20,000	20,000
The Arc Carroll County	310,400	287,370	293,120	298,980	304,960	311,060
Flying Colors of Success	51,420	53,990	56,690	59,530	62,500	65,630
Human Services of Program	1,266,490	1,291,820	1,317,660	1,344,010	1,370,890	1,398,310
Penn-Mar Human Services	276,270	281,800	287,430	293,180	299,040	305,020
Rape Crisis Intervention Service	185,910	195,210	204,970	215,210	225,970	237,270
Sheppard Pratt	114,200	116,480	118,810	121,190	123,610	126,090
Springboard Community Services	415,950	428,430	441,280	454,520	468,160	482,200
Target Community and Educational Services	281,740	287,370	293,120	298,980	304,960	311,060
Youth Services Bureau	1,240,400	1,213,940	1,238,220	1,262,990	1,288,250	1,314,010
Citizen Services Non - Profits	4,162,780	4,176,410	4,271,300	4,368,590	4,468,340	4,570,650
Health Department	3,821,070	3,935,700	4,053,770	4,175,390	4,300,650	4,429,670
Social Services	20,000	20,000	20,000	20,000	20,000	20,000
Citizen Services State	3,841,070	3,955,700	4,073,770	4,195,390	4,320,650	4,449,670
Total Citizen Services	10,123,170	10,429,780	10,747,680	11,075,200	11,406,280	11,752,310
Recreation and Culture						
Recreation and Parks Administration	503,710	530,710	560,890	594,420	624,890	661,840
Hashawha	867,330	913,410	948,560	985,860	1,026,860	1,069,660
Piney Run Park	715,860	759,630	814,240	852,040	891,670	933,180
Recreation	517,370	542,680	559,310	584,830	611,100	638,600
Sports Complex	219,030	229,080	239,820	249,600	259,800	270,460
Total Recreation and Parks	2,823,300	2,975,510	3,122,820	3,266,750	3,414,320	3,573,740
Historical Society of Carroll County	80,000	60,000	60,000	60,000	60,000	60,000
Union Mills Homestead	20,000	20,000	20,000	20,000	20,000	20,000
Total Culture	100,000	80,000	80,000	80,000	80,000	80,000
Total Recreation and Culture	2,923,300	3,055,510	3,202,820	3,346,750	3,494,320	3,653,740
General Government						
Comprehensive Planning	1,212,400	912,360	959,710	1,005,050	1,052,580	1,102,400
Total Comprehensive Planning	1,212,400	912,360	959,710	1,005,050	1,052,580	1,102,400
Comptroller Administration	353,730	374,050	393,240	408,750	431,570	451,120
Accounting	1,166,340	1,230,530	1,295,270	1,354,340	1,422,250	1,490,330
Bond Issuance Expense	283,410	330,780	296,750	197,100	307,940	189,980
Collections Office	1,250,850	1,308,760	1,370,140	1,430,820	1,493,820	1,559,720
Independent Post Audit	60,300	63,320	65,210	67,170	69,190	71,260
Office of Procurement	383,830	403,750	424,730	444,810	465,860	487,930
Total Comptroller	3,498,460	3,711,190	3,845,340	3,902,990	4,190,630	4,250,340
County Attorney	669,980	702,720	737,140	770,290	805,000	841,320
Total County Attorney	669,980	702,720	737,140	770,290	805,000	841,320
Economic Development Administration	882,650	922,770	964,860	1,005,730	1,048,420	1,093,020
Carroll County Workforce Development	207,070	218,160	229,850	241,010	252,710	264,990
Economic Dev. Infrastructure and Investments	850,000	850,000	850,000	850,000	850,000	850,000
Farm Museum	992,980	1,030,840	1,073,730	1,117,680	1,163,320	1,210,760
Total Economic Development	2,932,700	3,021,770	3,118,440	3,214,420	3,314,450	3,418,770
Human Resources Administration	1,706,030	1,268,490	1,333,740	1,399,460	1,464,850	1,538,760
Health and Fringe Benefits	28,691,060	28,644,080	29,649,870	30,527,660	32,509,190	35,753,830
Personnel Services	119,830	126,480	133,500	140,170	147,180	154,540
Total Human Resources	30,516,920	30,039,050	31,117,110	32,067,290	34,121,220	37,447,130

Operating Plan Fiscal Years 2023 - 2028

Department/Agency	FY 23 Budget	FY 24 Planned	FY 25 Planned	FY 26 Planned	FY 27 Planned	FY 28 Planned
Land and Resource Management Administration	754,980	765,460	807,240	847,040	888,810	932,650
Development Review	511,820	524,500	553,230	580,600	609,320	639,470
Resource Management	1,142,680	883,060	931,780	976,490	1,024,330	1,075,530
Zoning Administration	250,860	264,300	278,790	292,590	307,080	322,280
Total Land and Resource Management	2,660,340	2,437,320	2,571,040	2,696,720	2,829,540	2,969,930
Management and Budget Administration	261,630	275,790	290,720	304,960	319,900	335,570
Budget	647,950	683,610	721,240	757,060	794,650	834,120
Grants Office	169,650	178,920	188,690	198,000	207,770	218,030
Risk Management	2,601,390	2,735,660	2,883,100	3,040,230	3,194,780	3,354,430
Total Management and Budget	3,680,620	3,873,980	4,083,750	4,300,250	4,517,100	4,742,150
Technology Services	5,330,740	5,546,930	6,068,460	6,264,040	6,661,050	6,828,220
Production and Distribution Services	430,850	447,190	464,210	481,120	498,690	516,940
Total Technology Services	5,761,590	5,994,120	6,532,670	6,745,160	7,159,740	7,345,160
Administrative Hearings	89,600	93,870	98,370	102,700	107,240	111,990
Audio Video Production	188,460	209,330	220,350	230,900	241,950	253,540
Board of Elections	2,152,340	1,987,620	2,087,090	2,190,230	2,319,740	2,429,000
Board of License Commissioners	93,060	97,940	103,080	107,990	113,140	118,550
County Commissioners	957,730	1,001,010	1,055,180	1,105,960	1,168,430	1,215,240
Not in Carroll	309,000	318,270	327,820	337,650	347,780	358,220
Total General Government Other	3,790,190	3,708,040	3,891,890	4,075,430	4,298,280	4,486,540
Total General Government	54,723,200	54,400,550	56,857,090	58,777,600	62,288,540	66,603,740
Conservation and Natural Resources						
Extension Office of Carroll County	449,320	462,800	476,680	490,980	505,710	520,890
Gypsy Moth	30,000	30,000	30,000	30,000	30,000	30,000
Soil Conservation District	428,660	451,550	475,690	498,730	522,890	548,240
Weed Control	76,080	79,660	80,710	84,430	85,630	89,500
Total Conservation and Natural Resources	984,060	1,024,010	1,063,080	1,104,140	1,144,230	1,188,630
Debt and Transfers						
Debt Service	17,908,550	18,424,250	19,397,150	21,709,440	24,358,400	27,142,280
Debt Service - Ag Pres.	2,677,620	3,063,720	4,174,240	3,319,150	4,558,220	1,884,750
Intergovernmental Transfers	3,566,140	3,673,120	3,783,320	3,896,820	4,013,720	4,134,130
Total Debt and Transfers	24,152,310	25,161,090	27,354,710	28,925,410	32,930,340	33,161,160
Reserves						
Reserve for Contingencies	7,121,250	4,834,440	5,026,970	5,166,510	5,321,650	5,442,930
Reserve for Compensation & Class. Implementation	7,050,290	7,441,580	7,854,590	8,247,320	8,659,680	9,092,670
Total Reserves	14,171,540	12,276,020	12,881,560	13,413,830	13,981,330	14,535,600

Operating Plan Fiscal Years 2023 - 2028

Department/Agency	FY 23 Budget	FY 24 Planned	FY 25 Planned	FY 26 Planned	FY 27 Planned	FY 28 Planned
Interfund Transfers						
Transfer to Capital Fund	30,861,080	7,174,000	5,891,000	4,236,900	4,360,500	4,588,100
Transfer to Grant Fund - Aging and Disabilities	418,350	442,200	467,620	493,110	519,740	547,800
Transfer to Grant Fund - Fiscal Recovery Fund	200,000	0	0	0	0	0
Transfer to Grant Fund - Circuit Court	21,160	22,430	23,780	25,200	26,710	28,320
Transfer to Grant Fund - Comprehensive Planning	10,000	10,450	10,920	11,410	11,930	12,460
Transfer to Grant Fund - Health Department	4,000	4,000	4,000	4,000	4,000	4,000
Transfer to Grant Fund - Housing & Community Dev.	36,940	38,790	40,730	42,760	44,900	47,150
Transfer to Grant Fund - Local Management Board	53,350	56,340	59,550	62,760	66,220	69,860
Transfer to Grant Fund - Public Safety	108,270	108,270	108,270	108,270	108,270	108,270
Transfer to Grant Fund - Recreation	8,100	8,100	8,100	8,100	8,100	8,100
Transfer to Grant Fund - Sheriff's Office	95,850	100,640	105,670	110,960	116,510	122,330
Transfer to Grant Fund - State's Attorney's Office	88,090	96,020	104,660	113,560	123,210	133,680
Transfer to Grant Fund - Transit	352,910	380,880	2,051,100	2,203,220	2,373,400	2,552,130
Transfer to Airport Enterprise Fund	16,000	16,000	16,000	16,000	16,000	16,000
Transfer to Fiber Network Enterprise Fund	183,680	181,720	193,820	261,280	219,120	1,409,340
Transfer to Solid Waste Enterprise Fund	7,317,780	2,979,850	3,350,100	3,747,830	4,159,780	4,586,500
Transfer to Utilities Enterprise Fund	1,359,030	829,810	293,990	304,150	314,700	325,640
Total Interfund Transfers	41,134,590	12,449,500	12,729,310	11,749,510	12,473,090	14,559,680
Projected Revenue	501,286,560	483,444,275	502,697,292	516,650,932	532,165,216	544,293,489
Projected Expenditures	501,286,560	486,105,620	510,712,150	527,476,960	549,390,500	570,142,890
Balance	0	(2,661,345)	(8,014,858)	(10,826,028)	(17,225,284)	(25,849,401)
	0.00%	-0.55%	-1.59%	-2.10%	-3.24%	-4.75%

General Fund Appropriations

Carroll County Public Schools Summary

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Carroll County Board of Education	\$198,924,586	\$205,617,860	\$205,617,860	\$215,022,400	4.57%	4.57%
Carroll County Public Schools Debt Service	9,917,609	9,963,700	9,963,700	10,582,160	6.21%	6.21%
Total Carroll County Public Schools	\$208,842,195	\$215,581,560	\$215,581,560	\$225,604,560	4.65%	4.65%

Education Other Summary

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Cable Regulatory Commission	\$164,600	\$172,830	\$172,830	\$181,470	5.00%	5.00%
Carroll Community College	15,528,768	10,698,750	10,698,750	11,494,400	7.44%	7.44%
CCC Adult Basic Education	284,040	284,040	284,040	284,040	0.00%	0.00%
CCC Entrepreneurship Program	110,000	113,300	113,300	116,700	3.00%	3.00%
Carroll County Public Library	15,739,408	9,843,810	9,843,810	10,354,700	5.19%	5.19%
Community Media Center	665,000	650,000	650,000	660,000	1.54%	1.54%
Total Education Other	\$32,491,816	\$21,762,730	\$21,762,730	\$23,091,310	6.10%	6.10%
Total Without Benefits	\$28,286,515	\$21,762,730	\$21,762,730	\$23,091,310	6.10%	6.10%

Public Safety and Corrections Summary

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Circuit Court	\$2,766,185	\$2,337,880	\$2,287,870	\$2,446,720	4.66%	6.94%
Circuit Court Magistrates	560,573	407,440	432,440	452,960	11.17%	4.75%
Orphan's Court	57,723	61,540	61,540	61,630	0.15%	0.15%
Volunteer Community Service Program	272,032	194,510	194,520	204,840	5.31%	5.31%
Total Courts	\$3,656,513	\$3,001,370	\$2,976,370	\$3,166,150	5.49%	6.38%

Total Without Benefits	\$2,526,019	\$2,695,650	\$2,672,430	\$2,846,400	5.59%	6.51%
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	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Public Safety	\$5,979,945	\$6,348,930	\$6,324,980	\$6,501,350	2.40%	2.79%
Total Public Safety 911	\$5,979,945	\$6,348,930	\$6,324,980	\$6,501,350	2.40%	2.79%

Total Without Benefits	\$4,506,961	\$5,989,480	\$5,967,230	\$6,130,240	2.35%	2.73%
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	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Administrative Services	\$4,184,052	\$3,440,320	\$3,341,480	\$3,768,140	9.53%	12.77%
Advocacy and Investigation Center	22,698	20,370	20,370	20,470	0.49%	0.49%
Corrections	11,415,241	9,117,240	8,995,260	10,240,940	12.33%	13.85%
Law Enforcement	18,082,430	13,128,070	13,142,920	15,453,850	17.72%	17.58%
Training Academy	64,756	71,710	71,710	71,800	0.13%	0.13%
Total Sheriff's Office	\$33,769,178	\$25,777,710	\$25,571,740	\$29,555,200	14.65%	15.58%

Total Without Benefits	\$22,850,744	\$21,982,530	\$21,791,200	\$25,737,700	17.08%	18.11%
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	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
State's Attorney's Office	\$4,773,499	\$4,188,870	\$4,195,000	\$4,413,910	5.37%	5.22%
Total State's Attorney's Office	\$4,773,499	\$4,188,870	\$4,195,000	\$4,413,910	5.37%	5.22%

Total Without Benefits	\$3,106,854	\$3,688,740	\$3,694,430	\$3,893,160	5.54%	5.38%
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Public Safety and Corrections Summary

