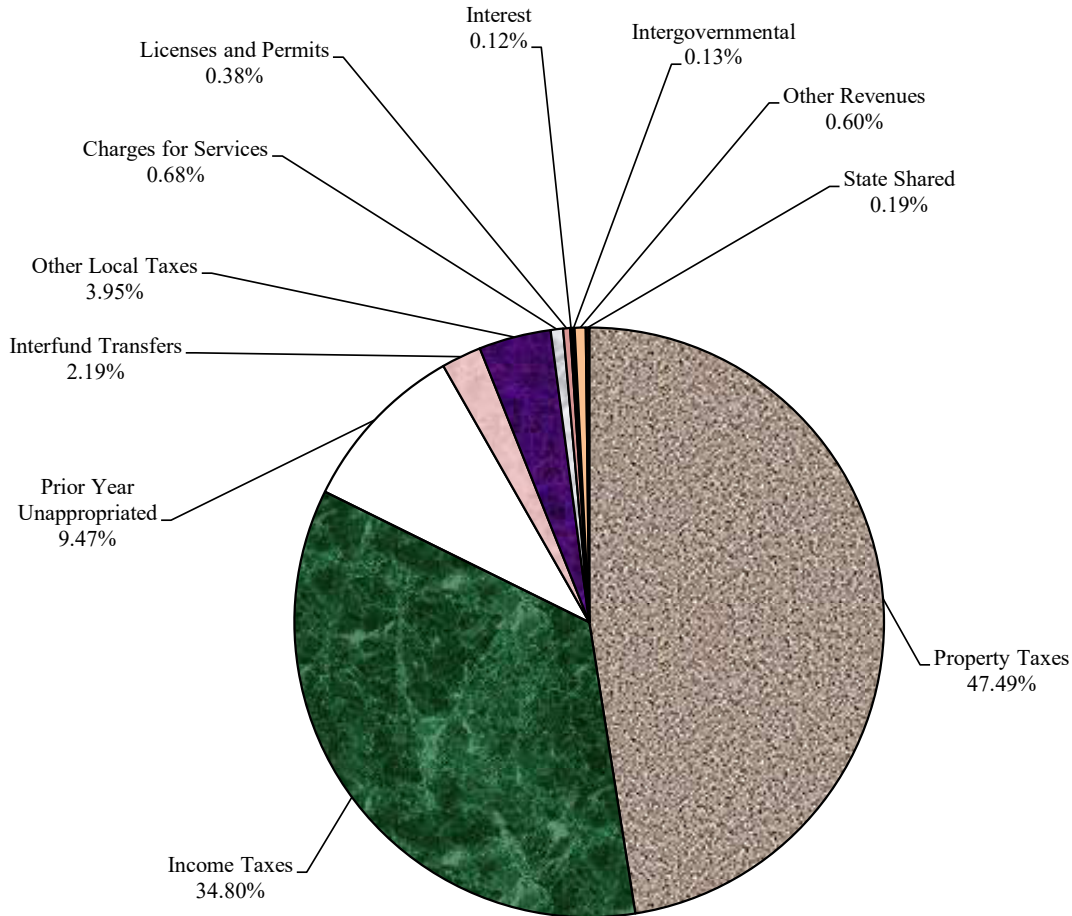


General Fund Appropriations

General Fund Sources - By Category

Fiscal Year 2022 Budget

\$474,184,330

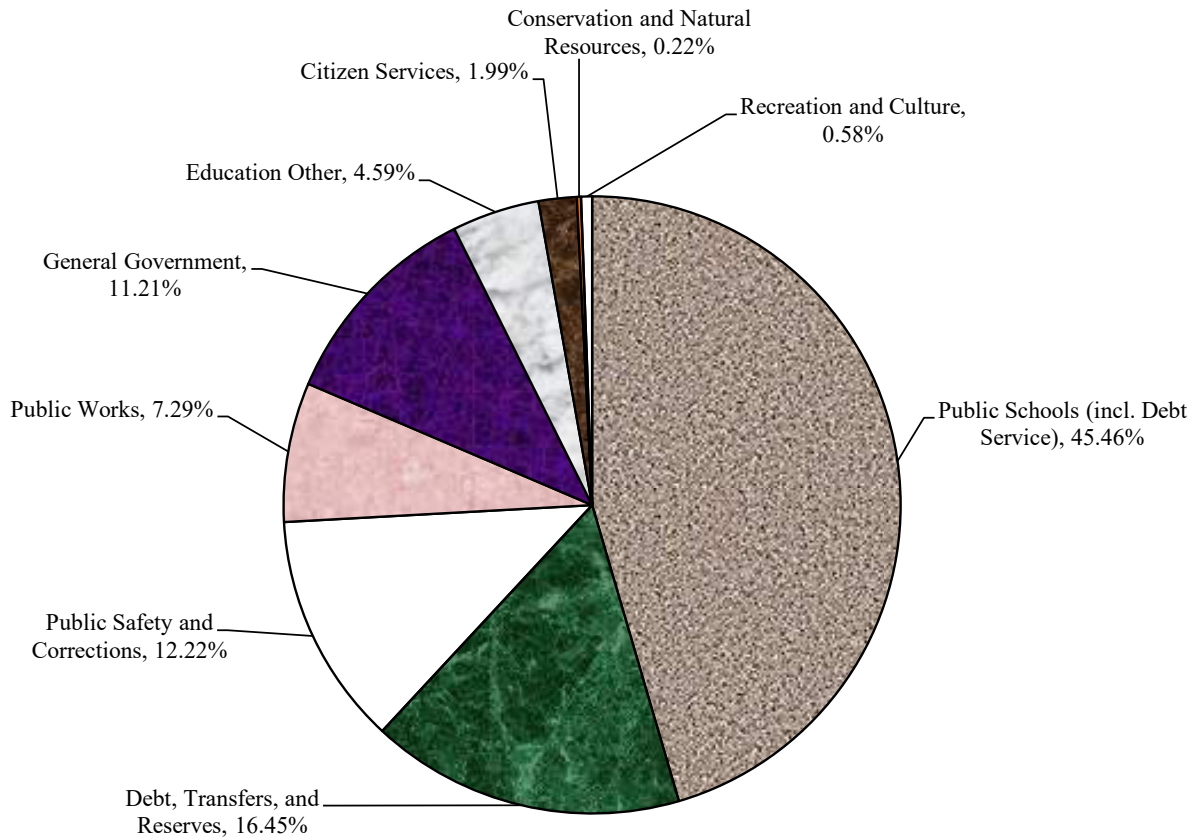


<u>Category</u>	FY 20 Actuals	FY 21 Budget	Change from FY 20	FY 22 Budget	Change from FY 21
Property Taxes	\$213,532,690	\$220,266,083	3.2%	\$225,213,820	2.2%
Income Taxes	156,556,339	154,622,849	-1.2%	165,000,000	6.7%
Prior Year Unappropriated	9,281,447	3,978,208	-57.1%	44,894,160	1028.5%
Interfund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

General Fund Uses - By Category

Fiscal Year 2022 Budget

\$474,184,330



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

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. Typically, 90% of revenue comes from Total Property and Income Taxes, however, due to the use of prior year unappropriated reserve, the percentage falls to 82.3% in FY 22.

