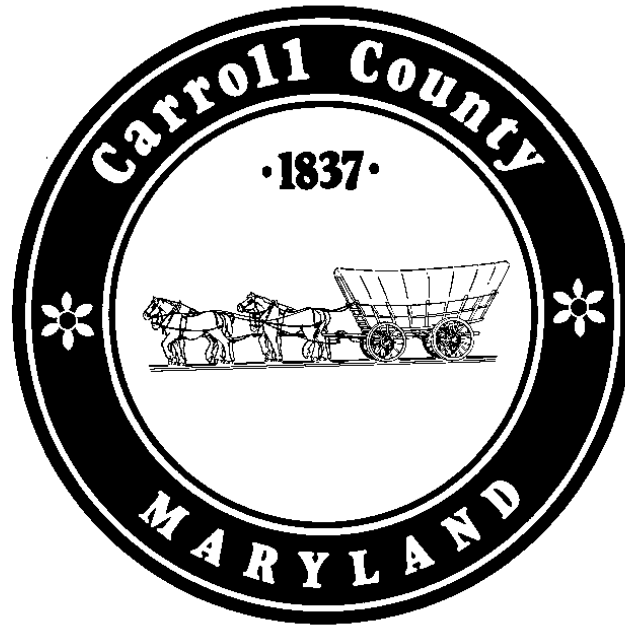


Carroll County Maryland

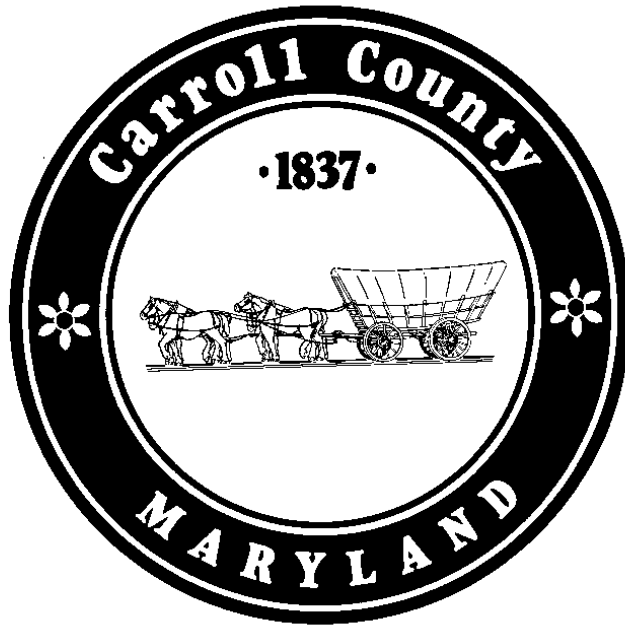


Adopted Budget Summary

Operating Budget Fiscal Year 2024
Operating Plan Fiscal Years 2024-2029
And
Capital Budget Fiscal Years 2024-2029

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
Heidi Pepin..... Chief, Bureau of Budget
Taylor Hockensmith..... Management and Budget Project Coordinator
Ashleigh Smith..... Senior Management and Budget Analyst
Ryan Nowicki..... Management and Budget Analyst
Lydia Rogers..... Management and Budget Analyst
Jacob Dellinger..... Management and Budget Analyst
Kerri Bonanno..... Administrative Assistant

Special thanks to the staff in Production and Distribution

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Board of County Commissioners

Board of County Commissioners



**Joseph Vigliotti
District 1**



**Kenneth Kiler
District 2**



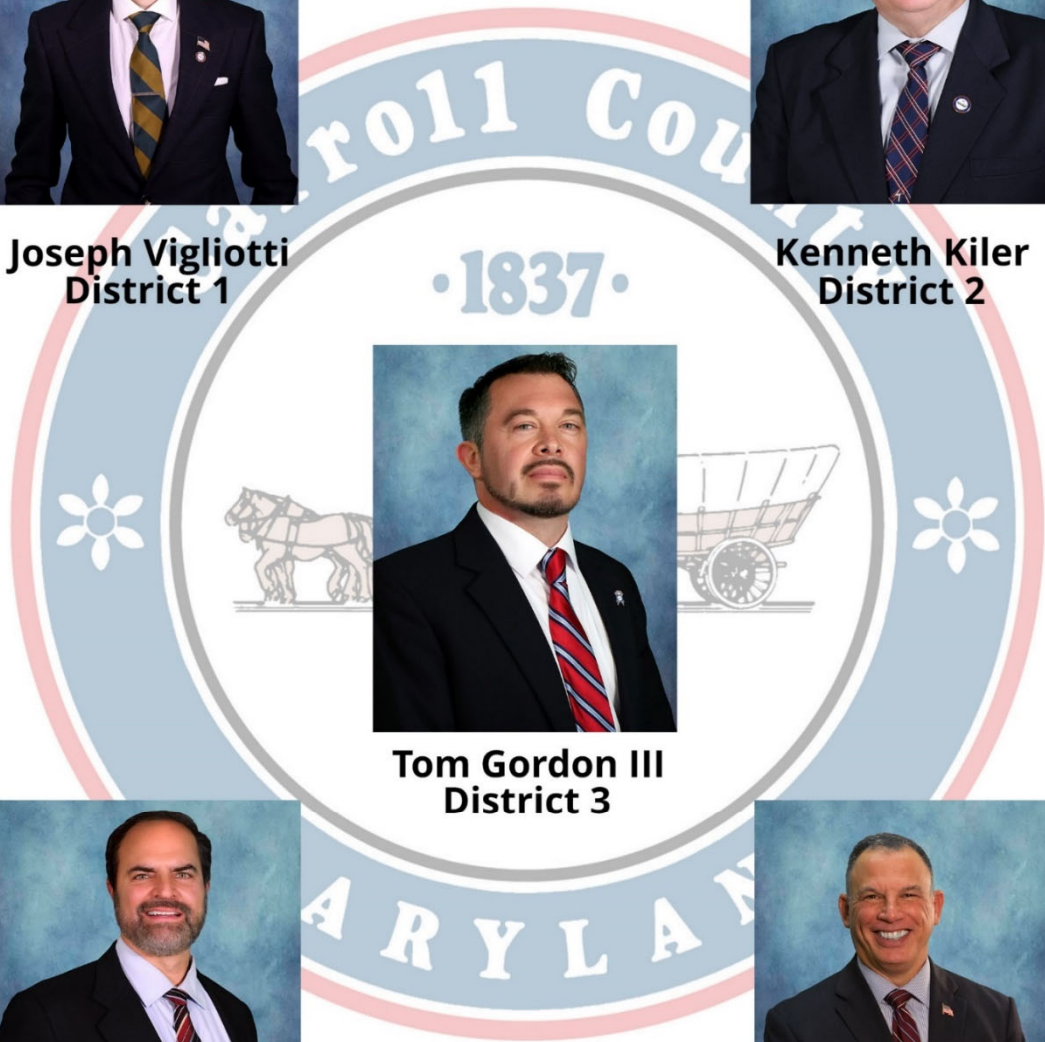
**Tom Gordon III
District 3**



**Michael Guerin
District 4**



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



Appointed Officials

*Roberta Windham
County Administrator*

*Deborah Effingham
Deputy County Administrator*

*Celene E. Steckel
Director of Citizen Services*

*Lynda D. Eisenberg
Director of Comprehensive Planning*

*Jennifer D. Hobbs
Comptroller*

*Timothy C. Burke
County Attorney*

*John T. Lyburn
Director of Economic Development*

*Michael W. Robinson
Chief of Fire/EMS*

*Kristy L. Bixler
Director of Human Resources*

*Christopher Heyn
Director of Land and Resource Management*

*Ted Zaleski, III
Director of Management and Budget*

*Valerie D. Hawkins
Acting Director of Public Safety*

*Bryan Bokey
Director of Public Works*

*Jeff R. Degitz
Director of Recreation and Parks*

*Mark E. Ripper
Director of Technology Services*

FY 24 Adopted Budget Summary

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Budget Message

Fiscal Year 2024 Budget

In December 2022, the 62nd Board of County Commissioners took office. During the FY 24 Budget work sessions, the board had to wrestle with many challenges facing the County including:

- providing additional funding for the multi-year Fire/EMS transition
- providing additional funding to address the fiscal and operating impacts to our school system due to the legislated Blueprint for Maryland's Future
- providing funding for increased compensation for our governmental partners.

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 years Carroll County 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 the transition into motion.

This transition is a huge change, increasing the number of Commissioner employees by more than thirty percent and adds to the need for substantial new funding. Although the funding previously provided to volunteer organizations will now be utilized for County operations, the new ongoing costs associated with this effort are projected to cost more than \$20 million per year.

A total of 241 new positions are planned to staff the County Fire/Emergency Medical Services function. Momentum on the transition began in FY 23 with 98 positions approved and are in the process of being filled. An additional 59 employees are planned for FY 24 and the remaining 84 will transition in FY 25. As with any of our long-range planning efforts, the projections will continue to be refined as more information becomes available, but we're closer to capturing the full cost of implementation.

Blueprint for Maryland's Future

The Board of Education, in preparation to respond to phased-in Blueprint mandates, sought additional funds from the County to meet the FY 24 blueprint requirements, maintain operations and pay for inflationary items, preserve priority positions, and provide adequate compensation for staff. It is anticipated that the FY 25 implementation of blueprint requirements, and beyond, will lead to a significant increase in funds needed to meet State mandates and maintain acceptable levels of class sizes in all schools.

Competitiveness in compensation

Compensation in Carroll County for County employees and our governmental partners has historically lagged our neighbors, but in recent years the number of positions facing this issue has grown. To attract and retain personnel and address our growing number of vacant positions, the

Commissioners increased base salaries by 10% with additional compensation for tenured personnel in the FY 23 Budget for positions reporting to the Board of County Commissioners.

Our governmental partners are experiencing similar pressures related to compensation and the Commissioner's actions in the FY 24 Budget are intended to ease these problems. Additional funding, above planned growth rates, is included for the following partners:

- Board of Education – \$6.2M
- Carroll Community College – \$0.1M
- Carroll County Public Library – \$0.6M
- State's Attorney's Office – \$0.3M
- Courts – \$0.2M
- Human Services Program shelter staff – \$47,710
- Health Department – Environmental Health staff stipend – \$80,000
- Soil Conservation – \$44,450
- Election Board stipend – \$7,300

The Commissioners made extraordinary commitments to law enforcement in the FY 22 Budget, FY 23 Budget, and the FY 24 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 Budget
 - The Plan included a \$800,000 or 4% increase.
 - The Commissioners added \$2.9 million raising the salary increase by 12%, for a total increase of 16%.
- FY 24 Budget
 - The Plan included a \$1,000,000 or 4% increase
 - The Commissioners added \$1.3M, raising the salary increase to 9.2%.

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 \$772.95M, an increase of \$72.2M, or 10.3%, from FY 23. There are changes to every fund, but the most notable changes include:

- The General Fund increases \$41.6M from FY 23 primarily due to:
 - Transfer to Capital for use of surplus funds for one-time capital projects
 - Fire/EMS transition
 - Governmental partner salary increases
- The Capital Fund increases \$47.7M primarily due to:
 - Sheriff's Headquarters
 - Parking Garage
 - Board of Elections Leased Space Renovations
 - Courtroom 6 expansion

- School HVAC replacements

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 24 - 29 Operating Plan.

In Millions	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Revenues	\$542.8	\$527.9	\$543.7	\$563.9	\$578.7	\$597.0
Expenditures	542.8	534.5	548.0	573.3	593.7	616.3
Balance	\$0.0	(\$6.5)	\$4.3	(\$9.5)	(\$15.0)	(\$19.3)
Balance as a % of Budget	0.0%	(1.2%)	0.8%	(1.7%)	(2.6%)	(3.2%)

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 78,000 acres are under permanent easement in our Agricultural Land Preservation programs, supporting agribusiness and maintaining our rural heritage while avoiding the costs of services and infrastructure to serve residential development.
- Carroll continues to be highly rated by the credit rating agencies with three AAAs. We continue to see strong demand for our bonds.

Stay Informed

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

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

- A video archive of public meetings on the County website
- A Commissioner radio report broadcast live on WTTR on Sunday mornings and available on the County website

All the FY 24 budget sessions, from the first Budget Overview to Budget Adoption 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, 2023, 74.8% of long-term debt owed by the County will be retired within ten years and 40.3% will be retired within five years. New Public Improvement Bonds issued in November 2022 have an aggregate principal amount of \$30.0 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, 2023.

Schedule of Debt Service Requirements (1)

Fiscal Years Ending June 30	<u>G.O. Bonds (2)</u>		<u>Watershed Bonds</u>		<u>Notes, Capital Leases, and Other Debt</u>		<u>General Obligation Debt</u>		<u>Total Governmental Funds</u>			<u>Enterprise Funds</u>				
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Service	Principal	Interest	Service	Total Debt	Grand Total Debt Service (1)
2024	20,603,142	7,773,899	1,194,344	549,615	401,975	73,025	1,006,624	1,919,894	23,206,085	10,316,433	33,522,518	5,483,270	221,085	5,704,355	39,226,873	
2025	18,695,071	6,899,706	1,160,440	496,084	411,505	63,496	2,179,934	1,809,927	22,446,950	9,269,213	31,716,163	495,265	92,133	587,398	32,303,561	
2026	19,042,391	6,124,593	1,161,248	447,638	421,261	53,740	1,346,000	1,741,702	21,970,900	8,367,673	30,338,573	520,347	71,031	591,378	30,929,951	
2027	19,303,939	5,389,476	1,162,646	401,822	431,248	43,752	2,584,000	1,694,815	23,481,833	7,529,865	31,011,698	543,276	53,182	596,458	31,608,156	
2028	19,631,448	4,648,051	1,163,106	356,887	441,472	33,528	-	1,557,835	21,236,026	6,596,301	27,832,327	566,215	34,540	600,755	28,433,082	
2029	19,992,510	3,885,129	1,163,478	311,157	451,938	23,062	107,290	1,557,835	21,715,216	5,777,183	27,492,399	590,721	15,077	605,798	28,098,197	
2030	16,179,789	3,168,150	1,164,632	265,297	462,653	12,347	4,662,430	1,476,707	22,469,504	4,922,501	27,392,005	113,262	2,504	115,766	27,507,771	
2031	12,796,545	2,597,074	1,114,290	221,443	235,424	2,077	13,115,500	1,103,726	27,261,759	3,924,320	31,186,079	2,429	49	2,478	31,188,557	
2032	11,595,782	2,179,066	1,104,218	184,011	-	-	-	520,766	12,700,000	2,883,843	15,583,843	-	-	-	15,583,843	
2033	10,323,000	1,848,292	1,072,000	153,249	-	-	445,320	509,076	11,840,320	2,510,617	14,350,937	-	-	-	14,350,937	
2034	9,313,724	1,559,994	1,021,276	126,269	-	-	3,475,344	497,387	13,810,344	2,183,650	15,993,994	-	-	-	15,993,994	
2035	8,225,963	1,296,949	929,037	101,313	-	-	-	314,931	9,155,000	1,713,193	10,868,193	-	-	-	10,868,193	
2036	7,582,928	1,049,090	822,072	78,278	-	-	473,924	302,490	8,878,924	1,429,858	10,308,782	-	-	-	10,308,782	
2037	6,394,647	828,248	655,553	59,377	-	-	1,303,000	257,475	8,353,000	1,145,100	9,498,100	-	-	-	9,498,100	
2038	5,773,068	635,452	576,932	44,298	-	-	-	224,900	6,350,000	904,650	7,254,650	-	-	-	7,254,650	
2039	5,773,068	450,022	576,932	30,103	-	-	887,000	202,725	7,237,000	682,850	7,919,850	-	-	-	7,919,850	
2040	4,600,550	292,447	499,450	17,365	-	-	1,024,000	180,550	6,124,000	490,362	6,614,362	-	-	-	6,614,362	
2041	3,250,550	182,754	349,450	8,308	-	-	2,587,000	100,625	6,187,000	291,687	6,478,687	-	-	-	6,478,687	
2042	2,458,600	97,934	141,400	3,067	-	-	-	-	2,600,000	101,001	2,701,001	-	-	-	2,701,001	
2043	1,466,950	29,339	33,050	661	-	-	-	-	1,500,000	30,000	1,530,000	-	-	-	1,530,000	
Total	\$ 223,003,665	\$ 50,935,665	\$ 17,065,354	\$ 3,856,242	\$ 3,257,476	\$ 303,027	\$ 35,197,366	\$ 15,973,366	\$ 278,523,861	\$ 71,070,300	\$ 349,594,161	\$ 8,314,785	\$ 489,601	\$ 8,804,386	\$ 358,398,547	

(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 \$3,257,476

Source: Carroll County Department of the Comptroller.

**Projected Statement of Direct and Enterprise Fund Bonded
Debt Issued and Outstanding
As of June 30, 2023 (1)(2)(3)**

	Principal Date of Issue	Issued	Outstanding (4)
Direct Bonded Debt			
Consolidated Public Improvement Bonds	11/08/12	21,460,000	-
Consolidated Public Improvement Bonds	11/14/13	26,000,000	1,335,000
Consolidated Public Improvement Bonds	11/13/14	15,000,000	9,000,000
Consolidated Public Improvement Refunding Bonds	11/13/14	52,576,682	23,978,317
Consolidated Public Improvement Bonds	11/19/15	28,000,000	17,905,000
Consolidated Public Improvement Refunding Bonds	11/19/15	6,015,081	-
Consolidated Public Improvement Bonds	11/10/16	14,000,000	9,800,000
Consolidated Public Improvement Bonds	11/01/18	25,000,000	20,000,000
Consolidated Public Improvement Bonds	11/05/19	30,000,000	25,500,000
Consolidated Public Improvement Refunding Bonds	11/05/19	39,797,184	31,445,557
Consolidated Public Improvement Bonds	12/03/20	20,000,000	18,000,000
Consolidated Public Improvement Refunding Bonds	12/03/20	33,989,958	31,983,342
Consolidated Public Improvement Bonds	12/02/21	22,000,000	20,900,000
Consolidated Public Improvement Bonds	11/01/22	30,000,000	30,000,000
Installment Purchase Agreements:			
Installment Purchase Agreements	7/1/01-6/30/02	396,000	-
Installment Purchase Agreements	7/1/02-6/30/03	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	-	-
Farmers Home Administration:			
Watershed Bond — 1972	06/01/72	769,700	-
Watershed Bond — 1974	07/01/74	253,000	19,063
Watershed Bond — 1979	09/02/80	678,800	202,741
		<u>\$ 402,865,913</u>	<u>\$ 275,266,385</u>

<u>Direct Bonded Debt</u>	Principal Date of Issue	Issued	Outstanding (4)
<u>Enterprise Fund Bonded Debt</u>			
Consolidated Public Improvement Refunding Bonds - Utilities	11/13/14	5,446,058	2,799,353
Consolidated Public Improvement Refunding Bonds - Utilities	11/19/15	2,978,549	-
Consolidated Public Improvement Refunding Bonds - Utilities	11/05/19	902,816	674,443
Consolidated Public Improvement Refunding Bonds - Utilities	12/03/20	6,738	5,601
Solid Waste	11/13/14	406,860	22,330
Solid Waste	11/19/15	191,370	-
Airport - Draw Down Bond	05/01/19	4,802,001	4,802,001
Airport	12/03/20	13,303	11,057
		<u>\$ 14,747,695</u>	<u>\$ 8,314,785</u>
		<u>\$ 417,613,608</u>	<u>\$ 283,581,170</u>

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

(a) Capital Lease Agreements of \$3,257,476

(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>
2023 (4)	\$275,266,385	176,246	\$22,719,194,000	1,561.83	1.21%
2022	267,019,884	175,560	22,010,186,885	1,520.96	0.01
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

**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>
2023 (4)	\$283,581,170	176,246	\$22,719,194,000	1,609.01	1.25%
2022	276,642,298	175,560	22,010,186,885	1,575.77	0.01
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

(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, 2023

Net assessed value- Real Property	\$ 21,976,741,000	
Debt limit - 6% of net total assessed value (1)		\$ 1,318,604,460
Assessed Value-Personal Property	<u>742,453,000</u>	
Debt limit- 15% of net assessed value (1)		<u>111,367,950</u>
Debt Limit- (6%/15%) of net assessed value		1,429,972,410
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 283,581,170	
Less- Agricultural Preservation Program Self Supporting Debt	35,197,366	
Less - Bureau of Utilities bonds	3,479,397	
Less - Septage bonds	0	
Total amount of debt applicable to debt limit		<u>244,904,408</u>
Legal debt margin		<u><u>\$ 1,185,068,002</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
2014-2023

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
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	22,010,186,885	6%/15%	1,384,324,580	232,755,640	1,151,568,940	16.81%
2023	\$ 22,719,194,000	6%/15%	1,429,972,410	244,904,408	1,185,068,002	17.13%

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 6/30/22 Audited - ACFR	Projected for 6/30/23 as of 6/7/23	Projected for 6/30/24
<u>Beginning Fund Balance</u>	\$175,169,064	\$190,371,108	\$184,980,788
Revenues	479,471,261	479,296,240	502,576,549
Expenditures	-464,269,217	-484,686,560	-537,411,471
GO Bond Proceeds, Premium, and Redemption		0	0
Projected Ending Fund Balance	\$190,371,108	\$184,980,788	\$150,145,866
<u>Nonspendable</u>			
Inventory	1,586,216	1,586,216	1,586,216
Prepaid Expenses	9,929,530	9,787,737	9,787,737
Loans for Economic Development	4,338,088	4,285,129	4,283,850
Loans to Volunteer Fire Companies	6,553,244	9,641,320	8,697,830
Loans to Municipalities	149,037	149,037	149,037
Loan to Component Units	520,707	0	0
Advances to Industrial Development Authority	612,910	359,465	359,465
Loans to other Governmental Funds	0	1,600,000	1,600,000
Due from other Governmental Funds	7,134,420	4,977,343	4,977,343
Total Nonspendable	30,824,152	32,386,246	31,441,477
<u>Restricted</u>			
Weed Control Future Equipment Purchases	204,298	204,298	204,300
Agricultural Preservation Payables	29,057,411	28,634,695	28,634,699
Loans Collectible Within One Year	937,361	0	0
Loans - Shelter/SW Pond		2,500,000	2,500,000
Farmers & Merchants - Collateral	230,000	230,000	230,000
Total Restricted	30,429,070	31,568,993	31,568,999
<u>Committed</u>			
Stabilization Fund	25,064,328	25,064,328	27,141,994
Total Committed	25,064,328	25,064,328	27,141,994
<u>Assigned</u>			
Appropriation of Prior Year Unassigned Fund Balance	49,201,055	45,573,038	11,209,626
Community Media Center/CCPL	652,418	652,418	652,420
Hampstead Fire Company and CMC Future Loans	6,500,000	4,758,797	4,758,797
Encumbrances	3,496,971	5,947,043	5,947,042
Total Assigned	59,850,444	56,931,296	22,567,885
<u>Unassigned</u>			
Unassigned	44,203,114	39,029,925	37,425,511
Total Unassigned	44,203,114	39,029,925	37,425,511
<u>Summary</u>			
Ending Fund Balance	190,371,108	184,980,788	150,145,866
Less: Nonspendable	(30,824,152)	(32,386,246)	(31,441,477)
Less: Restricted	(30,429,070)	(31,568,993)	(31,568,999)
Less: Committed	(25,064,328)	(25,064,328)	(27,141,994)
Less: Assigned	(59,850,444)	(56,931,296)	(22,567,885)
Current Year Unassigned	\$44,203,114	\$39,029,925	\$37,425,511