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Animal Control	\$1,236,910	\$964,100	\$964,100	\$1,134,040	17.63%	17.63%
EMS 24/7 Services	4,657,180	4,796,900	4,796,900	5,324,570	11.00%	11.00%
Fire & EMS Administration	156,647	1,906,430	174,060	2,767,060	-28.63%	29.01%
LOSAP Funding	0	1,585,000	1,585,000	660,000	-58.36%	-58.36%
Net New Funding for Fire and EMS	0	1,970,700	1,970,700	6,463,570	227.98%	227.98%
Volunteer Emergency Services Association	8,905,700	7,387,360	9,116,830	6,846,970	-7.32%	-24.90%
Total Public Safety and Corrections Other	\$14,956,437	\$18,610,490	\$18,607,590	\$23,196,210	24.64%	24.66%
Total Without Benefits	\$14,012,685	\$16,697,280	\$16,694,590	\$22,089,500	32.29%	32.32%
Total Public Safety and Corrections	\$63,135,572	\$57,927,370	\$57,675,680	\$66,832,820	15.37%	15.88%
Total Without Benefits	\$47,003,263	\$51,053,680	\$50,819,880	\$60,697,000	18.89%	19.44%

Public Works Summary

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Public Works Administration	\$1,101,966	\$603,440	\$638,270	\$673,580	11.62%	5.53%
Building Construction	353,902	329,350	327,890	344,490	4.60%	5.06%
Engineering Administration	588,929	527,140	529,760	551,170	4.56%	4.04%
Engineering-Inspections	614,721	408,720	372,220	391,040	-4.33%	5.06%
Engineering-Design	463,975	334,410	334,430	360,400	7.77%	7.77%
Engineering-Survey	327,581	250,850	239,080	264,310	5.37%	10.55%
Facilities	8,904,912	12,499,960	12,790,350	11,974,010	-4.21%	-6.38%
Fleet Management	2,012,465	7,885,910	7,823,870	10,579,460	34.16%	35.22%
Permits and Inspections	1,856,810	1,441,130	1,404,700	1,590,210	10.34%	13.21%
Roads Operations	11,046,787	7,569,090	7,537,990	7,733,250	2.17%	2.59%
Storm Emergencies	2,048,364	2,201,160	2,201,160	2,397,590	8.92%	8.92%
Traffic Control	338,580	350,320	350,320	517,400	47.69%	47.69%
Transit Administration	9,688	33,220	33,220	35,010	5.39%	5.39%
Veteran Transit Services	49,420	133,780	133,780	133,780	0.00%	0.00%
Total Public Works	\$29,718,100	\$34,568,480	\$34,717,040	\$37,545,700	8.61%	8.15%
Total Without Benefits	\$21,713,141	\$32,920,770	\$33,082,132	\$35,829,230	8.83%	8.30%

Citizen Services Summary

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Citizen Services Administration	\$496,396	\$339,870	\$344,580	\$357,640	5.23%	3.79%
Aging and Disabilities	1,526,213	1,272,370	1,265,960	1,321,840	3.89%	4.41%
Recovery Support Services	56,460	115,280	115,280	439,840	281.54%	281.54%
Total Citizen Services	\$2,079,069	\$1,727,520	\$1,725,820	\$2,119,320	22.68%	22.80%

Total Without Benefits	\$1,219,793	\$1,562,620	\$1,561,050	\$1,948,140	24.67%	24.80%
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	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Access Carroll	\$20,000	\$20,000	\$20,000	\$20,000	0.00%	0.00%
The Arc Carroll County	270,800	276,220	276,220	310,400	12.37%	12.37%
Flying Colors of Success	46,640	48,970	48,970	51,420	5.00%	5.00%
Human Services Program	1,217,310	1,241,660	1,241,660	1,266,490	2.00%	2.00%
Penn-Mar Human Services	265,540	270,850	270,850	276,270	2.00%	2.00%
Rape Crisis Intervention Service	168,630	177,060	177,060	185,910	5.00%	5.00%
Sheppard Pratt	109,760	111,960	111,960	114,200	2.00%	2.00%
Springboard Community Services	392,070	403,830	403,830	415,950	3.00%	3.00%
Target Community and Educational Services	270,800	276,220	276,220	281,740	2.00%	2.00%
Youth Service Bureau	1,070,390	1,166,800	1,166,800	1,240,400	6.31%	6.31%
Total Citizen Services Non-Profits	\$3,831,940	\$3,993,570	\$3,993,570	\$4,162,780	4.24%	4.24%

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Health Department	\$3,601,730	\$3,709,780	\$3,709,780	\$3,821,070	3.00%	3.00%
Social Services	20,000	20,000	20,000	20,000	0.00%	0.00%
Total Citizen Services State	\$3,621,730	\$3,729,780	\$3,729,780	\$3,841,070	2.98%	2.98%

Total Citizen Services	\$9,532,739	\$9,450,870	\$9,449,170	\$10,123,170	7.11%	7.13%
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Total Without Benefits	\$8,673,463	\$9,285,970	\$9,284,400	\$9,951,990	7.17%	7.19%
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Recreation and Culture Summary

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Recreation and Parks Administration	\$572,759	\$461,410	\$467,620	\$503,710	9.17%	7.72%
Hashawha	798,499	833,530	829,630	867,330	4.06%	4.54%
Piney Run Park	770,708	690,550	681,160	715,860	3.67%	5.09%
Recreation	508,447	440,720	449,020	517,370	17.39%	15.22%
Sports Complex	203,176	211,270	211,300	219,030	3.67%	3.66%
Total Recreation and Parks	\$2,853,589	\$2,637,480	\$2,638,730	\$2,823,300	7.05%	6.99%

Total Without Benefits	\$1,919,716	\$2,434,120	\$2,435,280	\$2,610,240	7.24%	7.18%
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	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Historical Society of Carroll County	\$60,000	\$80,000	\$80,000	\$80,000	0.00%	0.00%
Union Mills Homestead	20,000	20,000	20,000	20,000	0.00%	0.00%
Total Culture	\$80,000	\$100,000	\$100,000	\$100,000	0.00%	0.00%

Total Recreation and Culture	\$2,933,589	\$2,737,480	\$2,738,730	\$2,923,300	6.79%	6.74%
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Total Without Benefits	\$1,999,716	\$2,534,120	\$2,535,280	\$2,710,240	6.95%	6.90%
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General Government Summary

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Comprehensive Planning	\$923,465	\$831,390	\$819,810	\$1,212,400	45.83%	47.89%
Comprehensive Planning	\$923,465	\$831,390	\$819,810	\$1,212,400	45.83%	47.89%
Total Without Benefits	\$589,446	\$746,370	\$735,620	\$1,124,770	50.70%	52.90%

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Comptroller Administration	\$405,748	\$341,730	\$325,900	\$353,730	3.51%	8.54%
Accounting	1,374,988	1,144,260	1,116,830	1,166,340	1.93%	4.43%
Bond Issuance Expense	147,665	271,330	271,330	283,410	4.45%	4.45%
Collections Office	1,215,935	1,202,460	1,198,970	1,250,850	4.02%	4.33%
Independent Post Audit	54,415	58,500	58,500	60,300	3.08%	3.08%
Office of Procurement	429,681	378,600	371,700	383,830	1.38%	3.26%
Total Comptroller	\$3,628,432	\$3,396,880	\$3,343,230	\$3,498,460	2.99%	4.64%
Total Without Benefits	\$2,606,844	\$3,140,320	\$3,090,490	\$3,238,310	3.12%	4.78%

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
County Attorney	\$667,094	\$625,350	\$597,120	\$669,980	7.14%	12.20%
Total County Attorney	\$667,094	\$625,350	\$597,120	\$669,980	7.14%	12.20%
Total Without Benefits	\$442,287	\$565,010	\$538,780	\$610,910	8.12%	13.39%

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Economic Development Administration	\$873,277	\$878,060	\$865,780	\$882,650	0.52%	1.95%
Carroll County Workforce Development	195,422	192,410	196,710	207,070	7.62%	5.27%
Econ. Dev. Infrastructure and Investments	848,390	850,000	850,000	850,000	0.00%	0.00%
Farm Museum	782,744	953,720	952,060	992,980	4.12%	4.30%
Tourism	277,094	376,610	375,740	0	0.00%	0.00%
Total Economic Development	\$2,976,929	\$3,250,800	\$3,240,290	\$2,932,700	-9.79%	-9.49%
Total Without Benefits	\$2,357,384	\$3,099,760	\$3,089,990	\$2,791,600	-9.94%	-9.66%

General Government Summary

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Human Resources Administration	\$1,256,095	\$1,046,370	\$1,048,590	\$1,706,030	63.04%	62.70%
Health and Fringe Benefits	659,960	29,357,050	29,357,050	28,691,060	-2.27%	-2.27%
Personnel Services	196,019	154,550	115,930	119,830	-22.47%	3.36%
Total Human Resources	\$2,112,074	\$30,557,970	\$30,521,570	\$30,516,920	-0.13%	-0.02%
Total Without Benefits	\$876,495	\$17,857,830	\$17,824,010	\$18,147,800	1.62%	1.82%

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Land and Resource Management Adm.	\$1,034,480	\$697,280	\$690,210	\$754,980	8.28%	9.38%
Development Review	663,516	469,720	472,560	511,820	8.96%	8.31%
Resource Management	1,093,983	806,850	793,310	1,142,680	41.62%	44.04%
Zoning Administration	354,365	239,000	239,000	250,860	4.96%	4.96%
Total Land and Resource Management	\$3,146,344	\$2,212,850	\$2,195,080	\$2,660,340	20.22%	21.20%
Total Without Benefits	\$1,994,541	\$1,956,670	\$1,940,170	\$2,396,210	22.46%	23.51%

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Management and Budget Administration	\$268,881	\$249,830	\$549,070	\$261,630	4.72%	-52.35%
Budget	684,704	609,320	615,900	647,950	6.34%	5.20%
Grants Office	169,448	155,210	162,800	169,650	9.30%	4.21%
Risk Management	1,654,630	2,409,400	2,409,400	2,601,390	7.97%	7.97%
Total Management and Budget	\$2,777,663	\$3,423,760	\$3,737,170	\$3,680,620	7.50%	-1.51%
Total Without Benefits	\$1,574,807	\$3,235,060	\$3,547,530	\$3,483,770	7.69%	-1.80%

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Technology Services	\$5,090,830	\$5,105,770	\$5,102,170	\$5,330,740	4.41%	4.48%
Production and Distribution Services	422,287	416,430	415,840	430,850	3.46%	3.61%
Total Technology Services	\$5,513,117	\$5,522,200	\$5,518,010	\$5,761,590	4.34%	4.41%
Total Without Benefits	\$4,227,076	\$5,200,310	\$5,196,420	\$5,427,200	4.36%	4.44%

General Government Summary

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Administrative Hearings	\$101,105	\$87,090	\$87,090	\$89,600	2.88%	2.88%
Audio Video Production	271,325	180,100	180,130	188,460	4.64%	4.62%
Board of Elections	1,503,372	1,763,500	1,763,500	2,152,340	22.05%	22.05%
Board of License Commissioners	86,692	88,110	89,050	93,060	5.62%	4.50%
County Commissioners	1,082,898	910,340	919,400	957,730	5.21%	4.17%
Not in Carroll	300,002	300,000	300,000	309,000	3.00%	3.00%
Total General Government Other	\$3,345,395	\$3,329,140	\$3,339,170	\$3,790,190	13.85%	13.51%
Total Without Benefits	\$2,819,836	\$3,196,430	\$3,205,750	\$3,654,070	14.32%	13.98%
Total General Government	\$25,090,513	\$53,150,340	\$53,311,450	\$54,723,200	2.96%	2.65%
Total Without Benefits	\$17,488,716	\$38,997,760	\$39,168,760	\$40,874,640	4.81%	4.36%

Conservation and Natural Resources Summary

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Extension Office of Carroll County	\$504,900	\$515,080	\$515,080	\$449,320	-12.77%	-12.77%
Gypsy Moth	7,575	30,000	30,000	30,000	0.00%	0.00%
Soil Conservation District	560,472	404,600	404,600	428,660	5.95%	5.95%
Weed Control	62,548	73,580	73,580	76,080	3.40%	3.40%
Total Conservation and Natural Resources	\$1,135,496	\$1,023,260	\$1,023,260	\$984,060	-3.83%	-3.83%
Total Without Benefits	\$902,454	\$965,980	\$965,980	\$922,420	-4.51%	-4.51%

Debt, Transfers and Reserves Summary

	Actual FY 21	Original Budget FY 22	Adjusted Budget FY 22	Budget FY 23	% Change From Orig. FY 22	% Change From Adj. FY 22
Debt Service	\$23,259,371	\$18,621,600	\$18,621,600	\$17,908,550	-3.83%	-3.83%
Ag Pres. Debt Service	1,863,671	2,261,060	2,261,060	2,677,620	18.42%	18.42%
Intergovernmental Transfers	3,234,727	3,247,150	3,247,150	3,566,140	9.82%	9.82%
Interfund Transfers	7,824,310	49,032,780	49,032,777	41,134,590	-16.11%	-16.11%
Reserve for Contingencies	0	4,819,640	4,819,640	14,171,540	194.04%	194.04%
Total Debt, Transfers and Reserves	\$36,182,080	\$77,982,230	\$77,982,227	\$79,458,440	1.89%	1.89%
Total Without Benefits	\$36,182,080	\$77,982,230	\$77,982,227	\$79,458,440	1.89%	1.89%

