

Carroll County Maryland

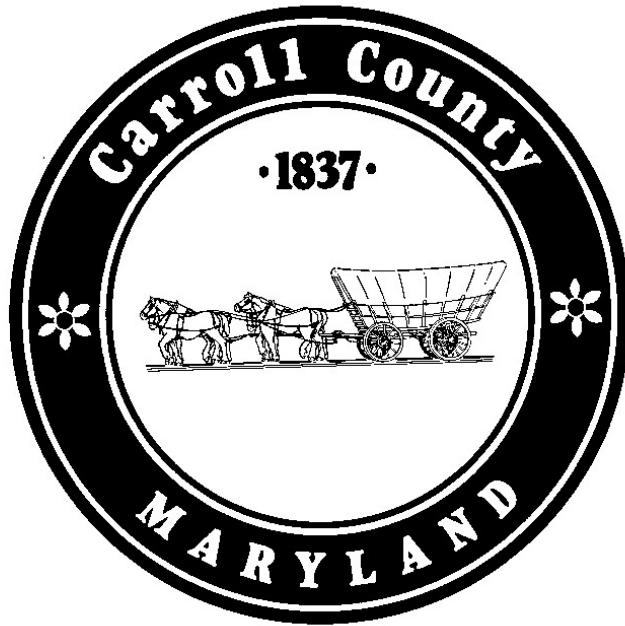


Recommended Budget Summary

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

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Board of County Commissioners



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District 1*



*C. Richard Weaver
Vice President
District 2*



*Dennis E. Frazier
District 3*



*C. Eric Bouchat
District 4*



*Edward C. Rothstein
President
District 5*

Appointed Officials

*Roberta Windham
County Administrator*

*Robert M. Burk
Comptroller*

*Timothy C. Burke
County Attorney*

*Scott R. Campbell
Director of Public Safety*

*Jeffrey D. Castonguay
Director of Public Works*

*Jeff R. Degitz
Director of Recreation and Parks*

*Christopher Heyn
Director of Land and Resource Management*

*Lynda D. Eisenberg
Director of Comprehensive Planning*

*Kimberly L. Frock
Director of Human Resources*

*John T. Lyburn
Director of Economic Development*

*Michael W. Robinson
Director of Fire/EMS*

*Mark E. Ripper
Director of Technology Services*

*Celene E. Steckel
Director of Citizen Services*

*Ted Zaleski, III
Director of Management and Budget*

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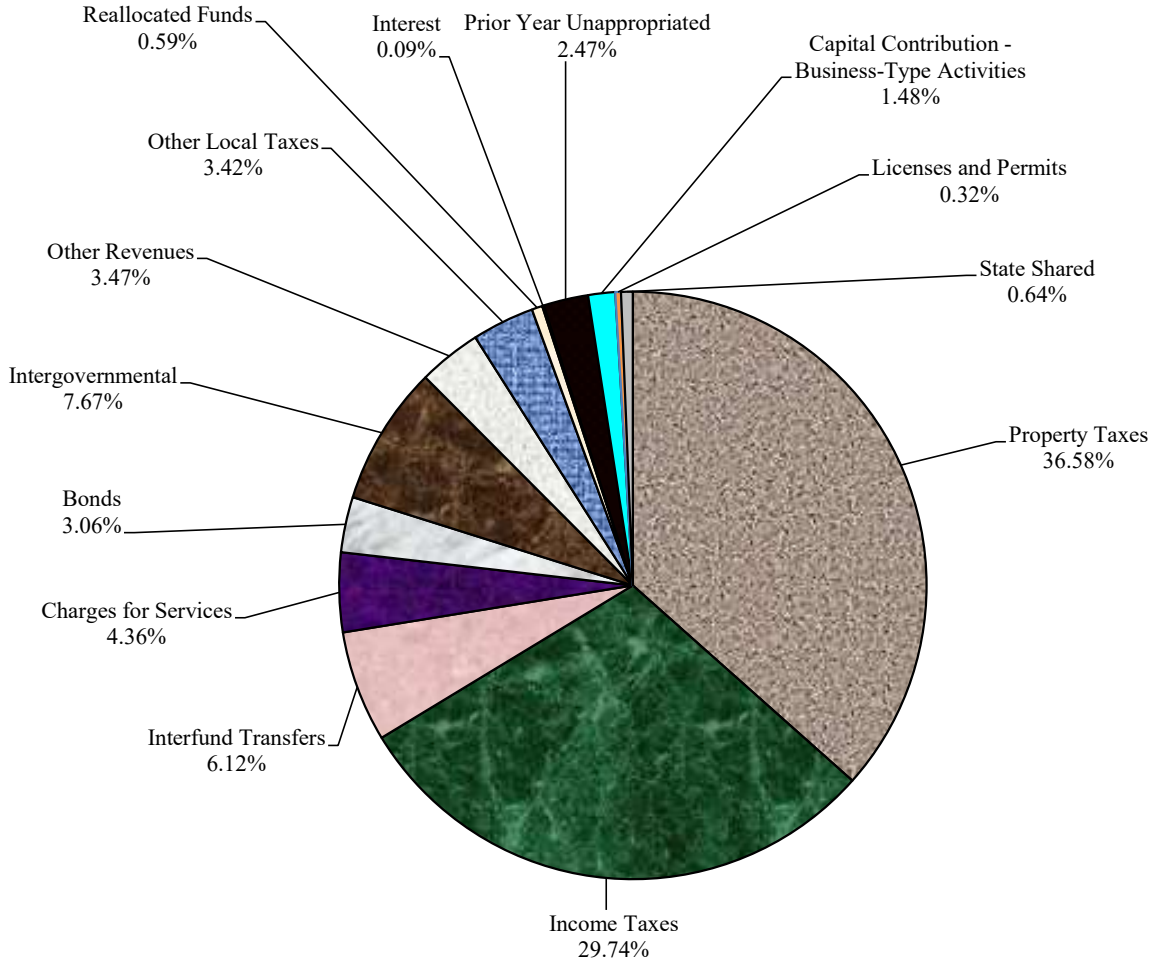
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Total Budget Summary

All Funds Sources - By Category

Fiscal Year 2023 Budget

\$654,767,491

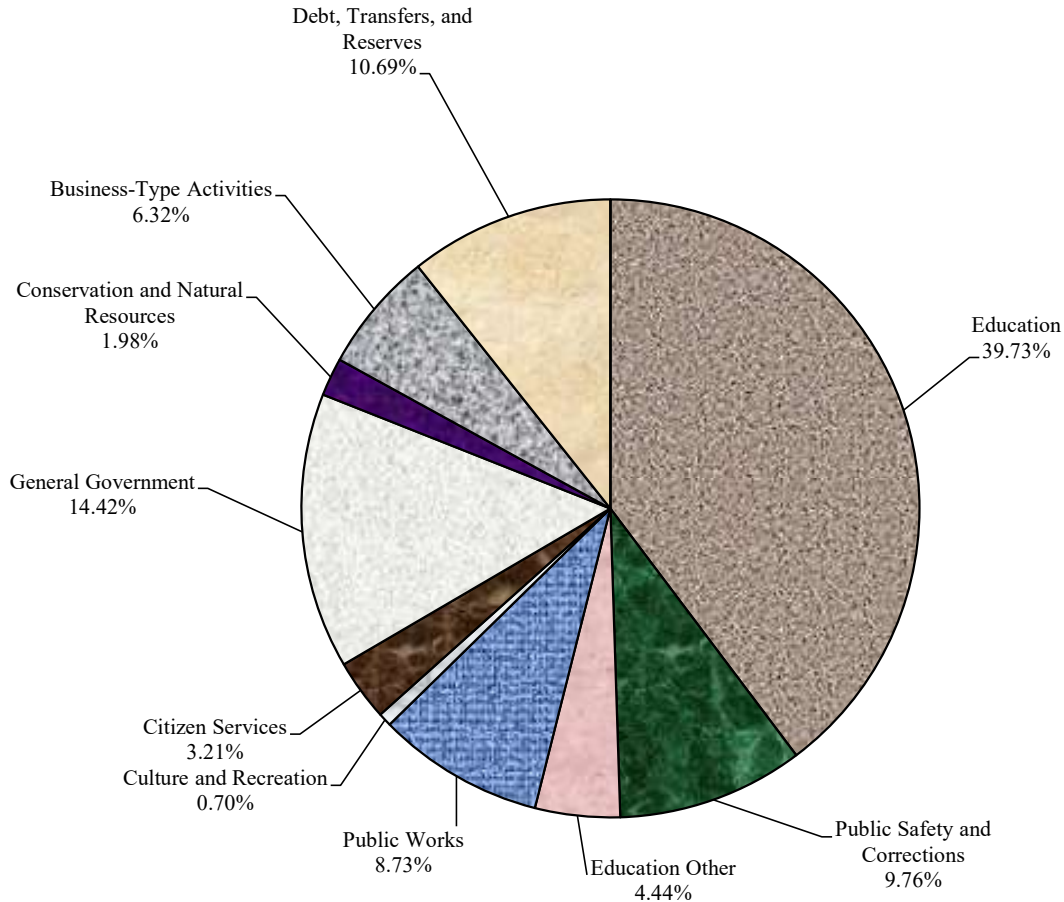


| <u>Category</u> | FY 21 Actuals | FY 22 Budget | Change from FY 21 | FY 23 Budget | Change from FY 22 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Property Taxes | \$227,022,404 | \$230,421,265 | 1.5% | \$239,494,362 | 3.9% |
| Income Taxes | 197,095,934 | 177,118,700 | -10.1% | 194,746,970 | 10.0% |
| Interfund Transfers | 35,991,156 | 34,030,287 | -5.4% | 40,061,190 | 17.7% |
| Charges for Services | 25,814,824 | 27,397,760 | 6.1% | 28,564,860 | 4.3% |
| Bonds | 0 | 48,448,990 | 100.0% | 20,021,945 | -58.7% |
| Intergovernmental | 52,197,725 | 34,072,332 | -34.7% | 50,200,047 | 47.3% |
| Other Revenues | 28,941,603 | 23,333,521 | -19.4% | 22,724,220 | -2.6% |
| Other Local Taxes | 25,725,986 | 19,215,000 | -25.3% | 22,400,000 | 16.6% |
| Reallocated Funds | 3,924,925 | 4,138,643 | 5.4% | 3,844,767 | -7.1% |
| Interest | 68,382,988 | 648,390 | -99.1% | 592,140 | -8.7% |
| Prior Year Unappropriated | 5,991,483 | 45,525,010 | 659.8% | 16,140,820 | -64.5% |
| Capital Contribution - Business-Type Activities | 3,982,163 | 31,907,680 | 701.3% | 9,677,500 | -69.7% |
| Licenses and Permits | 640,701 | 1,823,700 | 184.6% | 2,113,270 | 15.9% |
| State Shared | 949,557 | 3,554,000 | 274.3% | 4,185,400 | 17.8% |
| Total | \$676,661,449 | \$681,635,278 | 0.7% | \$654,767,491 | -3.9% |

All Funds Uses - By Category

Fiscal Year 2023 Budget

\$654,767,491

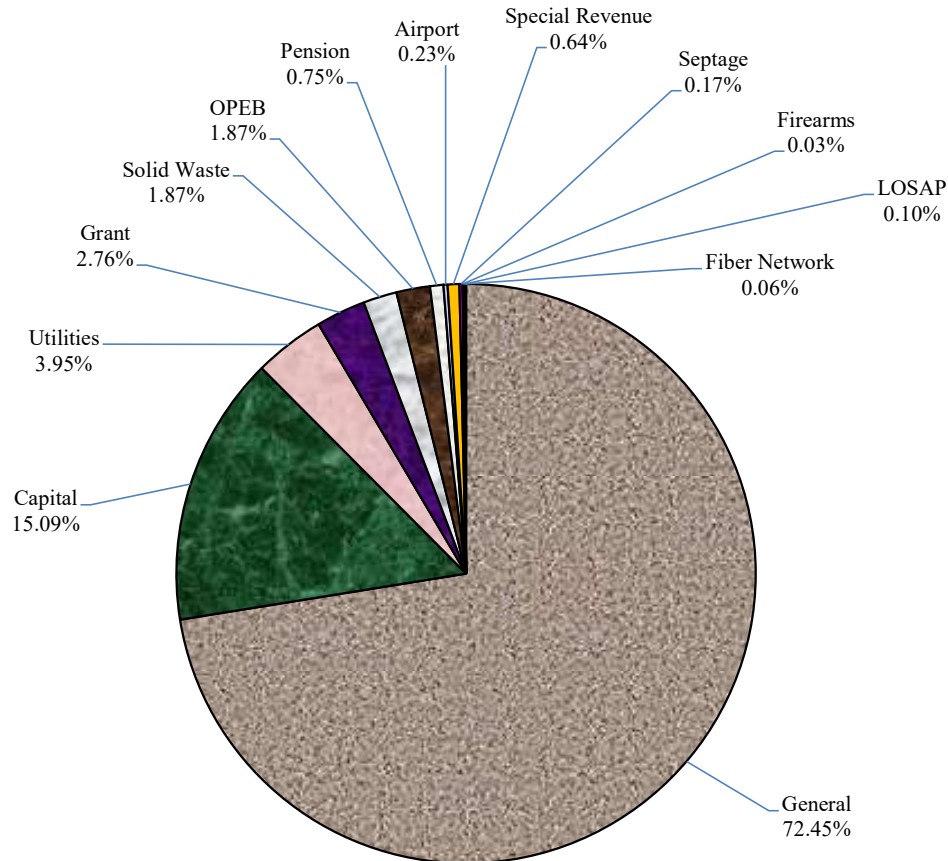


| <u>Category</u> | FY 21 Actual | FY 22 Budget | Change from FY 21 | FY 23 Budget | Change from FY 22 |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Education | \$232,282,106 | \$270,876,366 | 16.6% | \$260,149,720 | -4.0% |
| Public Safety and Corrections | 66,601,174 | 60,928,850 | -8.5% | 63,886,540 | 4.9% |
| Education Other | 32,491,816 | 23,628,730 | -27.3% | 29,090,620 | 23.1% |
| Public Works | 41,490,563 | 59,098,330 | 42.4% | 57,186,690 | -3.2% |
| Culture and Recreation | 5,226,382 | 6,229,930 | 19.2% | 4,604,400 | -26.1% |
| Citizen Services | 21,482,199 | 19,922,022 | -7.3% | 21,031,079 | 5.6% |
| General Government | 124,108,385 | 81,908,447 | -34.0% | 94,425,019 | 15.3% |
| Conservation and Natural Resources | 18,288,903 | 11,402,687 | -37.7% | 12,996,249 | 14.0% |
| Business-Type Activities | 28,122,275 | 65,811,336 | 134.0% | 41,407,764 | -37.1% |
| Debt, Transfers, and Reserves | 39,138,034 | 81,828,580 | 109.1% | 69,987,450 | -14.5% |
| Unallocated | 16,758,544 | 0 | -100.0% | 0 | 100.0% |
| Total | \$625,990,381 | \$681,635,278 | 8.9% | \$654,765,531 | -3.9% |

All Funds Uses - By Fund

Fiscal Year 2023 Budget

\$654,767,491



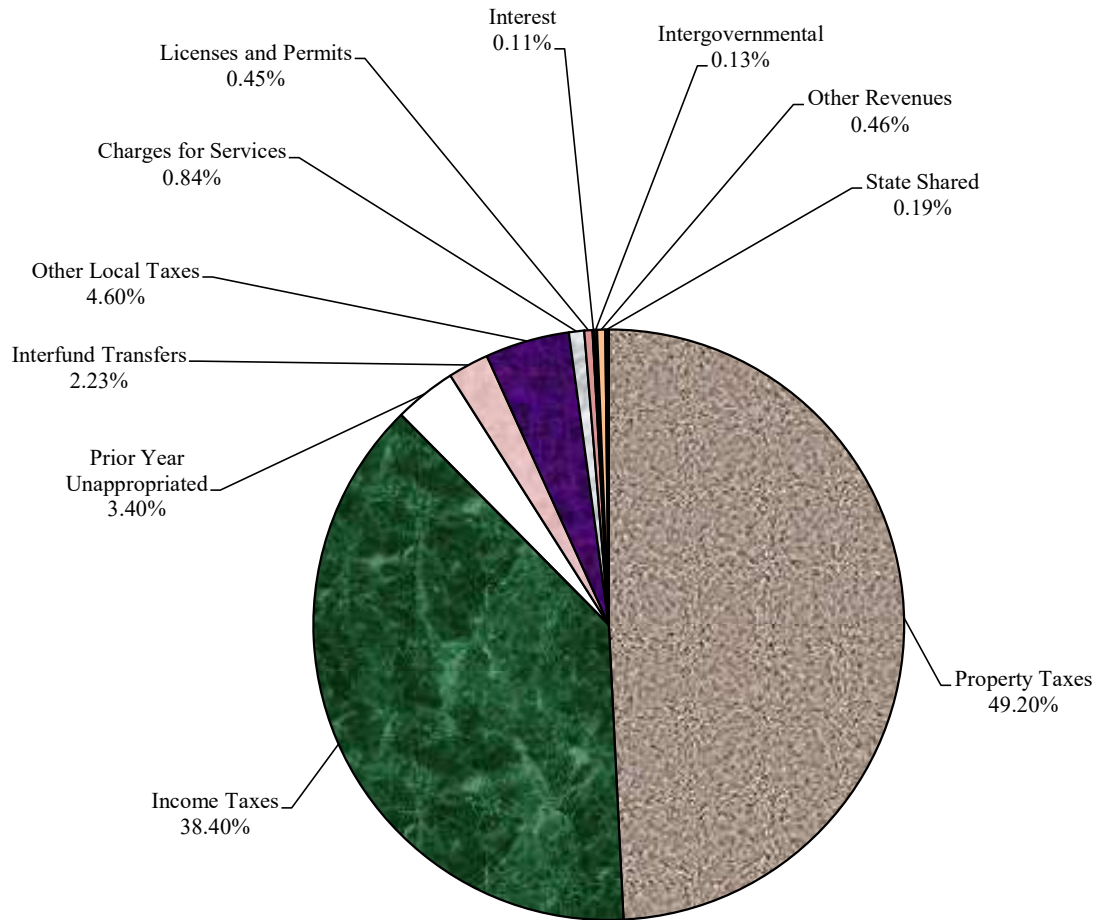
| <u>Fund</u> | FY 21 Actual | FY 22 Budget | Change from FY 21 | FY 23 Budget | Change from FY 22 |
|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General | \$409,062,100 | \$474,184,330 | 15.9% | \$474,391,460 | 0.0% |
| Capital | 59,200,529 | 100,893,583 | 70.4% | 98,815,849 | -2.1% |
| Utilities | 14,614,434 | 20,625,316 | 41.1% | 25,871,764 | 25.4% |
| Grant | 39,238,772 | 17,732,519 | -54.8% | 18,094,548 | 2.0% |
| Solid Waste | 10,892,210 | 37,266,570 | 242.1% | 12,275,730 | -67.1% |
| OPEB | 45,560,768 | 13,159,840 | -71.1% | 12,275,230 | -6.7% |
| Pension | 40,810,515 | 4,422,320 | -89.2% | 4,931,500 | 11.5% |
| Airport | 956,723 | 3,291,840 | 244.1% | 1,500,480 | -54.4% |
| Special Revenue | 2,955,954 | 3,846,350 | 30.1% | 4,191,140 | 9.0% |
| Septage | 1,054,065 | 1,137,500 | 7.9% | 1,137,500 | 0.0% |
| Firearms | 195,803 | 177,530 | -9.3% | 216,950 | 22.2% |
| Fiber Network | 409,040 | 3,312,580 | 709.8% | 405,340 | -87.8% |
| LOSAP | 1,039,469 | 1,585,000 | 52.5% | 660,000 | -58.4% |
| Total | \$625,990,382 | \$681,635,278 | 8.9% | \$654,767,491 | -3.9% |

General Fund Summary

General Fund Sources - By Category

Fiscal Year 2023 Budget

\$474,391,460

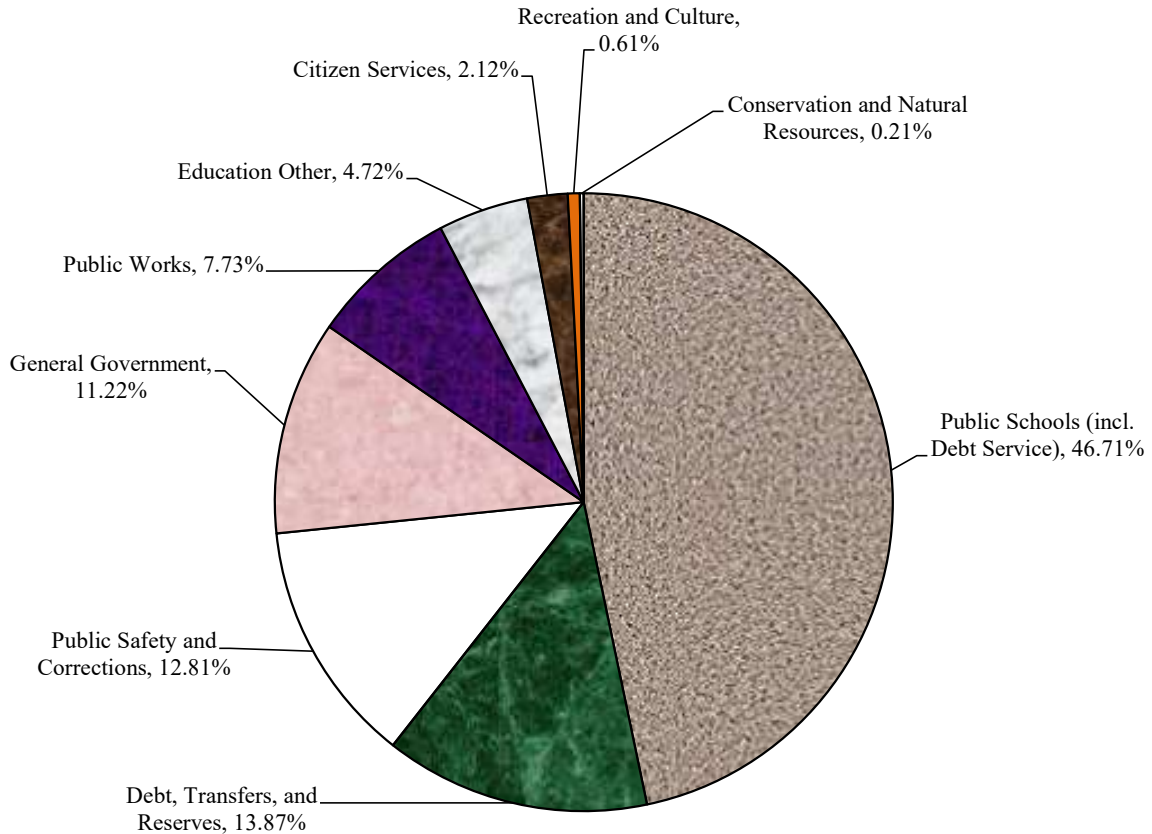


| <u>Category</u> | FY 21 Actuals | FY 22 Budget | Change from FY 21 | FY 23 Budget | Change from FY 22 |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Property Taxes | \$221,854,859 | \$225,213,820 | 1.5% | \$233,393,540 | 3.6% |
| Income Taxes | 179,178,122 | 165,000,000 | -7.9% | 182,144,810 | 10.4% |
| Prior Year Unappropriated | 3,978,207 | 44,894,160 | 1028.5% | 16,140,820 | -64.0% |
| Interfund Transfers | 10,738,254 | 10,373,720 | -3.4% | 10,582,160 | 2.0% |
| Other Local Taxes | 23,064,527 | 18,740,000 | -18.7% | 21,840,000 | 16.5% |
| Charges for Services | 2,922,435 | 3,209,290 | 9.8% | 3,981,860 | 24.1% |
| Licenses and Permits | 2,222,891 | 1,823,700 | -18.0% | 2,113,270 | 15.9% |
| Interest | 167,281 | 575,090 | 243.8% | 528,360 | -8.1% |
| Intergovernmental | 720,761 | 598,600 | -16.9% | 603,600 | 0.8% |
| Other Revenues | 7,533,940 | 2,855,950 | -62.1% | 2,163,040 | -24.3% |
| State Shared | 949,558 | 900,000 | -5.2% | 900,000 | 0.0% |
| Total | \$453,330,834 | \$474,184,330 | 4.6% | \$474,391,460 | 0.0% |

