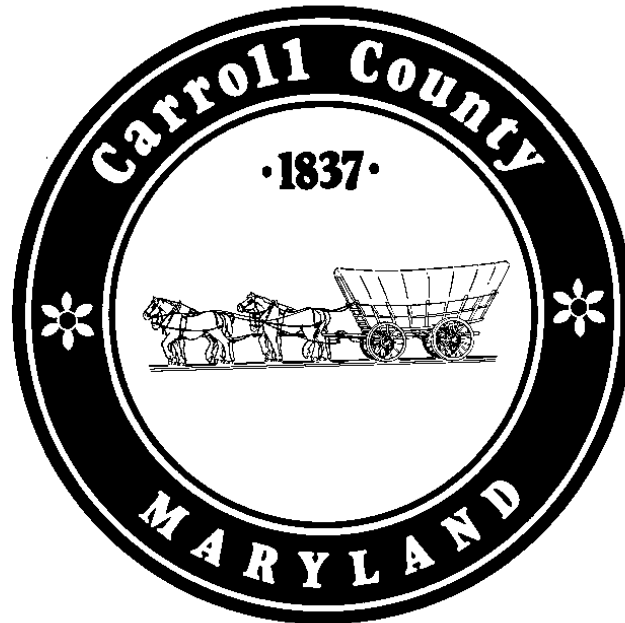


Carroll County Maryland



Adopted Budget Summary

Operating Budget Fiscal Year 2025
Operating Plan Fiscal Years 2025-2030
And
Capital Budget Fiscal Years 2025-2030

Available online at:

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



PRODUCED BY

The Department of Management and Budget

Ted Zaleski..... Director
Heidi Pepin..... Chief, Bureau of Budget
Ashleigh Smith..... Management and Budget Project Coordinator
Hanley Allen..... Management and Budget Analyst
Kelly Burke..... Management and Budget Analyst
Jacob Dellinger..... Management and Budget Analyst
Ryan Nowicki..... Management and Budget Analyst
Kelsey Connolly..... Budget Assistant
Rebecca Hanlon..... Administrative Assistant

Special thanks to the staff in Production and Distribution

Accessibility

The Americans with Disability Act applies to the Carroll County Government and its programs, services, activities and facilities. If you have questions, suggestions, or complaints, please contact the Carroll County Government Americans with Disabilities Coordinator at (410) 386-3600 or TTY (410) 848-9747. The mailing address is: 10 Distillery Drive, Suite 101, Westminster, Maryland 21157.

Board of County Commissioners

Board of County Commissioners



Joseph Vigliotti
Vice-President
District 1



Kenneth Kiler
President
District 2



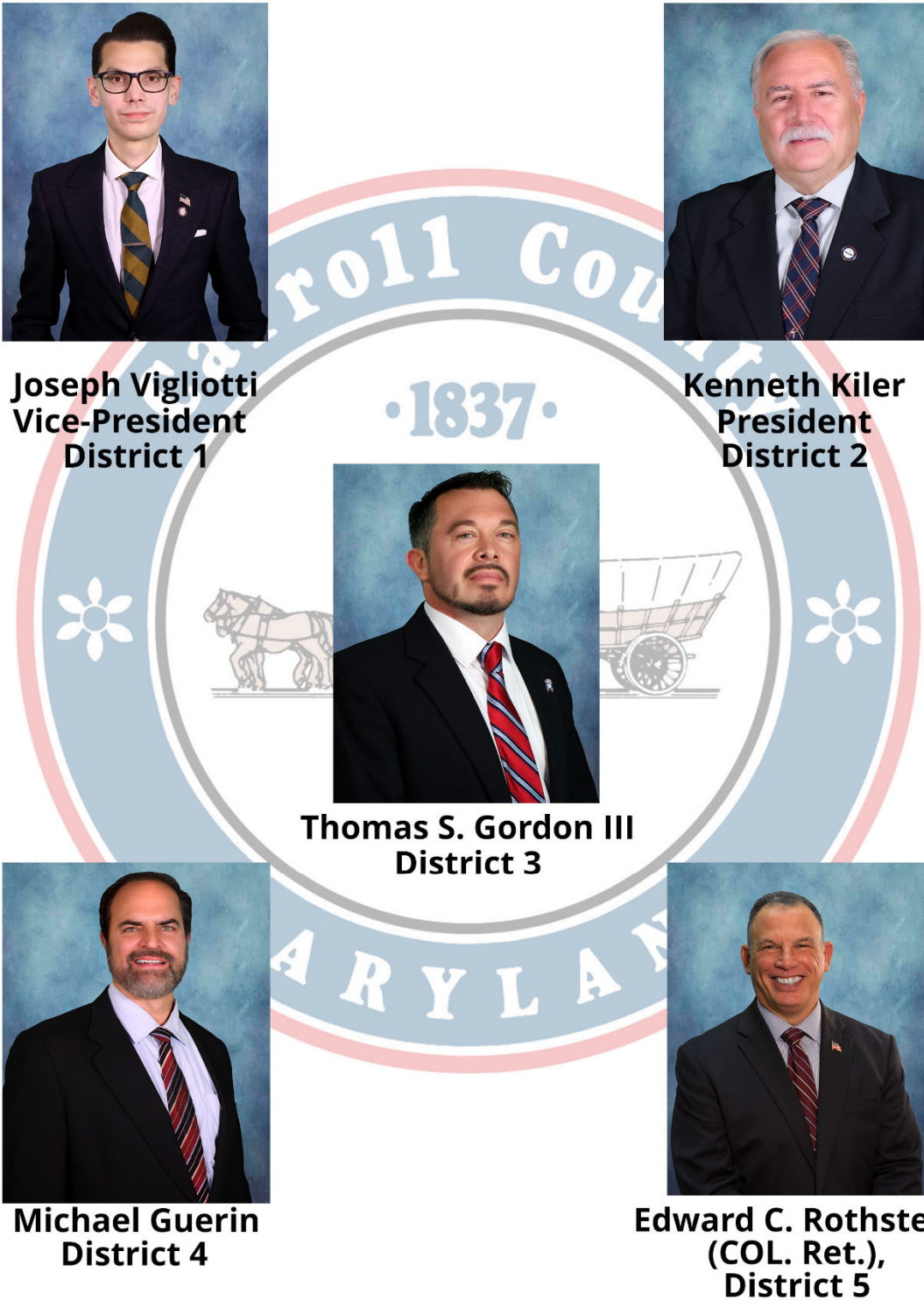
Thomas S. Gordon III
District 3



Michael Guerin
District 4



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



Appointed Officials

*Roberta Windham
County Administrator*

*Deborah Effingham
Deputy County Administrator*

*Celene E. Steckel
Director of Citizen Services*

*Jennifer D. Hobbs
Comptroller*

*Timothy C. Burke
County Attorney*

*Denise L. Beaver
Director of Economic Development*

*Michael W. Robinson
Chief of Fire and EMS*

*Kristy L. Bixler
Director of Human Resources*

*Ted Zaleski, III
Director of Management and Budget*

*Christopher Heyn
Director of Planning and Land Management*

*Valerie D. Hawkins
Director of Public Safety*

*Bryan J. Bokey
Director of Public Works*

*Robert E. Hicks
Director of Recreation and Parks*

*Mark E. Ripper
Director of Technology Services*

FY25 Adopted Budget Summary

Table of Contents

Budget Message

Budget Message Title Page.....	1
Fiscal Year 2025 Budget Message.....	3

Debt Management

Debt Management Title Page.....	7
Debt Management.....	9
Schedule of Debt Service Requirements on Direct County Debt.....	12
Debt Issued and Outstanding.....	13
Computation of Projected Legal Debt Margin.....	16

Fund Balance

Fund Balance Title Page.....	17
Explanation of Fund Balance.....	19
General Fund.....	20
Governmental Fund Types.....	21
Proprietary Funds.....	22

Total Budget Summary

Total Budget Summary Title Page.....	23
All Funds Sources – by Category.....	25
All Funds Uses – by Category.....	26
All Funds Uses – by Fund.....	27
All Funds Revenue Summary.....	28

General Fund Summary

General Fund Summary Title Page.....	29
General Fund Sources – by Category.....	31
General Fund Uses – by Category.....	32

General Fund Revenues

General Fund Revenues Title Page.....	33
General Fund Revenue Analysis.....	35
General Fund Operating Revenues.....	36
General Fund Operating Revenues Chart.....	40

Operating Plan

Operating Plan Title Page.....	41
Six-Year Operating Revenue Forecast.....	43
Adopted Operating Plan FY25 – FY30.....	44

General Fund Appropriations

General Fund Appropriations Title Page.....	47
---	----

Public Schools Summary	49
Education Other Summary.....	50
Public Safety and Corrections Summary	51
Public Works Summary	53
Citizen Services Summary	54
Recreation and Culture Summary.....	55
General Government Summary	56
Conservation and Natural Resources Summary	59
Debt, Transfers and Reserves Summary.....	60
Capital Fund Summary	
Capital Fund Summary Title Page.....	61
FY23 – FY25 Capital Fund Revenues	63
Capital Fund Revenues – Charts.....	64
FY23 – FY25 Capital Fund Appropriations	65
Capital Fund Appropriations – Charts	66
FY25 Schedule of Reappropriations.....	67
Community Investment Plan for Fiscal Year 25.....	68
Capital Budget Summary	
Capital Budget Summary Title Page.....	69
FY25 – FY30 Community Investment Plan	71
Enterprise Funds	
Enterprise Funds Title Page	79
Airport Enterprise Fund Title Page.....	81
Airport Summary	83
Airport Community Investment Plan FY25 – FY30.....	84
Fiber Network Enterprise Fund Title Page	85
Fiber Network Summary.....	87
Fiber Network Community Investment Plan FY25 – FY30.....	88
Firearms Enterprise Fund Title Page	89
Firearms Summary	91
Septage Enterprise Fund Title Page.....	93
Septage Summary	95
Solid Waste Enterprise Fund Title Page	97
Solid Waste Summary.....	99
Utilities Enterprise Fund Title Page.....	101
Utilities Summary	103
Utilities Community Investment Plan FY25 – FY30	104
FY25 Enterprise Funds Schedule of Reappropriations.....	105
Grant Fund	
Grant Fund Title Page.....	107
Grant Fund Summary.....	109
FY25 Program Summary by Function.....	110
OPEB, Pension Trust and Special Revenue Funds	
OPEB, Pension Trust and Special Revenue Funds Title Page.....	111

Emergency Medical Billing Fund.....	113
Opioid Restitution Fund.....	114
Other Post-Employment Benefits	115
Pension Trust Fund	116
Public Safety Pension Trust Fund.....	117
Length of Service Award Program Trust Fund.....	118
Community Reinvestment and Repair Fund.....	119
Hotel Rental Tax Fund.....	120
Watershed Protection and Restoration Fund.....	121
Internal Service Funds	
Internal Service Funds Title Page.....	123
Fringe Benefits Internal Service Fund	125
Risk Management Auto Damage Internal Service Fund	126
Risk Management Insurance Deductible Internal Service Fund	127
Risk Management Liability Internal Service Fund.....	128
Risk Management Workers Compensation Internal Service Fund.....	129
Position Summary	
Position Summary Title Page.....	131
Position Summary.....	133
Authorized Position History	136

Budget Message

Fiscal Year 2025 Budget

In December 2022, the 62nd Board of County Commissioners took office. During the FY25 Budget work sessions, the board had to wrestle with many challenges facing the County including:

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

The Commissioners, to partially fund these initiatives, are proposing increases in the County's Recordation and Property Taxes. Beginning July 1, 2024, Recordation Tax will increase from \$5.00/\$500 to \$6.50/\$500, generating approximately \$4.2 million per year.

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

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

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

A total of 230 new positions are planned to staff the County Fire/Emergency Medical Services function. Momentum on the transition began in FY23 with 98 positions, with another 60 approved and in the process of being filled in FY24. An additional 72 employees are included for FY25. As with any of our long-range planning efforts, the projections will continue to be refined as more information becomes available, but we're closer to capturing the full cost of implementation.

Blueprint for Maryland's Future

The Board of Education, in preparation to respond to phased-in Blueprint mandates, sought additional funds from the County to meet the FY25 blueprint requirements, maintain operations and pay for inflationary items, and provide adequate compensation for staff. The FY25 Budget includes \$13.1M in increased funding to Carroll County Public Schools over FY24 funding levels.

As part of the continued transition to Blueprint, projects are included in the Capital Fund for kindergarten and pre-kindergarten additions. Projects in FY25 address Cranberry Station, Friendship Valley, Sandymount, and Taneytown Elementary schools. The six-year Community Investment Plan has funding for additional pre-kindergarten additions associated with Blueprint efforts.

The Total Budget

The General Fund, or what people often think of as the Operating Budget, gets most of the attention, but the County Budget includes thirteen funds. The All Funds Budget is \$742.2M, a decrease of \$30.8M, or 4.0%, from FY24. There are changes to every fund, but the most notable changes include:

- The Capital Fund decreases \$46.9M from FY24 due to several large projects included in FY24. Funding is included in FY25 for:
 - Freedom Elementary Addition
 - Kindergarten and Pre-K Additions
 - Sheriff’s Headquarters
 - Sykesville Middle Addition
- Emergency Medical Billing Fund, in the Special Revenue Fund, increases \$4.0M to account for anticipated revenues and expenses related to providing emergency services. Funds will be received from Medicare and used to offset expenses related to the provision of services.

Multi-year Operating Plan

Since the 1990s, Carroll has also adopted a multi-year Operating Plan. The Plan makes it more difficult to make unsustainable budget decisions. Due to the decisions made to address our challenges and better position ourselves to provide services to our citizens, our expenditures are projected to outpace our projected revenues. In the outyears, the Board will have the challenge of determining how to balance the bottom line. Below is the FY25 - 30 Operating Plan, with its negative balances, to be clear about our position and what needs to be resolved in the future.

In Millions	FY25	FY26	FY27	FY28	FY29	FY30
Revenues	\$545.0	\$541.8	\$565.0	\$583.4	\$600.3	\$618.5
Expenditures	545.0	547.0	574.6	597.9	622.6	648.2
Balance	\$0.0	(\$5.2)	(\$9.5)	(\$14.5)	(\$22.3)	(\$29.7)
Balance as a % of Budget	0.0%	(1.0%)	(1.7%)	(2.5%)	(3.7%)	(4.8%)

County Highlights

Even after numerous years of troubled economic conditions, the County has many good things to talk about:

- Carroll County Public Schools continues to be among the most highly ranked systems in the highly ranked State of Maryland.
- Carroll County Public Library continues to have one of the highest circulation rates per capita in the State.
- Significant business and employment developments are progressing, creating the potential for high-quality job opportunities.

- Approximately 79,000 acres are under permanent easement in our Agricultural Land Preservation programs, supporting agribusiness and maintaining our rural heritage while avoiding the costs of services and infrastructure to serve residential development.
- Carroll continues to be highly rated by the credit rating agencies with three AAAs. We continue to see strong demand for our bonds.

Stay Informed

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

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

All the FY25 budget sessions, from the Budget Overview to the Adopted Budget, were open to the public and appeared on the local government channel. These videos remain available on the County website. Thank you for your interest in the Commissioners' budget.

Ted Zaleski, Director
Management and Budget

Debt Management

Debt Management

Capital Expenditures vs. Current Expenditures

Local government expenditures can be broadly categorized as either current or capital. Generally, current expenditures are related to ongoing operations or purchases that are relatively inexpensive or short lived. Capital expenditures tend to be for one-time, relatively high costs, or for long-lived assets. There is not a clear line separating current and capital expenditures, but current expenditures should be funded with current sources of revenue and it may be appropriate to fund capital expenditures with current revenue and/or debt financing. When debt financing is used, it is important that the useful life of the asset exceed the time necessary to pay for the asset. Carroll County's operating expenditures are entirely funded by current revenue. A mix of sources, such as bonds, grants, and paygo funding, is used to fund capital projects.

Paying for Capital Assets

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

Bonds

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

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

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

Debt Retirement

As of June 30, 2024, 75.2% of long-term debt owed by the County will be retired within ten years and 41.6% will be retired within five years. New Public Improvement Bonds issued in November 2023 have an aggregate principal amount of \$28.0 million.

Rating Agencies

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

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

Moody's ¹	Standard & Poor's ²	Fitch	Description
Aaa	AAA	AAA	Highest quality, extremely strong capacity to pay
Aa	AA	AA	High quality, very strong capacity to pay
A	A	A	Upper medium quality, strong capacity to pay
Baa	BBB	BBB	Medium quality, adequate capacity to pay
Ba	BB	BB	Questionable quality, low capacity to pay

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

²Relative ranking within a range may be designated by a + or -.

Credit evaluation, to some extent, is subjective which may result in different analysts looking at different data or assigning different weight to the same data. The rating agencies do not necessarily give the same credit ratings to the same bond issues.

Ratings are initially made before issuance and are continuously reviewed and amended as necessary to reflect change in the issuer's credit position. According to the rating agencies, Carroll County demonstrates very strong credit worthiness. Moody's has assigned Carroll County a rating of **Aaa**, Standard & Poor's **AAA**, and Fitch **AAA**. These high ratings allow Carroll County to benefit from lower interest rates for capital projects financed with long-term debt issues. The County's goal is to maintain our current bond ratings to minimize borrowing costs.

Sale of Bonds

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

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

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

Debt Affordability

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

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

Schedule of Debt Service Requirements on Direct County Debt

The following table sets forth the schedule of debt service requirements for the County's direct general obligation bonded debt, State of Maryland Loans, Promissory Notes, Capital Leases, and Enterprise Fund bonded debt, projected as of the year ended June 30, 2024.

Schedule of Debt Service Requirements (1)

Fiscal Years Ending June 30	<u>G.O. Bonds (2)</u>		<u>Watershed Bonds</u>		<u>Notes, Capital Leases, and Other Debt</u>		<u>General Obligation Debt</u>		<u>Total Governmental Funds</u>		<u>Enterprise Funds</u>		Grand Total Debt Service (1)
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2025	20,069,189	8,154,865	1,186,322	519,724	411,505	63,496	2,179,934	1,809,927	23,846,950	10,548,012	495,265	92,133	34,982,360
2026	20,416,510	7,311,047	1,187,129	469,985	421,261	53,740	1,346,000	1,741,702	23,370,900	9,576,474	520,347	71,031	33,538,752
2027	20,678,058	6,507,223	1,188,527	422,875	431,248	43,752	2,584,000	1,694,815	24,881,833	8,668,665	543,276	53,182	34,146,956
2028	21,005,567	5,697,092	1,188,987	376,646	441,472	33,528	-	1,557,835	22,636,026	7,665,101	566,215	34,540	30,901,882
2029	21,366,629	4,865,465	1,189,359	329,621	451,938	23,062	107,290	1,557,835	23,115,216	6,775,983	590,720	15,077	30,496,996
2030	17,553,908	4,079,780	1,190,513	282,467	462,653	12,347	4,662,430	1,476,707	23,869,504	5,851,301	113,262	2,504	29,836,571
2031	14,170,664	3,439,997	1,140,171	237,319	235,424	2,077	13,115,500	1,103,726	28,661,759	4,783,119	2,429	49	33,447,356
2032	12,969,901	2,953,283	1,130,099	198,593	-	-	445,320	509,076	14,100,000	3,672,642	-	-	17,772,642
2033	11,697,119	2,553,804	1,097,881	166,538	-	-	3,475,344	497,387	13,240,320	3,229,418	-	-	16,469,738
2034	10,687,842	2,196,800	1,047,158	138,263	-	-	-	-	15,210,344	2,832,450	-	-	18,042,794
2035	9,595,174	1,865,172	954,826	112,016	-	-	-	314,931	10,550,000	2,292,119	-	-	12,842,119
2036	8,952,139	1,548,853	847,861	87,691	-	-	473,924	302,490	10,273,924	1,939,034	-	-	12,212,958
2037	7,763,859	1,259,549	681,142	67,501	-	-	1,303,000	257,475	9,748,001	1,584,525	-	-	11,332,526
2038	7,142,279	998,293	602,721	51,132	-	-	-	224,900	7,745,000	1,274,325	-	-	9,019,325
2039	7,142,279	751,249	602,721	35,776	-	-	887,000	202,725	8,632,000	989,750	-	-	9,621,750
2040	5,969,762	538,905	525,238	22,007	-	-	1,024,000	180,550	7,519,000	741,462	-	-	8,260,462
2041	4,619,762	374,444	375,238	11,919	-	-	2,587,000	100,625	7,582,000	486,988	-	-	8,068,988
2042	3,827,811	234,855	167,189	5,645	-	-	-	-	3,995,000	240,500	-	-	4,235,500
2043	2,836,161	111,492	58,839	2,208	-	-	-	-	2,895,000	113,700	-	-	3,008,700
2044	1,369,211	27,384	25,789	516	-	-	-	-	1,395,000	27,900	-	-	1,422,900
Total	\$ 229,833,824	\$ 55,469,552	\$ 16,387,710	\$ 3,538,442	\$ 2,855,501	\$ 232,002	\$ 34,190,742	\$ 14,053,472	\$ 283,267,777	\$ 73,293,468	\$ 2,831,514	\$ 268,516	\$ 356,561,245
													\$ 3,100,030
													\$ 359,661,275

(1) Totals may not add due to rounding.

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

(a) Promissory Notes \$0

(b) Capital Lease Agreements of \$2,855,501

Source: Carroll County Department of the Comptroller.

The following table sets forth the amount of the County's projected general bonded debt issued and outstanding as of June 30, 2024.

Projected Statement of Direct and Enterprise Fund Bonded Debt Issued and Outstanding As of June 30, 2024 (1)(2)(3)

<u>Direct Bonded Debt</u>	<u>Principal</u>	<u>Issued</u>	<u>Outstanding (4)</u>
	<u>Date of Issue</u>		
Consolidated Public Improvement Bonds	11/14/13	26,000,000	-
Consolidated Public Improvement Bonds	11/13/14	15,000,000	8,250,000
Consolidated Public Improvement Refunding Bonds	11/13/14	52,576,682	18,540,179
Consolidated Public Improvement Bonds	11/19/15	28,000,000	16,465,000
Consolidated Public Improvement Bonds	11/10/16	14,000,000	9,100,000
Consolidated Public Improvement Bonds	11/01/18	25,000,000	18,750,000
Consolidated Public Improvement Bonds	11/05/19	30,000,000	24,000,000
Consolidated Public Improvement Refunding Bonds	11/05/19	39,797,184	27,823,180
Consolidated Public Improvement Bonds	12/03/20	20,000,000	17,000,000
Consolidated Public Improvement Refunding Bonds	12/03/20	33,989,958	29,855,127
Consolidated Public Improvement Bonds	12/02/21	22,000,000	19,800,000
Consolidated Public Improvement Bonds	11/01/22	30,000,000	28,500,000
Consolidated Public Improvement Bonds	11/01/23	27,950,000	27,950,000

Installment Purchase Agreements:

Installment Purchase Agreements	7/1/03-6/30/04	100,000	-
Installment Purchase Agreements	7/1/04-6/30/05	2,179,934	2,179,934
Installment Purchase Agreements	7/1/05-6/30/06	1,346,000	1,346,000
Installment Purchase Agreements	7/1/06-6/30/07	2,584,000	2,584,000
Installment Purchase Agreements	7/1/08-6/30/09	2,215,126	107,290
Installment Purchase Agreements	7/1/09-6/30/10	4,662,430	4,662,430
Installment Purchase Agreements	7/1/10-6/30/11	13,115,500	13,115,500
Installment Purchase Agreements	7/1/12-6/30/13	445,320	445,320
Installment Purchase Agreements	7/1/14-6/30/15	3,475,344	3,475,344
Installment Purchase Agreements	7/1/15-6/30/16	473,924	473,924
Installment Purchase Agreements	7/1/16-6/30/17	1,303,000	1,303,000
Installment Purchase Agreements	7/1/18-6/30/19	887,000	887,000
Installment Purchase Agreements	7/1/19-6/30/20	1,024,000	1,024,000
Installment Purchase Agreements	7/1/20-6/30/21	2,587,000	2,587,000
Installment Purchase Agreements	7/1/21-6/30/22	-	-
Installment Purchase Agreements	7/1/22-6/30/23	-	-

Farmers Home Administration:

Watershed Bond — 1974	07/01/74	253,000	7,634
Watershed Bond — 1979	09/02/80	678,800	180,414
		<u>\$ 401,644,202</u>	<u>\$ 280,412,275</u>

Enterprise Fund Bonded Debt

Consolidated Public Improvement Refunding Bonds - Utilities	11/13/14	5,446,058	2,224,821
Consolidated Public Improvement Refunding Bonds - Utilities	11/05/19	902,816	591,820
Consolidated Public Improvement Refunding Bonds - Utilities	12/03/20	6,738	5,001
Solid Waste	11/13/14	406,860	-
Airport - Draw Down Bond	05/01/19	4,802,001	-
Airport	12/03/20	13,303	9,872
		<u>\$ 11,577,776</u>	<u>\$ 2,831,514</u>
		<u>\$ 413,221,978</u>	<u>\$ 283,243,790</u>

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

(a) Capital Lease Agreements of \$2,855,501

(2) This subtotal reflects the direct bonded indebtedness of the County exclusive of those items in Note (1) of this table and Enterprise Fund Bonded Debt and is exclusive of any related bond premiums/discounts or other unamortized charges.