Capital Fund Summary

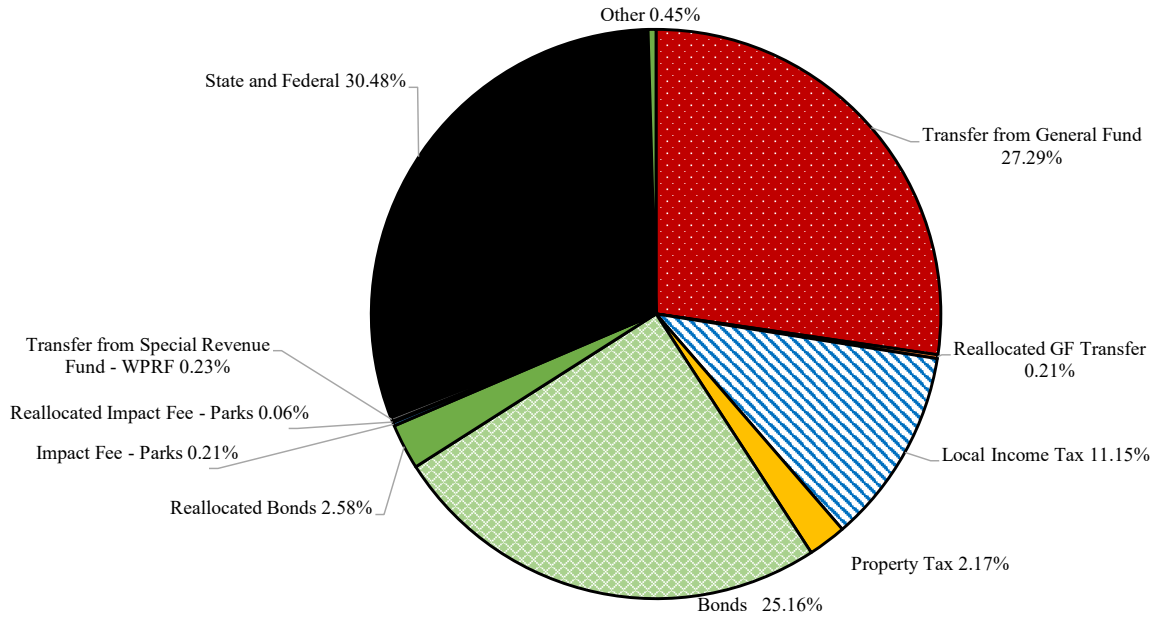
FY 21 - FY 23 Capital Fund Revenues

Revenue Source	Fiscal Year			\$ Change FY 22 to FY 23
	2021 Budget	2022 Budget	2023 Budget	
Local				
Transfer from General Fund	\$3,924,925	\$13,458,687	\$30,861,080	\$17,402,393
Reallocated GF Transfer	470,475	104,533	240,673	136,139
Local Income Tax	12,371,160	12,118,700	12,602,160	483,460
Property Tax	2,500,000	2,539,900	2,456,972	(82,928)
Bonds	43,525,891	48,448,990	28,449,945	(19,999,045)
Reallocated Bonds	1,650,989	3,870,210	2,918,913	(951,297)
Impact Fee - Parks	470,000	175,000	236,047	61,047
Reallocated Impact Fee - Parks	300,000	163,900	63,953	(99,947)
Transfer from Special Revenue Fund - WPRF	0	252,490	264,710	12,220
LOCAL TOTAL	\$65,213,440	\$81,132,410	\$78,094,452	(\$3,037,958)
State				
State Highway Administration	\$176,000	\$176,000	\$176,000	\$0
Highway User Revenue	2,492,000	1,359,000	2,200,000	841,000
Reallocated Highway User Revenue	0	0	710,680	710,680
Program Open Space	1,118,700	1,119,000	909,400	(209,600)
Ag. Preservation (MALPF)	500,000	500,000	500,000	0
Ag Transfer Tax	150,000	300,000	500,000	200,000
State School Construction	9,482,894	11,397,106	19,848,797	8,451,691
MD Higher Education Commission	0	0	3,119,000	3,119,000
State	0	1,550,000	500,000	(1,050,000)
State Miscellaneous Grants	1,250,000	1,000,000	3,250,000	2,250,000
STATE TOTAL	\$15,169,594	\$17,401,106	\$31,713,877	\$14,312,771
Federal				
Federal Highway/Bridge	\$178,000	\$1,872,150	\$1,402,600	(\$469,550)
Department of Agriculture	0	0	1,342,000	1,342,000
FEDERAL TOTAL	\$178,000	\$1,872,150	\$2,744,600	\$872,450
Other				
Developer Contribution	\$0	\$172,407	\$172,407	\$0
Reallocated Developer Contribution	0	0	10,500	10,500
Municipal	541,000	315,510	331,290	15,780
OTHER TOTAL	\$541,000	\$487,917	\$514,197	\$26,280
TOTAL REVENUES	\$81,102,034	\$100,893,583	\$113,067,126	\$12,173,543

Capital Fund Revenues

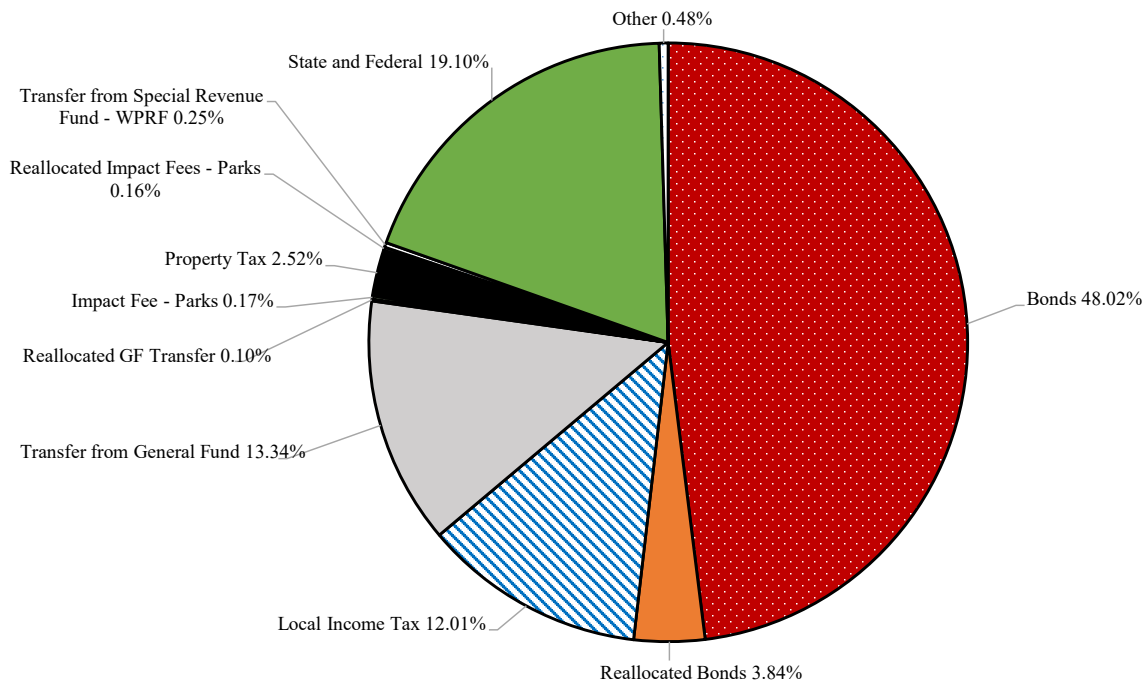
Fiscal Year 2023 Budget

\$113,067,126



Fiscal Year 2022 Budget

\$100,893,583



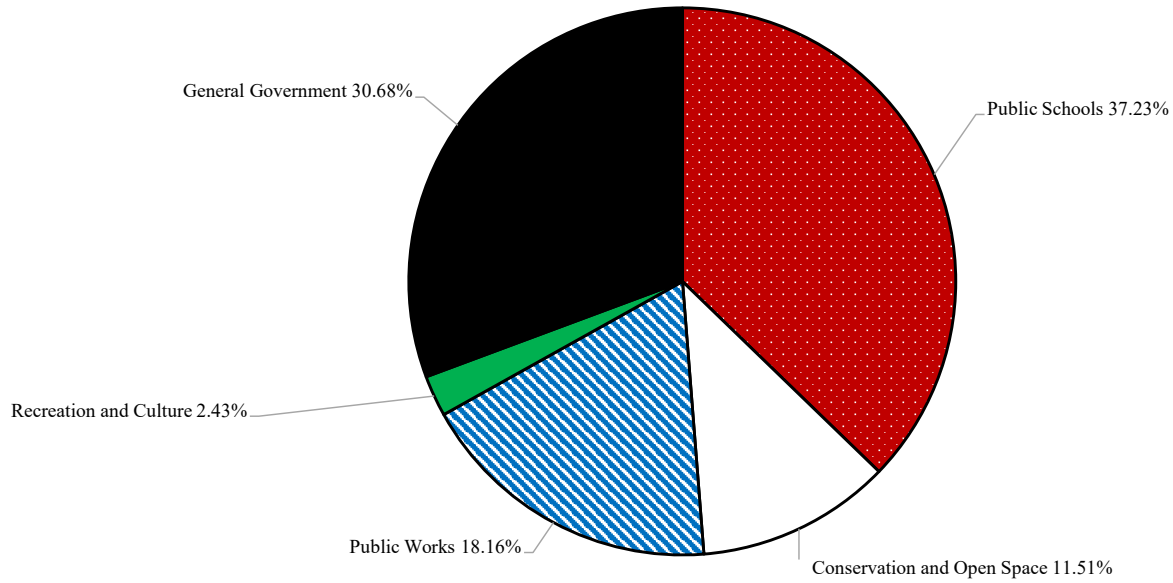
FY 21 - FY 23 Capital Fund Appropriations

Appropriation Area	Fiscal Year			\$ Change FY 22 to FY 23
	2021 Budget	2022 Budget	2023 Budget	
<u>Public Schools</u>	\$48,606,860	\$55,294,806	\$42,097,957	(\$13,196,849)
<u>Conservation and Open Space</u>	8,158,000	10,379,427	13,012,189	2,632,762
<u>Public Works</u>				
Roads	15,320,000	21,835,000	18,632,500	(3,202,500)
Bridges	328,000	2,694,850	1,895,000	(799,850)
Public Works Total	15,648,000	24,529,850	20,527,500	(4,002,350)
<u>Recreation and Culture</u>	2,210,700	3,374,350	2,744,000	(630,350)
<u>General Government</u>				
County Facilities/Infrastructure	3,065,000	1,716,400	7,490,000	5,773,600
Criminal Justice/Public Safety	2,358,474	3,732,750	8,450,000	4,717,250
Farm Museum	0	0	575,000	575,000
Board of Elections	605,000	0	0	0
Carroll Community College	350,000	700,000	8,988,000	8,288,000
Libraries/Senior Centers	100,000	1,166,000	1,182,480	16,480
Unallocated/Other	0	0	8,000,000	8,000,000
General Government Total	6,478,474	7,315,150	34,685,480	27,370,330
Total Appropriations	\$81,102,034	\$100,893,583	\$113,067,126	\$12,173,543

Capital Fund Appropriations

Fiscal Year 2023 Budget

\$113,067,126



This chart shows appropriations to the five principal groupings in the Capital Fund.

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

Conservation includes agricultural land 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 park 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 needs and improvements.

Community Investment Plan - Schedule of Reappropriations
Fiscal Year 2023

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	Local	Bonds	Other
8722 Gaither Road over South Branch Patapsco	8933 Patapsco Road over E. Branch Patapsco		120,600.00	
8722 Gaither Road over South Branch Patapsco	8934 Upper Beckleysville Road over Murphy Run		116,000.00	
8722 Gaither Road over South Branch Patapsco	8891 Hawks Hill Road over Little Pipe Creek Tributary		28,000.00	
8722 Gaither Road over South Branch Patapsco	8931 Pavement Management 23		206,000.00	
8627 Storm Drain Rehabilitation	8931 Pavement Management 23			710,680.00
8494 Pooledale Farms	9674 Highway Safety Improvements			10,500.00
8440 Pavement Management 13	9920 Watershed Assessment and Improvement (NPDES)	104,672.62		
8820 Stormwater Facility Renovation FY 20	8716 Stormwater Facility Renovation		149,137.50	
8727 Charles Carroll Gymnasium and Community Center	8294 Water Development		3,200,000.00	
8294 Water Development	8727 Charles Carroll Gymnasium and Community Center		(3,200,000.00)	
9920 Watershed Assessment and Improvement (NPDES)	8517 Carroll Community College Systemic Renovations		2,000,000.00	
8518 Humane Society Stormwater and Parking	9954 County Building Systemic Renovations		299,175.00	
8730 Emergency Services Pagers	8819 Public Safety Emergency Communication Radios	100,000.00		
8816 Sports Complex Lighting	8937 Cape Horn Field Lighting	63,952.60		
8816 Sports Complex Lighting	9139 Rec and Parks Unallocated	36,000.00		
Total		\$304,625.22	\$2,918,912.50	\$721,180.00