General Fund Uses - By Category

Fiscal Year 2023 Budget

\$474,391,460



| Category | FY 21 Actuals | FY 22 Budget | Change from FY 21 | FY 23 Budget | Change from FY 22 |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Public Schools (incl. Debt Service) | \$208,842,195 | \$215,581,560 | 3.2% | \$221,604,560 | 2.8% |
| Debt, Transfers, and Reserves | 36,182,080 | 77,982,230 | 115.5% | 65,798,270 | -15.6% |
| Public Safety and Corrections | 63,135,572 | 57,927,370 | -8.2% | 60,759,230 | 4.9% |
| General Government | 25,090,513 | 53,150,350 | 111.8% | 53,235,980 | 0.2% |
| Public Works | 29,718,100 | 34,568,480 | 16.3% | 36,659,190 | 6.0% |
| Education Other | 32,491,816 | 21,762,730 | -33.0% | 22,402,620 | 2.9% |
| Citizen Services | 9,532,739 | 9,450,870 | -0.9% | 10,044,250 | 6.3% |
| Recreation and Culture | 2,933,589 | 2,737,480 | -6.7% | 2,903,300 | 6.1% |
| Conservation and Natural Resources | 1,135,496 | 1,023,260 | -9.9% | 984,060 | -3.8% |
| Total | \$409,062,100 | \$474,184,330 | 15.9% | \$474,391,460 | 0.0% |

General Fund Revenues

Six-Year Operating Revenue

| | FY 23 Budget | FY 24 Planned | FY 25 Planned | FY 26 Planned | FY 27 Planned | FY 28 Planned |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Real Property Tax | \$223,467,740 | \$232,197,337 | \$240,557,510 | \$247,221,784 | \$252,967,953 | \$258,779,713 |
| % Change | 3.97% | 3.91% | 3.60% | 2.77% | 2.32% | 2.30% |
| Property Tax directly to Capital Fund | (2,500,000) | (2,500,000) | (2,500,000) | (2,500,000) | (2,500,000) | (2,500,000) |
| Property Tax directly to Stormwater Fund | (3,643,850) | (3,864,341) | (4,214,533) | (4,528,679) | (4,948,937) | (5,290,696) |
| Railroad and Public Utility | 8,500,000 | 8,500,000 | 8,500,000 | 8,500,000 | 8,500,000 | 8,500,000 |
| % Change | 6.25% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Business Tax | 7,569,650 | 7,645,343 | 7,721,797 | 7,799,015 | 7,877,005 | 7,955,775 |
| % Change | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| Total Property Tax | \$233,393,540 | \$241,978,340 | \$250,064,774 | \$256,492,120 | \$261,896,022 | \$267,444,792 |
| % Change | 3.63% | 3.68% | 3.34% | 2.57% | 2.11% | 2.12% |
| Income Tax | \$182,144,810 | \$189,807,486 | \$197,806,972 | \$206,158,306 | \$214,877,201 | \$223,980,072 |
| % Change | 10.39% | 4.21% | 4.21% | 4.22% | 4.23% | 4.24% |
| Recordation | 16,500,000 | 15,500,000 | 14,400,000 | 14,600,000 | 14,600,000 | 14,600,000 |
| % Change | 22.22% | -6.06% | -7.10% | 1.39% | 0.00% | 0.00% |
| Cable Franchise Fee | 1,665,000 | 1,665,000 | 1,665,000 | 1,665,000 | 1,665,000 | 1,665,000 |
| % Change | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Building Permits | 810,170 | 821,055 | 720,000 | 731,548 | 743,096 | 754,644 |
| % Change | 1.32% | 1.34% | -12.31% | 1.60% | 1.58% | 1.55% |
| 911 Service Fee | 3,400,000 | 3,400,000 | 3,400,000 | 3,400,000 | 3,400,000 | 3,400,000 |
| % Change | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Investment Income | 187,940 | 191,699 | 195,533 | 199,443 | 203,432 | 207,501 |
| % Change | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| Total Major Revenues | \$438,101,460 | \$453,363,580 | \$468,252,278 | \$483,246,417 | \$497,384,750 | \$512,052,009 |
| % Change | 6.92% | 3.48% | 3.28% | 3.20% | 2.93% | 2.95% |
| Other Revenues *** | 518,360 | 484,080 | 417,120 | 339,180 | 284,530 | 141,560 |
| % Change | -8.27% | -6.61% | -13.83% | -18.69% | -16.11% | -50.25% |
| Tier 2 Revenues * | 5,056,600 | 5,228,298 | 5,405,147 | 5,567,301 | 5,734,320 | 5,906,350 |
| % Change | 17.30% | 3.40% | 3.38% | 3.00% | 3.00% | 3.00% |
| Tier 3 Revenues ** | 3,992,060 | 4,051,941 | 4,112,720 | 4,174,411 | 4,237,027 | 4,300,582 |
| % Change | -6.68% | 1.50% | 1.50% | 1.50% | 1.50% | 1.50% |
| Annual Revenues | \$447,668,480 | \$463,127,899 | \$478,187,265 | \$493,327,308 | \$507,640,627 | \$522,400,501 |
| % Change | 6.86% | 3.45% | 3.25% | 3.17% | 2.90% | 2.91% |
| Prior Year Unappropriated Reserve | \$15,459,890 | \$5,068,165 | \$7,300,185 | \$4,631,279 | \$4,781,873 | \$4,933,273 |
| % Change | -62.62% | -67.22% | 44.04% | -36.56% | 3.25% | 3.17% |
| Current Year Surplus | 680,930 | 1,006,624 | 2,179,934 | 1,346,000 | 2,584,000 | 0 |
| % Change | -80.73% | 47.83% | 116.56% | -38.26% | 91.98% | -100.00% |
| Transfer from Capital Fund - Income Tax For Debt Service | 10,582,160 | 13,026,940 | 14,353,570 | 15,510,580 | 15,285,980 | 15,047,620 |
| % Change | 6.21% | 23.10% | 10.18% | 8.06% | -1.45% | -1.56% |
| Total Revenues | \$474,391,460 | \$482,229,627 | \$502,020,954 | \$514,815,167 | \$530,292,480 | \$542,381,394 |
| % Change | 0.04% | 1.65% | 4.10% | 2.55% | 3.01% | 2.28% |

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

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

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

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. 88% of revenue comes from Total Property and Income Taxes.

| Revenue In Millions | FY 22 Budget | Percent of Total | FY 22 Revised Forecast | Percent of Total | FY 23 Budget | Percent of Total | Cumulative Percent of Total |
|-------------------------------|----------------|------------------|------------------------|------------------|----------------|------------------|-----------------------------|
| Real Property | \$209.7 | 44.2% | \$210.2 | 43.2% | \$217.3 | 45.8% | 45.8% |
| Railroad and Public Utilities | 8.0 | 1.7% | 8.0 | 1.6% | 8.5 | 1.8% | 47.6% |
| Total Business | 7.5 | 1.6% | 7.5 | 1.5% | 7.6 | 1.6% | 49.2% |
| Total Property | 225.2 | 47.5% | 225.7 | 46.3% | 233.4 | 49.2% | 49.2% |
| Income Tax | 165.0 | 34.8% | 170.2 | 34.9% | 182.1 | 38.4% | 87.6% |
| Recordation Tax | 13.5 | 2.8% | 19.5 | 4.0% | 16.5 | 3.5% | 91.1% |
| Investment Income | 0.2 | 0.0% | 0.2 | 0.0% | 0.2 | 0.0% | 91.1% |
| Cable Franchise Fee | 1.7 | 0.4% | 1.7 | 0.3% | 1.7 | 0.4% | 91.5% |
| 911 Service Fee | 3.4 | 0.7% | 3.4 | 0.7% | 3.4 | 0.7% | 92.2% |
| Building Permits | 0.8 | 0.2% | 0.8 | 0.2% | 0.8 | 0.2% | 92.4% |
| Total Major Revenues | 409.8 | 86.4% | 421.5 | 86.6% | 438.1 | 92.4% | 92.4% |
| Other Annual Revenues | 9.2 | 1.9% | 10.2 | 2.1% | 9.6 | 2.0% | 94.4% |
| Total Annual Revenues | 419.0 | 88.3% | 431.7 | 88.6% | 447.7 | 94.4% | 94.4% |
| Other Revenues | 55.3 | 11.7% | 55.3 | 11.4% | 26.7 | 5.6% | 100.0% |
| Total Revenue | \$474.3 | 100.0% | \$487.0 | 100.0% | \$474.4 | 100.0% | 100.0% |

Percentages may not add to 100% due to rounding

General Fund Operating Revenues

| Revenue | FY 21 Actuals | FY 22 Budget | FY 23 Budget | Increase (Decrease) | % Change |
|-----------------------------------|----------------------|----------------------|----------------------|------------------------|---------------|
| Real Property Tax | \$204,468,494 | \$210,131,180 | \$217,964,310 | \$7,833,130 | 3.73% |
| Homestead Tax Credit | (585,853) | (722,060) | (1,000,420) | (278,360) | 38.55% |
| Senior Tax Credit | 0 | (10,000) | (10,000) | 0 | 0.00% |
| Taxes - Discounts | (903,019) | (880,000) | (880,000) | 0 | 0.00% |
| Penalty and Interest | 872,108 | 600,000 | 600,000 | 0 | 0.00% |
| Semi-Annual Service Charges | 251,979 | 200,000 | 250,000 | 50,000 | 25.00% |
| Prior Years Taxes Deferred | 870,868 | 400,000 | 400,000 | 0 | 0.00% |
| Real Property Tax - Prior Year | 154,760 | 0 | 0 | 0 | 0.00% |
| Railroad and Public Utility | 8,692,773 | 8,000,000 | 8,500,000 | 500,000 | 6.25% |
| Personal Property Tax | 295,368 | 350,000 | 350,000 | 0 | 0.00% |
| Ordinary Business Tax | 7,737,382 | 7,144,700 | 7,219,650 | 74,950 | 1.05% |
| Total Local Property Taxes | \$221,854,859 | \$225,213,820 | \$233,393,540 | \$8,179,720 | 3.63% |
| Income Tax | \$179,178,122 | \$165,000,000 | \$182,144,810 | \$17,144,810 | 10.39% |
| Recordation Fee | \$19,360,209 | \$13,500,000 | \$16,500,000 | \$3,000,000 | 22.22% |
| Cable Franchise Fee | 1,674,307 | 1,665,000 | 1,665,000 | 0 | 0.00% |
| 911 Service Fee | 1,755,923 | 3,400,000 | 3,400,000 | 0 | 0.00% |
| Admissions | 274,088 | 175,000 | 275,000 | 100,000 | 57.14% |
| Other Local Taxes | \$23,064,527 | \$18,740,000 | \$21,840,000 | \$3,100,000 | 16.54% |
| State Aid - Police Protection | \$949,558 | \$900,000 | \$900,000 | \$0 | 0.00% |
| Total State Shared Taxes | \$949,558 | \$900,000 | \$900,000 | \$0 | 0.00% |
| Heavy Equipment Tax | \$111,442 | \$80,000 | \$100,000 | \$20,000 | 25.00% |
| Beer, Wine, Liquor Licenses | 269,348 | 160,000 | 215,000 | 55,000 | 34.38% |
| Traders Licenses | 133,198 | 68,000 | 100,000 | 32,000 | 47.06% |
| Mobile Home Licenses | 65,363 | 62,000 | 70,000 | 8,000 | 12.90% |
| Animal Licenses | 51,749 | 45,000 | 45,000 | 0 | 0.00% |
| Building Permits | 809,251 | 799,600 | 810,170 | 10,570 | 1.32% |
| Plumbing Licenses | 4,760 | 26,000 | 35,000 | 9,000 | 34.62% |
| Marriage Licenses | 33,930 | 31,000 | 32,000 | 1,000 | 3.23% |
| Electrical Licenses | 5,528 | 31,000 | 40,000 | 9,000 | 29.03% |
| Utility Construction Permits | 33,450 | 34,000 | 34,000 | 0 | 0.00% |
| Electrical Permits | 337,014 | 223,000 | 355,000 | 132,000 | 59.19% |
| Grading Permits | 20,530 | 25,000 | 26,000 | 1,000 | 4.00% |
| Use and Occupancy Certificates | 36,275 | 28,000 | 31,000 | 3,000 | 10.71% |
| Zoning Certificates/Ordinances | 5,325 | 2,100 | 2,100 | 0 | 0.00% |
| Plumbing Permits | 277,605 | 188,000 | 190,000 | 2,000 | 1.06% |
| Reinspection Fees | 11,450 | 3,000 | 10,000 | 7,000 | 233.33% |
| Kennel Licenses | 16,675 | 18,000 | 18,000 | 0 | 0.00% |
| Total Licenses and Permits | \$2,222,891 | \$1,823,700 | \$2,113,270 | \$289,570 | 15.88% |

General Fund Operating Revenues

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

General Fund Operating Revenues

| Revenue | FY 21 Actuals | FY 22 Budget | FY 23 Budget | Increase (Decrease) | % Change |
|---|------------------|------------------|--------------------|------------------------|----------------|
| Hashawha Concessions | 5,146 | 1,500 | 1,500 | 0 | 0.00% |
| Hashawha Fees | 9,200 | 125,000 | 200,000 | 75,000 | 60.00% |
| Hashawha General Public Programs | 0 | 12,020 | 12,020 | 0 | 0.00% |
| Hashawha Outdoor School Meals | 16,281 | 85,000 | 100,000 | 15,000 | 17.65% |
| Hashawha School Programs | 800 | 7,500 | 7,500 | 0 | 0.00% |
| Park Facility Rental | 16,278 | 5,600 | 10,000 | 4,400 | 78.57% |
| Pavilion and Facility Rentals | 68,569 | 60,000 | 60,000 | 0 | 0.00% |
| Piney Run Admissions | 300,962 | 200,000 | 250,000 | 50,000 | 25.00% |
| Piney Run Boat Rentals | 135,154 | 100,000 | 100,000 | 0 | 0.00% |
| Piney Run Concessions | 11,705 | 9,200 | 9,200 | 0 | 0.00% |
| Piney Run Council Sponsorship | 4,170 | 0 | 1,000 | 1,000 | 100.00% |
| Piney Run Nature Camp | 31,945 | 50,000 | 50,000 | 0 | 0.00% |
| Piney Run Nature Center Concessions | 3 | 800 | 800 | 0 | 0.00% |
| Piney Run Nature Center Facility Rental | 0 | 1,000 | 1,500 | 500 | 50.00% |
| Piney Run Nature Center Programs | 1,570 | 3,500 | 3,500 | 0 | 0.00% |
| Piney Run Programs | 11,425 | 2,500 | 10,000 | 7,500 | 300.00% |
| Piney Run School Groups | 0 | 2,500 | 2,500 | 0 | 0.00% |
| Recreation and Parks Program Fees | 0 | 18,000 | 18,000 | 0 | 0.00% |
| Sports Complex Advertisement | 0 | 5,000 | 5,000 | 0 | 0.00% |
| Sports Complex Concessions | 1,719 | 1,600 | 1,800 | 200 | 12.50% |
| Sports Complex Rent/Lighting | 40,205 | 30,000 | 64,000 | 34,000 | 113.33% |
| Sports Complex Tournament Fees | 23,624 | 27,000 | 31,500 | 4,500 | 16.67% |
| Total Recreation | \$740,231 | \$882,020 | \$1,363,820 | \$481,800 | 54.62% |
| Westminster Senior Center Classes | \$0 | \$0 | \$5,000 | \$5,000 | 100.00% |
| North Carroll Senior Center Classes | 0 | 0 | 22,000 | 22,000 | 100.00% |
| South Carroll Senior Center Classes | 0 | 0 | 30,000 | 30,000 | 100.00% |
| Taneytown Senior Center Classes | 0 | 0 | 2,500 | 2,500 | 100.00% |
| Mt. Airy Senior Center Classes | 0 | 0 | 12,600 | 12,600 | 100.00% |
| Senior Center Bus Trips | 7,695 | 12,000 | 24,000 | 12,000 | 100.00% |
| Total Aging | \$7,695 | \$12,000 | \$96,100 | \$84,100 | 700.83% |
| Circuit Court Fines | \$16,466 | \$25,000 | \$25,000 | \$0 | 0.00% |
| Liquor License Fines | 36,350 | 7,200 | 7,500 | 300 | 4.17% |
| Animal Violation Fines | 8,300 | 8,000 | 8,000 | 0 | 0.00% |
| Humane Society Impound Fees | 26,446 | 19,500 | 19,500 | 0 | 0.00% |
| Total Fines and Forfeits | \$87,562 | \$59,700 | \$60,000 | \$300 | 0.50% |
| Interest - Miscellaneous Loans | 9,813 | \$10,000 | \$10,000 | \$0 | 0.00% |
| Interest - Fire Company Loans | 262,372 | 104,190 | 86,900 | (17,290) | -16.59% |
| Investment Income | 252,469 | 184,250 | 187,940 | 3,690 | 2.00% |
| Investment Income - IPA | 462,566 | 460,900 | 431,460 | (29,440) | -6.39% |
| Unrealized Gains/Losses | (819,939) | 0 | 0 | 0 | 0.00% |
| Rents and Royalties | 5,912,650 | 339,050 | 363,000 | 23,950 | 7.06% |
| Cell Tower Rent | 51,411 | 44,000 | 50,000 | 6,000 | 13.64% |
| Rent - Family Law | 6,600 | 4,950 | 6,600 | 1,650 | 33.33% |
| Advertising - Liquor Licenses | 10,500 | 7,000 | 8,500 | 1,500 | 21.43% |
| Jury Duty | 63 | 0 | 0 | 0 | 0.00% |
| Postage | 22,515 | 26,000 | 24,000 | (2,000) | -7.69% |
| Equipment Sales | 251,035 | 160,000 | 430,000 | 270,000 | 168.75% |

General Fund Operating Revenues

| Revenue | FY 21 Actuals | FY 22 Budget | FY 23 Budget | Increase (Decrease) | % Change |
|---|----------------------|----------------------|----------------------|------------------------|----------------|
| Purchasing Card Rebate | 49,055 | 60,000 | 60,000 | 0 | 0.00% |
| Miscellaneous | 310,071 | 225,000 | 225,000 | 0 | 0.00% |
| Land Sales | 2,850 | 1,000,000 | 0 | (1,000,000) | -100.00% |
| Total Other | \$6,784,032 | \$2,625,340 | \$1,883,400 | (\$741,940) | -28.26% |
| Pension Recovery - Enterprise and Grants | \$352,973 | \$295,000 | \$295,000 | \$0 | 0.00% |
| OPEB Recovery - Enterprise and Grants | 443,282 | 420,000 | 420,000 | 0 | 0.00% |
| State Retirement Recovery - Enterprise and Grants | 6,596 | 4,000 | 3,000 | (1,000) | -25.00% |
| Health Department Water/Sewer | 3,235 | 5,000 | 5,000 | 0 | 0.00% |
| Westminster Motorola Revenue Recovery | 23,541 | 22,000 | 25,000 | 3,000 | 13.64% |
| Total Cost Recovery | \$829,628 | \$746,000 | \$748,000 | \$2,000 | 0.27% |
| Total Annual Revenue | \$438,614,372 | \$418,916,450 | \$447,668,480 | \$28,752,030 | 6.86% |
| Prior Year Unappropriated Reserve | \$3,950,707 | \$41,361,254 | \$15,459,890 | (\$25,901,364) | -62.62% |
| Current Year Surplus | 27,500 | 3,532,906 | 680,930 | (2,851,976) | -80.73% |
| Special Revenue Fund: Hotel Rental Tax | 277,094 | 410,020 | 0 | (410,020) | -100.00% |
| Transfer from Capital Fund | 10,461,160 | 9,963,700 | 10,582,160 | 618,460 | 6.21% |
| Total Operating Revenue | \$453,330,833 | \$474,184,330 | \$474,391,460 | \$207,130 | 0.04% |

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

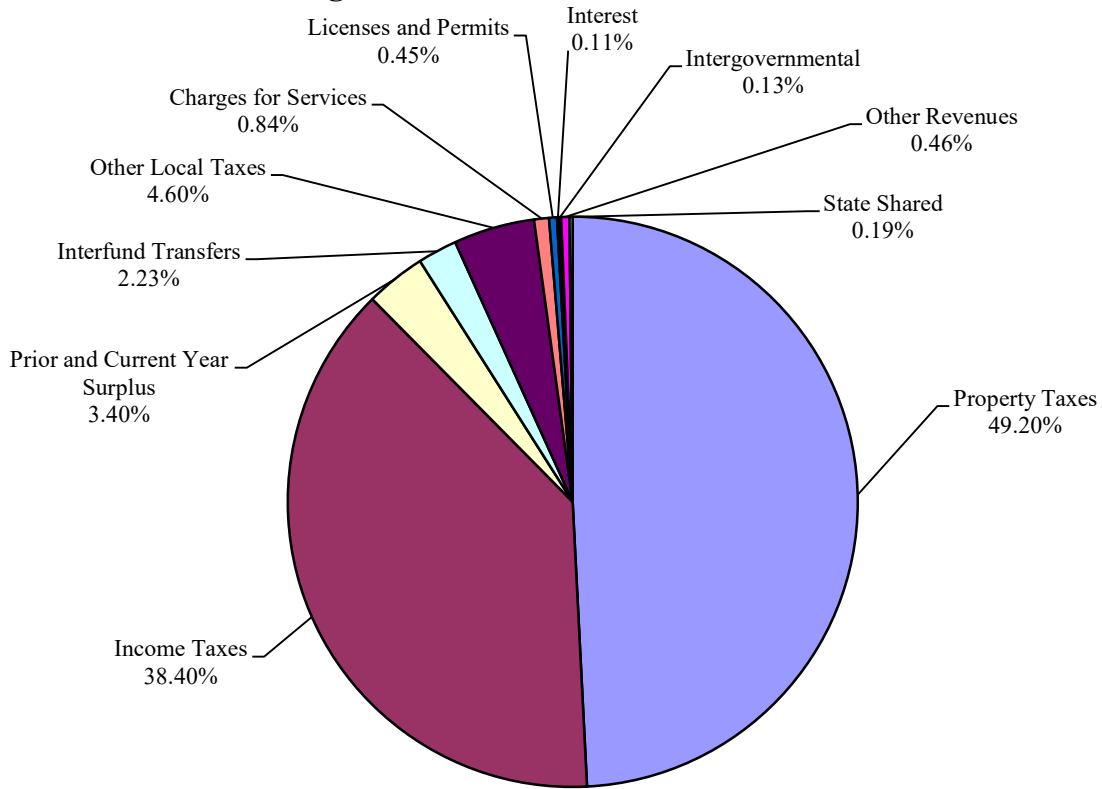
Special Revenue Fund: Hotel Rental Tax Dedicated Hotel Tax revenue transferred into the General Fund for tourism and promotion of the County. Starting in FY 23, the Special Revenue Fund will capture the expenses and revenue for the Tourism operations.