Schedule of Changes in Fund Balance Governmental Fund Types

	General Fund	Capital Fund	Other Governmental Funds	Total Governmental Funds
Fund Balance - End of FY 2022	\$190,371,108	\$22,017,263	\$3,057,365	\$215,445,736
FY 2023 Projected Revenues/other sources	479,296,240	113,067,126	22,173,366	614,536,732
FY 2023 Projected Expenditures/other uses	(484,686,560)	(113,067,126)	(22,173,366)	(619,927,052)
Fund Balance - projected FY 2023	\$184,980,788	\$22,017,263	\$3,057,365	\$210,055,416
FY 2024 Projected Revenues/other sources	502,576,549	160,777,316	25,961,650	689,315,515
FY 2024 Projected Expenditures/other uses	(537,411,471)	(160,777,316)	(25,961,650)	(724,150,437)
Fund Balance - projected FY 2024	\$150,145,866	\$22,017,263	\$3,057,365	\$175,220,494

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

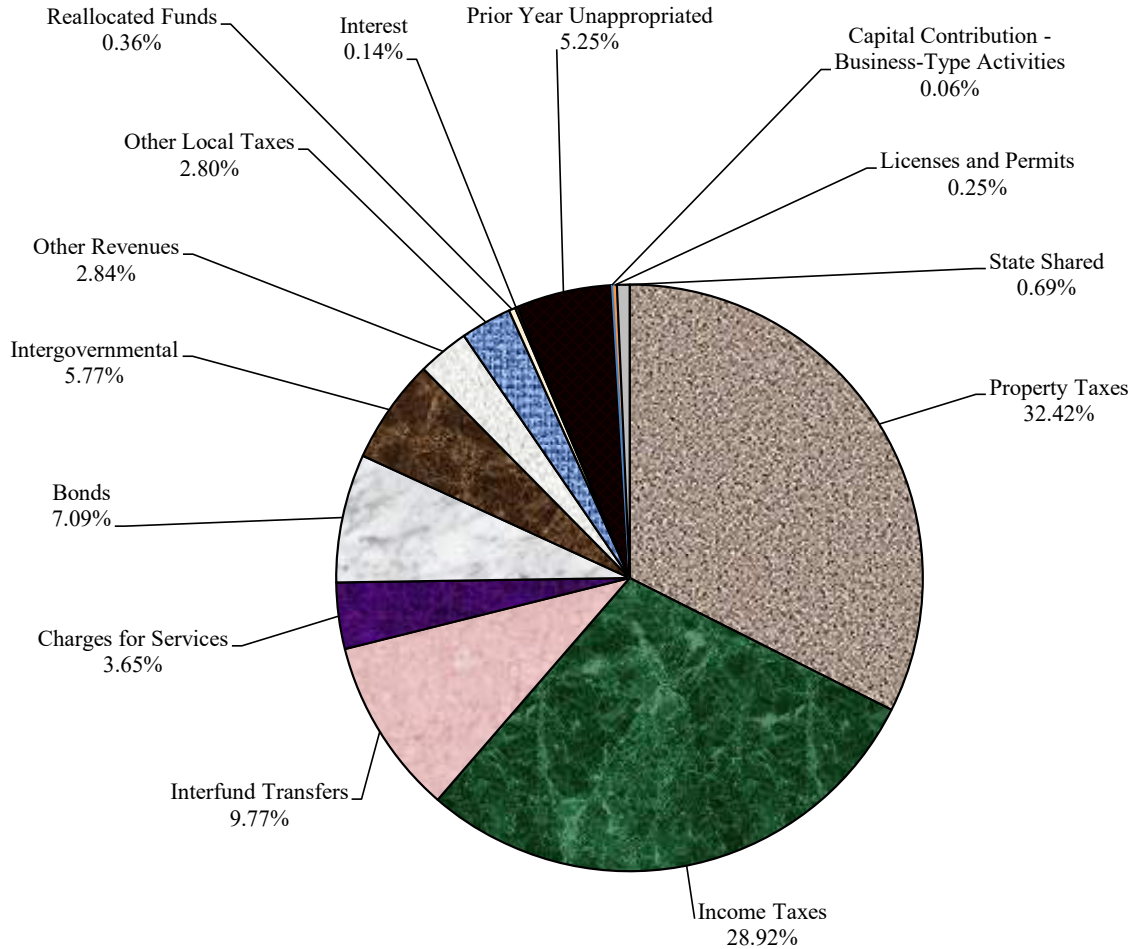
	Business-type Activities - Enterprise Funds						
	Solid Waste Fund	Utilities Fund	Airport Fund	Septage Fund	Firearms Fund	CCFN Fund	Total Enterprise Funds
Net Assets - ending FY 22	\$12,529,278	\$105,447,044	\$12,167,160	\$4,842,243	\$752,376	\$14,680,760	\$137,601,601
FY 23 Projected Oper Rev, Non-Oper 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
FY 24 Projected Oper Rev, Non-Oper Rev, Capital Contributions & Transfers In	14,510,920	16,523,979	1,289,130	942,500	240,210	391,630	33,898,369
FY 24 Projected Oper Exp, Non-Oper Exp & Transfers Out	(13,510,920)	(16,523,979)	(1,150,880)	(942,500)	(240,210)	(391,630)	(32,760,119)
Net Assets - ending FY 24	\$17,529,309	\$105,447,044	\$12,305,410	\$4,977,993	\$752,376	\$14,680,760	\$142,875,632
Percent Change from FY 23 to FY 24	6.0%	0.0%	1.1%	0.0%	0.0%	0.0%	0.8%

Total Budget Summary

All Funds Sources - By Category

Fiscal Year 2024 Budget

\$772,950,385

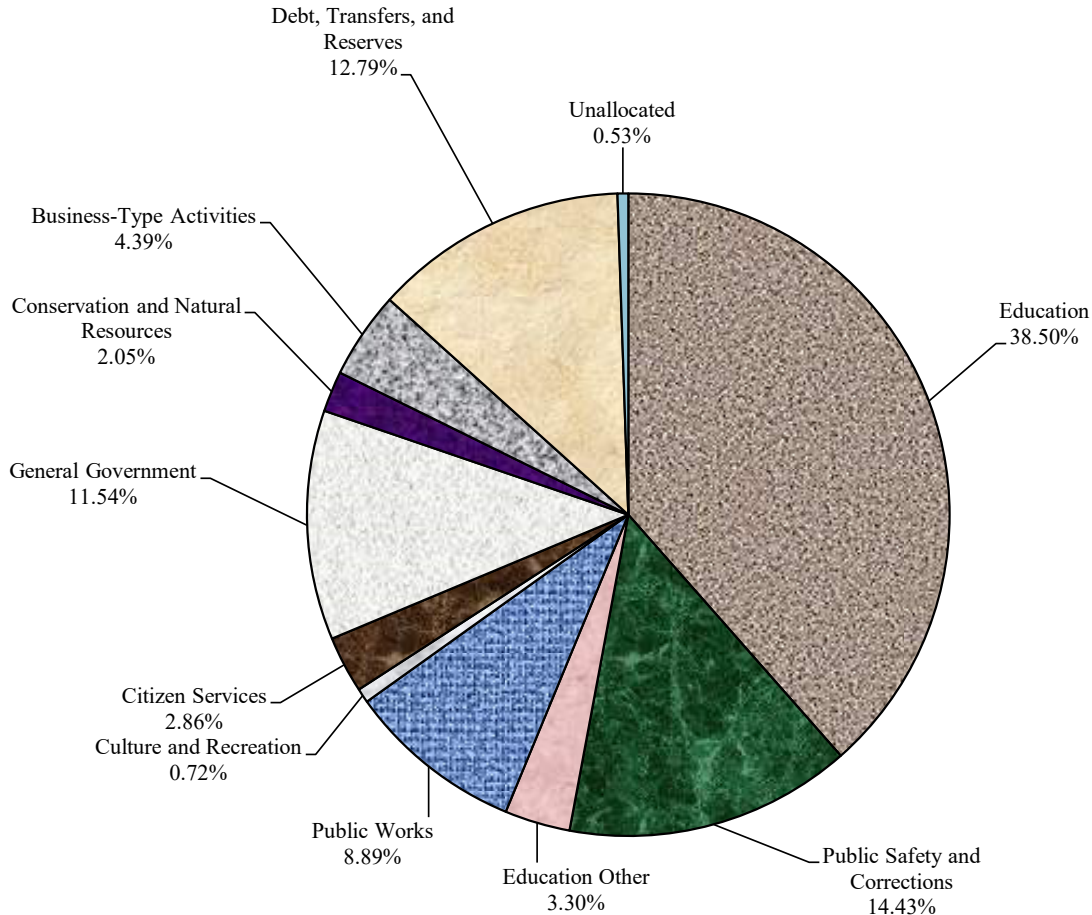


Category	FY 22 Actuals	FY 23 Budget	Change from FY 22	FY 24 Budget	Change from FY 23
Property Taxes	\$238,429,409	\$239,494,360	0.4%	\$250,583,849	4.6%
Income Taxes	206,514,335	195,746,970	-5.2%	223,544,839	14.2%
Interfund Transfers	70,273,124	52,376,060	-25.5%	75,492,210	44.1%
Charges for Services	27,777,055	27,989,532	0.8%	28,187,689	0.7%
Bonds	0	28,449,945	100.0%	54,768,342	92.5%
Intergovernmental	29,661,235	48,782,323	64.5%	44,633,301	-8.5%
Other Revenues	31,955,452	22,827,621	-28.6%	21,981,188	-3.7%
Other Local Taxes	29,111,206	22,576,047	-22.4%	21,645,000	-4.1%
Reallocated Funds	13,482,753	3,944,718	-70.7%	2,760,577	-30.0%
Interest	-36,063,213	592,140	-101.6%	1,049,670	77.3%
Prior Year Unappropriated	45,698,551	41,990,320	-8.1%	40,575,261	-3.4%
Capital Contribution - Business-Type Activities	2,833,418	9,677,500	241.5%	435,000	-95.5%
Licenses and Permits	-357,485	2,113,270	-691.2%	1,936,100	-8.4%
State Shared	953,711	4,185,400	338.9%	5,357,360	28.0%
Total	\$660,269,551	\$700,746,206	6.1%	\$772,950,385	10.3%

All Funds Uses - By Category

Fiscal Year 2024 Budget

\$772,950,385

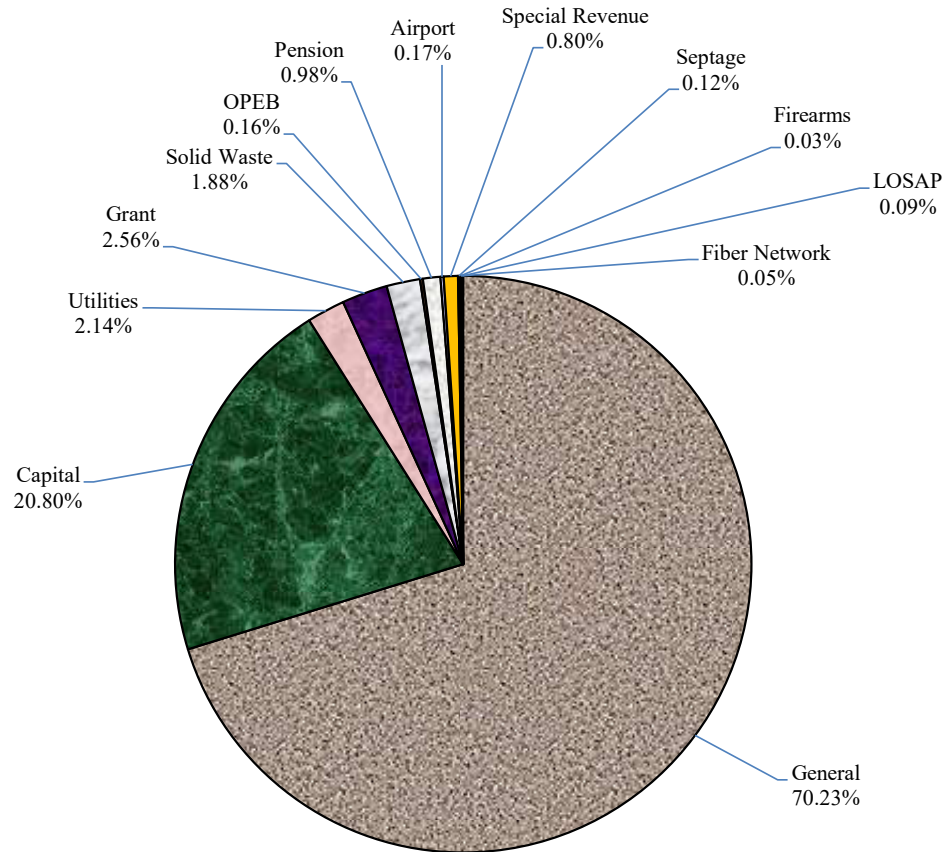


Category	FY 22 Actual	FY 23 Budget	Change from FY 22	FY 24 Budget	Change from FY 23
Education	\$270,161,371	\$267,702,517	-0.9%	\$297,578,991	11.2%
Public Safety and Corrections	74,988,941	77,366,430	3.2%	111,515,130	44.1%
Education Other	35,103,755	33,261,790	-5.2%	25,508,280	-23.3%
Public Works	43,048,146	58,073,200	34.9%	68,746,220	18.4%
Culture and Recreation	6,198,167	6,410,400	3.4%	5,554,846	-13.3%
Citizen Services	26,950,819	21,221,087	-21.3%	22,093,560	4.1%
General Government	46,488,195	93,193,739	100.5%	89,222,860	-4.3%
Conservation and Natural Resources	8,951,162	13,996,249	56.4%	15,807,330	12.9%
Business-Type Activities	62,982,485	45,871,214	-27.2%	33,898,370	-26.1%
Debt, Transfers, and Reserves	78,001,439	83,649,580	7.2%	98,889,800	18.2%
Unallocated	501,102	0	-100.0%	4,135,000	100.0%
Total	\$653,375,582	\$700,746,206	7.3%	\$772,950,385	10.3%

All Funds Uses - By Fund

Fiscal Year 2024 Budget

\$772,950,385



<u>Fund</u>	FY 22 Actual	FY 23 Budget	Change from FY 22	FY 24 Budget	Change from FY 23
General	\$470,018,683	\$501,286,560	6.7%	\$542,839,870	8.3%
Capital	82,045,780	113,067,126	37.8%	160,777,316	42.2%
Utilities	23,458,122	26,532,434	13.1%	16,523,980	-37.7%
Grant	22,626,074	18,405,636	-18.7%	19,754,280	7.3%
Solid Waste	36,975,994	16,350,510	-55.8%	14,510,920	-11.3%
OPEB	7,173,908	12,308,080	71.6%	1,200,000	-90.3%
Pension	3,803,290	4,956,450	30.3%	7,613,180	53.6%
Airport	1,148,350	1,228,480	7.0%	1,289,130	4.9%
Special Revenue	3,629,099	4,191,140	15.5%	6,207,370	48.1%
Septage	746,414	1,137,500	52.4%	942,500	-17.1%
Firearms	227,205	216,950	-4.5%	240,210	10.7%
Fiber Network	426,400	405,340	-4.9%	391,630	-3.4%
LOSAP	1,096,263	660,000	-39.8%	660,000	0.0%
Total	\$653,375,582	\$700,746,206	7.3%	\$772,950,385	10.3%

All Funds Revenue Summary

All Funds revenue is projected to be \$773.0M in FY 24, with 61.3% of this amount coming from Property Taxes and Income Tax. Total revenue is \$72.3M, or 10.3%, above FY 23.

Revenue In Millions	FY 22 Actuals	Percent of Total	FY 23 Budget	Percent of Total	FY 24 Budget	Percent of Total
Property Taxes	\$230.4	33.8%	\$239.5	34.2%	\$250.6	32.4%
Income Taxes	177.1	26.0%	195.7	27.9%	223.5	28.9%
Bonds	48.4	7.1%	52.4	7.5%	54.8	7.1%
Charges for Services	27.4	4.0%	28.0	4.0%	28.2	3.6%
Intergovernmental	34.1	5.0%	28.4	4.1%	44.6	5.8%
Interfund Transfers	34.0	5.0%	48.8	7.0%	75.5	9.8%
Other Revenues	23.3	3.4%	22.8	3.3%	22.0	2.8%
Other Local Taxes	19.2	2.8%	22.6	3.2%	21.6	2.8%
Prior Year Unappropriated	45.5	6.7%	3.9	0.6%	40.6	5.2%
Capital Contribution - Business-Type Activities	31.9	4.7%	0.6	0.1%	0.4	0.1%
State Shared	3.6	0.5%	42.0	6.0%	5.4	0.7%
Reallocated Funds	4.1	0.6%	9.7	1.4%	2.8	0.4%
Licenses and Permits	1.8	0.3%	2.1	0.3%	1.9	0.3%
Interest	0.6	0.1%	4.2	0.6%	1.0	0.1%
Total Revenue	\$681.4	100.0%	\$700.7	100.0%	\$773.0	100.0%

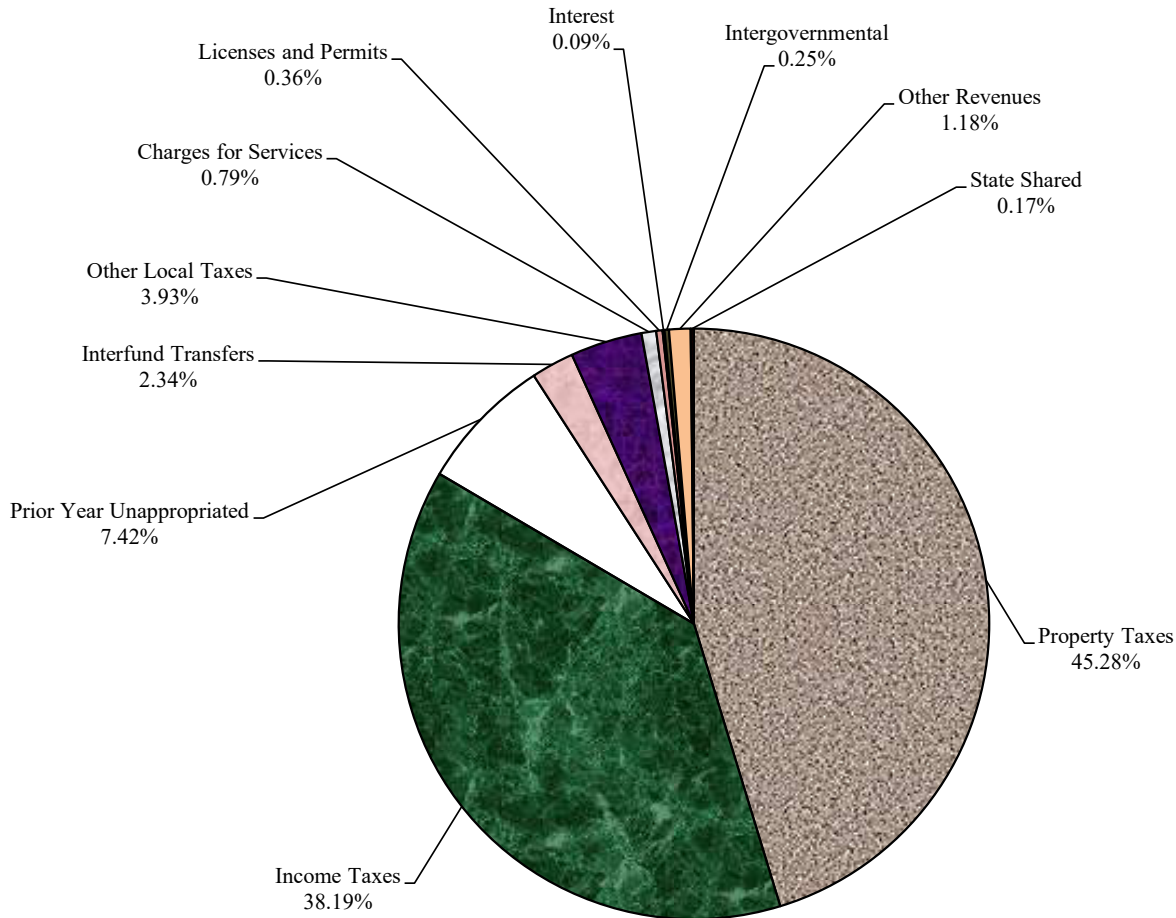
Percentages may not add to 100% due to rounding

General Fund Summary

General Fund Sources - By Category

Fiscal Year 2024 Budget

\$542,839,870

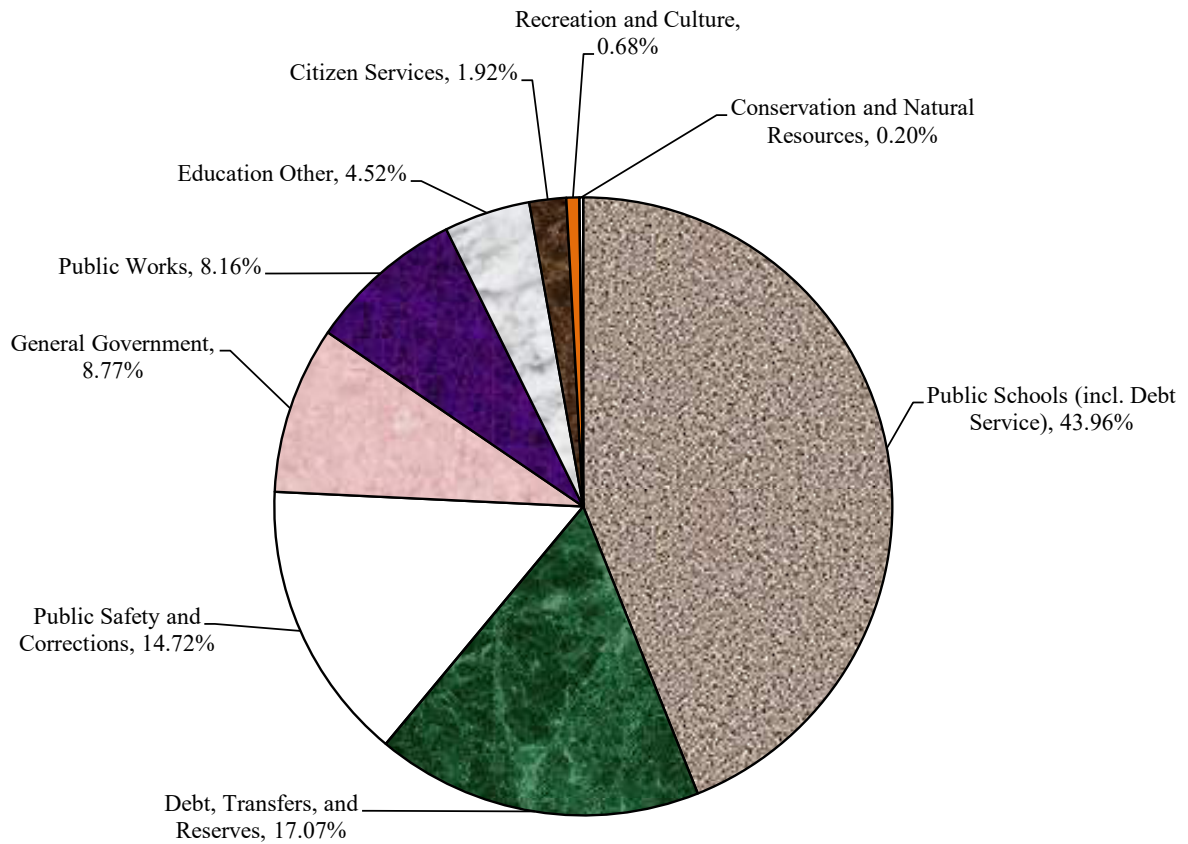


Category	FY 22	FY 23	Change from		FY 23
	Actuals	Budget	FY 22	FY 24	Budget
Property Taxes	\$233,221,613	\$233,393,540	0.1%	\$245,815,451	5.3%
Income Taxes	187,740,305	183,144,810	-2.4%	207,306,839	13.2%
Prior Year Unappropriated	44,894,160	41,990,320	-6.5%	40,263,321	-4.1%
Interfund Transfers	10,318,385	10,582,160	2.6%	12,721,000	20.2%
Other Local Taxes	28,117,665	21,840,000	-22.3%	21,330,000	-2.3%
Charges for Services	3,778,072	3,981,860	5.4%	4,299,160	8.0%
Licenses and Permits	2,328,393	2,113,270	-9.2%	1,936,100	-8.4%
Interest	-826,547	528,360	-163.9%	513,080	-2.9%
Intergovernmental	549,220	603,600	9.9%	1,348,600	123.4%
Other Revenues	9,825,153	2,208,640	-77.5%	6,381,320	188.9%
State Shared	953,711	900,000	-5.6%	925,000	2.8%
Total	\$520,900,128	\$501,286,560	-3.8%	\$542,839,870	8.3%

General Fund Uses - By Category

Fiscal Year 2024 Budget

\$542,839,870



<u>Category</u>	FY 22 Actuals	FY 23 Budget	Change from FY 22	FY 24 Budget	Change from FY 23
Public Schools (incl. Debt Service)	\$216,896,632	\$225,604,560	4.0%	\$238,651,000	5.8%
Debt, Transfers, and Reserves	74,372,340	79,458,440	6.8%	92,682,430	16.6%
Public Safety and Corrections	71,709,580	66,832,820	-6.8%	79,881,630	19.5%
General Government	25,479,718	54,723,200	114.8%	47,605,320	-13.0%
Public Works	30,832,700	37,545,700	21.8%	44,279,750	17.9%
Education Other	33,453,791	23,091,310	-31.0%	24,558,280	6.4%
Citizen Services	12,520,091	10,123,170	-19.1%	10,413,710	2.9%
Recreation and Culture	3,525,996	2,923,300	-17.1%	3,692,730	26.3%
Conservation and Natural Resources	1,227,835	984,060	-19.9%	1,075,020	9.2%
Total	\$470,018,683	\$501,286,560	6.7%	\$542,839,870	8.3%

General Fund Revenues

General Fund Revenue Analysis

Carroll County's General Fund receives revenues from over 120 sources including taxes, permit fees, State aid, user fees, and investment income. 83.5% of revenue comes from Total Property and Income Taxes.