Community Investment Plan For Fiscal Year 2023

	Total FY 23
<u>PUBLIC SCHOOLS</u>	
Career and Technology Center	\$10,500,000
East Middle School Replacement	5,992,797
HVAC System Replacement - Spring Garden Elementary	3,160,000
HVAC System Replacement - Oklahoma Road Middle	5,034,000
Paving	825,000
Relocatable Classrooms	195,000
Roof Replacement - North Carroll Middle	1,509,000
Technology Improvements	1,000,000
Transfer to Operating Budget for BOE Debt Service	10,582,160
Window Replacement - South Carroll High	2,300,000
Window Replacement - Westminster High	1,000,000
PUBLIC SCHOOLS TOTAL	\$42,097,957
<u>CONSERVATION AND OPEN SPACE</u>	
Agricultural Land Preservation	\$5,789,972
Stormwater Facility Renovation	449,138
Watershed Assessment and Improvement (NPDES)	3,573,080
Water Development	3,200,000
CONSERVATION AND OPEN SPACE TOTAL	\$13,012,189
<u>PUBLIC WORKS</u>	
- ROADS -	
Highway Safety Improvements	\$45,500
Pavement Management Program	14,815,000
Pavement Preservation	1,180,000
Public Works Unallocated	685,000
Ramp and Sidewalk Upgrades	88,000
Ridenour Way Extension	1,160,000
Small Drainage Structures	253,000
Storm Drain Rehabilitation	253,000
Storm Drain Video Inspection	153,000
	<u>\$18,632,500</u>
- BRIDGES -	
Bridge Inspection and Inventory	\$32,000
Bridge Maintenance and Structural Repair	82,000
Cleaning and Painting of Bridge Structural Steel	246,000
Hawks Hill Road over Little Pipe Creek Tributary	28,000
Patapsco Road over E. Branch Patapsco	603,000
Shepherds Mill over Little Pipe Creek	324,000
Upper Beckleysville Road over Murphy Run	580,000
	<u>\$1,895,000</u>
PUBLIC WORKS TOTAL	\$20,527,500
<u>RECREATION AND CULTURE</u>	
Cape Horn Park Field Lighting	\$600,000
Community Self-Help Projects	86,000
Freedom Park Paving and Pavilion Replacement	140,000
Land Acquisition	335,000
Northwest Regional Park	305,000
Park Restoration	185,000
Piney Run Seawall and Launch Replacement	277,000
Recreation and Parks Unallocated	111,000
Tot Lot Replacement	89,000
Town Fund	17,000
Union Mills Flume, Shaft, and Waterwheel Replacement	599,000
RECREATION AND CULTURE TOTAL	\$2,744,000
<u>GENERAL GOVERNMENT</u>	
Carroll Community College Systemic Renovations	\$6,238,000
Carroll Community College Technology	350,000
Carroll Community College Turf Field	2,400,000
County Building Systemic Renovations	1,495,000
County Technology	1,368,000
Farm Museum Pavilion Replacement	575,000
General Government Unallocated	5,000,000
Generator Replacement	146,000
Health Department Storage Building	365,000
Infrastructure Reserve	3,000,000
Library Technology	1,182,480
Parking Lot Overlays	367,000
Payroll/Human Resources System Replacement	100,000
Piney Run Dam Rehabilitation	1,475,000
Public Safety Emergency Communication Radios	974,000
Public Safety Radio Circuit and Microwave Network Replacement	1,200,000
Sheriff's Office - Headquarters	8,450,000
GENERAL GOVERNMENT TOTAL	\$34,685,480
GRAND TOTAL	\$113,067,126

Capital Budget Summary

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	Prior Allocation	Balance To Complete	Total Project Cost
PUBLIC SCHOOLS									
Career and Technology Center	\$10,500,000	\$9,746,000	\$0	\$0	\$0	\$0	\$53,600,000	\$0	\$73,846,000
East Middle School Replacement	5,992,797	2,990,203	0	0	0	0	56,620,000	0	65,603,000
HVAC System Replacement - Spring Garden Elementary	3,160,000	0	0	0	0	0	3,175,000	0	6,335,000
HVAC System Replacement - Oklahoma Road Middle	5,034,000	5,500,000	0	0	0	0	0	0	10,534,000
Paving	825,000	875,000	1,000,000	1,050,000	1,102,500	1,158,000	0	0	6,010,500
Relocatable Classrooms	195,000	0	205,000	0	215,500	0	0	0	615,500
Roof Repairs	0	200,000	0	210,000	0	220,000	0	0	630,000
Roof Replacement - North Carroll Middle	1,509,000	1,781,000	0	0	0	0	0	0	3,290,000
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	10,582,160	13,149,620	14,879,050	16,144,430	15,903,470	15,648,760	0	0	86,307,490
Window Replacement - South Carroll High	2,300,000	0	0	0	0	0	155,000	0	2,455,000
Window Replacement - Westminster High	1,000,000	0	0	0	0	0	155,000	0	1,155,000
PUBLIC SCHOOLS TOTAL	\$42,097,957	\$35,241,823	\$17,084,050	\$18,404,430	\$18,221,470	\$18,026,760	\$113,705,000	\$0	\$262,781,490
SOURCES OF FUNDING:									
Local Income Tax	\$12,602,160	\$15,224,620	\$17,084,050	\$18,404,430	\$18,221,470	\$18,026,760	\$100,000	\$0	\$99,663,490
Bonds	9,647,000	0	0	0	0	0	61,713,288	0	71,360,288
Reallocated Bonds	0	0	0	0	0	0	11,729,712	0	11,729,712
State School Construction	19,848,797	20,017,203	0	0	0	0	40,162,000	0	80,028,000
PUBLIC SCHOOLS TOTAL	\$42,097,957	\$35,241,823	\$17,084,050	\$18,404,430	\$18,221,470	\$18,026,760	\$113,705,000	\$0	\$262,781,490

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	Prior Allocation	Balance To Complete	Total Project Cost
CONSERVATION AND OPEN SPACE									
Agricultural Land Preservation	\$5,789,972	\$4,483,000	\$4,483,000	\$4,483,000	\$4,483,000	\$4,483,000	\$0	\$0	\$28,204,972
Stormwater Facility Renovation	449,138	300,000	300,000	300,000	300,000	300,000	0	0	1,949,138
Watershed Assessment and Improvement (NPDES)	3,573,080	3,598,407	3,557,010	3,690,010	3,824,500	3,960,720	0	0	22,203,727
Water Development	3,200,000	0	0	0	0	0	11,190,566	0	14,390,566
CONSERVATION AND OPEN SPACE TOTAL	\$13,012,189	\$8,381,407	\$8,340,010	\$8,473,010	\$8,607,500	\$8,743,720	\$11,190,566	\$0	\$66,748,402
SOURCES OF FUNDING:									
Transfer from General Fund	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$325,000	\$0	\$1,325,000
Reallocated GF Transfer	104,673	0	0	0	0	0	5,730	0	110,403
Property Tax	2,456,972	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	1,260,000	0	16,216,972
Bonds	4,333,000	4,433,000	4,533,000	4,633,000	4,733,000	4,833,000	9,395,444	0	36,893,444
Reallocated Bonds	3,349,138	0	0	0	0	0	0	0	3,349,138
Special Revenue Fund Transfer	264,710	278,150	291,760	306,500	321,820	337,910	0	0	1,800,850
Ag. Preservation (MALPF)	500,000	500,000	500,000	500,000	500,000	500,000	0	0	3,000,000
Ag Transfer Tax	500,000	150,000	150,000	150,000	150,000	150,000	0	0	1,250,000
Developer Contribution	172,407	172,407	0	0	0	0	0	0	344,814
Municipal	331,290	347,850	365,250	383,510	402,680	422,810	0	0	2,253,390
Other Miscellaneous Revenue	0	0	0	0	0	0	204,392	0	204,392
CONSERVATION AND OPEN SPACE TOTAL	\$13,012,189	\$8,381,407	\$8,340,010	\$8,473,010	\$8,607,500	\$8,743,720	\$11,190,566	\$0	\$66,748,402

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	Prior Allocation	Balance To Complete	Total Project Cost
ROADS									
Georgetown Boulevard Extension	\$0	\$529,000	\$1,823,500	\$0	\$0	\$0	\$0	\$0	\$2,352,500
Highway Safety Improvements	45,500	37,000	38,000	40,000	42,000	44,000	0	0	246,500
Monroe Avenue Connection	0	365,000	0	984,000	0	0	32,240	0	1,381,240
Pavement Management Program	14,815,000	15,525,000	15,878,000	16,673,000	17,510,000	18,386,000	0	0	98,787,000
Pavement Preservation	1,180,000	1,215,000	1,178,000	1,222,000	1,271,000	1,322,000	0	0	7,388,000
Public Works Unallocated	685,000	0	0	0	0	0	0	0	685,000
Ramp and Sidewalk Upgrades	88,000	92,000	96,000	103,000	109,000	114,000	0	0	602,000
Ridenour Way Extension	1,160,000	0	0	0	0	0	310,000	0	1,470,000
Small Drainage Structures	253,000	266,000	279,000	293,000	308,000	323,000	0	0	1,722,000
Storm Drain Rehabilitation	253,000	266,000	279,000	293,000	308,000	323,000	0	0	1,722,000
Storm Drain Video Inspection	153,000	161,000	169,000	177,000	186,000	195,000	0	0	1,041,000
ROADS TOTAL	\$18,632,500	\$18,456,000	\$19,740,500	\$19,785,000	\$19,734,000	\$20,707,000	\$342,240	\$0	\$117,397,240
SOURCES OF FUNDING:									
Transfer from General Fund	\$5,367,000	\$690,000	\$2,960,500	\$1,189,000	\$1,247,000	\$1,307,000	\$290,000	\$0	\$13,050,500
Bonds	9,962,320	15,590,000	15,556,000	17,370,000	17,259,000	18,170,000	0	0	93,907,320
Reallocated Bonds	206,000	0	0	0	0	0	0	0	206,000
State Highway Administration	176,000	176,000	176,000	176,000	176,000	176,000	0	0	1,056,000
Highway User Revenue	2,200,000	2,000,000	1,048,000	1,050,000	1,052,000	1,054,000	0	0	8,404,000
Reallocated Highway User Revenue	710,680	0	0	0	0	0	0	0	710,680
Developer Contribution	0	0	0	0	0	0	52,240	0	52,240
Reallocated Developer Contribution	10,500	0	0	0	0	0	0	0	10,500
ROADS TOTAL	\$18,632,500	\$18,456,000	\$19,740,500	\$19,785,000	\$19,734,000	\$20,707,000	\$342,240	\$0	\$117,397,240

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	Prior Allocation	Balance To Complete	Total Project Cost
BRIDGES									
Bridge Inspection and Inventory	\$32,000	\$33,000	\$34,000	\$35,000	\$36,000	\$37,000	\$0	\$0	\$207,000
Bridge Maintenance and Structural Repair	82,000	85,000	89,000	94,000	99,000	104,000	0	0	553,000
Brown Road over Roaring Run	0	530,000	0	2,057,000	0	0	0	0	2,587,000
Cleaning and Painting of Bridge Structural Steel	246,000	258,000	271,000	284,000	298,000	313,000	0	0	1,670,000
Gaither Road over South Branch Patapsco	0	0	189,000	0	0	0	0	2,695,000	2,884,000
Hawks Hill Road over Little Pipe Creek Tributary	28,000	0	0	847,000	0	0	255,000	0	1,130,000
Hughes Shop Road Bridge over Bear Branch	0	0	703,000	0	0	0	1,698,000	0	2,401,000
McKinstry's Mill Road over Little Pipe Creek	0	0	0	480,000	0	2,090,800	0	0	2,570,800
McKinstry's Mill Road over Sams Creek	0	0	511,000	0	0	0	1,154,000	0	1,665,000
Old Kays Mill Road over Beaver Run	0	0	0	0	570,000	0	0	2,233,000	2,803,000
Patapsco Road over E. Branch Patapsco	603,000	1,532,000	0	0	0	0	0	0	2,135,000
Shepherds Mill over Little Pipe Creek	324,000	0	0	0	0	0	3,990,400	0	4,314,400
Stone Chapel Road over Little Pipe Creek	0	0	712,000	0	0	0	922,000	0	1,634,000
Upper Beckleysville Road over Murphy Run	580,000	1,096,000	0	0	0	0	0	0	1,676,000
BRIDGES TOTAL	\$1,895,000	\$3,534,000	\$2,509,000	\$3,797,000	\$1,003,000	\$2,544,800	\$8,019,400	\$4,928,000	\$28,230,200
SOURCES OF FUNDING:									
Transfer from General Fund	\$163,000	\$170,000	\$177,000	\$186,000	\$198,000	\$204,000	\$0	\$0	\$1,098,000
Property Tax	0	0	0	0	0	0	36,400	0	36,400
Bonds	64,800	950,600	547,800	1,509,100	114,000	575,400	1,782,480	1,331,900	6,876,080
Reallocated Bonds	264,600	0	0	0	0	0	0	0	264,600
Federal Highway/Bridge	1,402,600	2,413,400	1,784,200	2,101,900	691,000	1,765,400	6,200,520	3,596,100	19,955,120
BRIDGES TOTAL	\$1,895,000	\$3,534,000	\$2,509,000	\$3,797,000	\$1,003,000	\$2,544,800	\$8,019,400	\$4,928,000	\$28,230,200

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	Prior Allocation	Balance To Complete	Total Project Cost
RECREATION AND CULTURE									
Cape Horn Park Field Lighting	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
Cape Horn Park Waterless Restrooms Replacement	0	294,000	0	0	0	0	0	0	294,000
Community Self-Help Projects	86,000	88,000	90,000	92,000	94,000	96,000	0	0	546,000
Freedom Park Paving and Pavilion Replacement	140,000	0	0	0	0	0	0	0	140,000
Gillis Falls Trail Phase II	0	0	655,000	0	0	0	0	0	655,000
Hashawha Waterless Restroom	0	0	0	0	0	140,000	0	0	140,000
Land Acquisition	335,000	342,000	348,000	355,000	362,000	370,000	0	0	2,112,000
Northwest Regional Park	305,000	0	0	0	0	830,000	0	0	1,135,000
Northwest Trail	0	400,000	700,000	0	0	0	0	0	1,100,000
Park Restoration	185,000	190,000	195,000	200,000	205,000	210,000	0	0	1,185,000
Pavilion Replacements	0	0	0	290,000	0	0	0	0	290,000
Piney Run Paving	0	264,000	0	0	0	0	0	0	264,000
Piney Run Seawall and Launch Replacement	277,000	0	0	0	0	0	0	0	277,000
Recreation and Parks Unallocated	111,000	0	0	0	0	0	0	0	111,000
Sandymount Park Waterless Restrooms	0	0	0	287,000	0	0	0	0	287,000
Sports Complex Dugout Improvements	0	0	0	0	268,000	0	0	0	268,000
Tot Lot Replacement	89,000	92,000	97,000	102,000	107,000	500,000	0	0	987,000
Town Fund	17,000	17,000	17,000	17,000	17,000	17,000	0	0	102,000
Union Mills Flume, Shaft, and Waterwheel Replacement	599,000	0	0	0	0	0	291,000	0	890,000
Union Mills Recreation Area	0	0	0	0	0	350,000	0	0	350,000
RECREATION AND CULTURE TOTAL	\$2,744,000	\$1,687,000	\$2,102,000	\$1,343,000	\$1,053,000	\$2,513,000	\$291,000	\$0	\$11,733,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$399,600	\$360,000	\$341,700	\$376,900	\$353,500	\$422,000	\$0	\$0	\$2,253,700
Bonds	599,000	0	0	0	0	0	195,000	0	794,000
Impact Fee - Parks	236,047	110,000	430,000	0	0	275,000	0	0	1,051,047
Reallocated Impact Fee - Parks	63,953	0	0	0	0	0	0	0	63,953
Program Open Space	909,400	1,217,000	1,330,300	966,100	699,500	1,816,000	0	0	6,938,300
State	500,000	0	0	0	0	0	0	0	500,000
State Miscellaneous Grants	0	0	0	0	0	0	96,000	0	96,000
RECREATION AND CULTURE TOTAL	\$2,744,000	\$1,687,000	\$2,102,000	\$1,343,000	\$1,053,000	\$2,513,000	\$291,000	\$0	\$11,733,000