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

Percentages may not add to 100% due to rounding

Top General Fund Revenues

Real Property Tax

Largest Revenue Source at 44.2% of Total. The Real Property Tax group includes nine separate taxes, credits, and charges. The two most significant are the Real Property Tax and the Homestead Tax Credit.

Properties are assessed by the Maryland Department of Assessment and Taxation while the Board of County Commissioners sets the Property Tax rate. Applying the County tax rate to the State assessment determines the amount of taxes owed.

For assessment purposes, the State divides Carroll County into three assessment groups, as follows:

Group 1	New Windsor, Franklin, Mt. Airy, Berrett, and Freedom
Group 2	Myers, Manchester, Hampstead, and Woolerys
Group 3	Taneytown, Middleburg, Uniontown, Westminster, and Union Bridge

In FY 12 the Board of Commissioners lowered the rate from \$1.048 per one hundred dollars of assessed value to \$1.028. In FY 13 the Board lowered it to \$1.018. In FY 15 the Commissioners adopted a \$.01 per \$100 of assessed value Property Tax rebate. Each year the State reassesses one group, resulting in a complete reassessment of the County every three years. The Homestead Tax Credit, set by the County Commissioners, limits annual tax bill increases to no more than 5.0% each year. Only primary residences are eligible for this credit. Decreased assessments, regardless of the property type, are fully applied in the first year. The total of the assessed values of local property is the County's assessable base, which can change through reassessment and the loss or gain of buildings and personal property.

In order to determine our revenue projection, we consider various sources of information. The first source is the Maryland State Department of Assessments and Taxation (SDAT). They provide assessment estimates in November and March for the current and upcoming year. These estimates are the primary source for our Property Tax projections and can be accessed at <http://dat.maryland.gov/Pages/Assessable-Base-Report.aspx>. Secondary sources of information are building permit activity reports, recordation reports, and real estate sales information. These reports, along with prior year data, are reviewed in order to properly perform a trend analysis. These trends provide the foundation for projecting the remainder of the current fiscal year and for planning in future fiscal years.

The assessable base includes three major categories of assessment: residential property, commercial and industrial property, and agricultural property. Typically, residential properties increase demand for services. Commercial/industrial and agricultural properties generally pay more in taxes than the cost of the services they require. A strong commercial/industrial base can relieve the tax burden on residents. Conversely, a relatively small commercial/industrial base increases the burden to residential taxpayers, often constraining the level of services that can be offered at a given tax rate. Immediately following this revenue summary is a three-year chart showing Carroll County in comparison to the assessable bases of other counties and Baltimore City.

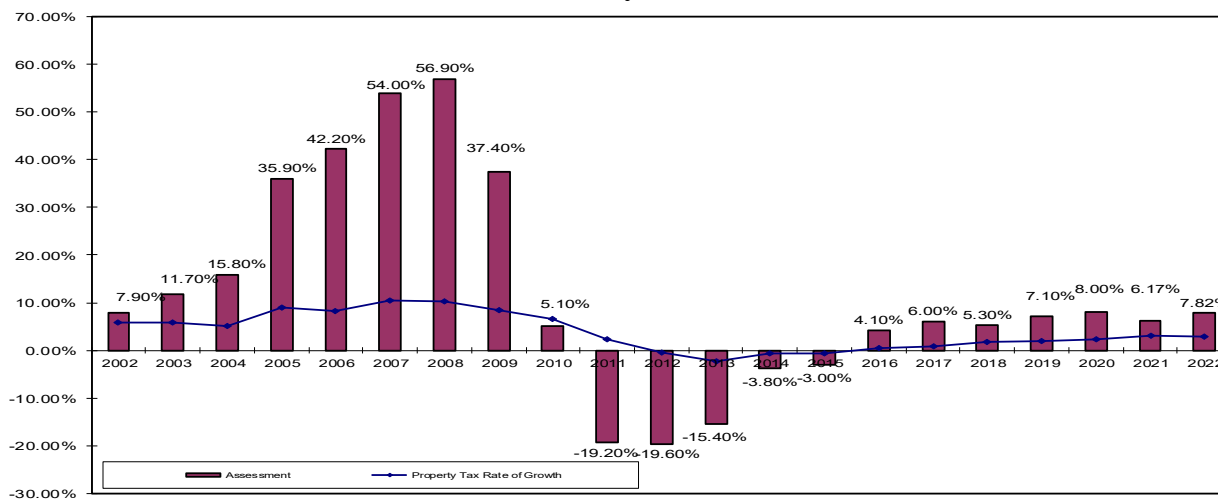
The booming real estate market of the early 2000s began to cool down in 2006, and by 2008 the market had slowed significantly. However, primarily due to the impact of the Homestead Tax Credit, and to a lesser extent growth in reassessments, Property Tax revenue remained fairly strong through FY 10. However, steep negative residential reassessments hit all three groups in FY 11, FY 12, and FY 13. FY 14 and FY 15 also had negative reassessments but a much smaller drop than FY 11 – 13. These drops wiped out most of the deferred Property Tax growth associated with the Homestead Tax Credit. As a result, future years are likely to experience slower Property Tax growth than recent years.

The Homestead Tax Credit limits tax increases for owner-occupied residential properties during times of high assessment growth. This cap was originally established in FY 96 at 10% to limit the amount a Property Tax bill could increase. During FY 06, the Commissioners lowered this credit to 7%. By lowering this cap during a time of rising reassessments, a reserve of deferred growth was created. The result was several years of 7% growth in Property Taxes. Whether assessments were rising, slowing, or flattening, the expectation was there would be a predictable growth pattern. In FY 11 the Commissioners lowered this credit to 5.0%.

The hope for a fairly steady growth pattern in Carroll was undercut by sharp decreases in assessments in all three Groups. From FY 11 to FY 13, reassessments dropped 19.2%, 19.6%, and 15.4%, respectively. FY 14 and FY 15 saw drops in reassessments of 3.8% and 3.0%. This combination of negative reassessments resulted in almost all of the Homestead Tax credit reserves being eliminated. These negative reassessments, combined with a \$0.02 Real Property Tax rate reduction in FY 12, and a \$0.01 reduction in FY 13, resulted in a decrease in tax revenue in FY 15. FY 16 showed the first positive reassessment in six years at 4.1%. FY 17 - 22 also showed positive reassessment of 6.0%, 5.3%, 7.1%, 8.0%, 6.17%, and 7.82% respectively, resulting in growth in Real Property Tax revenue. The expectation for FY 22 – 26 is to see modest assessment growth of 2.0% – 3.0%.

The graph below shows the average reassessment of the individual groups. As mentioned above, one-third of the County is assessed each year. Each point on the graph is the average reassessment of one of the three areas.

Carroll County Assessments



Income Tax

Second Largest Revenue Source at 34.8% of Total. Income Tax is calculated as a percentage of net taxable State income. The State cap for Income Tax is 3.20%. The Board of County Commissioners lowered the tax rate from 3.05% to 3.04% effective January 1, 2014. The Commissioners also lowered the rate an additional 0.01% to 3.03% effective January 1, 2015. The State Comptroller's Office administers, collects, and distributes this tax to the counties and municipalities.