Revenue In Millions	FY 22 Budget	Percent of Total	FY 23 Budget	Percent of Total	FY 24 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$209.7	44.2%	\$217.3	43.4%	\$228.5	42.1%	42.1%
Railroad and Public Utilities	8.0	1.7%	8.5	1.7%	\$9.2	1.7%	43.8%
Total Business	7.5	1.6%	7.6	1.5%	\$8.1	1.5%	45.3%
Total Property	225.2	47.5%	233.4	46.6%	245.8	45.3%	45.3%
Income Tax	165.0	34.8%	183.1	36.5%	207.3	38.2%	83.5%
Recordation Tax	13.5	2.8%	16.5	3.3%	15.5	2.9%	86.3%
Investment Income	0.2	0.0%	0.2	0.0%	3.8	0.7%	87.0%
Cable Franchise Fee	1.7	0.4%	1.7	0.3%	1.7	0.3%	87.3%
911 Service Fee	3.4	0.7%	3.4	0.7%	3.8	0.7%	88.0%
Building Permits	0.8	0.2%	0.8	0.2%	0.7	0.1%	88.2%
Total Major Revenues	409.8	86.4%	439.1	87.6%	478.6	88.2%	88.2%
Other Annual Revenues	9.2	1.9%	9.6	1.9%	10.6	2.0%	90.1%
Total Annual Revenues	419.0	88.3%	448.7	89.5%	489.2	90.1%	90.1%
Other Revenues	55.3	11.7%	52.6	10.5%	53.6	9.9%	100.0%
Total Revenue	\$474.3	100.0%	\$501.3	100.0%	\$542.8	100.0%	100.0%

Percentages may not add to 100% due to rounding

General Fund Operating Revenues

Revenue	FY 22 Actuals	FY 23 Budget	FY 24 Budget	Increase (Decrease)	% Change
Real Property Tax	\$210,368,284	\$217,964,310	\$230,695,350	\$12,731,040	5.84%
Homestead Tax Credit	(689,923)	(1,000,420)	(2,539,899)	(1,539,479)	153.88%
Senior Tax Credit	0	(10,000)	(10,000)	0	0.00%
Taxes - Discounts	(925,718)	(880,000)	(880,000)	0	0.00%
Penalty and Interest	752,685	600,000	600,000	0	0.00%
Semi-Annual Service Charges	45,833	250,000	250,000	0	0.00%
Prior Years Taxes Deferred	1,801,836	400,000	400,000	0	0.00%
Real Property Tax - Prior Year	(815,475)	0	0	0	0.00%
Railroad and Public Utility	9,231,667	8,500,000	9,200,000	700,000	8.24%
Personal Property Tax	272,932	350,000	350,000	0	0.00%
Ordinary Business Tax	13,179,491	7,219,650	7,750,000	530,350	7.35%
Total Local Property Taxes	\$233,221,613	\$233,393,540	\$245,815,451	\$12,421,911	5.32%
Income Tax	\$187,740,305	\$183,144,810	\$207,306,839	\$24,162,029	13.19%
Recordation Fee	\$21,794,375	\$16,500,000	\$15,500,000	(\$1,000,000)	-6.06%
Cable Franchise Fee	2,153,835	1,665,000	1,700,000	35,000	2.10%
911 Service Fee	3,840,055	3,400,000	3,800,000	400,000	11.76%
Admissions	329,400	275,000	330,000	55,000	20.00%
Other Local Taxes	\$28,117,665	\$21,840,000	\$21,330,000	(\$510,000)	-2.34%
State Aid - Police Protection	\$953,711	\$900,000	\$925,000	\$25,000	2.78%
Total State Shared Taxes	\$953,711	\$900,000	\$925,000	\$25,000	2.78%
Heavy Equipment Tax	\$116,716	\$100,000	\$105,000	\$5,000	5.00%
Beer, Wine, Liquor Licenses	245,685	215,000	220,000	5,000	2.33%
Traders Licenses	132,928	100,000	100,000	0	0.00%
Mobile Home Licenses	63,995	70,000	70,000	0	0.00%
Animal Licenses	45,644	45,000	45,000	0	0.00%
Building Permits	846,205	810,170	700,000	(110,170)	-13.60%
Plumbing Licenses	53,633	35,000	56,000	21,000	60.00%
Marriage Licenses	33,440	32,000	32,000	0	0.00%
Electrical Licenses	60,835	40,000	62,000	22,000	55.00%
Utility Construction Permits	20,460	34,000	35,000	1,000	2.94%
Electrical Permits	325,670	355,000	300,000	(55,000)	-15.49%
Grading Permits	30,512	26,000	18,000	(8,000)	-30.77%
Use and Occupancy Certificates	32,025	31,000	16,000	(15,000)	-48.39%
Zoning Certificates/Ordinances	2,425	2,100	2,100	0	0.00%
Plumbing Permits	288,350	190,000	150,000	(40,000)	-21.05%
Reinspection Fees	13,300	10,000	10,000	0	0.00%
Kennel Licenses	16,570	18,000	15,000	(3,000)	-16.67%
Total Licenses and Permits	\$2,328,393	\$2,113,270	\$1,936,100	(\$177,170)	-8.38%
State Aid - Fire Protection	\$384,518	\$388,600	\$388,600	\$0	0.00%
State Aid - Various Reimbursements	(82,176)	0	0	0	0.00%
Grand and Petit Jury Reimbursements	47,405	20,000	108,000	88,000	440.00%
Circuit Court Master Reimbursement	199,473	195,000	195,000	0	0.00%
Total Intergovernmental	\$549,220	\$603,600	\$691,600	\$88,000	14.58%

General Fund Operating Revenues

Revenue	FY 22 Actuals	FY 23 Budget	FY 24 Budget	Increase (Decrease)	% Change
Lien Certification	\$225,347	\$200,000	\$225,000	\$25,000	12.50%
Data Processing Services	2,551	2,200	2,400	200	9.09%
Hearing Fees - Board of Zoning Appeals	25,800	15,000	15,000	0	0.00%
Copy Fees	13,335	12,500	13,200	700	5.60%
Health Department	52,597	44,000	45,000	1,000	2.27%
Hearing Fees - Zoning Administration	(600)	11,000	11,000	0	0.00%
Total General Government	\$319,029	\$284,700	\$311,600	\$26,900	9.45%
Sheriff Salary Recovery	(\$13,984)	\$62,000	\$40,000	(\$22,000)	-35.48%
Sheriff Fees	52,930	80,000	80,000	0	0.00%
Detention Center	64,666	185,000	185,000	0	0.00%
Inspection Fees - Roads	8,493	50,000	10,000	(40,000)	-80.00%
Inspection Fees - Development Review	50,700	50,000	30,000	(20,000)	-40.00%
Detention Center - Commissary	77,464	50,000	70,000	20,000	40.00%
Detention Center - Work Release	9,723	10,000	10,000	0	0.00%
Detention Center - Home Detention	9,734	13,000	13,000	0	0.00%
Citations	18,400	14,000	14,000	0	0.00%
Inspection Fees - Fire Safety	25,189	72,000	100,000	28,000	38.89%
Detention Center - Juvenile Transport	307	5,500	1,500	(4,000)	-72.73%
Sex Offender Registry	73,000	17,000	18,500	1,500	8.82%
Sheriff Training Academy	36,000	50,000	36,000	(14,000)	-28.00%
Sheriff Academy Recovery (Housing)	35,469	22,000	40,000	18,000	81.82%
Circuit Court Annex - Rent and Heat	10,249	13,000	10,250	(2,750)	-21.15%
Total Public Safety	\$458,340	\$693,500	\$658,250	(\$35,250)	-5.08%
Vehicle Maintenance	\$343,991	\$310,000	\$367,500	\$57,500	18.55%
Road Maintenance	55,320	100,000	107,000	7,000	7.00%
Development Review Fees	433,184	488,740	400,000	(88,740)	-18.16%
Fuel Recovery	674,897	400,000	750,750	350,750	87.69%
Stormwater/Environmental Review Fees	141,003	66,000	180,000	114,000	172.73%
Engineering Review Fees	61,782	45,000	45,000	0	0.00%
Flood Plain Review Fees	2,700	2,000	3,000	1,000	50.00%
Forest Conservation Review Fees	40,292	12,000	50,000	38,000	316.67%
Weed Control	55,308	120,000	80,000	(40,000)	-33.33%
Total Public Works	\$1,808,476	\$1,543,740	\$1,983,250	\$439,510	28.47%
Bear Branch Programs	\$34,328	\$15,000	\$30,000	\$15,000	100.00%
Dog Park Memberships	14,420	15,000	15,000	0	0.00%
Farm Museum Admissions	7,435	15,000	15,000	0	0.00%
Farm Museum Concessions	44,861	25,000	30,000	5,000	20.00%
Farm Museum Special Events	52,639	35,000	50,000	15,000	42.86%
Farm Museum Sponsors	24,350	30,000	30,000	0	0.00%
Farm Museum Weddings	12,250	34,000	36,000	2,000	5.88%
Farm Museum Wine Festival	256,749	255,000	122,200	(132,800)	-52.08%
Hashawha Concessions	610	1,500	750	(750)	-50.00%
Hashawha Fees	46,868	200,000	200,000	0	0.00%
Hashawha General Public Programs	140	12,020	0	(12,020)	-100.00%
Hashawha Outdoor School Meals	93,075	100,000	100,000	0	0.00%
Hashawha School Programs	5,921	7,500	10,000	2,500	33.33%
Park Facility Rental	20,194	10,000	15,000	5,000	50.00%
Pavilion and Facility Rentals	77,655	60,000	77,000	17,000	28.33%

General Fund Operating Revenues

Revenue	FY 22 Actuals	FY 23 Budget	FY 24 Budget	Increase (Decrease)	% Change
Piney Run Admissions	190,152	250,000	220,000	(30,000)	-12.00%
Piney Run Boat Rentals	61,324	100,000	100,000	0	0.00%
Piney Run Concessions	7,498	9,200	7,600	(1,600)	-17.39%
Piney Run Council Sponsorship	(2,158)	1,000	12,000	11,000	1100.00%
Piney Run Nature Camp	81,115	50,000	81,000	31,000	62.00%
Piney Run Nature Center Concessions	388	800	800	0	0.00%
Piney Run Nature Center Facility Rental	800	1,500	800	(700)	-46.67%
Piney Run Nature Center Programs	6,456	3,500	6,500	3,000	85.71%
Piney Run Programs	8,373	10,000	8,500	(1,500)	-15.00%
Piney Run School Groups	6,041	2,500	3,960	1,460	58.40%
Recreation and Parks Program Fees	0	18,000	0	(18,000)	-100.00%
Sports Complex Advertisement	0	5,000	2,000	(3,000)	-60.00%
Sports Complex Concessions	55	1,800	1,800	0	0.00%
Sports Complex Rent/Lighting	39,940	64,000	48,000	(16,000)	-25.00%
Sports Complex Tournament Fees	18,675	31,500	28,000	(3,500)	-11.11%
Total Recreation	\$1,110,153	\$1,363,820	\$1,251,910	(\$111,910)	-8.21%
Westminster Senior Center Classes	\$10,233	\$5,000	\$5,100	\$100	2.00%
North Carroll Senior Center Classes	14,470	22,000	17,900	(4,100)	-18.64%
South Carroll Senior Center Classes	27,509	30,000	29,900	(100)	-0.33%
Taneytown Senior Center Classes	4,440	2,500	5,100	2,600	104.00%
Mt. Airy Senior Center Classes	11,238	12,600	12,150	(450)	-3.57%
Senior Center Bus Trips	14,183	24,000	24,000	0	0.00%
Total Aging	\$82,072	\$96,100	\$94,150	(\$1,950)	-2.03%
Circuit Court Fines	\$20,627	\$25,000	\$25,000	\$0	0.00%
Liquor License Fines	10,500	7,500	7,500	0	0.00%
Animal Violation Fines	9,850	8,000	8,000	0	0.00%
Humane Society Impound Fees	22,560	19,500	19,500	0	0.00%
Parking Violations	280	0	0	0	0.00%
Total Fines and Forfeits	\$63,817	\$60,000	\$60,000	\$0	0.00%
Interest - Miscellaneous Loans	\$40,659	\$10,000	\$29,000	\$19,000	190.00%
Interest - Fire Company Loans	216,530	86,900	72,937	(13,963)	-16.07%
Investment Income	294,221	187,940	3,833,970	3,646,030	1940.00%
Investment Income - IPA	459,544	431,460	411,143	(20,317)	-4.71%
Unrealized Gains/Losses	(1,837,501)	0	0	0	0.00%
Rents and Royalties	6,164,860	408,600	668,600	260,000	63.63%
Cell Tower Rent	51,411	50,000	51,000	1,000	2.00%
Rent - Family Law	6,600	6,600	6,600	0	0.00%
Advertising - Liquor Licenses	9,950	8,500	10,000	1,500	17.65%
Jury Duty	109	0	0	0	0.00%
Postage	21,315	24,000	25,000	1,000	4.17%
Equipment Sales	230,579	430,000	275,000	(155,000)	-36.05%
Purchasing Card Rebate	47,213	60,000	60,000	0	0.00%
Recovery Support Services Provider	819	0	0	0	0.00%
Miscellaneous	2,028,526	225,000	711,150	486,150	216.07%
Land Sales	494,205	0	0	0	0.00%
Total Other	\$8,229,038	\$1,929,000	\$6,154,400	\$4,225,400	219.05%

General Fund Operating Revenues

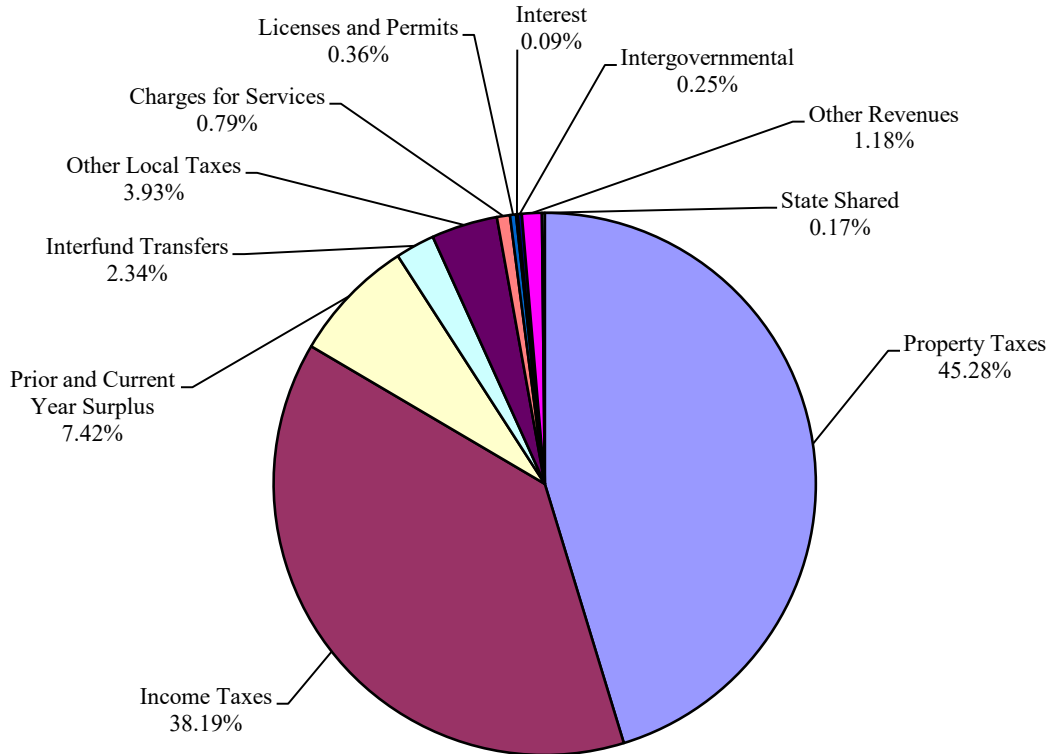
Revenue	FY 22 Actuals	FY 23 Budget	FY 24 Budget	Increase (Decrease)	% Change
Pension Recovery - Enterprise and Grants	\$321,942	\$295,000	\$293,000	(\$2,000)	-0.68%
OPEB Recovery - Enterprise and Grants	349,554	420,000	350,000	(70,000)	-16.67%
State Retirement Recovery - Enterprise and Grants	7,390	3,000	7,000	4,000	133.33%
Health Department Water/Sewer	2,063	5,000	5,000	0	0.00%
Westminster Motorola Revenue Recovery	24,801	25,000	25,000	0	0.00%
Total Cost Recovery	\$705,750	\$748,000	\$680,000	(\$68,000)	-9.09%
Total Annual Revenue	\$465,687,582	\$448,714,080	\$489,198,550	\$40,484,470	9.02%
Prior Year Unappropriated Reserve	\$41,361,254	\$41,309,390	\$39,255,397	(\$2,053,994)	-4.97%
Current Year Surplus	3,532,906	680,930	1,007,924	326,994	48.02%
Special Revenue Fund: Hotel Rental Tax	354,685	0	0	0	0.00%
Capital Lease Agreements	5,890,557	0	0	0	0.00%
Transfer from Capital Fund	9,963,700	10,582,160	12,721,000	2,138,840	20.21%
Transfer from Utilities Enterprise Fund	0	0	657,000	657,000	100.00%
Total Operating Revenue	\$526,790,684	\$501,286,560	\$542,839,870	\$41,553,310	8.29%

Prior Year Unappropriated Reserve	Consists of revenues in excess of budget and unspent appropriated dollars. These funds are carried over to the next budget following the completion of an independent audit.
Special Revenue Fund: Hotel Rental Tax	Dedicated Hotel Tax revenue transferred into the General Fund for tourism and promotion of the County. 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.
Transfer from Utilities Enterprise Fund	Funding being transferred back from the Utilities Enterprise Fund due to scope changes for Board of Education Facilities projects.