(3) Does not include Bonds offered herein and the refunding of the Refunded Bonds.

(4) Outstanding 2024 projected from beginning balance of principle payments in NTE-6-25 workbook

Source: Carroll County Department of the Comptroller.

The following tables set forth the County’s long-term debt per capita and ratios of debt to assessed value for the six most recent fiscal years ended June 30:

**Projected County Debt
Exclusive of Enterprise Fund Debt (1)**

	<u>Bonded Debt</u>	<u>Estimated Population</u>	<u>Assessed Value</u>	<u>Bonded Debt Per Capita</u>	<u>Bonded Debt to Assessed Value</u>
2024 (4)	\$ 280,412,275	176,701	\$23,727,950,000	1,586.93	1.18%
2023	275,266,385	176,371	22,789,035,996	1,560.72	1.21
2022	267,019,884	175,560	22,010,186,885	1,520.96	1.21
2021	266,131,128	172,891	21,344,811,158	1,539.30	1.25
2020	267,977,820	168,063	20,681,485,860	1,594.51	1.30
2019	267,213,151	168,015	20,125,090,540	1,590.41	1.33

**Projected County Debt
Inclusive of Enterprise Fund Debt (1)**

	<u>Bonded Debt (2) (3)</u>	<u>Estimated Population</u>	<u>Assessed Value</u>	<u>Bonded Debt Per Capita</u>	<u>Bonded Debt to Assessed Value</u>
2024 (4)	\$ 283,243,790	176,701	\$23,727,950,000	1,602.96	1.19%
2023	283,581,170	176,371	22,789,035,996	1,607.87	1.24
2022	276,642,298	175,560	22,010,186,885	1,575.77	1.26
2021	277,171,009	172,891	21,344,811,158	1,603.15	1.30
2020	280,497,954	168,063	20,681,485,860	1,669.00	1.36
2019	281,687,535	168,015	20,125,090,540	1,676.56	1.40

(1) These tables reflect indebtedness of the County exclusive of the State’s Industrial Land Act and the State’s Industrial Commercial Redevelopment Fund Loans, Promissory Notes, Capital Lease Agreements, and any related bond premiums/discounts or other unamortized charges.

(2) Does not include Bonds offered herein or the refunding of the Refunded Bonds.

(3) This chart includes, among other things, the bonded indebtedness originally incurred by the Carroll County Sanitary Commission, which indebtedness is to be paid first from various charges which the County is authorized to levy together with State and federal monies received, but which indebtedness is ultimately secured by the full faith and credit of the County.

(4) Unaudited.

Source: Carroll County Department of the Comptroller.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Computation of the Projected Legal Debt Margin
As of June 30, 2024

Net assessed value- Real Property	\$ 22,993,402,000	
Debt limit - 6% of net total assessed value (1)		\$ 1,379,604,120
Assessed Value-Personal Property	<u>734,548,000</u>	
Debt limit- 15% of net assessed value (1)		<u>110,182,200</u>
Debt limit- (6%/15%) of net assessed value		1,489,786,320
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 283,243,790	
Less- Agricultural Preservation Program Self Supporting Debt	34,190,742	
Less - Bureau of Utilities bonds	2,821,642	
Less - Septage bonds	0	
Total amount of debt applicable to debt limit		<u>246,231,406</u>
Legal debt margin		<u><u>\$ 1,243,554,914</u></u>

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

Schedule of Legal Debt Margin
2014-2024

Fiscal Year	** Assessed Value	Legal Debt Limitation	* Legal Borrowing Limitation	+ Debt Subject to Limitation	# Legal Debt Margin	Ratio of Debt Subject to Limitation To Legal Borrowing Limitation
2014	\$ 18,514,343,538	6%/15%	1,158,193,261	286,486,025	871,707,236	24.74%
2015	18,495,548,665	6%/15%	1,159,503,407	273,161,300	886,342,107	23.56%
2016	18,733,020,866	6%/15%	1,174,512,828	272,857,221	901,655,607	23.23%
2017	19,098,609,701	6%/15%	1,199,599,196	258,522,314	941,076,882	21.55%
2018	19,595,053,527	6%/15%	1,232,388,106	231,870,818	1,000,517,288	18.81%
2019	20,125,090,540	6%/15%	1,254,193,231	235,052,602	1,019,140,629	18.74%
2020	20,681,485,860	6%/15%	1,300,249,667	236,498,333	1,063,751,334	18.19%
2021	21,344,811,158	6%/15%	1,343,396,395	231,396,398	1,111,999,997	17.22%
2022	22,010,186,885	6%/15%	1,384,324,580	232,755,640	1,151,568,940	16.81%
2023	22,789,035,996	6%/15%	1,436,229,537	241,983,438	1,194,246,099	16.85%
2024	23,727,950,000	6%/15%	1,489,786,320	246,231,406	1,736,017,726	16.53%

Fund Balance

Explanation of Fund Balance

Governmental funds report the difference between their assets and liabilities as fund balance. In February 2009, The Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, requiring implementation by June 30, 2011. This GASB standard does not affect the calculation of fund balance, but fundamentally alters the various components used to report it. Fund balance is now divided as follows:

1. Nonspendable
2. Restricted
3. Committed
4. Assigned
5. Unassigned

Nonspendable funds are not in a spendable form or must be maintained intact. Examples are inventories, prepaid expenses, and loans to various agencies.

Restricted funds can be used only for the specific purposes as stipulated by external creditors, grantors, or laws of other governments; constitutionally; or through enabling legislation.

Committed funds are those constrained by limitations that the government imposes on itself at the highest level of decision-making authority. Commitments may be changed or lifted only by the same formal action that imposed the original constraint.

Assigned funds are intended to be used by the government for a specific purpose. This intention can be expressed by the governing body, an official, or a body to which the governing body delegates the authority.

Unassigned funds are technically available for any purpose. Carroll's consists of anticipated current year unassigned funds.

Schedule of Changes in Fund Balance General Fund

	Actual for 6/30/23 Audited - ACFR	Projected for 6/30/24 as of 5/29/24	Projected for 6/30/25
<u>Beginning Fund Balance</u>	\$190,371,108	\$195,371,718	\$158,108,397
Revenues	490,754,224	492,076,549	515,689,844
Expenditures	-485,753,614	-529,339,870	-539,574,740
Projected Ending Fund Balance	\$195,371,718	\$158,108,397	\$134,223,501
<u>Nonspendable</u>			
Inventory	1,515,578	1,515,578	1,515,578
Prepaid Expenses	9,069,625	8,659,415	8,659,415
Loans to Community Organizations	4,284,969	4,225,624	4,225,624
Loans to Volunteer Fire Companies	8,302,102	12,227,225	12,227,225
Loans to Municipalities	149,037	149,037	149,037
Advances to Industrial Development Authority	1,701,227	359,465	359,465
Loans to other Governmental Funds	0	1,213,554	1,213,554
Due from other Governmental Funds	6,765,085	4,620,863	4,620,863
Total Nonspendable	31,787,623	32,970,761	32,970,761
<u>Restricted</u>			
Weed Control Future Equipment Purchases	176,908	176,908	176,908
Agricultural Preservation Payables	27,102,576	26,965,523	26,965,523
Loans Collectible Within One Year	1,025,932	0	0
Loans - Shelter	1,500,000	1,500,000	1,500,000
Farmers & Merchants - Collateral	230,000	0	0
Total Restricted	30,035,416	28,642,431	28,642,431
<u>Committed</u>			
Stabilization Fund	27,141,994	27,141,994	27,338,338
Total Committed	27,141,994	27,141,994	27,338,338
<u>Assigned</u>			
Appropriation of Prior Year Unassigned Fund Balance	48,201,055	26,267,056	11,209,626
Capital Repair Escrow	1,000,000	1,000,000	1,000,000
Community Media Center	652,418	526,426	526,426
Airport Loan	0	6,800,000	6,800,000
Stormwater Pond Loan	1,000,000	0	0
Hampstead Fire Company	4,637,014	667,441	667,441
Encumbrances	6,664,326	-687,945	-687,945
Total Assigned	62,154,813	34,572,978	19,515,548
<u>Unassigned</u>			
Unassigned	44,251,872	34,780,233	25,756,423
Total Unassigned	44,251,872	34,780,233	25,756,423
<u>Summary</u>			
Ending Fund Balance	195,371,718	158,108,397	134,223,501
Less: Nonspendable	(31,787,623)	(32,970,761)	(32,970,761)
Less: Restricted	(30,035,416)	(28,642,431)	(28,642,431)
Less: Committed	(27,141,994)	(27,141,994)	(27,338,338)
Less: Assigned	(62,154,813)	(34,572,978)	(19,515,548)
Current Year Unassigned	\$44,251,872	\$34,780,233	\$25,756,423

Schedule of Changes in Fund Balance Governmental Fund Types

	General Fund	Capital Fund	Other Governmental Funds	Total Governmental Funds
Fund Balance - End of FY 2023	\$195,371,718	\$52,022,771	\$3,936,996	\$251,331,485
FY 2024 Projected Revenues/other sources	492,076,549	160,777,316	25,961,650	678,815,515
FY 2024 Projected Expenditures/other uses	(529,339,870)	(160,777,316)	(25,961,650)	(716,078,836)
Fund Balance - projected FY 2024	\$158,108,397	\$52,022,771	\$3,936,996	\$214,068,164
FY 2025 Projected Revenues/other sources	515,689,844	113,903,919	33,059,194	662,652,957
FY 2025 Projected Expenditures/other uses	(539,574,740)	(113,903,919)	(33,059,194)	(686,537,853)
Fund Balance - projected FY 2025	(\$23,884,896)	\$52,022,771	\$3,936,996	\$32,074,871

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

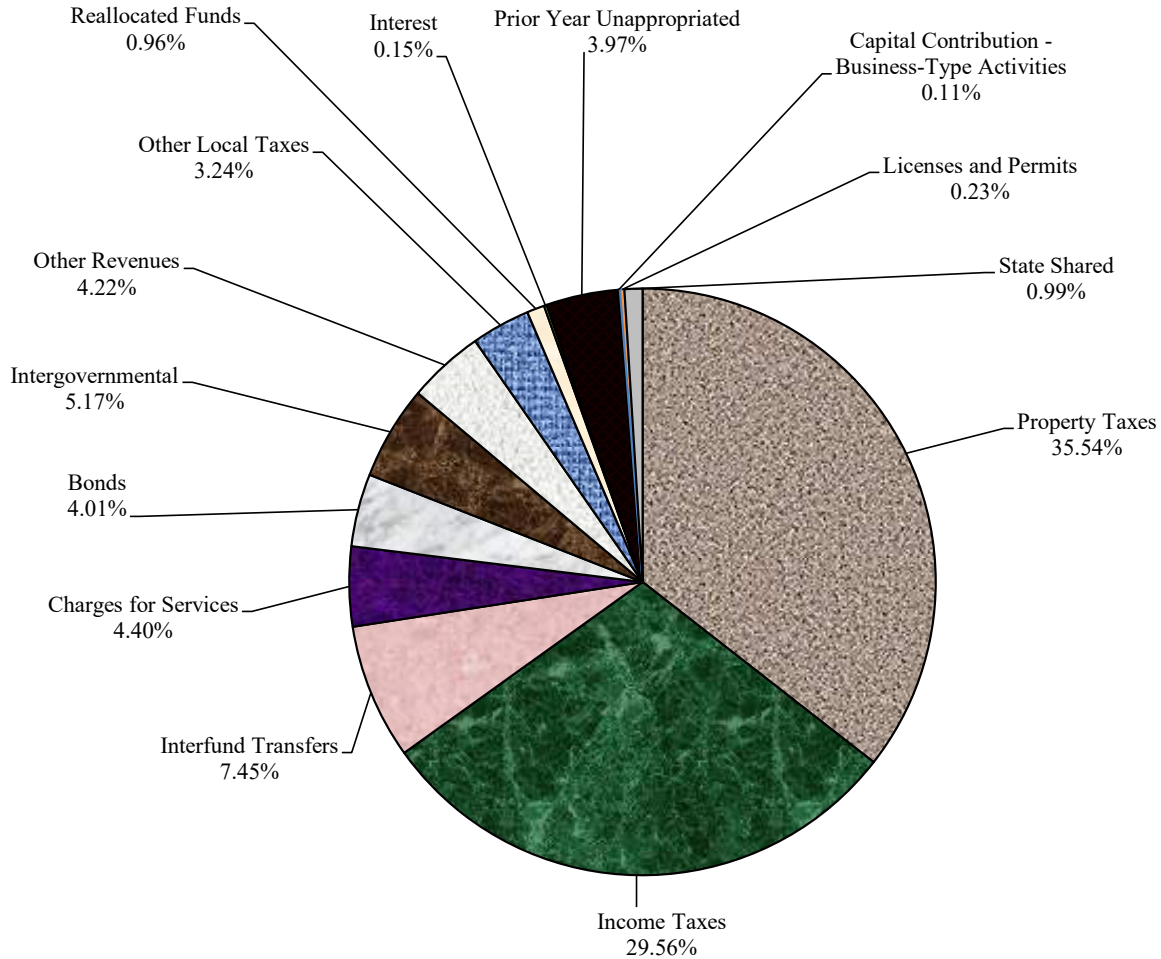
	Business-type Activities - Enterprise Funds						
	Solid Waste Fund	Utilities Fund	Airport Fund	Septage Fund	Firearms Fund	Fiber Network Fund	Total Enterprise Funds
Net Assets - ending FY23	\$35,965,122	\$113,076,789	\$13,315,150	\$5,008,294	\$636,590	\$14,002,296	\$144,620,462
FY24 Projected Oper Rev, Non-Oper Rev, Capital Contributions & Transfers In	14,510,920	16,523,979	1,289,130	942,500	240,210	391,630	33,898,369
FY24 Projected Oper Exp, Non-Oper Exp & Transfers Out	(13,510,920)	(16,523,979)	(1,150,880)	(942,500)	(240,210)	(391,630)	(32,760,119)
Net Assets - ending FY24	\$36,965,122	\$113,076,789	\$13,453,400	\$5,008,294	\$636,590	\$14,002,296	\$145,758,712
FY25 Projected Oper Rev, Non-Oper Rev, Capital Contributions & Transfers In	13,995,560	18,645,050	1,305,250	795,000	304,000	1,250,870	36,295,730
FY25 Projected Oper Exp, Non-Oper Exp & Transfers Out	(13,995,560)	(18,645,050)	(1,269,250)	(724,400)	(304,000)	(390,870)	(35,329,130)
Net Assets - ending FY25	\$36,965,122	\$113,076,789	\$13,489,400	\$5,078,894	\$636,590	\$14,862,296	\$146,725,312
Percent Change from FY24 to FY25	0.0%	0.0%	0.3%	1.4%	0.0%	6.1%	0.7%

Total Budget Summary

All Funds Sources - By Category

Fiscal Year 2025 Budget

\$742,184,082

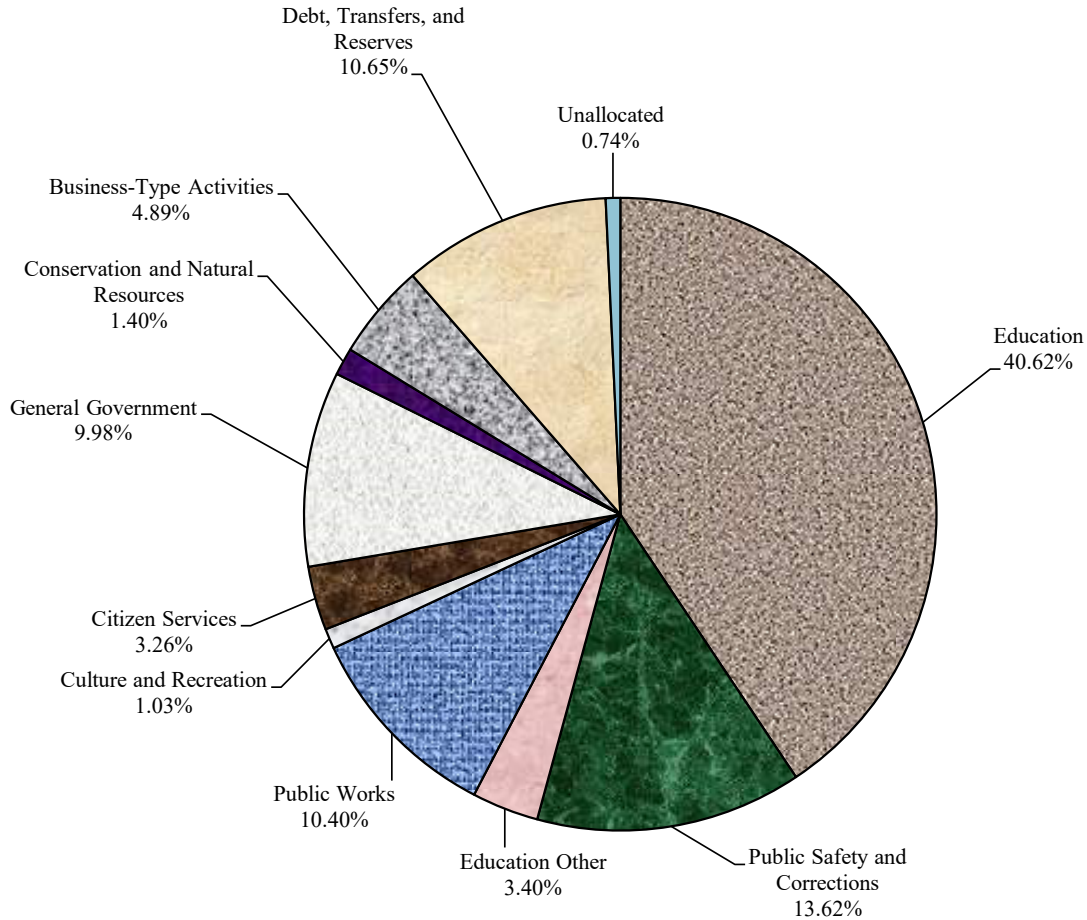


Category	FY23 Actuals	FY24 Budget	Change from FY23	FY25 Budget	Change from FY24
Property Taxes	\$238,249,325	\$250,583,849	5.2%	\$263,768,108	5.3%
Income Taxes	220,665,634	223,544,839	1.3%	219,405,520	-1.9%
Interfund Transfers	55,802,835	75,492,210	35.3%	55,304,480	-26.7%
Charges for Services	30,337,144	28,187,689	-7.1%	32,647,967	15.8%
Bonds	0	54,768,342	100.0%	29,728,758	-45.7%
Intergovernmental	32,724,225	44,633,301	36.4%	38,370,124	-14.0%
Other Revenues	31,381,843	21,981,188	-30.0%	31,303,883	42.4%
Other Local Taxes	24,205,299	21,645,000	-10.6%	24,083,000	11.3%
Reallocated Funds	30,861,080	2,760,577	-91.1%	7,136,582	158.5%
Interest	39,983,798	1,049,670	-97.4%	1,134,123	8.0%
Prior Year Unappropriated	43,836,718	40,575,261	-7.4%	29,463,437	-27.4%
Capital Contribution - Business-Type Activities	3,637,669	435,000	-88.0%	784,000	80.2%
Licenses and Permits	1,256,069	1,936,100	54.1%	1,703,100	-12.0%
State Shared	1,075,757	5,357,360	398.0%	7,351,000	37.2%
Total	\$754,017,395	\$772,950,385	2.5%	\$742,184,082	-4.0%

All Funds Uses - By Category

Fiscal Year 2025 Budget

\$742,184,082

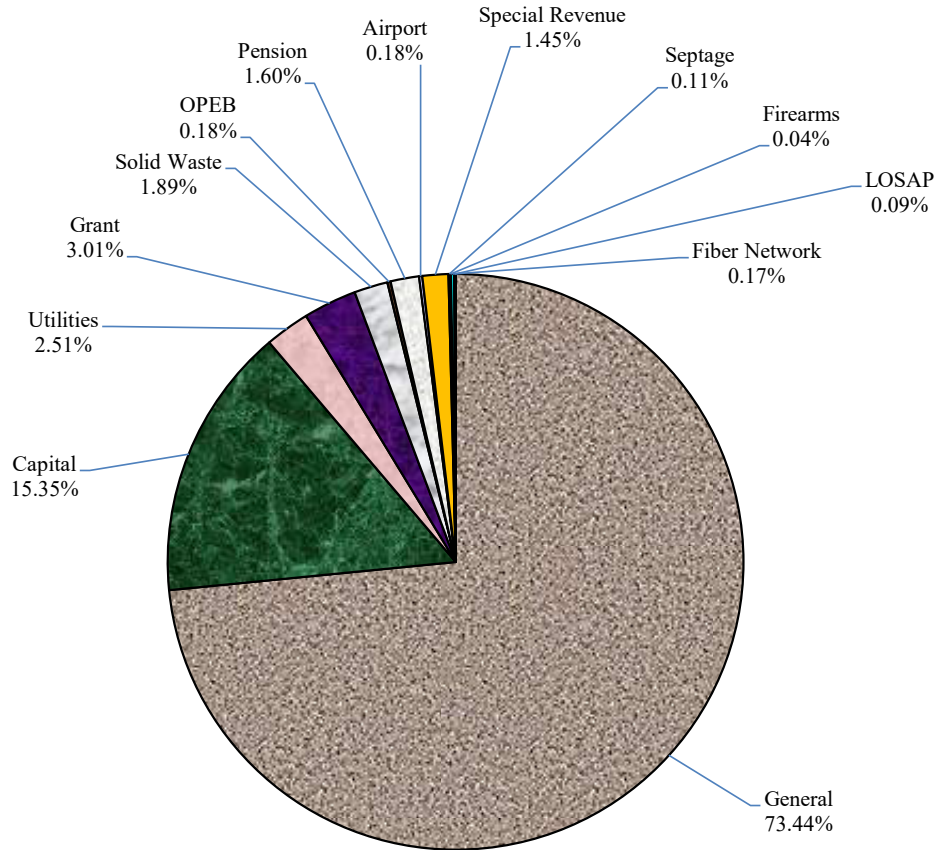


Category	FY23 Actual	FY24 Budget	Change from FY23	FY25 Budget	Change from FY24
Education	\$259,615,604	\$297,578,990	14.6%	\$301,471,539	1.3%
Public Safety and Corrections	89,311,376	111,515,130	24.9%	101,100,430	-9.3%
Education Other	35,722,220	25,508,270	-28.6%	25,246,290	-1.0%
Public Works	53,833,531	68,746,220	27.7%	77,223,420	12.3%
Culture and Recreation	5,446,094	5,554,846	2.0%	7,649,440	37.7%
Citizen Services	23,896,630	22,093,560	-7.5%	24,203,855	9.6%
General Government	52,243,985	89,222,860	70.8%	74,047,910	-17.0%
Conservation and Natural Resources	8,688,942	15,807,330	81.9%	10,390,210	-34.3%
Business-Type Activities	47,398,194	33,898,370	-28.5%	36,295,730	7.1%
Debt, Transfers, and Reserves	72,101,545	98,889,800	37.2%	79,055,259	-20.1%
Unallocated	1,953,677	4,135,000	111.7%	5,500,000	100.0%
Total	\$650,211,799	\$772,950,375	18.9%	\$742,184,082	-4.0%

All Funds Uses - By Fund

Fiscal Year 2025 Budget

\$742,184,082



<u>Fund</u>	FY23 Actual	FY24 Budget	Change from FY23	FY25 Budget	Change from FY24
General	\$495,971,943	\$542,839,870	9.4%	\$545,024,990	0.4%
Capital	70,061,160	160,777,316	129.5%	113,903,919	-29.2%
Utilities	26,549,175	16,523,979	-37.8%	18,645,050	12.8%
Grant	24,687,479	19,754,270	-20.0%	22,315,975	13.0%
Solid Waste	18,343,925	14,510,920	-20.9%	13,995,560	-3.6%
OPEB	5,512,396	1,200,000	-78.2%	1,350,000	12.5%
Pension	1,229,100	7,613,180	519.4%	11,890,250	56.2%
Airport	1,145,685	1,289,130	12.5%	1,305,250	1.3%
Special Revenue	4,249,886	6,207,370	46.1%	10,743,219	73.1%
Septage	738,271	942,500	27.7%	795,000	-15.6%
Firearms	216,479	240,210	11.0%	304,000	26.6%
Fiber Network	404,660	391,630	-3.2%	1,250,870	219.4%
LOSAP	1,101,641	660,000	-40.1%	660,000	0.0%
Total	\$650,211,799	\$772,950,375	18.9%	\$742,184,082	-4.0%

All Funds Revenue Summary

All Funds revenue is projected to be \$742.2M in FY25, with 61.3% coming from Property Taxes and Income Tax. Total revenue is \$30.8M, or 4.0%, below FY24.