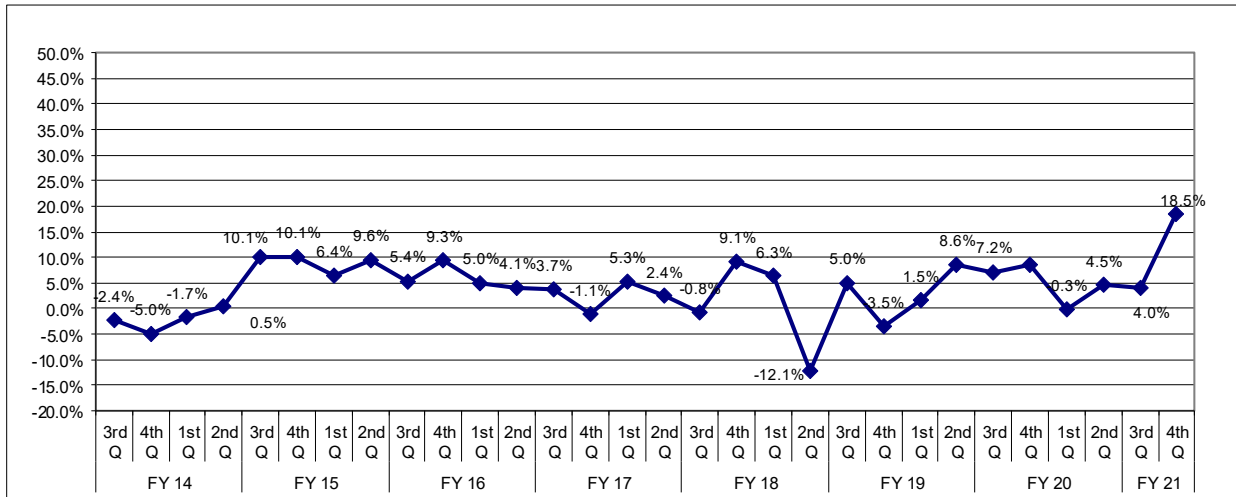
Income Tax is primarily General Fund revenue; however, 9.09% of Income Tax is traditionally dedicated to the Capital Budget for school construction and debt service. The Commissioners reduced the percentage of Income Tax going to school capital and debt to 7.09% in FY 16 through FY 17, 7.59% in FY 18, and to 8.09% in FY 19, with dedicated funding returning to 9.09% in FY 20. The difference resulting from the reduction during these years will be used for the school operating budget.

The budget for Income Tax is based on several factors, including a trend analysis of recent distributions, economic analysis of changes made at the State level, the local and national economy, and estimates provided by the State Comptroller's Office. FY 22 is budgeted at \$165.0M, which is \$10.4M, or a 6.71% increase over the FY 21 Budget of \$154.6M. The growth is a result of the Tax Cuts and Job Act. Historically, Carroll's growth has been higher than the State-wide average due to income levels above the State-wide average, and Carroll's unemployment rate lower than the state-wide average.

Other jurisdictions in the State have a higher portion of their Income Taxes coming from estimated payments, which cover everything from small businesses to investments. Estimated payments and the income associated with them are more volatile and have fallen at a greater rate than wage and salaries.

Approximately 90% of Income Tax revenue is received in quarterly distributions of withholdings and estimated payments. The graph below shows the growth in the distributions from the same period in the prior year. After seeing a period of negative distributions, Carroll is now experiencing positive growth.

Growth on Quarterly Income Tax Distributions



Recordation

Recordation Tax is calculated on the value of recorded mortgages, deeds, and other documents conveying title or creating liens on real and personal property. Recordation revenue is directly affected by the economy and housing market.

Recordation spiked in the middle part of the 2000s due to low interest rates, strong housing demand, and rapidly rising home values. This revenue reached an all-time high of \$22.8M in FY 06. However, with the struggling housing market, recordation plummeted from the high in FY 06 to a bottom of \$7.7M in FY 11. FY 22 is projected to grow 3.85% over FY 21 to \$13.5M and is projected at \$13.0M for FY 21.

In addition to the historical collection data referenced above, we also review predictions from experts within the housing industry to determine the proper level for Recordation. Finally, we look to the local real estate market, in particular accessing the Metropolitan Regional Information Systems database, which provides sales data on existing properties. Factors such as average home sale price, total units sold, average days on the market, and active listings were reviewed.

	2018	2019	2020	% Change from 2019
Sold Dollar Volume	\$820.5M	\$847.1M	\$1064.1M	25.6%
Average Sold Price	\$337,925	\$347,469	\$380,253	9.4%
Units Sold	2,428	2,423	2,800	15.6%
Average Days on Market	71	43	35	(18.6%)

Source: http://www.getsmartcharts.com/statistics#carroll_county_md_county/reports

Ordinary Business

All corporations are required to file Personal Property Tax returns with the State. The taxable value of personal property is based on its original value less an annual depreciation allowance multiplied by the current tax rate. The County Commissioners lowered this rate from \$2.62 per \$100 of assessed value in FY 11, to \$2.57 in FY 12, and then lowered it again to \$2.545 in FY 13. In FY 14, the Board of County Commissioners lowered the rate to \$2.515 per \$100 of assessed value. FY 22 is budgeted at \$7.5M, slightly lower than FY 21, which is forecast at \$8.2M. Commercial and manufacturing inventory, manufacturing machinery, farm implements, and livestock are exempt from local taxation. Ordinary business is influenced by the economy and growth in the commercial/industrial base. State provided assessment estimates can be accessed at <http://dat.maryland.gov/Pages/Assessable-Base-Report.aspx>.

Railroad and Public Utilities

Property Taxes for railroads and public utilities are combined into one revenue. In FY 12 the Board of County Commissioners lowered the Personal and Real Property Tax rates from \$2.62 and \$1.048 per one hundred dollars of assessed value to \$2.57 and \$1.028, respectively. In FY 13 the Board lowered them further to \$2.545 and \$1.018. Prior to FY 14, the Personal Property Tax rate was set by the State at 2.5 times the Property Tax. In FY 14, the State of Maryland decoupled the Personal Property Tax rate from the Real Property Tax rate. The Personal Property Tax rate can be no more than 2.5 times the Real Property Tax rate. In FY 14, the Board of County Commissioners lowered the Personal Property Tax rate from \$2.545 to \$2.515 per \$100 assessed value, where it remains. The Real Property Tax rate is applied to railroad real property, while the Personal Tax Rate is applied to railroad personal property and to both the real and personal property of public utilities.

In Carroll County, approximately 80% of these collections come from two utility companies: BGE and Verizon. Railroad and public utilities revenue is anticipated to come in at \$8.0M for FY 20, remaining flat at \$8.0M in FY 22 to FY 27. The State of Maryland assessment estimates can be accessed at <http://dat.maryland.gov/Pages/Statistics-Reports.aspx>.

Investment Income

The County invests revenue receipts until they are needed to pay for expenditures. Maryland State law dictates a conservative investment approach to protect taxpayers' money. Carroll County invests primarily in short-term investments such as Maryland Local Government Investment Pool, Bankers' Acceptances, Repurchase Agreements, U.S. Government Agency, and U.S. Government sponsored instruments.

This revenue budget is based on a combination of factors. First, a trend analysis is performed on historical portfolio balances and interest rates. Second, planned capital construction projects are reviewed to determine when tax dollars appropriated are likely to be spent. This helps in determining if the portfolio balance may experience a material change beyond what the trend analysis reflects. Third, current market conditions are reviewed and Federal Reserve pronouncements are monitored in order to determine the expected interest rate.