Operating Budget Revenues

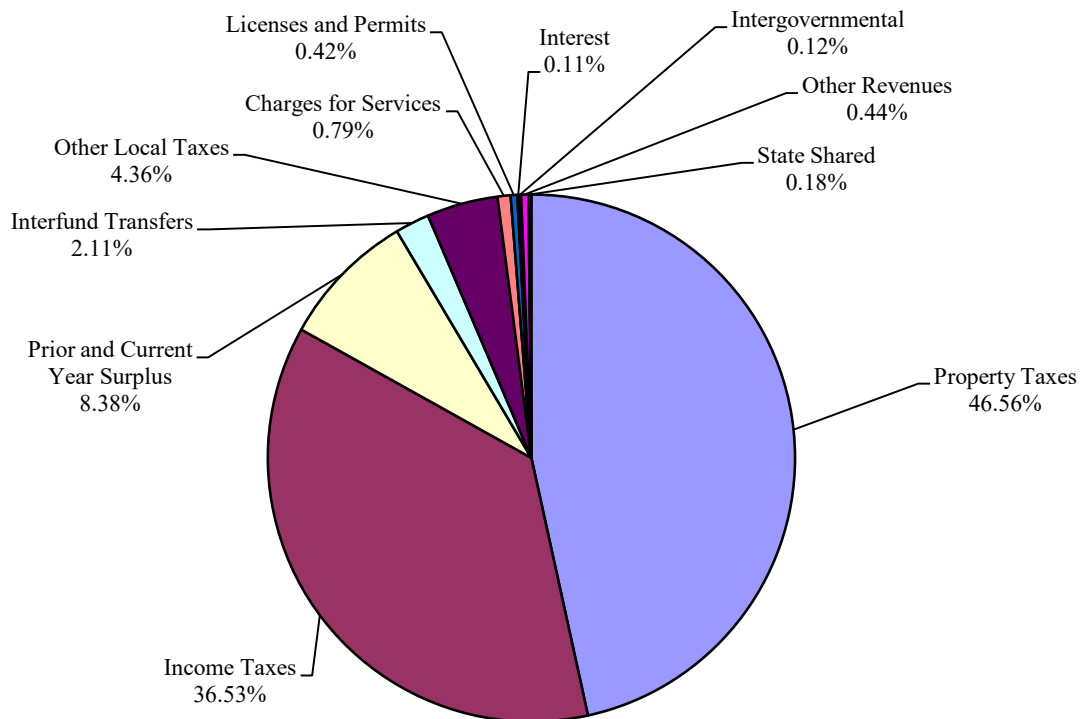
Fiscal Year 2024 Budget

\$542,839,870



Fiscal Year 2023 Budget

\$501,286,560



Operating Plan

Six-Year Operating Revenue

	FY 24 Budget	FY 25 Planned	FY 26 Planned	FY 27 Planned	FY 28 Planned	FY 29 Planned
Real Property Tax	\$233,283,851 <i>4.39%</i>	\$243,272,605 <i>4.28%</i>	\$251,394,215 <i>3.34%</i>	\$258,505,367 <i>2.83%</i>	\$265,169,854 <i>2.58%</i>	\$272,139,160 <i>2.63%</i>
Property Tax directly to Capital Fund	(1,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
Property Tax directly to Stormwater Fund	(3,268,400)	(4,061,560)	(4,805,545)	(5,311,820)	(5,567,450)	(5,855,460)
Railroad and Public Utility	9,200,000 <i>0.00%</i>	9,200,000 <i>0.00%</i>	9,200,000 <i>0.00%</i>	9,200,000 <i>0.00%</i>	9,200,000 <i>0.00%</i>	9,200,000 <i>0.00%</i>
Total Business Tax	8,100,000 <i>7.01%</i>	8,181,000 <i>1.00%</i>	8,262,810 <i>1.00%</i>	8,345,438 <i>1.00%</i>	8,428,892 <i>1.00%</i>	8,513,181 <i>1.00%</i>
Total Property Tax	\$245,815,451 <i>5.01%</i>	\$254,092,045 <i>3.37%</i>	\$261,551,480 <i>2.94%</i>	\$268,238,985 <i>2.56%</i>	\$274,731,297 <i>2.42%</i>	\$281,496,881 <i>2.46%</i>
Income Tax	\$207,306,839 <i>13.19%</i>	\$215,621,715 <i>4.01%</i>	\$224,310,760 <i>4.03%</i>	\$233,390,812 <i>4.05%</i>	\$242,879,467 <i>4.07%</i>	\$252,795,111 <i>4.08%</i>
Recordation	15,500,000 <i>-6.06%</i>	14,400,000 <i>-7.10%</i>	14,600,000 <i>1.39%</i>	14,600,000 <i>0.00%</i>	14,600,000 <i>0.00%</i>	14,600,000 <i>0.00%</i>
Cable Franchise Fee	1,700,000 <i>2.10%</i>	1,700,000 <i>0.00%</i>	1,700,000 <i>0.00%</i>	1,700,000 <i>0.00%</i>	1,700,000 <i>0.00%</i>	1,700,000 <i>0.00%</i>
Building Permits	700,000 <i>-13.60%</i>	710,500 <i>1.50%</i>	721,158 <i>1.50%</i>	731,975 <i>1.50%</i>	742,954 <i>1.50%</i>	754,099 <i>1.50%</i>
911 Service Fee	3,800,000 <i>11.76%</i>	3,800,000 <i>0.00%</i>	3,800,000 <i>0.00%</i>	3,800,000 <i>0.00%</i>	3,800,000 <i>0.00%</i>	3,800,000 <i>0.00%</i>
Investment Income	3,833,970 <i>1940.00%</i>	3,910,650 <i>2.00%</i>	3,191,090 <i>-18.40%</i>	3,254,920 <i>2.00%</i>	3,320,010 <i>2.00%</i>	3,386,410 <i>2.00%</i>
Total Major Revenues	\$478,656,260 <i>8.83%</i>	\$494,234,910 <i>3.25%</i>	\$509,874,487 <i>3.16%</i>	\$525,716,692 <i>3.11%</i>	\$541,773,728 <i>3.05%</i>	\$558,532,501 <i>3.09%</i>
Other Revenues ***	\$484,080 <i>-6.61%</i>	\$417,120 <i>-13.83%</i>	\$339,180 <i>-18.69%</i>	\$284,530 <i>-16.11%</i>	\$141,560 <i>-50.25%</i>	\$135,350 <i>-4.39%</i>
Tier 2 Revenues *	5,625,650 <i>10.26%</i>	5,814,420 <i>3.36%</i>	5,988,852 <i>3.00%</i>	6,168,518 <i>3.00%</i>	6,353,573 <i>3.00%</i>	6,544,180 <i>3.00%</i>
Tier 3 Revenues **	4,432,560 <i>11.03%</i>	4,299,048 <i>-3.01%</i>	4,363,534 <i>1.50%</i>	4,428,987 <i>1.50%</i>	4,495,422 <i>1.50%</i>	4,562,853 <i>1.50%</i>
Annual Revenues	\$489,198,550 <i>8.85%</i>	\$504,765,498 <i>3.18%</i>	\$520,566,053 <i>3.13%</i>	\$536,598,726 <i>3.08%</i>	\$552,764,283 <i>3.01%</i>	\$569,774,884 <i>3.08%</i>
Prior Year Unappropriated Reserve	\$39,255,397 <i>-4.99%</i>	\$6,317,641 <i>-83.91%</i>	\$4,891,985 <i>-22.57%</i>	\$5,047,655 <i>3.18%</i>	\$5,205,661 <i>3.13%</i>	\$5,365,987 <i>3.08%</i>
Current Year Surplus	1,007,924 <i>48.02%</i>	2,179,934 <i>116.28%</i>	1,346,000 <i>-38.26%</i>	2,584,000 <i>91.98%</i>	0 <i>-100.00%</i>	107,290 <i>100.00%</i>
Transfer from Capital Fund - Income Tax For Debt Service	12,721,000 <i>20.21%</i>	14,669,967 <i>15.32%</i>	16,905,311 <i>15.24%</i>	19,634,780 <i>16.15%</i>	20,699,908 <i>5.42%</i>	21,732,658 <i>4.99%</i>
Transfer from Utilities Enterprise Fund	657,000 <i>100.00%</i>	0 <i>-100.00%</i>	0 <i>0.00%</i>	0 <i>0.00%</i>	0 <i>0.00%</i>	0 <i>0.00%</i>
Total Revenues	\$542,839,870	\$527,933,039	\$543,709,349	\$563,865,161	\$578,669,851	\$596,980,819
<i>Overall % Change</i>	<i>8.14%</i>	<i>-2.75%</i>	<i>2.99%</i>	<i>3.71%</i>	<i>2.63%</i>	<i>3.16%</i>

Percentages shown above represent % Change.

* 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 2024 - 2029

Department/Agency	FY 24 Budget	FY 25 Planned	FY 26 Planned	FY 27 Planned	FY 28 Planned	FY 29 Planned
Public Schools						
Carroll County Public Schools	225,930,000	233,001,610	239,991,660	247,191,410	254,607,150	262,245,360
Carroll County Public Schools Debt Service	12,721,000	14,669,970	16,905,310	19,634,780	20,699,910	21,732,660
Total Public Schools	238,651,000	247,671,580	256,896,970	266,826,190	275,307,060	283,978,020
Education Other						
Cable Regulatory Commission	190,540	200,070	210,070	220,570	231,600	243,180
Carroll Community College	11,961,730	12,320,580	12,690,200	13,070,910	13,463,030	13,866,920
Carroll Community College - Adult Basic Education	284,040	284,040	284,040	284,040	284,040	284,040
Carroll Community College - Entrepreneurship Program	120,200	123,810	127,520	131,350	135,290	139,340
Carroll County Public Library	11,281,770	11,620,220	11,968,830	12,327,890	12,697,730	13,078,660
Community Media Center	720,000	700,000	680,000	680,000	680,000	680,000
Total Education Other	24,558,280	25,248,720	25,960,660	26,714,760	27,491,690	28,292,140
Public Safety and Corrections						
Circuit Court	2,793,390	2,941,770	3,083,200	3,232,290	3,390,090	3,563,650
Circuit Court Magistrates	518,930	547,540	574,760	603,350	633,350	664,850
Orphans Court	61,840	61,900	61,960	62,020	62,260	62,520
Volunteer Community Service Program	229,860	242,490	254,510	267,130	280,380	294,280
Total Courts	3,604,020	3,793,700	3,974,430	4,164,790	4,366,080	4,585,300
Public Safety 911	7,296,850	7,406,830	7,683,020	8,025,260	8,364,400	8,721,280
Total Public Safety 911	7,296,850	7,406,830	7,683,020	8,025,260	8,364,400	8,721,280
Administrative Services	4,174,110	4,339,870	4,512,940	4,693,010	4,879,450	5,074,040
Advocacy and Investigation Center	20,570	21,190	25,320	22,580	23,260	23,960
Corrections	11,290,540	11,758,040	12,187,800	12,674,510	13,183,460	13,790,210
Law Enforcement	17,700,950	18,423,390	19,240,160	19,914,450	20,701,840	21,546,000
Training Academy	72,080	74,240	76,470	78,760	81,130	83,560
Total Sheriff's Office	33,258,250	34,616,730	36,042,690	37,383,310	38,869,140	40,517,770
State's Attorney's Office	5,309,500	5,587,870	5,862,900	6,152,100	6,454,520	6,772,480
Total State's Attorney's Office	5,309,500	5,587,870	5,862,900	6,152,100	6,454,520	6,772,480
Animal Control	1,025,980	1,120,410	1,154,020	1,151,120	1,224,300	1,261,030
EMS 24/7 Services	2,651,600	2,731,150	2,813,080	2,897,470	2,984,400	3,073,930
Fire and EMS Administration	7,585,100	7,850,670	8,127,890	8,415,520	8,713,970	9,024,260
Length of Service Award Program	660,000	660,000	660,000	660,000	660,000	660,000
Net New Funding for Fire and EMS	13,468,740	18,970,550	19,969,930	21,270,930	22,559,320	24,075,370
Volunteer Emergency Services Association	5,021,590	5,172,240	5,327,400	5,487,230	5,651,840	5,821,400
Total Public Safety and Corrections Other	30,413,010	36,505,020	38,052,320	39,882,270	41,793,830	43,915,990
Total Public Safety and Corrections	79,881,630	87,910,150	91,615,360	95,607,730	99,847,970	104,512,820
Public Works						
Public Works Administration	828,340	871,790	920,350	959,330	1,006,040	1,055,210
Building Construction	653,700	681,170	555,760	583,040	611,670	642,920
Engineering Administration	612,610	681,110	711,180	742,620	776,750	809,970
Engineering - Construction Inspection	467,950	494,190	517,850	543,600	570,630	599,010
Engineering - Design	407,240	429,620	450,920	473,290	496,760	521,410
Engineering - Survey	315,000	317,370	357,150	349,510	366,880	384,910
Facilities	14,662,680	15,571,680	16,153,830	17,090,030	17,699,760	18,390,950
Fleet Management	11,869,530	11,962,860	11,756,780	12,147,670	11,865,620	12,263,680
Permits and Inspections	1,918,130	2,031,330	2,124,450	2,229,950	2,349,010	2,457,230
Roads Operations	9,072,100	9,517,400	9,934,840	10,378,370	10,841,760	11,327,420
Storm Emergencies	2,810,350	2,948,080	3,094,480	3,248,210	3,409,620	3,579,100
Traffic Control	482,200	496,670	511,560	526,920	551,520	608,890
Transit Administration	43,740	174,330	181,730	189,460	197,530	205,970
Veteran Transit Services	136,180	142,990	150,140	157,650	165,530	173,800
Total Public Works	44,279,750	46,320,590	47,421,020	49,619,650	50,909,080	53,020,470

Operating Plan Fiscal Years 2024 - 2029

Department/Agency	FY 24 Budget	FY 25 Planned	FY 26 Planned	FY 27 Planned	FY 28 Planned	FY 29 Planned
Citizen Services						
Citizen Services Administration	496,600	523,570	549,270	576,230	604,540	634,240
Aging and Disabilities	1,542,270	1,619,410	1,700,260	1,777,520	1,866,140	1,951,340
Recovery Support Services	70,730	441,400	578,840	596,210	614,100	632,520
Total Citizen Services	2,109,600	2,584,380	2,828,370	2,949,960	3,084,780	3,218,100
Access Carroll	58,700	20,600	21,220	21,850	22,510	23,190
The Arc Carroll County	287,380	293,130	298,990	304,970	311,070	317,290
Flying Colors of Success	53,990	56,690	59,520	62,500	65,630	68,910
Human Services of Program	1,339,530	1,366,320	1,393,650	1,421,520	1,449,950	1,478,950
Penn-Mar Human Services	281,800	287,440	293,180	299,050	305,030	311,130
Rape Crisis Intervention Service	200,780	204,970	215,220	225,980	237,280	249,140
Sheppard Pratt	116,480	118,810	121,190	123,610	126,080	128,600
Springboard Community Services	428,430	441,280	454,520	468,160	482,200	496,670
Target Community and Educational Services	287,380	293,130	298,990	304,970	311,070	317,290
Youth Services Bureau	1,213,940	1,238,220	1,262,980	1,288,240	1,314,010	1,340,290
Citizen Services Non - Profits	4,268,410	4,320,590	4,419,460	4,520,850	4,624,830	4,731,460
Health Department	4,015,700	4,133,770	4,255,380	4,380,650	4,509,670	4,642,550
Social Services	20,000	20,000	20,000	20,000	20,000	20,000
Citizen Services State	4,035,700	4,153,770	4,275,380	4,400,650	4,529,670	4,662,550
Total Citizen Services	10,413,710	11,058,740	11,523,210	11,871,460	12,239,280	12,612,110
Recreation and Culture						
Recreation and Parks Administration	689,120	722,000	757,800	797,820	867,620	941,590
Hashawha	1,052,600	1,092,920	1,136,410	1,184,120	1,233,930	1,286,710
Piney Run Park	993,250	1,069,480	1,119,130	1,171,170	1,225,670	1,282,790
Recreation	622,570	645,700	642,100	639,740	668,670	698,950
Sports Complex	255,190	266,560	277,610	289,150	301,210	313,800
Total Recreation and Parks	3,612,730	3,796,660	3,933,050	4,082,000	4,297,100	4,523,840
Historical Society of Carroll County	60,000	60,000	60,000	60,000	60,000	60,000
Union Mills Homestead	20,000	20,000	20,000	20,000	20,000	20,000
Total Culture	80,000	80,000	80,000	80,000	80,000	80,000
Total Recreation and Culture	3,692,730	3,876,660	4,013,050	4,162,000	4,377,100	4,603,840
General Government						
Comprehensive Planning	1,265,020	1,146,130	1,175,100	1,230,930	1,289,450	1,350,810
Total Comprehensive Planning	1,265,020	1,146,130	1,175,100	1,230,930	1,289,450	1,350,810
Comptroller Administration	416,250	437,000	454,120	478,630	499,930	519,750
Accounting	1,368,650	1,441,070	1,508,240	1,584,690	1,661,740	1,739,480
Bond Issuance Expense	349,730	381,790	429,160	331,410	274,960	264,930
Collections Office	1,387,730	1,453,320	1,518,070	1,585,340	1,656,460	1,730,410
Independent Post Audit	75,000	77,250	79,570	81,950	84,410	86,950
Office of Procurement	468,420	493,050	516,600	541,300	567,190	594,350
Total Comptroller	4,065,780	4,283,480	4,505,760	4,603,320	4,744,690	4,935,870
County Attorney	806,410	846,330	884,740	924,950	967,060	1,011,140
Total County Attorney	806,410	846,330	884,740	924,950	967,060	1,011,140
Economic Development Administration	1,013,860	1,061,770	1,108,100	1,156,550	1,207,220	1,260,200
Carroll County Workforce Development	254,040	267,730	280,780	294,480	308,850	323,920
Economic Dev. Infrastructure and Investments	850,000	850,000	850,000	850,000	850,000	850,000
Farm Museum	1,012,280	1,054,410	1,098,440	1,144,380	1,192,350	1,242,450
Total Economic Development	3,130,180	3,233,910	3,337,320	3,445,410	3,558,420	3,676,570
Human Resources Administration	1,890,440	1,484,410	1,555,010	1,628,080	1,710,040	1,790,600
Health and Fringe Benefits	16,742,380	17,539,610	27,752,470	29,391,170	31,601,710	33,703,860
Personnel Services	139,660	147,410	154,780	162,520	170,650	179,180
Total Human Resources	18,772,480	19,171,430	29,462,260	31,181,770	33,482,400	35,673,640
Land and Resource Management Administration	1,213,550	1,210,410	1,265,150	1,322,450	1,101,050	1,155,410
Development Review	603,280	636,100	667,620	700,710	735,450	771,920
Resource Management	1,209,910	1,162,830	1,219,150	1,279,200	1,343,220	1,395,070
Zoning Administration	312,970	329,490	345,780	362,880	380,830	399,670
Total Land and Resource Management	3,339,710	3,338,830	3,497,700	3,665,240	3,560,550	3,722,070

Operating Plan

Fiscal Years 2024 - 2029

Department/Agency	FY 24 Budget	FY 25 Planned	FY 26 Planned	FY 27 Planned	FY 28 Planned	FY 29 Planned
Management and Budget Administration	336,550	354,860	372,300	390,600	409,820	429,980
Budget	753,540	795,030	834,510	875,960	919,480	965,160
Grants Office	207,170	218,510	237,620	249,370	261,710	274,660
Risk Management	2,578,280	2,718,210	2,854,040	3,012,470	3,163,000	3,321,070
Total Management and Budget	3,875,540	4,086,610	4,298,470	4,528,400	4,754,010	4,990,870
Technology Services	7,444,020	7,855,660	8,136,270	8,614,040	8,834,540	9,125,010
Production and Distribution Services	424,120	440,090	455,980	472,480	489,610	507,410
Total Technology Services	7,868,140	8,295,750	8,592,250	9,086,520	9,324,150	9,632,420
Administrative Hearings	106,960	112,200	117,240	122,520	128,050	133,840
Audio Video Production	255,410	268,230	280,960	294,310	308,300	322,970
Board of Elections	2,261,670	2,374,120	2,492,800	2,637,410	2,762,860	2,887,210
Board of License Commissioners	110,770	116,630	122,220	128,090	134,250	140,710
County Commissioners	1,428,980	1,495,360	1,568,180	1,653,800	1,724,900	1,809,020
Not in Carroll	318,270	327,820	337,650	347,780	358,220	368,960
Total General Government Other	4,482,060	4,694,360	4,919,050	5,183,910	5,416,580	5,662,710
Total General Government	47,605,320	49,096,830	60,672,650	63,850,450	67,097,310	70,656,100
Conservation and Natural Resources						
Extension Office of Carroll County	465,880	479,860	494,250	509,080	524,350	540,080
Gypsy Moth	30,000	30,000	30,000	30,000	30,000	30,000
Soil Conservation District	500,690	589,450	553,000	579,800	607,910	637,400
Weed Control	78,450	79,460	81,850	85,640	86,830	89,440
Total Conservation and Natural Resources	1,075,020	1,178,770	1,159,100	1,204,520	1,249,090	1,296,920
Debt and Transfers						
Debt Service	17,558,030	18,502,180	21,620,190	23,681,720	25,206,350	27,088,350
Debt Service - Ag Pres.	2,957,570	4,076,600	3,222,880	4,461,290	1,788,020	1,944,450
Intergovernmental Transfers	3,848,820	3,964,280	4,083,210	4,205,710	4,331,880	4,461,840
Total Debt and Transfers	24,364,420	26,543,060	28,926,280	32,348,720	31,326,250	33,494,640
Reserves						
Reserve for Contingencies	5,330,740	5,467,650	5,646,660	5,829,040	6,013,850	6,208,260
Reserve for Positions	987,100	1,041,880	1,093,980	1,148,680	1,206,110	1,266,420
Total Reserves	6,317,840	6,509,530	6,740,640	6,977,720	7,219,960	7,474,680
Interfund Transfers						
Transfer to Capital Fund	55,236,700	21,304,900	4,522,000	4,689,400	5,227,700	5,463,300
Transfer to Grant Fund - Aging and Disabilities	442,320	467,750	493,250	519,880	547,950	577,540
Transfer to Grant Fund - Circuit Court	63,550	67,360	71,400	75,690	80,230	85,040
Transfer to Grant Fund - Comprehensive Planning	12,000	12,540	13,100	13,690	14,310	14,950
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.	38,790	40,730	42,770	44,900	47,150	49,510
Transfer to Grant Fund - Local Management Board	56,310	59,440	62,410	65,530	68,800	72,240
Transfer to Grant Fund - Public Safety	125,040	125,040	125,040	125,040	125,040	125,040
Transfer to Grant Fund - Recreation	9,100	9,100	9,100	9,100	9,100	9,100
Transfer to Grant Fund - Sheriff's Office	128,300	134,720	141,450	148,520	155,950	163,750
Transfer to Grant Fund - State's Attorney's Office	103,010	112,280	121,260	130,960	141,440	152,760
Transfer to Grant Fund - Transit	371,100	2,061,100	2,213,220	2,383,400	2,562,130	2,746,710
Transfer to Airport Enterprise Fund	16,000	16,000	16,000	16,000	16,000	16,000
Transfer to Fiber Network Enterprise Fund	250,240	292,550	359,650	317,110	1,506,950	343,170
Transfer to Solid Waste Enterprise Fund	4,631,820	4,038,240	4,539,340	5,300,230	5,745,510	6,207,030
Transfer to Utilities Enterprise Fund	511,890	346,330	358,440	320,840	332,210	344,020
Total Interfund Transfers	62,000,170	29,092,080	13,092,430	14,164,290	16,584,470	16,374,160
Projected Revenue	542,839,870	527,933,039	543,709,349	563,865,161	578,669,851	596,980,819
Projected Expenditures	542,839,870	534,506,710	548,021,370	573,347,490	593,649,260	616,315,900
Balance	0	(6,573,671)	(4,312,021)	(9,482,329)	(14,979,409)	(19,335,081)

General Fund Appropriations

Public Schools Summary

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Carroll County Public Schools	\$207,407,073	\$215,022,400	\$215,022,400	\$225,930,000	5.07%	5.07%
Carroll County Public Schools Debt Service	9,489,559	10,582,160	10,582,160	12,721,000	20.21%	20.21%
Total Public Schools	\$216,896,632	\$225,604,560	\$225,604,560	\$238,651,000	5.78%	5.78%

Education Other Summary

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Cable Regulatory Commission	\$172,830	\$181,470	\$181,470	\$190,540	5.00%	5.00%
Carroll Community College	15,822,326	11,494,400	11,494,400	11,961,730	4.07%	4.07%
Carroll Community College - Adult Basic Education	284,040	284,040	284,040	284,040	0.00%	0.00%
Carroll Community College - Entrepreneurship Program	113,300	116,700	116,700	120,200	3.00%	3.00%
Carroll County Public Library	16,411,295	10,354,700	10,354,700	11,281,770	8.95%	8.95%
Community Media Center	650,000	660,000	660,000	720,000	9.09%	9.09%
Total Education Other	\$33,453,791	\$23,091,310	\$23,091,310	\$24,558,280	6.35%	6.35%
Total Without Benefits	\$29,073,946	\$23,091,310	\$23,091,310	\$24,558,280	6.35%	6.35%