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	Prior Allocation	Balance To Complete	Total Project Cost
GENERAL GOVERNMENT									
Carroll Community College Systemic Renovations	\$6,238,000	\$0	\$0	\$0	\$0	\$0	\$5,744,000	\$0	\$11,982,000
Carroll Community College Technology	350,000	350,000	0	0	0	0	2,100,000	0	2,800,000
Carroll Community College Turf Field	2,400,000	0	0	0	0	0	0	0	2,400,000
Charles Carroll Gymnasium and Community Center	0	0	0	0	0	0	7,350,000	0	7,350,000
County Building Systemic Renovations	1,495,000	973,000	1,022,000	1,073,000	1,127,000	1,183,000	0	0	6,873,000
County Technology	1,368,000	1,368,000	1,409,000	1,451,000	1,495,000	1,540,000	0	0	8,631,000
Courthouse Annex Renovation	0	139,000	1,167,000	0	0	0	154,574	0	1,460,574
Farm Museum Pavilion Replacement	575,000	0	0	0	0	0	0	0	575,000
Fleet Lift Replacements	0	230,000	0	0	265,000	0	0	0	495,000
General Government Unallocated	5,000,000	0	0	0	0	0	0	0	5,000,000
Generator Replacement	146,000	153,000	161,000	170,000	179,000	188,000	0	0	997,000
Health Department Storage Building	365,000	0	0	0	0	0	0	0	365,000
Infrastructure Reserve	3,000,000	0	0	0	0	0	0	0	3,000,000
Library Technology	1,182,480	100,000	100,000	100,000	100,000	100,000	0	0	1,682,480
Parking Lot Overlays	367,000	436,000	222,000	233,000	245,000	257,000	0	0	1,760,000
Payroll/Human Resources System Replacement	100,000	0	0	0	0	0	1,000,000	0	1,100,000
Piney Run Dam Rehabilitation	1,475,000	0	0	6,025,000	0	0	0	0	7,500,000
Public Safety Emergency Communication Radios	974,000	900,000	680,800	701,000	722,000	758,100	0	0	4,735,900
Public Safety Radio Circuit and Microwave Network Replacement	1,200,000	2,800,000	0	0	0	0	0	0	4,000,000
Public Safety Regional Water Supply	0	157,500	0	165,500	0	173,900	0	0	496,900
Sheriff's Office - Headquarters	8,450,000	21,900,000	0	0	0	0	0	0	30,350,000
Sheriff's Office - Patrol Area Renovation	0	0	120,000	1,300,000	0	0	0	0	1,420,000
GENERAL GOVERNMENT TOTAL	\$34,685,480	\$29,506,500	\$4,881,800	\$11,218,500	\$4,133,000	\$4,200,000	\$16,348,574	\$0	\$104,973,854
SOURCES OF FUNDING:									
Transfer from General Fund	\$23,931,480	\$5,954,000	\$2,411,800	\$2,485,000	\$2,562,000	\$2,655,100	\$2,100,000	\$0	\$42,099,380
Reallocated GF Transfer	100,000	0	0	0	0	0	1,000,000	0	1,100,000
Bonds	3,843,825	23,552,500	2,470,000	4,817,500	1,571,000	1,544,900	6,818,574	0	44,618,299
Reallocated Bonds	(900,825)	0	0	0	0	0	3,200,000	0	2,299,175
MD Higher Education Commission	3,119,000	0	0	0	0	0	2,980,000	0	6,099,000
State Miscellaneous Grants	3,250,000	0	0	0	0	0	250,000	0	3,500,000
US Department of Agriculture	1,342,000	0	0	3,916,000	0	0	0	0	5,258,000
GENERAL GOVERNMENT TOTAL	\$34,685,480	\$29,506,500	\$4,881,800	\$11,218,500	\$4,133,000	\$4,200,000	\$16,348,574	\$0	\$104,973,854

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

Capital Fund

	Fiscal Year						Prior Allocation	Balance To Complete	Total Project Cost
	2023	2024	2025	2026	2027	2028			
GRAND TOTAL USES	\$113,067,126	\$96,806,730	\$54,657,360	\$63,020,940	\$52,751,970	\$56,735,280	\$149,896,780	\$4,928,000	\$591,864,186
SOURCES OF FUNDING									
- LOCAL -									
Transfer from General Fund	\$30,861,080	\$7,174,000	\$5,891,000	\$4,236,900	\$4,360,500	\$4,588,100	\$2,715,000	\$0	\$59,826,580
Reallocated GF Transfer	240,673	0	0	0	0	0	1,005,730	0	1,246,403
Local Income Tax	12,602,160	15,224,620	17,084,050	18,404,430	18,221,470	18,026,760	100,000	0	99,663,490
Property Tax	2,456,972	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	1,296,400	0	16,253,372
Bonds	28,449,945	44,526,100	23,106,800	28,329,600	23,677,000	25,123,300	79,904,786	1,331,900	254,449,431
Reallocated Bonds	2,918,913	0	0	0	0	0	14,929,712	0	17,848,625
Impact Fee - Parks	236,047	110,000	430,000	0	0	275,000	0	0	1,051,047
Reallocated Impact Fee - Parks	63,953	0	0	0	0	0	0	0	63,953
Transfer from Special Revenue - WPRF	264,710	278,150	291,760	306,500	321,820	337,910	0	0	1,800,850
LOCAL TOTAL	\$78,094,452	\$69,812,870	\$49,303,610	\$53,777,430	\$49,080,790	\$50,851,070	\$99,951,628	\$1,331,900	\$452,203,751
- STATE -									
State Highway Administration	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$0	\$0	\$1,056,000
Highway User Revenue	2,200,000	2,000,000	1,048,000	1,050,000	1,052,000	1,054,000	0	0	8,404,000
Reallocated Highway User Revenue	710,680	0	0	0	0	0	0	0	710,680
Program Open Space	909,400	1,217,000	1,330,300	966,100	699,500	1,816,000	0	0	6,938,300
Ag. Preservation (MALPF)	500,000	500,000	500,000	500,000	500,000	500,000	0	0	3,000,000
Ag Transfer Tax	500,000	150,000	150,000	150,000	150,000	150,000	0	0	1,250,000
State School Construction	19,848,797	20,017,203	0	0	0	0	40,162,000	0	80,028,000
MD Higher Education Commission	3,119,000	0	0	0	0	0	2,980,000	0	6,099,000
State	500,000	0	0	0	0	0	0	0	500,000
State Miscellaneous Grants	3,250,000	0	0	0	0	0	346,000	0	3,596,000
STATE TOTAL	\$31,713,877	\$24,060,203	\$3,204,300	\$2,842,100	\$2,577,500	\$3,696,000	\$43,488,000	\$0	\$111,581,980
- FEDERAL -									
Federal Highway/Bridge	\$1,402,600	\$2,413,400	\$1,784,200	\$2,101,900	\$691,000	\$1,765,400	\$6,200,520	\$3,596,100	\$19,955,120
Department of Agriculture	1,342,000	-	-	3,916,000	0	0	0	0	5,258,000
FEDERAL TOTAL	\$2,744,600	\$2,413,400	\$1,784,200	\$6,017,900	\$691,000	\$1,765,400	\$6,200,520	\$3,596,100	\$25,213,120
- OTHER -									
Developer Contribution	\$172,407	\$172,407	\$0	\$0	\$0	\$0	\$52,240	\$0	\$397,054
Reallocated Developer Contribution	10,500	0	0	0	0	0	0	0	10,500
Municipal	331,290	347,850	365,250	383,510	402,680	422,810	0	0	2,253,390
Other Miscellaneous Revenue	0	0	0	0	0	0	204,392	0	204,392
OTHER TOTAL	\$514,197	\$520,257	\$365,250	\$383,510	\$402,680	\$422,810	\$256,632	\$0	\$2,865,336
GRAND TOTAL SOURCES	\$113,067,126	\$96,806,730	\$54,657,360	\$63,020,940	\$52,751,970	\$56,735,280	\$149,896,780	\$4,928,000	\$591,864,186

Enterprise Funds

Airport Enterprise Fund

Airport Enterprise Fund Operating Summary

Sources of Funding	Actual	Original Budget	Adjusted Budget	Budget	% Change From	% Change From
	FY 21	FY 22	FY 22	FY 23	Orig. FY 22	Adj. FY 22
Fuel Sales	\$77,734	\$85,000	\$85,000	\$86,000	1.18%	1.18%
Rents	262,280	218,030	218,030	376,220	72.55%	72.55%
Corporate Hanger Rental	580,708	593,510	593,510	609,760	2.74%	2.74%
Pass-Through Utilities/Taxes	0	135,400	135,400	120,000	-11.37%	-11.37%
Miscellaneous	145	3,410	3,410	500	-85.34%	-85.34%
FAA Rental	20,000	20,000	20,000	20,000	0.00%	0.00%
Transfer from the General Fund	16,000	2,236,490	2,236,490	16,000	-99.28%	-99.28%
Total Sources of Funding	\$956,867	\$3,291,840	\$3,291,840	\$1,228,480	-62.68%	-62.68%

Uses of Funding	Actual	Original Budget	Adjusted Budget	Budget	% Change From	% Change From
	FY 21	FY 22	FY 22	FY 23	Orig. FY 22	Adj. FY 22
Airport Operations	\$725,794	\$912,520	\$912,520	\$956,480	4.82%	4.82%
Revenue in Excess of Expenses	194,929	2,343,320	2,343,320	0	-100.00%	-100.00%
Transfer to Capital	36,000	36,000	36,000	272,000	655.56%	655.56%
Total Uses of Funding	\$956,723	\$3,291,840	\$3,291,840	\$1,228,480	-62.68%	-62.68%

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 2023 TO 2028

	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	Prior Allocation	Balance To Complete	Total Project Cost
AIRPORT ENTERPRISE FUND									
Airport Building Repairs	\$236,000	\$242,000	\$265,000	\$287,000	\$310,000	\$188,000	\$0	\$0	\$1,528,000
Grounds and Maintenance Equipment	36,000	36,000	36,000	36,000	36,000	36,000	0	0	216,000
AIRPORT ENTERPRISE FUND TOTAL	\$272,000	\$278,000	\$301,000	\$323,000	\$346,000	\$224,000	\$0	\$0	\$1,744,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$0	\$96,000
Enterprise Fund - Airport	236,000	242,000	265,000	287,000	310,000	188,000	0	0	1,528,000
Federal Aviation Administration	20,000	20,000	20,000	20,000	20,000	20,000	0	0	120,000
AIRPORT ENTERPRISE FUND TOTAL	\$272,000	\$278,000	\$301,000	\$323,000	\$346,000	\$224,000	\$0	\$0	\$1,744,000

Fiber Network Enterprise Fund

Fiber Network Enterprise Fund Operating Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 21	Budget FY 22	Budget FY 22		From Orig. FY 22	From Adj. FY 22
Dark Fiber Lease	\$241,040	\$221,650	\$221,650	\$221,650	0.00%	0.00%
General Fund Transfer	168,000	2,068,250	2,068,290	183,690	-91.12%	-91.12%
Total Sources of Funding	\$409,040	\$2,289,900	\$2,289,940	\$405,340	-82.30%	-82.30%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 21	Budget FY 22	Budget FY 22		From Orig. FY 22	From Adj. FY 22
Fiber Network	\$302,610	\$426,400	\$426,400	\$405,340	-4.94%	-4.94%
Revenue in Excess of Expenses	106,430	1,863,500	1,863,500	0	-100.00%	-100.00%
Total Uses of Funding	\$409,040	\$2,289,900	\$2,289,900	\$405,340	-82.30%	-82.30%

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 2023 TO 2028

	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	Prior Allocation	Balance To Complete	Total Project Cost
FIBER NETWORK ENTERPRISE FUND									
CCPN Equipment Replacement	\$0	\$0	\$0	\$55,000	\$0	\$1,177,000	\$0	\$0	\$1,232,000
FIBER NETWORK ENTERPRISE FUND TOTAL	\$0	\$0	\$0	\$55,000	\$0	\$1,177,000	\$0	\$0	\$1,232,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$0	\$0	\$0	\$55,000	\$0	\$1,177,000	\$0	\$0	\$1,232,000
FIBER NETWORK ENTERPRISE FUND TOTAL	\$0	\$0	\$0	\$55,000	\$0	\$1,177,000	\$0	\$0	\$1,232,000