During FY 08 the housing market slowed dramatically. The Federal Reserve reacted by lowering the federal funds rate from 5.25% to 2.00%. During FY 09, as the economy continued to

struggle, the rate was lowered several more times. Ultimately it reached the 0.0% – 0.25% target range. The Federal Reserve first raised interest rates in December 2015 to 0.25% – 0.5%. Recent Federal Reserve interest rate hikes occurred quarterly from December 2017 to December 2018 bringing the interest rates to between 2.25% – 2.5%.

Since the FY 20 budget, there have been significant reductions in rates. As a result of these rate reductions, short-term investment rates dropped. Callable investments were called early. Short-term investments were reinvested at lower rates while longer term investments haven't earned much more. These dramatic decreases have directly impacted our investment income. In FY 07 and 08 we collected \$8.6M. This amount dropped to \$4.0M in FY 09 followed by \$1.4M in FY 10 and \$1.1M in FY 11. In FY 21, investment income is projected at \$0.4M to correspond with the reduction of interest rates from the Federal Reserve. FY 22 is budgeted at \$0.2M and is based primarily on maintaining the current portfolio.

911-Service Fee

The State of Maryland requires all counties to have an operational enhanced 911 system. During the FY 22 process, the Board of County Commissioners voted to increase the monthly service fee from \$0.75 to \$1.50 on all telephones, both cellular and landlines. MD State legislation was passed, effective July 1, 2019, which applies a fee to each separate outbound call voice channel capacity, instead of each account. FY 22 revenue is projected at \$3.4M, an increase of \$1.6M from FY 21.

Cable Franchise Fee

The County charges a fee to Comcast for the ability to provide cable services in Carroll County. This fee is equal to five percent of specific categories of annual cable gross revenues. Forty percent of this amount is dedicated to funding the Community Media Center for Public, Educational, and Government programming. As part of the FY 16 budget process, the Commissioners elected to unrestrict the Cable Franchise Fee. Since FY 20, quarterly collections have been coming in lower than planned. The assumed annual revenue growth has been reduced from 5% growth to 0%, or flat at \$1.7M, throughout the plan.

Building Permits

Building permit fees are collected for construction and modification of residential and commercial/industrial buildings. Until FY 07, building permits generated at least \$1.0M annually; however, a combination of a housing market slowdown and changes in the Maryland Department of Environment's water requirements led to a significant reduction in revenue. FY 21 is forecast at \$0.8M. Based on current trends in the housing market, the budget for FY 22 is \$0.8M.

Other Annual Revenues

Annual revenues, ranging from licenses to park entrance fees, generate approximately 1.9% of total revenue. Individually, these revenues may experience varying levels of growth or decline. As a whole, revenues have shown slow growth over the past ten years; however, a reduction is planned in FY 22 due to COVID impacts. FY 22 is budgeted at \$9.2M.

Other Revenues

Revenues that are not considered recurring are given separate recognition in the budget. Referred to as other revenues, or below the line revenues, these funds vary greatly from year to year. The largest component, at \$40.9M in FY 22, is Prior Year Unappropriated Reserve, which is commonly referred to as the surplus. The second largest component at \$9.9M is dedicated Local Income Tax revenue for Public School construction that is transferred from the Capital Fund to the General Fund to pay for school related debt service.

Assessable Base

Comparison of Maryland Jurisdictions by Property Type

Jurisdiction	FY 19			FY 20			FY 21		
	Commercial/ Industrial	Residential	Agricultural	Commercial/ Industrial	Residential	Agricultural	Commercial/ Industrial	Residential	Agricultural
Baltimore City	43.72%	56.28%	0.00%	43.71%	56.29%	0.00%	45.90%	54.10%	0.00%
Washington	30.83%	64.59%	4.58%	31.00%	64.44%	4.56%	30.63%	64.79%	4.59%
Prince George's	29.91%	69.76%	0.33%	29.46%	70.22%	0.32%	29.08%	70.61%	0.31%
Baltimore	28.45%	70.30%	1.25%	28.48%	70.28%	1.24%	28.64%	70.12%	1.24%
Allegany	27.19%	69.06%	3.75%	27.08%	69.31%	3.61%	27.39%	68.97%	3.64%
Wicomico	25.48%	69.77%	4.75%	25.35%	69.85%	4.80%	26.96%	68.36%	4.69%
Anne Arundel	23.39%	76.00%	0.61%	23.44%	75.95%	0.61%	23.96%	75.44%	0.60%
Montgomery	23.89%	75.77%	0.34%	23.71%	75.97%	0.32%	23.93%	75.74%	0.33%
Howard	23.03%	76.14%	0.83%	23.32%	75.88%	0.80%	23.88%	75.36%	0.76%
Cecil	22.23%	72.38%	5.39%	22.37%	72.21%	5.42%	23.53%	71.13%	5.34%
Frederick	20.12%	75.48%	4.40%	19.95%	75.76%	4.29%	22.31%	73.00%	4.69%
Harford	20.65%	76.57%	2.78%	20.54%	76.75%	2.71%	20.82%	76.49%	2.68%
Somerset	19.80%	69.20%	11.00%	19.86%	69.23%	10.91%	20.33%	68.81%	10.86%
Charles	18.55%	78.94%	2.51%	18.95%	80.74%	0.31%	18.35%	79.22%	2.43%
Dorchester	18.25%	71.77%	9.98%	18.25%	72.04%	9.72%	18.15%	72.36%	9.50%
Worcester	16.65%	81.47%	1.88%	17.12%	81.03%	1.85%	17.55%	80.64%	1.81%
Caroline	15.99%	69.14%	14.87%	15.55%	69.70%	14.76%	15.17%	70.28%	14.55%
St. Mary's	14.06%	80.70%	5.23%	14.38%	80.45%	5.17%	14.31%	80.43%	5.26%
Kent	13.69%	72.62%	13.69%	14.04%	72.49%	13.47%	14.08%	72.54%	13.38%
Carroll	13.15%	82.09%	4.77%	11.53%	83.64%	4.83%	13.80%	81.78%	4.42%
Talbot	12.92%	76.16%	10.92%	14.29%	84.22%	1.49%	12.97%	76.60%	10.43%
Queen Anne's	12.79%	77.58%	9.63%	12.66%	77.85%	9.49%	12.27%	78.35%	9.38%
Calvert	11.24%	86.44%	2.32%	11.41%	88.30%	0.30%	11.19%	86.52%	2.29%
Garrett	10.95%	83.59%	5.46%	10.81%	83.75%	5.44%	10.91%	83.61%	5.48%
State Total	24.73%	73.62%	1.65%	24.68%	73.88%	1.43%	25.04%	73.36%	1.60%

Numbers may not add to 100% due to rounding
Source: State Department of Assessments and Taxation, AIMS 2 Report
Chart Ranked by FY 21 Commercial/Industrial Assessable Base