Public Safety and Corrections Summary

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Circuit Court	\$2,927,667	\$2,446,720	\$2,445,680	\$2,793,390	14.17%	14.22%
Circuit Court Magistrates	593,875	452,960	457,820	518,930	14.56%	13.35%
Orphans Court	58,032	61,630	61,630	61,840	0.34%	0.34%
Volunteer Community Service Program	303,290	204,840	204,860	229,860	12.21%	12.20%
Total Courts	\$3,882,864	\$3,166,150	\$3,169,990	\$3,604,020	13.83%	13.69%

Total Without Benefits	\$2,709,240	\$2,846,400	\$2,849,980	\$3,198,860	12.38%	12.24%
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	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Public Safety 911	\$6,670,420	\$6,501,350	\$6,935,760	\$7,296,850	12.24%	5.21%
Total Public Safety	\$6,670,420	\$6,501,350	\$6,935,760	\$7,296,850	12.24%	5.21%

Total Without Benefits	\$5,062,787	\$6,130,240	\$6,533,780	\$6,766,540	10.38%	3.56%
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	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Administrative Services	\$4,387,045	\$3,768,140	\$3,879,610	\$4,174,110	10.77%	7.59%
Advocacy and Investigation Center	19,500	20,470	20,470	20,570	0.49%	0.49%
Corrections	11,879,222	10,240,940	9,963,350	11,290,540	10.25%	13.32%
Law Enforcement	22,612,301	15,453,850	15,701,350	17,700,950	14.54%	12.74%
Training Academy	62,595	71,800	71,800	72,080	0.39%	0.39%
Total Sheriff's Office	\$38,960,663	\$29,555,200	\$29,636,580	\$33,258,250	12.53%	12.22%

Total Without Benefits	\$27,627,533	\$25,228,300	\$25,315,040	\$27,551,290	9.21%	8.83%
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	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
State's Attorney's Office	\$5,125,724	\$4,413,910	\$4,413,910	\$5,309,500	20.29%	20.29%
Total State's Attorney's Office	\$5,125,724	\$4,413,910	\$4,413,910	\$5,309,500	20.29%	20.29%

Total Without Benefits	\$3,386,483	\$3,893,160	\$3,893,160	\$4,580,520	17.66%	17.66%
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	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Animal Control	\$1,302,518	\$1,134,040	\$1,134,040	\$1,025,980	-9.53%	-9.53%
Length of Service Award Program	0	660,000	660,000	660,000	0.00%	0.00%
Total Public Safety and Corrections Other	\$1,302,518	\$1,794,040	\$1,794,040	\$1,685,980	-6.02%	-6.02%

Total Without Benefits	\$970,016	\$1,134,040	\$1,134,040	\$1,025,980	-9.53%	-9.53%
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Public Safety and Corrections Summary

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
EMS 24/7 Services	\$4,796,900	\$5,324,570	\$5,324,570	\$2,651,600	-50.20%	-50.20%
Volunteer Emergency Services Association	10,813,845	6,846,970	6,846,970	5,021,590	-26.66%	-26.66%
Fire and EMS Administration	156,647	2,611,580	4,041,590	7,585,100	190.44%	87.68%
Net New Funding for Fire and EMS	0	6,463,570	6,463,570	13,468,740	108.38%	108.38%
Total Fire and Emergency Services	\$15,767,392	\$21,246,690	\$22,676,700	\$28,727,030	35.21%	26.68%
Total Without Benefits	\$13,900,838	\$20,902,200	\$22,230,590	\$28,007,020	33.99%	25.98%
Total Public Safety and Corrections	\$71,709,580	\$66,677,340	\$68,626,980	\$79,881,630	19.80%	16.40%
Total Without Benefits	\$53,656,897	\$60,134,340	\$61,956,590	\$71,130,210	18.29%	14.81%

Public Works Summary

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Public Works Administration	\$1,300,631	\$673,580	\$754,180	\$828,340	22.98%	9.83%
Building Construction	394,665	344,490	398,660	653,700	89.76%	63.97%
Engineering Administration	633,487	551,170	571,390	612,610	11.15%	7.21%
Engineering - Construction Inspection	553,148	391,040	433,090	467,950	19.67%	8.05%
Engineering - Design	486,402	360,400	449,150	407,240	13.00%	-9.33%
Engineering - Survey	243,624	264,310	293,970	315,000	19.18%	7.15%
Facilities	9,655,514	11,974,010	12,434,850	14,662,680	22.45%	17.92%
Fleet Management	3,012,691	10,579,460	10,798,260	11,869,530	12.19%	9.92%
Permits and Inspections	2,055,224	1,590,210	1,780,480	1,918,130	20.62%	7.73%
Roads Operations	10,690,509	7,733,250	8,446,700	9,072,100	17.31%	7.40%
Storm Emergencies	1,318,445	2,397,590	2,397,590	2,810,350	17.22%	17.22%
Traffic Control	304,518	517,400	517,400	482,200	-6.80%	-6.80%
Transit Administration	50,061	35,010	40,560	43,740	24.94%	7.84%
Veterans Transit Services	133,780	133,780	133,780	136,180	1.79%	1.79%
Total Public Works	\$30,832,700	\$37,545,700	\$39,450,060	\$44,279,750	17.94%	12.24%
Total Without Benefits	\$22,636,824	\$35,829,230	\$37,597,890	\$41,858,680	16.83%	11.33%

Citizen Services Summary

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Citizen Services Administration	\$555,813	\$357,640	\$457,790	\$496,600	38.85%	8.48%
Aging and Disabilities	4,177,613	1,321,840	1,444,930	1,542,270	16.68%	6.74%
Recovery Support Services	63,315	439,840	439,840	70,730	-83.92%	-83.92%
Total Citizen Services	\$4,796,741	\$2,119,320	\$2,342,560	\$2,109,600	-0.46%	-9.94%
Total Without Benefits	\$3,887,567	\$1,948,140	\$2,155,510	\$1,861,200	-4.46%	-13.65%

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Access Carroll	\$20,000	\$20,000	\$20,000	\$58,700	193.50%	193.50%
The Arc of Carroll County	276,220	310,400	310,400	287,380	-7.42%	-7.42%
Flying Colors of Success	48,970	51,420	51,420	53,990	5.00%	5.00%
Human Services Program	1,241,660	1,266,490	1,266,490	1,339,530	5.77%	5.77%
Penn-Mar Human Services	270,850	276,270	276,270	281,800	2.00%	2.00%
Rape Crisis Intervention Service	177,060	185,910	185,910	200,780	8.00%	8.00%
Sheppard Pratt	111,960	114,200	114,200	116,480	2.00%	2.00%
Springboard Community Services	403,830	415,950	415,950	428,430	3.00%	3.00%
Target Community and Educational Services	276,220	281,740	281,740	287,380	2.00%	2.00%
Youth Services Bureau	1,166,800	1,240,400	1,240,400	1,213,940	-2.13%	-2.13%
Total Citizen Services Non-Profits	\$3,993,570	\$4,162,780	\$4,162,780	\$4,268,410	2.54%	2.54%

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Health Department	\$3,709,780	\$3,821,070	\$3,821,070	\$4,015,700	5.09%	5.09%
Social Services	20,000	20,000	20,000	20,000	0.00%	0.00%
Total Citizen Services State	\$3,729,780	\$3,841,070	\$3,841,070	\$4,035,700	5.07%	5.07%

Total Citizen Services	\$12,520,091	\$10,123,170	\$10,346,410	\$10,413,710	2.87%	0.65%
Total Without Benefits	\$11,610,917	\$9,951,990	\$10,159,360	\$10,165,310	2.14%	0.06%

Recreation and Culture Summary

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Recreation and Parks Administration	\$639,181	\$503,710	\$575,020	\$689,120	36.81%	19.84%
Hashawha	948,077	867,330	943,910	1,052,600	21.36%	11.51%
Piney Run Park	727,808	715,860	823,190	993,250	38.75%	20.66%
Recreation	573,129	517,370	541,630	622,570	20.33%	14.94%
Sports Complex	228,907	219,030	238,820	255,190	16.51%	6.85%
Total Recreation and Parks	\$3,117,101	\$2,823,300	\$3,122,570	\$3,612,730	27.96%	15.70%
Total Without Benefits	\$2,173,821	\$2,610,240	\$2,888,260	\$3,304,660	26.60%	14.42%

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Historical Society of Carroll County	\$80,000	\$80,000	\$80,000	\$60,000	-25.00%	-25.00%
Union Mills Homestead	20,000	20,000	20,000	20,000	0.00%	0.00%
Total Culture	\$100,000	\$100,000	\$100,000	\$80,000	-20.00%	-20.00%
Total Recreation and Culture	\$3,217,101	\$2,923,300	\$3,222,570	\$3,692,730	26.32%	14.59%
Total Without Benefits	\$2,273,821	\$2,710,240	\$2,988,260	\$3,384,660	24.88%	13.27%

General Government Summary

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Comprehensive Planning	\$1,034,846	\$1,212,400	\$1,328,920	\$1,265,020	4.34%	-4.81%
Total Comprehensive Planning	\$1,034,846	\$1,212,400	\$1,328,920	\$1,265,020	4.34%	-4.81%
Total Without Benefits	\$698,071	\$1,124,770	\$1,233,010	\$1,136,960	1.08%	-7.79%

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Comptroller Administration	\$345,379	\$353,730	\$362,360	\$416,250	17.67%	14.87%
Accounting	1,355,670	1,166,340	1,312,790	1,368,650	17.35%	4.26%
Bond Issuance Expense	149,677	283,410	283,410	349,730	23.40%	23.40%
Collections Office	1,312,356	1,250,850	1,305,900	1,387,730	10.94%	6.27%
Independent Post Audit	41,355	60,300	60,300	75,000	24.38%	24.38%
Office of Procurement	410,967	383,830	442,110	468,420	22.04%	5.95%
Total Comptroller	\$3,615,404	\$3,498,460	\$3,766,870	\$4,065,780	16.22%	7.94%
Total Without Benefits	\$2,620,467	\$3,238,310	\$3,487,680	\$3,709,210	14.54%	6.35%

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
County Attorney	\$676,052	\$669,980	\$746,530	\$806,410	20.36%	8.02%
Total County Attorney	\$676,052	\$669,980	\$746,530	\$806,410	20.36%	8.02%
Total Without Benefits	\$459,387	\$610,910	\$682,020	\$720,290	17.90%	5.61%

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 24	% Change From Adj. FY. 24
Economic Development Administration	\$1,008,885	\$882,650	\$982,980	\$1,013,860	14.87%	3.14%
Carroll County Workforce Development	312,186	207,070	236,370	254,040	22.68%	7.48%
Economic Dev. Infrastructure and Investments	(30,719)	850,000	850,000	850,000	0.00%	0.00%
Farm Museum	1,018,705	925,630	1,037,290	1,012,280	9.36%	-2.41%
Total Economic Development	\$2,309,057	\$2,865,350	\$3,106,640	\$3,130,180	9.24%	0.76%
Total Without Benefits	\$1,701,250	\$2,724,250	\$2,953,170	\$2,933,930	7.70%	-0.65%

General Government Summary

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Human Resources Administration	\$1,175,943	\$1,706,030	\$1,814,410	\$1,890,440	10.81%	4.19%
Health and Fringe Benefits	885,878	28,691,060	28,691,060	16,742,380	-41.65%	-41.65%
Personnel Services	117,661	119,830	129,930	139,660	16.55%	7.49%
Total Human Resources	\$2,179,483	\$30,516,920	\$30,635,400	\$18,772,480	-38.49%	-38.72%
Total Without Benefits	\$1,035,208	\$18,147,800	\$18,257,850	\$18,074,160	-0.41%	-1.01%

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Land and Resource Management Administration	\$934,738	\$754,980	\$860,190	\$1,213,550	60.74%	41.08%
Development Review	675,116	511,820	577,070	603,280	17.87%	4.54%
Resource Management	1,262,566	1,142,680	1,364,230	1,209,910	5.88%	-11.31%
Zoning Administration	369,388	250,860	288,420	312,970	24.76%	8.51%
Total Land and Resource Management	\$3,241,807	\$2,660,340	\$3,089,910	\$3,339,710	25.54%	8.08%
Total Without Benefits	\$2,068,691	\$2,396,210	\$2,795,240	\$2,932,280	22.37%	4.90%

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Management and Budget Administration	\$596,922	\$261,630	\$312,150	\$336,550	28.64%	7.82%
Budget	724,962	647,950	703,640	753,540	16.30%	7.09%
Grants Office	217,404	169,650	192,530	207,170	22.12%	7.60%
Risk Management	1,812,405	2,601,390	2,653,820	2,578,280	-0.89%	-2.85%
Total Management and Budget	\$3,351,693	\$3,680,620	\$3,862,140	\$3,875,540	5.30%	0.35%
Total Without Benefits	\$2,132,417	\$3,483,770	\$3,652,390	\$3,607,980	3.57%	-1.22%

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Technology Services	\$5,518,217	\$5,330,740	\$5,961,650	\$7,444,020	39.64%	24.87%
Production and Distribution Services	395,755	430,850	416,600	424,120	-1.56%	1.81%
Total Technology Services	\$5,913,972	\$5,761,590	\$6,378,250	\$7,868,140	36.56%	23.36%
Total Without Benefits	\$4,616,276	\$5,427,200	\$6,000,040	\$7,349,920	35.43%	22.50%

General Government Summary

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Administrative Hearings	\$112,538	\$89,600	\$101,080	\$106,960	19.38%	5.82%
Audio Video Production	271,359	188,460	217,580	255,410	35.52%	17.39%
Board of Elections	1,344,673	2,152,340	2,152,340	2,261,670	5.08%	5.08%
Board of License Commissioners	88,160	93,060	102,100	110,770	19.03%	8.49%
County Commissioners	1,040,673	957,730	1,250,040	1,428,980	49.20%	14.31%
Not in Carroll	300,002	309,000	309,000	318,270	3.00%	3.00%
Total General Government Other	\$3,157,405	\$3,790,190	\$4,132,140	\$4,482,060	18.25%	8.47%
Total Without Benefits	\$2,649,216	\$3,654,070	\$3,971,710	\$4,247,340	16.24%	6.94%
Total General Government	\$25,479,718	\$54,655,850	\$57,046,800	\$47,605,320	-12.90%	-16.55%
Total Without Benefits	\$17,980,982	\$40,807,290	\$43,033,110	\$44,712,070	9.57%	3.76%

Conservation and Natural Resources Summary

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Extension Office of Carroll County	\$502,742	\$449,320	\$449,320	\$465,880	3.69%	3.69%
Gypsy Moth	8,891	30,000	30,000	30,000	0.00%	0.00%
Soil Conservation District	597,615	428,660	428,660	500,690	16.80%	16.80%
Weed Control	118,587	76,080	76,080	78,450	3.12%	3.12%
Total Conservation and Natural Resources	\$1,227,835	\$984,060	\$984,060	\$1,075,020	9.24%	9.24%
Total Without Benefits	\$984,958	\$922,420	\$922,420	\$1,002,050	8.63%	8.63%

Debt, Transfers, and Reserves Summary

	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Debt Service	\$20,600,397	\$17,908,550	\$17,908,550	\$17,558,030	-1.96%	-1.96%
Debt Service - Ag Pres.	2,210,296	2,677,620	2,677,620	2,957,570	10.46%	10.46%
Interfund Transfers	48,308,377	41,134,590	41,134,590	62,000,170	50.73%	50.73%
Intergovernmental Transfers	3,253,270	3,566,140	3,566,140	3,848,820	7.93%	7.93%
Reserve for Contingencies	0	14,171,540	7,121,250	6,317,840	-55.42%	-11.28%
Total Debt, Transfers, and Reserves	\$74,372,340	\$79,458,440	\$72,408,150	\$92,682,430	16.64%	28.00%

Capital Fund Summary

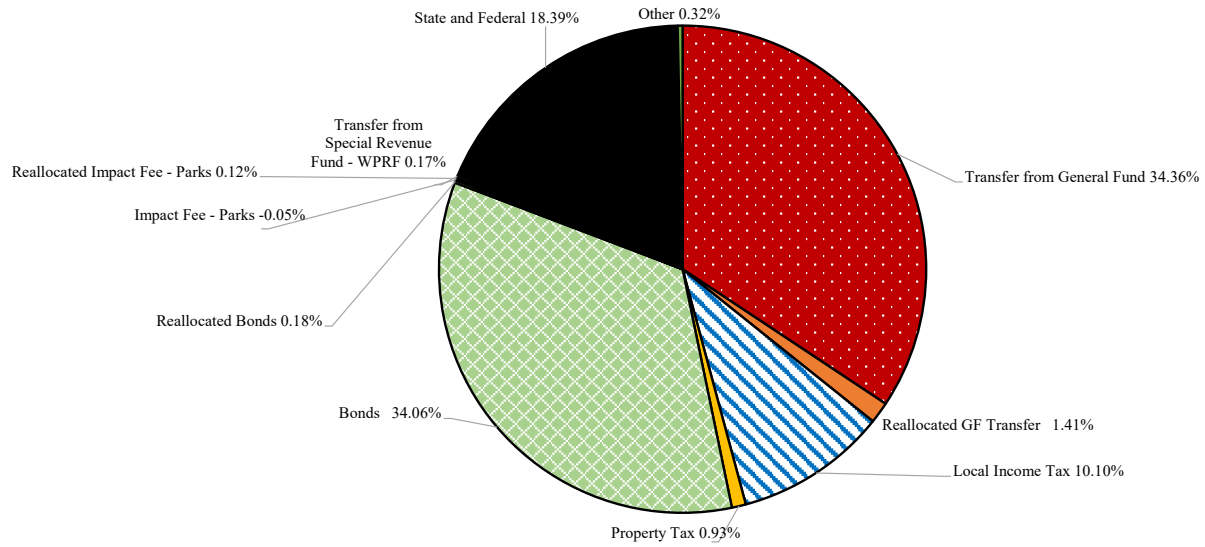
FY 22 - FY 24 Capital Fund Revenues

Revenue Source	Fiscal Year			\$ Change FY 23 to FY 24
	2022 Budget	2023 Budget	2024 Budget	
Local				
Transfer from General Fund	\$13,458,687	\$30,861,080	\$55,236,700	\$24,375,620
Reallocated GF Transfer	104,533	240,673	2,272,618	2,031,946
Local Income Tax	12,118,700	12,602,160	16,238,000	3,635,840
Property Tax	2,539,900	2,456,972	1,500,000	(956,972)
Bonds	48,448,990	28,449,945	54,768,342	26,318,397
Reallocated Bonds	3,870,210	2,918,913	287,958	(2,630,954)
Impact Fee - Parks	175,000	236,047	(85,000)	(321,047)
Reallocated Impact Fee - Parks	163,900	63,953	200,000	136,047
Transfer from Special Revenue Fund - WPRF	252,490	264,710	278,150	13,440
LOCAL TOTAL	\$81,132,410	\$78,094,452	\$130,696,768	\$52,602,316
State				
State Highway Administration	\$176,000	\$176,000	\$176,000	\$0
Highway User Revenue	1,359,000	2,200,000	3,200,000	1,000,000
Reallocated Highway User Revenue	0	710,680	0	(710,680)
Program Open Space	1,119,000	909,400	914,300	4,900
Ag. Preservation (MALPF)	500,000	500,000	1,000,000	500,000
Ag Transfer Tax	300,000	500,000	400,000	(100,000)
State School Construction	11,397,106	19,848,797	21,445,991	1,597,194
MD Higher Education Commission	0	3,119,000	0	(3,119,000)
State	1,550,000	500,000	0	(500,000)
State Miscellaneous Grants	1,000,000	3,250,000	1,000,000	(2,250,000)
STATE TOTAL	\$17,401,106	\$31,713,877	\$28,136,291	(\$3,577,586)
Federal				
Federal Highway/Bridge	\$1,872,150	\$1,402,600	\$1,424,000	\$21,400
Department of Agriculture	0	1,342,000	0	(1,342,000)
FEDERAL TOTAL	\$1,872,150	\$2,744,600	\$1,424,000	(\$1,320,600)
Other				
Developer Contribution	\$172,407	\$172,407	\$172,407	\$0
Reallocated Developer Contribution	0	10,500	0	(10,500)
Municipal	315,510	331,290	347,850	16,560
OTHER TOTAL	\$487,917	\$514,197	\$520,257	\$6,060
TOTAL REVENUES	\$100,893,583	\$113,067,126	\$160,777,316	\$47,710,190

Capital Fund Revenues

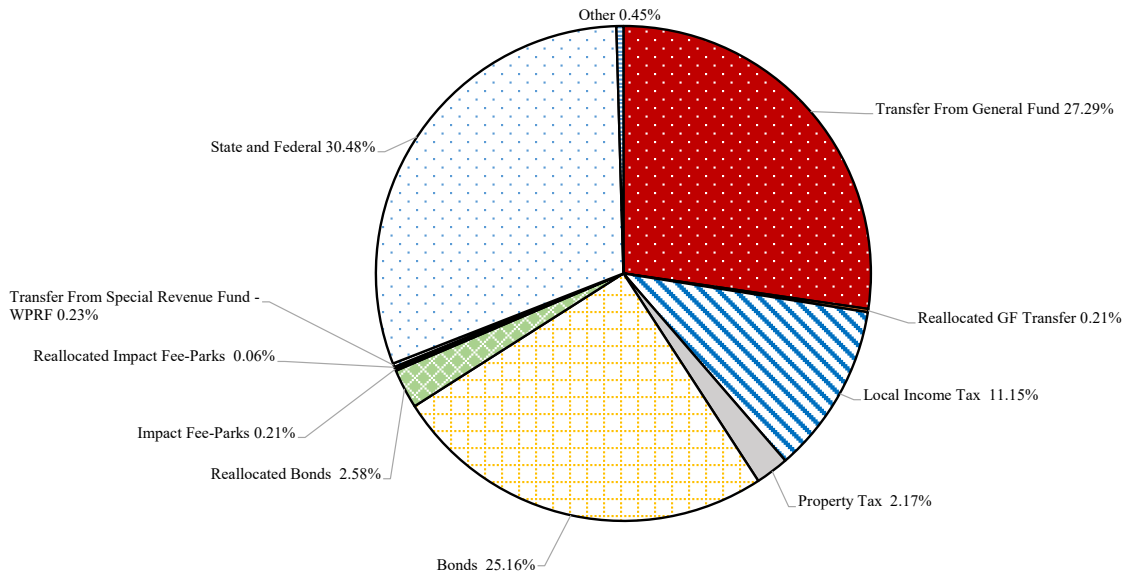
Fiscal Year 2024 Budget

\$160,777,316



Fiscal Year 2023 Budget

\$113,067,126



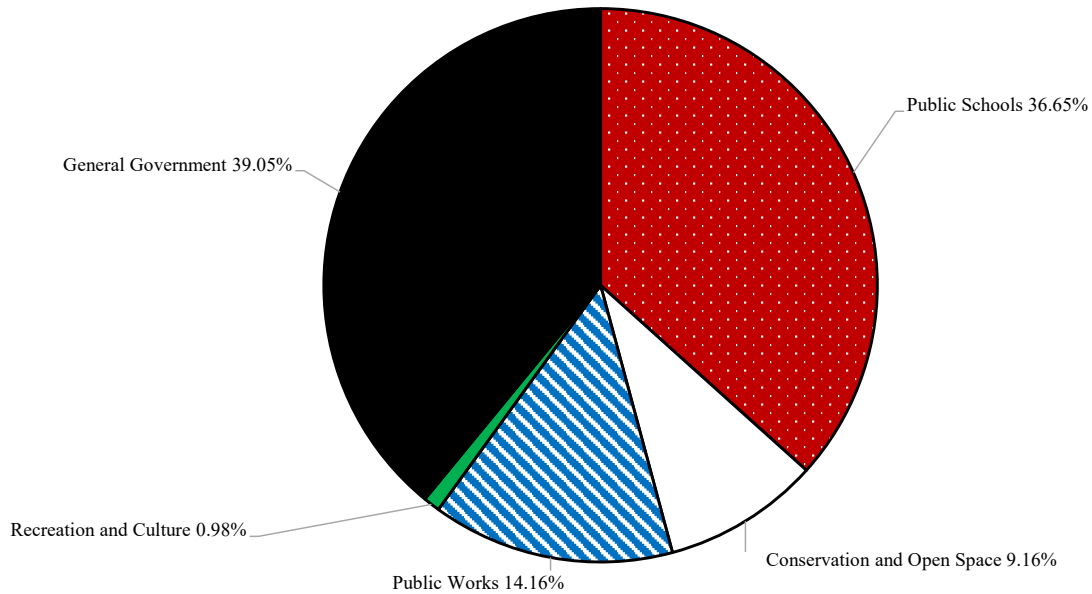
FY 22 - FY 24 Capital Fund Appropriations