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

Operating Budget Revenues

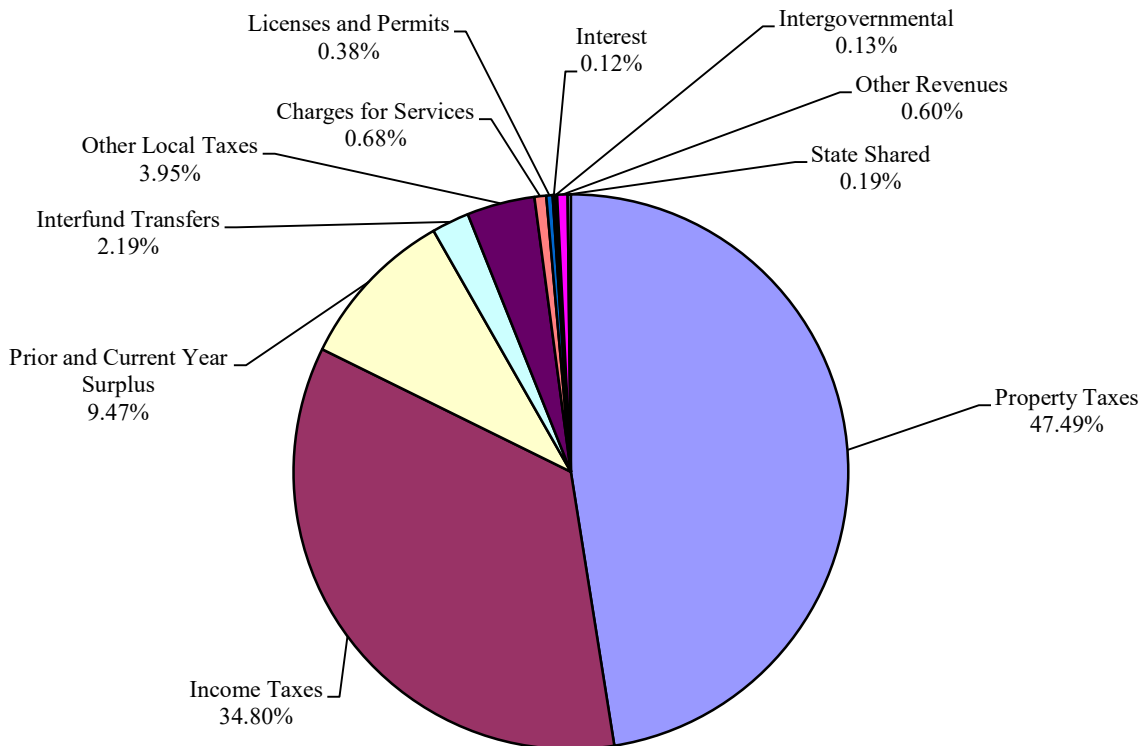
Fiscal Year 2023 Budget

\$474,391,460



Fiscal Year 2022 Budget

\$474,184,330



Operating Plan

Operating Plan

Carroll County maintains six-year Operating, Operating Revenue, and Community Investment Plans. A six-year timeframe allows the County to evaluate the impact of current decisions on the long-term financial position and to plan for changes in laws, regulations, and the economic environment. Although plans are based on reasonable expectations and assumptions, if one or more of the variables change, the plan can be adjusted to incorporate those changes.

The first year of the Operating Plan is set in law as part of the Annual Budget and Appropriation Ordinance. By state law, the total revenues and total expenditures must equal. The following five years are an expenditure plan, re-evaluated each year through the budget process.

Budget development begins with revenue projections for the County for the upcoming fiscal year and the following five years. Revenue estimates determine the funding available to provide services.

The General Fund, commonly referred to the Operating Budget, is the focus of the Operating Plan. The Operating Plan focuses the County's long-range plans and policies on services and programs and provides a high-level overview of the cost of delivering those services and programs.

Expenditures are built on assumed growth rates, operating impacts of capital projects, projected debt service, and expenditures that are non-recurring in nature. In general, operating expenditures are planned to grow at a consistent annual rate. Other expenditures, such as employee health benefits, have varying growth rates based on projected cost increases. The table on the following page provides examples of growth rate assumptions incorporated into the six-year Operating Plan.

Operating impacts of capital projects in the Community Investment Plan are included in the Operating Plan. Operating impacts, the costs or savings associated with a capital project, may include building insurance, utilities, and general maintenance.

Interfund Transfers include transfers from the General Fund to one of the County's other twelve funds, such as Solid Waste Enterprise Fund or the Bureau of Housing, part of the Grant Fund. Transfers may provide paygo funding or be a required match to receive grant funding.

Growth Rate Assumptions

| Department/Agency | FY 23 Budget | FY 24 Planned | FY 25 Planned | FY 26 Planned | FY 27 Planned | FY 28 Planned |
|--|-----------------|------------------|------------------|------------------|------------------|------------------|
| Salary | 5.55% | 5.55% | 5.55% | 5.0% | 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% | 3.0% | 3.0% | 3.0% |
| Employee Health Costs | 0.0% | 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) | 4.0% | 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% | 5.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| Board of Elections | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Transfer to Grant Fund – Housing | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |

Operating Plan Fiscal Years 2023 - 2028

| Department/Agency | FY 23 Budget | FY 24 Planned | FY 25 Planned | FY 26 Planned | FY 27 Planned | FY 28 Planned |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Public Schools | | | | | | |
| Carroll County Public Schools | 211,022,400 | 217,627,400 | 224,439,140 | 231,172,310 | 238,107,480 | 245,250,710 |
| Carroll County Public Schools Debt Service | 10,582,160 | 13,026,940 | 14,353,570 | 15,510,580 | 15,285,980 | 15,047,620 |
| Total Public Schools | 221,604,560 | 230,654,340 | 238,792,710 | 246,682,890 | 253,393,460 | 260,298,330 |
| Education Other | | | | | | |
| Cable Regulatory Commission | 181,470 | 190,540 | 200,070 | 210,070 | 220,580 | 231,610 |
| Carroll Community College | 11,019,710 | 11,350,300 | 11,690,810 | 12,041,530 | 12,402,780 | 12,774,860 |
| Carroll Community College - Adult Basic Education | 284,040 | 284,040 | 284,040 | 284,040 | 284,040 | 284,040 |
| Carroll Community College - Entrepreneurship Program | 116,700 | 120,200 | 123,810 | 127,520 | 131,350 | 135,290 |
| Carroll County Public Library | 10,140,700 | 10,446,550 | 10,761,640 | 11,084,490 | 11,417,020 | 11,759,530 |
| Community Media Center | 660,000 | 660,000 | 660,000 | 660,000 | 660,000 | 660,000 |
| Total Education Other | 22,402,620 | 23,051,630 | 23,720,370 | 24,407,650 | 25,115,770 | 25,845,330 |
| Public Safety and Corrections | | | | | | |
| Circuit Court | 2,403,890 | 2,534,250 | 2,669,950 | 2,799,170 | 2,935,480 | 3,079,900 |
| Circuit Court Magistrates | 452,960 | 477,920 | 504,250 | 529,300 | 555,600 | 583,210 |
| Orphans Court | 61,630 | 61,690 | 61,750 | 61,810 | 62,050 | 62,310 |
| Volunteer Community Service Program | 204,840 | 216,080 | 227,950 | 239,240 | 251,090 | 263,540 |
| Total Courts | 3,123,320 | 3,289,940 | 3,463,900 | 3,629,520 | 3,804,220 | 3,988,960 |
| Public Safety 911 | 6,470,860 | 6,826,250 | 7,155,020 | 7,420,850 | 7,741,910 | 8,059,300 |
| Total Public Safety 911 | 6,470,860 | 6,826,250 | 7,155,020 | 7,420,850 | 7,741,910 | 8,059,300 |
| Administrative Services | 3,511,920 | 3,642,650 | 3,787,160 | 3,938,120 | 4,095,200 | 4,257,740 |
| Advocacy and Investigation Center | 20,470 | 21,080 | 21,720 | 25,870 | 23,140 | 23,840 |
| Corrections | 9,446,110 | 9,760,770 | 10,150,500 | 10,555,830 | 10,977,300 | 11,424,910 |
| Law Enforcement | 13,551,740 | 14,112,860 | 14,677,150 | 15,331,690 | 15,870,910 | 16,512,110 |
| Training Academy | 71,800 | 70,850 | 72,980 | 75,170 | 77,420 | 79,750 |
| Total Sheriff's Office | 26,602,040 | 27,608,210 | 28,709,510 | 29,926,680 | 31,043,970 | 32,298,350 |
| State's Attorney's Office | 4,413,910 | 4,630,810 | 4,882,570 | 5,122,460 | 5,374,710 | 5,638,940 |
| Total State's Attorney's Office | 4,413,910 | 4,630,810 | 4,882,570 | 5,122,460 | 5,374,710 | 5,638,940 |
| Animal Control | 1,011,830 | 980,380 | 1,073,450 | 1,105,650 | 1,101,290 | 1,172,980 |
| EMS 24/7 Services | 4,940,810 | 5,089,030 | 5,241,710 | 5,398,960 | 5,560,930 | 5,727,750 |
| Fire and EMS Administration | 1,851,960 | 1,915,930 | 1,982,280 | 2,049,100 | 2,118,290 | 2,189,940 |
| Length of Service Award Program | 660,000 | 660,000 | 660,000 | 660,000 | 660,000 | 660,000 |
| Net New Funding for Fire and EMS | 4,139,480 | 5,899,690 | 8,194,600 | 10,720,000 | 11,285,590 | 11,285,590 |
| Volunteer Emergency Services Association | 7,545,020 | 7,754,940 | 7,987,590 | 8,227,220 | 8,474,030 | 8,728,260 |
| Total Public Safety and Corrections Other | 20,149,100 | 22,299,970 | 25,139,630 | 28,160,930 | 29,200,130 | 29,764,520 |
| Total Public Safety and Corrections | 60,759,230 | 64,655,180 | 69,350,630 | 74,260,440 | 77,164,940 | 79,750,070 |
| Public Works | | | | | | |
| Public Works Administration | 673,580 | 709,410 | 747,780 | 790,470 | 823,300 | 863,560 |
| Building Construction | 344,490 | 363,000 | 382,520 | 401,150 | 420,680 | 441,180 |
| Engineering Administration | 551,170 | 579,140 | 646,330 | 674,760 | 704,490 | 736,810 |
| Engineering - Construction Inspection | 391,040 | 412,570 | 436,150 | 456,900 | 479,600 | 503,420 |
| Engineering - Design | 360,400 | 380,180 | 401,060 | 420,930 | 441,790 | 463,690 |
| Engineering - Survey | 264,310 | 264,060 | 278,380 | 316,200 | 306,520 | 321,730 |
| Facilities | 11,740,320 | 11,953,580 | 12,992,780 | 13,566,940 | 14,106,890 | 14,897,380 |
| Fleet Management | 10,026,460 | 10,722,800 | 10,627,620 | 10,337,610 | 10,512,190 | 10,457,490 |
| Permits and Inspections | 1,490,390 | 1,572,280 | 1,666,290 | 1,741,160 | 1,827,510 | 1,926,450 |
| Roads Operations | 7,733,250 | 8,071,070 | 8,459,390 | 8,834,190 | 9,226,280 | 9,636,480 |
| Storm Emergencies | 2,397,590 | 2,519,540 | 2,647,770 | 2,779,160 | 2,917,110 | 3,061,970 |
| Traffic Control | 517,400 | 481,420 | 495,870 | 510,740 | 526,060 | 550,640 |
| Transit Administration | 35,010 | 36,950 | 159,390 | 166,220 | 173,360 | 180,820 |
| Veteran Transit Services | 133,780 | 140,470 | 147,490 | 154,870 | 162,610 | 170,740 |
| Total Public Works | 36,659,190 | 38,206,470 | 40,088,820 | 41,151,300 | 42,628,390 | 44,212,360 |

Operating Plan Fiscal Years 2023 - 2028

| Department/Agency | FY 23 Budget | FY 24 Planned | FY 25 Planned | FY 26 Planned | FY 27 Planned | FY 28 Planned |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Citizen Services | | | | | | |
| Citizen Services Administration | 357,640 | 376,950 | 397,320 | 416,740 | 437,120 | 458,500 |
| Aging and Disabilities | 1,321,840 | 1,397,730 | 1,466,620 | 1,539,650 | 1,608,690 | 1,684,860 |
| Recovery Support Services | 439,840 | 522,990 | 538,670 | 554,830 | 571,480 | 588,630 |
| Total Citizen Services | 2,119,320 | 2,297,670 | 2,402,610 | 2,511,220 | 2,617,290 | 2,731,990 |
| Access Carroll | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| The Arc Carroll County | 281,740 | 287,370 | 293,120 | 298,980 | 304,960 | 311,060 |
| Flying Colors of Success | 51,420 | 53,990 | 56,690 | 59,530 | 62,500 | 65,630 |
| Human Services of Program | 1,266,490 | 1,291,820 | 1,317,660 | 1,344,010 | 1,370,890 | 1,398,310 |
| Penn-Mar Human Services | 276,270 | 281,800 | 287,430 | 293,180 | 299,040 | 305,020 |
| Rape Crisis Intervention Service | 185,910 | 195,210 | 204,970 | 215,210 | 225,970 | 237,270 |
| Sheppard Pratt | 114,200 | 116,480 | 118,810 | 121,190 | 123,610 | 126,090 |
| Springboard Community Services | 415,950 | 428,430 | 441,280 | 454,520 | 468,160 | 482,200 |
| Target Community and Educational Services | 281,740 | 287,370 | 293,120 | 298,980 | 304,960 | 311,060 |
| Youth Services Bureau | 1,190,140 | 1,213,940 | 1,238,220 | 1,262,990 | 1,288,250 | 1,314,010 |
| Citizen Services Non - Profits | 4,083,860 | 4,176,410 | 4,271,300 | 4,368,590 | 4,468,340 | 4,570,650 |
| Health Department | 3,821,070 | 3,935,700 | 4,053,770 | 4,175,390 | 4,300,650 | 4,429,670 |
| Social Services | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Citizen Services State | 3,841,070 | 3,955,700 | 4,073,770 | 4,195,390 | 4,320,650 | 4,449,670 |
| Total Citizen Services | 10,044,250 | 10,429,780 | 10,747,680 | 11,075,200 | 11,406,280 | 11,752,310 |
| Recreation and Culture | | | | | | |
| Recreation and Parks Administration | 503,710 | 530,710 | 560,890 | 594,420 | 624,890 | 661,840 |
| Hashawha | 867,330 | 913,410 | 948,560 | 985,860 | 1,026,860 | 1,069,660 |
| Piney Run Park | 715,860 | 759,630 | 814,240 | 852,040 | 891,670 | 933,180 |
| Recreation | 517,370 | 515,580 | 542,940 | 567,120 | 594,600 | 621,600 |
| Sports Complex | 219,030 | 229,080 | 239,820 | 249,600 | 259,800 | 270,460 |
| Total Recreation and Parks | 2,823,300 | 2,948,410 | 3,106,450 | 3,249,040 | 3,397,820 | 3,556,740 |
| Historical Society of Carroll County | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Union Mills Homestead | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Total Culture | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| Total Recreation and Culture | 2,903,300 | 3,028,410 | 3,186,450 | 3,329,040 | 3,477,820 | 3,636,740 |
| General Government | | | | | | |
| Comprehensive Planning | 867,400 | 912,360 | 959,710 | 1,005,050 | 1,052,580 | 1,102,400 |
| Total Comprehensive Planning | 867,400 | 912,360 | 959,710 | 1,005,050 | 1,052,580 | 1,102,400 |
| Comptroller Administration | 353,730 | 374,050 | 393,240 | 408,750 | 431,570 | 451,120 |
| Accounting | 1,166,340 | 1,230,530 | 1,295,270 | 1,354,340 | 1,422,250 | 1,490,330 |
| Bond Issuance Expense | 283,410 | 330,780 | 296,750 | 197,100 | 307,940 | 189,980 |
| Collections Office | 1,250,850 | 1,308,760 | 1,370,140 | 1,430,820 | 1,493,820 | 1,559,720 |
| Independent Post Audit | 60,300 | 63,320 | 65,210 | 67,170 | 69,190 | 71,260 |
| Office of Procurement | 383,830 | 403,750 | 424,730 | 444,810 | 465,860 | 487,930 |
| Total Comptroller | 3,498,460 | 3,711,190 | 3,845,340 | 3,902,990 | 4,190,630 | 4,250,340 |
| County Attorney | 669,980 | 702,720 | 737,140 | 770,290 | 805,000 | 841,320 |
| Total County Attorney | 669,980 | 702,720 | 737,140 | 770,290 | 805,000 | 841,320 |
| Economic Development Administration | 882,650 | 922,770 | 964,860 | 1,005,730 | 1,048,420 | 1,093,020 |
| Carroll County Workforce Development | 207,070 | 218,160 | 229,850 | 241,010 | 252,710 | 264,990 |
| Economic Dev. Infrastructure and Investments | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 |
| Farm Museum | 992,980 | 1,030,840 | 1,073,730 | 1,117,680 | 1,163,320 | 1,210,760 |
| Total Economic Development | 2,932,700 | 3,021,770 | 3,118,440 | 3,214,420 | 3,314,450 | 3,418,770 |
| Human Resources Administration | 1,099,800 | 1,159,320 | 1,218,510 | 1,278,470 | 1,337,810 | 1,405,370 |
| Health and Fringe Benefits | 28,479,120 | 28,096,990 | 29,059,680 | 30,314,000 | 31,820,340 | 35,008,610 |
| Personnel Services | 119,830 | 126,480 | 133,500 | 140,170 | 147,180 | 154,540 |
| Total Human Resources | 29,698,750 | 29,382,790 | 30,411,690 | 31,732,640 | 33,305,330 | 36,568,520 |