Firearms Enterprise Fund

Firearms Enterprise Fund Operating Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 21	Budget FY 22	Budget FY 22	FY 23	From Orig. FY 22	From Adj. FY 22
User Fees	\$135,604	\$163,530	\$163,530	\$178,950	9.43%	9.43%
Concession Fees	8,528	6,000	6,000	8,000	33.33%	33.33%
Recycling	3,878	6,000	6,000	6,000	0.00%	0.00%
Interest	1,211	2,000	2,000	2,000	0.00%	0.00%
Transfer from Fund Balance	46,582	0	0	22,000	100.00%	100.00%
Total Sources of Funding	\$195,803	\$177,530	\$177,530	\$216,950	22.20%	22.20%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 21	Budget FY 22	Budget FY 22	FY 23	From Orig. FY 22	From Adj. FY 22
Firearms Facility Operations	\$195,803	\$177,530	\$177,530	\$216,950	22.20%	22.20%
Total Uses of Funding	\$195,803	\$177,530	\$177,530	\$216,950	22.20%	22.20%

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 21	Budget FY 22	Budget FY 22		FY 23	From Orig. FY 22
Septage Processing Fee	\$1,044,601	\$1,137,500	\$1,137,500	\$1,137,500	0.00%	0.00%
Interest Income	7,462	0	0	0	0.00%	0.00%
Miscellaneous	2,002	0	0	0	0.00%	0.00%
Total Sources of Funding	\$1,054,065	\$1,137,500	\$1,137,500	\$1,137,500	0.00%	0.00%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 21	Budget FY 22	Budget FY 22		FY 23	From Orig. FY 22
Septage Facility Operations	\$614,906	\$802,640	\$802,640	\$1,001,750	24.81%	24.81%
Transfer to Capital	0	334,860	334,860	0	-100.00%	-100.00%
Revenue in Excess of Expenditures	439,158	0	0	135,750	100.00%	100.00%
Total Uses of Funding	\$1,054,065	\$1,137,500	\$1,137,500	\$1,137,500	0.00%	0.00%

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 2023 TO 2028

	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	Prior Allocation	Balance To Complete	Total Project Cost
SEPTAGE ENTERPRISE FUND									
Westminster Septage Facility Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$5,500,000	\$0	\$5,500,000
SEPTAGE ENTERPRISE FUND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$5,500,000	\$0	\$5,500,000
SOURCES OF FUNDING:									
Bonds	(\$865,227)	\$0	\$0	\$0	\$0	\$0	\$3,066,000	\$0	\$2,200,773
Enterprise Fund - Septage	865,227	0	0	0	0	0	2,434,000	0	3,299,227
SEPTAGE ENTERPRISE FUND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$5,500,000	\$0	\$5,500,000

Solid Waste Enterprise Fund

Solid Waste Operating Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 21	Budget	Budget		From	From
	FY 21	FY 22	FY 22	FY 23	Orig. FY 22	Adj. FY 22
Tipping Fees	\$8,132,187	\$8,144,500	\$8,144,500	\$8,643,500	6.13%	6.13%
County Hauling	2,160	6,080	6,080	6,130	0.82%	0.82%
Interest	21,385	30,000	30,000	40,000	33.33%	33.33%
Rents and Royalties	175,596	175,600	175,600	175,600	0.00%	0.00%
Recycling	121,648	160,000	160,000	160,000	0.00%	0.00%
Miscellaneous	5,197	7,500	7,500	7,500	0.00%	0.00%
Transfer from General Fund	1,532,250	28,742,890	28,742,890	7,317,780	-74.54%	-74.54%
Total Sources of Funding	\$9,990,423	\$37,266,570	\$37,266,570	\$16,350,510	-56.13%	-56.13%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 21	Budget	Budget		From	From
	FY 21	FY 22	FY 22	FY 23	Orig. FY 22	Adj. FY 22
Recycling Operations	\$2,291,512	\$2,509,650	\$2,509,650	\$2,454,290	-2.21%	-2.21%
Solid Waste-Accounting Administration	531,854	563,380	563,380	523,570	-7.07%	-6.80%
Solid Waste Management	343,171	477,130	477,130	380,480	-20.26%	-20.26%
Northern Landfill	2,769,163	2,537,110	2,537,110	3,233,400	27.44%	28.60%
Solid Waste Transfer Station	4,716,924	5,715,700	5,715,700	4,992,070	-12.66%	-12.66%
Closed Landfills	239,586	283,600	283,600	256,700	3.89%	3.89%
Transfer to Capital	0	25,180,000	25,180,000	4,510,000	-1.74%	-1.54%
Total Uses of Funding	\$10,892,210	\$37,266,570	\$37,266,570	\$16,350,510	-56.13%	-56.13%

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 2023 TO 2028

	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	Prior Allocation	Balance To Complete	Total Project Cost
SOLID WASTE ENTERPRISE FUND									
Bark Hill Landfill Remediation	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
Landfill Expansion and Improvements	4,000,000	0	0	0	0	0	0	0	4,000,000
Waste Transfer Station Floor Replacement	410,000	0	0	0	0	0	0	0	410,000
SOLID WASTE ENTERPRISE FUND TOTAL	\$4,510,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,510,000
SOURCES OF FUNDING:									
Enterprise Fund - Solid Waste	\$4,510,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,510,000
SOLID WASTE ENTERPRISE FUND TOTAL	\$4,510,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,510,000

Utilities Enterprise Fund

Utilities Enterprise Fund Operating Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 21	Budget FY 22	Budget FY 22		From Orig. FY 22	From Adj. FY 22
MES Reimbursement	\$41,695	\$18,000	\$18,000	\$18,000	0.00%	0.00%
Water Usage	5,277,454	5,740,000	5,740,000	6,469,270	12.71%	12.71%
Sewer Usage	6,280,376	6,324,225	6,324,225	7,429,900	17.48%	17.48%
Lateral/Meter Service	18,818	0	0	0	0.00%	0.00%
Interest Income	52,052	20,500	20,500	20,500	0.00%	0.00%
Rents	217,238	223,150	223,150	223,150	0.00%	0.00%
Miscellaneous	98,235	65,700	65,700	84,400	28.46%	28.46%
Transfer from General Fund	266,950	225,770	225,770	274,030	21.38%	21.38%
Total Sources of Funding	\$12,252,817	\$12,617,345	\$12,617,345	\$14,519,250	15.07%	15.07%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 21	Budget FY 22	Budget FY 22		From Orig. FY 22	From Adj. FY 22
BOU Administration	\$1,716,872	\$1,621,700	\$1,597,660	\$1,670,000	2.98%	4.53%
Board of Education Facilities	163,156	225,770	225,280	274,030	21.38%	21.64%
Freedom Sewer	3,513,056	2,830,490	2,802,350	3,050,600	7.78%	8.86%
Freedom Water	5,175,982	3,764,390	3,785,980	3,756,620	-0.21%	-0.78%
Hampstead Sewer	1,220,058	1,025,365	1,027,835	1,087,430	6.05%	5.80%
Other Water and Sewer	195,310	169,630	169,240	180,570	6.45%	6.69%
Capital - Repair, Replace, Rehabilitate	2,630,000	2,980,000	2,980,000	4,500,000	51.01%	51.01%
Revenue in Excess of Expenses	0	0	29,000	0	0.00%	-100.00%
Total Uses of Funding	\$14,614,434	\$12,617,345	\$12,617,345	\$14,519,250	15.07%	15.07%

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. 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 2023 TO 2028

	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	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	\$962,000	\$0	\$3,848,000
County Water Line Rehabilitation and Replacement	1,150,000	1,208,000	1,269,000	1,332,000	1,399,000	1,469,000	2,283,000	0	10,110,000
Freedom Water Treatment Plant Equipment Replacement	105,000	105,000	110,000	110,000	120,000	120,000	603,490	0	1,273,490
Freedom Wells and Connections	275,000	550,000	275,000	275,000	275,000	275,000	2,398,000	0	4,323,000
Freedom Water Treatment Plant Membrane Replacement	206,000	206,000	206,000	206,000	206,000	206,000	1,699,250	0	2,935,250
Patapsco Valley Pump Station Upgrade	0	300,000	770,000	0	0	0	0	0	1,070,000
Pump Station Equipment	567,014	200,000	200,000	200,000	200,000	220,000	214,681	0	1,801,695
Runnymede Wastewater Treatment Plant Rehab	1,085,000	0	0	0	0	0	72,000	0	1,157,000
Sewer Manhole Rehabilitation	91,000	96,000	99,000	102,000	106,000	109,000	2,404,200	0	3,007,200
Shiloh Pump Station Expansion	220,000	1,455,000	0	0	0	0	0	0	1,675,000
South Carroll High Wastewater Treatment Plant Rehab	0	546,000	0	0	0	0	658,000	0	1,204,000
Sykesville Pump Station Expansion	1,790,000	2,086,200	0	0	0	0	0	0	3,876,200
Tank Rehabilitation and Replacement	565,000	565,000	565,000	565,000	565,000	565,000	4,063,032	0	7,453,032
Town of Sykesville Water and Sewer Upgrades	8,045,000	0	0	0	0	0	10,540,000	0	18,585,000
Water Main Valve Replacements	360,000	360,000	360,000	360,000	385,000	385,000	2,399,700	0	4,609,700
Water Meters	687,500	709,500	731,000	753,000	759,000	765,000	7,042,629	0	11,447,629
Water Service Line Replacement	225,000	237,000	249,000	262,000	275,000	289,000	2,374,200	0	3,911,200
UTILITIES ENTERPRISE FUND TOTAL	\$15,852,514	\$9,104,700	\$5,315,000	\$4,646,000	\$4,771,000	\$4,884,000	\$37,714,182	\$0	\$82,287,396
SOURCES OF FUNDING:									
Transfer from General Fund	\$1,085,000	\$546,000	\$0	\$0	\$0	\$0	\$730,000	\$0	\$2,361,000
Utilities Maintenance Fee	9,677,500	1,929,500	1,681,000	1,703,000	1,719,000	1,725,000	13,162,574	0	31,597,574
Reallocated Utilities Maintenance Fees	0	0	0	0	0	0	900,000	0	900,000
Utilities Sewer User Fees	2,760,415	4,618,200	1,550,000	783,000	787,000	810,000	4,116,200	0	15,424,815
Reallocated Utilities Sewer User Fees	388,600	0	0	0	0	0	1,464,681	0	1,853,281
Utilities Water User Fees	494,057	2,011,000	2,084,000	2,160,000	2,265,000	2,349,000	17,232,105	0	28,595,162
Reallocated Utilities Water User Fees	446,944	0	0	0	0	0	0	0	446,944
Area Connection Charges	0	0	0	0	0	0	108,622	0	108,622
State Miscellaneous Grants	1,000,000	0	0	0	0	0	0	0	1,000,000
UTILITIES ENTERPRISE FUND TOTAL	\$15,852,514	\$9,104,700	\$5,315,000	\$4,646,000	\$4,771,000	\$4,884,000	\$37,714,182	\$0	\$82,287,396

Community Investment Plan - Schedule of Reappropriations

Fiscal Year 2023

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

Project		Source/Amount		
From	To	Local	Bonds	Other
6433 Bark Hill WTP Improvements	6434 Freedom WTP Membrane Replacement	100,433.50		
6453 Sewer Grinder Installation/Rehab	6468 Pump Station Equipment Replacement	170,605.96		
6419 FWWTP ENR	6460 Sykesville Pump Station Expansion	7,789.30		
6435 FWTP Sludge Press	6456 County Water Line Rehabilitation and Replacement	285,000.00		
6442 Roberts Field Pump Station Rehab	6459 Shiloh Pump Station Expansion	75,306.19		
6443 Standby Generator Replacement	6468 Pump Station Equipment Replacement	134,898.39		
6443 Standby Generator Replacement	6456 County Water Line Rehabilitation and Replacement	61,510.00		
Total		\$835,543.34	\$0.00	\$0.00

Grant Fund

Grant Fund Summary

Sources of Funding	Actual	Original	Adjusted ¹	Budget	% Change
	FY 21	Budget FY 22	Budget FY 22	Budget FY 23	From Adj. FY 22
Federal	\$8,067,473	\$7,001,061	\$11,778,593	\$7,325,416	-37.81%
Federal / Pass thru State	23,780,975	6,343,794	5,280,557	5,515,245	4.44%
State	7,987,866	3,204,574	3,594,222	3,852,955	7.20%
Endowments	490,142	105,000	132,880	105,000	-20.98%
Recreation Program Fees	164,296	110,000	110,000	160,000	45.45%
Miscellaneous	308,859	0	0	0	100.00%
Donations	-306,299	54,120	99,120	50,000	-49.56%
County Match/Contribution	1,437,185	913,970	876,762	1,397,020	59.34%
Total Sources of Funding	\$41,930,497	\$17,732,519	\$21,872,135	\$18,405,636	-15.85%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change
	FY 21	Budget FY 22	Budget FY 22	Budget FY 23	From Adj. FY 22
Aging and Disabilities	\$2,323,787	\$2,234,140	\$2,404,001	\$2,464,282	2.51%
Board of Elections	76,536	0	0	0	0.00%
Carroll County Workforce Development	1,173,032	1,080,586	2,239,151	2,157,925	-3.63%
Circuit Court	845,643	1,016,900	1,128,778	1,043,700	-7.54%
Citizen Services State	0	4,000	4,000	4,000	0.00%
Comprehensive Planning	36,414	50,000	50,000	50,000	0.00%
Conservation and Natural Resources	8,733	0	0	0	0.00%
COVID-19 and CARES Act	16,758,544	0	0	0	0.00%
Economic Development	3,553,408	0	0	0	0.00%
Farm Museum Endowment	13,912	30,000	30,000	30,000	0.00%
Fiscal Recovery Funds	0	0	4,680,303	200,000	-95.73%
Housing and Community Development	8,240,614	7,001,041	7,498,814	7,393,938	-1.40%
Local Management Board	1,097,899	1,235,971	1,288,869	1,286,517	-0.18%
Non-Profits	287,160	0	0	0	0.00%
Public Safety	1,219,578	692,950	763,212	763,220	0.00%
Public Works	0	0	0	0	0.00%
Recreation	190,690	118,100	118,100	168,100	42.34%
Solid Waste		0		0	0.00%
Sheriff's Office	945,421	814,050	831,483	787,760	-5.26%
State's Attorney's Office	454,959	477,580	508,975	532,630	4.65%
Tourism	162,001	84,400	50,815	0	-100.00%
Transit	1,850,439	2,892,801	275,633	1,523,564	452.75%
Total Uses of Funding	\$39,238,772	\$17,732,519	\$21,872,135	\$18,405,636	-15.85%

¹At the time the FY 22 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 23 Program Summary by Function

Function	County Match/Contribution	Grant Funding	Total Program
Aging and Disabilities	\$418,350	\$2,045,932	\$2,464,282
Carroll County Workforce Development	0	2,157,925	2,157,925
Circuit Court	21,160	1,022,540	1,043,700
Citizen Services State	4,000	0	4,000
Comprehensive Planning	10,000	40,000	50,000
Farm Museum Endowment	0	30,000	30,000
Fiscal Recovery Fund	200,000	0	200,000
Housing and Community Development	36,940	7,356,998	7,393,938
Local Management Board	53,350	1,233,167	1,286,517
Public Safety	108,270	654,950	763,220
Recreation	8,100	160,000	168,100
Sheriff's Office	95,850	691,910	787,760
State's Attorney's Office	88,090	444,540	532,630
Transit	352,910	1,170,654	1,523,564
Total Grant Fund	\$1,397,020	\$17,008,616	\$18,405,636

***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. FY 23 Budget decreases due to updated actuarial information slightly offset by costs associated with additional positions.