<u>Appropriation Area</u>	<u>Fiscal Year</u>			<u>\$ Change FY 23 to FY 24</u>
	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	
<u>Public Schools</u>	\$55,294,806	\$42,097,957	\$58,927,991	\$16,830,034
<u>Conservation and Open Space</u>	10,379,427	13,012,189	14,732,310	1,720,120
<u>Public Works</u>				
Roads	21,835,000	18,632,500	20,452,000	1,819,500
Bridges	2,694,850	1,895,000	2,309,000	414,000
Public Works Total	24,529,850	20,527,500	22,761,000	2,233,500
<u>Recreation and Culture</u>	3,374,350	2,744,000	1,570,016	(1,173,984)
<u>General Government</u>				
County Facilities/Infrastructure	1,716,400	7,490,000	29,418,000	21,928,000
Criminal Justice/Public Safety	3,732,750	8,450,000	28,283,000	19,833,000
Farm Museum	0	575,000	0	(575,000)
Carroll Community College	700,000	8,988,000	850,000	(8,138,000)
Libraries/Senior Centers	1,166,000	1,182,480	100,000	(1,082,480)
Unallocated/Other	0	8,000,000	4,135,000	(3,865,000)
General Government Total	7,315,150	34,685,480	62,786,000	28,100,520
Total Appropriations	\$100,893,583	\$113,067,126	\$160,777,316	\$47,710,190

Capital Fund Appropriations

Fiscal Year 2024 Budget

\$160,777,316



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 2024

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
8847 Gillis Falls Trail	9009 Unallocated Impact Fees	\$200,000.00		
8727 Charles Carroll Community Center	9920 Water Assessment and Improvement (NPDES)	2,000,602.50		
8727 Charles Carroll Community Center	8328 Environmental Compliance	150,000.00		
9139 Recreation and Parks Unallocated	8847 Gillis Falls Trail	122,015.77		
8589 Courthouse Annex Renovation	8943 Sheriff's Office - Headquarters		\$154,574.12	
8713 Roof Replacement Elmer Wolfe Elementary	Roof Replacement - Spring Garden Elementary		384.37	
8940 Piney Run Dam Rehabilitation	8943 Sheriff's Office - Headquarters		133,000.00	
Total		\$2,472,618.27	\$287,958.49	\$0.00

Community Investment Plan For Fiscal Year 2024

	Total FY 24
PUBLIC SCHOOLS	
Career and Technology Center	\$10,820,000
East Middle School Replacement	3,256,371
HVAC System Replacement - Carroll Springs	2,809,000
HVAC System Replacement - Carrolltowne Elementary	4,890,000
HVAC System Replacement - Mount Airy Elementary	4,956,000
HVAC System Replacement - Northwest Middle	7,113,000
HVAC System Replacement - Oklahoma Road Middle	5,468,000
Kindergarten and PreK Addition - Cranberry Station Elem.	245,000
Kindergarten and PreK/PRIDE Addition - Friendship Valley Elem.	364,000
Kindergarten and PreK Addition - Sandymount Elementary	245,000
Kindergarten and PreK Addition - Taneytown Elementary	288,000
Paving	875,000
Prekindergarten Additions	200,000
Relocatable Classrooms	300,000
Roof Replacement - North Carroll Middle	1,901,620
Roof Replacement - Spring Garden Elementary	1,476,000
Technology Improvements	\$1,000,000
Transfer to Operating Budget for BOE Debt Service	12,721,000
PUBLIC SCHOOLS TOTAL	\$58,927,991
CONSERVATION AND OPEN SPACE	
Agricultural Land Preservation	\$5,733,300
Environmental Compliance	150,000
PFAS Remediation	3,000,000
Stormwater Facility Renovation	300,000
Watershed Assessment and Improvement (NPDES)	5,549,010
CONSERVATION AND OPEN SPACE TOTAL	\$14,732,310
PUBLIC WORKS	
- ROADS -	
Georgetown Boulevard Extension	\$575,000
Highway Safety Improvements	37,000
Klees Mill Road Slope Repair	850,000
Monroe Avenue Extension	365,000
Pavement Management Program	16,525,000
Pavement Preservation	1,215,000
Ramp and Sidewalk Upgrades	92,000
Slacks Road Improvements	100,000
Small Drainage Structures	266,000
Storm Drain Rehabilitation	266,000
Storm Drain Video Inspection	161,000
	<u>\$20,452,000</u>
- BRIDGES -	
Bridge Inspection and Inventory	\$33,000
Bridge Maintenance and Structural Repair	85,000
Brown Road over Roaring Run	530,000
Cleaning and Painting of Bridge Structural Steel	258,000
Hawks Hill Road over Little Pipe Creek Tributary	19,000
Stem Road over Wolf Pit Branch	288,000
Upper Beckleysville Road over Murphy Run	1,096,000
	<u>\$2,309,000</u>
PUBLIC WORKS TOTAL	\$22,761,000
RECREATION AND CULTURE	
Cape Horn Park Field Lighting Phase II	\$300,000
Community Self-Help Projects	89,000
Gillis Falls Trail	(77,984)
Land Acquisition	342,000
Park Restoration	238,000
Piney Run Paving	355,000
Tot Lot Replacement	92,000
Town Fund	32,000
Unallocated Impact Fees	200,000
RECREATION AND CULTURE TOTAL	\$1,570,016
GENERAL GOVERNMENT	
Carroll Community College Distributed Antenna System	\$500,000
Carroll Community College Technology	350,000
County Building Systemic Renovations	1,001,000
County Technology	2,368,000
Courtroom #6 Expansion	2,300,000
Elections Lease Space Renovation	5,500,000
Fire and EMS - Self-Contained Breathing Apparatus Replacement	273,000
Fleet Lift Replacements	255,000
General Government Unallocated	4,135,000
Generator Replacement	168,000
Historic Courthouse Holding Area Renovation	110,000
Library Technology	100,000
Parking Garage	18,000,000
Parking Lot Overlays	436,000
Piney Run Dam Rehabilitation	1,690,000
Public Safety Emergency Communication Radios	900,000
Public Safety Radio Circuit and Microwave Network Replacement	2,800,000
Sheriff's Office - Headquarters	21,900,000
GENERAL GOVERNMENT TOTAL	\$62,786,000
GRAND TOTAL	\$160,777,316

Capital Budget Summary

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2024 TO 2029

	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	Prior Allocation	Balance To Complete	Total Project Cost
PUBLIC SCHOOLS									
Career and Technology Center	\$10,820,000	\$0	\$0	\$0	\$0	\$0	\$64,100,000	\$0	\$74,920,000
East Middle School Replacement	3,256,371	0	0	0	0	0	62,612,797	0	65,869,168
HVAC Improvements and Replacements	0	11,452,000	20,805,000	21,212,000	22,632,000	33,950,000	0	0	110,051,000
HVAC System Replacement - Carroll Springs	2,809,000	3,117,000	0	0	0	0	0	0	5,926,000
HVAC System Replacement - Carrolltowne Elementary	4,890,000	5,429,000	0	0	0	0	0	0	10,319,000
HVAC System Replacement - Mount Airy Elementary	4,956,000	5,502,000	0	0	0	0	0	0	10,458,000
HVAC System Replacement - Northwest Middle	7,113,000	7,910,000	0	0	0	0	0	0	15,023,000
HVAC System Replacement - Oklahoma Road Middle	5,468,000	0	0	0	0	0	5,034,000	0	10,502,000
Kindergarten and PreK Addition - Cranberry Station Elem.	245,000	0	0	0	0	0	0	2,672,000	2,917,000
Kindergarten and PreK/PRIDE Addition - Friendship Valley Elem.	364,000	0	0	0	0	0	0	4,544,000	4,908,000
Kindergarten and PreK Addition - Sandymount Elementary	245,000	0	0	0	0	0	0	2,672,000	2,917,000
Kindergarten and PreK Addition - Taneytown Elementary	288,000	0	0	0	0	0	0	3,148,000	3,436,000
Paving	875,000	1,000,000	1,050,000	1,102,500	1,158,000	1,215,900	0	0	6,401,400
Prekindergarten Additions	200,000	0	0	0	0	0	0	0	200,000
Relocatable Classrooms	300,000	0	205,000	0	215,500	0	0	0	720,500
Roof Repairs	0	200,000	0	210,000	0	220,000	0	0	630,000
Roof Replacements	0	2,918,000	7,747,000	7,628,000	3,957,000	816,000	0	0	23,066,000
Roof Replacement - North Carroll Middle	1,901,620	0	0	0	0	0	1,509,000	0	3,410,620
Roof Replacement - Spring Garden Elementary	1,476,000	1,913,000	0	0	0	0	0	0	3,389,000
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	12,721,000	14,670,000	16,905,300	19,634,800	20,700,000	21,732,660	0	0	106,363,760
PUBLIC SCHOOLS TOTAL	\$58,927,991	\$55,111,000	\$47,712,300	\$50,787,300	\$49,662,500	\$58,934,560	\$133,255,797	\$13,036,000	\$467,427,448
SOURCES OF FUNDING:									
Local Income Tax	\$16,238,000	\$16,870,000	\$19,160,300	\$21,947,300	\$23,073,500	\$24,168,560	\$100,000	\$0	\$121,557,660
Bonds	21,243,616	14,370,000	13,981,000	15,000,000	11,746,000	23,144,000	66,522,288	6,741,000	172,747,904
Reallocated Bonds	384	0	0	0	0	0	11,729,712	0	11,730,096
State School Construction	21,445,991	23,871,000	14,571,000	13,840,000	14,843,000	11,622,000	54,903,797	6,295,000	161,391,788
PUBLIC SCHOOLS TOTAL	\$58,927,991	\$55,111,000	\$47,712,300	\$50,787,300	\$49,662,500	\$58,934,560	\$133,255,797	\$13,036,000	\$467,427,448

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2024 TO 2029

	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	Prior Allocation	Balance To Complete	Total Project Cost
CONSERVATION AND OPEN SPACE									
Agricultural Land Preservation	\$5,733,300	\$4,983,300	\$4,983,400	\$4,983,300	\$4,983,300	\$4,983,400	\$0	\$0	\$30,650,000
Environmental Compliance	150,000	0	0	0	0	0	0	0	150,000
PFAS Remediation	3,000,000	0	0	0	0	0	0	0	3,000,000
Stormwater Facility Renovation	300,000	300,000	300,000	300,000	300,000	300,000	0	0	1,800,000
Watershed Assessment and Improvement (NPDES)	5,549,010	3,557,010	3,690,010	3,824,500	3,960,720	4,125,000	0	0	24,706,250
CONSERVATION AND OPEN SPACE TOTAL	\$14,732,310	\$8,840,310	\$8,973,410	\$9,107,800	\$9,244,020	\$9,408,400	\$0	\$0	\$60,306,250
SOURCES OF FUNDING:									
Transfer from General Fund	\$4,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500,000
Reallocated GF Transfer	2,150,603	0	0	0	0	0	0	0	2,150,603
Property Tax	1,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0	14,000,000
Bonds	4,383,300	4,533,300	4,633,400	4,733,300	4,833,300	4,959,650	0	0	28,076,250
Special Revenue Fund Transfer	278,150	291,760	306,500	321,820	337,910	354,800	0	0	1,890,940
Ag. Preservation (MALPF)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0	6,000,000
Ag Transfer Tax	400,000	150,000	150,000	150,000	150,000	150,000	0	0	1,150,000
Developer Contribution	172,407	0	0	0	0	0	0	0	172,407
Municipal	347,850	365,250	383,510	402,680	422,810	443,950	0	0	2,366,050
CONSERVATION AND OPEN SPACE TOTAL	\$14,732,310	\$8,840,310	\$8,973,410	\$9,107,800	\$9,244,020	\$9,408,400	\$0	\$0	\$60,306,250

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2024 TO 2029

	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	Prior Allocation	Balance To Complete	Total Project Cost
ROADS									
Georgetown Boulevard Extension	\$575,000	\$1,970,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,545,000
Highway Safety Improvements	37,000	38,000	40,000	42,000	44,000	47,000	0	0	248,000
Klees Mill Road Slope Repair	850,000	0	0	0	0	0	0	0	850,000
Monroe Avenue Extension	365,000	0	1,187,000	0	0	0	32,240	0	1,584,240
Pavement Management Program	16,525,000	16,578,000	17,723,000	18,970,000	20,319,000	21,666,000	0	0	111,781,000
Pavement Preservation	1,215,000	1,178,000	1,222,000	1,271,000	1,322,000	1,375,000	0	0	7,583,000
Ramp and Sidewalk Upgrades	92,000	96,000	103,000	109,000	114,000	119,500	0	0	633,500
Slacks Road Improvements	100,000	0	0	0	0	0	0	0	100,000
Small Drainage Structures	266,000	279,000	293,000	308,000	323,000	340,000	0	0	1,809,000
Storm Drain Rehabilitation	266,000	279,000	293,000	308,000	323,000	340,000	0	0	1,809,000
Storm Drain Video Inspection	161,000	169,000	177,000	186,000	195,000	205,000	0	0	1,093,000
ROADS TOTAL	\$20,452,000	\$20,587,000	\$21,038,000	\$21,194,000	\$22,640,000	\$24,092,500	\$32,240	\$0	\$130,035,740
SOURCES OF FUNDING:									
Transfer from General Fund	\$1,686,000	\$17,955,000	\$1,027,000	\$1,075,000	\$1,125,000	\$1,179,000	\$0	\$0	\$24,047,000
Bonds	15,390,000	1,256,000	18,623,000	18,719,000	20,103,000	21,489,500	0	0	95,580,500
State Highway Administration	176,000	176,000	176,000	176,000	176,000	176,000	0	0	1,056,000
Highway User Revenue	3,200,000	1,200,000	1,212,000	1,224,000	1,236,000	1,248,000	0	0	9,320,000
Developer Contribution	0	0	0	0	0	0	32,240	0	32,240
ROADS TOTAL	\$20,452,000	\$20,587,000	\$21,038,000	\$21,194,000	\$22,640,000	\$24,092,500	\$32,240	\$0	\$130,035,740

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2024 TO 2029

	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	Prior Allocation	Balance To Complete	Total Project Cost
BRIDGES									
Bridge Inspection and Inventory	\$33,000	\$34,000	\$35,000	\$36,000	\$37,000	\$38,000	\$0	\$0	\$213,000
Bridge Maintenance and Structural Repair	85,000	89,000	94,000	99,000	104,000	110,000	0	0	581,000
Brown Road over Roaring Run	530,000	0	0	2,112,000	0	0	0	0	2,642,000
Cleaning and Painting of Bridge Structural Steel	258,000	271,000	284,000	298,000	313,000	329,000	0	0	1,753,000
Gaither Road over South Branch Patapsco	0	464,000	0	0	2,420,000	0	0	0	2,884,000
Hawks Hill Road over Little Pipe Creek Tributary	19,000	0	847,000	0	0	0	283,000	0	1,149,000
Hughes Shop Road over Bear Branch Road	0	703,000	0	0	0	0	1,698,000	0	2,401,000
McKinstry's Mill Road over Little Pipe Creek	0	0	480,000	0	2,091,000	0	0	0	2,571,000
McKinstry's Mill Road over Sams Creek	0	511,000	0	0	0	0	1,154,000	0	1,665,000
McKinstry's Mill Road over Tributary to Little Pipe Creek	0	0	301,000	0	0	971,000	0	0	1,272,000
Old Kays Mill Road over Beaver Run	0	0	0	570,000	0	2,233,000	0	0	2,803,000
Patapsco Road over E. Branch Patapsco	0	1,596,000	0	0	0	0	603,000	0	2,199,000
Stem Road over Wolf Pit Branch	288,000	0	956,000	0	0	0	0	0	1,244,000
Stone Chapel Road over Little Pipe Creek	0	712,000	0	0	0	0	922,000	0	1,634,000
Upper Beckleysville Road over Murphy Run	1,096,000	0	0	0	0	0	580,000	0	1,676,000
BRIDGES TOTAL	\$2,309,000	\$4,380,000	\$2,997,000	\$3,115,000	\$4,965,000	\$3,681,000	\$5,240,000	\$0	\$26,687,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$170,000	\$177,000	\$186,000	\$198,000	\$204,000	\$214,000	\$0	\$0	\$1,149,000
Property Tax	0	0	0	0	0	0	36,400	0	36,400
Bonds	715,000	1,037,600	2,200,000	695,100	1,241,600	1,581,900	984,400	0	8,455,600
Reallocated Bonds	0	0	0	0	0	0	264,600	0	264,600
Federal Highway/Bridge	1,424,000	3,165,400	611,000	2,221,900	3,519,400	1,885,100	3,954,600	0	16,781,400
BRIDGES TOTAL	\$2,309,000	\$4,380,000	\$2,997,000	\$3,115,000	\$4,965,000	\$3,681,000	\$5,240,000	\$0	\$26,687,000

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2024 TO 2029

	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	Prior Allocation	Balance To Complete	Total Project Cost
RECREATION AND CULTURE									
Cape Horn Park Field Lighting Phase II	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Community Self-Help Projects	89,000	92,000	95,000	98,000	101,000	104,000	0	0	579,000
Gillis Falls Trail	(77,984)	0	0	0	0	0	220,000	0	142,016
Hashawha Waterless Restroom	0	0	0	0	246,000	0	0	0	246,000
Land Acquisition	342,000	348,000	355,000	362,000	370,000	378,000	0	0	2,155,000
Northwest Regional Park	0	830,000	0	0	0	0	305,000	0	1,135,000
Northwest Trail	0	600,000	1,032,000	0	0	0	0	0	1,632,000
Outdoor Basketball Court Additions	0	0	0	0	0	250,000	0	0	250,000
Park Restoration	238,000	249,000	261,000	274,000	288,000	302,000	0	0	1,612,000
Pavilion Replacements	0	0	290,000	0	0	0	0	0	290,000
Piney Run Paving	355,000	0	0	0	0	0	0	0	355,000
Sports Complex Dugout Improvements	0	0	0	385,000	0	0	0	0	385,000
Tot Lot Replacement	92,000	97,000	102,000	107,000	500,000	118,000	0	0	1,016,000
Town Fund	32,000	19,400	19,800	20,200	20,600	21,000	0	0	133,000
Unallocated Impact Fees	200,000	0	0	0	0	0	0	0	200,000
Union Mills Recreation Area	0	0	0	0	0	376,000	0	0	376,000
RECREATION AND CULTURE TOTAL	\$1,570,016	\$2,235,400	\$2,154,800	\$1,246,200	\$1,525,600	\$1,549,000	\$525,000	\$0	\$10,806,016
SOURCES OF FUNDING:									
Transfer from General Fund	\$418,700	\$385,100	\$430,000	\$441,400	\$459,600	\$476,400	\$325,000	\$0	\$2,936,200
Reallocated GF Transfer	122,016	0	0	0	0	0	0	0	122,016
Impact Fee - Parks	(85,000)	400,000	330,000	0	100,000	110,000	200,000	0	1,055,000
Reallocated Impact Fee - Parks	200,000	0	0	0	0	0	0	0	200,000
Program Open Space	914,300	1,450,300	1,394,800	804,800	966,000	962,600	0	0	6,492,800
RECREATION AND CULTURE TOTAL	\$1,570,016	\$2,235,400	\$2,154,800	\$1,246,200	\$1,525,600	\$1,549,000	\$525,000	\$0	\$10,806,016

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2024 TO 2029

	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	Prior Allocation	Balance To Complete	Total Project Cost
GENERAL GOVERNMENT									
Carroll Community College Distributed Antenna System	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
Carroll Community College Technology	350,000	0	0	0	350,000	350,000	2,450,000	0	3,500,000
County Building Systemic Renovations	1,001,000	1,081,000	1,135,000	1,192,000	1,252,000	1,314,000	0	0	6,975,000
County Technology	2,368,000	1,409,000	1,451,000	1,495,000	1,540,000	1,587,000	0	0	9,850,000
Courtroom #6 Expansion	2,300,000	0	0	0	0	0	0	0	2,300,000
Elections Lease Space Renovation	5,500,000	0	0	0	0	0	0	0	5,500,000
Fire and EMS - Self-Contained Breathing Apparatus Replacement	273,000	287,000	301,000	316,000	332,000	349,000	0	0	1,858,000
Fleet Lift Replacements	255,000	0	0	295,000	0	0	0	0	550,000
General Government Unallocated	4,135,000	0	0	0	0	0	0	0	4,135,000
Generator Replacement	168,000	176,400	185,300	188,000	198,000	207,000	0	0	1,122,700
Historic Courthouse Holding Area Renovation	110,000	0	0	0	0	0	0	0	110,000
Library Technology	100,000	100,000	100,000	100,000	100,000	150,000	0	0	650,000
Parking Garage	18,000,000	0	0	0	0	0	0	0	18,000,000
Parking Lot Overlays	436,000	311,000	326,000	342,000	359,000	377,000	0	0	2,151,000
Piney Run Dam Rehabilitation	1,690,000	0	0	0	0	0	133,000	0	1,823,000
Public Safety Emergency Communication Radios	900,000	680,800	701,000	722,000	758,100	780,900	0	0	4,542,800
Public Safety Radio Circuit and Microwave Network Replacement	2,800,000	0	0	0	0	0	1,200,000	0	4,000,000
Public Safety Regional Water Supply	0	250,000	0	262,500	0	276,000	0	0	788,500
Sheriff's Office - Headquarters	21,900,000	0	0	0	0	0	8,450,000	0	30,350,000
GENERAL GOVERNMENT TOTAL	\$62,786,000	\$4,295,200	\$4,199,300	\$4,912,500	\$4,889,100	\$5,390,900	\$12,233,000	\$0	\$98,706,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$48,462,000	\$2,787,800	\$2,879,000	\$2,975,000	\$3,439,100	\$3,593,900	\$7,650,000	\$0	\$71,786,800
Bonds	13,036,426	1,507,400	1,320,300	1,937,500	1,450,000	1,797,000	1,583,000	0	22,631,626
Reallocated Bonds	287,574	0	0	0	0	0	0	0	287,574
State Miscellaneous Grants	1,000,000	0	0	0	0	0	3,000,000	0	4,000,000
GENERAL GOVERNMENT TOTAL	\$62,786,000	\$4,295,200	\$4,199,300	\$4,912,500	\$4,889,100	\$5,390,900	\$12,233,000	\$0	\$98,706,000