Revenue In Millions	FY23 Actuals	Percent of Total	FY24 Budget	Percent of Total	FY25 Budget	Percent of Total
Property Taxes	\$238.2	31.6%	\$250.6	32.4%	\$263.8	35.5%
Income Taxes	220.7	29.3%	223.5	28.9%	219.4	29.6%
Bonds	0.0	0.0%	54.8	7.1%	29.7	4.0%
Charges for Services	30.3	4.0%	28.2	3.6%	32.6	4.4%
Intergovernmental	32.7	4.3%	44.6	5.8%	38.4	5.2%
Interfund Transfers	55.8	7.4%	75.5	9.8%	55.3	7.5%
Other Revenues	31.4	4.2%	22.0	2.8%	31.3	4.2%
Other Local Taxes	24.2	3.2%	21.6	2.8%	24.1	3.2%
Prior Year Unappropriated	43.8	5.8%	40.6	5.2%	29.5	4.0%
Capital Contribution - Business-Type Activities	3.6	0.5%	0.4	0.1%	0.8	0.1%
State Shared	1.1	0.1%	5.4	0.7%	7.4	1.0%
Reallocated Funds	30.9	4.1%	2.8	0.4%	7.1	1.0%
Licenses and Permits	1.3	0.2%	1.9	0.3%	1.7	0.2%
Interest	40.0	5.3%	1.0	0.1%	1.1	0.2%
Total Revenue	\$754.0	100.0%	\$773.0	100.0%	\$742.2	100.0%

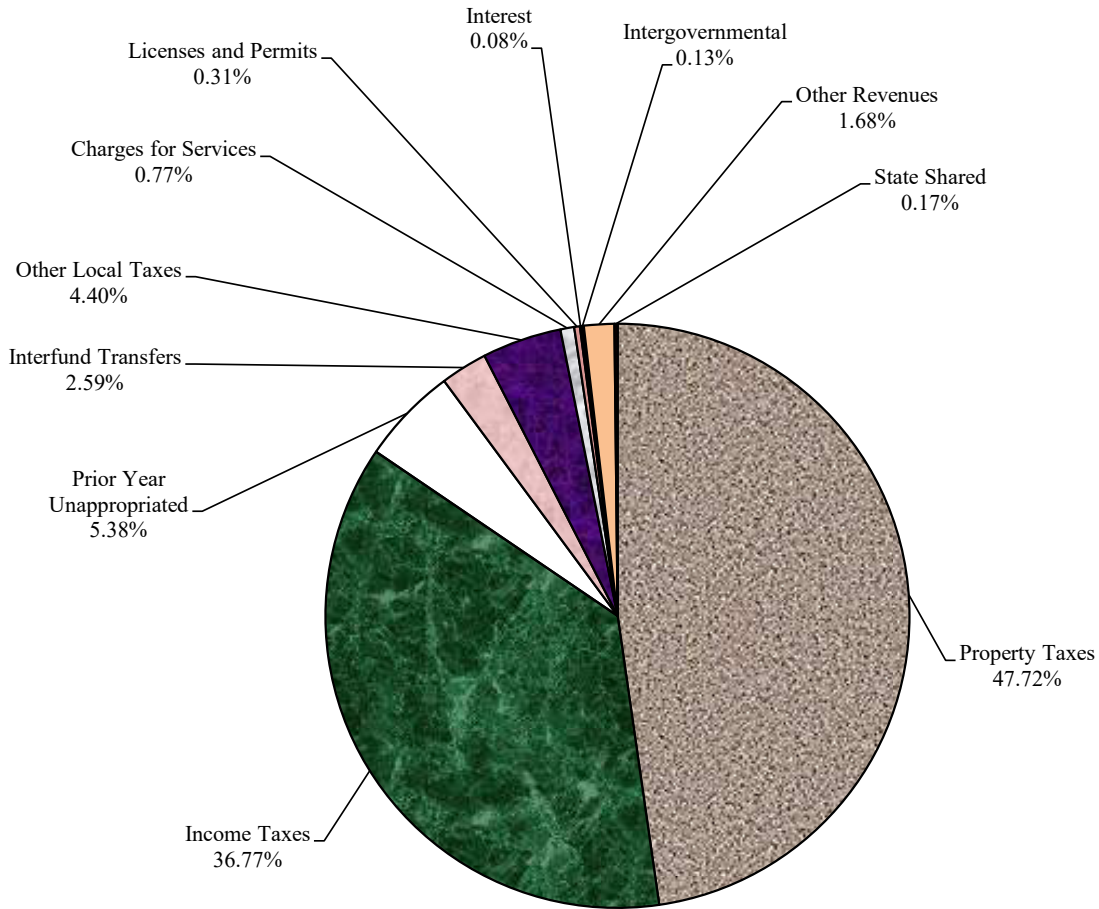
Percentages may not add to 100% due to rounding

General Fund Summary

General Fund Sources - By Category

Fiscal Year 2025 Budget

\$545,024,990

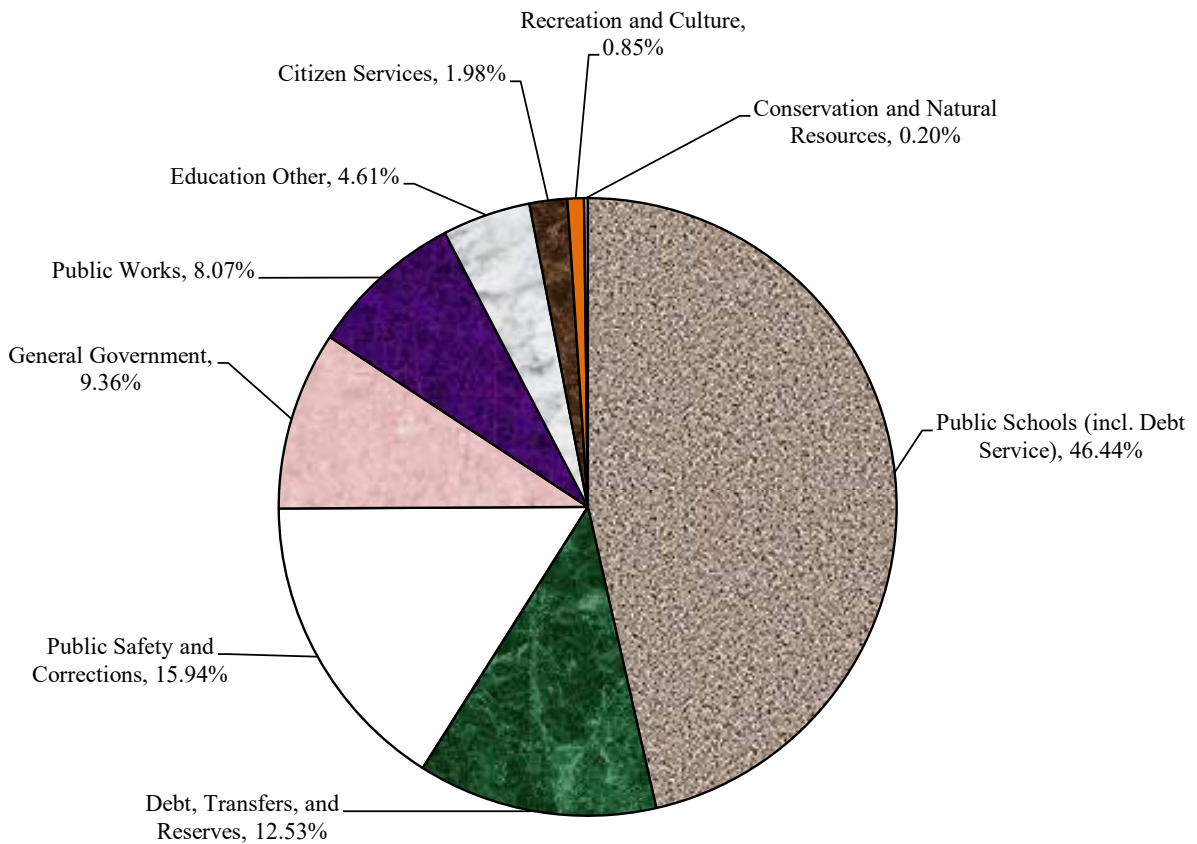


<u>Category</u>	FY23 Actuals	FY24 Budget	Change from FY23	FY25 Budget	Change from FY24
Property Taxes	\$232,148,503	\$245,815,451	5.9%	\$260,093,270	5.8%
Income Taxes	200,303,747	207,306,839	3.5%	200,427,200	-3.3%
Prior Year Unappropriated	41,990,320	40,263,321	-4.1%	29,335,147	-27.1%
Interfund Transfers	10,582,160	12,721,000	20.2%	14,129,320	11.1%
Other Local Taxes	21,382,768	21,330,000	-0.2%	23,983,000	12.4%
Charges for Services	4,052,162	4,299,160	6.1%	4,171,920	-3.0%
Licenses and Permits	1,790,438	1,936,100	8.1%	1,703,100	-12.0%
Interest	5,291,034	513,080	-90.3%	427,123	-16.8%
Intergovernmental	660,263	1,348,600	104.3%	694,030	-48.5%
Other Revenues	8,068,264	6,381,320	-20.9%	9,160,880	43.6%
State Shared	1,075,757	925,000	-14.0%	900,000	-2.7%
Total	\$527,345,415	\$542,839,870	2.9%	\$545,024,990	0.4%

General Fund Uses - By Category

Fiscal Year 2025 Budget

\$545,024,990



<u>Category</u>	FY23 Actuals	FY24 Budget	Change from FY23	FY25 Budget	Change from FY24
Public Schools (incl. Debt Service)	\$227,517,267	\$238,651,000	4.9%	\$253,130,930	6.1%
Debt, Transfers, and Reserves	67,851,660	92,682,430	36.6%	68,312,040	-26.3%
Public Safety and Corrections	84,000,592	79,881,630	-4.9%	86,872,220	8.8%
General Government	32,076,989	47,605,320	48.4%	51,017,060	7.2%
Public Works	34,116,696	44,279,750	29.8%	43,976,450	-0.7%
Education Other	35,011,934	24,558,280	-29.9%	25,146,290	2.4%
Citizen Services	10,561,941	10,413,710	-1.4%	10,818,260	3.9%
Recreation and Culture	3,914,316	3,692,730	-5.7%	4,651,840	26.0%
Conservation and Natural Resources	920,547	1,075,020	16.8%	1,099,900	2.3%
Total	\$495,971,943	\$542,839,870	9.4%	\$545,024,990	0.4%

General Fund Revenues

General Fund Revenue Analysis

Carroll County's General Fund receives revenues from over 120 sources including taxes, permit fees, State aid, user fees, and investment income. 84.5% of total revenue comes from Total Property and Income Taxes.

Revenue In Millions	FY23 Budget	Percent of Total	FY24 Budget	Percent of Total	FY25 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$217.3	43.4%	\$228.5	42.1%	\$242.5	44.5%	44.5%
Railroad and Public Utilities	8.5	1.7%	\$9.2	1.7%	9.5	1.7%	46.2%
Total Business	7.6	1.5%	\$8.1	1.5%	8.1	1.5%	47.7%
Total Property Tax	233.4	46.6%	245.8	45.3%	260.1	47.7%	47.7%
Income Tax	183.1	36.5%	207.3	38.2%	200.4	36.8%	84.5%
Recordation Tax	16.5	3.3%	15.5	2.9%	18.0	3.3%	87.8%
Investment Income	0.2	0.0%	3.8	0.7%	6.5	1.2%	89.0%
Cable Franchise Fee	1.7	0.3%	1.7	0.3%	1.7	0.3%	89.3%
911 Service Fee	3.4	0.7%	3.8	0.7%	3.9	0.7%	90.0%
Building Permits	0.8	0.2%	0.7	0.1%	0.5	0.1%	90.1%
Total Major Revenues	439.1	87.6%	478.6	88.2%	491.1	90.1%	90.1%
Other Annual Revenues	9.6	1.9%	10.6	2.0%	10.4	1.9%	92.0%
Total Annual Revenues	448.7	89.5%	489.2	90.1%	501.5	92.0%	92.0%
Other Revenues	52.6	10.5%	53.6	9.9%	43.5	8.0%	100.0%
Total Revenue	\$501.3	100.0%	\$542.8	100.0%	\$545.0	100.0%	100.0%

Percentages may not add to 100% due to rounding

General Fund Operating Revenues

Revenue	FY23 Actuals	FY24 Budget	FY25 Budget	Increase (Decrease)	% Change
Real Property Tax	\$217,915,861	\$230,695,350	\$247,378,342	\$16,682,992	7.23%
Homestead Tax Credit	(982,276)	(2,539,899)	(5,055,072)	(2,515,173)	99.03%
Senior Tax Credit	0	(10,000)	0	10,000	-100.00%
Taxes - Discounts	(934,555)	(880,000)	(880,000)	0	0.00%
Penalty and Interest	720,087	600,000	600,000	0	0.00%
Semi-Annual Service Charges	45,633	250,000	50,000	(200,000)	-80.00%
Prior Years Taxes Deferred	1,002,839	400,000	400,000	0	0.00%
Real Property Tax - Prior Year	(125,371)	0	0	0	0.00%
Railroad and Public Utility	9,919,275	9,200,000	9,500,000	300,000	3.26%
Personal Property Tax	253,290	350,000	350,000	0	0.00%
Ordinary Business Tax	4,333,720	7,750,000	7,750,000	0	0.00%
Total Local Property Taxes	\$232,148,503	\$245,815,451	\$260,093,270	\$14,277,819	5.81%
Income Tax	\$200,303,747	\$207,306,839	\$200,427,200.000	(\$6,879,639)	-3.32%
Recordation Fee	\$15,663,284	\$15,500,000	\$18,018,000	\$2,518,000	16.25%
Cable Franchise Fee	1,291,493	1,700,000	1,665,000	(35,000)	-2.06%
911 Service Fee	4,023,929	3,800,000	3,900,000	100,000	2.63%
Admissions	404,063	330,000	400,000	70,000	21.21%
Other Local Taxes	\$21,382,768	\$21,330,000	\$23,983,000	\$2,653,000	12.44%
State Aid - Police Protection	\$1,075,757	\$925,000	\$900,000	(\$25,000)	-2.70%
Total State Shared Taxes	\$1,075,757	\$925,000	\$900,000	(\$25,000)	-2.70%
Heavy Equipment Tax	\$112,346	\$105,000	\$105,000	\$0	0.00%
Beer, Wine, Liquor Licenses	237,638	220,000	230,000	10,000	4.55%
Traders Licenses	135,528	100,000	100,000	0	0.00%
Mobile Home Licenses	69,210	70,000	70,000	0	0.00%
Animal Licenses	45,427	45,000	45,000	0	0.00%
Building Permits	494,506	700,000	500,000	(200,000)	-28.57%
Plumbing Licenses	31,388	56,000	35,000	(21,000)	-37.50%
Marriage Licenses	29,940	32,000	32,000	0	0.00%
Electrical Licenses	36,073	62,000	40,000	(22,000)	-35.48%
Utility Construction Permits	53,090	35,000	35,000	0	0.00%
Electrical Permits	289,437	300,000	300,000	0	0.00%
Grading Permits	24,843	18,000	18,000	0	0.00%
Use and Occupancy Certificates	18,874	16,000	16,000	0	0.00%
Zoning Certificates/Ordinances	1,600	2,100	2,100	0	0.00%
Plumbing Permits	185,770	150,000	150,000	0	0.00%
Reinspection Fees	8,000	10,000	10,000	0	0.00%
Kennel Licenses	16,770	15,000	15,000	0	0.00%
Total Licenses and Permits	\$1,790,438	\$1,936,100	\$1,703,100	(\$233,000)	-12.03%
State Aid - Fire Protection	\$388,606	\$388,600	\$384,230	(\$4,370)	-1.12%
Grand and Petit Jury Reimbursements	70,560	108,000	90,000	(18,000)	-16.67%
Circuit Court Master Reimbursement	201,097	195,000	219,800	24,800	12.72%
Total Intergovernmental	\$660,263	\$691,600	\$694,030	\$2,430	0.35%

General Fund Operating Revenues

Revenue	FY23 Actuals	FY24 Budget	FY25 Budget	Increase (Decrease)	% Change
Lien Certification	\$156,285	\$225,000	\$168,000	(\$57,000)	-25.33%
Data Processing Services	1,679	2,400	2,400	0	0.00%
Hearing Fees - Board of Zoning Appeals	16,311	15,000	15,000	0	0.00%
Copy Fees	12,175	13,200	13,200	0	0.00%
Health Department	60,596	45,000	45,000	0	0.00%
Hearing Fees - Zoning Administration	(150)	11,000	11,000	0	0.00%
Total General Government	\$246,896	\$311,600	\$254,600	(\$57,000)	-18.29%
Sheriff Salary Recovery	\$5,725	\$40,000	\$20,000	(\$20,000)	-50.00%
Sheriff Fees	68,945	80,000	80,000	0	0.00%
Detention Center	241,837	185,000	185,000	0	0.00%
Inspection Fees - Roads	9,956	10,000	10,000	0	0.00%
Inspection Fees - Development Review	27,011	30,000	30,000	0	0.00%
Detention Center - Commissary	76,571	70,000	70,000	0	0.00%
Detention Center - Work Release	13,093	10,000	10,000	0	0.00%
Detention Center - Home Detention	11,342	13,000	13,000	0	0.00%
Citations	33,702	14,000	14,000	0	0.00%
Inspection Fees - Fire Safety	85,529	100,000	100,000	0	0.00%
Detention Center - Juvenile Transport	4,902	1,500	4,500	3,000	200.00%
Sex Offender Registry	0	18,500	0	(18,500)	-100.00%
Sheriff Training Academy	48,189	36,000	45,000	9,000	25.00%
Sheriff Academy Recovery (Housing)	60,544	40,000	41,200	1,200	3.00%
Circuit Court Annex - Rent and Heat	10,249	10,250	10,200	(50)	-0.49%
Total Public Safety	\$697,595	\$658,250	\$632,900	(\$25,350)	-3.85%
Vehicle Maintenance	\$346,325	\$367,500	\$409,220	\$41,720	11.35%
Road Maintenance	26,799	107,000	107,000	0	0.00%
Development Review Fees	356,618	400,000	400,000	0	0.00%
Fuel Recovery	705,793	750,750	773,000	22,250	2.96%
Stormwater/Environmental Review Fees	159,431	180,000	160,000	(20,000)	-11.11%
Engineering Review Fees	29,808	45,000	45,000	0	0.00%
Flood Plain Review Fees	2,700	3,000	3,000	0	0.00%
Forest Conservation Review Fees	26,055	50,000	25,000	(25,000)	-50.00%
Weed Control	81,655	80,000	80,000	0	0.00%
Total Public Works	\$1,735,184	\$1,983,250	\$2,002,220	\$18,970	0.96%
Bear Branch Programs	\$41,780	\$30,000	\$25,000	(\$5,000)	-16.67%
Dog Park Memberships	13,603	15,000	15,000	0	0.00%
Farm Museum Admissions	8,386	15,000	15,000	0	0.00%
Farm Museum Concessions	44,798	30,000	30,000	0	0.00%
Farm Museum Special Events	55,864	50,000	50,000	0	0.00%
Farm Museum Sponsors	27,750	30,000	30,000	0	0.00%
Farm Museum Weddings	27,350	36,000	20,000	(16,000)	-44.44%
Farm Museum Wine Festival	162,444	122,200	122,200	0	0.00%
Hashawha Concessions	266	750	700	(50)	-6.67%
Hashawha Fees	184,104	200,000	200,000	0	0.00%
Hashawha Outdoor School Meals	153,621	100,000	100,000	0	0.00%
Hashawha School Programs	11,267	10,000	10,000	0	0.00%
Park Facility Rental	16,805	15,000	15,000	0	0.00%
Pavilion and Facility Rentals	58,179	77,000	60,000	(17,000)	-22.08%
Piney Run Admissions	205,174	220,000	200,000	(20,000)	-9.09%
Piney Run Boat Rentals	52,485	100,000	100,000	0	0.00%
Piney Run Concessions	7,505	7,600	7,600	0	0.00%
Piney Run Council Sponsorship	176	12,000	0	(12,000)	-100.00%
Piney Run Nature Camp	87,714	81,000	81,000	0	0.00%

General Fund Operating Revenues

Revenue	FY23 Actuals	FY24 Budget	FY25 Budget	Increase (Decrease)	% Change
Piney Run Nature Center Concessions	\$1,940	\$800	\$800	\$0	0.00%
Piney Run Nature Center Facility Rental	1,395	800	1,500	700	87.50%
Piney Run Nature Center Programs	14,685	6,500	6,500	0	0.00%
Piney Run Programs	16,072	8,500	10,000	1,500	17.65%
Piney Run School Groups	7,796	3,960	4,000	40	1.01%
Recreation and Parks Program Fees	11	0	0	0	0.00%
Sports Complex Advertisement	0	2,000	2,000	0	0.00%
Sports Complex Concessions	297	1,800	2,000	200	11.11%
Sports Complex Rent/Lighting	57,752	48,000	48,000	0	0.00%
Sports Complex Tournament Fees	12,113	28,000	28,000	0	0.00%
Total Recreation	\$1,271,330	\$1,251,910	\$1,184,300	(\$67,610)	-5.40%
Westminster Senior Center Classes	\$10,010	\$5,100	\$10,000	\$4,900	96.08%
North Carroll Senior Center Classes	20,507	17,900	17,900	0	0.00%
South Carroll Senior Center Classes	36,571	29,900	30,000	100	0.33%
Taneytown Senior Center Classes	4,653	5,100	5,000	(100)	-1.96%
Mt. Airy Senior Center Classes	10,552	12,150	11,000	(1,150)	-9.47%
Senior Center Bus Trips	18,862	24,000	24,000	0	0.00%
Total Aging	\$101,155	\$94,150	\$97,900	\$3,750	3.98%
Circuit Court Fines	\$25,431	\$25,000	\$25,000	\$0	0.00%
Liquor License Fines	6,151	7,500	7,500	0	0.00%
Animal Violation Fines	10,635	8,000	8,000	0	0.00%
Humane Society Impound Fees	24,766	19,500	19,500	0	0.00%
Parking Violations	670	0	0	0	0.00%
Total Fines and Forfeits	\$67,653	\$60,000	\$60,000	\$0	0.00%
Interest - Miscellaneous Loans	\$25,095	\$29,000	\$10,000	(\$19,000)	-65.52%
Interest - Fire Company Loans	226,205	72,937	61,548	(11,389)	-15.61%
Investment Income	4,908,306	3,833,970	6,547,200	2,713,230	70.77%
Investment Income - IPA	411,143	411,143	355,575	(55,568)	-13.52%
Unrealized Gains/Losses	(279,715)	0	0	0	0.00%
Rents and Royalties	6,484,654	668,600	670,000	1,400	0.21%
Cell Tower Rent	67,710	51,000	51,000	0	0.00%
Rent - Family Law	6,600	6,600	6,600	0	0.00%
Advertising - Liquor Licenses	10,000	10,000	10,000	0	0.00%
Jury Duty	339	0	0	0	0.00%
Postage	15,007	25,000	15,000	(10,000)	-40.00%
Equipment Sales	281,570	275,000	250,000	(25,000)	-9.09%
Purchasing Card Rebate	49,132	60,000	60,000	0	0.00%
Miscellaneous	293,720	711,150	628,280	(82,870)	-11.65%
Total Other	\$12,499,765	\$6,154,400	\$8,665,203	\$2,510,803	40.80%