General Fund Operating Revenues

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

General Fund Operating Revenues

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

General Fund Operating Revenues

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

General Fund Operating Revenues

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

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

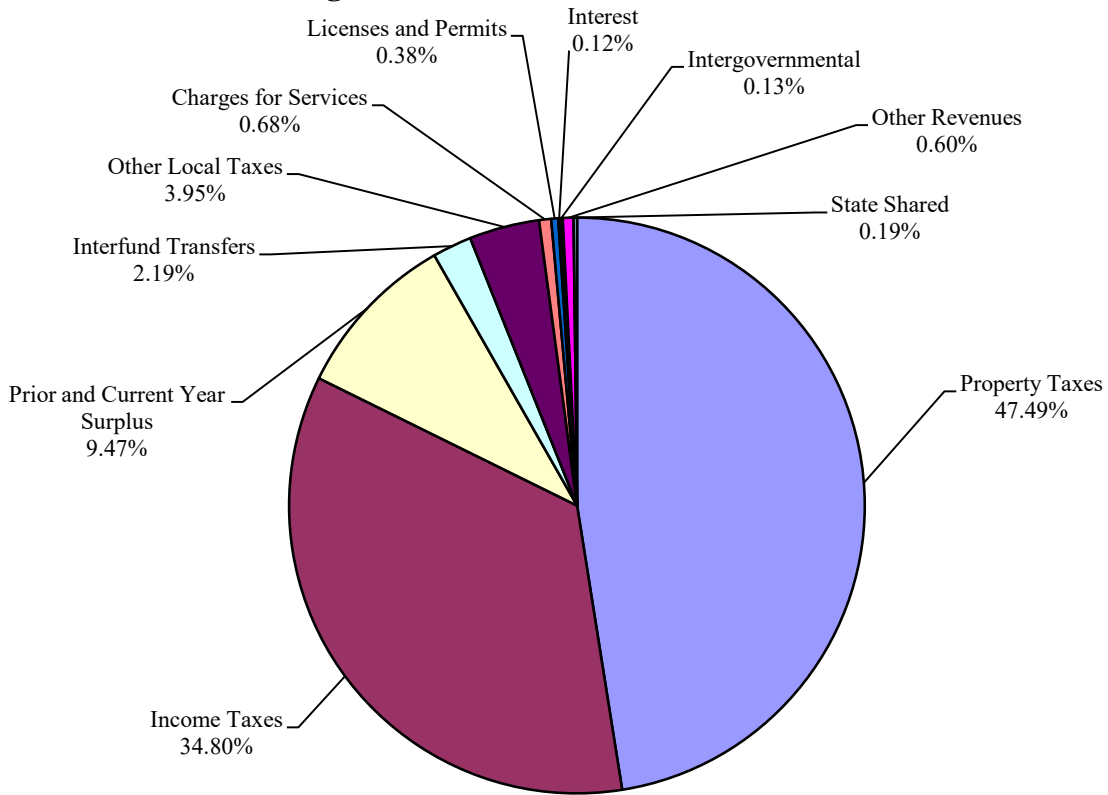
Special Revenue Fund: Hotel Rental Tax Dedicated Hotel Tax revenue transferred into the General Fund for tourism and promotion of the County.

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

Operating Budget Revenues

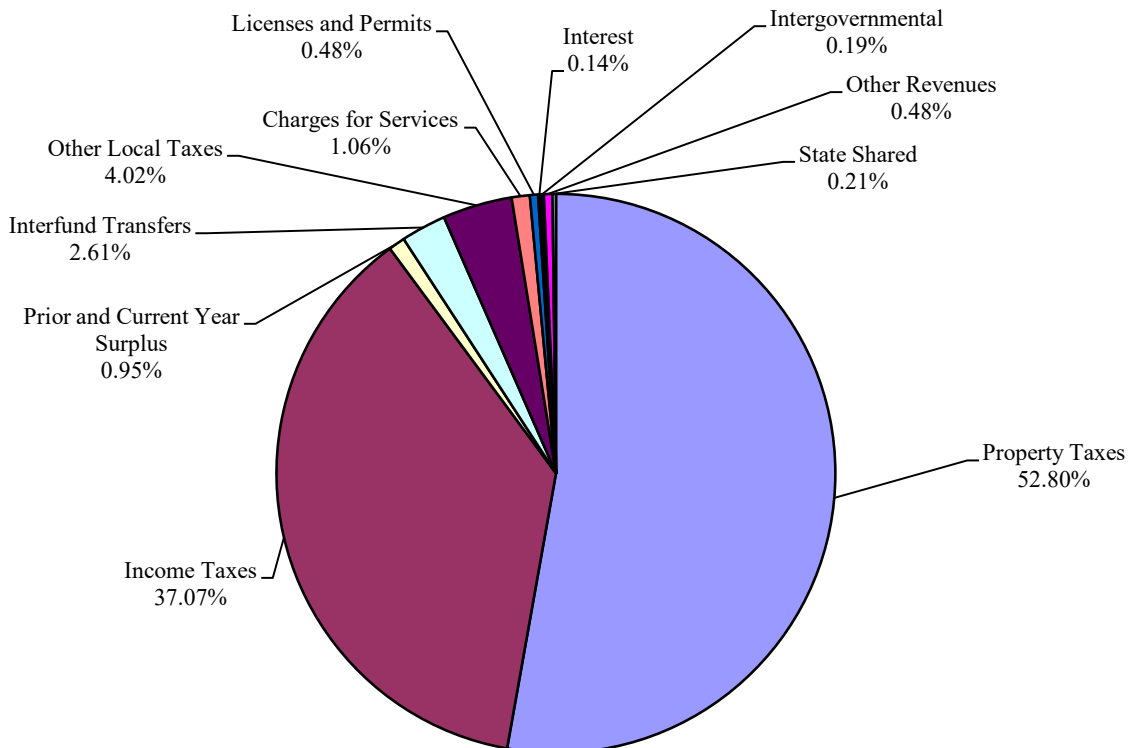
Fiscal Year 2022 Budget

\$474,184,330



Fiscal Year 2021 Budget

\$417,140,000



Operating Plan

Multi-Year Financial Forecasting

The County maintains a six-year Operating Plan and Community Investment Plan based on projected revenues. The development of six-year plans allows the County to evaluate the impact of current decisions on the long-term financial position of the County and to plan for the impact of changes in the economic environment, laws, and regulations.

Six-Year Operating Revenue Forecast

Growth rates for Property Tax, our largest revenue, remain stable throughout the plan, ranging from 2.6 – 2.9%. This is slightly higher than previous projections due to higher than planned reassessment growth of Group 3 in FY 22.

FY 21 Income Tax collections, the County's second largest revenue, are projected to come in \$15.6M above budget due to delayed impacts of the Tax Cuts and Jobs Act of 2017.

In response to recent volatility in distributions and uncertainty of taxpayer behavior, gross Income Tax revenue growth was increased from 5.8% to 6.7% in FY 22.

In FY 21, Investment Income projections were significantly lowered due to interest rate reductions by the Federal Reserve. FY 22 projected Investment Income is slightly higher than the FY 21 budgeted amount in response to current market behavior. Projections in FY 23 – 27 grow at 2%.

Although revenue projections are based on reasonable expectations, if any one or more of the numerous variables change throughout the plan then the outcome will most likely change. The goal with the six-year operating plan is to adjust the plan as new information becomes available.