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2024 - 2029

Capital Fund

	Fiscal Year						Prior Allocation	Balance To Complete	Total Project Cost
	2024	2025	2026	2027	2028	2029			
GRAND TOTAL USES	\$160,777,316	\$95,448,910	\$87,074,810	\$90,362,800	\$92,926,220	\$103,056,360	\$151,286,037	\$13,036,000	\$793,968,453
SOURCES OF FUNDING									
- LOCAL -									
Transfer from General Fund	\$55,236,700	\$21,304,900	\$4,522,000	\$4,689,400	\$5,227,700	\$5,463,300	\$7,975,000	\$0	\$104,419,000
Reallocated GF Transfer	2,272,618	0	0	0	0	0	0	0	2,272,618
Local Income Tax	16,238,000	16,870,000	19,160,300	21,947,300	23,073,500	24,168,560	100,000	0	121,557,660
Property Tax	1,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	36,400	0	14,036,400
Bonds	54,768,342	22,704,300	40,757,700	41,084,900	39,373,900	52,972,050	69,089,688	6,741,000	327,491,880
Reallocated Bonds	287,958	0	0	0	0	0	11,994,312	0	12,282,270
Impact Fee - Parks	(85,000)	400,000	330,000	0	100,000	110,000	200,000	0	1,055,000
Reallocated Impact Fee - Parks	200,000	0	0	0	0	0	0	0	200,000
Transfer from Special Revenue - WPRF	278,150	291,760	306,500	321,820	337,910	354,800	0	0	1,890,940
LOCAL TOTAL	\$130,696,768	\$64,070,960	\$67,576,500	\$70,543,420	\$70,613,010	\$85,568,710	\$89,395,400	\$6,741,000	\$585,205,768
- STATE -									
State Highway Administration	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$0	\$0	\$1,056,000
Highway User Revenue	3,200,000	1,200,000	1,212,000	1,224,000	1,236,000	1,248,000	0	0	9,320,000
Program Open Space	914,300	1,450,300	1,394,800	804,800	966,000	962,600	0	0	6,492,800
Ag. Preservation (MALPF)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0	6,000,000
Ag Transfer Tax	400,000	150,000	150,000	150,000	150,000	150,000	0	0	1,150,000
State School Construction	21,445,991	23,871,000	14,571,000	13,840,000	14,843,000	11,622,000	54,903,797	6,295,000	161,391,788
State Miscellaneous Grants	1,000,000	0	0	0	0	0	3,000,000	0	4,000,000
STATE TOTAL	\$28,136,291	\$27,847,300	\$18,503,800	\$17,194,800	\$18,371,000	\$15,158,600	\$57,903,797	\$6,295,000	\$189,410,588
- FEDERAL -									
Federal Highway/Bridge	\$1,424,000	\$3,165,400	\$611,000	\$2,221,900	\$3,519,400	\$1,885,100	\$3,954,600	\$0	\$16,781,400
FEDERAL TOTAL	\$1,424,000	\$3,165,400	\$611,000	\$2,221,900	\$3,519,400	\$1,885,100	\$3,954,600	\$0	\$16,781,400
- OTHER -									
Developer Contribution	\$172,407	\$0	\$0	\$0	\$0	\$0	\$32,240	\$0	\$204,647
Municipal	347,850	365,250	383,510	402,680	422,810	443,950	0	0	2,366,050
OTHER TOTAL	\$520,257	\$365,250	\$383,510	\$402,680	\$422,810	\$443,950	\$32,240	\$0	\$2,570,697
GRAND TOTAL SOURCES	\$160,777,316	\$95,448,910	\$87,074,810	\$90,362,800	\$92,926,220	\$103,056,360	\$151,286,037	\$13,036,000	\$793,968,453

Enterprise Funds

Airport Enterprise Fund

Airport Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 22	Budget FY 23	Budget FY 23	FY 24	From Orig. FY 23	From Adj. FY 23
Fuel Sales	\$91,908	\$86,000	\$86,000	\$80,000	-6.98%	-6.98%
Rents	218,082	376,220	376,220	392,490	4.32%	4.32%
Corporate Hanger Rental	602,132	609,760	609,760	644,740	5.74%	5.74%
Pass-Through Utilities/Taxes	112,185	120,000	120,000	135,400	12.83%	12.83%
Miscellaneous	17,792	500	500	500	0.00%	0.00%
FAA Rental	20,000	20,000	20,000	20,000	0.00%	0.00%
Transfer from the General Fund	2,220,490	16,000	16,000	16,000	0.00%	0.00%
Total Sources of Funding	\$3,282,589	\$1,228,480	\$1,228,480	\$1,289,130	4.94%	4.94%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 22	Budget FY 23	Budget FY 23	FY 24	From Orig. FY 23	From Adj. FY 23
Airport Operations	\$1,112,350	\$1,192,480	\$1,224,410	\$1,150,880	-3.49%	-6.01%
Revenue in Excess of Expenses	2,134,239	0	(31,930)	102,250	100.00%	420.23%
Transfer to Capital	36,000	36,000	36,000	36,000	0.00%	0.00%
Total Uses of Funding	\$3,282,589	\$1,228,480	\$1,228,480	\$1,289,130	4.94%	4.94%

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 2024 TO 2029

	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	Prior Allocation	Balance To Complete	Total Project Cost
AIRPORT ENTERPRISE FUND									
Grounds and Maintenance Equipment	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000
AIRPORT ENTERPRISE FUND TOTAL	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$0	\$96,000
Federal Aviation Administration	20,000	20,000	20,000	20,000	20,000	20,000	0	0	120,000
AIRPORT ENTERPRISE FUND TOTAL	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000

Fiber Network Enterprise Fund

Fiber Network Enterprise Fund Summary

Sources of Funding	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Dark Fiber Lease	\$221,656	\$221,660	\$221,660	\$136,390	-38.47%	-38.47%
General Fund Transfer	2,068,290	183,693	183,693	250,240	36.23%	36.23%
Interest	3,905	0	0	5,000	100.00%	100.00%
Total Sources of Funding	\$2,293,850	\$405,350	\$405,350	\$391,630	-3.38%	-3.38%

Uses of Funding	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Fiber Network	\$426,400	\$405,340	\$405,340	\$391,630	-3.38%	-3.38%
Revenue in Excess of Expenses	1,863,500	0	0	0	-100.00%	-100.00%
Total Uses of Funding	\$2,289,900	\$405,340	\$405,340	\$391,630	-3.38%	-3.38%

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 2024 TO 2029

	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	Prior Allocation	Balance To Complete	Total Project Cost
FIBER NETWORK ENTERPRISE FUND									
CCPN Equipment Replacement	\$0	\$0	\$55,000	\$0	\$1,177,000	\$0	\$0	\$0	\$1,232,000
FIBER NETWORK ENTERPRISE FUND TOTAL	\$0	\$0	\$55,000	\$0	\$1,177,000	\$0	\$0	\$0	\$1,232,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$0	\$0	\$55,000	\$0	\$1,177,000	\$0	\$0	\$0	\$1,232,000
FIBER NETWORK ENTERPRISE FUND TOTAL	\$0	\$0	\$55,000	\$0	\$1,177,000	\$0	\$0	\$0	\$1,232,000

Firearms Enterprise Fund

Firearms Enterprise Fund Summary

Sources of Funding	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
User Fees	\$150,812	\$178,950	\$178,950	\$165,000	-7.80%	-7.80%
Concession Fees	8,640	8,000	8,000	8,000	0.00%	0.00%
Recycling	5,487	6,000	6,000	6,000	0.00%	0.00%
Interest	(193)	2,000	2,000	6,000	200.00%	200.00%
Fund Balance	65,305	22,000	22,000	55,210	150.95%	150.95%
Total Sources of Funding	\$230,051	\$216,950	\$216,950	\$240,210	10.72%	10.72%

Uses of Funding	Actual FY 22	Original Budget FY 23	Adjusted Budget FY 23	Budget FY 24	% Change From Orig. FY 23	% Change From Adj. FY 23
Firearms Facility Operations	\$227,205	\$216,950	\$230,470	\$240,210	10.72%	4.23%
Total Uses of Funding	\$227,205	\$216,950	\$230,470	\$240,210	10.72%	4.23%

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 Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 22	Budget FY 23	Budget FY 23	FY 24	From Orig. FY 23	From Adj. FY 23
Septage Processing Fee	\$745,388	\$1,137,500	\$1,137,500	\$942,500	-17.14%	-17.14%
Interest Income	703	0	0	0	0.00%	0.00%
Miscellaneous	323	0	0	0	0.00%	0.00%
Total Sources of Funding	\$746,414	\$1,137,500	\$1,137,500	\$942,500	-17.14%	-17.14%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 22	Budget FY 23	Budget FY 23	FY 24	From Orig. FY 23	From Adj. FY 23
Septage Facility Operations	\$508,401	\$1,137,500	\$1,137,500	\$942,500	-17.14%	-17.14%
Revenue in Excess of Expenditures	238,013	0	0	0	0.00%	0.00%
Total Uses of Funding	\$746,414	\$1,137,500	\$1,137,500	\$942,500	-17.14%	-17.14%

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.

Solid Waste Enterprise Fund

Solid Waste Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 22	Budget FY 23	Budget FY 23		From Orig. FY 23	From Adj. FY 23
Tipping Fees	\$8,734,220	\$8,643,500	\$8,643,500	\$9,192,000	6.35%	6.35%
County Hauling	10,765	6,130	6,130	8,000	30.51%	30.51%
Interest	84,100	40,000	40,000	400,000	900.00%	900.00%
Rents and Royalties	175,596	175,600	175,600	111,600	-36.45%	-36.45%
Recycling	164,553	160,000	160,000	160,000	0.00%	0.00%
Miscellaneous	7,223	7,500	7,500	7,500	0.00%	0.00%
Transfer from General Fund	28,562,890	7,317,780	7,317,780	4,631,820	-36.70%	-36.70%
Total Sources of Funding	\$37,739,347	\$16,350,510	\$16,350,510	\$14,510,920	-11.25%	-11.25%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 22	Budget FY 23	Budget FY 23		From Orig. FY 23	From Adj. FY 23
Solid Waste-Accounting Administration	\$903,687	\$523,570	\$563,190	\$813,110	55.30%	44.38%
Recycling Operations	1,385,509	2,454,290	2,467,820	2,754,480	12.23%	11.62%
Solid Waste Management	373,024	380,480	402,480	432,050	13.55%	7.35%
Northern Landfill	2,828,720	3,233,400	3,378,320	3,395,450	5.01%	0.51%
Solid Waste Transfer Station	6,100,168	4,992,070	4,992,070	5,821,680	16.62%	16.62%
Closed Landfills	204,885	256,700	256,700	294,150	14.59%	14.59%
Transfer to Capital	25,180,000	4,510,000	4,510,000	1,000,000	-77.83%	-77.83%
Total Uses of Funding	\$36,975,994	\$16,350,510	\$16,570,580	\$14,510,920	-11.25%	-12.43%

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 2024 TO 2029

	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	Prior Allocation	Balance To Complete	Total Project Cost
SOLID WASTE ENTERPRISE FUND									
Landfill Gas Flare System Replacements	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
SOLID WASTE ENTERPRISE FUND TOTAL	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
SOURCES OF FUNDING:									
Enterprise Fund - Solid Waste	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
SOLID WASTE ENTERPRISE FUND TOTAL	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000

Utilities Enterprise Fund

Utilities Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 22	Budget FY 23	Budget FY 23	FY 24	From Orig. FY 23	From Adj. FY 23
MES Reimbursement	\$25,127	\$18,000	\$18,000	\$20,000	11.11%	11.11%
Water Usage	5,673,008	6,469,270	6,469,270	7,085,080	9.52%	9.52%
Sewer Usage	6,547,600	7,429,900	7,429,900	8,231,120	10.78%	10.78%
Lateral/Meter Service	15,755	0	0	0	0.00%	0.00%
Interest Income	145,516	20,500	20,500	122,400	497.07%	497.07%
Rents	223,834	223,150	223,150	179,800	-19.43%	-19.43%
Miscellaneous	80,361	84,400	84,400	93,850	11.20%	11.20%
Transfer from General Fund	225,770	1,359,030	1,359,030	511,890	-62.33%	-62.33%
Total Sources of Funding	\$12,936,971	\$15,604,250	\$15,604,250	\$16,244,140	4.10%	4.10%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 22	Budget FY 23	Budget FY 23	FY 24	From Orig. FY 23	From Adj. FY 23
BOU Administration	\$1,354,064	\$1,670,000	\$1,749,680	\$1,712,300	2.53%	-2.14%
Board of Education Facilities	218,455	274,030	281,960	511,890	86.80%	81.55%
Freedom Sewer	3,385,173	3,050,600	3,097,550	3,317,800	8.76%	7.11%
Freedom Water	5,246,039	3,756,620	3,874,690	3,571,620	-4.92%	-7.82%
Hampstead Sewer	1,309,328	1,087,430	1,122,740	1,184,510	8.93%	5.50%
Other Water and Sewer	203,026	180,570	184,610	212,540	17.71%	15.13%
Capital - Repair, Replace, Rehabilitate	2,800,000	4,500,000	4,500,000	5,733,480	27.41%	27.41%
Board of Education Facilities CIP	0	1,085,000	1,085,000	0	-100.00%	-100.00%
Total Uses of Funding	\$14,516,085	\$15,604,250	\$15,896,230	\$16,244,140	4.10%	2.19%

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 2024 TO 2029

	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	Prior Allocation	Balance To Complete	Total Project Cost
UTILITIES ENTERPRISE FUND									
Booster Station Upgrade	\$300,000	\$3,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,900,000
County Sewer Line Rehabilitation and Replacement	481,000	505,000	530,000	556,000	583,000	612,000	1,443,000	0	4,710,000
County Water Line Rehabilitation and Replacement	100,000	200,000	400,000	800,000	1,200,000	1,260,000	3,433,000	0	7,393,000
Freedom Water Treatment Plant Equipment Replacement	310,000	110,000	110,000	120,000	120,000	120,000	708,490	0	1,598,490
Freedom Water Treatment Plant Membrane Replacement	206,000	206,000	206,000	206,000	206,000	206,000	1,905,250	0	3,141,250
Hampstead WWTP Enhanced Nutrient Removal Upgrade	487,319	0	0	0	0	0	22,580,110	0	23,067,429
Patapsco Valley Pump Station Rehabilitation	0	250,000	0	0	0	0	0	0	250,000
Pump Station Equipment Replacement	50,000	75,000	100,000	125,000	150,000	175,000	781,695	0	1,456,695
Shiloh Pump Station Expansion	1,500,000	0	0	0	0	0	220,000	0	1,720,000
South Carroll High Wastewater Treatment Plant Rehab	100,000	0	0	0	0	0	658,000	0	758,000
Stone Manor Pump Station Rehab	360,000	0	0	0	0	0	302,500	0	662,500
Stream Bank Stabilization	150,000	0	0	0	0	0	99,000	0	249,000
Sykesville Pump Station Expansion	610,000	0	0	0	0	0	1,790,000	0	2,400,000
Tank Inspection and Rehabilitation	275,000	289,000	303,000	318,000	334,000	351,000	4,628,032	0	6,498,032
Water Main Valve Replacement and Rehabilitation	313,000	322,000	332,000	342,000	352,000	363,000	2,759,700	0	4,783,700
Water Meter System Upgrade	0	310,000	0	0	0	0	0	0	310,000
Water Meters	534,000	572,000	611,000	655,000	699,000	759,000	7,730,660	0	11,560,660
Water Service Line Replacement	237,000	249,000	262,000	275,000	289,000	303,000	2,599,200	0	4,214,200
UTILITIES ENTERPRISE FUND TOTAL	\$6,013,319	\$6,688,000	\$2,854,000	\$3,397,000	\$3,933,000	\$4,149,000	\$51,638,636	\$0	\$78,672,956
SOURCES OF FUNDING:									
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$658,000	\$0	\$658,000
Reallocated GF Transfer	100,000	0	0	0	0	0	0	0	100,000
Utilities Water Maintenance Fee	385,000	709,000	413,000	438,000	454,000	471,000	6,880,074	0	9,750,074
Utilities Sewer User Fees	1,499,482	755,000	530,000	556,000	583,000	612,000	11,359,405	0	15,894,887
Reallocated Utilities Sewer User Fees	1,907,045	0	0	0	0	0	83,095	0	1,990,140
Utilities Water User Fees	1,536,907	5,149,000	1,811,000	2,278,000	2,746,000	2,891,000	16,775,104	0	33,187,011
Reallocated Utilities Water User Fees	353,093	0	0	0	0	0	0	0	353,093
Area Connection Charges	0	0	0	0	0	0	4,032,622	0	4,032,622
Reallocated Area Connection Charges	181,793	0	0	0	0	0	0	0	181,793
Utilities Sewer Maintenance Fee	50,000	75,000	100,000	125,000	150,000	175,000	781,695	0	1,456,695
MD Department of Environment	0	0	0	0	0	0	11,068,110	0	11,068,110
Other Miscellaneous Revenue	0	0	0	0	0	0	531	0	531
UTILITIES ENTERPRISE FUND TOTAL	\$6,013,319	\$6,688,000	\$2,854,000	\$3,397,000	\$3,933,000	\$4,149,000	\$51,638,636	\$0	\$78,672,956

Community Investment Plan - Enterprise Fund Schedule of Reappropriations
Fiscal Year 2024

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
6432 Asset Management System	6434 Freedom WTP Membrane Replacement	\$9,266.76		
6449 Specification & Design Manual Update	6434 Freedom WTP Membrane Replacement	16,370.15		
6359 Hydrant Replacement	6434 Freedom WTP Membrane Replacement	127,456.53		
6457 Runnymede Wastewater Treatment Plant	6458 South Carroll High WWTP Rehab	100,000.00		
6455 Warfield Complex Water/Sewer	6462 Freedom Water Treatment Plant Equipment Rep.	200,000.00		
6422 Gravity Sewer Main - Houcksville Rd. to WWTP	6430 Hampstead WWTP ENR Upgrade	487,319.48		
6422 Gravity Sewer Main - Houcksville Rd. to WWTP	6459 Shiloh Pump Station Expansion	2,030.33		
6344 Hampstead Effluent Chillers	6459 Shiloh Pump Station Expansion	181,793.23		
6436 Piney Run Pump Station Improvements	6459 Shiloh Pump Station Expansion	2,274.00		
6441 Waters Edge Pump Station	6459 Shiloh Pump Station Expansion	79,569.28		
6444 Freedom Sewer Rehab	6459 Shiloh Pump Station Expansion	75,343.47		
6447 Hampstead WWTP Effluent Line	6459 Shiloh Pump Station Expansion	355,549.95		
6403 Manhole Rehabilitation and Replacement	6459 Shiloh Pump Station Expansion	423,958.18		
6403 Manhole Rehabilitation and Replacement	6461 County Sewer Line Rehab. and Replacement	481,000.00		
Total		\$2,541,931.36	\$0.00	\$0.00

Grant Fund

Grant Fund Summary

Sources of Funding	Actual	Original	Adjusted ¹	Budget	% Change
	FY 22	Budget FY 23	Budget FY 23	Budget FY 24	From Adj. FY 23
Federal	\$8,417,345	\$7,325,416	\$8,762,645	\$7,484,350	-14.59%
Federal / Pass thru State	12,663,508	5,515,245	4,302,601	4,570,130	6.22%
State	3,356,160	3,852,955	4,539,941	5,848,280	28.82%
Endowments	187,829	105,000	140,000	165,000	17.86%
Recreation Program Fees	275,661	160,000	160,000	283,000	76.88%
Miscellaneous	64,953	0	0	0	0.00%
Donations	-19,837	50,000	50,000	50,000	0.00%
County Match/Contribution	149,504	1,397,020	1,245,084	1,353,520	8.71%
Total Sources of Funding	\$25,095,123	\$18,405,636	\$19,200,271	\$19,754,280	2.89%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change
	FY 22	Budget FY 23	Budget FY 23	Budget FY 24	From Adj. FY 23
Aging and Disabilities	\$2,387,602	\$2,464,282	\$2,688,221	\$2,733,300	1.68%
Board of Elections	0	0	17,600	0	-100.00%
Carroll County Workforce Development	1,790,905	2,157,925	892,102	2,586,350	189.92%
Circuit Court	933,714	1,043,700	1,043,663	1,163,710	11.50%
Citizen Services State	0	4,000	4,000	4,000	0.00%
Comprehensive Planning	18,147	50,000	60,000	60,000	0.00%
Conservation and Natural Resources	0	0	0	0	0.00%
COVID-19 and CARES Act	168,466	0	0	0	0.00%
Economic Development	136,919	0	0	0	0.00%
Farm Museum Endowment	4,824	30,000	30,000	30,000	0.00%
Fiscal Recovery Funds	332,636	200,000	0	0	0.00%
Housing and Community Development	10,375,740	7,393,938	7,948,779	7,730,830	-2.74%
Local Management Board	151,110	1,286,517	1,037,454	1,211,720	16.80%
Non-Profits	1,516,276	0	0	0	0.00%
Public Safety	740,514	763,220	1,003,872	724,120	-27.87%
Public Works	0	0	0		0.00%
Recreation	305,945	168,100	168,100	292,100	73.77%
Solid Waste		0			0.00%
Sheriff's Office	1,076,311	787,760	2,285,818	907,310	-60.31%
State's Attorney's Office	528,823	532,630	487,568	555,360	13.90%
Tourism	50,815	0	0	50,000	100.00%
Transit	2,107,329	1,523,564	1,533,095	1,705,470	11.24%
Total Uses of Funding	\$22,626,074	\$18,405,636	\$19,200,271	\$19,754,270	2.89%

¹At the time the FY 23 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 24 Program Summary by Function

Function	County	Grant	Total
	Match/Contribution	Funding	Program
Aging and Disabilities	\$442,320	\$2,290,980	\$2,733,300
Carroll County Workforce Development	0	2,586,360	2,586,360
Circuit Court	63,550	1,100,160	1,163,710
Citizen Services State	4,000	0	4,000
Comprehensive Planning	12,000	48,000	60,000
Farm Museum Endowment	0	30,000	30,000
Housing and Community Development	38,790	7,692,040	7,730,830
Local Management Board	56,310	1,155,410	1,211,720
Public Safety	125,040	599,080	724,120
Recreation	9,100	283,000	292,100
Sheriff's Office	128,300	779,010	907,310
State's Attorney's Office	103,010	452,350	555,360
Tourism	0	50,000	50,000
Transit	371,100	1,334,370	1,705,470
Total Grant Fund	\$1,353,520	\$18,400,760	\$19,754,280

***OPEB,
Pension Trust,
and
Special Revenue Funds***

Emergency Medical Billing Fund

The Emergency Medical Billing Fund is being established in FY 24 to capture dedicated revenues and expenses related to providing emergency services. Funds will be received from Medicare and used to offset personnel and operating expenses related to the delivery of services.