Sources of Funding	FY 21 Actual	FY 22 Budget	FY 23 Budget	Increase (Decrease)
OPEB Contribution - Transfer from General Fund	\$12,461,510	\$12,309,840	\$11,458,080	(\$851,760)
Retiree Contributions	775,558	850,000	850,000	0
Interest	2,577	0	0	0
Unrealized Gain/(Loss)	32,321,123	0	0	0
Total Sources of Funding	\$45,560,768	\$13,216,510	\$12,308,080	(\$851,760)

Uses of Funding	FY 21 Actual	FY 22 Budget	FY 23 Budget	Increase (Decrease)
Budgeted Employer OPEB Trust Contribution	\$6,664,218	\$5,686,840	\$3,898,080	(\$1,788,760)
Audit Fees	2,590	0	0	0
Consulting Fees	203,234	0	0	0
Retiree Health Benefit Payments	0	7,473,000	8,410,000	937,000
Total Uses of Funding	\$6,870,042	\$13,216,510	\$12,308,080	(\$851,760)

Pension Trust Fund

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

Sources of Funding	FY 21	FY 22	FY 23	Increase
	Actuals	Budget	Budget	(Decrease)
County Pension - Employer Contribution	\$2,979,740	\$2,272,770	\$2,822,560	\$549,790
Correctional Deputies - Employer Contribution	384,081	752,530	0	(752,530)
Unrealized Gain/(Loss)	27,961,193	0	0	0
Employee Pension Contribution	1,817,366	0	0	0
Total Sources of Funding	\$33,142,380	\$2,979,740	\$2,822,560	(\$157,180)

Uses of Funding				
Legal Fees	\$5,088	\$0	\$0	\$0
Consulting Fees	75,610	0	0	0
Other Professional Services	49,378	0	0	0
Employee Pension Fund Payments	3,070,674	0	0	0
Budgeted Employer Pension Contribution		2,979,740	2,822,560	(157,180)
Total Uses of Funding	\$3,200,749	\$2,979,740	\$2,822,560	(\$157,180)

Public Safety Pension Trust Fund

The Carroll County Public Safety Pension Plan, formerly the Carroll County Certified Law Officers Pension Plan, a defined benefit pension plan, was established October 1, 2009. A monthly benefit is provided for participants who attain 25 years of service or leave employment after age 55 with at least 15 years of service. Participants with at least 15, but less than 25, years of service who leave employment prior to age 55 are eligible for a monthly pension at age 62. The Plan's Administrative Committee, consisting of four individuals and two Plan participants selected by the County Commissioners, has responsibility for the oversight and administrative functions of the Plan. FY 20 included improvements to disability benefits for law enforcement officers. During FY 22, active Correctional Deputies became eligible to transfer to this plan from the Carroll County Pension Plan.

Sources of Funding	FY 21	FY 22	FY 23	Increase
	Actuals	Budget	Budget	(Decrease)
Employer Pension Contribution	\$1,333,810	\$1,397,020	\$2,133,890	\$736,870
Unrealized Gain/(Loss)	5,188,092	0	0	0
Employee Pension Contribution	739,754	0	0	0
Total Sources of Funding	\$7,261,656	\$1,333,810	\$2,133,890	\$736,870

Uses of Funding				
Audit Fees	\$0	\$0	\$0	\$0
Consulting Fees	26,930	0	0	0
Other Professional Services	15,434	0	0	0
Certified Law Officers Pension Fund Payments	364,115	0	0	0
Budgeted Employer Pension Contribution	0	1,397,020	2,133,890	736,870
Total Uses of Funding	\$406,479	\$1,333,810	\$2,133,890	\$736,870

Length of Service Award Program Trust Fund

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

	FY 21	FY 22	FY 23	Increase
Sources of Funding	Actual	Budget	Budget	(Decrease)
Unrealized Gain/(Loss)	\$2,649,589	\$0	\$0	\$0
Transfer from General Fund	398,000	1,585,000	660,000	(925,000)
Total Sources of Funding	\$3,047,589	\$1,585,000	\$660,000	(\$925,000)

Uses of Funding				
Consulting Fees	\$7,181	\$0	\$0	\$0
Other Professional Services	16,050	0	0	0
LOSAP Pension Fund Payments	1,016,238	0	0	0
Budgeted LOSAP Contribution	0	1,585,000	660,000	(925,000)
Total Uses of Funding	\$1,039,469	\$1,585,000	\$660,000	(\$925,000)

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. Starting in FY 23, the Special Revenue Fund will capture the expenses and revenue for the Tourism operations.

Sources of Funding	FY 21 Actual	FY 22 Budget	FY 23 Budget	Increase (Decrease)
Hotel Rental Tax	\$233,906	\$410,020	\$372,590	(\$37,430)
State Funding	0	0	50,820	50,820
Unrealized Gain/(Loss)	(35)	0	0	0
Total Sources of Funding	\$233,871	\$410,020	\$423,410	\$13,390

Uses of Funding	FY 21 Actual	FY 22 Budget	FY 23 Budget	Increase (Decrease)
Personnel	\$0	\$0	\$184,550	\$184,550
Operating	0	0	238,860	238,860
Transfer to Operating	277,094	410,020	0	(410,020)
Total Uses of Funding	\$277,094	\$410,020	\$423,410	\$13,390

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 21	FY 22	FY 23	Increase
	Actual	Budget	Budget	(Decrease)
Dedicated Property Tax	\$2,409,650	\$2,667,545	\$3,643,850	\$976,305
Fund Balance	140,240	630,855	0	(630,855)
Town Contributions	110,970	117,130	122,600	5,470
Interest Revenue	18,000	20,800	1,280	(19,520)
Total Sources of Funding	\$2,678,860	\$3,436,330	\$3,767,730	\$331,400

Uses of Funding				
Personnel	\$1,169,830	\$1,203,710	\$1,194,870	(\$8,840)
Operating	148,250	418,590	433,810	15,220
Debt Service	1,360,780	1,814,030	2,139,050	325,020
Total Uses of Funding	\$2,678,860	\$3,436,330	\$3,767,730	\$331,400

Internal Service Funds

Fringe Benefits ISF

This Internal Service Fund (ISF) captures the costs of self-insuring medical coverage and other benefits for County employees. Fringe Benefits Internal Service Fund includes items such as medical, dental, vision, prescription, and life insurance coverage. Included in FY 23 are costs associated with additional positions.

Sources of Funding	FY 21	FY 22	FY 23	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$15,651,397	\$16,638,300	\$16,314,340	(\$323,960)
Prescription Rebates	473,422	0	0	0
Stop Loss	120,183	0	0	0
Insurance Recovery	546,271	0	0	0
Enterprise Funds	1,117,695	1,267,190	1,230,170	(37,020)
Grant Fund	1,059,338	1,096,370	1,140,750	44,380
Watershed Protection and Restoration Fund	211,922	226,440	192,730	(33,710)
Retiree Medicare Part D	275,836	0	0	0
Interest and Gain/(Loss)	63,278	0	0	0
Total Sources of Funding	\$19,519,342	\$19,228,300	\$18,877,990	(\$350,310)

Uses of Funding				
Employee Fringe Benefits	\$19,519,342	\$19,228,300	\$18,877,990	(\$350,310)
Total Uses of Funding	\$19,519,342	\$19,228,300	\$18,877,990	(\$350,310)

Risk Management Auto Damage ISF

This Internal Service Fund (ISF) accounts for the cost of repairing County-owned vehicles after they have been damaged as the result of an accident. In FY 23, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 21	FY 22	FY 23	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$88,037	\$0	\$0	\$0
Total Sources of Funding	\$88,037	\$0	\$0	\$0

Uses of Funding				
Vehicle Claims	\$94,254	\$0	\$0	\$0
Total Uses of Funding	\$94,254	\$0	\$0	\$0

Risk Management Insurance Deductible ISF

This Internal Service Fund (ISF) accounts for deductibles paid by the County from property and liability claims.

	FY 21	FY 22	FY 23	Increase
Sources of Funding	Actual	Budget	Budget	(Decrease)
General Fund	\$0	\$0	\$150,000	\$150,000
Total Sources of Funding	\$0	\$0	\$150,000	\$150,000

Uses of Funding				
Deductibles	\$46,382	\$0	\$150,000	\$150,000
Total Uses of Funding	\$46,382	\$0	\$150,000	\$150,000

Risk Management Liability ISF

This Internal Service Fund (ISF) accounts for and finances the County's uninsured risk. This fund accounts for losses relating to property and liability claims filed against the County. In FY 23, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 21	FY 22	FY 23	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$18,839	\$0	\$0	\$0
Other	7,482	0	0	0
Total Sources of Funding	\$26,321	\$0	\$0	\$0

Uses of Funding				
Claims	\$130,257	\$0	\$0	\$0
Total Uses of Funding	\$130,257	\$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 21	FY 22	FY 23	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$1,009,000	\$1,009,000	\$859,960	(\$149,040)
Grant Fund	76,737	84,500	86,510	2,010
Enterprise Funds	86,242	77,700	71,080	(6,620)
Watershed Protection and Restoration Fund	18,953	19,500	16,930	(2,570)
Total Sources of Funding	\$1,190,932	\$1,150,000	\$1,034,480	(\$156,220)

Uses of Funding				
Claims	\$745,790	\$1,150,000	\$1,034,480	(\$115,520)
Total Uses of Funding	\$745,790	\$1,150,000	\$1,034,480	(\$115,520)

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 23 is 1,186.80 FTE, an increase of 53.97 FTE from FY 22 Budget.

The following changes are included in the FY 22 Adjusted Budget:

- Hours were increased for a part-time contractual Intern and Project Specialist for Comprehensive Planning.
- An Office Associate was transferred from Personnel Services to Public Works Administration.
- An Apprentice Operator transferred 100% to Freedom Water. Previously the position was 50% Freedom Sewer and 50% Freedom Water.
- Two part-time contractual intern positions were eliminated from Utilities; one from Freedom Water and one from Hampstead Sewer.
- Two part-time positions were combined into 1 full-time Program Specialist position, and a full-time Senior Center Assistant and 2 part-time Paraprofessionals were added to the Aging and Disabilities grants.
- A reduction in hours is included for a part-time, grant-funded Drug Court Case Manager in the Circuit Court grants. This is offset by converting a part-time Case Navigator position to full-time.
- A part-time contractual grant-contingent position was added in the Fiscal Recovery Fund grant.

- Seven contractual positions were added to the Housing grants: four full-time and three part-time positions. A full-time contingent Service and Development Evaluation Specialist was eliminated with the addition of the seven contractual positions.
- Included in the Adjusted Sheriff’s Office grants is a part-time contractual grant-contingent Wellness Coordinator.
- A full-time grant contingent Victim Advocate position was eliminated from the State’s Attorney’s Office grants.

For the FY 23 Budget, the following changes are included:

- A full-time Jury Clerk position was added to Circuit Court.
- Full-time Carpenter, Electrician and HVAC Mechanic positions were added to Facilities.
- A full-time Fire Inspector and Plans/Permits Processor were added to Permits and Inspections.
- Two Human Resources Specialists were added to aid in the transition to County staffed EMS service.
- The transition to a County staffed Emergency Medical Service has been updated for FY 23 with the addition of 2 administrative positions, 8 Chase vehicle paramedics, 4 EMS supervisors and 76 station-based personnel. The transition will continue into future years. The hiring plan (in FTE) can be found below.

Fire/EMS Admin	FY 23	FY 24	FY 25	FY 26	FY 27
Administrative Support	2.0				
Chase Vehicle Paramedic	8.0				
EMT/Paramedic	76.0	56.0	84.0		
EMS Supervisor	4.0				
Total	90.0	56.0	84.0		

- Two part-time contractual Election Board Clerks were eliminated. The funding for these positions has transitioned to seasonal staff that are not included in the total FTEs.
- A full-time Landfill Equipment Operator was added to Solid Waste.
- Hours were increased in Tourism for a part-time contractual position.
- The part-time contractual grant-contingent Wellness Coordinator for the Sheriff’s Office grants is not included in FY 23.