Operating Plan Fiscal Years 2023 - 2028

| Department/Agency | FY 23 Budget | FY 24 Planned | FY 25 Planned | FY 26 Planned | FY 27 Planned | FY 28 Planned |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Land and Resource Management Administration | 754,980 | 765,460 | 807,240 | 847,040 | 888,810 | 932,650 |
| Development Review | 511,820 | 524,500 | 553,230 | 580,600 | 609,320 | 639,470 |
| Resource Management | 842,680 | 883,060 | 931,780 | 976,490 | 1,024,330 | 1,075,530 |
| Zoning Administration | 250,860 | 264,300 | 278,790 | 292,590 | 307,080 | 322,280 |
| Total Land and Resource Management | 2,360,340 | 2,437,320 | 2,571,040 | 2,696,720 | 2,829,540 | 2,969,930 |
| Management and Budget Administration | 261,630 | 275,790 | 290,720 | 304,960 | 319,900 | 335,570 |
| Budget | 647,950 | 683,610 | 721,240 | 757,060 | 794,650 | 834,120 |
| Grants Office | 169,650 | 178,920 | 188,690 | 198,000 | 207,770 | 218,030 |
| Risk Management | 2,598,490 | 2,732,610 | 2,879,910 | 3,024,320 | 3,178,070 | 3,350,720 |
| Total Management and Budget | 3,677,720 | 3,870,930 | 4,080,560 | 4,284,340 | 4,500,390 | 4,738,440 |
| Technology Services | 5,309,590 | 5,544,980 | 6,066,440 | 6,233,710 | 6,658,910 | 6,856,020 |
| Production and Distribution Services | 430,850 | 447,190 | 464,210 | 481,120 | 498,690 | 516,940 |
| Total Technology Services | 5,740,440 | 5,992,170 | 6,530,650 | 6,714,830 | 7,157,600 | 7,372,960 |
| Administrative Hearings | 89,600 | 93,870 | 98,370 | 102,700 | 107,240 | 111,990 |
| Audio Video Production | 188,460 | 209,330 | 220,350 | 230,900 | 241,950 | 253,540 |
| Board of Elections | 2,152,340 | 1,987,620 | 2,087,090 | 2,190,230 | 2,319,740 | 2,429,000 |
| Board of License Commissioners | 93,060 | 97,940 | 103,080 | 107,990 | 113,140 | 118,550 |
| County Commissioners | 957,730 | 1,001,010 | 1,055,180 | 1,105,960 | 1,168,430 | 1,215,240 |
| Not in Carroll | 309,000 | 318,270 | 327,820 | 337,650 | 347,780 | 358,220 |
| Total General Government Other | 3,790,190 | 3,708,040 | 3,891,890 | 4,075,430 | 4,298,280 | 4,486,540 |
| Total General Government | 53,235,980 | 53,739,290 | 56,146,460 | 58,396,710 | 61,453,800 | 65,749,220 |
| Conservation and Natural Resources | | | | | | |
| Extension Office of Carroll County | 449,320 | 462,800 | 476,680 | 490,980 | 505,710 | 520,890 |
| Gypsy Moth | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Soil Conservation District | 428,660 | 451,550 | 475,690 | 498,730 | 522,890 | 548,240 |
| Weed Control | 76,080 | 79,660 | 80,710 | 84,430 | 85,630 | 89,500 |
| Total Conservation and Natural Resources | 984,060 | 1,024,010 | 1,063,080 | 1,104,140 | 1,144,230 | 1,188,630 |
| Debt and Transfers | | | | | | |
| Debt Service | 17,908,550 | 18,418,820 | 19,381,110 | 22,093,730 | 25,571,760 | 27,307,160 |
| Debt Service - Ag Pres. | 2,677,620 | 3,063,720 | 4,174,240 | 3,319,150 | 4,558,220 | 1,884,750 |
| Intergovernmental Transfers | 3,566,140 | 3,673,120 | 3,783,320 | 3,896,820 | 4,013,720 | 4,134,130 |
| Total Debt and Transfers | 24,152,310 | 25,155,660 | 27,338,670 | 29,309,700 | 34,143,700 | 33,326,040 |
| Reserves | | | | | | |
| Reserve for Contingencies | 4,842,240 | 4,822,300 | 5,020,210 | 5,148,150 | 5,302,920 | 5,423,810 |
| Reserve for Compensation & Class. Implementation | 8,000,000 | 7,916,250 | 8,355,600 | 8,773,380 | 9,212,050 | 9,672,650 |
| Total Reserves | 12,842,240 | 12,738,550 | 13,375,810 | 13,921,530 | 14,514,970 | 15,096,460 |

Operating Plan Fiscal Years 2023 - 2028

| Department/Agency | FY 23 Budget | FY 24 Planned | FY 25 Planned | FY 26 Planned | FY 27 Planned | FY 28 Planned |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| Interfund Transfers | | | | | | |
| Transfer to Capital Fund | 22,823,600 | 7,174,000 | 6,891,000 | 4,179,200 | 4,389,200 | 4,526,100 |
| Transfer to Grant Fund - Aging and Disabilities | 399,740 | 422,530 | 446,820 | 471,170 | 496,620 | 523,430 |
| Transfer to Grant Fund - Circuit Court | 21,160 | 22,430 | 23,780 | 25,200 | 26,710 | 28,320 |
| Transfer to Grant Fund - Comprehensive Planning | 10,000 | 10,450 | 10,920 | 11,410 | 11,930 | 12,460 |
| Transfer to Grant Fund - Health Department | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Transfer to Grant Fund - Housing & Community Dev. | 36,940 | 38,790 | 40,730 | 42,760 | 44,900 | 47,150 |
| Transfer to Grant Fund - Local Management Board | 53,350 | 56,340 | 59,550 | 62,760 | 66,220 | 69,860 |
| Transfer to Grant Fund - Public Safety | 108,270 | 108,270 | 108,270 | 108,270 | 108,270 | 108,270 |
| Transfer to Grant Fund - Recreation | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 |
| Transfer to Grant Fund - Sheriff's Office | 95,850 | 100,640 | 105,670 | 110,960 | 116,510 | 122,330 |
| Transfer to Grant Fund - State's Attorney's Office | 88,090 | 96,020 | 104,660 | 113,560 | 123,210 | 133,680 |
| Transfer to Grant Fund - Transit | 352,910 | 380,880 | 2,051,100 | 2,203,220 | 2,373,400 | 2,552,130 |
| Transfer to Airport Enterprise Fund | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| Transfer to Fiber Network Enterprise Fund | 183,680 | 181,720 | 193,820 | 261,280 | 219,120 | 1,409,340 |
| Transfer to Solid Waste Enterprise Fund | 3,243,000 | 2,906,420 | 3,272,610 | 3,666,310 | 4,074,020 | 4,496,280 |
| Transfer to Utilities Enterprise Fund | 1,359,030 | 829,810 | 293,990 | 304,150 | 314,700 | 325,640 |
| Total Interfund Transfers | 28,803,720 | 12,356,400 | 13,631,020 | 11,588,350 | 12,392,910 | 14,383,090 |
| Projected Revenue | 474,391,460 | 482,229,627 | 502,020,954 | 514,815,167 | 530,292,480 | 542,381,394 |
| Projected Expenditures | 474,391,460 | 475,039,720 | 497,441,700 | 515,226,950 | 536,836,270 | 555,238,580 |
| Balance | 0 | 7,189,907 | 4,579,254 | (411,783) | (6,543,790) | (12,857,186) |
| | 0.00% | 1.49% | 0.91% | -0.08% | -1.23% | -2.37% |

Operating Plan – State Mandated Agencies

The following represents mandated functions in state law. In addition to direct funding detailed below, the County also provides in-kind support, which may include health benefits, public safety support, vehicles and maintenance, technology services and support, insurance coverage, and other types of support. In some cases, funding exceeds what is legally required.

| Funding to State Mandated Agencies | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fiscal Years 2023 - 2028 | | | | | | |
| | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 |
| | Budget | Planned | Planned | Planned | Planned | Planned |
| Carroll County Public Schools | 211,022,400 | 217,627,400 | 224,439,140 | 231,172,310 | 238,107,480 | 245,250,710 |
| Carroll County Public Schools Debt Service | 10,582,160 | 13,026,940 | 14,353,570 | 15,510,580 | 15,285,980 | 15,047,620 |
| Carroll Community College | 11,019,710 | 11,350,300 | 11,690,810 | 12,041,530 | 12,402,780 | 12,774,860 |
| Carroll County Public Library | 10,140,700 | 10,446,550 | 10,761,640 | 11,084,490 | 11,417,020 | 11,759,530 |
| Circuit Court | 2,403,890 | 2,534,250 | 2,669,950 | 2,799,170 | 2,935,480 | 3,079,900 |
| Circuit Court Magistrates | 452,960 | 477,920 | 504,250 | 529,300 | 555,600 | 583,210 |
| Orphans Court | 61,630 | 61,690 | 61,750 | 61,810 | 62,050 | 62,310 |
| Volunteer Community Service Program | 204,840 | 216,080 | 227,950 | 239,240 | 251,090 | 263,540 |
| State's Attorney's Office | 4,413,910 | 4,630,810 | 4,882,570 | 5,122,460 | 5,374,710 | 5,638,940 |
| Health Department | 3,821,070 | 3,935,700 | 4,053,770 | 4,175,390 | 4,300,650 | 4,429,670 |
| Social Services | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Board of Elections | 2,152,340 | 1,987,620 | 2,087,090 | 2,190,230 | 2,319,740 | 2,429,000 |
| Extension Office of Carroll County | 449,320 | 462,800 | 476,680 | 490,980 | 505,710 | 520,890 |
| Gypsy Moth | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Soil Conservation District | 428,660 | 451,550 | 475,690 | 498,730 | 522,890 | 548,240 |
| Weed Control | 76,080 | 79,660 | 80,710 | 84,430 | 85,630 | 89,500 |
| Total Funding to State Mandated Agencies | 257,279,670 | 267,339,270 | 276,815,570 | 286,050,650 | 294,176,810 | 302,527,920 |

General Fund Appropriations

Carroll County Public Schools Summary

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|--|----------------------|-----------------------------|-----------------------------|----------------------|---------------------------------|--------------------------------|
| Carroll Co Board of Education | \$198,924,586 | \$205,617,860 | \$205,617,860 | \$211,022,400 | 2.63% | 2.63% |
| Carroll County Public Schools Debt Service | 9,917,609 | 9,963,700 | 9,963,700 | 10,582,160 | 6.21% | 6.21% |
| Total Carroll County Public Schools | \$208,842,195 | \$215,581,560 | \$215,581,560 | \$221,604,560 | 2.79% | 2.79% |
| Total Without Benefits | \$208,842,195 | \$215,581,560 | \$215,581,560 | \$221,604,560 | 2.79% | 2.79% |

Education Other Summary

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|-------------------------------|---------------------|-----------------------------|-----------------------------|---------------------|---------------------------------|--------------------------------|
| Cable Regulatory Commission | \$164,600 | \$172,830 | \$172,830 | \$181,470 | 5.00% | 5.00% |
| Carroll Community College | 15,528,768 | 10,698,750 | 10,698,750 | 11,019,710 | 3.00% | 3.00% |
| CCC Adult Basic Education | 284,040 | 284,040 | 284,040 | 284,040 | 0.00% | 0.00% |
| CCC Entrepreneurship Program | 110,000 | 113,300 | 113,300 | 116,700 | 3.00% | 3.00% |
| Carroll County Public Library | 15,739,408 | 9,843,810 | 9,843,810 | 10,140,700 | 3.02% | 3.02% |
| Community Media Center | 665,000 | 650,000 | 650,000 | 660,000 | 1.54% | 1.54% |
| Total Education Other | \$32,491,816 | \$21,762,730 | \$21,762,730 | \$22,402,620 | 2.94% | 2.94% |
| Total Without Benefits | \$28,286,515 | \$21,762,730 | \$21,762,730 | \$22,402,620 | 2.94% | 2.94% |

Public Safety and Corrections Summary

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|-------------------------------------|--------------------|-----------------------------|-----------------------------|--------------------|---------------------------------|--------------------------------|
| Circuit Court | \$2,766,185 | \$2,337,880 | \$2,287,870 | \$2,403,890 | 2.82% | 5.07% |
| Circuit Court Magistrates | 560,573 | 407,440 | 432,440 | 452,960 | 11.17% | 4.75% |
| Orphan's Court | 57,723 | 61,540 | 61,540 | 61,630 | 0.15% | 0.15% |
| Volunteer Community Service Program | 272,032 | 194,510 | 194,520 | 204,840 | 5.31% | 5.31% |
| Total Courts | \$3,656,513 | \$3,001,370 | \$2,976,370 | \$3,123,320 | 4.06% | 4.94% |
| Total Without Benefits | \$2,526,019 | \$2,695,650 | \$2,672,430 | \$2,808,510 | 4.19% | 5.09% |

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|--------------------------------|--------------------|-----------------------------|-----------------------------|--------------------|---------------------------------|--------------------------------|
| Public Safety | \$5,979,945 | \$6,348,930 | \$6,324,980 | \$6,470,860 | 1.92% | 2.31% |
| Total Public Safety 911 | \$5,979,945 | \$6,348,930 | \$6,324,980 | \$6,470,860 | 1.92% | 2.31% |
| Total Without Benefits | \$4,506,961 | \$5,989,480 | \$5,967,230 | \$6,099,750 | 1.84% | 2.22% |

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|-----------------------------------|---------------------|-----------------------------|-----------------------------|---------------------|---------------------------------|--------------------------------|
| Administrative Services | \$4,184,052 | \$3,440,320 | \$3,341,480 | \$3,511,920 | 2.08% | 5.10% |
| Advocacy and Investigation Center | 22,698 | 20,370 | 20,370 | 20,470 | 0.49% | 0.49% |
| Corrections | 11,415,241 | 9,117,240 | 8,995,260 | 9,446,110 | 3.61% | 5.01% |
| Law Enforcement | 18,082,430 | 13,128,070 | 13,142,920 | 13,551,740 | 3.23% | 3.11% |
| Training Academy | 64,756 | 71,710 | 71,710 | 71,800 | 0.13% | 0.13% |
| Total Sheriff's Office | \$33,769,178 | \$25,777,710 | \$25,571,740 | \$26,602,040 | 3.20% | 4.03% |
| Total Without Benefits | \$22,850,744 | \$21,982,530 | \$21,791,200 | \$22,784,540 | 3.65% | 4.56% |

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|--|--------------------|-----------------------------|-----------------------------|--------------------|---------------------------------|--------------------------------|
| State's Attorney's Office | \$4,773,499 | \$4,188,870 | \$4,195,000 | \$4,413,910 | 5.37% | 5.22% |
| Total State's Attorney's Office | \$4,773,499 | \$4,188,870 | \$4,195,000 | \$4,413,910 | 5.37% | 5.22% |
| Total Without Benefits | \$3,106,854 | \$3,688,740 | \$3,694,430 | \$3,893,160 | 5.54% | 5.38% |

Public Safety and Corrections Summary

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|--|---------------------|-----------------------------|-----------------------------|---------------------|---------------------------------|--------------------------------|
| Animal Control | \$1,236,910 | \$964,100 | \$964,100 | \$1,011,830 | 4.95% | 4.95% |
| EMS 24/7 Services | 4,657,180 | 4,796,900 | 4,796,900 | 4,940,810 | 3.00% | 3.00% |
| Fire & EMS Administration | 156,647 | 1,906,430 | 174,060 | 1,851,960 | -52.23% | -13.65% |
| LOSAP Funding | 0 | 1,585,000 | 1,585,000 | 660,000 | -58.36% | -58.36% |
| Net New Funding for Fire and EMS | 0 | 1,970,700 | 1,970,700 | 4,139,480 | 110.05% | 110.05% |
| Volunteer Emergency Services Association | 8,905,700 | 7,387,360 | 9,116,830 | 7,545,020 | 2.13% | -17.24% |
| Total Public Safety and Corrections Other | \$14,956,437 | \$18,610,490 | \$18,607,590 | \$20,149,100 | 8.27% | 8.28% |
| Total Without Benefits | \$14,012,685 | \$16,697,280 | \$16,694,590 | \$19,042,390 | 14.04% | 14.06% |
| Total Public Safety and Corrections | \$63,135,572 | \$57,927,370 | \$57,675,680 | \$60,759,230 | 4.89% | 5.35% |
| Total Without Benefits | \$47,003,263 | \$51,053,680 | \$50,819,880 | \$54,628,350 | 7.00% | 7.49% |

Public Works Summary

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|-------------------------------|-------------------------|--------------------------------------|--------------------------------------|-------------------------|--|---|
| Public Works Administration | \$1,101,966 | \$603,440 | \$638,270 | \$673,580 | 11.62% | 5.53% |
| Building Construction | 353,902 | 329,350 | 327,890 | 344,490 | 4.60% | 5.06% |
| Engineering Administration | 588,929 | 527,140 | 529,760 | 551,170 | 4.56% | 4.04% |
| Engineering-Inspections | 614,721 | 408,720 | 372,220 | 391,040 | -4.33% | 5.06% |
| Engineering-Design | 463,975 | 334,410 | 334,430 | 360,400 | 7.77% | 7.77% |
| Engineering-Survey | 327,581 | 250,850 | 239,080 | 264,310 | 5.37% | 10.55% |
| Facilities | 8,904,912 | 12,499,960 | 12,790,350 | 11,740,320 | -6.08% | -8.21% |
| Fleet Management | 2,012,465 | 7,885,910 | 7,823,870 | 10,026,460 | 27.14% | 28.15% |
| Permits and Inspections | 1,856,810 | 1,441,130 | 1,404,700 | 1,490,390 | 3.42% | 6.10% |
| Roads Operations | 11,046,787 | 7,569,090 | 7,537,990 | 7,733,250 | 2.17% | 2.59% |
| Storm Emergencies | 2,048,364 | 2,201,160 | 2,201,160 | 2,397,590 | 8.92% | 8.92% |
| Traffic Control | 338,580 | 350,320 | 350,320 | 517,400 | 47.69% | 47.69% |
| Transit Administration | 9,688 | 33,220 | 33,220 | 35,010 | 5.39% | 5.39% |
| Veteran Transit Services | 49,420 | 133,780 | 133,780 | 133,780 | 0.00% | 0.00% |
| Total Public Works | \$29,718,100 | \$34,568,480 | \$34,717,040 | \$36,659,190 | 6.05% | 5.59% |
| Total Without Benefits | \$21,713,141 | \$32,920,770 | \$33,082,132 | \$34,972,380 | 6.23% | 5.71% |

Citizen Services Summary

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

| | | | | | | |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|---------------|---------------|
| Total Without Benefits | \$1,219,793 | \$1,562,620 | \$1,561,050 | \$1,948,140 | 24.67% | 24.80% |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|---------------|---------------|

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|---|--------------------|-----------------------------|-----------------------------|--------------------|---------------------------------|--------------------------------|
| Access Carroll | \$20,000 | \$20,000 | \$20,000 | \$20,000 | 0.00% | 0.00% |
| The Arc Carroll County | 270,800 | 276,220 | 276,220 | 281,740 | 2.00% | 2.00% |
| Flying Colors of Success | 46,640 | 48,970 | 48,970 | 51,420 | 5.00% | 5.00% |
| Human Services Program | 1,217,310 | 1,241,660 | 1,241,660 | 1,266,490 | 2.00% | 2.00% |
| Penn-Mar Human Services | 265,540 | 270,850 | 270,850 | 276,270 | 2.00% | 2.00% |
| Rape Crisis Intervention Service | 168,630 | 177,060 | 177,060 | 185,910 | 5.00% | 5.00% |
| Sheppard Pratt | 109,760 | 111,960 | 111,960 | 114,200 | 2.00% | 2.00% |
| Springboard Community Services | 392,070 | 403,830 | 403,830 | 415,950 | 3.00% | 3.00% |
| Target Community and Educational Services | 270,800 | 276,220 | 276,220 | 281,740 | 2.00% | 2.00% |
| Youth Service Bureau | 1,070,390 | 1,166,800 | 1,166,800 | 1,190,140 | 2.00% | 2.00% |
| Total Citizen Services Non-Profits | \$3,831,940 | \$3,993,570 | \$3,993,570 | \$4,083,860 | 2.26% | 2.26% |

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

| | | | | | | |
|-------------------------------|--------------------|--------------------|--------------------|---------------------|--------------|--------------|
| Total Citizen Services | \$9,532,739 | \$9,450,870 | \$9,449,170 | \$10,044,250 | 6.28% | 6.30% |
|-------------------------------|--------------------|--------------------|--------------------|---------------------|--------------|--------------|

| | | | | | | |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------|
| Total Without Benefits | \$8,673,463 | \$9,285,970 | \$9,284,400 | \$9,873,070 | 6.32% | 6.34% |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------|

Recreation and Culture Summary

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|-------------------------------------|--------------------|-----------------------------|-----------------------------|--------------------|---------------------------------|--------------------------------|
| Recreation and Parks Administration | \$572,759 | \$461,410 | \$467,620 | \$503,710 | 9.17% | 7.72% |
| Hashawha | 798,499 | 833,530 | 829,630 | 867,330 | 4.06% | 4.54% |
| Piney Run Park | 770,708 | 690,550 | 681,160 | 715,860 | 3.67% | 5.09% |
| Recreation | 508,447 | 440,720 | 449,020 | 517,370 | 17.39% | 15.22% |
| Sports Complex | 203,176 | 211,270 | 211,300 | 219,030 | 3.67% | 3.66% |
| Total Recreation and Parks | \$2,853,589 | \$2,637,480 | \$2,638,730 | \$2,823,300 | 7.05% | 6.99% |
| Total Without Benefits | \$1,919,716 | \$2,434,120 | \$2,435,280 | \$2,610,240 | 7.24% | 7.18% |

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|--------------------------------------|-----------------|-----------------------------|-----------------------------|-----------------|---------------------------------|--------------------------------|
| Historical Society of Carroll County | \$60,000 | \$80,000 | \$80,000 | \$60,000 | -25.00% | -25.00% |
| Union Mills Homestead | 20,000 | 20,000 | 20,000 | 20,000 | 0.00% | 0.00% |
| Total Culture | \$80,000 | \$100,000 | \$100,000 | \$80,000 | -20.00% | -20.00% |

| | | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------|
| Total Recreation and Culture | \$2,933,589 | \$2,737,480 | \$2,738,730 | \$2,903,300 | 6.06% | 6.01% |
| Total Without Benefits | \$1,999,716 | \$2,534,120 | \$2,535,280 | \$2,690,240 | 6.16% | 6.11% |

General Government Summary

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|-------------------------------|------------------|-----------------------------|-----------------------------|------------------|---------------------------------|--------------------------------|
| Comprehensive Planning | \$923,465 | \$831,390 | \$819,810 | \$867,400 | 4.33% | 5.81% |
| Comprehensive Planning | \$923,465 | \$831,390 | \$819,810 | \$867,400 | 4.33% | 5.81% |
| Total Without Benefits | \$589,446 | \$746,370 | \$735,620 | \$779,770 | 4.47% | 6.00% |

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

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

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

General Government Summary

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|--------------------------------|--------------------|-----------------------------|-----------------------------|---------------------|---------------------------------|--------------------------------|
| Human Resources Administration | \$1,256,095 | \$1,046,370 | \$1,048,590 | \$1,099,800 | 5.11% | 4.88% |
| Health and Fringe Benefits | 659,960 | 29,357,050 | 29,357,050 | 28,479,120 | -2.99% | -2.99% |
| Personnel Services | 196,019 | 154,550 | 115,930 | 119,830 | -22.47% | 3.36% |
| Total Human Resources | \$2,112,074 | \$30,557,970 | \$30,521,570 | \$29,698,750 | -2.81% | -2.70% |
| Total Without Benefits | \$876,495 | \$17,857,830 | \$17,824,010 | \$17,374,820 | -2.70% | -2.52% |