General Fund Operating Revenues

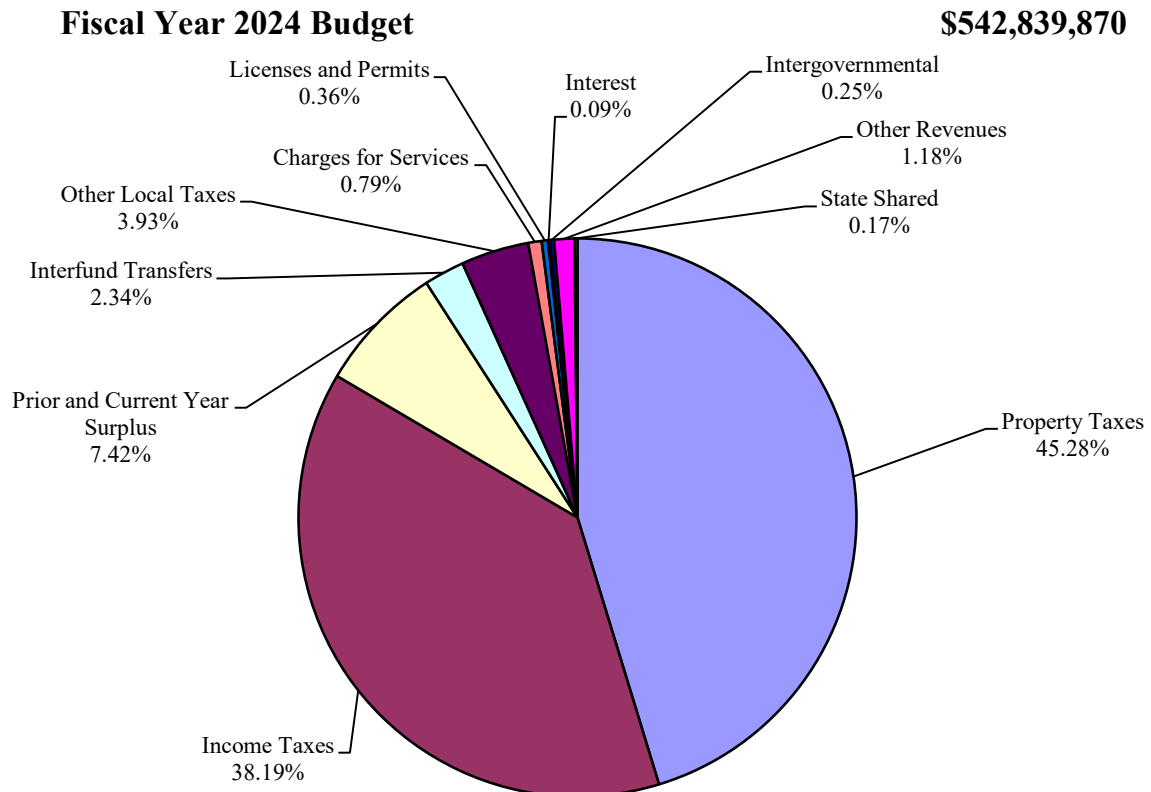
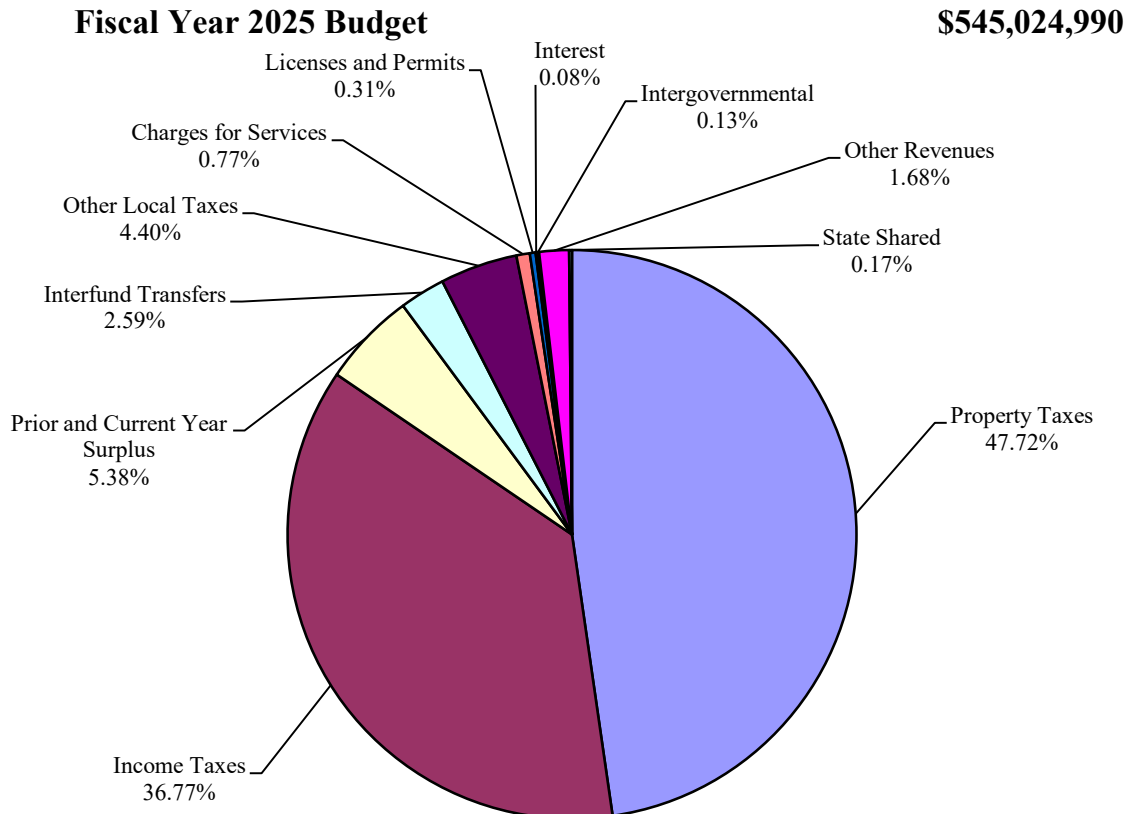
Revenue	FY23 Actuals	FY24 Budget	FY25 Budget	Increase (Decrease)	% Change
Pension Recovery - Enterprise and Grants	\$387,548	\$293,000	\$475,000	\$182,000	62.12%
OPEB Recovery - Enterprise and Grants	364,882	350,000	350,000	0	0.00%
State Retirement Recovery - Enterprise and Grants	9,691	7,000	7,800	800	11.43%
Health Department Water/Sewer	951	5,000	5,000	0	0.00%
Westminster Motorola Revenue Recovery	28,808	25,000	25,000	0	0.00%
Total Cost Recovery	\$791,880	\$680,000	\$862,800	\$182,800	26.88%
Total Annual Revenue	\$474,772,934	\$489,198,550	\$501,560,523	\$12,361,973	2.53%
Prior Year Unappropriated Reserve	\$41,309,390	\$39,255,397	\$27,155,212	(\$12,100,184)	-30.82%
Current Year Surplus	680,930	1,007,924	2,179,935	1,172,011	116.28%
Transfer from Capital Fund	10,582,160	12,721,000	14,129,320	1,408,320	11.07%
Transfer from Utilities Enterprise Fund	0	657,000	0	(657,000)	-100.00%
Total Operating Revenue	\$527,345,414	\$542,839,870	\$545,024,990	\$2,185,120	0.40%

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.

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

Transfer from Utilities Enterprise Fund Funding being transferred from the Utilities Enterprise Fund due to scope changes for Board of Education Facilities projects.

Operating Budget Revenues



Operating Plan

Six-Year Operating Revenue

	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned
Real Property Tax	\$246,168,110 5.52%	\$258,889,935 5.17%	\$269,801,710 4.21%	\$278,707,834 3.30%	\$284,445,909 2.06%	\$290,246,459 2.04%
Property Tax directly to Stormwater Fund	(3,674,840)	(4,036,500)	(4,662,500)	(5,424,330)	(6,053,070)	(6,485,610)
Railroad and Public Utility	9,500,000 3.26%	9,500,000 0.00%	9,500,000 0.00%	9,500,000 0.00%	9,500,000 0.00%	9,500,000 0.00%
Total Business Tax	8,100,000 0.00%	8,181,000 1.00%	8,262,810 1.00%	8,345,438 1.00%	8,428,892 1.00%	8,513,181 1.00%
Total Property Tax	\$260,093,270 5.81%	\$272,534,435 4.78%	\$282,902,020 3.80%	\$291,128,942 2.91%	\$296,321,732 1.78%	\$301,774,030 1.84%
Income Tax	\$200,427,200 -3.32%	\$207,799,326 3.68%	\$216,482,514 4.18%	\$225,549,767 4.19%	\$235,018,302 4.20%	\$244,906,109 4.21%
Recordation	18,018,000 16.25%	18,460,000 2.45%	18,850,000 2.11%	18,850,000 0.00%	18,850,000 0.00%	18,850,000 0.00%
Cable Franchise Fee	1,665,000 -2.06%	1,665,000 0.00%	1,665,000 0.00%	1,665,000 0.00%	1,665,000 0.00%	1,665,000 0.00%
Building Permits	500,000 -28.57%	507,500 1.50%	515,113 1.50%	522,839 1.50%	530,682 1.50%	538,642 1.50%
911 Service Fee	3,900,000 2.63%	3,900,000 0.00%	3,900,000 0.00%	3,900,000 0.00%	3,900,000 0.00%	3,900,000 0.00%
Investment Income	6,547,200 70.77%	4,180,000 -36.16%	4,263,600 2.00%	4,348,870 2.00%	4,435,850 2.00%	4,524,570 2.00%
Total Major Revenues	\$491,150,670 2.61%	\$509,046,261 3.64%	\$528,578,247 3.84%	\$545,965,419 3.29%	\$560,721,566 2.70%	\$576,158,351 2.75%
Other Revenues *	\$417,124 -13.83%	\$339,181 -18.69%	\$284,527 -16.11%	\$141,559 -50.25%	\$135,346 -4.39%	\$77,338 -42.86%
Tier 2 Revenues **	5,891,450 4.72%	6,068,194 3.00%	6,250,239 3.00%	6,437,746 3.00%	6,630,879 3.00%	6,829,805 3.00%
Tier 3 Revenues ***	4,101,280 -7.47%	4,162,799 1.50%	4,225,241 1.50%	4,288,620 1.50%	4,352,949 1.50%	4,418,243 1.50%
Annual Revenues	\$501,560,524 2.53%	\$519,616,434 3.60%	\$539,338,254 3.80%	\$556,833,344 3.24%	\$571,840,739 2.70%	\$587,483,738 2.74%
Prior Year Unappropriated Reserve	\$27,155,212 -30.82%	\$4,891,986 -81.99%	\$5,015,605 2.53%	\$5,196,164 3.60%	\$5,393,383 3.80%	\$5,568,333 3.24%
Current Year Surplus	2,179,934 116.28%	1,346,000 -38.26%	2,584,000 91.98%	0 -100.00%	107,290 100.00%	4,662,430 4245.63%
Transfer from Capital Fund - Income Tax For Debt Service	14,129,320 11.07%	15,960,835 12.96%	18,107,477 13.45%	21,341,995 17.86%	22,989,530 7.72%	20,808,936 -9.49%
Total Revenues	\$545,024,990	\$541,815,255	\$565,045,336	\$583,371,503	\$600,330,942	\$618,523,437
<i>Overall % Change</i>	0.40%	-0.59%	4.29%	3.24%	2.91%	3.03%

Percentages shown above represent % Change.

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

** There are approximately 16 Tier 2 revenues. They generally fall between \$200,000 and \$800,000 on an annual basis.

*** There are approximately 90 Tier 3 revenues. They generally are below \$200,000 on an annual basis.

Operating Plan

Fiscal Years 2025 - 2030

Department/Agency	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned
Public Schools						
Carroll County Public Schools	239,001,610	246,171,660	253,556,810	261,163,510	268,998,420	277,068,370
Carroll County Public Schools Debt Service	14,129,320	15,960,840	18,107,480	21,341,990	22,989,530	20,808,940
Total Public Schools	253,130,930	262,132,500	271,664,290	282,505,500	291,987,950	297,877,310
Education Other						
Cable Regulatory Commission	200,070	210,070	220,580	231,610	243,190	255,350
Carroll Community College	12,470,580	12,844,700	13,230,040	13,626,940	14,035,750	14,456,820
Carroll Community College - Adult Basic Education	204,040	204,040	204,040	204,040	204,040	204,040
Carroll Community College - Entrepreneurship Program	120,200	0	0	0	0	0
Carroll County Public Library	11,451,000	11,620,220	11,968,830	12,327,890	12,697,730	13,078,660
Community Media Center	700,400	670,000	670,000	670,000	670,000	670,000
Total Education Other	25,146,290	25,549,030	26,293,490	27,060,480	27,850,710	28,664,870
Public Safety and Corrections						
Circuit Court	3,058,240	3,073,700	3,222,070	3,379,100	3,551,850	3,712,240
Circuit Court Magistrates	551,540	576,110	604,730	634,780	666,330	699,450
Orphans Court	61,840	61,900	61,960	62,020	62,090	62,150
Volunteer Community Service Program	250,560	261,200	274,160	287,750	302,030	317,020
Total Courts	3,922,180	3,972,910	4,162,920	4,363,650	4,582,300	4,790,860
Public Safety 911	7,237,300	7,442,280	7,749,500	8,070,130	8,424,780	8,754,700
Total Public Safety 911	7,237,300	7,442,280	7,749,500	8,070,130	8,424,780	8,754,700
Administrative Services	4,559,520	4,741,140	4,930,000	5,126,400	5,330,620	5,542,990
Advocacy and Investigation Center	20,670	24,790	22,030	22,690	23,380	24,080
Corrections	11,892,770	12,349,500	12,842,340	13,324,760	13,912,640	14,400,450
Law Enforcement	18,673,890	19,583,580	20,230,360	21,083,940	21,915,670	22,856,600
Training Academy	71,960	74,120	76,340	78,630	80,990	83,420
Total Sheriff's Office	35,218,810	36,773,130	38,101,070	39,636,420	41,263,300	42,907,540
State's Attorney's Office	5,685,260	5,971,770	6,265,200	6,573,700	6,896,350	7,235,540
Total State's Attorney's Office	5,685,260	5,971,770	6,265,200	6,573,700	6,896,350	7,235,540
Animal Control	1,120,500	1,154,120	1,151,210	1,224,400	1,261,130	1,298,970
Fire and EMS Administration	8,246,570	8,498,450	9,351,840	9,481,240	9,453,240	9,799,400
Length of Service Award Program	660,000	660,000	660,000	660,000	660,000	660,000
Net New Funding for Fire and EMS	19,718,180	20,604,440	22,006,190	23,443,830	25,074,620	26,682,680
Volunteer Emergency Services Association	5,063,420	4,885,720	5,032,290	5,183,260	5,338,760	5,498,920
Total Public Safety and Corrections Other	34,808,670	35,802,730	38,201,530	39,992,730	41,787,750	43,939,970
Total Public Safety and Corrections	86,872,220	89,962,820	94,480,220	98,636,630	102,954,480	107,628,610
Public Works						
Public Works Administration	879,720	928,320	967,760	1,014,960	1,064,650	1,116,930
Building Construction	518,730	543,440	570,110	598,100	628,670	658,330
Engineering Administration	663,080	692,550	723,380	756,870	789,430	824,750
Engineering - Construction Inspection	489,710	514,060	539,620	566,450	594,630	625,070
Engineering - Design	417,480	438,180	459,910	482,710	506,660	531,790
Engineering - Survey	357,330	306,650	321,880	337,670	354,440	447,240
Facilities	14,391,560	15,092,250	15,958,860	16,590,350	17,245,930	17,926,580
Fleet Management	11,883,170	11,215,520	11,591,130	11,391,360	11,780,390	12,179,120
Permits and Inspections	1,942,610	2,046,910	2,140,640	2,246,990	2,367,140	2,476,110
Roads Operations	8,820,600	9,219,060	9,629,130	10,057,470	10,506,390	10,976,130
Storm Emergencies	2,824,320	2,959,290	3,106,250	3,260,560	3,422,590	3,593,320
Traffic Control	482,200	496,660	511,560	526,940	592,600	563,880
Transit Administration	174,240	181,670	189,430	197,550	206,020	214,880
Veteran Transit Services	131,700	138,290	145,200	152,460	160,080	168,090
Total Public Works	43,976,450	44,772,850	46,854,860	48,180,440	50,219,620	52,302,220
Citizen Services						
Citizen Services Administration	520,240	545,790	572,600	600,730	630,260	661,250
Aging and Disabilities	1,583,990	1,663,590	1,739,230	1,826,160	1,909,590	2,004,800
Recovery Support Services	441,190	578,630	595,990	613,870	632,280	651,250
Total Citizen Services	2,545,420	2,788,010	2,907,820	3,040,760	3,172,130	3,317,300

Operating Plan

Fiscal Years 2025 - 2030

Department/Agency	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned
Access Carroll	33,000	33,990	35,010	36,060	37,140	38,260
The Arc Carroll County	287,380	293,130	298,990	304,970	311,070	317,290
Care Healing Center	195,210	204,970	215,220	225,980	237,280	249,140
Flying Colors of Success	53,990	56,690	59,520	62,500	65,630	68,910
Human Services of Program	1,339,530	1,366,320	1,393,650	1,421,520	1,449,950	1,478,950
Penn-Mar Human Services	281,800	287,440	293,180	299,050	305,030	311,130
Sheppard Pratt	116,480	118,810	121,190	123,610	126,080	128,600
Springboard Community Services	428,430	441,280	454,520	468,160	482,200	496,670
Target Community and Educational Services	287,380	293,130	298,990	304,970	311,070	317,290
Youth Services Bureau	1,213,940	1,238,220	1,262,980	1,288,240	1,314,010	1,340,290
Citizen Services Non - Profits	4,237,140	4,333,980	4,433,250	4,535,060	4,639,460	4,746,530
Health Department	4,015,700	4,133,770	4,255,380	4,380,650	4,509,670	4,642,550
Social Services	20,000	20,000	20,000	20,000	20,000	20,000
Citizen Services State	4,035,700	4,153,770	4,275,380	4,400,650	4,529,670	4,662,550
Total Citizen Services	10,818,260	11,275,760	11,616,450	11,976,470	12,341,260	12,726,380
Recreation and Culture						
Recreation and Parks Administration	558,990	589,080	614,590	644,400	675,680	708,490
Community Parks	952,350	985,250	1,018,410	1,090,470	1,127,920	1,168,370
Hashawha	1,103,660	1,127,570	1,175,090	1,224,710	1,276,550	1,330,690
Piney Run Park	1,061,470	1,102,570	1,153,690	1,207,250	1,263,370	1,322,160
Recreation	641,510	637,610	634,920	663,510	693,440	724,760
Sports Complex	263,860	274,860	286,350	298,350	310,890	323,990
Total Recreation and Parks	4,581,840	4,716,940	4,883,050	5,128,690	5,347,850	5,578,460
Historical Society of Carroll County	50,000	50,000	50,000	50,000	50,000	50,000
Union Mills Homestead	20,000	20,000	20,000	20,000	20,000	20,000
Total Culture	70,000	70,000	70,000	70,000	70,000	70,000
Total Recreation and Culture	4,651,840	4,786,940	4,953,050	5,198,690	5,417,850	5,648,460
General Government						
Comptroller Administration	479,020	496,530	523,660	547,740	570,480	600,860
Accounting	1,485,740	1,552,830	1,631,640	1,711,180	1,791,540	1,882,380
Bond Issuance Expense	267,980	389,050	445,700	349,070	271,070	323,820
Collections Office	1,356,820	1,416,630	1,478,710	1,544,370	1,612,560	1,684,190
Independent Post Audit	65,850	67,830	69,860	71,960	74,110	76,340
Office of Procurement	511,500	535,150	560,780	587,670	615,860	645,430
Total Comptroller	4,166,910	4,458,020	4,710,350	4,811,990	4,935,620	5,213,020
Administrative Hearings	110,650	115,630	120,850	126,310	132,030	138,010
Board of License Commissioners	114,690	120,200	125,970	132,030	138,380	145,050
County Attorney	831,930	869,720	909,300	950,730	994,110	1,039,540
Total County Attorney	1,057,270	1,105,550	1,156,120	1,209,070	1,264,520	1,322,600
Economic Development Administration	1,021,780	1,066,060	1,112,350	1,160,750	1,211,350	1,264,260
Carroll County Workforce Development	265,280	278,220	291,800	306,050	320,990	336,680
Economic Dev. Infrastructure and Investments	850,000	850,000	850,000	850,000	850,000	850,000
Farm Museum	1,038,310	1,081,800	1,127,110	1,174,420	1,223,820	1,275,310
Total Economic Development	3,175,370	3,276,080	3,381,260	3,491,220	3,606,160	3,726,250
Human Resources Administration	1,470,970	1,539,220	1,613,350	1,691,110	1,772,660	1,858,200
Health and Fringe Benefits	19,476,210	31,486,830	33,406,810	35,924,600	38,363,070	41,128,720
Personnel Services	95,650	100,430	105,450	110,730	116,260	122,080
Total Human Resources	21,042,830	33,126,480	35,125,610	37,726,440	40,251,990	43,109,000
Management and Budget Administration	348,830	365,980	383,980	402,870	422,690	443,500
Budget	711,940	747,280	784,370	823,320	864,200	907,110
Grants Office	222,250	233,240	244,780	256,890	269,600	282,950
Risk Management	2,360,160	3,158,510	3,343,090	3,510,140	3,685,570	3,869,750
Total Management and Budget	3,643,180	4,505,010	4,756,220	4,993,220	5,242,060	5,503,310