Six-Year Operating Expenditure Forecast

Projected Operating Plan expenditures are built on assumed growth rates, operating impacts of capital projects, projected debt service on known and planned debt issuance, and expenditures that are non-recurring in nature. General operating expenditures are planned to grow at an assumed annual rate of 3.0%, while personnel increases 5.55% from FY 22 – 25 and 5.0% from FY 26 – 27. Other expenditures, such as employee health benefits, have varying growth rates based on projected annual cost increases. Debt service is calculated by using known debt service amortization schedules and planned debt based on the anticipated timing of capital projects and assumed bond interest rates. Non-recurring costs, such as replacement furniture and equipment, are planned in the year they are expected to occur. The table on the following page provides examples of growth assumptions incorporated into the six-year Operating Plan.

The shift of unanticipated State costs to local government can change our expenditure plan quickly. The goal is to be aware of the potential actions from the State and adjust the plan as information becomes available.

Operating Impacts of Capital Projects

Operating impacts of capital projects are included in the Operating Plan. Operating impacts of a capital project are ongoing costs or savings that occur as a result of a capital project. An example of an operating impact is the expenditures that will result from the construction of Public Safety Training Center, including building insurance and general maintenance. In recent years, due to fiscal constraints, the County has focused the Community Investment Plan on maintaining existing infrastructure, such as roads and building maintenance projects.

Growth Rate Assumptions

Department/Agency	FY 22 Budget	FY 23 Planned	FY 24 Planned	FY 25 Planned	FY 26 Planned	FY 27 Planned
Salary	5.55%	5.55%	5.55%	5.55%	5.0%	5.0%
General Operating	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Board of Education	3.13%	3.13%	3.13%	3.13%	3.0%	3.0%
Employee Health Costs	4.0%	5.5%	5.75%	6.0%	6.25%	6.5%
Risk Management (Workers Compensation)	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Retiree Health Costs	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Detention Center (Medical/Food)	3.5%	4.0%	4.0%	4.0%	4.0%	4.0%
Storm Emergencies	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Collections Office	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Independent Post-Audit	3.0%	3.0%	5.0%	3.0%	3.0%	3.0%
Board of Elections	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Youth Services Bureau	9.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Transfer to Grant Fund – Housing	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Transfer to Grant Fund – Sheriff’s Office	51.4%	5.0%	5.0%	5.0%	5.0%	5.0%
Transfer to Grant Fund – State’s Attorney’s Office	-2.8%	5.0%	5.0%	5.0%	5.0%	5.0%

Six-Year Operating Revenue

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

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

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

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

Operating Plan

Fiscal Years 2022 - 2027

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

Operating Plan

Fiscal Years 2022 - 2027

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

Operating Plan Fiscal Years 2022 - 2027

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

Operating Plan Fiscal Years 2022 - 2027

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

Public Schools Appropriations

Carroll County Public Schools Summary

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

Core Statements

Carroll County Public Schools: Building the Future.

Core Values

The Board of Education upholds the following core values:

- The Pursuit of Excellence
- Life-Long Learning and Success
- A Safe and Orderly Learning Environment
- Community Participation
- Fairness, Honesty, and Respect
- Continuous Improvement

Highlights, Changes, and Useful Information

- Carroll County Public Schools (CCPS) are under the control of the Board of Education of Carroll County, an elected board whose powers and duties are defined under State law. While the Board of County Commissioners has a funding obligation to the school system, they do not have any operational authority over it.
- Direct funding in FY 22 is over Maintenance of Effort (MOE). State law mandates that County governments spend the same amount per pupil, less one-time costs, from one year to the next. Each time a County government funds more than MOE, a new higher MOE is created.
- With the exception of FY 11, the school system has been funded above Maintenance of Effort every year since FY 97.
- In addition to the direct funding, the County provides in-kind support, including space and utilities at the Kessler Warehouse, use of Hashawha for Outdoor School, and water and sewer operations for four Board of Education facilities. Beginning FY 19, the County funded additional police officers as part of the School Resource Officer program through the Sheriff's Office.
- The County also provides the overwhelming majority of the funding for the school system's capital budget. In the Community Investment Plan, the County will provide \$125.7M of the total \$181.3M planned for school projects in FY 22 – 27.

Budget Changes

One-time funding of \$1.0M is included in FY 22 for a bonus for CCPS employees.

Carroll County Public Schools

Description	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	197,959,421	198,407,702	198,407,700	205,617,860	3.63%	3.63%
Capital	0	0	0	0	0.00%	0.00%
Total	\$197,959,421	\$198,407,702	\$198,407,700	\$205,617,860	3.63%	3.63%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: Actuals include in-kind of \$0.7M for use of County-owned property and services.

Contact

Dr. Steven A. Lockard, Superintendent (410) 751-3000
Taylor Hockensmith, Management and Budget Project
Coordinator (410) 386-2082
<http://www.carrollk12.org/>

- County in-kind contribution includes the use of County facilities and services by CCPS without charge. State funding does not include payments to the retirement and pension system.
- The following is a breakdown of anticipated funding sources, funding changes from FY 21, and the percent of that change.

Core Statement

Carroll County Public Schools: Building the Future

Core Values

The Board of Education upholds the following core values:

- The Pursuit of Excellence
- Life-Long Learning and Success
- A Safe and Orderly Learning Environment
- Community Participation
- Fairness, Honesty, and Respect
- Continuous Improvement

Description

The school system includes the Carroll County Career and Technology Center, the Gateway School, the Carroll Springs special education center, 22 elementary schools, 8 middle schools, and 7 high schools.

Funding Source	FY 22 Funding	Change from FY 21	Percent Change
County	\$205,617,860	\$7,210,158	3.63%
County In-Kind	750,000	0	0.00%
Use of Fund Balance	7,621,651	(381,898)	0.00%
State	145,836,958	1,674,245	1.16%
Federal	37,794,315	23,199,723	158.96%
Other	5,409,433	(27,398)	-0.50%
TOTAL	\$403,030,217	\$31,674,830	8.53%

Budget Changes

- One-time funding of \$1.0M is included in FY 22 for a bonus for CCPS employees.
- Percentage from each revenue source is as follows:

Funding Source	FY 21 Budget	FY 22 Budget
County	53.63%	51.20%
State	38.82%	36.19%
Federal	3.93%	9.38%
Other (including Fund Balance)	3.62%	3.23%

Carroll County Public Schools

The Education Article of the Annotated Code of Maryland grants the County Commissioners authority to designate category totals for the Board of Education. The categorical totals, as approved by the County Commissioners for FY 22, are summarized here:

Budget Category	Amount	Percent of Total Budget
Administration	\$6,439,813	1.60%
Instructional Salaries and Wages	150,140,691	37.25%
Student Personnel Services	2,059,761	0.51%
Student Health Services	4,859,187	1.21%
Student Transportation	25,959,123	6.44%
Operation of Plant	24,148,896	5.99%
Maintenance of Plant	6,647,289	1.65%
Fixed Charges	89,016,427	22.09%
Community Services	1,572,451	0.39%
Capital Outlay	855,303	0.21%
Mid-Level Administration	26,423,739	6.56%
Special Education	48,161,730	11.95%
Textbooks and Instructional Supplies	13,744,287	3.41%
Other Instructional Costs	3,001,520	0.74%
Total	\$403,030,217	100.00%

Carroll County Public Schools Debt Service

Description	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	9,974,470	10,204,030	10,204,030	9,963,700	-2.36%	-2.36%
Capital	0	0	0	0	0.00%	0.00%
Total	\$9,974,470	\$10,204,030	\$10,204,030	\$9,963,700	-2.36%	-2.36%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: The Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes.