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|---|--------------------|-----------------------------|-----------------------------|--------------------|---------------------------------|--------------------------------|
| Land and Resource Management Adm. | \$1,034,480 | \$697,280 | \$690,210 | \$754,980 | 8.28% | 9.38% |
| Development Review | 663,516 | 469,720 | 472,560 | 511,820 | 8.96% | 8.31% |
| Resource Management | 1,093,983 | 806,850 | 793,310 | 842,680 | 4.44% | 6.22% |
| Zoning Administration | 354,365 | 239,000 | 239,000 | 250,860 | 4.96% | 4.96% |
| Total Land and Resource Management | \$3,146,344 | \$2,212,850 | \$2,195,080 | \$2,360,340 | 6.67% | 7.53% |
| Total Without Benefits | \$1,994,541 | \$1,956,670 | \$1,940,170 | \$2,096,210 | 7.13% | 8.04% |

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|--------------------------------------|--------------------|-----------------------------|-----------------------------|--------------------|---------------------------------|--------------------------------|
| Management and Budget Administration | \$268,881 | \$249,830 | \$549,070 | \$261,630 | 4.72% | -52.35% |
| Budget | 684,704 | 609,320 | 615,900 | 647,950 | 6.34% | 5.20% |
| Grants Office | 169,448 | 155,210 | 162,800 | 169,650 | 9.30% | 4.21% |
| Risk Management | 1,654,630 | 2,409,400 | 2,409,400 | 2,598,490 | 7.85% | 7.85% |
| Total Management and Budget | \$2,777,663 | \$3,423,760 | \$3,737,170 | \$3,677,720 | 7.42% | -1.59% |
| Total Without Benefits | \$1,574,807 | \$3,235,060 | \$3,547,530 | \$3,480,870 | 7.60% | -1.88% |

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|--------------------------------------|--------------------|-----------------------------|-----------------------------|--------------------|---------------------------------|--------------------------------|
| Technology Services | \$5,090,830 | \$5,105,770 | \$5,102,170 | \$5,309,590 | 3.99% | 4.07% |
| Production and Distribution Services | 422,287 | 416,430 | 415,840 | 430,850 | 3.46% | 3.61% |
| Total Technology Services | \$5,513,117 | \$5,522,200 | \$5,518,010 | \$5,740,440 | 3.95% | 4.03% |
| Total Without Benefits | \$4,227,076 | \$5,200,310 | \$5,196,420 | \$5,406,050 | 3.96% | 4.03% |

General Government Summary

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|---------------------------------------|---------------------|-----------------------------|-----------------------------|---------------------|---------------------------------|--------------------------------|
| Administrative Hearings | \$101,105 | \$87,090 | \$87,090 | \$89,600 | 2.88% | 2.88% |
| Audio Video Production | 271,325 | 180,100 | 180,130 | 188,460 | 4.64% | 4.62% |
| Board of Elections | 1,503,372 | 1,763,500 | 1,763,500 | 2,152,340 | 22.05% | 22.05% |
| Board of License Commissioners | 86,692 | 88,110 | 89,050 | 93,060 | 5.62% | 4.50% |
| County Commissioners | 1,082,898 | 910,340 | 919,400 | 957,730 | 5.21% | 4.17% |
| Not in Carroll | 300,002 | 300,000 | 300,000 | 309,000 | 3.00% | 3.00% |
| Total General Government Other | \$3,345,395 | \$3,329,140 | \$3,339,170 | \$3,790,190 | 13.85% | 13.51% |
| Total Without Benefits | \$2,819,836 | \$3,196,430 | \$3,205,750 | \$3,654,070 | 14.32% | 13.98% |
| Total General Government | \$25,090,513 | \$53,150,340 | \$53,311,450 | \$53,235,980 | 0.16% | -0.14% |
| Total Without Benefits | \$19,774,262 | \$42,034,010 | \$42,179,600 | \$43,204,470 | 2.78% | 2.43% |

Conservation and Natural Resources Summary

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

Debt, Transfers and Reserves Summary

| | Actual FY 21 | Original Budget FY 22 | Adjusted Budget FY 22 | Budget FY 23 | % Change From Orig. FY 22 | % Change From Adj. FY 22 |
|---|---------------------|-----------------------------|-----------------------------|---------------------|---------------------------------|--------------------------------|
| Debt Service | \$23,259,371 | \$18,621,600 | \$18,621,600 | \$17,908,550 | -3.83% | -3.83% |
| Ag Pres. Debt Service | 1,863,671 | 2,261,060 | 2,261,060 | 2,677,620 | 18.42% | 18.42% |
| Intergovernmental Transfers | 3,234,727 | 3,247,150 | 3,247,150 | 3,566,140 | 9.82% | 9.82% |
| Interfund Transfers | 7,824,310 | 49,032,780 | 49,032,777 | 28,803,720 | -41.26% | -41.26% |
| Reserve for Contingencies | 0 | 4,819,640 | 4,819,640 | 12,842,240 | 166.46% | 166.46% |
| Total Debt, Transfers and Reserves | \$36,182,080 | \$77,982,230 | \$77,982,227 | \$65,798,270 | -15.62% | -15.62% |
| Total Without Benefits | \$36,182,080 | \$77,982,230 | \$77,982,227 | \$65,798,270 | -15.62% | -15.62% |

Capital Fund Summary

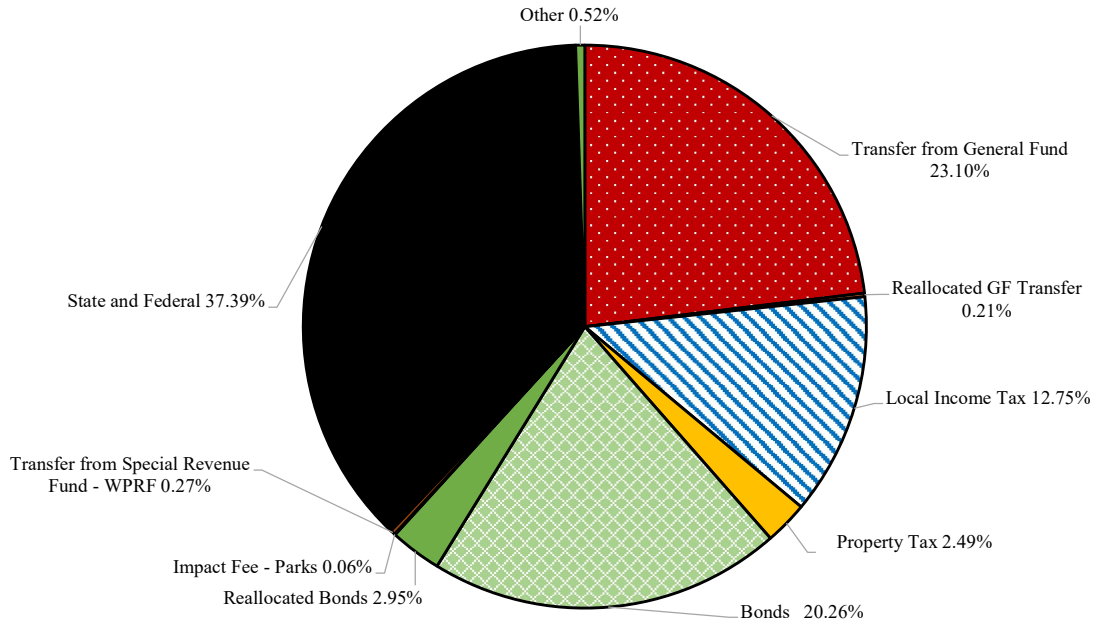
FY 21 - FY 23 Capital Fund Revenues

| Revenue Source | Fiscal Year | | | \$ Change FY 22 to FY 23 |
|---|---------------------|----------------------|---------------------|--------------------------------|
| | 2021 Budget | 2022 Budget | 2023 Budget | |
| Local | | | | |
| Transfer from General Fund | \$3,924,925 | \$13,458,687 | \$22,823,600 | \$9,364,913 |
| Reallocated GF Transfer | 470,475 | 104,533 | 204,673 | 100,139 |
| Local Income Tax | 12,371,160 | 12,118,700 | 12,602,160 | 483,460 |
| Property Tax | 2,500,000 | 2,539,900 | 2,456,972 | (82,928) |
| Bonds | 43,525,891 | 48,448,990 | 20,021,945 | (28,427,045) |
| Reallocated Bonds | 1,650,989 | 3,870,210 | 2,918,913 | (951,297) |
| Impact Fee - Parks | 470,000 | 175,000 | 60,000 | (115,000) |
| Reallocated Impact Fee - Parks | 300,000 | 163,900 | 0 | (163,900) |
| Transfer from Special Revenue Fund - WPRF | 0 | 252,490 | 264,710 | 12,220 |
| LOCAL TOTAL | \$65,213,440 | \$81,132,410 | \$61,352,972 | (\$19,779,438) |
| State | | | | |
| State Highway Administration | \$176,000 | \$176,000 | \$176,000 | \$0 |
| Highway User Revenue | 2,492,000 | 1,359,000 | 2,200,000 | 841,000 |
| Reallocated Highway User Revenue | 0 | 0 | 710,680 | 710,680 |
| Program Open Space | 1,118,700 | 1,119,000 | 909,400 | (209,600) |
| Ag. Preservation (MALPF) | 500,000 | 500,000 | 500,000 | 0 |
| Ag Transfer Tax | 150,000 | 300,000 | 500,000 | 200,000 |
| State School Construction | 9,482,894 | 11,397,106 | 22,839,000 | 11,441,894 |
| MD Higher Education Commission | 0 | 0 | 3,119,000 | 3,119,000 |
| State | 0 | 1,550,000 | 0 | (1,550,000) |
| State Miscellaneous Grants | 1,250,000 | 1,000,000 | 3,250,000 | 2,250,000 |
| STATE TOTAL | \$15,169,594 | \$17,401,106 | \$34,204,080 | \$16,802,974 |
| Federal | | | | |
| Federal Highway/Bridge | \$178,000 | \$1,872,150 | \$1,402,600 | (\$469,550) |
| Department of Agriculture | 0 | 0 | 1,342,000 | 1,342,000 |
| FEDERAL TOTAL | \$178,000 | \$1,872,150 | \$2,744,600 | \$872,450 |
| Other | | | | |
| Developer Contribution | \$0 | \$172,407 | \$172,407 | \$0 |
| Reallocated Developer Contribution | 0 | 0 | 10,500 | 10,500 |
| Municipal | 541,000 | 315,510 | 331,290 | 15,780 |
| OTHER TOTAL | \$541,000 | \$487,917 | \$514,197 | \$26,280 |
| TOTAL REVENUES | \$81,102,034 | \$100,893,583 | \$98,815,849 | (\$2,077,734) |

Capital Fund Revenues

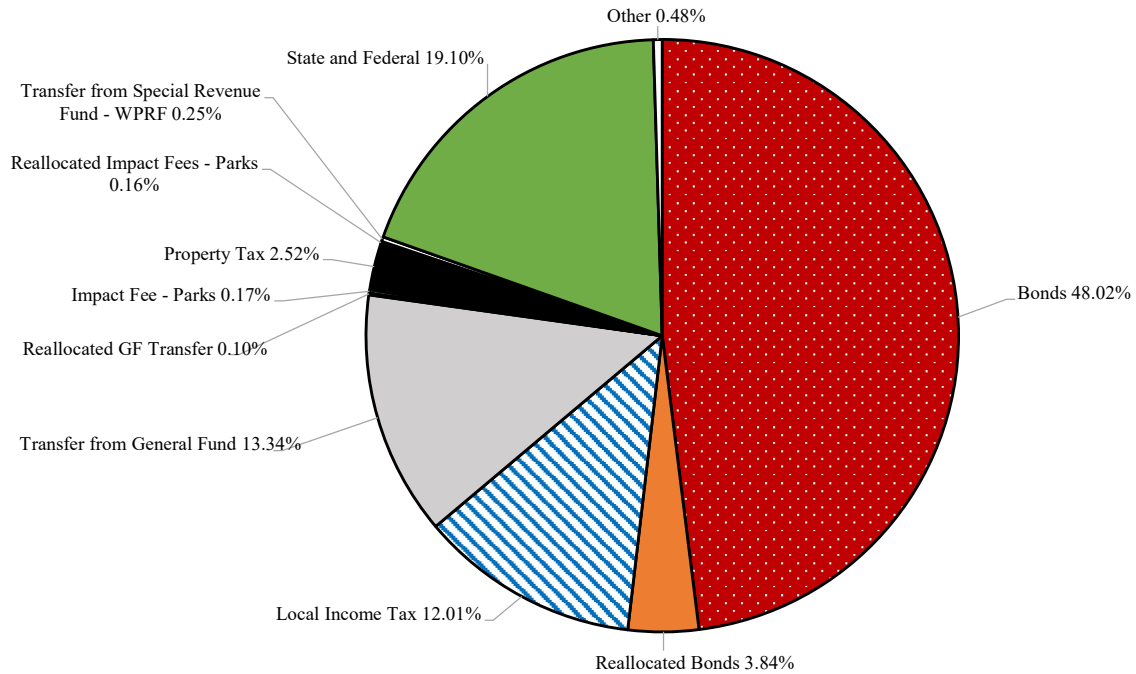
Fiscal Year 2023 Budget

\$98,815,849



Fiscal Year 2022 Budget

\$100,893,583



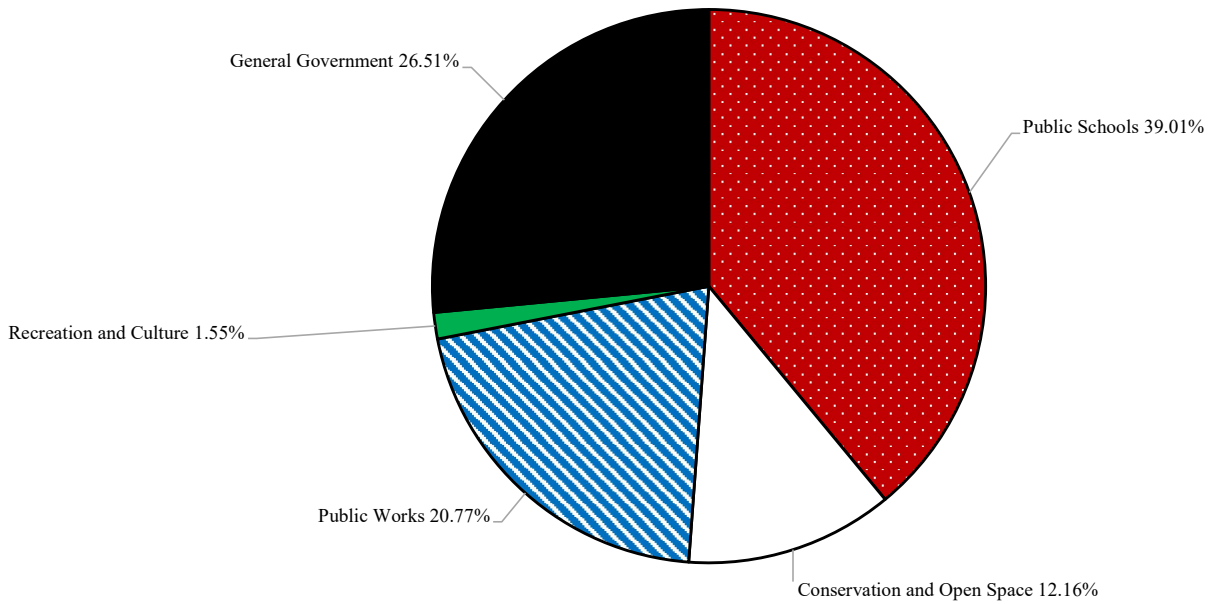
FY 21 - FY 23 Capital Fund Appropriations

| Appropriation Area | Fiscal Year | | | \$ Change FY 22 to FY 23 |
|---|---------------------|----------------------|---------------------|--------------------------------|
| | 2021 Budget | 2022 Budget | 2023 Budget | |
| <u>Public Schools</u> | \$48,606,860 | \$55,294,806 | \$38,545,160 | (\$16,749,646) |
| <u>Conservation and Open Space</u> | 8,158,000 | 10,379,427 | 12,012,189 | 1,632,762 |
| <u>Public Works</u> | | | | |
| Roads | 15,320,000 | 21,835,000 | 18,632,500 | (3,202,500) |
| Bridges | 328,000 | 2,694,850 | 1,895,000 | (799,850) |
| Public Works Total | 15,648,000 | 24,529,850 | 20,527,500 | (4,002,350) |
| <u>Recreation and Culture</u> | 2,210,700 | 3,374,350 | 1,533,000 | (1,841,350) |
| <u>General Government</u> | | | | |
| County Facilities/Infrastructure | 3,065,000 | 1,716,400 | 5,761,000 | 4,044,600 |
| Criminal Justice/Public Safety | 2,358,474 | 3,732,750 | 8,174,000 | 4,441,250 |
| Farm Museum | 0 | 0 | 575,000 | 575,000 |
| Board of Elections | 605,000 | 0 | 0 | 0 |
| Carroll Community College | 350,000 | 700,000 | 6,588,000 | 5,888,000 |
| Libraries/Senior Centers | 100,000 | 1,166,000 | 100,000 | (1,066,000) |
| Unallocated | 0 | 0 | 5,000,000 | 5,000,000 |
| General Government Total | 6,478,474 | 7,315,150 | 26,198,000 | 18,882,850 |
| Total Appropriations | \$81,102,034 | \$100,893,583 | \$98,815,849 | (\$2,077,734) |

Capital Fund Appropriations

Fiscal Year 2023 Budget

\$98,815,849



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 facilities/agencies.

Community Investment Plan - Schedule of Reappropriations
Fiscal Year 2023

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

Capital Fund

| Project | | Source/Amount | | |
|---|---|---------------------|-----------------------|---------------------|
| From | To | Local | Bonds | Other |
| 8722 Gaither Road over South Branch Patapsco | Patapsco Road over E. Branch Patapsco | | 120,600.00 | |
| 8722 Gaither Road over South Branch Patapsco | Upper Beckleysville Road over Murphy Run | | 116,000.00 | |
| 8722 Gaither Road over South Branch Patapsco | 8891 Hawks Hill Road over Little Pipe Creek Tributary | | 28,000.00 | |
| 8722 Gaither Road over South Branch Patapsco | Pavement Management 23 | | 206,000.00 | |
| 8627 Storm Drain Rehabilitation | Pavement Management 23 | | | 710,680.00 |
| 8494 Pooledale Farms | 9674 Highway Safety Improvements | | | 10,500.00 |
| 8440 Pavement Management 13 | 9920 Watershed Assessment and Improvement (NPDES) | 104,672.62 | | |
| 8820 Stormwater Facility Renovation FY 20 | 8716 Stormwater Facility Renovation | | 149,137.50 | |
| 8727 Charles Carroll Gymnasium and Community Center | 8294 Water Development | | 3,200,000.00 | |
| 8294 Water Development | 8727 Charles Carroll Gymnasium and Community Center | | (3,200,000.00) | |
| 9920 Watershed Assessment and Improvement (NPDES) | 8517 Carroll Community College Systemic Renovations | | 2,000,000.00 | |
| 8518 Humane Society Stormwater and Parking | 9954 County Building Systemic Renovations | | 299,175.00 | |
| 8730 Emergency Services Pagers | 8819 Public Safety Emergency Communication Radios | 100,000.00 | | |
| Total | | \$204,672.62 | \$2,918,912.50 | \$721,180.00 |

Community Investment Plan For Fiscal Year 2023

| | Total FY 23 |
|---|------------------------|
| <u>PUBLIC SCHOOLS</u> | |
| Career and Technology Center | \$10,500,000 |
| East Middle School Replacement | 8,983,000 |
| HVAC System Replacement - Spring Garden Elementary | 3,160,000 |
| Paving | 825,000 |
| Relocatable Classrooms | 195,000 |
| Technology Improvements | 1,000,000 |
| Transfer to Operating Budget for BOE Debt Service | 10,582,160 |
| Window Replacement - South Carroll High | 2,300,000 |
| Window Replacement - Westminster High | 1,000,000 |
| PUBLIC SCHOOLS TOTAL | \$38,545,160 |
| <u>CONSERVATION AND OPEN SPACE</u> | |
| Agricultural Land Preservation | \$4,789,972 |
| Stormwater Facility Renovation | 449,138 |
| Watershed Assessment and Improvement (NPDES) | 3,573,080 |
| Water Development | 3,200,000 |
| CONSERVATION AND OPEN SPACE TOTAL | \$12,012,189 |
| <u>PUBLIC WORKS</u> | |
| - ROADS - | |
| Highway Safety Improvements | \$45,500 |
| Pavement Management Program | 14,815,000 |
| Pavement Preservation | 1,180,000 |
| Public Works Unallocated | 685,000 |
| Ramp and Sidewalk Upgrades | 88,000 |
| Ridenour Way Extension | 1,160,000 |
| Small Drainage Structures | 253,000 |
| Storm Drain Rehabilitation | 253,000 |
| Storm Drain Video Inspection | 153,000 |
| | <u>\$18,632,500</u> |
| - BRIDGES - | |
| Bridge Inspection and Inventory | \$32,000 |
| Bridge Maintenance and Structural Repair | 82,000 |
| Cleaning and Painting of Bridge Structural Steel | 246,000 |
| Hawks Hill Road over Little Pipe Creek Tributary | 28,000 |
| Patapsco Road over E. Branch Patapsco | 603,000 |
| Shepherds Mill over Little Pipe Creek | 324,000 |
| Upper Beckleysville Road over Murphy Run | 580,000 |
| | <u>\$1,895,000</u> |
| PUBLIC WORKS TOTAL | \$20,527,500 |
| <u>RECREATION AND CULTURE</u> | |
| Community Self-Help Projects | \$86,000 |
| Land Acquisition | 335,000 |
| Northwest Regional Park | 305,000 |
| Park Restoration | 185,000 |
| Piney Run Seawall and Launch Replacement | 277,000 |
| Recreation and Parks Unallocated | 75,000 |
| Tot Lot Replacement | 89,000 |
| Town Fund | 17,000 |
| Union Mills Flume, Shaft, and Waterwheel Replacement | 164,000 |
| RECREATION AND CULTURE TOTAL | \$1,533,000 |
| <u>GENERAL GOVERNMENT</u> | |
| Carroll Community College Systemic Renovations | \$6,238,000 |
| Carroll Community College Technology | 350,000 |
| County Building Systemic Renovations | 1,295,000 |
| County Technology | 1,368,000 |
| Countywide Master Plan | 645,000 |
| Farm Museum Pavilion Replacement | 575,000 |
| General Government Unallocated | 5,000,000 |
| Generator Replacement | 146,000 |
| Health Department Storage Building | 365,000 |
| Library Technology | 100,000 |
| Parking Lot Overlays | 367,000 |
| Payroll/Human Resources System Replacement | 100,000 |
| Piney Run Dam Rehabilitation | 1,475,000 |
| Public Safety Emergency Communication Radios | 974,000 |
| Public Safety Radio Circuit and Microwave Network Replacement | 1,200,000 |
| Sheriff's Office - Headquarters | 6,000,000 |
| GENERAL GOVERNMENT TOTAL | \$26,198,000 |
| GRAND TOTAL | \$98,815,849 |