Operating Plan

Fiscal Years 2025 - 2030

Department/Agency	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned
Planning and Land Management Administration	1,402,780	1,434,560	1,500,390	1,287,950	1,351,710	1,418,630
Comprehensive Planning	946,530	939,440	983,710	1,030,100	1,078,740	1,129,710
Development Review	632,250	663,550	696,410	730,900	767,100	805,110
Resource Management	1,337,220	1,270,150	1,332,660	1,399,250	1,467,130	1,539,380
Zoning Administration	329,850	345,720	362,820	380,780	399,630	419,420
Total Planning and Land Management	4,648,630	4,653,420	4,875,990	4,828,980	5,064,310	5,312,250
Technology Services	8,308,920	8,593,990	9,217,570	9,396,680	9,708,820	10,133,800
Production and Distribution Services	434,260	445,840	462,010	478,810	496,260	514,390
Total Technology Services	8,743,180	9,039,830	9,679,580	9,875,490	10,205,080	10,648,190
Audio Video Production	266,170	282,480	295,830	309,820	324,500	339,880
Board of Elections	2,479,060	2,613,820	2,795,380	2,958,220	3,113,800	3,300,320
County Commissioners	1,476,190	1,547,100	1,631,780	1,701,920	1,785,040	1,872,240
Not in Carroll	318,270	327,820	337,650	347,780	358,220	368,960
Total General Government Other	4,539,690	4,771,220	5,060,640	5,317,740	5,581,560	5,881,400
Total General Government	51,017,060	64,935,610	68,745,770	72,254,150	76,151,300	80,716,020
Conservation and Natural Resources						
Extension Office of Carroll County	468,640	482,700	497,180	512,100	527,460	543,280
Soil Conservation District	522,810	613,220	574,670	602,530	631,750	662,400
Spongy Moth	30,000	30,000	30,000	30,000	30,000	30,000
Weed Control	78,450	79,320	81,700	84,150	88,300	147,450
Total Conservation and Natural Resources	1,099,900	1,205,240	1,183,550	1,228,780	1,277,510	1,383,130
Debt and Transfers						
Debt Service	15,544,280	17,546,440	21,020,200	24,088,130	25,983,520	26,592,930
Debt Service - Ag Pres.	4,022,960	3,179,500	4,419,620	1,746,160	1,901,800	6,424,010
Intergovernmental Transfers	3,950,250	4,068,760	4,190,820	4,316,540	4,446,040	4,579,420
Total Debt and Transfers	23,517,490	24,794,700	29,630,640	30,150,830	32,331,360	37,596,360
Reserves						
Reserve for Contingencies	3,369,180	3,465,840	3,597,390	3,714,080	3,814,180	3,918,520
Reserve for Positions	893,030	937,680	984,570	1,033,790	1,085,480	1,139,760
Total Reserves	4,262,210	4,403,520	4,581,960	4,747,870	4,899,660	5,058,280
Interfund Transfers						
Transfer to Capital Fund	33,196,560	4,825,800	5,053,100	5,628,100	5,913,100	6,156,100
Transfer to Grant Fund - Aging and Disabilities	384,310	405,250	427,140	450,200	474,520	500,140
Transfer to Grant Fund - Circuit Court	37,770	40,040	42,440	44,980	47,680	50,540
Transfer to Grant Fund - Comprehensive Planning	12,000	12,540	13,100	13,690	14,310	14,950
Transfer to Grant Fund - Fire & EMS	60,000	61,800	63,650	65,560	67,530	69,560
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.	40,730	42,770	44,900	47,150	49,510	51,980
Transfer to Grant Fund - Local Management Board	77,130	80,980	85,030	89,290	93,750	98,440
Transfer to Grant Fund - Public Safety	107,660	107,660	107,660	107,660	107,660	107,660
Transfer to Grant Fund - Recreation	9,100	9,100	9,100	9,100	9,100	9,100
Transfer to Grant Fund - Sheriff's Office	136,700	143,540	150,710	158,250	166,160	174,470
Transfer to Grant Fund - State's Attorney's Office	83,160	89,810	97,000	104,760	113,140	122,190
Transfer to Grant Fund - Transit	1,351,790	2,284,840	2,522,220	2,774,170	3,045,460	3,337,430
Transfer to Airport Enterprise Fund	16,000	16,000	16,000	16,000	16,000	16,000
Transfer to Fiber Network Enterprise Fund	932,200	449,080	455,010	485,450	517,260	550,460
Transfer to Solid Waste Enterprise Fund	3,680,100	4,266,870	5,097,690	5,617,620	6,158,930	6,722,800
Transfer to Utilities Enterprise Fund	403,130	375,390	393,320	350,250	362,640	585,060
Total Interfund Transfers	40,532,340	13,215,470	14,582,070	15,966,230	17,160,750	18,570,880
Projected Revenue	545,024,990	541,815,255	565,045,336	583,371,503	600,330,942	618,523,437
Projected Expenditures	545,024,990	547,034,440	574,586,350	597,906,070	622,592,450	648,172,520
Balance	0	-5,219,185	-9,541,014	-14,534,567	-22,261,508	-29,649,083

General Fund Appropriations

Public Schools Summary

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Carroll County Board of Education	\$217,076,116	\$225,930,000	\$225,930,000	\$239,001,610	5.79%	5.79%
Carroll County Public Schools Debt Service	10,441,151	12,721,000	12,721,000	14,129,320	11.07%	11.07%
Total Public Schools	\$227,517,267	\$238,651,000	\$238,651,000	\$253,130,930	6.07%	6.07%

Education Other Summary

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Cable Regulatory Commission	\$181,681	\$190,540	\$190,540	\$200,070	5.00%	5.00%
Carroll Community College	16,861,469	11,961,730	11,961,730	12,470,580	4.25%	4.25%
CCC Adult Basic Education	284,040	284,040	284,040	204,040	-28.17%	-28.17%
CCC Entrepreneurship Program	116,700	120,200	120,200	120,200	0.00%	0.00%
Carroll County Public Library	16,908,044	11,281,770	11,281,770	11,451,000	1.50%	1.50%
Community Media Center	660,000	720,000	720,000	700,400	-2.72%	-2.72%
Total Education Other	\$35,011,934	\$24,558,280	\$24,558,280	\$25,146,290	2.39%	2.39%
Total Without Benefits	\$30,826,262	\$24,558,280	\$24,558,280	\$25,146,290	2.39%	2.39%

Public Safety and Corrections Summary

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Circuit Court	\$3,141,474	\$2,793,390	\$2,819,780	\$3,058,240	9.48%	8.46%
Circuit Court Magistrates	645,822	518,930	522,110	551,540	6.28%	5.64%
Orphan's Court	57,897	61,840	61,840	61,840	0.00%	0.00%
Volunteer Community Services	312,208	229,860	237,800	250,560	9.01%	5.37%
Total Courts	\$4,157,401	\$3,604,020	\$3,641,530	\$3,922,180	8.83%	7.71%

Total Without Benefits	\$3,010,880	\$3,198,860	\$3,233,710	\$3,477,030	8.70%	7.52%
-------------------------------	--------------------	--------------------	--------------------	--------------------	--------------	--------------

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Public Safety-911 Services	\$9,228,479	\$7,296,850	\$7,168,200	\$7,237,300	-0.82%	0.96%
Total Public Safety	\$9,228,479	\$7,296,850	\$7,168,200	\$7,237,300	-0.82%	0.96%

Total Without Benefits	\$7,556,065	\$6,766,540	\$6,650,320	\$6,706,690	-0.88%	0.85%
-------------------------------	--------------------	--------------------	--------------------	--------------------	---------------	--------------

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Administrative Services	\$4,769,581	\$4,174,110	\$4,364,790	\$4,559,520	9.23%	4.46%
Advocacy & Investigation Center	18,836	20,570	20,570	20,670	0.49%	0.49%
Corrections	12,896,774	11,290,540	11,248,240	11,892,770	5.33%	5.73%
Law Enforcement	21,154,895	17,700,950	17,653,180	18,673,890	5.50%	5.78%
Training Academy	54,402	72,080	72,080	71,960	-0.17%	-0.17%
Total Sheriff's Office	\$38,894,488	\$33,258,250	\$33,358,860	\$35,218,810	5.89%	5.58%

Total Without Benefits	\$27,796,765	\$27,551,290	\$27,648,450	\$28,703,960	4.18%	3.82%
-------------------------------	---------------------	---------------------	---------------------	---------------------	--------------	--------------

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
State's Attorney's Office	\$5,797,499	\$5,309,500	\$5,288,080	\$5,685,260	7.08%	7.51%
Total State's Attorney's Office	\$5,797,499	\$5,309,500	\$5,288,080	\$5,685,260	7.08%	7.51%

Total Without Benefits	\$4,061,170	\$4,580,520	\$4,560,620	\$4,888,240	6.72%	7.18%
-------------------------------	--------------------	--------------------	--------------------	--------------------	--------------	--------------

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Animal Control	\$1,494,018	\$1,025,980	\$1,025,980	\$1,120,500	9.21%	9.21%
LOSAP Funding	0	660,000	660,000	660,000	0.00%	0.00%
Total Public Safety and Corrections Other	\$1,494,018	\$1,685,980	\$1,685,980	\$1,780,500	5.61%	5.61%

Total Without Benefits	\$1,141,365	\$1,025,980	\$1,025,980	\$1,120,500	9.21%	9.21%
-------------------------------	--------------------	--------------------	--------------------	--------------------	--------------	--------------

Public Safety and Corrections Summary

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
EMS 24/7 Services	\$5,516,430	\$2,651,600	\$2,651,600	\$0	-100.00%	-100.00%
Fire and EMS Administration	5,010,420	7,585,100	7,830,810	8,246,570	8.72%	5.31%
Net New Funding for Fire and EMS	6,463,570	13,468,740	13,468,740	19,718,180	46.40%	46.40%
Volunteer Emergency Services Association	7,438,288	5,021,590	5,021,590	5,063,420	0.83%	0.83%
Total Fire and Emergency Services	\$24,428,708	\$28,727,030	\$28,972,740	\$33,028,170	14.97%	14.00%
Total Without Benefits	\$23,310,481	\$28,007,020	\$28,235,270	\$32,184,620	-45.30%	-48.61%
Total Public Safety and Corrections	\$84,000,592	\$79,881,630	\$80,115,390	\$86,872,220	8.75%	8.43%
Total Without Benefits	\$66,876,727	\$71,130,210	\$71,354,350	\$77,081,040	8.37%	8.03%

Public Works Summary

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Public Works Administration	\$1,373,556	\$828,340	\$826,360	\$879,720	6.20%	6.46%
Building Construction	547,171	653,700	647,540	518,730	-20.65%	-19.89%
Engineering Administration	729,416	612,610	612,630	663,080	8.24%	8.23%
Engineering-Construction Inspection	557,991	467,950	467,460	489,710	4.65%	4.76%
Engineering-Design	481,820	407,240	426,100	417,480	2.51%	-2.02%
Engineering-Survey	271,294	315,000	326,950	357,330	13.44%	9.29%
Facilities	10,372,625	14,662,680	14,650,120	14,391,560	-1.85%	-1.76%
Fleet Management	3,352,971	11,869,530	11,792,720	11,883,170	0.11%	0.77%
Permits and Inspections	2,389,890	1,918,130	1,867,720	1,942,610	1.28%	4.01%
Roads Operations	13,161,749	9,072,100	8,953,220	8,820,600	-2.77%	-1.48%
Storm Emergencies	462,188	2,810,350	2,810,350	2,824,320	0.50%	0.50%
Traffic Control	287,624	482,200	482,200	482,200	0.00%	0.00%
Transit Administration	47,284	43,740	43,590	174,240	298.35%	299.72%
Veterans Transit Services	81,118	136,180	136,180	131,700	-3.29%	-3.29%
Total Public Works	\$34,116,696	\$44,279,750	\$44,043,140	\$43,976,450	-0.68%	-0.15%
Total Without Benefits	\$26,022,939	\$41,858,680	\$41,639,060	\$41,456,750	-0.96%	-0.44%

Citizen Services Summary

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Citizen Services Administration	\$605,277	\$496,600	\$498,150	\$520,240	4.76%	4.43%
Aging and Disabilities	1,988,768	1,542,270	1,524,760	1,583,990	2.71%	3.88%
Recovery Support Services	57,000	70,730	70,730	441,190	523.77%	523.77%
Total Citizen Services	\$2,651,046	\$2,109,600	\$2,093,640	\$2,545,420	20.66%	21.58%
Total Without Benefits	\$1,733,077	\$1,861,200	\$1,846,360	\$2,279,010	22.45%	23.43%

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Access Carroll	\$20,000	\$58,700	\$58,700	\$33,000	-43.78%	-43.78%
The Arc of Carroll County	310,400	287,380	287,380	287,380	0.00%	0.00%
Care Healing Center	92,955	200,780	200,780	195,210	-2.77%	-2.77%
Flying Colors of Success	51,420	53,990	53,990	53,990	0.00%	0.00%
Human Services Program	1,266,490	1,339,530	1,339,530	1,339,530	0.00%	0.00%
Penn-Mar Human Services	276,270	281,800	281,800	281,800	0.00%	0.00%
Sheppard Pratt	114,200	116,480	116,480	116,480	0.00%	0.00%
Springboard Community Services	415,950	428,430	428,430	428,430	0.00%	0.00%
Target Community & Education Services	281,740	287,380	287,380	287,380	0.00%	0.00%
Youth Services Bureau	1,240,400	1,213,940	1,213,940	1,213,940	0.00%	0.00%
Total Citizen Services Non-Profits	\$4,069,825	\$4,268,410	\$4,268,410	\$4,237,140	-0.73%	2.54%

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Health Department	\$3,821,070	\$4,015,700	\$4,015,700	\$4,015,700	0.00%	0.00%
Social Services	20,000	20,000	20,000	20,000	0.00%	0.00%
Total Citizen Services State	\$3,841,070	\$4,035,700	\$4,035,700	\$4,035,700	0.00%	0.00%

Total Citizen Services	\$10,561,941	\$10,413,710	\$10,397,750	\$10,818,260	3.88%	4.04%
Total Without Benefits	\$9,643,972	\$10,165,310	\$10,150,470	\$10,551,850	3.80%	3.95%

Recreation and Culture Summary

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Recreation & Parks Administration	\$753,109	\$689,120	\$657,180	\$558,990	-18.88%	-14.94%
Community Parks	0	0	250,200	952,350	100.00%	280.64%
Hashawha	1,109,705	1,052,600	1,058,410	1,103,660	4.85%	4.28%
Piney Run Park	932,120	993,250	952,520	1,061,470	6.87%	11.44%
Recreation	760,488	622,570	617,990	641,510	3.04%	3.81%
Sports Complex	258,893	255,190	255,420	263,860	3.40%	3.30%
Total Recreation and Parks	\$3,814,316	\$3,612,730	\$3,791,720	\$4,581,840	26.82%	20.84%
Total Without Benefits	\$2,884,911	\$3,304,660	\$3,466,120	\$4,214,570	27.53%	21.59%

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Historical Society of Carroll County	\$80,000	\$60,000	\$60,000	\$50,000	-16.67%	-16.67%
Union Mills Homestead	20,000	20,000	20,000	20,000	0.00%	0.00%
Total Culture	\$100,000	\$80,000	\$80,000	\$70,000	-12.50%	-12.50%
Total Recreation and Culture	\$3,914,316	\$3,692,730	\$3,871,720	\$4,651,840	25.97%	20.15%
Total Without Benefits	\$2,984,911	\$3,384,660	\$3,546,120	\$4,284,570	26.59%	20.82%

General Government Summary

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Comptroller Administration	\$433,860	\$416,250	\$474,860	\$479,020	15.08%	0.88%
Accounting	1,564,899	1,368,650	1,356,280	1,485,740	8.56%	9.55%
Bond Issuance Expense	190,060	349,730	349,730	267,980	-23.38%	-23.38%
Collections Office	1,425,386	1,387,730	1,344,140	1,356,820	-2.23%	0.94%
Independent Post Audit	60,300	75,000	75,000	65,850	-12.20%	-12.20%
Purchasing	457,944	468,420	488,150	511,500	9.20%	4.78%
Total Comptroller	\$4,132,449	\$4,065,780	\$4,088,160	\$4,166,910	2.49%	1.93%
Total Without Benefits	\$3,072,644	\$3,705,210	\$3,726,000	\$3,777,620	1.95%	1.39%

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Administrative Hearings	\$118,182	\$106,960	\$106,950	\$110,650	3.45%	3.46%
Board of License Commissioners	133,436	110,780	110,610	114,690	3.53%	3.69%
County Attorney	745,807	806,410	803,310	831,930	3.16%	3.56%
Total County Attorney	\$997,426	\$1,024,150	\$1,020,870	\$1,057,270	3.23%	3.57%
Total Without Benefits	\$719,432	\$914,450	\$911,400	\$942,450	3.06%	3.41%

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Economic Development Administration	\$1,097,416	\$1,013,860	\$981,630	\$1,021,780	0.78%	4.09%
Carroll County Workforce Development	360,474	254,040	254,210	265,280	4.42%	4.35%
Economic Dev. Infrastructure and Investments	2,657,305	850,000	850,000	850,000	0.00%	0.00%
Farm Museum	1,002,400	1,012,280	1,004,120	1,038,310	2.57%	3.40%
Total Economic Development	\$5,117,595	\$3,130,180	\$3,089,960	\$3,175,370	1.44%	2.76%
Total Without Benefits	\$4,529,045	\$2,933,930	\$2,896,580	\$2,967,270	1.14%	2.44%

General Government Summary

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Human Resources Administration	\$1,761,572	\$1,890,440	\$1,893,050	\$1,470,970	-22.19%	-22.30%
Fringe Benefits	973,818	16,742,380	16,742,380	19,476,210	16.33%	16.33%
Personnel Services	152,111	139,660	94,970	95,650	-31.51%	0.72%
Total Human Resources	\$2,887,501	\$18,772,480	\$18,730,400	\$21,042,830	12.09%	12.35%
Total Without Benefits	\$1,385,306	\$18,074,160	\$18,035,080	\$20,418,830	12.97%	13.22%

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Management & Budget Administration	\$342,024	\$336,550	\$334,190	\$348,830	3.65%	4.38%
Budget	843,909	753,540	685,240	711,940	-5.52%	3.90%
Grants Management Office	221,159	207,170	212,260	222,250	7.28%	4.71%
Risk Management	1,753,490	2,578,280	2,590,890	2,360,160	-8.46%	-8.91%
Total Management and Budget	\$3,160,582	\$3,875,540	\$3,822,580	\$3,643,180	-6.00%	-4.69%
Total Without Benefits	\$2,069,509	\$3,607,980	\$3,558,800	\$3,371,630	-6.55%	-5.26%

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Planning and Land Management Administration	\$1,141,905	\$1,212,700	\$1,341,690	\$1,402,780	15.67%	4.55%
Comprehensive Planning	1,404,442	1,265,020	1,125,880	946,530	-25.18%	-15.93%
Development Review	805,834	603,280	603,310	632,250	4.80%	4.80%
Resource Management	1,611,951	1,209,910	1,203,000	1,337,220	10.52%	11.16%
Zoning Administration	411,187	312,970	315,840	329,850	5.39%	4.44%
Total Planning and Land Management	\$5,375,318	\$4,603,880	\$4,589,720	\$4,648,630	0.97%	1.28%
Total Without Benefits	\$3,771,174	\$4,068,390	\$4,055,320	\$4,081,940	0.33%	0.66%

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Technology Services	\$6,302,980	\$7,444,020	\$7,473,790	\$8,308,920	11.62%	11.17%
Production/Distribution Services	385,079	424,120	424,120	434,260	2.39%	2.39%
Total Technology Services	\$6,688,059	\$7,868,140	\$7,897,910	\$8,743,180	11.12%	10.70%
Total Without Benefits	\$5,389,412	\$7,349,920	\$7,377,570	\$8,193,210	11.47%	11.06%

General Government Summary

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Audio/Video Production	\$316,161	\$255,410	\$255,390	\$266,170	4.21%	4.22%
Board of Elections	1,894,317	2,261,670	2,261,670	2,479,060	9.61%	9.61%
County Commissioners	1,207,108	1,428,980	1,435,450	1,476,190	3.30%	2.84%
Not In Carroll	300,474	318,270	318,270	318,270	0.00%	0.00%
Total General Government Other	\$3,718,060	\$4,264,330	\$4,270,780	\$4,539,690	6.46%	6.30%
Total Without Benefits	\$3,253,292	\$4,053,180	\$4,059,170	\$4,318,110	6.54%	6.38%
Total General Government	\$32,076,989	\$47,604,480	\$47,510,380	\$51,017,060	31.81%	34.19%
Total Without Benefits	\$24,189,814	\$44,707,220	\$44,619,920	\$48,071,060	30.92%	33.28%

Conservation and Natural Resources Summary

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Extension Office of Carroll County	\$244,536	\$465,880	\$465,880	\$468,640	0.59%	0.59%
Soil Conservation	587,293	500,690	500,940	522,810	4.42%	4.37%
Spongy Moth	6,494	30,000	30,000	30,000	0.00%	0.00%
Weed Control	82,224	78,450	78,450	78,450	0.00%	0.00%
Total Conservation and Natural Resources	\$920,547	\$1,075,020	\$1,075,270	\$1,099,900	2.31%	2.29%
Total Without Benefits	\$692,573	\$1,002,050	\$1,001,770	\$1,023,460	2.14%	2.17%

Debt, Transfers, and Reserves Summary

	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Debt Service	\$20,530,480	\$17,558,030	\$17,558,030	\$15,544,280	-11.47%	-11.47%
Debt Service - Ag. Pres	2,613,307	2,957,570	2,957,570	4,022,960	36.02%	36.02%
Interfund Transfers	41,134,590	62,000,170	62,000,170	40,532,340	-34.63%	-34.63%
Intergovernmental Transfer	3,573,282	3,848,820	3,848,820	3,950,250	2.64%	2.64%
Reserve for Contingencies	0	6,317,840	5,917,840	4,262,210	-32.54%	-27.98%
Total Debt, Transfers, and Reserves	\$67,851,660	\$92,682,430	\$92,282,430	\$68,312,040	-26.29%	-25.98%

Capital Fund Summary

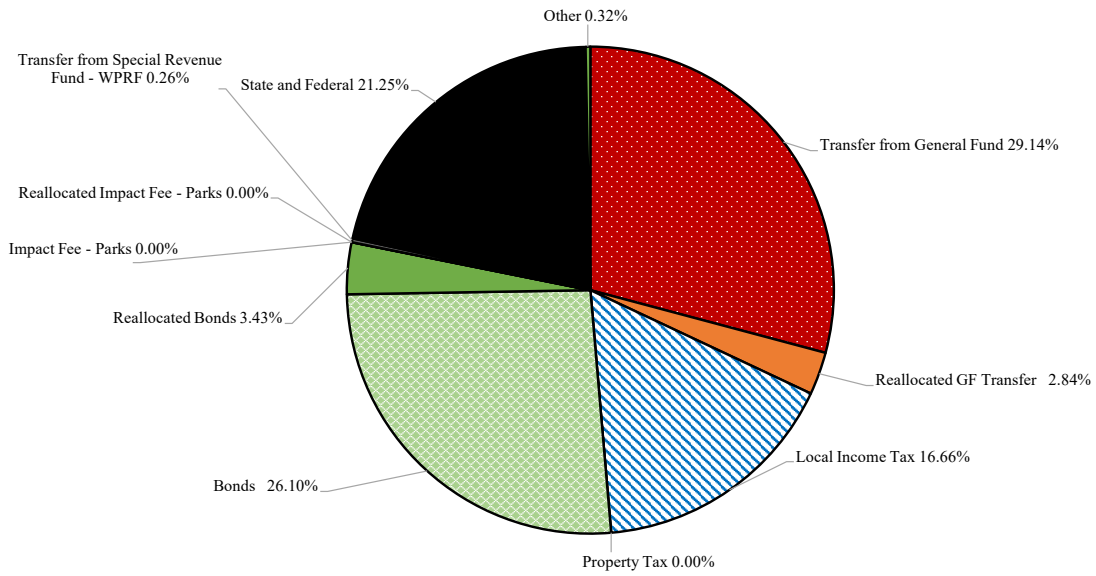
FY23 - FY25 Capital Fund Revenues

Revenue Source	Fiscal Year			\$ Change FY24 to FY25
	2023 Budget	2024 Budget	2025 Budget	
Local				
Transfer from General Fund	\$30,861,080	\$55,236,700	\$33,196,560	(\$22,040,140)
Reallocated GF Transfer	240,673	2,272,618	3,230,440	957,821
Local Income Tax	12,602,160	16,238,000	18,978,320	2,740,320
Property Tax	2,456,972	1,500,000	0	(1,500,000)
Bonds	28,449,945	54,768,342	29,728,758	(25,039,584)
Reallocated Bonds	2,918,913	287,958	3,906,142	3,618,184
Impact Fee - Parks	236,047	(85,000)	0	85,000
Reallocated Impact Fee - Parks	63,953	200,000	0	(200,000)
Transfer from Special Revenue Fund - WPRF	264,710	278,150	291,760	13,610
LOCAL TOTAL	\$78,094,452	\$130,696,768	\$89,331,980	(\$41,364,788)
State				
State Highway Administration	\$176,000	\$176,000	\$176,000	\$0
Highway User Revenue	2,200,000	3,200,000	4,168,000	968,000
Reallocated Highway User Revenue	710,680	0	0	0
Program Open Space	909,400	914,300	2,107,000	1,192,700
Ag. Preservation (MALPF)	500,000	1,000,000	1,000,000	0
Ag. Transfer Tax	500,000	400,000	100,000	(300,000)
State School Construction	19,848,797	21,445,991	12,839,289	(8,606,702)
MD Higher Education Commission	3,119,000	0	0	0
State	500,000	0	0	0
State Miscellaneous Grants	3,250,000	1,000,000	0	(1,000,000)
STATE TOTAL	\$31,713,877	\$28,136,291	\$20,390,289	(\$7,746,002)
Federal				
Federal Highway/Bridge	\$1,402,600	\$1,424,000	\$3,816,400	\$2,392,400
Department of Agriculture	1,342,000	0	0	0
FEDERAL TOTAL	\$2,744,600	\$1,424,000	\$3,816,400	\$2,392,400
Other				
Developer Contribution	\$172,407	\$172,407	\$0	(\$172,407)
Reallocated Developer Contribution	10,500	0	0	0
Municipal	331,290	347,850	365,250	17,400
OTHER TOTAL	\$514,197	\$520,257	\$365,250	(\$155,007)
TOTAL REVENUES	\$113,067,126	\$160,777,316	\$113,903,919	(\$46,873,397)