Contact

Taylor Hockensmith, Management and Budget Project
 Coordinator 410) 386-2082
<http://www.carrollk12.org/>

Description

School construction is funded with Local Income Tax, revenue from the State, and bonds issued by Carroll County. This budget funds the principal and interest paid on bonds issued for school facilities construction projects. The percentage of Local Income Tax directed to school construction is 9.09% in FY 22.

Budget Changes

In FY 22, the anticipated bond issue is \$4.7M.

Education Other Appropriations

Education Other Summary

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

Mission and Goals

Education Other is a functional grouping of outside agencies that provide educational, cultural, and economic programs and resources to the citizens, businesses, and stakeholders of Carroll County.

Goals include:

- Serve the public interest
- Promote global awareness and multi-cultural education through curriculum, service learning, and programs serving the community
- Provide access to information and resources efficiently, cost effectively, accurately, and in a format requested by the community
- Work with educational and business partners to create and expand training and career programs to respond to local/regional employment needs
- Maintain ongoing coverage of important local events and activities

Highlights, Changes, and Useful Information

- College enrollment is projected to be approximately 2,392 full-time equivalent (FTE) students in FY 22, down from 2,521 in FY 21.
- The County provides in-kind support to the College and Public Library. The buildings are County properties. Utilities and maintenance of these buildings are provided through the County's Facilities budget as part of Public Works, and insurance is included in the County's Risk Management budget. Health benefits are provided to the Carroll County Public Library.
- State funding to the Library and the College increases in FY 22.

Budget Changes

- Carroll Community College includes a 3% increase in FY 22, partially offset by one-time funding of \$220,000 in FY 21.
- Carroll County Public Library includes a 6.08% increase is included in FY 22. The Commissioners approved an additional 3.55% ongoing increase with the intention of funding a salary increase.
- Community Media Center decreases to reflect actual revenue collection levels.

Cable Regulatory Commission

Description	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	156,760	164,600	164,600	172,830	5.00%	5.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$156,760	\$164,600	\$164,600	\$172,830	5.00%	5.00%
Employees FTE	1.00	1.00	1.00	1.00	-----	-----

Note: Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes.

Contact

Carol Shawver, Cable Coordinator (410) 386-2095
 Taylor Hockensmith, Management and Budget Project
 Coordinator (410) 386-2082
www.carrollcable.tv

Mission and Goals

To administer the cable franchise agreement for the County and eight municipalities.

Goals include:

- To serve the public interest
- To provide enhanced public benefits in franchising and regulation

Description

The Cable Regulatory Commission (CRC) is an advisory body to the County and the municipalities on matters relating to cable communications and functions as the jurisdictions' representative for regional, State, or national cable communication policy matters.

Program Highlights

- In July 2016, the CRC negotiated a new Cable Franchise Agreement with Comcast, which will run through 2026. The new agreement allows residents to self-trench driveways to allow for cable extensions.
- In 2020, Comcast built an additional 34.5 miles of cable and passed an additional 808 residences and buildable lots.

Budget Changes

A 5% increase is included in FY 22.

Carroll Community College

Description	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	15,653,162	10,607,100	10,607,100	10,698,750	0.86%	0.86%
Capital	0	0	0	0	0.00%	0.00%
Total	\$15,653,162	\$10,607,100	\$10,607,100	\$10,698,750	0.86%	0.86%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: Included in the Actuals are in-kind services provided through the Bureau of Facilities budget and recognition of rental values. The Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes.

Contact

Dr. James Ball, President (410) 386-8000
Chizuko M. Godwin, Senior Budget Analyst (410) 386-2082
<http://www.carrollcc.edu/>

Mission and Goals

Carroll Community College is a publicly supported, open admissions, associate-level postsecondary education institution serving Carroll County, Maryland with baccalaureate preparation programs, career education, workforce and business development, and personal and cultural enrichment opportunities. As a vibrant, learning-centered community, the College engages students as active learners, prepares them for an increasingly diverse and changing world, and encourages lifelong learning.

Goals include:

- Provide associate degree programs, career and credentialing preparation, job skill enhancement, continuing professional education, and career resources and support to strengthen the regional workforce.
- Support student attainment of essential skills in general education and prepares students for transfer to earn degrees beyond the associate.
- Deliver training and essential services to businesses and entrepreneurs and creates and sustains strategic community partnerships to support business and economic development.
- Empower students to define and achieve their educational and career goals, while offering individualized academic support services to enhance academic progress, educational transitions, and program completion.
- Foster campus and civic engagement and a sense of belonging by providing a safe learning environment that models respect, acceptance, inclusion, and empathy toward diverse ways of thinking and being.
- Provide personal and community enrichment through lifelong learning opportunities, creative and cultural arts, athletics, student organizations, and special events.
- Assess college programs and services to continuously improve student outcomes and the efficient use of college financial, human, physical, and technological resources.

Description

The College offers Associate of Arts programs preparing students for transfer to baccalaureate institutions in Arts and Sciences, Business Administration, General Studies, and Teacher Education; Associate of Science degree in Nursing; Associate of Applied Science degrees in several career fields; and certificates in Health Information Technology, Nursing, and Office Technology. The Continuing Education and Training area offers courses for career, professional, and personal growth, and provides custom contract training and services to county businesses and organizations.

FY 22 Revenue	Amount	% of Budget
County	\$10,698,750	31.1%
County In-Kind	1,901,180	5.5%
Tuition and Fees	10,976,810	31.9%
State Aid	9,786,900	28.5%
Other	1,003,220	2.9%
Total	\$34,366,860	100.0%

Program Highlights

In FY 21:

- Carroll Community College launched men and women's lacrosse and track and field teams.
- Dual enrollment numbers among homeschooled and private students increased from 93 to 106.
- A new drone pilot training program was approved.
- The Cybersecurity program enrollment has grown to 111 students in Fall 2020.

Budget Changes

A 3% increase is included in FY 22, partially offset by one-time funding of \$220,000 in FY 21.

Carroll Community College – Adult Education

Description	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	284,040	284,040	284,040	284,040	0.00%	0.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$284,040	\$284,040	\$284,040	\$284,040	0.00%	0.00%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes.

Contact

Dr. James Ball, President (410) 386-8000

Chizuko M. Godwin, Senior Budget Analyst (410) 386-2082

<https://www.carrollcc.edu/Programs-and-Courses/Non-Credit-Programs/Adult-Education/>

Mission and Goals

Carroll Community College Adult Education programs help County adults and out-of-school youth ages 18 and above to obtain a high school diploma; improve basic reading, writing, and math skills, and improve English language and literacy skills. The program aims to help adults become self-directed learners, effective workers, responsible citizens, and productive members of their family and community.

Description

The Carroll Community College Adult Education programs are a literacy initiative supported by Federal, State, and local funding.

The programs track performance based on the number of high school graduates, the number of learners who increase an Educational Functioning Level (as measured by the National Reporting System), as well as on the number of learners who keep or obtain employment and demonstrate outcomes related to improved involvement with their children's education and literacy development. Additionally, data is tracked on the number of Adult Education graduates who transition to post-secondary career training and education.