Capital Budget Summary

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

| | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 | Prior Allocation | Balance To Complete | Total Project Cost |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| PUBLIC SCHOOLS | | | | | | | | | |
| Career and Technology Center | \$10,500,000 | \$9,746,000 | \$0 | \$0 | \$0 | \$0 | \$53,600,000 | \$0 | \$73,846,000 |
| East Middle School Replacement | 8,983,000 | 0 | 0 | 0 | 0 | 0 | 56,620,000 | 0 | 65,603,000 |
| HVAC System Replacement - Spring Garden Elementary | 3,160,000 | 0 | 0 | 0 | 0 | 0 | 3,175,000 | 0 | 6,335,000 |
| Paving | 825,000 | 875,000 | 1,000,000 | 1,050,000 | 1,102,500 | 1,158,000 | 0 | 0 | 6,010,500 |
| Relocatable Classrooms | 195,000 | 0 | 205,000 | 0 | 215,500 | 0 | 0 | 0 | 615,500 |
| Roof Repairs | 0 | 200,000 | 0 | 210,000 | 0 | 220,000 | 0 | 0 | 630,000 |
| Technology Improvements | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 0 | 0 | 6,000,000 |
| Transfer to Operating Budget for BOE Debt Service | 10,582,160 | 13,026,940 | 14,353,570 | 15,510,580 | 15,285,980 | 15,047,630 | 0 | 0 | 83,806,860 |
| Window Replacement - South Carroll High | 2,300,000 | 0 | 0 | 0 | 0 | 0 | 155,000 | 0 | 2,455,000 |
| Window Replacement - Westminster High | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 155,000 | 0 | 1,155,000 |
| PUBLIC SCHOOLS TOTAL | \$38,545,160 | \$24,847,940 | \$16,558,570 | \$17,770,580 | \$17,603,980 | \$17,425,630 | \$113,705,000 | \$0 | \$246,456,860 |
| SOURCES OF FUNDING: | | | | | | | | | |
| Local Income Tax | \$12,602,160 | \$15,101,940 | \$16,558,570 | \$17,770,580 | \$17,603,980 | \$17,425,630 | \$100,000 | \$0 | \$97,162,860 |
| Bonds | 3,104,000 | 0 | 0 | 0 | 0 | 0 | 61,713,288 | 0 | 64,817,288 |
| Reallocated Bonds | 0 | 0 | 0 | 0 | 0 | 0 | 11,729,712 | 0 | 11,729,712 |
| State School Construction | 22,839,000 | 9,746,000 | 0 | 0 | 0 | 0 | 40,162,000 | 0 | 72,747,000 |
| PUBLIC SCHOOLS TOTAL | \$38,545,160 | \$24,847,940 | \$16,558,570 | \$17,770,580 | \$17,603,980 | \$17,425,630 | \$113,705,000 | \$0 | \$246,456,860 |

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

| | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 | Prior Allocation | Balance To Complete | Total Project Cost |
|--|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| CONSERVATION AND OPEN SPACE | | | | | | | | | |
| Agricultural Land Preservation | \$4,789,972 | \$4,483,000 | \$4,483,000 | \$4,483,000 | \$4,483,000 | \$4,483,000 | \$0 | \$0 | \$27,204,972 |
| Stormwater Facility Renovation | 449,138 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 0 | 0 | 1,949,138 |
| Watershed Assessment and Improvement (NPDES) | 3,573,080 | 3,598,407 | 3,557,010 | 3,690,010 | 3,824,500 | 3,960,720 | 0 | 0 | 22,203,727 |
| Water Development | 3,200,000 | 0 | 0 | 0 | 0 | 0 | 11,190,566 | 0 | 14,390,566 |
| CONSERVATION AND OPEN SPACE TOTAL | \$12,012,189 | \$8,381,407 | \$8,340,010 | \$8,473,010 | \$8,607,500 | \$8,743,720 | \$11,190,566 | \$0 | \$65,748,402 |
| SOURCES OF FUNDING: | | | | | | | | | |
| Transfer from General Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$325,000 | \$0 | \$325,000 |
| Reallocated GF Transfer | 104,673 | 0 | 0 | 0 | 0 | 0 | 5,730 | 0 | 110,403 |
| Property Tax | 2,456,972 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 1,260,000 | 0 | 16,216,972 |
| Bonds | 4,333,000 | 4,433,000 | 4,533,000 | 4,633,000 | 4,733,000 | 4,833,000 | 9,395,444 | 0 | 36,893,444 |
| Reallocated Bonds | 3,349,138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,349,138 |
| Special Revenue Fund Transfer | 264,710 | 278,150 | 291,760 | 306,500 | 321,820 | 337,910 | 0 | 0 | 1,800,850 |
| Ag. Preservation (MALPF) | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 0 | 0 | 3,000,000 |
| Ag Transfer Tax | 500,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 0 | 0 | 1,250,000 |
| Developer Contribution | 172,407 | 172,407 | 0 | 0 | 0 | 0 | 0 | 0 | 344,814 |
| Municipal | 331,290 | 347,850 | 365,250 | 383,510 | 402,680 | 422,810 | 0 | 0 | 2,253,390 |
| Other Miscellaneous Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 204,392 | 0 | 204,392 |
| CONSERVATION AND OPEN SPACE TOTAL | \$12,012,189 | \$8,381,407 | \$8,340,010 | \$8,473,010 | \$8,607,500 | \$8,743,720 | \$11,190,566 | \$0 | \$65,748,402 |

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

| | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 | Prior Allocation | Balance To Complete | Total Project Cost |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|---------------------|---------------------|
| RECREATION AND CULTURE | | | | | | | | | |
| Cape Horn Park Field Lighting | \$0 | \$0 | \$0 | \$507,000 | \$0 | \$0 | \$0 | \$0 | \$507,000 |
| Cape Horn Park Waterless Restrooms Replacement | 0 | 294,000 | 0 | 0 | 0 | 0 | 0 | 0 | 294,000 |
| Community Self-Help Projects | 86,000 | 88,000 | 90,000 | 92,000 | 94,000 | 96,000 | 0 | 0 | 546,000 |
| Gillis Falls Trail Phase II | 0 | 0 | 655,000 | 0 | 0 | 0 | 0 | 0 | 655,000 |
| Land Acquisition | 335,000 | 342,000 | 348,000 | 355,000 | 362,000 | 370,000 | 0 | 0 | 2,112,000 |
| Northwest Regional Park | 305,000 | 0 | 0 | 0 | 0 | 830,000 | 0 | 0 | 1,135,000 |
| Northwest Trail | 0 | 400,000 | 700,000 | 0 | 0 | 0 | 0 | 0 | 1,100,000 |
| Park Restoration | 185,000 | 190,000 | 195,000 | 200,000 | 205,000 | 210,000 | 0 | 0 | 1,185,000 |
| Piney Run Paving | 0 | 264,000 | 0 | 0 | 0 | 0 | 0 | 0 | 264,000 |
| Piney Run Seawall and Launch Replacement | 277,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 277,000 |
| Recreation and Parks Unallocated | 75,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75,000 |
| Sandymount Park Waterless Restrooms | 0 | 0 | 0 | 0 | 287,000 | 0 | 0 | 0 | 287,000 |
| Sports Complex Dugout Improvements | 0 | 0 | 0 | 0 | 268,000 | 0 | 0 | 0 | 268,000 |
| Tot Lot Replacement | 89,000 | 92,000 | 97,000 | 102,000 | 107,000 | 370,000 | 0 | 0 | 857,000 |
| Town Fund | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 0 | 0 | 102,000 |
| Union Mills Flume, Shaft, and Waterwheel Replacement | 164,000 | 435,000 | 0 | 0 | 0 | 0 | 291,000 | 0 | 890,000 |
| RECREATION AND CULTURE TOTAL | \$1,533,000 | \$2,122,000 | \$2,102,000 | \$1,273,000 | \$1,340,000 | \$1,893,000 | \$291,000 | \$0 | \$10,554,000 |
| SOURCES OF FUNDING: | | | | | | | | | |
| Transfer from General Fund | \$399,600 | \$360,000 | \$341,700 | \$319,200 | \$382,200 | \$360,000 | \$0 | \$0 | \$2,162,700 |
| Bonds | 164,000 | 435,000 | 0 | 0 | 0 | 0 | 195,000 | 0 | 794,000 |
| Impact Fee - Parks | 60,000 | 125,000 | 455,000 | 170,000 | 0 | 275,000 | 0 | 0 | 1,085,000 |
| Program Open Space | 909,400 | 1,202,000 | 1,305,300 | 783,800 | 957,800 | 1,258,000 | 0 | 0 | 6,416,300 |
| State Miscellaneous Grants | 0 | 0 | 0 | 0 | 0 | 0 | 96,000 | 0 | 96,000 |
| RECREATION AND CULTURE TOTAL | \$1,533,000 | \$2,122,000 | \$2,102,000 | \$1,273,000 | \$1,340,000 | \$1,893,000 | \$291,000 | \$0 | \$10,554,000 |

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

| | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 | Prior Allocation | Balance To Complete | Total Project Cost |
|---|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| GENERAL GOVERNMENT | | | | | | | | | |
| Carroll Community College Systemic Renovations | \$6,238,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,744,000 | \$0 | \$11,982,000 |
| Carroll Community College Technology | 350,000 | 350,000 | 0 | 0 | 0 | 0 | 2,100,000 | 0 | 2,800,000 |
| Charles Carroll Gymnasium and Community Center | 0 | 0 | 0 | 0 | 0 | 0 | 7,350,000 | 0 | 7,350,000 |
| County Building Systemic Renovations | 1,295,000 | 973,000 | 1,022,000 | 1,073,000 | 1,127,000 | 1,183,000 | 0 | 0 | 6,673,000 |
| County Technology | 1,368,000 | 1,368,000 | 1,409,000 | 1,451,000 | 1,495,000 | 1,540,000 | 0 | 0 | 8,631,000 |
| Countywide Master Plan | 645,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 645,000 |
| Courthouse Annex Renovation | 0 | 139,000 | 1,167,000 | 0 | 0 | 0 | 154,574 | 0 | 1,460,574 |
| Farm Museum Pavilion Replacement | 575,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 575,000 |
| Fleet Lift Replacements | 0 | 230,000 | 0 | 0 | 265,000 | 0 | 0 | 0 | 495,000 |
| General Government Unallocated | 5,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000,000 |
| Generator Replacement | 146,000 | 153,000 | 161,000 | 170,000 | 179,000 | 188,000 | 0 | 0 | 997,000 |
| Health Department Storage Building | 365,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 365,000 |
| Library Technology | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 0 | 0 | 600,000 |
| Parking Lot Overlays | 367,000 | 436,000 | 222,000 | 233,000 | 245,000 | 257,000 | 0 | 0 | 1,760,000 |
| Payroll/Human Resources System Replacement | 100,000 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 0 | 1,100,000 |
| Piney Run Dam Rehabilitation | 1,475,000 | 0 | 0 | 6,025,000 | 0 | 0 | 0 | 0 | 7,500,000 |
| Public Safety Emergency Communication Radios | 974,000 | 900,000 | 680,800 | 701,000 | 722,000 | 758,100 | 0 | 0 | 4,735,900 |
| Public Safety Radio Circuit and Microwave Network Replacement | 1,200,000 | 2,800,000 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000,000 |
| Public Safety Regional Water Supply | 0 | 157,500 | 0 | 165,500 | 0 | 173,900 | 0 | 0 | 496,900 |
| Sheriff's Office - Headquarters | 6,000,000 | 0 | 2,450,000 | 21,900,000 | 0 | 0 | 0 | 0 | 30,350,000 |
| GENERAL GOVERNMENT TOTAL | \$26,198,000 | \$7,606,500 | \$7,211,800 | \$31,818,500 | \$4,133,000 | \$4,200,000 | \$16,348,574 | \$0 | \$97,516,374 |
| SOURCES OF FUNDING: | | | | | | | | | |
| Transfer from General Fund | \$16,894,000 | \$5,954,000 | \$3,411,800 | \$2,485,000 | \$2,562,000 | \$2,655,100 | \$2,100,000 | \$0 | \$36,061,900 |
| Reallocated GF Transfer | 100,000 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 0 | 1,100,000 |
| Bonds | 2,393,825 | 1,652,500 | 3,800,000 | 25,417,500 | 1,571,000 | 1,544,900 | 6,818,574 | 0 | 43,198,299 |
| Reallocated Bonds | (900,825) | 0 | 0 | 0 | 0 | 0 | 3,200,000 | 0 | 2,299,175 |
| MD Higher Education Commission | 3,119,000 | 0 | 0 | 0 | 0 | 0 | 2,980,000 | 0 | 6,099,000 |
| State Miscellaneous Grants | 3,250,000 | 0 | 0 | 0 | 0 | 0 | 250,000 | 0 | 3,500,000 |
| US Department of Agriculture | 1,342,000 | 0 | 0 | 3,916,000 | 0 | 0 | 0 | 0 | 5,258,000 |
| GENERAL GOVERNMENT TOTAL | \$26,198,000 | \$7,606,500 | \$7,211,800 | \$31,818,500 | \$4,133,000 | \$4,200,000 | \$16,348,574 | \$0 | \$97,516,374 |

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

Capital Fund

| | Fiscal Year | | | | | | Prior Allocation | Balance To Complete | Total Project Cost |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | | |
| GRAND TOTAL USES | \$98,815,849 | \$64,947,847 | \$56,461,880 | \$82,917,090 | \$52,421,480 | \$55,514,150 | \$149,896,780 | \$4,928,000 | \$565,903,076 |
| SOURCES OF FUNDING | | | | | | | | | |
| - LOCAL - | | | | | | | | | |
| Transfer from General Fund | \$22,823,600 | \$7,174,000 | \$6,891,000 | \$4,179,200 | \$4,389,200 | \$4,526,100 | \$2,715,000 | \$0 | \$52,698,100 |
| Reallocated GF Transfer | 204,673 | 0 | 0 | 0 | 0 | 0 | 1,005,730 | 0 | 1,210,403 |
| Local Income Tax | 12,602,160 | 15,101,940 | 16,558,570 | 17,770,580 | 17,603,980 | 17,425,630 | 100,000 | 0 | 97,162,860 |
| Property Tax | 2,456,972 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 1,296,400 | 0 | 16,253,372 |
| Bonds | 20,021,945 | 23,061,100 | 24,436,800 | 48,929,600 | 23,677,000 | 25,123,300 | 79,904,786 | 1,331,900 | 246,486,431 |
| Reallocated Bonds | 2,918,913 | 0 | 0 | 0 | 0 | 0 | 14,929,712 | 0 | 17,848,625 |
| Impact Fee - Parks | 60,000 | 125,000 | 455,000 | 170,000 | 0 | 275,000 | 0 | 0 | 1,085,000 |
| Transfer from Special Revenue - WPRF | 264,710 | 278,150 | 291,760 | 306,500 | 321,820 | 337,910 | 0 | 0 | 1,800,850 |
| LOCAL TOTAL | \$61,352,972 | \$48,240,190 | \$51,133,130 | \$73,855,880 | \$48,492,000 | \$50,187,940 | \$99,951,628 | \$1,331,900 | \$434,545,641 |
| - STATE - | | | | | | | | | |
| State Highway Administration | \$176,000 | \$176,000 | \$176,000 | \$176,000 | \$176,000 | \$176,000 | \$0 | \$0 | \$1,056,000 |
| Highway User Revenue | 2,200,000 | 2,000,000 | 1,048,000 | 1,050,000 | 1,052,000 | 1,054,000 | 0 | 0 | 8,404,000 |
| Reallocated Highway User Revenue | 710,680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 710,680 |
| Program Open Space | 909,400 | 1,202,000 | 1,305,300 | 783,800 | 957,800 | 1,258,000 | 0 | 0 | 6,416,300 |
| Ag- Preservation (MALPF) | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 0 | 0 | 3,000,000 |
| Ag Transfer Tax | 500,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 0 | 0 | 1,250,000 |
| State School Construction | 22,839,000 | 9,746,000 | 0 | 0 | 0 | 0 | 40,162,000 | 0 | 72,747,000 |
| MD Higher Education Commission | 3,119,000 | 0 | 0 | 0 | 0 | 0 | 2,980,000 | 0 | 6,099,000 |
| State Miscellaneous Grants | 3,250,000 | 0 | 0 | 0 | 0 | 0 | 346,000 | 0 | 3,596,000 |
| STATE TOTAL | \$34,204,080 | \$13,774,000 | \$3,179,300 | \$2,659,800 | \$2,835,800 | \$3,138,000 | \$43,488,000 | \$0 | \$103,278,980 |
| - FEDERAL - | | | | | | | | | |
| Federal Highway/Bridge | \$1,402,600 | \$2,413,400 | \$1,784,200 | \$2,101,900 | \$691,000 | \$1,765,400 | \$6,200,520 | \$3,596,100 | \$19,955,120 |
| Department of Agriculture | 1,342,000 | - | - | 3,916,000 | 0 | 0 | 0 | 0 | 5,258,000 |
| FEDERAL TOTAL | \$2,744,600 | \$2,413,400 | \$1,784,200 | \$6,017,900 | \$691,000 | \$1,765,400 | \$6,200,520 | \$3,596,100 | \$25,213,120 |
| - OTHER - | | | | | | | | | |
| Developer Contribution | \$172,407 | \$172,407 | \$0 | \$0 | \$0 | \$0 | \$52,240 | \$0 | \$397,054 |
| Reallocated Developer Contribution | 10,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,500 |
| Municipal | 331,290 | 347,850 | 365,250 | 383,510 | 402,680 | 422,810 | 0 | 0 | 2,253,390 |
| Other Miscellaneous Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 204,392 | 0 | 204,392 |
| OTHER TOTAL | \$514,197 | \$520,257 | \$365,250 | \$383,510 | \$402,680 | \$422,810 | \$256,632 | \$0 | \$2,865,336 |
| GRAND TOTAL SOURCES | \$98,815,849 | \$64,947,847 | \$56,461,880 | \$82,917,090 | \$52,421,480 | \$55,514,150 | \$149,896,780 | \$4,928,000 | \$565,903,076 |

Enterprise Funds

Airport Enterprise Fund

Airport Enterprise Fund Operating Summary

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

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

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

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

Fiber Network Enterprise Fund

Fiber Network Enterprise Fund Operating Summary

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

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

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

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

Firearms Enterprise Fund

Firearms Enterprise Fund Operating Summary

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

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

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

Septage Enterprise Fund

Septage Enterprise Fund Operating Summary

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

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

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

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

Solid Waste Enterprise Fund

Solid Waste Operating Summary

| Sources of Funding | Actual | Original | Adjusted | Budget | % Change | % Change |
|---------------------------------|--------------------|---------------------|---------------------|---------------------|----------------|----------------|
| | FY 21 | Budget | Budget | | From | From |
| | FY 21 | FY 22 | FY 22 | FY 23 | Orig. FY 22 | Adj. FY 22 |
| Tipping Fees | \$8,132,187 | \$8,144,500 | \$8,144,500 | \$8,643,500 | 6.13% | 6.13% |
| County Hauling | 2,160 | 6,080 | 6,080 | 6,130 | 0.82% | 0.82% |
| Interest | 21,385 | 30,000 | 30,000 | 40,000 | 33.33% | 33.33% |
| Rents and Royalties | 175,596 | 175,600 | 175,600 | 175,600 | 0.00% | 0.00% |
| Recycling | 121,648 | 160,000 | 160,000 | 160,000 | 0.00% | 0.00% |
| Miscellaneous | 5,197 | 7,500 | 7,500 | 7,500 | 0.00% | 0.00% |
| Transfer from General Fund | 1,532,250 | 28,742,890 | 28,742,890 | 3,243,000 | -88.72% | -88.72% |
| Total Sources of Funding | \$9,990,423 | \$37,266,570 | \$37,266,570 | \$12,275,730 | -67.06% | -67.06% |

| Uses of Funding | Actual | Original | Adjusted | Budget | % Change | % Change |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------|----------------|
| | FY 21 | Budget | Budget | | From | From |
| | FY 21 | FY 22 | FY 22 | FY 23 | Orig. FY 22 | Adj. FY 22 |
| Recycling Operations | \$2,291,512 | \$2,509,650 | \$2,509,650 | \$2,454,290 | -2.21% | -2.21% |
| Solid Waste-Accounting Administration | 531,854 | 563,380 | 563,380 | 523,570 | -7.07% | -6.80% |
| Solid Waste Management | 343,171 | 477,130 | 477,130 | 380,480 | -20.26% | -20.26% |
| Northern Landfill | 2,769,163 | 2,537,110 | 2,537,110 | 3,158,620 | 24.50% | 25.62% |
| Solid Waste Transfer Station | 4,716,924 | 5,715,700 | 5,715,700 | 4,992,070 | -12.66% | -12.66% |
| Closed Landfills | 239,586 | 283,600 | 283,600 | 256,700 | 3.89% | 3.89% |
| Transfer to Capital | 0 | 25,180,000 | 25,180,000 | 510,000 | -2.36% | -2.16% |
| Total Uses of Funding | \$10,892,210 | \$37,266,570 | \$37,266,570 | \$12,275,730 | -67.06% | -67.06% |