Capital Fund Revenues

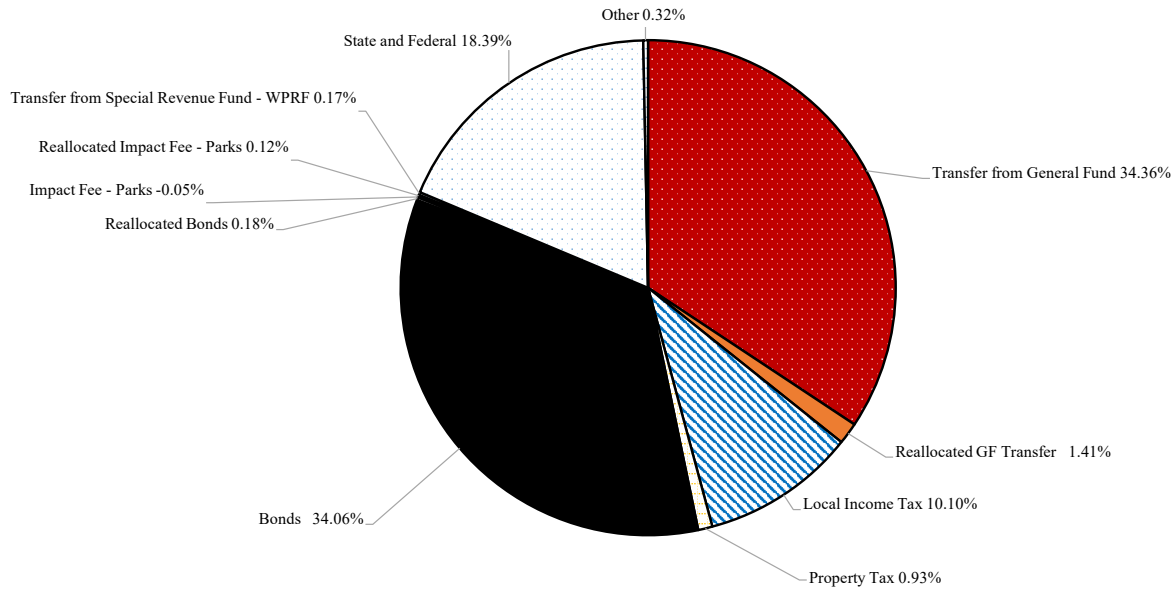
Fiscal Year 2025 Budget

\$113,903,919



Fiscal Year 2024 Budget

\$160,777,316



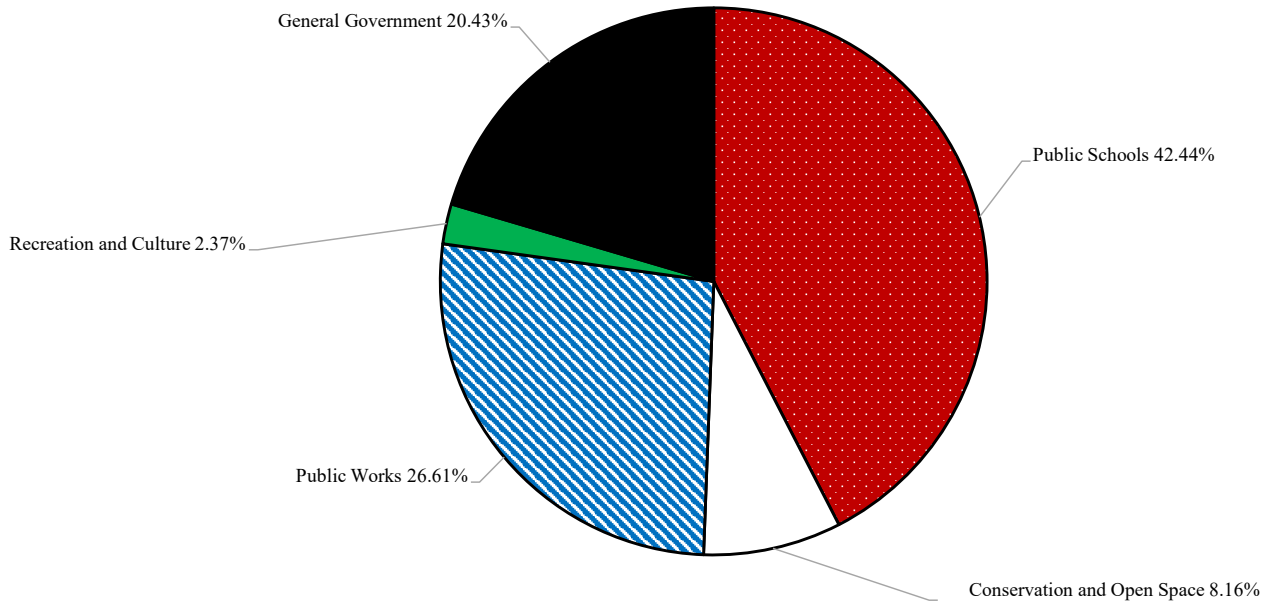
FY23 - FY25 Capital Fund Appropriations

Appropriation Area	Fiscal Year			\$ Change FY24 to FY25
	2023 Budget	2024 Budget	2025 Budget	
<u>Public Schools</u>	\$42,097,957	\$58,927,991	\$48,340,609	(\$10,587,382)
<u>Conservation and Open Space</u>	13,012,189	14,732,310	9,290,310	(5,442,000)
<u>Public Works</u>				
Roads	18,632,500	20,452,000	23,124,000	2,672,000
Bridges	1,895,000	2,309,000	7,186,000	4,877,000
Public Works Total	20,527,500	22,761,000	30,310,000	7,549,000
<u>Recreation and Culture</u>	2,744,000	1,570,016	2,696,000	1,125,984
<u>General Government</u>				
County Facilities/Infrastructure	7,490,000	29,418,000	7,207,000	(22,211,000)
Criminal Justice/Public Safety	8,450,000	28,283,000	10,460,000	(17,823,000)
Farm Museum	575,000	0	0	0
Carroll Community College	8,988,000	850,000	0	(850,000)
Libraries/Senior Centers	1,182,480	100,000	100,000	0
Unallocated/Other	8,000,000	4,135,000	5,500,000	1,365,000
General Government Total	34,685,480	62,786,000	23,267,000	(11,418,480)
Total Appropriations	\$113,067,126	\$160,777,316	\$113,903,919	(\$46,873,397)

Capital Fund Appropriations

Fiscal Year 2025 Budget

\$113,903,919



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

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

Conservation includes agricultural land preservation and easement programs, NPDES compliance projects, water development, and acquisition of property for other County uses, which may include future roadway easements and public facilities.

Public Works includes projects for the maintenance and construction of roads and bridges.

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

General Government includes projects for Public Safety, Carroll Community College, Carroll County Public Library, State's Attorney's Office, Technology Services, Senior Centers, Farm Museum, Board of Elections, Sheriff's Office, and other County needs and improvements.

**Community Investment Plan - Schedule of Reappropriations
Fiscal Year 2025**

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
8730 EMS Pagers	8819 Public Safety Emergency Communication Radios	\$100,102.00		
9139 Recreation and Parks Unallocated	8988 Sports Complex Field Improvements	20,000.00		
8725 Trail Development	9925 Town Fund	12,925.23		
8817 Election Pollbook and Printers	8990 Land Management System Migration	117,471.96		
8274 Records Management	8990 Land Management System Migration	63,950.15		
8889 Gravel Roads	9902 Public Works Unallocated	781,000.00		
8506 Gorsuch Road Relocation	8626 Ramps and Sidewalks		\$7,801.81	
8767 Pavement Management 19	8891 Hawks Hill Road over Little Pipe		875,000.00	
8767 Pavement Management 19	9590 Stem Road over Wolf Pit Branch		1,010,000.00	
8767 Pavement Management 19	8588 Stone Chapel Road over Little Pipe		370,400.00	
8629 Transportation State Projects	8850 Detention Center Access System Replacement	100,000.00		
8629 Transportation State Projects	8590 Payroll/Human Resources System Replacement	150,000.00		
8813 Pavement Management 20	8933 Patapsco Road over E. Branch Patapsco		106,600.00	
8934 Upper Beckleysville Road over Murphy Run	8933 Patapsco Road over E. Branch Patapsco		418,000.00	
8629 Transportation State Projects	9648 County Technology	684,990.20		
8318 Market Street Extension	8985 Pavement Management		783,000.00	
8587 Johnsville Road Sidewalk	8626 Ramps and Sidewalks		5,340.49	
8845 Pavement Management 21	Facilities Storage Building		330,000.00	
9847 Small Drainage Structures	8318 Market Street Extension	200,000.00		
8627 Storm Drain Rehabilitation	8318 Market Street Extension	1,000,000.00		
Total		\$3,230,439.54	\$3,906,142.30	\$0.00

Community Investment Plan For Fiscal Year 2025

	Total FY25
<u>PUBLIC SCHOOLS</u>	
Freedom Elementary Addition	\$523,000
HVAC System Replacement - Carroll Springs	319,300
HVAC System Replacement - Mount Airy Elementary	7,110,720
HVAC System Replacement - Oklahoma Road Middle	1,935,000
Kindergarten and PreK Addition - Cranberry Station Elem.	2,211,751
Kindergarten and PreK/PRIDE Addition - Friendship Valley Elem.	4,802,831
Kindergarten and PreK Addition - Sandymount Elementary	3,618,033
Kindergarten and PreK Addition - Taneytown Elementary	2,640,548
Paving	1,000,000
Prekindergarten Additions	755,000
Relocatable Classrooms	300,000
Roof Replacement - North Carroll Middle	311,996
Roof Replacement - Oklahoma Road Middle	3,948,000
Roof Replacement - Spring Garden Elementary	2,464,110
Sykesville Middle Addition	1,271,000
Technology Improvements	1,000,000
Transfer to Operating Budget for BOE Debt Service	14,129,320
PUBLIC SCHOOLS TOTAL	\$48,340,609
<u>CONSERVATION AND OPEN SPACE</u>	
Agricultural Land Preservation	\$3,433,300
PFAS Remediation	2,000,000
Stormwater Facility Renovation	300,000
Watershed Assessment and Improvement (NPDES)	3,557,010
CONSERVATION AND OPEN SPACE TOTAL	\$9,290,310
<u>PUBLIC WORKS</u>	
- ROADS -	
Georgetown Boulevard Extension	\$1,970,000
Highway Safety Improvements	38,000
Market Street Extension	1,983,000
Pavement Management Program	16,578,000
Pavement Preservation	1,178,000
Public Works Unallocated	781,000
Ramp and Sidewalk Upgrades	96,000
Small Drainage Structures	200,000
Storm Drain Rehabilitation	200,000
Storm Drain Video Inspection	100,000
	<u>\$23,124,000</u>
- BRIDGES -	
Bridge Inspection and Inventory	\$34,000
Bridge Maintenance and Structural Repair	89,000
Brown Road over Roaring Run	26,000
Cleaning and Painting of Bridge Structural Steel	271,000
Hawks Hill Road over Little Pipe Creek Tributary	875,000
Hughes Shop Road over Bear Branch Road	703,000
McKinstry's Mill Road over Little Pipe Creek	464,000
McKinstry's Mill Road over Sams Creek	511,000
Patapsco Road over E. Branch Patapsco	2,045,000
Stem Road over Wolf Pit Branch	1,010,000
Stone Chapel Road over Little Pipe Creek	1,158,000
	<u>\$7,186,000</u>
PUBLIC WORKS TOTAL	\$30,310,000
<u>RECREATION AND CULTURE</u>	
Community Self-Help Projects	\$125,000
Land Acquisition	217,000
Park Restoration	249,000
Piney Run Park Pavilion Road Paving	100,000
Sports Complex Field Improvements	1,700,000
Tot Lot Replacement	279,000
Town Fund	26,000
RECREATION AND CULTURE TOTAL	\$2,696,000
<u>GENERAL GOVERNMENT</u>	
County Building Systemic Renovations	\$1,500,000
County Technology	1,437,000
Detention Center Access System Replacement	100,000
Facilities Storage Building	330,000
Fire and EMS - Regional Water Supply	152,000
Fire and EMS - Self-Contained Breathing Apparatus Replacement	518,000
General Government Unallocated	4,000,000
Generator Replacement	175,000
Land Management System Migration	330,000
Library Technology	100,000
Maintenance Center Fuel Tank Replacement	1,450,000
Parking Lot Overlays	335,000
Payroll/Human Resources System Replacement	150,000
Piney Run Dam Rehabilitation	1,500,000
Public Safety Emergency Communication Radios	690,000
PUREWater Westminster	1,500,000
Sheriff's Office - Headquarters	9,000,000
GENERAL GOVERNMENT TOTAL	\$23,267,000
GRAND TOTAL	\$113,903,919

Capital Budget Summary

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2025 TO 2030

	FY25	FY26	FY27	FY28	FY29	FY30	Prior Allocation	Balance To Complete	Total Project Cost
PUBLIC SCHOOLS									
Freedom Elementary Addition	\$523,000	\$3,556,000	\$3,140,000	\$0	\$0	\$0	\$0	\$0	\$7,219,000
HVAC Improvements and Replacements	0	8,382,000	19,158,000	20,550,000	31,132,000	28,104,000	0	0	107,326,000
HVAC System Replacement - Carroll Springs	319,300	2,911,700	0	0	0	0	2,809,000	0	6,040,000
HVAC System Replacement - Carrolltowne Elementary	0	5,429,000	0	0	0	0	4,890,000	0	10,319,000
HVAC System Replacement - Mount Airy Elementary	7,110,720	0	0	0	0	0	4,956,000	0	12,066,720
HVAC System Replacement - Northwest Middle	0	7,910,000	0	0	0	0	7,113,000	0	15,023,000
HVAC System Replacement - Oklahoma Road Middle	1,935,000	0	0	0	0	0	10,502,000	0	12,437,000
Kindergarten and PreK Addition - Cranberry Station Elem.	2,211,751	1,430,249	0	0	0	0	245,000	0	3,887,000
Kindergarten and PreK/PRIDE Addition - Friendship Valley Elem.	4,802,831	4,415,169	0	0	0	0	364,000	0	9,582,000
Kindergarten and PreK Addition - Sandymount Elementary	3,618,033	2,892,967	0	0	0	0	245,000	0	6,756,000
Kindergarten and PreK Addition - Taneytown Elementary	2,640,548	1,791,452	0	0	0	0	288,000	0	4,720,000
Paving	1,000,000	1,050,000	1,103,000	1,158,000	1,216,000	1,277,000	0	0	6,804,000
Prekindergarten Additions	755,000	4,459,000	8,432,000	4,816,000	0	0	200,000	0	18,662,000
Relocatable Classrooms	300,000	315,000	331,000	348,000	365,000	383,000	0	0	2,042,000
Roof Replacements	0	4,017,000	10,105,000	7,290,000	1,154,000	0	0	0	22,566,000
Roof Replacement - North Carroll Middle	311,996	0	0	0	0	0	3,410,620	0	3,722,616
Roof Replacement - Oklahoma Road Middle	3,948,000	4,217,000	0	0	0	0	0	0	8,165,000
Roof Replacement - Spring Garden Elementary	2,464,110	0	0	0	0	0	1,476,000	0	3,940,110
Sykesville Middle Addition	1,271,000	7,424,000	8,989,000	0	0	0	0	0	17,684,000
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	14,129,320	15,960,840	18,107,480	21,341,990	22,989,530	20,808,940	0	0	113,338,100
PUBLIC SCHOOLS TOTAL	\$48,340,609	\$77,161,377	\$70,365,480	\$56,503,990	\$57,856,530	\$51,572,940	\$36,498,620	\$0	\$398,299,546
SOURCES OF FUNDING:									
Local Income Tax	\$18,978,320	\$22,918,840	\$20,541,480	\$23,847,990	\$25,570,530	\$23,468,940	\$1,342,000	\$0	\$136,668,100
Bonds	16,523,000	23,245,000	19,870,000	10,728,000	20,826,000	5,854,000	27,786,616	0	124,832,616
Reallocated Bonds	0	0	0	0	0	0	384	0	384
State School Construction	12,839,289	30,997,537	29,954,000	21,928,000	11,460,000	22,250,000	7,369,620	0	136,798,446
PUBLIC SCHOOLS TOTAL	\$48,340,609	\$77,161,377	\$70,365,480	\$56,503,990	\$57,856,530	\$51,572,940	\$36,498,620	\$0	\$398,299,546

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2025 TO 2030

	FY25	FY26	FY27	FY28	FY29	FY30	Prior Allocation	Balance To Complete	Total Project Cost
CONSERVATION AND OPEN SPACE									
Agricultural Land Preservation	\$3,433,300	\$2,433,400	\$2,433,300	\$2,433,300	\$2,433,400	\$2,433,300	\$0	\$0	\$15,600,000
PFAS Remediation	2,000,000	0	0	0	0	0	3,000,000	0	5,000,000
Stormwater Facility Renovation	300,000	310,000	318,000	328,000	338,000	348,000	0	0	1,942,000
Watershed Assessment and Improvement (NPDES)	3,557,010	3,690,010	3,824,500	3,960,720	4,125,000	4,300,000	0	0	23,457,240
CONSERVATION AND OPEN SPACE TOTAL	\$9,290,310	\$6,433,410	\$6,575,800	\$6,722,020	\$6,896,400	\$7,081,300	\$3,000,000	\$0	\$45,999,240
SOURCES OF FUNDING:									
Transfer from General Fund	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$6,000,000
Bonds	4,533,300	4,643,400	4,751,300	4,861,300	4,997,650	5,142,300	0	0	28,929,250
Special Revenue Fund Transfer	291,760	306,500	321,820	337,910	354,800	373,000	0	0	1,985,790
Ag. Preservation (MALPF)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0	6,000,000
Ag Transfer Tax	100,000	100,000	100,000	100,000	100,000	100,000	0	0	600,000
Municipal	365,250	383,510	402,680	422,810	443,950	466,000	0	0	2,484,200
CONSERVATION AND OPEN SPACE TOTAL	\$9,290,310	\$6,433,410	\$6,575,800	\$6,722,020	\$6,896,400	\$7,081,300	\$3,000,000	\$0	\$45,999,240

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2025 TO 2030

	FY25	FY26	FY27	FY28	FY29	FY30	Prior Allocation	Balance To Complete	Total Project Cost
ROADS									
Georgetown Boulevard Extension	\$1,970,000	\$0	\$0	\$0	\$0	\$0	\$575,000	\$0	\$2,545,000
Highway Safety Improvements	38,000	40,000	42,000	44,000	47,000	50,000	0	0	261,000
Market Street Extension	1,983,000	0	0	0	0	0	1,708,005	0	3,691,005
Monroe Avenue Extension	0	1,364,000	0	0	0	0	397,240	0	1,761,240
Pavement Management Program	16,578,000	17,723,000	18,970,000	20,319,000	21,666,000	23,182,000	0	0	118,438,000
Pavement Preservation	1,178,000	1,222,000	1,271,000	1,322,000	1,375,000	1,428,000	0	0	7,796,000
Public Works Unallocated	781,000	0	0	0	0	0	0	0	781,000
Ramp and Sidewalk Upgrades	96,000	103,000	109,000	114,000	120,000	126,000	0	0	668,000
Small Drainage Structures	200,000	210,000	221,000	232,000	244,000	256,000	0	0	1,363,000
Storm Drain Rehabilitation	200,000	210,000	221,000	232,000	244,000	256,000	0	0	1,363,000
Storm Drain Video Inspection	100,000	105,000	110,000	116,000	122,000	128,000	0	0	681,000
ROADS TOTAL	\$23,124,000	\$20,977,000	\$20,944,000	\$22,379,000	\$23,818,000	\$25,426,000	\$2,680,245	\$0	\$139,348,245
SOURCES OF FUNDING:									
Transfer from General Fund	\$15,520,000	\$955,000	\$999,000	\$1,046,000	\$1,096,000	\$1,145,000	\$575,000	\$0	\$21,336,000
Reallocated GF Transfer	1,981,000	0	0	0	0	0	0	0	1,981,000
Property Tax	0	0	0	0	0	0	758,005	0	758,005
Bonds	482,858	13,946,000	15,069,000	17,957,000	19,346,000	20,905,000	815,000	0	88,520,858
Reallocated Bonds	796,142	0	0	0	0	0	0	0	796,142
State Highway Administration	176,000	176,000	176,000	176,000	176,000	176,000	0	0	1,056,000
Highway User Revenue	4,168,000	5,900,000	4,700,000	3,200,000	3,200,000	3,200,000	500,000	0	24,868,000
Developer Contribution	0	0	0	0	0	0	32,240	0	32,240
ROADS TOTAL	\$23,124,000	\$20,977,000	\$20,944,000	\$22,379,000	\$23,818,000	\$25,426,000	\$2,680,245	\$0	\$139,348,245

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2025 TO 2030

	FY25	FY26	FY27	FY28	FY29	FY30	Prior Allocation	Balance To Complete	Total Project Cost
BRIDGES									
Bridge Inspection and Inventory	\$34,000	\$35,000	\$36,000	\$37,000	\$38,000	\$39,000	\$0	\$0	\$219,000
Bridge Maintenance and Structural Repair	89,000	94,000	99,000	104,000	110,000	115,000	0	0	611,000
Brown Road over Roaring Run	26,000	0	2,158,000	0	0	0	530,000	0	2,714,000
Cleaning and Painting of Bridge Structural Steel	271,000	284,000	298,000	313,000	329,000	345,000	0	0	1,840,000
Gaither Road over South Branch Patapsco	0	480,000	0	2,420,000	0	0	0	0	2,900,000
Hawks Hill Road over Little Pipe Creek Tributary	875,000	0	0	0	0	0	302,000	0	1,177,000
Hughes Shop Road over Bear Branch Road	703,000	0	0	0	0	0	1,698,000	0	2,401,000
McKinstry's Mill Road over Little Pipe Creek	464,000	0	0	2,091,000	0	0	0	0	2,555,000
McKinstry's Mill Road over Sams Creek	511,000	0	0	0	0	0	1,154,000	0	1,665,000
McKinstry's Mill Road over Tributary to Little Pipe Creek	0	301,000	0	0	971,000	0	0	0	1,272,000
Old Kays Mill Road over Beaver Run	0	0	570,000	0	2,233,000	0	0	0	2,803,000
Patapsco Road over E. Branch Patapsco	2,045,000	0	0	0	0	0	603,000	0	2,648,000
Stem Road over Wolf Pit Branch	1,010,000	0	0	0	0	0	288,000	0	1,298,000
Stone Chapel Road over Little Pipe Creek	1,158,000	0	0	0	0	0	922,000	0	2,080,000
Woodbine Road over S. Branch Patapsco	0	1,121,000	0	0	0	6,367,000	0	0	7,488,000
BRIDGES TOTAL	\$7,186,000	\$2,315,000	\$3,161,000	\$4,965,000	\$3,681,000	\$6,866,000	\$5,497,000	\$0	\$33,671,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$177,000	\$186,000	\$198,000	\$204,000	\$214,000	\$223,000	\$0	\$0	\$1,202,000
Property Tax	0	0	0	0	0	0	36,400	0	36,400
Bonds	412,600	621,200	704,300	1,241,600	1,581,900	1,773,400	1,397,400	0	7,732,400
Reallocated Bonds	2,780,000	0	0	0	0	0	148,600	0	2,928,600
Federal Highway/Bridge	3,816,400	1,507,800	2,258,700	3,519,400	1,885,100	4,869,600	3,914,600	0	21,771,600
BRIDGES TOTAL	\$7,186,000	\$2,315,000	\$3,161,000	\$4,965,000	\$3,681,000	\$6,866,000	\$5,497,000	\$0	\$33,671,000