Sources of Funding	FY 22 Actual	FY 23 Budget	FY 24 Budget	Increase (Decrease)
Medicare Billing	\$0	\$0	\$1,000,000	\$1,000,000
Total Sources of Funding	\$0	\$0	\$1,000,000	\$1,000,000

Uses of Funding	FY 22 Actual	FY 23 Budget	FY 24 Budget	Increase (Decrease)
Operating	\$0	\$0	\$1,000,000	\$1,000,000
Total Uses of Funding	\$0	\$0	\$1,000,000	\$1,000,000

Opioid Restitution Fund

The Opioid Restitution Fund was established in FY 23 to capture dedicated revenues and expenses related to substance use treatment and prevention efforts. Allocations are pass-through awards from the State from legal settlements with prescription opioid manufacturers and distributors.

Sources of Funding	FY 22 Actual	FY 23 Budget	FY 24 Budget	Increase (Decrease)
Opioid Restitution Allocations	\$0	\$0	\$1,000,000	\$1,000,000
Total Sources of Funding	\$0	\$0	\$1,000,000	\$1,000,000

Uses of Funding				
Operating	\$0	\$0	\$1,000,000	\$1,000,000
Total Uses of Funding	\$0	\$0	\$1,000,000	\$1,000,000

Other Post Employment Benefits Trust Fund

Other Post Employment Benefits (OPEB) includes medical and prescription coverage for retirees, as well as funding to meet future liability.

Sources of Funding	FY 22	FY 23	FY 24	Increase
	Actual	Budget	Budget	(Decrease)
OPEB Contribution - Transfer from General Fund	\$12,309,840	\$11,458,080	\$350,000	(\$11,108,080)
Retiree Contributions	851,368	850,000	850,000	0
Interest	8,845	0	0	0
Unrealized Gain/(Loss)	18,771,617	0	0	0
Total Sources of Funding	\$31,941,671	\$12,308,080	\$1,200,000	(\$11,108,080)

Uses of Funding				
Budgeted Employer OPEB Trust Contribution	\$7,159,798	\$3,898,080	\$350,000	(\$3,548,080)
Audit Fees	2,700	0	0	0
Consulting Fees	11,410	0	0	0
Retiree Health Benefit Payments	0	8,410,000	850,000	(7,560,000)
Total Uses of Funding	\$7,173,908	\$12,308,080	\$1,200,000	(\$11,108,080)

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. 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. In FY 24 pension increases due to salary adjustments for all Commissioner employees.

Sources of Funding	FY 22	FY 23	FY 24	Increase
	Actuals	Budget	Budget	(Decrease)
County Pension - Employer Contribution	\$3,025,300	\$2,822,560	\$3,823,390	\$1,000,830
Correctional Deputies - Employer Contribution	64,248	0	0	0
Unrealized Gain/(Loss)	(11,890,213)	0	0	0
Employee Pension Contribution	1,950,836	0	0	0
Total Sources of Funding	(\$6,849,830)	\$2,822,560	\$3,823,390	\$1,000,830

Uses of Funding				
Legal Fees	\$6,413	\$0	\$0	\$0
Audit Fees	5,200	0	0	0
Consulting Fees	60,507	0	0	0
Other Professional Services	50,705	0	0	0
Employee Pension Fund Payments	3,531,642	0	0	0
Budgeted Employer Pension Contribution	0	2,822,560	3,823,390	1,000,830
Total Uses of Funding	\$3,654,466	\$2,822,560	\$3,823,390	\$1,000,830

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 22	FY 23	FY 24	Increase
	Actuals	Budget	Budget	(Decrease)
Employer Pension Contribution	\$1,397,020	\$2,133,890	\$3,789,790	\$1,655,900
Unrealized Gain/(Loss)	(85,825)	0	0	0
Employee Pension Contribution	188,486	0	0	0
Total Sources of Funding	\$1,499,681	\$2,133,890	\$3,789,790	\$1,655,900

Uses of Funding				
Legal Fees	\$3,225	\$0	\$0	\$0
Consulting Fees	998	0	0	0
Other Professional Services	2,182	0	0	0
Certified Law Officers Pension Fund Payments	142,420	0	0	0
Budgeted Employer Pension Contribution - Fire/EMS	0	0	214,590	214,590
Budgeted Employer Pension Contribution - Corrections	0	863,140	1,243,940	380,800
Budgeted Employer Pension Contribution - Law Enforcement	0	1,270,750	2,331,260	1,060,510
Total Uses of Funding	\$148,824	\$2,133,890	\$3,789,790	\$1,655,900

Length of Service Award Program Trust Fund

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

Sources of Funding	FY 22	FY 23	FY 24	Increase
	Actual	Budget	Budget	(Decrease)
Unrealized Gain/(Loss)	(\$1,523,373)	\$0	\$0	\$0
Transfer from General Fund	1,585,000	660,000	660,000	0
Total Sources of Funding	\$61,627	\$660,000	\$660,000	\$0

Uses of Funding				
Death Benefits	\$0	\$0	\$0	\$0
Audit Fees	5,200	0	0	0
Consulting Fees	18,192	0	0	0
Other Professional Services	13,053	0	0	0
LOSAP Pension Fund Payments	1,059,818	0	0	0
Budgeted LOSAP Contribution	0	660,000	660,000	0
Total Uses of Funding	\$1,096,263	\$660,000	\$660,000	\$0

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 captures the expenses and revenue for the Tourism operations.

Sources of Funding	FY 22	FY 23	FY 24	Increase
	Actual	Budget	Budget	(Decrease)
Hotel Rental Tax	\$332,138	\$372,590	\$337,680	(\$34,910)
Fund Balance	0	0	142,060	142,060
State Funding	0	50,820	0	(50,820)
Interest	1,103	0	0	0
Unrealized Gain/(Loss)	(2,214)	0	0	0
Total Sources of Funding	\$331,027	\$423,410	\$479,740	\$56,330

Uses of Funding				
Personnel	\$0	\$184,550	\$206,830	\$22,280
Operating	0	238,860	272,910	34,050
Transfer to Operating	336,685	0	0	0
Total Uses of Funding	\$336,685	\$423,410	\$479,740	\$56,330

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 22	FY 23	FY 24	Increase
	Actual	Budget	Budget	(Decrease)
Dedicated Property Tax	\$2,667,545	\$3,643,850	\$3,268,400	(\$375,450)
Fund Balance	507,377	0	311,940	311,940
Town Contributions	114,299	122,600	144,100	21,500
Interest Revenue	3,193	1,280	3,190	1,910
Total Sources of Funding	\$3,292,414	\$3,767,730	\$3,727,630	(\$40,100)

Uses of Funding				
Personnel	\$1,137,194	\$1,194,870	\$1,479,170	\$284,300
Operating	407,008	433,810	504,500	70,690
Debt Service	1,748,212	2,139,050	1,743,960	(395,090)
Total Uses of Funding	\$3,292,414	\$3,767,730	\$3,727,630	(\$40,100)

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 24 are costs associated with additional positions.

Sources of Funding	FY 22	FY 23	FY 24	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$16,678,271	\$16,314,340	\$16,100,020	(\$214,320)
Prescription Rebates	1,846,775	0	0	0
Enterprise Funds	1,121,048	1,230,170	1,346,950	116,780
Grant Fund	907,139	1,140,750	1,308,350	167,600
Watershed Protection and Restoration Fund	193,999	192,730	253,430	60,700
Retiree Medicare Part D	314,231	0	0	0
Interest and Gain/(Loss)	(34,175)	0	0	0
Total Sources of Funding	\$21,027,289	\$18,877,990	\$19,008,750	\$130,760

Uses of Funding				
Employee Fringe Benefits	\$21,534,162	\$18,877,990	\$19,008,750	\$130,760
Total Uses of Funding	\$21,534,162	\$18,877,990	\$19,008,750	\$130,760

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 24, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 22	FY 23	FY 24	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$298,352	\$0	\$0	\$0
Total Sources of Funding	\$298,352	\$0	\$0	\$0

Uses of Funding				
Vehicle Claims	\$68,468	\$0	\$0	\$0
Total Uses of Funding	\$68,468	\$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. In FY 24, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 22	FY 23	FY 24	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$215,990	\$150,000	\$0	(\$150,000)
Total Sources of Funding	\$215,990	\$150,000	\$0	(\$150,000)

Uses of Funding				
Deductibles	\$37,352	\$150,000	\$0	(\$150,000)
Total Uses of Funding	\$37,352	\$150,000	\$0	(\$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 24, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 22 Actual	FY 23 Budget	FY 24 Budget	Increase (Decrease)
Insurance	\$4,664	\$0	\$0	\$0
Total Sources of Funding	\$4,664	\$0	\$0	\$0

Uses of Funding	FY 22 Actual	FY 23 Budget	FY 24 Budget	Increase (Decrease)
Claims	\$73,348	\$0	\$0	\$0
Total Uses of Funding	\$73,348	\$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 22 Actual	FY 23 Budget	FY 24 Budget	Increase (Decrease)
General Fund	\$1,009,000	\$859,960	\$673,030	(\$186,930)
Grant Fund	88,688	86,510	91,820	5,310
Enterprise Funds	81,447	71,080	88,850	17,770
Watershed Protection and Restoration Fund	22,087	16,930	21,900	4,970
Total Sources of Funding	\$1,201,222	\$1,034,480	\$875,600	(\$158,880)

Uses of Funding	FY 22 Actual	FY 23 Budget	FY 24 Budget	Increase (Decrease)
Claims	\$712,459	\$1,034,480	\$875,600	(\$158,880)
Total Uses of Funding	\$712,459	\$1,034,480	\$875,600	(\$158,880)

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 24 is 1,270.67 FTE, an increase of 83.87 FTE from FY 23 Budget.

The following changes are included in the FY 23 Adjusted Budget:

- A Judicial Assistant transferred from 76% Circuit Court Magistrate and 24% Courts Child Support grant to 100% Circuit Court Magistrates. Hours spent on the grant are being tracked and transferred to the Courts Child Support grant as needed.
- Two contractual Emergency Communication Technicians were eliminated from Public Safety 911 and replaced with a contractual Financial Technician.
- State's Attorney's Office converted a part-time Prosecution Assistant to full-time and eliminated three positions: Law Enforcement Liaison and two Prosecution Assistants.
- Transportation Grants Manager transferred from 100% Transit grants to 25% Public Works Administration and 75% Transit grants.
- A Parts Clerk position was eliminated from Fleet Management.
- A Plans Permits Processor and a contractual professional were eliminated in Permits and Inspections. A Plans Examiner was added.

- A Project Coordinator transferred from 100% Aging and Disabilities to 50% Citizen Services Administration and 50% Aging and Disabilities.
- A Program Manager and a Community Services Supervisor transferred from 10% Aging and Disabilities grants and 90% Aging and Disabilities to 100% Aging and Disabilities.
- Adjustments are included for Hashawha and Piney Run Park contractual positions.
- Adjustments are included for the Farm Museum. Also, one full-time position was converted to an extended contract position.
- A Resource Management Program Engineer is temporarily double filled.
- Grants Manager and Senior Grants Analyst transferred from 100% Grants Management to 80% Grants Management and 20% Fiscal Recovery Fund grants.
- Four positions were added to Technology Services: two Programmer Analyst, one Network Security Engineer and one Network Technician. A full-time Information Technology Services Specialist was converted to a Client Services Analyst.
- A PDS Clerk position was eliminated from Production Services.
- A Deputy County Administrator was added to the County Commissioner’s Budget.
- Hours were increased in Tourism for a part-time contractual position.
- Four Senior Inclusion Program Paraprofessionals increased from 18 hours to 25 hours in the Aging and Disabilities grants.
- A MAP I&A Paraprofessional was added in the Aging and Disabilities grants.
- A Local Care Team Coordinator was added as a full-time contractual position in the Local Management Board grants.

For the FY 24 Budget, the following changes are included:

- Two part-time contractual Bailiffs converted to full-time positions.
- Three additional positions were included for the State’s Attorney’s Evidence Review Unit: Investigator II, Paralegal II, and an IT Associate.
- The transition to a County staffed Emergency Medical Service has been updated for FY 24 with the addition of 1 Quartermaster position, 1 EMS Billing Tech, 1 Data Analyst and 4 additional Chase Vehicle Paramedics. The transition will continue into future years.

Fire/EMS Admin	Prior Authorized	FY 24	FY 25	FY 26	FY 27
Administrative Assistant	2.0				
EMS Billing Tech	1.0	1.0			
Director/Chief Fire & EMS	1.0				
Data Analyst		1.0			
Training Health and Safety Officer	1.0				
EMS Officer	1.0				
Shift Commander	4.0				
Station Lieutenant	12.0				
Chase Vehicle Paramedic	8.0	4.0			
Quartermaster		1.0			
EMT/Paramedic/Driver	68.0	52.0	84.0		
Total	98.0	59.0	84.0		

- A Project Manager II was added to Building Construction.
- A Water Resources Technician was added to Resource Management.
- A Strategic Project Manager was added to the County Commissioner’s Budget.
- A Landfill Equipment Operator was added to Solid Waste.

Authorized Position History By Fund

General Fund	FY 22 Adjusted FTE				FY 23 Budget FTE				FY 23 Adjusted FTE				FY 24 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	21.00	---	16.69	37.69	21.00	---	16.69	37.69	23.00	---	15.26	38.26
Circuit Court Magistrates	4.76	---	---	4.76	4.76	---	---	4.76	5.00	---	---	5.00	5.00	---	---	5.00
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	28.76	0.00	19.69	48.45	29.00	0.00	19.69	48.69	31.00	0.00	18.26	49.26
Public Safety 911	50.00	---	2.45	52.45	50.00	---	2.45	52.45	50.00	---	2.35	52.35	50.00	---	2.35	52.35
Public Safety 911 TOTAL	50.00	0.00	2.45	52.45	50.00	0.00	2.45	52.45	50.00	0.00	2.35	52.35	50.00	0.00	2.35	52.35
Administrative Services	54.25	---	2.00	56.25	54.25	---	2.00	56.25	54.25	---	2.00	56.25	54.25	---	2.00	56.25
Corrections	87.00	---	---	87.00	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	50.80	0.63	1.00	52.43	50.80	0.63	1.00	52.43	49.80	0.00	1.00	50.80	52.80	0.00	1.00	53.80
State's Attorney TOTAL	50.80	0.63	1.00	52.43	50.80	0.63	1.00	52.43	49.80	0.00	1.00	50.80	52.80	0.00	1.00	53.80
Fire/EMS Administration	52.00	---	3.13	55.13	94.00	---	0.00	94.00	98.00	---	---	98.00	157.00	---	---	157.00
Fire Services TOTAL	52.00	0.00	3.13	55.13	94.00	0.00	0.00	94.00	98.00	0.00	0.00	98.00	157.00	0.00	0.00	157.00
Public Works Administration	7.10	0.50	---	7.60	7.10	0.50	---	7.60	7.35	0.50	---	7.85	7.35	0.50	---	7.85
Building Construction	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	5.00	---	---	5.00
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	6.00	---	---	6.00	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	62.00	---	1.00	63.00	62.00	---	1.00	63.00	62.00	---	1.00	63.00
Fleet Management	23.00	---	---	23.00	23.00	---	---	23.00	22.00	---	---	22.00	22.00	---	---	22.00
Permits and Inspections	23.00	---	0.60	23.60	25.00	---	0.60	25.60	25.00	---	---	25.00	25.00	---	---	25.00
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	0.35	---	---	0.35	0.35	---	---	0.35	0.35	---	---	0.35	0.35	---	---	0.35
Public Works TOTAL	242.20	0.50	4.00	246.70	247.20	0.50	4.00	251.70	247.45	0.50	3.40	251.35	247.45	0.50	3.40	251.35
Citizen Services Administration	4.50	---	---	4.50	4.50	---	---	4.50	5.00	---	---	5.00	5.00	---	---	5.00
Aging and Disabilities	19.24	---	1.88	21.12	19.24	---	1.88	21.12	18.94	---	1.88	20.82	18.94	---	1.88	20.82
Citizen Services TOTAL	23.74	0.00	1.88	25.62	23.74	0.00	1.88	25.62	23.94	0.00	1.88	25.82	23.94	0.00	1.88	25.82
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	1.58	10.21	8.00	0.63	1.58	10.21
Piney Run	6.00	---	8.78	14.78	6.00	---	8.93	14.93	6.00	---	10.67	16.67	6.00	---	10.67	16.67
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	14.08	40.21	25.50	0.63	14.23	40.36	25.50	0.63	15.95	42.08	25.50	0.63	15.95	42.08
Comprehensive Planning	11.00	---	0.62	11.62	11.00	---	0.62	11.62	11.00	---	0.62	11.62	11.00	---	0.62	11.62
Comprehensive Planning TOTAL	11.00	0.00	0.62	11.62	11.00	0.00	0.62	11.62	11.00	0.00	0.62	11.62	11.00	0.00	0.62	11.62
Comptroller Administration	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	15.00	---	---	15.00	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	33.00	0.00	0.75	33.75	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 22 Adjusted FTE			FY 23 Budget FTE			FY 23 Adjusted FTE			FY 24 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	6.00	0.70	4.47	11.17	6.00	0.70	4.47	11.17
Economic Development TOTAL	15.60	0.70	3.33	19.63	15.60	0.70	3.33	19.63	14.60	0.70	4.47	19.77	14.60	0.70	4.47	19.77
Human Resources	14.00	---	---	14.00	16.00	---	---	16.00	16.00	---	---	16.00	16.00	---	---	16.00
Personnel Services	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Human Resources TOTAL	17.00	0.00	0.00	17.00	19.00	0.00	0.00	19.00	19.00	0.00	0.00	19.00	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	12.55	---	---	12.55	13.55	---	---	13.55
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	32.75	0.00	0.23	32.98	33.75	0.00	0.23	33.98
Management and Budget Administration	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Budget	8.00	---	0.15	8.15	8.00	---	0.15	8.15	8.00	---	---	8.00	8.00	---	---	8.00
Grant Management	2.00	---	---	2.00	2.00	---	---	2.00	2.20	---	---	2.20	2.20	---	---	2.20
Risk Management	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Management and Budget TOTAL	17.00	0.00	0.15	17.15	17.00	0.00	0.15	17.15	17.20	0.00	0.00	17.20	17.20	0.00	0.00	17.20
Technology Services	32.00	---	0.17	32.17	32.00	---	0.17	32.17	36.00	---	0.17	36.17	36.00	---	0.17	36.17
Production and Distribution Services	3.00	---	---	3.00	3.00	---	---	3.00	2.00	---	---	2.00	2.00	---	---	2.00
Technology Services TOTAL	35.00	0.00	0.17	35.17	35.00	0.00	0.17	35.17	38.00	0.00	0.17	38.17	38.00	0.00	0.17	38.17
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	---	---	---	0.00	---	---	---	0.00	---	---	---	0.00
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	7.00	---	6.65	13.65	8.00	---	6.65	14.65
Gen Government Other TOTAL	11.00	0.00	7.65	18.65	11.00	0.00	7.03	18.03	12.00	0.00	7.03	19.03	13.00	0.00	7.03	20.03
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	926.60	3.09	62.13	991.82	976.60	3.09	58.53	1038.22	984.49	2.46	60.54	1047.49	1050.49	2.46	59.11	1112.06

Authorized Position History By Fund

Enterprise Funds	FY 22 Adjusted FTE				FY 23 Budget FTE				FY 23 Adjusted FTE				FY 24 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	12.00	---	---	12.00	12.00	---	---	12.00	13.00	---	---	13.00
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	20.43	0.00	0.00	20.43	20.43	0.00	0.00	20.43	21.43	0.00	0.00	21.43
BOU Accounting/Administration	7.69	---	---	7.69	7.69	---	---	7.69	7.69	---	---	7.69	7.69	---	---	7.69
Board of Education Facilities	1.13	---	---	1.13	1.13	---	---	1.13	1.13	---	---	1.13	1.13	---	---	1.13
Freedom Sewer	7.00	---	---	7.00	7.00	---	---	7.00	7.00	---	---	7.00	7.00	---	---	7.00
Freedom Water	15.00	---	---	15.00	15.00	---	---	15.00	15.00	---	---	15.00	15.00	---	---	15.00
Hampstead Sewer	4.30	---	---	4.30	4.30	---	---	4.30	4.30	---	---	4.30	4.30	---	---	4.30
Other Water/Sewer	0.57	---	---	0.57	0.57	---	---	0.57	0.57	---	---	0.57	0.57	---	---	0.57
Utilities TOTAL	35.69	0.00	0.00	35.69	35.69	0.00	0.00	35.69	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	2.50	62.00	60.50	0.00	2.50	63.00	60.50	0.00	2.50	63.00	61.50	0.00	2.50	64.00

Special Revenue Fund	FY 22 Adjusted FTE				FY 23 Budget FTE				FY 23 Adjusted FTE				FY 24 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	---	1.63	2.63	1.00	---	1.63	2.63	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	1.63	14.88	13.25	0.00	1.63	14.88	13.25	0.00	1.63	14.88

Grant Fund	FY 22 Adjusted FTE				FY 23 Budget FTE				FY 23 Adjusted FTE				FY 24 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Aging and Disabilities	21.76	---	2.16	23.92	21.76	---	2.16	23.92	20.31	---	4.78	25.09	20.31	---	4.78	25.09
Carroll County Workforce Development	9.90	---	---	9.90	9.90	---	---	9.90	17.90	---	---	17.90	17.90	---	---	17.90
Circuit Court	8.24	0.69	2.36	11.29	8.24	0.69	2.36	11.29	8.00	0.69	2.36	11.05	8.00	0.69	2.36	11.05
Fiscal Recovery Fund	---	---	0.75	0.75	---	---	0.75	0.75	0.55	---	---	0.55	0.55	---	---	0.55
Housing and Community Development	6.50	0.63	5.83	12.96	6.50	0.63	5.83	12.96	11.25	1.26	---	12.51	11.25	1.26	---	12.51
Local Management Board	1.00	---	---	1.00	1.00	---	---	1.00	2.00	---	---	2.00	2.00	---	---	2.00
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	2.25	---	---	2.25	1.75	---	---	1.75	1.75	---	---	1.75	1.75	---	---	1.75
State's Attorney's Office	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Transit	1.00	---	---	1.00	1.00	---	---	1.00	0.75	---	---	0.75	0.75	---	---	0.75
TOTAL Grant Fund	58.15	1.32	11.73	71.20	57.65	1.32	11.73	70.70	70.01	1.95	7.77	79.73	70.01	1.95	7.77	79.73

TOTAL Government	FY 22 Adjusted FTE				FY 23 Budget FTE				FY 23 Adjusted FTE				FY 24 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
TOTAL General Fund	926.60	3.09	62.13	991.82	976.60	3.09	58.53	1038.22	984.49	2.46	60.54	1047.49	1050.49	2.46	59.11	1112.06
TOTAL Enterprise Funds	59.50	---	2.50	62.00	60.50	---	2.50	63.00	60.50	---	2.50	63.00	61.50	---	2.50	64.00
TOTAL Special Revenue Fund	13.25	---	1.50	14.75	13.25	---	1.63	14.88	13.25	---	1.63	14.88	13.25	---	1.63	14.88
TOTAL Grant Fund	58.15	1.32	11.73	71.20	57.65	1.32	11.73	70.70	70.01	1.95	7.77	79.73	70.01	1.95	7.77	79.73
TOTAL FTE	1057.50	4.41	77.86	1139.77	1108.00	4.41	74.39	1186.80	1128.25	4.41	72.44	1205.10	1195.25	4.41	71.01	1270.67