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

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

Utilities Enterprise Fund

Utilities Enterprise Fund Operating Summary

| Sources of Funding | Actual | Original | Adjusted | Budget | % Change | % Change |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| | FY 21 | Budget FY 22 | Budget FY 22 | | From Orig. FY 22 | From Adj. FY 22 |
| MES Reimbursement | \$41,695 | \$18,000 | \$18,000 | \$18,000 | 0.00% | 0.00% |
| Water Usage | 5,277,454 | 5,740,000 | 5,740,000 | 6,682,500 | 16.42% | 16.42% |
| Sewer Usage | 6,280,376 | 6,324,225 | 6,324,225 | 6,556,000 | 3.66% | 3.66% |
| Lateral/Meter Service | 18,818 | 0 | 0 | 0 | 0.00% | 0.00% |
| Interest Income | 52,052 | 20,500 | 20,500 | 20,500 | 0.00% | 0.00% |
| Rents | 217,238 | 223,150 | 223,150 | 223,150 | 0.00% | 0.00% |
| Miscellaneous | 98,235 | 65,700 | 65,700 | 84,400 | 28.46% | 28.46% |
| Transfer from General Fund | 266,950 | 225,770 | 225,770 | 274,030 | 21.38% | 21.38% |
| Total Sources of Funding | \$12,252,817 | \$12,617,345 | \$12,617,345 | \$13,858,580 | 9.84% | 9.84% |

| Uses of Funding | Actual | Original | Adjusted | Budget | % Change | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| | FY 21 | Budget FY 22 | Budget FY 22 | | From Orig. FY 22 | From Adj. FY 22 |
| BOU Administration | \$1,716,872 | \$1,621,700 | \$1,597,660 | \$1,670,000 | 2.98% | 4.53% |
| Board of Education Facilities | 163,156 | 225,770 | 225,280 | 274,030 | 21.38% | 21.64% |
| Freedom Sewer | 3,513,056 | 2,830,490 | 2,802,350 | 3,050,600 | 7.78% | 8.86% |
| Freedom Water | 5,175,982 | 3,764,390 | 3,785,980 | 3,756,620 | -0.21% | -0.78% |
| Hampstead Sewer | 1,220,058 | 1,025,365 | 1,027,835 | 1,087,430 | 6.05% | 5.80% |
| Other Water and Sewer | 195,310 | 169,630 | 169,240 | 180,570 | 6.45% | 6.69% |
| Capital - Repair, Replace, Rehabilitate | 2,630,000 | 2,980,000 | 2,980,000 | 3,839,330 | 28.84% | 28.84% |
| Revenue in Excess of Expenses | 0 | 0 | 29,000 | 0 | 0.00% | -100.00% |
| Total Uses of Funding | \$14,614,434 | \$12,617,345 | \$12,617,345 | \$13,858,580 | 9.84% | 9.84% |

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2023 TO 2028

| | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 | Prior Allocation | Balance To Complete | Total Project Cost |
|---|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| UTILITIES ENTERPRISE FUND | | | | | | | | | |
| County Sewer Line Rehabilitation and Replacement | \$481,000 | \$481,000 | \$481,000 | \$481,000 | \$481,000 | \$481,000 | \$962,000 | \$0 | \$3,848,000 |
| County Water Line Rehabilitation and Replacement | 1,150,000 | 1,208,000 | 1,269,000 | 1,332,000 | 1,399,000 | 1,469,000 | 2,283,000 | 0 | 10,110,000 |
| Freedom Water Treatment Plant Equipment Replacement | 105,000 | 105,000 | 110,000 | 110,000 | 120,000 | 120,000 | 603,490 | 0 | 1,273,490 |
| Freedom Wells and Connections | 275,000 | 550,000 | 275,000 | 275,000 | 275,000 | 275,000 | 2,398,000 | 0 | 4,323,000 |
| Freedom Water Treatment Plant Membrane Replacement | 206,000 | 206,000 | 206,000 | 206,000 | 206,000 | 206,000 | 1,699,250 | 0 | 2,935,250 |
| Patapsco Valley Pump Station Upgrade | 0 | 300,000 | 770,000 | 0 | 0 | 0 | 0 | 0 | 1,070,000 |
| Pump Station Equipment | 567,014 | 200,000 | 200,000 | 200,000 | 200,000 | 220,000 | 214,681 | 0 | 1,801,695 |
| Runnymede Wastewater Treatment Plant Rehab | 1,085,000 | 0 | 0 | 0 | 0 | 0 | 72,000 | 0 | 1,157,000 |
| Sewer Manhole Rehabilitation | 91,000 | 96,000 | 99,000 | 102,000 | 106,000 | 109,000 | 2,404,200 | 0 | 3,007,200 |
| Shiloh Pump Station Expansion | 220,000 | 1,455,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,675,000 |
| South Carroll High Wastewater Treatment Plant Rehab | 0 | 546,000 | 0 | 0 | 0 | 0 | 658,000 | 0 | 1,204,000 |
| Sykesville Pump Station Expansion | 1,790,000 | 2,086,200 | 0 | 0 | 0 | 0 | 0 | 0 | 3,876,200 |
| Tank Rehabilitation and Replacement | 565,000 | 565,000 | 565,000 | 565,000 | 565,000 | 565,000 | 4,063,032 | 0 | 7,453,032 |
| Town of Sykesville Water and Sewer Upgrades | 8,045,000 | 0 | 0 | 0 | 0 | 0 | 10,540,000 | 0 | 18,585,000 |
| Water Main Valve Replacements | 360,000 | 360,000 | 360,000 | 360,000 | 385,000 | 385,000 | 2,399,700 | 0 | 4,609,700 |
| Water Meters | 687,500 | 709,500 | 731,000 | 753,000 | 759,000 | 765,000 | 7,042,629 | 0 | 11,447,629 |
| Water Service Line Replacement | 225,000 | 237,000 | 249,000 | 262,000 | 275,000 | 289,000 | 2,374,200 | 0 | 3,911,200 |
| UTILITIES ENTERPRISE FUND TOTAL | \$15,852,514 | \$9,104,700 | \$5,315,000 | \$4,646,000 | \$4,771,000 | \$4,884,000 | \$37,714,182 | \$0 | \$82,287,396 |
| SOURCES OF FUNDING: | | | | | | | | | |
| Transfer from General Fund | \$1,085,000 | \$546,000 | \$0 | \$0 | \$0 | \$0 | \$730,000 | \$0 | \$2,361,000 |
| Utilities Maintenance Fee | 9,677,500 | 1,929,500 | 1,681,000 | 1,703,000 | 1,719,000 | 1,725,000 | 16,102,064 | 0 | 34,537,064 |
| Reallocated Utilities Maintenance Fees | 0 | 0 | 0 | 0 | 0 | 0 | 900,000 | 0 | 900,000 |
| Utilities Sewer User Fees | 2,698,905 | 4,618,200 | 1,550,000 | 783,000 | 787,000 | 810,000 | 4,116,200 | 0 | 15,363,305 |
| Reallocated Utilities Sewer User Fees | 450,110 | 0 | 0 | 0 | 0 | 0 | 1,464,681 | 0 | 1,914,791 |
| Utilities Water User Fees | 1,555,567 | 2,011,000 | 2,084,000 | 2,160,000 | 2,265,000 | 2,349,000 | 14,292,615 | 0 | 26,717,182 |
| Reallocated Utilities Water User Fees | 385,434 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 385,434 |
| Area Connection Charges | 0 | 0 | 0 | 0 | 0 | 0 | 108,622 | 0 | 108,622 |
| UTILITIES ENTERPRISE FUND TOTAL | \$15,852,514 | \$9,104,700 | \$5,315,000 | \$4,646,000 | \$4,771,000 | \$4,884,000 | \$37,714,182 | \$0 | \$82,287,396 |

Community Investment Plan - Schedule of Reappropriations

Fiscal Year 2023

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

Enterprise Funds

| Project | | Source/Amount | | |
|---------------------------------------|---|----------------------|---------------|---------------------|
| From | To | Local | Bonds | Other |
| 6433 Bark Hill WTP Improvements | 6434 Freedom WTP Membrane Replacement | | | 100,433.50 |
| 6453 Sewer Grinder Installation/Rehab | 6468 Pump Station Equipment Replacement | | | 170,605.96 |
| 6419 FWWTP ENR | 6460 Sykesville Pump Station Expansion | | | 7,789.30 |
| 6435 FWTP Sludge Press | 6456 County Water Line Rehabilitation and Replacement | | | 285,000.00 |
| 6442 Roberts Field Pump Station Rehab | 6459 Shiloh Pump Station Expansion | | | 75,306.19 |
| 6443 Standby Generator Replacement | 6468 Pump Station Equipment Replacement | | | 196,408.39 |
| Total | | \$0.00 | \$0.00 | \$835,543.34 |

Grant Fund

Grant Fund Summary

| Sources of Funding | Actual | Original | Adjusted ¹ | Budget | % Change |
|---------------------------------|---------------------|---------------------|-----------------------|---------------------|----------------|
| | FY 21 | Budget | Budget | Budget | From |
| | FY 21 | FY 22 | FY 22 | FY 23 | Adj. FY 22 |
| Federal | \$8,067,473 | \$7,001,061 | \$11,778,593 | \$7,325,416 | -37.81% |
| Federal / Pass thru State | 23,780,975 | 6,343,794 | 5,280,557 | 5,515,245 | 4.44% |
| State | 7,987,866 | 3,204,574 | 3,594,222 | 3,760,477 | 4.63% |
| Endowments | 490,142 | 105,000 | 132,880 | 105,000 | -20.98% |
| Recreation Program Fees | 164,296 | 110,000 | 110,000 | 160,000 | 45.45% |
| Miscellaneous | 308,859 | 0 | 0 | 0 | 100.00% |
| Donations | -306,299 | 54,120 | 99,120 | 50,000 | -49.56% |
| County Match/Contribution | 1,437,185 | 913,970 | 876,762 | 1,178,410 | 34.40% |
| Total Sources of Funding | \$41,930,497 | \$17,732,519 | \$21,872,135 | \$18,094,548 | -17.27% |

| Uses of Funding | Actual | Original | Adjusted | Budget | % Change |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| | FY 21 | Budget | Budget | Budget | From |
| | FY 21 | FY 22 | FY 22 | FY 23 | Adj. FY 22 |
| Aging and Disabilities | \$2,323,787 | \$2,234,140 | \$2,404,001 | \$2,389,152 | -0.62% |
| Board of Elections | 76,536 | 0 | 0 | 0 | 0.00% |
| Carroll County Workforce Development | 1,173,032 | 1,080,586 | 2,239,151 | 2,157,925 | -3.63% |
| Circuit Court | 845,643 | 1,016,900 | 1,128,778 | 1,043,700 | -7.54% |
| Citizen Services State | 0 | 4,000 | 4,000 | 4,000 | 0.00% |
| Comprehensive Planning | 36,414 | 50,000 | 50,000 | 50,000 | 0.00% |
| Conservation and Natural Resources | 8,733 | 0 | 0 | 0 | 0.00% |
| COVID-19 and CARES Act | 16,758,544 | 0 | 0 | 0 | 0.00% |
| Economic Development | 3,553,408 | 0 | 0 | 0 | 0.00% |
| Fiscal Recovery Funds | 0 | 0 | 4,680,303 | 0 | -100.00% |
| Farm Museum Endowment | 13,912 | 30,000 | 30,000 | 30,000 | 0.00% |
| Housing and Community Development | 8,240,614 | 7,001,041 | 7,498,814 | 7,393,938 | -1.40% |
| Local Management Board | 1,097,899 | 1,235,971 | 1,288,869 | 1,199,739 | -6.92% |
| Non-Profits | 287,160 | 0 | 0 | 0 | 0.00% |
| Public Safety | 1,219,578 | 692,950 | 763,212 | 763,220 | 0.00% |
| Public Works | 0 | 0 | 0 | 0 | 0.00% |
| Recreation | 190,690 | 118,100 | 118,100 | 168,100 | 42.34% |
| Sheriff's Office | 945,421 | 814,050 | 831,483 | 787,760 | -5.26% |
| State's Attorney's Office | 454,959 | 477,580 | 508,975 | 532,630 | 4.65% |
| Tourism | 162,001 | 84,400 | 50,815 | 50,820 | 0.01% |
| Transit | 1,850,439 | 2,892,801 | 275,633 | 1,523,564 | 452.75% |
| Total Uses of Funding | \$39,238,772 | \$17,732,519 | \$21,872,135 | \$18,094,548 | -17.27% |

¹At the time the FY 22 Budget was adopted, it was still uncertain if the County would continue to receive some grants, get new grants, or the amount of those grants. Because of this uncertainty, the Adjusted Budget column is the most accurate.

FY 23 Program Summary by Function

| Function | County | Grant | Total |
|--------------------------------------|--------------------|---------------------|---------------------|
| | Match/Contribution | Funding | Program |
| Aging and Disabilities | \$399,740 | \$1,989,412 | \$2,389,152 |
| Carroll County Workforce Development | 0 | 2,157,925 | 2,157,925 |
| Circuit Court | 21,160 | 1,022,540 | 1,043,700 |
| Citizen Services State | 4,000 | 0 | 4,000 |
| Comprehensive Planning | 10,000 | 40,000 | 50,000 |
| Farm Museum Endowment | 0 | 30,000 | 30,000 |
| Housing and Community Development | 36,940 | 7,356,998 | 7,393,938 |
| Local Management Board | 53,350 | 1,146,389 | 1,199,739 |
| Public Safety | 108,270 | 654,950 | 763,220 |
| Recreation | 8,100 | 160,000 | 168,100 |
| Sheriff's Office | 95,850 | 691,910 | 787,760 |
| State's Attorney's Office | 88,090 | 444,540 | 532,630 |
| Tourism | 0 | 50,820 | 50,820 |
| Transit | 352,910 | 1,170,654 | 1,523,564 |
| Total Grant Fund | \$1,178,410 | \$16,916,138 | \$18,094,548 |

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

Other Post Employment Benefits Trust Fund

Other Post Employment Benefits (OPEB) includes medical and prescription coverage for retirees, as well as funding to meet future liability. Included in FY 22 are costs associated with additional positions. FY 23 Budget decreases due to updated actuarial information.

| Sources of Funding | FY 21 | FY 22 | FY 23 | Increase |
|--|---------------------|---------------------|---------------------|--------------------|
| | Actual | Budget | Budget | (Decrease) |
| OPEB Contribution - Transfer from General Fund | \$12,461,510 | \$12,309,840 | \$11,425,230 | (\$884,610) |
| Retiree Contributions | 775,558 | 850,000 | 850,000 | 0 |
| Interest | 2,577 | 0 | 0 | 0 |
| Unrealized Gain/(Loss) | 32,321,123 | 0 | 0 | 0 |
| Total Sources of Funding | \$45,560,768 | \$13,216,510 | \$12,275,230 | (\$884,610) |

| Uses of Funding | | | | |
|---|--------------------|---------------------|---------------------|--------------------|
| Budgeted Employer OPEB Trust Contribution | \$6,664,218 | \$5,686,840 | \$3,865,230 | (\$1,821,610) |
| Audit Fees | 2,590 | 0 | 0 | 0 |
| Consulting Fees | 203,234 | 0 | 0 | 0 |
| Retiree Health Benefit Payments | 0 | 7,473,000 | 8,410,000 | 937,000 |
| Total Uses of Funding | \$6,870,042 | \$13,216,510 | \$12,275,230 | (\$884,610) |

Pension Trust Fund

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

| Sources of Funding | FY 21 Actuals | FY 22 Budget | FY 23 Budget | Increase (Decrease) |
|---|---------------------|--------------------|--------------------|------------------------|
| County Pension - Employer Contribution | \$2,979,740 | \$2,272,770 | \$2,797,610 | \$524,840 |
| Correctional Deputies - Employer Contribution | 384,081 | 752,530 | 0 | (752,530) |
| Unrealized Gain/(Loss) | 27,961,193 | 0 | 0 | 0 |
| Employee Pension Contribution | 1,817,366 | 0 | 0 | 0 |
| Total Sources of Funding | \$33,142,380 | \$2,979,740 | \$2,797,610 | (\$182,130) |

| Uses of Funding | FY 21 Actuals | FY 22 Budget | FY 23 Budget | Increase (Decrease) |
|--|--------------------|--------------------|--------------------|------------------------|
| Legal Fees | \$5,088 | \$0 | \$0 | \$0 |
| Consulting Fees | 75,610 | 0 | 0 | 0 |
| Other Professional Services | 49,378 | 0 | 0 | 0 |
| Employee Pension Fund Payments | 3,070,674 | 0 | 0 | 0 |
| Budgeted Employer Pension Contribution | | 2,979,740 | 2,797,610 | (182,130) |
| Total Uses of Funding | \$3,200,749 | \$2,979,740 | \$2,797,610 | (\$182,130) |

Public Safety Pension Trust Fund

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

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

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

Length of Service Award Program Trust Fund

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

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

| Uses of Funding | | | | |
|------------------------------|--------------------|------------------|------------------|------------------|
| Consulting Fees | \$7,181 | \$0 | \$0 | \$0 |
| Other Professional Services | 16,050 | 0 | 0 | 0 |
| LOSAP Pension Fund Payments | 1,016,238 | 0 | 0 | 0 |
| Budgeted LOSAP Contribution | 0 | 1,585,000 | 660,000 | (925,000) |
| Total Uses of Funding | \$1,039,469 | \$398,000 | \$660,000 | \$262,000 |

Special Revenue Fund

A Special Revenue Fund captures dedicated revenues until they are appropriated for use in other funds in a given year. Hotel Rental Tax is applied to the hotel room rate and paid by the hotel guest. Proceeds of this tax are used for tourism and promotion of the County. Starting in FY 23, the Special Revenue Fund will capture the expenses and revenue for the Tourism operations. In FY 19, the Board of Commissioners approved a distribution policy to allow use of Hotel Rental Tax for capital projects related to tourism.

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

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

Watershed Protection and Restoration Fund

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

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

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

Internal Service Funds

Fringe Benefits ISF

This Internal Service Fund (ISF) captures the costs of self-insuring medical coverage and other benefits for County employees. Fringe Benefits Internal Service Fund includes items such as medical, dental, vision, prescription, and life insurance coverage.

| Sources of Funding | FY 21 | FY 22 | FY 23 | Increase |
|---|---------------------|---------------------|---------------------|--------------------|
| | Actual | Budget | Budget | (Decrease) |
| General Fund | \$15,651,397 | \$16,638,300 | \$16,135,250 | (\$503,050) |
| Prescription Rebates | 473,422 | 0 | 0 | 0 |
| Stop Loss | 120,183 | 0 | 0 | 0 |
| Insurance Recovery | 546,271 | 0 | 0 | 0 |
| Enterprise Funds | 1,117,695 | 1,267,190 | 1,210,270 | (56,920) |
| Grant Fund | 1,059,338 | 1,096,370 | 1,140,750 | 44,380 |
| Watershed Protection and Restoration Fund | 211,922 | 226,440 | 192,730 | (33,710) |
| Retiree Medicare Part D | 275,836 | 0 | 0 | 0 |
| Interest and Gain/(Loss) | 63,278 | 0 | 0 | 0 |
| Total Sources of Funding | \$19,519,342 | \$19,228,300 | \$18,679,000 | (\$549,300) |

| Uses of Funding | | | | |
|------------------------------|---------------------|---------------------|---------------------|--------------------|
| Employee Fringe Benefits | \$19,519,342 | \$19,228,300 | \$18,679,000 | (\$549,300) |
| Total Uses of Funding | \$19,519,342 | \$19,228,300 | \$18,679,000 | (\$549,300) |

Risk Management Auto Damage ISF

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

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

| Uses of Funding | FY 21 | FY 22 | FY 23 | Increase |
|------------------------------|-----------------|------------|------------|------------|
| Vehicle Claims | \$94,254 | \$0 | \$0 | \$0 |
| Total Uses of Funding | \$94,254 | \$0 | \$0 | \$0 |

Risk Management Insurance Deductible ISF

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

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

| Uses of Funding | FY 21 Actual | FY 22 Budget | FY 23 Budget | Increase (Decrease) |
|------------------------------|-----------------|-----------------|------------------|------------------------|
| Deductibles | \$46,382 | \$0 | \$150,000 | \$150,000 |
| Total Uses of Funding | \$46,382 | \$0 | \$150,000 | \$150,000 |

Risk Management Liability ISF

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

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

| Uses of Funding | | | | |
|------------------------------|------------------|------------|------------|------------|
| Claims | \$130,257 | \$0 | \$0 | \$0 |
| Total Uses of Funding | \$130,257 | \$0 | \$0 | \$0 |

Risk Management Workers Compensation ISF

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

| Sources of Funding | FY 21 Actual | FY 22 Budget | FY 23 Budget | Increase (Decrease) |
|---|--------------------|--------------------|--------------------|------------------------|
| General Fund | \$1,009,000 | \$1,009,000 | \$859,000 | (\$150,000) |
| Grant Fund | 76,737 | 84,500 | 86,510 | 2,010 |
| Enterprise Funds | 86,242 | 77,700 | 71,080 | (6,620) |
| Watershed Protection and Restoration Fund | 18,953 | 19,500 | 16,930 | (2,570) |
| Total Sources of Funding | \$1,190,932 | \$1,150,000 | \$1,033,520 | (\$157,180) |

| Uses of Funding | FY 21 Actual | FY 22 Budget | FY 23 Budget | Increase (Decrease) |
|------------------------------|------------------|--------------------|--------------------|------------------------|
| Claims | \$745,790 | \$1,150,000 | \$1,033,520 | (\$116,480) |
| Total Uses of Funding | \$745,790 | \$1,150,000 | \$1,033,520 | (\$116,480) |

Position Summary

Position Summary

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

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

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

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

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

The overall number of authorized positions for FY 23 is 1,138.13 FTE, an increase of 5.30 FTE from FY 22 Budget.