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2025 TO 2030

	FY25	FY26	FY27	FY28	FY29	FY30	Prior Allocation	Balance To Complete	Total Project Cost
RECREATION AND CULTURE									
Community Self-Help Projects	\$125,000	\$131,000	\$138,000	\$145,000	\$152,000	\$160,000	\$0	\$0	\$851,000
Freedom Park Field Light Replacement	0	0	0	0	600,000	320,000	0	1,814,900	2,734,900
Land Acquisition	217,000	217,000	217,000	217,000	217,000	217,000	0	0	1,302,000
Park Restoration	249,000	261,000	274,000	288,000	302,000	317,000	0	0	1,691,000
Pavilion Replacements	0	457,000	0	0	0	0	0	0	457,000
Piney Run Park Pavilion Road Paving	100,000	0	0	0	0	0	213,000	0	313,000
Sports Complex Field Improvements	1,700,000	0	730,000	0	0	0	0	0	2,430,000
Tot Lot Replacement	279,000	200,000	0	610,000	0	250,000	0	0	1,339,000
Town Fund	26,000	12,100	12,100	12,100	12,100	12,100	0	0	86,500
RECREATION AND CULTURE TOTAL	\$2,696,000	\$1,278,100	\$1,371,100	\$1,272,100	\$1,283,100	\$1,276,100	\$213,000	\$1,814,900	\$11,204,400
SOURCES OF FUNDING:									
Transfer from General Fund	\$556,075	\$469,800	\$497,100	\$506,100	\$526,100	\$546,100	\$0	\$181,500	\$3,282,775
Reallocated GF Transfer	32,925	0	0	0	0	0	21,300	0	54,225
Program Open Space	2,107,000	808,300	874,000	766,000	757,000	730,000	191,700	1,633,400	7,867,400
RECREATION AND CULTURE TOTAL	\$2,696,000	\$1,278,100	\$1,371,100	\$1,272,100	\$1,283,100	\$1,276,100	\$213,000	\$1,814,900	\$11,204,400

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2025 TO 2030

	FY25	FY26	FY27	FY28	FY29	FY30	Prior Allocation	Balance To Complete	Total Project Cost
GENERAL GOVERNMENT									
Carroll Community College Technology	\$0	\$0	\$0	\$350,000	\$350,000	\$350,000	\$2,800,000	\$0	\$3,850,000
County Building Systemic Renovations	1,500,000	1,575,000	1,654,000	1,737,000	1,824,000	1,915,000	0	0	10,205,000
County Technology	1,437,000	1,508,000	1,584,000	1,663,000	1,746,000	1,833,000	0	0	9,771,000
Detention Center Access System Replacement	100,000	0	0	0	0	0	400,000	0	500,000
Facilities Storage Building	330,000	0	0	0	0	0	0	0	330,000
Fire and EMS - Regional Water Supply	152,000	160,000	168,000	176,000	185,000	194,000	0	0	1,035,000
Fire and EMS - Self-Contained Breathing Apparatus Replacement	518,000	544,000	572,000	601,000	631,000	663,000	0	0	3,529,000
Fleet Lift Replacements	0	0	275,000	0	0	0	0	0	275,000
General Government Unallocated	4,000,000	0	0	0	0	0	0	0	4,000,000
Generator Replacement	175,000	150,000	150,000	125,000	125,000	125,000	0	0	850,000
Land Management System Migration	330,000	0	0	0	0	0	0	0	330,000
Library Technology	100,000	100,000	100,000	100,000	150,000	150,000	0	0	700,000
Maintenance Center Fuel Tank Replacement	1,450,000	0	0	0	0	0	0	0	1,450,000
Parking Lot Overlays	335,000	353,000	371,000	390,000	410,000	431,000	0	0	2,290,000
Payroll/Human Resources System Replacement	150,000	0	0	0	0	0	1,100,000	0	1,250,000
Piney Run Dam Rehabilitation	1,500,000	0	0	0	0	0	1,690,000	0	3,190,000
Public Safety Emergency Communication Radios	690,000	710,000	732,000	768,000	790,000	815,000	0	0	4,505,000
PUREWater Westminster	1,500,000	0	0	0	0	0	0	0	1,500,000
Sheriff's Office - Headquarters	9,000,000	0	0	0	0	0	30,350,000	0	39,350,000
GENERAL GOVERNMENT TOTAL	\$23,267,000	\$5,100,000	\$5,606,000	\$5,910,000	\$6,211,000	\$6,476,000	\$36,340,000	\$0	\$88,910,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$13,943,486	\$3,215,000	\$3,359,000	\$3,872,000	\$4,077,000	\$4,242,000	\$27,990,000	\$0	\$60,698,486
Reallocated GF Transfer	1,216,514	0	0	0	0	0	0	0	1,216,514
Bonds	7,777,000	1,885,000	2,247,000	2,038,000	2,134,000	2,234,000	4,062,426	0	22,377,426
Reallocated Bonds	330,000	0	0	0	0	0	287,574	0	617,574
State Miscellaneous Grants	0	0	0	0	0	0	4,000,000	0	4,000,000
GENERAL GOVERNMENT TOTAL	\$23,267,000	\$5,100,000	\$5,606,000	\$5,910,000	\$6,211,000	\$6,476,000	\$36,340,000	\$0	\$88,910,000

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2025 TO 2030

Capital Fund

	Fiscal Year						Prior Allocation	Balance To Complete	Total Project Cost
	2025	2026	2027	2028	2029	2030			
GRAND TOTAL USES	\$113,903,919	\$113,264,887	\$108,023,380	\$97,752,110	\$99,746,030	\$98,698,340	\$84,228,865	\$1,814,900	\$717,432,431
SOURCES OF FUNDING									
- LOCAL -									
Transfer from General Fund	\$33,196,560.46	\$4,825,800	\$5,053,100	\$5,628,100	\$5,913,100	\$6,156,100	\$31,565,000	\$181,500	\$92,519,260
Reallocated GF Transfer	3,230,440	0	0	0	0	0	21,300	0	3,251,740
Local Income Tax	18,978,320	22,918,840	20,541,480	23,847,990	25,570,530	23,468,940	1,342,000	0	136,668,100
Property Tax	0	0	0	0	0	0	794,405	0	794,405
Bonds	29,728,758	44,340,600	42,641,600	36,825,900	48,885,550	35,908,700	34,061,442	0	272,392,549
Reallocated Bonds	3,906,142	0	0	0	0	0	436,558	0	4,342,701
Transfer from Special Revenue - WPRF	291,760	306,500	321,820	337,910	354,800	373,000	0	0	1,985,790
LOCAL TOTAL	\$89,331,980	\$72,391,740	\$68,558,000	\$66,639,900	\$80,723,980	\$65,906,740	\$68,220,705	\$181,500	\$511,954,545
- STATE -									
State Highway Administration	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$0	\$0	\$1,056,000
Highway User Revenue	4,168,000	5,900,000	4,700,000	3,200,000	3,200,000	3,200,000	500,000	0	24,868,000
Program Open Space	2,107,000	808,300	874,000	766,000	757,000	730,000	191,700	1,633,400	7,867,400
Ag. Preservation (MALPF)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0	6,000,000
Ag. Transfer Tax	100,000	100,000	100,000	100,000	100,000	100,000	0	0	600,000
State School Construction	12,839,289	30,997,537	29,954,000	21,928,000	11,460,000	22,250,000	7,369,620	0	136,798,446
State Miscellaneous Grants	0	0	0	0	0	0	4,000,000	0	4,000,000
STATE TOTAL	\$20,390,289	\$38,981,837	\$36,804,000	\$27,170,000	\$16,693,000	\$27,456,000	\$12,061,320	\$1,633,400	\$181,189,846
- FEDERAL -									
Federal Highway/Bridge	\$3,816,400	\$1,507,800	\$2,258,700	\$3,519,400	\$1,885,100	\$4,869,600	\$3,914,600	\$0	\$21,771,600
FEDERAL TOTAL	\$3,816,400	\$1,507,800	\$2,258,700	\$3,519,400	\$1,885,100	\$4,869,600	\$3,914,600	\$0	\$21,771,600
- OTHER -									
Developer Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$32,240	\$0	\$32,240
Municipal	365,250	383,510	402,680	422,810	443,950	466,000	0	0	2,484,200
OTHER TOTAL	\$365,250	\$383,510	\$402,680	\$422,810	\$443,950	\$466,000	\$32,240	\$0	\$2,516,440
GRAND TOTAL SOURCES	\$113,903,919	\$113,264,887	\$108,023,380	\$97,752,110	\$99,746,030	\$98,698,340	\$84,228,865	\$1,814,900	\$717,432,431

Enterprise Funds

Airport Enterprise Fund

Airport Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY23	Budget FY24	Budget FY24	FY25	From Orig. FY24	From Adj. FY24
Fuel Sales	\$94,999	\$80,000	\$80,000	\$84,000	5.00%	5.00%
Rents	221,224	392,490	392,490	367,890	-6.27%	-6.27%
Corporate Hanger Rental	721,696	644,740	644,740	677,900	5.14%	5.14%
Pass-Through Utilities/Taxes	116,419	135,400	135,400	139,460	3.00%	3.00%
Miscellaneous	41,477	500	500	0	-100.00%	-100.00%
FAA Rental	20,000	20,000	20,000	20,000	0.00%	0.00%
Transfer from the General Fund	16,000	16,000	16,000	16,000	0.00%	0.00%
Total Sources of Funding	\$1,231,815	\$1,289,130	\$1,289,130	\$1,305,250	1.25%	1.25%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY23	Budget FY24	Budget FY24	FY25	From Orig. FY24	From Adj. FY24
Airport Operations	\$1,109,685	\$1,150,880	\$1,147,700	\$1,269,250	10.29%	10.59%
Revenue in Excess of Expenses	86,130	102,250	105,430	0	-100.00%	-100.00%
Transfer to Capital	36,000	36,000	36,000	36,000	0.00%	0.00%
Total Uses of Funding	\$1,231,815	\$1,289,130	\$1,289,130	\$1,305,250	1.25%	1.25%

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 2025 TO 2030

	FY25	FY26	FY27	FY28	FY29	FY30	Prior Allocation	Balance To Complete	Total Project Cost
AIRPORT ENTERPRISE FUND									
Grounds and Maintenance Equipment	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000
AIRPORT ENTERPRISE FUND TOTAL	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$0	\$96,000
Federal Aviation Administration	20,000	20,000	20,000	20,000	20,000	20,000	0	0	120,000
AIRPORT ENTERPRISE FUND TOTAL	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000

Fiber Network Enterprise Fund

Fiber Network Enterprise Fund Summary

Sources of Funding	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Dark Fiber Lease	\$209,957	\$136,390	\$136,390	\$303,670	122.65%	122.65%
General Fund Transfer	183,680	250,240	250,240	932,200	272.52%	272.52%
Interest	11,024	5,000	5,000	15,000	200.00%	200.00%
Total Sources of Funding	\$404,660	\$391,630	\$391,630	\$1,250,870	219.40%	219.40%

Uses of Funding	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Fiber Network	\$393,749	\$391,630	\$391,630	\$390,870	-0.19%	-0.19%
Transfer to Capital	0	0	0	860,000	100.00%	100.00%
Revenue in Excess of Expenses	10,911	0	0	0	0.00%	0.00%
Total Uses of Funding	\$404,660	\$391,630	\$391,630	\$1,250,870	219.40%	219.40%

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 2025 TO 2030

	FY25	FY26	FY27	FY28	FY29	FY30	Prior Allocation	Balance To Complete	Total Project Cost
FIBER NETWORK									
CCPN Equipment Replacement	\$860,000	\$337,000	\$354,000	\$372,000	\$391,000	\$411,000	\$0	\$0	\$2,725,000
FIBER NETWORK TOTAL	\$860,000	\$337,000	\$354,000	\$372,000	\$391,000	\$411,000	\$0	\$0	\$2,725,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$860,000	\$337,000	\$354,000	\$372,000	\$391,000	\$411,000	\$0	\$0	\$2,725,000
FIBER NETWORK TOTAL	\$860,000	\$337,000	\$354,000	\$372,000	\$391,000	\$411,000	\$0	\$0	\$2,725,000

Firearms Enterprise Fund

Firearms Enterprise Fund Summary

Sources of Funding	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
User Fees	\$175,003	\$165,000	\$165,000	\$275,000	66.67%	66.67%
Concession Fees	12,362	8,000	8,000	10,000	25.00%	25.00%
Recycling	7,104	6,000	6,000	7,000	16.67%	16.67%
Interest	10,453	6,000	6,000	12,000	100.00%	100.00%
Fund Balance	17,077	55,210	55,210	0	-100.00%	-100.00%
Total Sources of Funding	\$221,999	\$240,210	\$240,210	\$304,000	26.56%	26.56%

Uses of Funding	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Firearms Facility Operations	\$216,479	\$240,210	\$240,210	\$268,340	11.71%	11.71%
Revenue in Excess of Expenses	0	0	0	35,660	100.00%	100.00%
Total Uses of Funding	\$216,479	\$240,210	\$240,210	\$304,000	26.56%	26.56%

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

Septage Enterprise Fund

Septage Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY23	Budget FY24	Budget FY24		From Orig. FY24	From Adj. FY24
Septage Processing Fee	\$738,271	\$942,500	\$942,500	\$795,000	-15.65%	-15.65%
Total Sources of Funding	\$738,271	\$942,500	\$942,500	\$795,000	-15.65%	-15.65%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY23	Budget FY24	Budget FY24		From Orig. FY24	From Adj. FY24
Septage Facility Operations	\$563,092	\$942,500	\$942,500	\$724,400	-23.14%	-23.14%
Revenue in Excess of Expenditures	175,179	0	0	70,600	100.00%	100.00%
Total Uses of Funding	\$738,271	\$942,500	\$942,500	\$795,000	-15.65%	-15.65%

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

Solid Waste Enterprise Fund

Solid Waste Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY23	Budget FY24	Budget FY24		From Orig. FY24	From Adj. FY24
Tipping Fees	\$9,653,696	\$9,192,000	\$9,192,000	\$9,674,000	5.24%	5.24%
County Hauling	16,100	8,000	8,000	8,750	9.38%	9.38%
Interest	859,343	400,000	400,000	400,000	0.00%	0.00%
Rents and Royalties	108,931	111,600	111,600	122,210	9.51%	9.51%
Recycling	156,203	160,000	160,000	100,000	-37.50%	-37.50%
Miscellaneous	12,950	7,500	7,500	10,500	40.00%	40.00%
Transfer from General Fund	3,317,780	4,631,820	4,631,820	3,680,100	-20.55%	-20.55%
Total Sources of Funding	\$14,125,002	\$14,510,920	\$14,510,920	\$13,995,560	-3.55%	-3.55%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY23	Budget FY24	Budget FY24		From Orig. FY24	From Adj. FY24
Solid Waste-Accounting Administration	\$466,939	\$813,110	\$811,890	\$642,650	-20.85%	-20.85%
Recycling Operations	2,220,100	2,754,480	2,730,080	2,410,050	-12.50%	-11.72%
Solid Waste Management	412,681	432,050	431,900	435,990	0.91%	0.95%
Northern Landfill	3,438,449	3,395,450	3,379,078	3,888,020	14.51%	15.06%
Solid Waste Transfer Station	7,011,580	5,821,680	5,821,680	6,220,800	6.86%	6.86%
Closed Landfills	284,176	294,150	294,150	398,050	35.32%	35.32%
Transfer to Capital	4,510,000	1,000,000	1,000,000	0	-100.00%	-100.00%
Total Uses of Funding	\$18,343,925	\$14,510,920	\$14,468,778	\$13,995,560	-3.55%	-3.27%

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

Utilities Enterprise Fund

Utilities Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY23	Budget FY24	Budget FY24	FY25	From Orig. FY24	From Adj. FY24
MES Reimbursement	\$26,295	\$20,000	\$20,000	\$25,000	25.00%	25.00%
Water Usage	6,300,012	7,085,080	7,085,080	7,253,200	2.37%	2.37%
Sewer Usage	7,137,891	8,231,120	8,231,120	8,632,900	4.88%	4.88%
Lateral/Meter Service	46,448	0	0	0	0.00%	0.00%
Interest Income	595,256	122,400	122,400	280,000	128.76%	128.76%
Rents	201,446	179,800	179,800	182,000	1.22%	1.22%
Miscellaneous	148,737	93,850	93,850	128,900	37.35%	37.35%
Transfer from General Fund	274,030	511,890	511,890	403,130	-21.25%	-21.25%
Total Sources of Funding	\$14,730,115	\$16,244,140	\$16,244,140	\$16,905,130	4.07%	4.07%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY23	Budget FY24	Budget FY24	FY25	From Orig. FY24	From Adj. FY24
BOU Administration	\$1,651,746	\$1,712,300	\$1,706,710	\$1,390,920	-18.77%	-18.50%
Board of Education Facilities	255,993	511,890	514,080	403,130	-21.25%	-21.58%
Freedom Sewer	3,860,023	3,317,800	3,325,450	3,858,040	16.28%	16.02%
Freedom Water	5,303,282	3,571,620	3,560,520	3,852,480	7.86%	8.20%
Hampstead Sewer	1,909,705	1,184,510	1,188,349	1,300,570	9.80%	9.44%
Other Water and Sewer	293,839	212,540	213,010	231,910	9.11%	8.87%
Capital - Repair, Replace, Rehabilitate	4,320,000	5,600,000	5,600,000	5,868,080	4.79%	4.79%
Total Uses of Funding	\$17,594,587	\$16,110,660	\$16,108,119	\$16,905,130	4.93%	4.95%

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. The line-item for 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 2025 TO 2030

	FY25	FY26	FY27	FY28	FY29	FY30	Prior Allocation	Balance To Complete	Total Project Cost
UTILITIES ENTERPRISE FUND									
County Sewer Line Rehabilitation and Replacement	\$505,000	\$530,000	\$556,000	\$583,000	\$612,000	\$642,000	\$1,924,000	\$0	\$5,352,000
County Water Line Rehabilitation and Replacement	200,000	400,000	800,000	1,200,000	1,260,000	1,320,000	3,533,000	0	8,713,000
Freedom Water Treatment Plant Equipment Replacement	110,000	110,000	120,000	120,000	120,000	130,000	1,018,490	0	1,728,490
Freedom Water Treatment Plant Membrane Replacement	206,000	206,000	206,000	206,000	206,000	206,000	2,111,250	0	3,347,250
Freedom Water Treatment Plant Water Pump Replacement	850,000	0	0	0	0	0	500,000	0	1,350,000
Liberty Tank Booster Station	3,600,000	0	0	0	0	0	300,000	0	3,900,000
Patapasco Valley Pump Station Rehabilitation	320,000	0	0	0	0	0	0	0	320,000
Pump Station Equipment Replacement	75,000	100,000	125,000	150,000	175,000	200,000	831,695	0	1,656,695
Stone Manor Pump Replacement	0	0	0	0	0	355,000	0	0	355,000
Tank Inspection and Rehabilitation	289,000	303,000	318,000	334,000	351,000	150,000	4,903,032	0	6,648,032
Water Main Valve Replacement and Rehabilitation	322,000	332,000	342,000	352,000	363,000	380,000	3,072,700	0	5,163,700
Water Meter System Upgrade	310,000	0	0	0	0	0	0	0	310,000
Water Meters	572,000	611,000	655,000	699,000	759,000	811,000	8,264,660	0	12,371,660
Water Service Line Replacement	249,000	262,000	275,000	289,000	303,000	318,000	2,836,200	0	4,532,200
UTILITIES ENTERPRISE FUND TOTAL	\$7,608,000	\$2,854,000	\$3,397,000	\$3,933,000	\$4,149,000	\$4,512,000	\$29,295,026	\$0	\$55,748,026
SOURCES OF FUNDING:									
Utilities Water Maintenance Fee	\$709,000	\$413,000	\$438,000	\$454,000	\$471,000	\$280,000	\$7,265,074	\$0	\$10,030,074
Utilities Sewer User Fees	413,317	530,000	556,000	583,000	612,000	997,000	1,443,000	0	5,134,317
Reallocated Utilities Sewer User Fees	411,683	0	0	0	0	0	481,000	0	892,683
Utilities Water User Fees	5,999,000	1,811,000	2,278,000	2,746,000	2,891,000	3,035,000	18,312,011	0	37,072,011
Reallocated Utilities Water User Fees	0	0	0	0	0	0	353,093	0	353,093
Area Connection Charges	0	0	0	0	0	0	108,622	0	108,622
Utilities Sewer Maintenance Fee	75,000	100,000	125,000	150,000	175,000	200,000	831,695	0	1,656,695
Federal Miscellaneous Grants	0	0	0	0	0	0	500,000	0	500,000
Other Miscellaneous Revenue	0	0	0	0	0	0	531	0	531
UTILITIES ENTERPRISE FUND TOTAL	\$7,608,000	\$2,854,000	\$3,397,000	\$3,933,000	\$4,149,000	\$4,512,000	\$29,295,026	\$0	\$55,748,026

Community Investment Plan - Enterprise Fund Schedule of Reappropriations
Fiscal Year 2025

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
6418 North Pump Station Wet Well	6465 PV Pump Station Rehab	\$273,127.55		
6446 Hampstead Sewer Rehab	6461 County Sewer Line Rehab & Replacement	138,555.81		
	Total	\$411,683.36	\$0.00	\$0.00

Grant Fund

Grant Fund Summary

Sources of Funding	Actual	Original	Adjusted ¹	Budget	% Change
	FY23	Budget FY24	Budget FY24	Budget FY25	From Adj. FY24
Federal	\$10,209,784	\$7,484,350	\$7,436,475	\$9,195,470	23.65%
Federal / Pass thru State	6,712,536	4,570,120	4,596,977	4,648,320	1.12%
State	7,135,350	5,848,280	7,221,186	5,635,335	-21.96%
Endowments	521,377	165,000	165,000	190,000	15.15%
Recreation Program Fees	411,785	283,000	160,000	342,500	114.06%
Miscellaneous	1,412,635	0	0	0	0.00%
Donations	5,172	50,000	50,000	0	-100.00%
County Match / Contribution	1,397,020	1,353,520	1,253,740	2,304,350	83.80%
Total Sources of Funding	\$27,805,660	\$19,754,270	\$20,883,378	\$22,315,975	6.86%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change
	FY23	Budget FY24	Budget FY24	Budget FY25	From Adj. FY24
Aging and Disabilities	\$2,836,847	\$2,733,300	\$2,889,831	\$2,817,890	-2.49%
Carroll County Workforce Development	1,751,215	2,586,350	2,586,350	1,783,600	-31.04%
Circuit Court	955,507	1,163,710	1,163,710	1,394,600	19.84%
Citizen Services State	0	4,000	4,000	4,000	0.00%
Comprehensive Planning	15,534	60,000	0	60,000	100.00%
Economic Development	28,281	0	0	0	0.00%
Farm Museum Endowment	30,847	30,000	30,000	30,000	0.00%
Fire and EMS	0	0	93,660	117,000	24.92%
Fiscal Recovery Funds	1,953,677	0	0	0	0.00%
Housing and Community Development	9,019,243	7,730,830	8,153,822	9,172,850	12.50%
Local Management Board	1,262,790	1,211,720	1,176,127	1,390,855	18.26%
Non-Profits	215,808	0	87,581	0	-100.00%
Public Safety	1,319,683	724,120	770,094	748,990	-2.74%
Recreation	302,504	292,100	168,100	301,600	79.42%
Sheriff's Office	2,187,761	907,310	1,755,621	915,050	-47.88%
State's Attorney's Office	508,231	555,360	533,072	592,570	11.16%
Tourism	0	50,000	45,646	50,000	9.54%
Transit	2,299,549	1,705,470	1,425,764	2,936,970	105.99%
Total Uses of Funding	\$24,687,479	\$19,754,270	\$20,883,378	\$22,315,975	6.86%

¹At the time the FY24 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.