Authorized Position History By Fund

General Fund	FY 21 Adjusted FTE				FY 22 Budget FTE				FY 22 Adjusted FTE				FY 23 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	20.00	---	16.69	36.69	20.00	---	16.69	36.69	20.00	---	16.69	36.69	21.00	---	16.69	37.69
Circuit Court Magistrates	4.76	---	---	4.76	4.76	---	---	4.76	4.76	---	---	4.76	4.76	---	---	4.76
Orphan's Court	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00
Volunteer Community Service Program	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Courts TOTAL	27.76	0.00	19.69	47.45	27.76	0.00	19.69	47.45	27.76	0.00	19.69	47.45	28.76	0.00	19.69	48.45
Public Safety 911	44.00	---	2.45	46.45	50.00	---	2.45	52.45	50.00	---	2.45	52.45	50.00	---	2.45	52.45
Public Safety 911 TOTAL	44.00	0.00	2.45	46.45	50.00	0.00	2.45	52.45	50.00	0.00	2.45	52.45	50.00	0.00	2.45	52.45
Administrative Services	49.25	---	2.00	51.25	54.25	---	2.00	56.25	54.25	---	2.00	56.25	54.25	---	2.00	56.25
Corrections	92.00	---	---	92.00	87.00	---	---	87.00	87.00	---	---	87.00	87.00	---	---	87.00
Law Enforcement	130.00	---	1.00	131.00	130.00	---	1.00	131.00	130.00	---	1.00	131.00	130.00	---	1.00	131.00
Sheriff's Office TOTAL	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25
State's Attorney's Office	43.80	0.63	1.00	45.43	50.80	0.63	1.00	52.43	50.80	0.63	1.00	52.43	50.80	0.63	1.00	52.43
State's Attorney TOTAL	43.80	0.63	1.00	45.43	50.80	0.63	1.00	52.43	50.80	0.63	1.00	52.43	50.80	0.63	1.00	52.43
Fire/EMS Administration	2.00	---	---	2.00	52.00	---	3.13	55.13	52.00	---	3.13	55.13	94.00	---	0.00	94.00
Fire Services TOTAL	2.00	0.00	0.00	2.00	52.00	0.00	3.13	55.13	52.00	0.00	3.13	55.13	94.00	0.00	0.00	94.00
Public Works Administration	6.10	0.50	---	6.60	6.10	0.50	---	6.60	7.10	0.50	---	7.60	7.10	0.50	---	7.60
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	62.00	---	1.00	63.00
Fleet Management	23.00	---	---	23.00	23.00	---	---	23.00	23.00	---	---	23.00	23.00	---	---	23.00
Permits and Inspections	23.00	---	0.60	23.60	23.00	---	0.60	23.60	23.00	---	0.60	23.60	25.00	---	0.60	25.60
Roads Operations	105.00	---	2.40	107.40	105.00	---	2.40	107.40	105.00	---	2.40	107.40	105.00	---	2.40	107.40
Transit Administration	1.35	---	---	1.35	0.35	---	---	0.35	0.35	---	---	0.35	0.35	---	---	0.35
Public Works TOTAL	242.20	0.50	4.00	246.70	241.20	0.50	4.00	245.70	242.20	0.50	4.00	246.70	247.20	0.50	4.00	251.70
Citizen Services Administration	4.50	---	---	4.50	4.50	---	---	4.50	4.50	---	---	4.50	4.50	---	---	4.50
Aging and Disabilities	19.44	---	1.88	21.32	19.24	---	1.88	21.12	19.24	---	1.88	21.12	19.24	---	1.88	21.12
Citizen Services TOTAL	23.94	0.00	1.88	25.82	23.74	0.00	1.88	25.62	23.74	0.00	1.88	25.62	23.74	0.00	1.88	25.62
Recreation and Parks Administration	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Hashawha	8.00	0.63	1.60	10.23	8.00	0.63	1.60	10.23	8.00	0.63	1.60	10.23	8.00	0.63	1.60	10.23
Piney Run	6.00	---	12.27	18.27	6.00	---	8.78	14.78	6.00	---	8.78	14.78	6.00	---	8.93	14.93
Recreation	4.50	---	3.00	7.50	4.50	---	3.00	7.50	4.50	---	3.00	7.50	4.50	---	3.00	7.50
Sports Complex	2.00	---	0.70	2.70	2.00	---	0.70	2.70	2.00	---	0.70	2.70	2.00	---	0.70	2.70
Recreation and Parks TOTAL	25.50	0.63	17.57	43.70	25.50	0.63	14.08	40.21	25.50	0.63	14.08	40.21	25.50	0.63	14.23	40.36
Comprehensive Planning	11.00	---	0.62	11.62	11.00	---	0.30	11.30	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	0.30	11.30	11.00	0.00	0.62	11.62	11.00	0.00	0.62	11.62
Comptroller Administration	3.00	---	0.12	3.12	3.00	---	0.12	3.12	3.00	---	0.12	3.12	3.00	---	0.12	3.12
Accounting	14.00	---	---	14.00	15.00	---	---	15.00	15.00	---	---	15.00	15.00	---	---	15.00
Collections Office	10.00	---	0.63	10.63	10.00	---	0.63	10.63	10.00	---	0.63	10.63	10.00	---	0.63	10.63
Purchasing	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Comptroller TOTAL	32.00	0.00	0.75	32.75	33.00	0.00	0.75	33.75	33.00	0.00	0.75	33.75	33.00	0.00	0.75	33.75

Authorized Position History By Fund

	FY 21 Adjusted FTE			FY 22 Budget FTE			FY 22 Adjusted FTE			FY 23 Budget FTE						
County Attorney	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00
County Attorney TOTAL	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00
Economic Development Administration	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75
Carroll County Workforce Development	2.85	---	---	2.85	2.85	---	---	2.85	2.85	---	---	2.85	2.85	---	---	2.85
Farm Museum	7.00	0.70	3.33	11.03	7.00	0.70	3.33	11.03	7.00	0.70	3.33	11.03	7.00	0.70	3.33	11.03
Economic Development TOTAL	15.60	0.70	3.33	19.63	15.60	0.70	3.33	19.63	15.60	0.70	3.33	19.63	15.60	0.70	3.33	19.63
Human Resources	11.00	---	---	11.00	14.00	---	---	14.00	14.00	---	---	14.00	16.00	---	---	16.00
Personnel Services	4.00	---	---	4.00	4.00	---	---	4.00	3.00	---	---	3.00	3.00	---	---	3.00
Human Resources TOTAL	15.00	0.00	0.00	15.00	18.00	0.00	0.00	18.00	17.00	0.00	0.00	17.00	19.00	0.00	0.00	19.00
Land and Res. Management Administration	8.20	---	0.23	8.43	8.20	---	0.23	8.43	8.20	---	0.23	8.43	8.20	---	0.23	8.43
Development Review	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00
Resource Management	11.55	---	---	11.55	11.55	---	---	11.55	11.55	---	---	11.55	11.55	---	---	11.55
Zoning Administration	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
Land and Resource Management TOTAL	31.75	0.00	0.23	31.98	31.75	0.00	0.23	31.98	31.75	0.00	0.23	31.98	31.75	0.00	0.23	31.98
Management and Budget Administration	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Budget	7.00	---	0.15	7.15	8.00	---	0.15	8.15	8.00	---	0.15	8.15	8.00	---	0.15	8.15
Grant Management	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Risk Management	4.00	---	---	4.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Management and Budget TOTAL	15.00	0.00	0.15	15.15	17.00	0.00	0.15	17.15	17.00	0.00	0.15	17.15	17.00	0.00	0.15	17.15
Technology Services	32.00	---	0.17	32.17	32.00	---	0.17	32.17	32.00	---	0.17	32.17	32.00	---	0.17	32.17
Production and Distribution Services	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Technology Services TOTAL	35.00	0.00	0.17	35.17	35.00	0.00	0.17	35.17	35.00	0.00	0.17	35.17	35.00	0.00	0.17	35.17
Administrative Hearings	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
Audio Video Production	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Board of Elections	---	---	0.62	0.62	---	---	0.62	0.62	---	---	0.62	0.62	---	---	0.62	0.62
Board of License Commissioners	1.00	---	0.38	1.38	1.00	---	0.38	1.38	1.00	---	0.38	1.38	1.00	---	0.38	1.38
County Commissioners	6.00	---	6.65	12.65	6.00	---	6.65	12.65	6.00	---	6.65	12.65	6.00	---	6.65	12.65
Gen Government Other TOTAL	11.00	0.00	7.65	18.65	11.00	0.00	7.65	18.65	11.00	0.00	7.65	18.65	11.00	0.00	7.03	18.03
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	858.80	3.09	62.49	924.38	926.60	3.09	61.81	991.50	926.60	3.09	62.13	991.82	976.60	3.09	58.53	1038.22

Authorized Position History By Fund

Enterprise Funds	FY 21 Adjusted FTE				FY 22 Budget FTE				FY 22 Adjusted FTE				FY 23 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	12.00	---	---	12.00
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	20.43	0.00	0.00	20.43
BOU Accounting/Administration	7.69	---	---	7.69	7.69	---	---	7.69	7.69	---	---	7.69	7.69	---	---	7.69
Board of Education Facilities	1.00	---	---	1.00	1.13	---	---	1.13	1.13	---	---	1.13	1.13	---	---	1.13
Freedom Sewer	7.50	---	---	7.50	7.50	---	---	7.50	7.00	---	---	7.00	7.00	---	---	7.00
Freedom Water	14.50	---	0.15	14.65	14.50	---	0.15	14.65	15.00	---	---	15.00	15.00	---	---	15.00
Hampstead Sewer	4.50	---	0.15	4.65	4.30	---	0.15	4.45	4.30	---	---	4.30	4.30	---	---	4.30
Other Water/Sewer	0.50	---	---	0.50	0.57	---	---	0.57	0.57	---	---	0.57	0.57	---	---	0.57
Utilities TOTAL	35.69	0.00	0.30	35.99	35.69	0.00	0.30	35.99	35.69	0.00	0.00	35.69	35.69	0.00	0.00	35.69
Airport	3.38	---	0.50	3.88	3.38	---	0.50	3.88	3.38	---	0.50	3.88	3.38	---	0.50	3.88
Firearms Facility	1.00	---	2.00	3.00	1.00	---	2.00	3.00	1.00	---	2.00	3.00	1.00	---	2.00	3.00
Airport/Firearms Facility TOTAL	4.38	0.00	2.50	6.88	4.38	0.00	2.50	6.88	4.38	0.00	2.50	6.88	4.38	0.00	2.50	6.88
TOTAL Enterprise Funds	59.50	0.00	2.80	62.30	59.50	0.00	2.80	62.30	59.50	0.00	2.50	62.00	60.50	0.00	2.50	63.00

Special Revenue Fund	FY 21 Adjusted FTE				FY 22 Budget FTE				FY 22 Adjusted FTE				FY 23 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Tourism	1.00	---	1.50	2.50	1.00	---	1.50	2.50	1.00	---	1.50	2.50	1.00	---	1.63	2.63
Watershed Protection and Restoration	12.25	---	---	12.25	12.25	---	---	12.25	12.25	---	---	12.25	12.25	---	---	12.25
TOTAL Special Revenue Fund	13.25	0.00	1.50	14.75	13.25	0.00	1.50	14.75	13.25	0.00	1.50	14.75	13.25	0.00	1.63	14.88

Grant Fund	FY 21 Adjusted FTE				FY 22 Budget FTE				FY 22 Adjusted FTE				FY 23 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Aging and Disabilities	19.56	---	2.46	22.02	19.76	---	2.46	22.22	21.76	---	2.16	23.92	21.76	---	2.16	23.92
Carroll County Workforce Development	9.90	---	---	9.90	9.90	---	---	9.90	9.90	---	---	9.90	9.90	---	---	9.90
Circuit Court	7.95	0.80	2.40	11.15	7.95	0.80	2.40	11.15	8.24	0.69	2.36	11.29	8.24	0.69	2.36	11.29
Fiscal Recovery Fund	---	---	---	0.00	---	---	---	0.00	---	---	0.75	0.75	---	---	0.75	0.75
Housing and Community Development	7.50	0.63	---	8.13	7.50	0.63	---	8.13	6.50	0.63	5.83	12.96	6.50	0.63	5.83	12.96
Local Management Board	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
Public Safety	4.00	---	0.63	4.63	4.00	---	0.63	4.63	4.00	---	0.63	4.63	4.00	---	0.63	4.63
Recreation	0.50	---	---	0.50	0.50	---	---	0.50	0.50	---	---	0.50	0.50	---	---	0.50
Sheriff's Office	1.75	---	---	1.75	1.75	---	---	1.75	2.25	---	---	2.25	1.75	---	---	1.75
State's Attorney's Office	4.00	---	---	4.00	4.00	---	---	4.00	3.00	---	---	3.00	3.00	---	---	3.00
Transit	---	---	---	0.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
TOTAL Grant Fund	56.16	1.43	5.49	63.08	57.36	1.43	5.49	64.28	58.15	1.32	11.73	71.20	57.65	1.32	11.73	70.70

TOTAL Government	FY 21 Adjusted FTE				FY 22 Budget FTE				FY 22 Adjusted FTE				FY 23 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
TOTAL General Fund	858.80	3.09	62.49	924.38	926.60	3.09	61.81	991.50	926.60	3.09	62.13	991.82	976.60	3.09	58.53	1038.22
TOTAL Enterprise Funds	59.50	---	2.80	62.30	59.50	---	2.80	62.30	59.50	---	2.50	62.00	60.50	---	2.50	63.00
TOTAL Special Revenue Fund	13.25	---	1.50	14.75	13.25	---	1.50	14.75	13.25	---	1.50	14.75	13.25	---	1.63	14.88
TOTAL Grant Fund	56.16	1.43	5.49	63.08	57.36	1.43	5.49	64.28	58.15	1.32	11.73	71.20	57.65	1.32	11.73	70.70
TOTAL FTE	987.71	4.52	72.28	1064.51	1056.71	4.52	71.60	1132.83	1057.50	4.41	77.86	1139.77	1108.00	4.41	74.39	1186.80