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

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

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

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

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

Authorized Position History By Fund

| General Fund | FY 21 Adjusted FTE | | | | FY 22 Budget FTE | | | | FY 22 Adjusted FTE | | | | FY 23 Budget FTE | | | |
|--|--------------------|------|-------|--------|------------------|------|-------|--------|--------------------|------|-------|--------|------------------|------|-------|--------|
| | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total |
| Cable Regulatory Commission | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 |
| Cable Regulatory Commission TOTAL | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| Circuit Court | 20.00 | --- | 16.69 | 36.69 | 20.00 | --- | 16.69 | 36.69 | 20.00 | --- | 16.69 | 36.69 | 20.00 | --- | 16.69 | 36.69 |
| Circuit Court Magistrates | 4.76 | --- | --- | 4.76 | 4.76 | --- | --- | 4.76 | 4.76 | --- | --- | 4.76 | 4.76 | --- | --- | 4.76 |
| Orphan's Court | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 |
| Volunteer Community Service Program | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 |
| Courts TOTAL | 27.76 | 0.00 | 19.69 | 47.45 | 27.76 | 0.00 | 19.69 | 47.45 | 27.76 | 0.00 | 19.69 | 47.45 | 27.76 | 0.00 | 19.69 | 47.45 |
| Public Safety 911 | 44.00 | --- | 2.45 | 46.45 | 50.00 | --- | 2.45 | 52.45 | 50.00 | --- | 2.45 | 52.45 | 50.00 | --- | 2.45 | 52.45 |
| Public Safety 911 TOTAL | 44.00 | 0.00 | 2.45 | 46.45 | 50.00 | 0.00 | 2.45 | 52.45 | 50.00 | 0.00 | 2.45 | 52.45 | 50.00 | 0.00 | 2.45 | 52.45 |
| Administrative Services | 49.25 | --- | 2.00 | 51.25 | 54.25 | --- | 2.00 | 56.25 | 54.25 | --- | 2.00 | 56.25 | 54.25 | --- | 2.00 | 56.25 |
| Corrections | 92.00 | --- | --- | 92.00 | 87.00 | --- | --- | 87.00 | 87.00 | --- | --- | 87.00 | 87.00 | --- | --- | 87.00 |
| Law Enforcement | 130.00 | --- | 1.00 | 131.00 | 130.00 | --- | 1.00 | 131.00 | 130.00 | --- | 1.00 | 131.00 | 130.00 | --- | 1.00 | 131.00 |
| Sheriff's Office TOTAL | 271.25 | 0.00 | 3.00 | 274.25 | 271.25 | 0.00 | 3.00 | 274.25 | 271.25 | 0.00 | 3.00 | 274.25 | 271.25 | 0.00 | 3.00 | 274.25 |
| State's Attorney's Office | 43.80 | 0.63 | 1.00 | 45.43 | 50.80 | 0.63 | 1.00 | 52.43 | 50.80 | 0.63 | 1.00 | 52.43 | 50.80 | 0.63 | 1.00 | 52.43 |
| State's Attorney TOTAL | 43.80 | 0.63 | 1.00 | 45.43 | 50.80 | 0.63 | 1.00 | 52.43 | 50.80 | 0.63 | 1.00 | 52.43 | 50.80 | 0.63 | 1.00 | 52.43 |
| Fire/EMS Administration | 2.00 | --- | --- | 2.00 | 52.00 | --- | 3.13 | 55.13 | 52.00 | --- | 3.13 | 55.13 | 52.00 | --- | 3.13 | 55.13 |
| Fire Services TOTAL | 2.00 | 0.00 | 0.00 | 2.00 | 52.00 | 0.00 | 3.13 | 55.13 | 52.00 | 0.00 | 3.13 | 55.13 | 52.00 | 0.00 | 3.13 | 55.13 |
| Public Works Administration | 6.10 | 0.50 | --- | 6.60 | 6.10 | 0.50 | --- | 6.60 | 7.10 | 0.50 | --- | 7.60 | 7.10 | 0.50 | --- | 7.60 |
| Building Construction | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 |
| Engineering Administration | 4.75 | --- | --- | 4.75 | 4.75 | --- | --- | 4.75 | 4.75 | --- | --- | 4.75 | 4.75 | --- | --- | 4.75 |
| Engineering Construction Inspection | 6.00 | --- | --- | 6.00 | 6.00 | --- | --- | 6.00 | 6.00 | --- | --- | 6.00 | 6.00 | --- | --- | 6.00 |
| Engineering Design | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 |
| Engineering Survey | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 |
| Facilities | 59.00 | --- | 1.00 | 60.00 | 59.00 | --- | 1.00 | 60.00 | 59.00 | --- | 1.00 | 60.00 | 59.00 | --- | 1.00 | 60.00 |
| Fleet Management | 23.00 | --- | --- | 23.00 | 23.00 | --- | --- | 23.00 | 23.00 | --- | --- | 23.00 | 23.00 | --- | --- | 23.00 |
| Permits and Inspections | 23.00 | --- | 0.60 | 23.60 | 23.00 | --- | 0.60 | 23.60 | 23.00 | --- | 0.60 | 23.60 | 23.00 | --- | 0.60 | 23.60 |
| Roads Operations | 105.00 | --- | 2.40 | 107.40 | 105.00 | --- | 2.40 | 107.40 | 105.00 | --- | 2.40 | 107.40 | 105.00 | --- | 2.40 | 107.40 |
| Transit Administration | 1.35 | --- | --- | 1.35 | 0.35 | --- | --- | 0.35 | 0.35 | --- | --- | 0.35 | 0.35 | --- | --- | 0.35 |
| Public Works TOTAL | 242.20 | 0.50 | 4.00 | 246.70 | 241.20 | 0.50 | 4.00 | 245.70 | 242.20 | 0.50 | 4.00 | 246.70 | 242.20 | 0.50 | 4.00 | 246.70 |
| Citizen Services Administration | 4.50 | --- | --- | 4.50 | 4.50 | --- | --- | 4.50 | 4.50 | --- | --- | 4.50 | 4.50 | --- | --- | 4.50 |
| Aging and Disabilities | 19.44 | --- | 1.88 | 21.32 | 19.24 | --- | 1.88 | 21.12 | 19.24 | --- | 1.88 | 21.12 | 19.24 | --- | 1.88 | 21.12 |
| Citizen Services TOTAL | 23.94 | 0.00 | 1.88 | 25.82 | 23.74 | 0.00 | 1.88 | 25.62 | 23.74 | 0.00 | 1.88 | 25.62 | 23.74 | 0.00 | 1.88 | 25.62 |
| Recreation and Parks Administration | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 |
| Hashawha | 8.00 | 0.63 | 1.60 | 10.23 | 8.00 | 0.63 | 1.60 | 10.23 | 8.00 | 0.63 | 1.60 | 10.23 | 8.00 | 0.63 | 1.60 | 10.23 |
| Piney Run | 6.00 | --- | 12.27 | 18.27 | 6.00 | --- | 8.78 | 14.78 | 6.00 | --- | 8.78 | 14.78 | 6.00 | --- | 8.93 | 14.93 |
| Recreation | 4.50 | --- | 3.00 | 7.50 | 4.50 | --- | 3.00 | 7.50 | 4.50 | --- | 3.00 | 7.50 | 4.50 | --- | 3.00 | 7.50 |
| Sports Complex | 2.00 | --- | 0.70 | 2.70 | 2.00 | --- | 0.70 | 2.70 | 2.00 | --- | 0.70 | 2.70 | 2.00 | --- | 0.70 | 2.70 |
| Recreation and Parks TOTAL | 25.50 | 0.63 | 17.57 | 43.70 | 25.50 | 0.63 | 14.08 | 40.21 | 25.50 | 0.63 | 14.08 | 40.21 | 25.50 | 0.63 | 14.23 | 40.36 |
| Comprehensive Planning | 11.00 | --- | 0.62 | 11.62 | 11.00 | --- | 0.30 | 11.30 | 11.00 | --- | 0.62 | 11.62 | 11.00 | --- | 0.62 | 11.62 |
| Comprehensive Planning TOTAL | 11.00 | 0.00 | 0.62 | 11.62 | 11.00 | 0.00 | 0.30 | 11.30 | 11.00 | 0.00 | 0.62 | 11.62 | 11.00 | 0.00 | 0.62 | 11.62 |
| Comptroller Administration | 3.00 | --- | 0.12 | 3.12 | 3.00 | --- | 0.12 | 3.12 | 3.00 | --- | 0.12 | 3.12 | 3.00 | --- | 0.12 | 3.12 |
| Accounting | 14.00 | --- | --- | 14.00 | 15.00 | --- | --- | 15.00 | 15.00 | --- | --- | 15.00 | 15.00 | --- | --- | 15.00 |
| Collections Office | 10.00 | --- | 0.63 | 10.63 | 10.00 | --- | 0.63 | 10.63 | 10.00 | --- | 0.63 | 10.63 | 10.00 | --- | 0.63 | 10.63 |
| Purchasing | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 |
| Comptroller TOTAL | 32.00 | 0.00 | 0.75 | 32.75 | 33.00 | 0.00 | 0.75 | 33.75 | 33.00 | 0.00 | 0.75 | 33.75 | 33.00 | 0.00 | 0.75 | 33.75 |

Authorized Position History By Fund

| | FY 21 Adjusted FTE | | | FY 22 Budget FTE | | | FY 22 Adjusted FTE | | | FY 23 Budget FTE | | | | | | |
|---|--------------------|-------------|--------------|------------------|---------------|-------------|--------------------|---------------|---------------|------------------|--------------|---------------|---------------|-------------|--------------|---------------|
| County Attorney | 6.00 | --- | --- | 6.00 | 6.00 | --- | --- | 6.00 | 6.00 | --- | --- | 6.00 | 6.00 | --- | --- | 6.00 |
| County Attorney TOTAL | 6.00 | 0.00 | 0.00 | 6.00 | 6.00 | 0.00 | 0.00 | 6.00 | 6.00 | 0.00 | 0.00 | 6.00 | 6.00 | 0.00 | 0.00 | 6.00 |
| Carroll County Workforce Development | 2.85 | --- | --- | 2.85 | 2.85 | --- | --- | 2.85 | 2.85 | --- | --- | 2.85 | 2.85 | --- | --- | 2.85 |
| Economic Development Administration | 5.75 | --- | --- | 5.75 | 5.75 | --- | --- | 5.75 | 5.75 | --- | --- | 5.75 | 5.75 | --- | --- | 5.75 |
| Farm Museum | 7.00 | 0.70 | 3.33 | 11.03 | 7.00 | 0.70 | 3.33 | 11.03 | 7.00 | 0.70 | 3.33 | 11.03 | 7.00 | 0.70 | 3.33 | 11.03 |
| Economic Development TOTAL | 15.60 | 0.70 | 3.33 | 19.63 | 15.60 | 0.70 | 3.33 | 19.63 | 15.60 | 0.70 | 3.33 | 19.63 | 15.60 | 0.70 | 3.33 | 19.63 |
| Human Resources | 11.00 | --- | --- | 11.00 | 14.00 | --- | --- | 14.00 | 14.00 | --- | --- | 14.00 | 14.00 | --- | --- | 14.00 |
| Personnel Services | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 |
| Human Resources TOTAL | 15.00 | 0.00 | 0.00 | 15.00 | 18.00 | 0.00 | 0.00 | 18.00 | 17.00 | 0.00 | 0.00 | 17.00 | 17.00 | 0.00 | 0.00 | 17.00 |
| Land and Res. Management Administration | 8.20 | --- | 0.23 | 8.43 | 8.20 | --- | 0.23 | 8.43 | 8.20 | --- | 0.23 | 8.43 | 8.20 | --- | 0.23 | 8.43 |
| Development Review | 8.00 | --- | --- | 8.00 | 8.00 | --- | --- | 8.00 | 8.00 | --- | --- | 8.00 | 8.00 | --- | --- | 8.00 |
| Resource Management | 11.55 | --- | --- | 11.55 | 11.55 | --- | --- | 11.55 | 11.55 | --- | --- | 11.55 | 11.55 | --- | --- | 11.55 |
| Zoning Administration | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 |
| Land and Resource Management TOTAL | 31.75 | 0.00 | 0.23 | 31.98 | 31.75 | 0.00 | 0.23 | 31.98 | 31.75 | 0.00 | 0.23 | 31.98 | 31.75 | 0.00 | 0.23 | 31.98 |
| Management and Budget Administration | 2.00 | --- | --- | 2.00 | 2.00 | --- | --- | 2.00 | 2.00 | --- | --- | 2.00 | 2.00 | --- | --- | 2.00 |
| Budget | 7.00 | --- | 0.15 | 7.15 | 8.00 | --- | 0.15 | 8.15 | 8.00 | --- | 0.15 | 8.15 | 8.00 | --- | 0.15 | 8.15 |
| Grant Management | 2.00 | --- | --- | 2.00 | 2.00 | --- | --- | 2.00 | 2.00 | --- | --- | 2.00 | 2.00 | --- | --- | 2.00 |
| Risk Management | 4.00 | --- | --- | 4.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 |
| Management and Budget TOTAL | 15.00 | 0.00 | 0.15 | 15.15 | 17.00 | 0.00 | 0.15 | 17.15 | 17.00 | 0.00 | 0.15 | 17.15 | 17.00 | 0.00 | 0.15 | 17.15 |
| Technology Services | 32.00 | --- | 0.17 | 32.17 | 32.00 | --- | 0.17 | 32.17 | 32.00 | --- | 0.17 | 32.17 | 32.00 | --- | 0.17 | 32.17 |
| Production and Distribution Services | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 |
| Technology Services TOTAL | 35.00 | 0.00 | 0.17 | 35.17 | 35.00 | 0.00 | 0.17 | 35.17 | 35.00 | 0.00 | 0.17 | 35.17 | 35.00 | 0.00 | 0.17 | 35.17 |
| Administrative Hearings | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 |
| Audio Video Production | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 |
| Board of Elections | --- | --- | 0.62 | 0.62 | --- | --- | 0.62 | 0.62 | --- | --- | 0.62 | 0.62 | --- | --- | 0.62 | 0.00 |
| 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 | 6.00 | --- | 6.65 | 12.65 | 6.00 | --- | 6.65 | 12.65 |
| Gen Government Other TOTAL | 11.00 | 0.00 | 7.65 | 18.65 | 11.00 | 0.00 | 7.65 | 18.65 | 11.00 | 0.00 | 7.65 | 18.65 | 11.00 | 0.00 | 7.03 | 18.03 |
| Soil Conservation | 5.00 | 0.63 | --- | 5.63 | 5.00 | 0.63 | --- | 5.63 | 5.00 | 0.63 | --- | 5.63 | 5.00 | 0.63 | --- | 5.63 |
| Cons. and Natural Resources TOTAL | 5.00 | 0.63 | 0.00 | 5.63 | 5.00 | 0.63 | 0.00 | 5.63 | 5.00 | 0.63 | 0.00 | 5.63 | 5.00 | 0.63 | 0.00 | 5.63 |
| TOTAL General Fund | 858.80 | 3.09 | 62.49 | 924.38 | 926.60 | 3.09 | 61.81 | 991.50 | 926.60 | 3.09 | 62.13 | 991.82 | 926.60 | 3.09 | 61.66 | 991.35 |

Authorized Position History By Fund

| Enterprise Funds | FY 21 Adjusted FTE | | | | FY 22 Budget FTE | | | | FY 22 Adjusted FTE | | | | FY 23 Budget FTE | | | |
|--|--------------------|-------------|-------------|--------------|------------------|-------------|-------------|--------------|--------------------|-------------|-------------|--------------|------------------|-------------|-------------|--------------|
| | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total |
| Solid Waste Management | 1.68 | --- | --- | 1.68 | 1.68 | --- | --- | 1.68 | 1.68 | --- | --- | 1.68 | 1.68 | --- | --- | 1.68 |
| Northern Landfill | 11.00 | --- | --- | 11.00 | 11.00 | --- | --- | 11.00 | 11.00 | --- | --- | 11.00 | 11.00 | --- | --- | 11.00 |
| Recycling | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 |
| Solid Waste Accounting | 5.75 | --- | --- | 5.75 | 5.75 | --- | --- | 5.75 | 5.75 | --- | --- | 5.75 | 5.75 | --- | --- | 5.75 |
| Solid Waste TOTAL | 19.43 | 0.00 | 0.00 | 19.43 | 19.43 | 0.00 | 0.00 | 19.43 | 19.43 | 0.00 | 0.00 | 19.43 | 19.43 | 0.00 | 0.00 | 19.43 |
| BOU Accounting/Administration | 7.69 | --- | --- | 7.69 | 7.69 | --- | --- | 7.69 | 7.69 | --- | --- | 7.69 | 7.69 | --- | --- | 7.69 |
| Board of Education Facilities | 1.00 | --- | --- | 1.00 | 1.13 | --- | --- | 1.13 | 1.13 | --- | --- | 1.13 | 1.13 | --- | --- | 1.13 |
| Freedom Sewer | 7.50 | --- | --- | 7.50 | 7.50 | --- | --- | 7.50 | 7.00 | --- | --- | 7.00 | 7.00 | --- | --- | 7.00 |
| Freedom Water | 14.50 | --- | 0.15 | 14.65 | 14.50 | --- | 0.15 | 14.65 | 15.00 | --- | --- | 15.00 | 15.00 | --- | --- | 15.00 |
| Hampstead Sewer | 4.50 | --- | 0.15 | 4.65 | 4.30 | --- | 0.15 | 4.45 | 4.30 | --- | --- | 4.30 | 4.30 | --- | --- | 4.30 |
| Other Water/Sewer | 0.50 | --- | --- | 0.50 | 0.57 | --- | --- | 0.57 | 0.57 | --- | --- | 0.57 | 0.57 | --- | --- | 0.57 |
| Utilities TOTAL | 35.69 | 0.00 | 0.30 | 35.99 | 35.69 | 0.00 | 0.30 | 35.99 | 35.69 | 0.00 | 0.00 | 35.69 | 35.69 | 0.00 | 0.00 | 35.69 |
| Airport | 3.38 | --- | 0.50 | 3.88 | 3.38 | --- | 0.50 | 3.88 | 3.38 | --- | 0.50 | 3.88 | 3.38 | --- | 0.50 | 3.88 |
| Firearms Facility | 1.00 | --- | 2.00 | 3.00 | 1.00 | --- | 2.00 | 3.00 | 1.00 | --- | 2.00 | 3.00 | 1.00 | --- | 2.00 | 3.00 |
| Airport/Firearms Facility TOTAL | 4.38 | 0.00 | 2.50 | 6.88 | 4.38 | 0.00 | 2.50 | 6.88 | 4.38 | 0.00 | 2.50 | 6.88 | 4.38 | 0.00 | 2.50 | 6.88 |
| TOTAL Enterprise Funds | 59.50 | 0.00 | 2.80 | 62.30 | 59.50 | 0.00 | 2.80 | 62.30 | 59.50 | 0.00 | 2.50 | 62.00 | 59.50 | 0.00 | 2.50 | 62.00 |

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

| Grant Fund | FY 21 Adjusted FTE | | | | FY 22 Budget FTE | | | | FY 22 Adjusted FTE | | | | FY 23 Budget FTE | | | |
|--------------------------------------|--------------------|-------------|-------------|--------------|------------------|-------------|-------------|--------------|--------------------|-------------|--------------|--------------|------------------|-------------|--------------|--------------|
| | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total |
| Aging and Disabilities | 19.56 | --- | 2.46 | 22.02 | 19.76 | --- | 2.46 | 22.22 | 19.76 | --- | 3.36 | 23.12 | 19.76 | --- | 3.36 | 23.12 |
| Carroll County Workforce Development | 9.90 | --- | --- | 9.90 | 9.90 | --- | --- | 9.90 | 9.90 | --- | --- | 9.90 | 9.90 | --- | --- | 9.90 |
| Circuit Court | 7.95 | 0.80 | 2.40 | 11.15 | 7.95 | 0.80 | 2.40 | 11.15 | 8.24 | 0.69 | 2.36 | 11.29 | 8.24 | 0.69 | 2.36 | 11.29 |
| Fiscal Recovery Fund | --- | --- | --- | 0.00 | --- | --- | --- | 0.00 | --- | --- | 0.75 | 0.75 | --- | --- | 0.75 | 0.75 |
| Housing and Community Development | 7.50 | 0.63 | --- | 8.13 | 7.50 | 0.63 | --- | 8.13 | 6.50 | 0.63 | 5.83 | 12.96 | 6.50 | 0.63 | 5.83 | 12.96 |
| Local Management Board | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 |
| Public Safety | 4.00 | --- | 0.63 | 4.63 | 4.00 | --- | 0.63 | 4.63 | 4.00 | --- | 0.63 | 4.63 | 4.00 | --- | 0.63 | 4.63 |
| Recreation | 0.50 | --- | --- | 0.50 | 0.50 | --- | --- | 0.50 | 0.50 | --- | --- | 0.50 | 0.50 | --- | --- | 0.50 |
| Sheriff's Office | 1.75 | --- | --- | 1.75 | 1.75 | --- | --- | 1.75 | 2.25 | --- | --- | 2.25 | 1.75 | --- | --- | 1.75 |
| State's Attorney's Office | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 |
| Transit | --- | --- | --- | 0.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 |
| TOTAL Grant Fund | 56.16 | 1.43 | 5.49 | 63.08 | 57.36 | 1.43 | 5.49 | 64.28 | 56.15 | 1.32 | 12.93 | 70.40 | 55.65 | 1.32 | 12.93 | 69.90 |

| TOTAL Government | FY 21 Adjusted FTE | | | | FY 22 Budget FTE | | | | FY 22 Adjusted FTE | | | | FY 23 Budget FTE | | | |
|----------------------------|--------------------|-------------|--------------|----------------|------------------|-------------|--------------|----------------|--------------------|-------------|--------------|----------------|------------------|-------------|--------------|----------------|
| | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total |
| TOTAL General Fund | 858.80 | 3.09 | 62.49 | 924.38 | 926.60 | 3.09 | 61.81 | 991.50 | 926.60 | 3.09 | 62.13 | 991.82 | 926.60 | 3.09 | 61.66 | 991.35 |
| TOTAL Enterprise Funds | 59.50 | --- | 2.80 | 62.30 | 59.50 | --- | 2.80 | 62.30 | 59.50 | --- | 2.50 | 62.00 | 59.50 | --- | 2.50 | 62.00 |
| TOTAL Special Revenue Fund | 13.25 | --- | 1.50 | 14.75 | 13.25 | --- | 1.50 | 14.75 | 13.25 | --- | 1.50 | 14.75 | 13.25 | --- | 1.63 | 14.88 |
| TOTAL Grant Fund | 56.16 | 1.43 | 5.49 | 63.08 | 57.36 | 1.43 | 5.49 | 64.28 | 56.15 | 1.32 | 12.93 | 70.40 | 55.65 | 1.32 | 12.93 | 69.90 |
| TOTAL FTE | 987.71 | 4.52 | 72.28 | 1064.51 | 1056.71 | 4.52 | 71.60 | 1132.83 | 1055.50 | 4.41 | 79.06 | 1138.97 | 1055.00 | 4.41 | 78.72 | 1138.13 |