FY 22 Revenue	Amount
State Funding	\$187,570
County Match	284,040
Total	\$471,610

County Match is not included in Maintenance of Effort State reporting for Carroll Community College.

Carroll Comm. College – Entrepreneurship Program

Description	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	110,000	110,000	110,000	113,300	3.00%	3.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$110,000	\$110,000	\$110,000	\$113,300	3.00%	3.00%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes.

Contact

Libby Trostle, Vice President,
Continuing Education and Training (410) 386-8000
Chizuko M. Godwin, Senior Budget Analyst (410) 386-2082

This funding is not included in Maintenance of Effort State reporting for Carroll Community College.

Program Highlights

In FY 20, Miller Business Center consulted with 162 clients.

Mission and Goals

Carroll Community College Entrepreneurship Program provides educational programming for entrepreneurs and small business owners, as well as one-on-one counseling for students.

Budget Changes

A 3% increase is included in FY 22.

Goals include:

- Provide intake counseling, educational programming, networking, and referral services for small business start-up and business growth.
- Develop an annual marketing plan to market the resources
- Provide quarterly reports to the County's Economic Development on the progress of Miller and the partner activities.
- Arrange and participate in meetings of local municipalities for the purpose of planning and providing small business development services to the towns.
- Refer clients seeking start-up funding, site locations, or resolution to issues involving Carroll County or State departments and agencies to the Carroll County Department of Economic Development.

Description

The Board of Commissioners of Carroll County is committed to enhancing the entrepreneurial ecosystem within the County given the importance of small business development and entrepreneurial activities as economic development drivers. Over the past several years, the County has provided funds to Maryland's Northern Region Small Business Development Center (SBDC) to deliver federally funded counseling and referral services, and to Carroll Community College's Miller Business Center for coordination of Miller Business Center and SBDC services, client navigation, and educational services. Additionally, the County has provided funding to community-based organizations that play key roles in supporting the small business community and entrepreneurship through networking activities, technology resources, and youth involvement.

Carroll County Public Library

Description	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	4,030,157	0	0	0	0.00%	0.00%
Operating	11,359,716	9,279,640	9,279,640	9,843,810	6.08%	6.08%
Capital	0	0	0	0	0.00%	0.00%
Total	\$15,389,873	\$9,279,640	\$9,279,640	\$9,843,810	6.08%	6.08%
Total Without Benefits	\$11,359,716	\$9,279,640	\$9,279,640	\$9,843,810	6.08%	6.08%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: Actuals include allocations for health and fringe, OPEB, and other operating expenditures. The Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes.

Contact

Andrea Berstler, Executive Director (410) 386-4500

Ashleigh Smith, Budget Analyst (410) 386-2082

<http://library.carr.org/>

Mission and Goals

To connect our community with welcoming spaces, innovative resources and services, and educational experiences for lifetime enrichment.

Goals include:

- Make County residents aware of the availability, and have access to, current and emerging technologies and assistance to use them in their daily lives
- To provide a wide variety of materials in many formats that allow individuals and families to expand their skills, be entertained, further their education, and stay informed
- To provide opportunities to innovate and be inspired, both by gathering together and by quiet independent study in clean, comfortable, and versatile facilities

Description

Service in Carroll County began in 1863 when the Westminster Public Library was founded. In 1949, an endowment made the founding of a private corporation possible (Davis Library, Inc.) to provide library service. In 1958, by agreement with the Carroll County Commissioners, Carroll County Public Library (CCPL), a countywide library system, was established, using the Davis Library location in Westminster.

There are six full-service regional libraries:

- Westminster (1980)
- Eldersburg (1983)
- Taneytown (1989)
- North Carroll (1990)
- Mt. Airy (1994)
- Finksburg (2009)

The library provides service through three mobile vans serving senior citizens and children in daycare centers.

FY 22 Revenue	Amount
County - Direct Funding	\$9,558,030
State Aid	1,126,010
Other	442,760
Total Revenue	\$11,126,800

Program Highlights

In FY 21, CCPL accomplished

- 4,020 student service hours
- 652,046 guests to its library branches
- 110,008 in program attendance

	FY 17	FY 18	FY 19	FY 20
Books	2,071,010	1,980,192	1,967,324	1,431,944
Video	799,414	725,358	679,893	449,484
Audio	288,171	264,029	236,370	161,802
Periodicals	46,373	33,944	28,065	17,940
Other	516,547	611,045	634,122	543,232
Total	3,721,515	3,614,568	3,546,134	2,604,402

Budget Changes

A 6.08% increase is included in FY 22. The Commissioners approved an additional 3.55% ongoing increase with the intention of funding a salary increase.

Total County Funding

Department	Estimated Cost
Carroll County Public Library	\$9,843,810
OPEB	1,872,100
Health Benefits	3,263,600
Fleet	9,000
Utilities	408,590
Building Maintenance	194,530
Total	\$15,591,630

Community Media Center

Description	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	670,000	665,000	665,000	650,000	-2.26%	-2.26%
Capital	0	0	0	0	0.00%	0.00%
Total	\$670,000	\$665,000	\$665,000	\$650,000	-2.26%	-2.26%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes.

Contact

Richard Turner, Director (410) 386-4415
Taylor Hockensmith Management and Budget Project
Coordinator (410) 386-2082
<http://www.carrollmediacenter.org>

Mission and Goals

To provide Carroll County residents and organizations with services, tools, training and access to innovative digital technologies that engage, inform and connect them to their community.

Goals include:

- Meet the needs of all Public, Education, and Government (PEG) partners for PEG services including facility access, equipment, and marketing of local channels to the public
- Encourage and create content essential and relevant to Carroll's community
- Initiate innovative research and development projects exploring technical integrations, platforms, methods, and tools for the creation and/or dissemination of digital media
- Increase community engagement, participation, and retention of residents, organizations, and businesses from Carroll County who support the Community Media Center (CMC) mission, create digital media, and/or utilize services
- Maintain coverage of public meetings, important local events, and activities

- The CMC continued to expand the Maryland Sports Network by providing local sports coverage. With support from CCPS and the Carroll County Times, there were 34 game summaries produced and over 12 weeks of coverage.
- The CMC created voter education content for the 2020 Primary Election and the local Board of Education and Circuit Court Judge candidates. Candidates profiles and other relevant election data, polling places, districts and links were posted on the CMC website.
- CMC expanded efforts to honor local veterans by documenting their stories of service to our county. The CMC held two Veteran Oral History collection days hosting over 12 local veterans, adding 23 hours of content to the online archive.

Budget Changes

CMC's budget is based on projected revenue from the cable franchise fee. In FY 22, the budget decreases to reflect actual revenue collections.

Description

The CMC is a Public, Education, and Government shared-use production facility using new media resources to serve Education and Government partners, local non-profits, and individuals to produce content to broadcast over five channels and distribute to the Internet. Channels include: 18 – Carroll Community College, 19 – Public Access, 21 – Carroll County Board of Education, 23 – Town and Community Channel, 24 – Carroll County Government, and 1086 – HD Channel.

Program Highlights

- During COVID-19 pandemic, the CMC, in collaboration with County Government, CCPS and Carroll Community College and municipalities, increased their total views and subscribers by 142%.