FY25 Program Summary by Function

Function	County Match / Contribution	Grant Funding	Total Program
Aging and Disabilities	\$384,310	\$2,433,580	\$2,817,890
Carroll County Workforce Development	0	1,783,600	1,783,600
Circuit Court	37,770	1,356,830	1,394,600
Citizen Services State	4,000	0	4,000
Comprehensive Planning	12,000	48,000	60,000
Farm Museum Endowment	0	30,000	30,000
Fire and EMS	60,000	57,000	117,000
Housing and Community Development	40,730	9,132,120	9,172,850
Local Management Board	77,130	1,313,725	1,390,855
Public Safety	107,660	641,330	748,990
Recreation	9,100	292,500	301,600
Sheriff's Office	136,700	778,350	915,050
State's Attorney's Office	83,160	509,410	592,570
Tourism	0	50,000	50,000
Transit	1,351,790	1,585,180	2,936,970
Total Grant Fund	\$2,304,350	\$20,011,625	\$22,315,975

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

Emergency Medical Billing Fund

The Emergency Medical Billing Fund, established in FY24, is a Special Revenue fund that captures dedicated revenues and expenses related to providing emergency services. Funds received from Medicare are used to offset expenses related to the delivery of services.

Sources of Funding	FY23 Actual	FY24 Budget	FY25 Budget	Increase (Decrease)
Medicare Billing	\$190	\$1,000,000	\$5,000,000	\$4,000,000
Total Sources of Funding	\$190	\$1,000,000	\$5,000,000	\$4,000,000

Uses of Funding				
Operating	\$230	\$1,000,000	\$5,000,000	\$4,000,000
Total Uses of Funding	\$230	\$1,000,000	\$5,000,000	\$4,000,000

Opioid Restitution Fund

The Opioid Restitution Fund, established in FY23, is a Special Revenue fund that captures dedicated revenues and expenses related to substance use treatment and prevention efforts. Allocations are pass-through awards from the State from legal settlements with prescription opioid manufacturers and distributors.

Sources of Funding	FY23 Actual	FY24 Budget	FY25 Budget	Increase (Decrease)
Opioid Restitution Allocations	\$644,218	\$1,000,000	\$1,100,000	\$100,000
Interest	11,222	0	0	0
Total Sources of Funding	\$655,440	\$1,000,000	\$1,100,000	\$100,000

Uses of Funding				
Operating	\$0	\$1,000,000	\$1,100,000	\$100,000
Total Uses of Funding	\$0	\$1,000,000	\$1,100,000	\$100,000

Other Post Employment Benefits Trust Fund

Other Post Employment Benefits (OPEB) includes medical and prescription coverage for retirees, as well as funding to meet future liability. General Fund contribution was reduced in FY24 and FY25 due to actuarial information based on claims experience and other adjustments.

Sources of Funding	FY23	FY24	FY25	Increase
	Actual	Budget	Budget	(Decrease)
OPEB Contribution - Transfer from General Fund	\$11,458,080	\$350,000	\$350,000	\$0
Retiree Contributions	947,754	850,000	1,000,000	150,000
Interest	206,619	0	0	0
Unrealized Gain/(Loss)	16,138,228	0	0	0
Total Sources of Funding	\$28,750,681	\$1,200,000	\$1,350,000	\$150,000

Uses of Funding				
Budgeted Employer OPEB Trust Contribution	\$5,500,596	\$350,000	\$350,000	\$0
Audit Fees	2,800	0	0	0
Consulting Fees	9,000	0	0	0
Retiree Health Benefit Payments	0	850,000	1,000,000	150,000
Total Uses of Funding	\$5,512,396	\$1,200,000	\$1,350,000	\$150,000

Pension Trust Fund

The Carroll County Pension Plan, a defined benefit pension plan, was implemented July 1, 2003. The plan covers regular non-contractual employees hired July 1, 1985 and after, and provides a monthly payment to retirees beginning at age 62 or after 30 years of service. Reduced payments are available to retirees at age 55 when age plus years of County service equals or exceeds 80. In October 2009, the Pension Plan was enhanced, and County contributions to the 401(k) accounts of County Pension Plan participants were discontinued. The Plan's Administrative Committee, consisting of four individuals and two Plan participants selected by the County Commissioners, has responsibility for the oversight and administrative functions of the Plan.

Sources of Funding	FY23	FY24	FY25	Increase
	Actuals	Budget	Budget	(Decrease)
County Pension - Employer Contribution	\$2,822,560	\$3,823,390	\$4,485,570	\$662,180
Unrealized Gain/(Loss)	12,208,948	0	0	0
Employee Pension Contribution	2,328,399	0	0	0
Total Sources of Funding	\$17,359,906	\$3,823,390	\$4,485,570	\$662,180

Uses of Funding				
Legal Fees	\$975	\$0	\$0	\$0
Audit Fees	5,400	0	0	0
Consulting Fees	62,130	0	0	0
Other Professional Services	44,869	0	0	0
Employee Pension Fund Payments	391,749	0	0	0
Budgeted Employer Pension Contribution	0	3,823,390	4,485,570	662,180
Total Uses of Funding	\$505,123	\$3,823,390	\$4,485,570	\$662,180

Public Safety Pension Trust Fund

The Carroll County Public Safety 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. FY20 included improvements to disability benefits for law enforcement officers. During FY22, active Correctional Deputies became eligible to transfer to this plan from the Carroll County Pension Plan. During FY23, eligible staff of the Department of Fire and EMS began participation in this plan.

Sources of Funding	FY23	FY24	FY25	Increase
	Actuals	Budget	Budget	(Decrease)
Employer Pension Contribution	\$2,133,890	\$3,789,790	\$7,404,680	\$3,614,890
Unrealized Gain/(Loss)	3,490,077	0	0	0
Employee Pension Contribution	1,299,767	0	0	0
Total Sources of Funding	\$6,923,734	\$3,789,790	\$7,404,680	\$3,614,890

Uses of Funding				
Legal Fees	\$2,875	\$0	\$0	\$0
Consulting Fees	59,012	0	0	0
Other Professional Services	11,585	0	0	0
Certified Law Officers Pension Fund Payments	650,505	0	0	0
Budgeted Employer Pension Contribution - Fire/EMS	0	214,590	3,139,840	2,925,250
Budgeted Employer Pension Contribution - Corrections	0	1,243,940	1,492,340	248,400
Budgeted Employer Pension Contribution - Law Enforcement	0	2,331,260	2,772,500	441,240
Total Uses of Funding	\$723,977	\$3,789,790	\$7,404,680	\$3,614,890

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 FY18, the Board of Commissioners approved a 5-year plan to increase the base benefit by \$10/month, or from \$125 per month in FY17 to \$175 per month in FY22.

	FY23	FY24	FY25	Increase
Sources of Funding	Actual	Budget	Budget	(Decrease)
Unrealized Gain/(Loss)	\$1,014,768	\$0	\$0	\$0
Transfer from General Fund	660,000	660,000	660,000	0
Total Sources of Funding	\$1,674,768	\$660,000	\$660,000	\$0

Uses of Funding				
Audit Fees	\$5,400	\$0	\$0	\$0
Consulting Fees	14,517	0	0	0
Other Professional Services	15,963	0	0	0
LOSAP Pension Fund Payments	1,065,761	0	0	0
Budgeted LOSAP Contribution	0	660,000	660,000	0
Total Uses of Funding	\$1,101,641	\$660,000	\$660,000	\$0

Community Reinvestment and Repair Fund

The Community Reinvestment and Repair Fund (CRRF), established during FY24, is a Special Revenue fund that captures dedicated revenues and expenses related to a sales and use tax from adult-use cannabis and cannabis products. Allowable expenses include education and afterschool programs, housing services, nonprofit training and management, and economic and workforce development. Allocations are pass-through awards from the State.

Sources of Funding	FY23 Actual	FY24 Budget	FY25 Budget	Increase (Decrease)
CRRF Allocations	\$0	\$0	\$338,000	\$338,000
Total Sources of Funding	\$0	\$0	\$338,000	\$338,000

Uses of Funding				
Operating	\$0	\$0	\$338,000	\$338,000
Total Uses of Funding	\$0	\$0	\$338,000	\$338,000

Hotel Rental Tax Fund

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 FY23, the Hotel Rental Tax Special Revenue Fund captures the expenses and revenue for Tourism operations.

Sources of Funding	FY23	FY24	FY25	Increase
	Actual	Budget	Budget	(Decrease)
Hotel Rental Tax	\$339,590	\$337,680	\$351,060	\$13,380
Fund Balance	120,940	142,060	128,290	(13,770)
State Funding	233,122	0	0	0
Interest	11,377	0	0	0
Unrealized Gain/(Loss)	(1,076)	0	0	0
Total Sources of Funding	\$703,953	\$479,740	\$479,350	(\$390)

Uses of Funding				
Personnel	\$189,861	\$206,830	\$206,440	(\$390)
Operating	292,065	272,910	272,910	0
Total Uses of Funding	\$481,926	\$479,740	\$479,350	(\$390)

Watershed Protection and Restoration Fund

The Watershed Protection and Restoration Special Revenue Fund was established in FY15 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	FY23	FY24	FY25	Increase
	Actual	Budget	Budget	(Decrease)
Dedicated Property Tax	\$3,643,850	\$3,268,400	\$3,674,840	\$406,440
Fund Balance	(37,768)	311,940	0	(311,940)
Town Contributions	122,600	144,100	151,030	6,930
Interest Revenue	39,048	3,190	0	(3,190)
Total Sources of Funding	\$3,767,730	\$3,727,630	\$3,825,870	\$98,240

Uses of Funding				
Personnel	\$1,194,870	\$1,479,170	\$1,521,880	\$42,710
Operating	433,810	504,500	539,200	34,700
Debt Service	2,139,050	1,743,960	1,764,790	20,830
Total Uses of Funding	\$3,767,730	\$3,727,630	\$3,825,870	\$98,240

Internal Service Funds

Fringe Benefits ISF

This Internal Service Fund (ISF) captures the costs of self-insuring medical coverage and other benefits for County employees. Fringe Benefits Internal Service Fund includes items such as medical, dental, vision, prescription, and life insurance coverage. Included in FY25 are costs associated with additional positions for the Department of Fire and EMS, the addition of 6 positions, and the elimination of 10 positions.

Sources of Funding	FY23	FY24	FY25	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$16,321,343	\$16,100,020	\$24,012,240	\$7,912,220
Prescription Rebates	2,117,595	0	0	0
Investment Interest	904,633	0	0	0
Enterprise Funds	1,184,434	1,346,950	1,460,860	113,910
Grant Fund	1,092,731	1,308,350	1,247,290	(61,060)
Watershed Protection and Restoration Fund	235,223	253,430	292,810	39,380
Retiree Medicare Part D	308,668	0	0	0
Interest and Gain/(Loss)	948,857	0	0	0
Total Sources of Funding	\$23,113,485	\$19,008,750	\$27,013,200	\$8,004,450

Uses of Funding				
Employee Fringe Benefits	\$21,130,190	\$19,008,750	\$27,013,200	\$8,004,450
Total Uses of Funding	\$21,130,190	\$19,008,750	\$27,013,200	\$8,004,450

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 FY25, there is sufficient fund balance in this ISF so no additional funding is required.

Sources of Funding	FY23	FY24	FY25	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$233,543	\$0	\$0	\$0
Total Sources of Funding	\$233,543	\$0	\$0	\$0

Uses of Funding				
Vehicle Claims	\$139,488	\$0	\$0	\$0
Total Uses of Funding	\$139,488	\$0	\$0	\$0

Risk Management Insurance Deductible ISF

This Internal Service Fund (ISF) accounts for deductibles paid by the County from property and liability claims. In FY25, there is sufficient fund balance in this ISF so no additional funding is required.

Sources of Funding	FY23	FY24	FY25	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$0	\$0	\$0	\$0
Total Sources of Funding	\$0	\$0	\$0	\$0

Uses of Funding				
Deductibles	\$7,407	\$0	\$0	\$0
Total Uses of Funding	\$7,407	\$0	\$0	\$0

Risk Management Liability ISF

This Internal Service Fund (ISF) accounts for and finances the County's uninsured risk. This fund accounts for losses relating to property and liability claims filed against the County. In FY25, there is sufficient fund balance in this ISF so no additional funding is required.

Sources of Funding	FY23 Actual	FY24 Budget	FY25 Budget	Increase (Decrease)
Insurance	\$79,786	\$0	\$0	\$0
Total Sources of Funding	\$79,786	\$0	\$0	\$0

Uses of Funding	FY23 Actual	FY24 Budget	FY25 Budget	Increase (Decrease)
Claims	\$39,103	\$0	\$0	\$0
Total Uses of Funding	\$39,103	\$0	\$0	\$0

Risk Management Workers Compensation ISF

This Internal Service Fund (ISF) was established in FY16 to account for the cost of the County's Workers Compensation claims. In FY25, there is sufficient fund balance in the ISF so no general fund transfer is required.

Sources of Funding	FY23 Actual	FY24 Budget	FY25 Budget	Increase (Decrease)
General Fund	\$859,960	\$673,030	\$0	(\$673,030)
Grant Fund	96,186	91,820	91,820	0
Enterprise Funds	92,253	88,850	86,850	(2,000)
Watershed Protection and Restoration Fund	22,087	21,900	20,950	(950)
Total Sources of Funding	\$1,070,486	\$875,600	\$199,620	(\$675,980)

Uses of Funding				
Claims	\$721,038	\$875,600	\$199,620	(\$675,980)
Total Uses of Funding	\$721,038	\$875,600	\$199,620	(\$675,980)

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 FY25 is 1,344.49 FTE, an increase of 72.82 FTE from FY24 Budget.

The following changes are included in the FY24 Adjusted Budget:

- Public Safety converted one Emergency Communications Fiscal Technician from contractual to part-time.
- One full-time Emergency Services Specialist and one full-time Emergency Services Technician transferred from Public Safety to the Department of Fire and EMS.
- A full-time Deputy Chief of Operations was added to Fire and EMS.
- One part-time contractual position was added to Engineering Design.
- Three full-time positions have transitioned from the Facilities budget to the Community Parks budget.
- Two full-time positions were added to Facilities for Detention Center maintenance.
- Two full-time positions were created in the Community Parks budget.
- One Hashawha and three Piney Run Park contractual positions were converted to three part-time positions and one full-time position.
- A full-time Financial System Specialist was added to Comptroller Administration.
- A full-time Collections Clerk was eliminated from Collections.

- A full-time Office Technician was eliminated, and a full-time Senior Buyer was added in the Office of Procurement.
- Contractual Farm Museum positions were converted to part-time and full-time positions.
- A full-time position in Personnel Services was eliminated.
- A Grants Manager and a Senior Grants Analyst transferred from 20% Fiscal Recovery Fund grants to 100% Grants Management. A part-time Grants Coordinator position was eliminated.
- The Department of Land and Resource Management and Comprehensive Planning merged into the Department of Planning and Land Management.
 - The Director transferred from 60% Planning and Land Management Administration and 40% Watershed Protection and Restoration to 75% Administration and 25% Watershed Protection and Restoration.
 - A full-time Deputy Director was added to the Planning and Land Management Administration budget.
 - A full-time Director position and a full-time Office Associate position were eliminated from Comprehensive Planning.
- A full-time Environmental Review Technician position was added to Resource Management.
- A Resource Management Program Engineer is temporarily double filled.
- A contractual Airport Maintenance Worker was converted to part-time.
- Adjustments are included for the Aging and Disabilities grants as positions were converted from contractual to part-time.
- A full-time Emergency Manager position was eliminated, and one contractual position was converted to full-time in the Public Safety grants.

For the FY25 Budget, the following changes are included:

- Four contractual Bailiff positions converted to two full-time Bailiff positions.
- A full-time Attorney Unit Chief was added to the State’s Attorney’s Office.
- The transition to a County staffed Emergency Medical Service is planned to continue with the addition of 72 positions.

Fire and EMS Admin	Prior Authorized	FY24	FY25
Administrative Assistant	2.0		
EMS Billing Tech	1.0	1.0	
Director/Chief Fire & EMS	1.0		
Data Analyst		1.0	
Training Health and Safety Officer	1.0		
EMS Officer	1.0		
Shift Commander	4.0		
Station Lieutenant	12.0		
Chase Vehicle Paramedic	8.0	4.0	
Quartermaster		1.0	
EMT/Paramedic/Driver	68.0	52.0	72.0
Deputy Chief of Operations		1.0	
Total	98.0	60.0	72.0

- An Administrative Assistant in Public Works Administration transferred from 75% Public Works Administration and 25% Solid Waste to 100% Public Works Administration.
- One part-time contractual position was eliminated from Engineering Design.
- A full-time Survey Helper position was eliminated from Engineering Survey.
- Five full-time positions were added to Facilities to support the maintenance of new buildings.

- A full-time Fleet Supervisor and a full-time Fleet Mechanic position were added to Fleet Management.
- Eight full-time Truck Driver positions were eliminated from Roads Operations.
- Transportation Grants Manager was transferred from 75% Transit grants and 25% Public Works Administration to 75% Transit Administration and 25% Public Works Administration.
- A part-time Fiscal Coordinator was transferred from 100% Opioid Restitution Fund to 50% Citizen Services Administration and 50% Housing Administration.
- A full-time Senior Payroll Assistant position was added to Accounting.
- A full-time Collections Specialist position was eliminated from Collections.

Authorized Position History By Fund

General Fund	FY23 Adjusted FTE				FY24 Budget FTE				FY24 Adjusted FTE				FY25 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	21.00	---	16.69	37.69	23.00	---	15.26	38.26	23.00	---	15.26	38.26	25.00	---	11.26	36.26
Circuit Court Magistrates	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Orphan's Court	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00
Volunteer Community Service Program	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Courts TOTAL	29.00	0.00	19.69	48.69	31.00	0.00	18.26	49.26	31.00	0.00	18.26	49.26	33.00	0.00	14.26	47.26
Public Safety 911	50.00	---	2.35	52.35	50.00	---	2.35	52.35	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35
Public Safety 911 TOTAL	50.00	0.00	2.35	52.35	50.00	0.00	2.35	52.35	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35
Administrative Services	54.25	---	2.00	56.25	54.25	---	2.00	56.25	54.25	---	2.00	56.25	54.25	---	2.00	56.25
Corrections	87.00	---	---	87.00	87.00	---	---	87.00	87.00	---	---	87.00	87.00	---	---	87.00
Law Enforcement	130.00	---	1.00	131.00	130.00	---	1.00	131.00	130.00	---	1.00	131.00	130.00	---	1.00	131.00
Sheriff's Office TOTAL	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25
State's Attorney's Office	48.80	---	1.00	49.80	51.80	0.00	1.00	52.80	51.80	0.00	1.00	52.80	52.80	0.00	1.00	53.80
State's Attorney TOTAL	48.80	0.00	1.00	49.80	51.80	0.00	1.00	52.80	51.80	0.00	1.00	52.80	52.80	0.00	1.00	53.80
Fire/EMS Administration	98.00	---	---	98.00	157.00	---	---	157.00	160.00	---	---	160.00	232.00	---	---	232.00
Fire Services TOTAL	98.00	0.00	0.00	98.00	157.00	0.00	0.00	157.00	160.00	0.00	0.00	160.00	232.00	0.00	0.00	232.00
Public Works Administration	7.35	0.50	---	7.85	7.35	0.50	---	7.85	7.35	0.50	---	7.85	7.60	0.50	---	8.10
Building Construction	4.00	---	---	4.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Engineering Administration	4.75	---	---	4.75	4.75	---	---	4.75	4.75	---	---	4.75	4.75	---	---	4.75
Engineering Construction Inspection	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00
Engineering Design	6.00	---	---	6.00	5.00	---	---	5.00	5.00	---	0.30	5.30	5.00	---	---	5.00
Engineering Survey	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	4.00	---	---	4.00
Facilities	62.00	---	1.00	63.00	62.00	---	1.00	63.00	61.00	---	1.00	62.00	66.00	---	1.00	67.00
Fleet Management	22.00	---	---	22.00	22.00	---	---	22.00	22.00	---	---	22.00	24.00	---	---	24.00
Permits and Inspections	25.00	---	---	25.00	25.00	---	---	25.00	25.00	---	---	25.00	25.00	---	---	25.00
Roads Operations	105.00	---	2.40	107.40	105.00	---	2.40	107.40	105.00	---	2.40	107.40	97.00	---	2.40	99.40
Transit Administration	0.35	---	---	0.35	0.35	---	---	0.35	0.35	---	---	0.35	1.10	---	---	1.10
Public Works TOTAL	247.45	0.50	3.40	251.35	247.45	0.50	3.40	251.35	246.45	0.50	3.70	250.65	245.45	0.50	3.40	249.35
Citizen Services Administration	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.50	---	---	5.50
Aging and Disabilities	18.94	---	1.88	20.82	18.94	---	1.88	20.82	18.94	---	1.88	20.82	18.94	---	1.88	20.82
Citizen Services TOTAL	23.94	0.00	1.88	25.82	23.94	0.00	1.88	25.82	23.94	0.00	1.88	25.82	24.44	0.00	1.88	26.32
Recreation and Parks Administration	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Community Parks	---	---	---	---	---	---	---	---	5.00	---	---	5.00	5.00	---	---	5.00
Hashawha	8.00	0.63	1.58	10.21	8.00	0.63	1.58	10.21	8.00	1.25	0.95	10.20	8.00	1.25	0.95	10.20
Piney Run	6.00	---	10.67	16.67	6.00	---	10.67	16.67	7.00	1.25	9.97	18.22	7.00	1.25	9.97	18.22
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	15.95	42.08	25.50	0.63	15.95	42.08	31.50	2.50	14.62	48.62	31.50	2.50	14.62	48.62
Comptroller Administration	3.00	---	0.12	3.12	3.00	---	0.12	3.12	4.00	---	0.12	4.12	4.00	---	0.12	4.12
Accounting	15.00	---	---	15.00	15.00	---	---	15.00	15.00	---	---	15.00	16.00	---	---	16.00
Collections Office	10.00	---	0.63	10.63	10.00	---	0.63	10.63	9.00	---	0.63	9.63	8.00	---	0.63	8.63
Purchasing	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Comptroller TOTAL	33.00	0.00	0.75	33.75	33.00	0.00	0.75	33.75	33.00	0.00	0.75	33.75	33.00	0.00	0.75	33.75

Authorized Position History By Fund

	FY23 Adjusted FTE			FY24 Budget FTE			FY24 Adjusted FTE			FY25 Budget FTE						
Administrative Hearings	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
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 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	8.38	8.00	0.00	0.38	8.38	8.00	0.00	0.38	8.38	8.00	0.00	0.38	8.38
Economic Development Administration	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75
Carroll County Workforce Development	2.85	---	---	2.85	2.85	---	---	2.85	2.85	---	---	2.85	2.85	---	---	2.85
Farm Museum	6.00	0.70	4.47	11.17	6.00	0.70	4.47	11.17	7.63	0.70	2.87	11.20	7.63	0.70	2.87	11.20
Economic Development TOTAL	14.60	0.70	4.47	19.77	14.60	0.70	4.47	19.77	16.23	0.70	2.87	19.80	16.23	0.70	2.87	19.80
Human Resources	16.00	---	---	16.00	16.00	---	---	16.00	16.00	---	---	16.00	16.00	---	---	16.00
Personnel Services	3.00	---	---	3.00	3.00	---	---	3.00	2.00	---	---	2.00	2.00	---	---	2.00
Human Resources TOTAL	19.00	0.00	0.00	19.00	19.00	0.00	0.00	19.00	18.00	0.00	0.00	18.00	18.00	0.00	0.00	18.00
Management and Budget Administration	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Budget	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00
Grant Management	1.60	0.60	---	2.20	1.60	0.60	---	2.20	2.00	---	---	2.00	2.00	---	---	2.00
Risk Management	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Management and Budget TOTAL	16.60	0.60	0.00	17.20	16.60	0.60	0.00	17.20	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00
Planning and Land Mgmt Administration	8.20	---	0.23	8.43	8.20	---	0.23	8.43	9.35	---	0.31	9.66	9.35	---	0.31	9.66
Comprehensive Planning	11.00	---	0.62	11.62	11.00	---	0.62	11.62	9.00	---	0.62	9.62	9.00	---	0.62	9.62
Development Review	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00
Resource Management	12.55	---	---	12.55	13.55	---	---	13.55	14.55	---	---	14.55	14.55	---	---	14.55
Zoning Administration	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
Planning and Land Management TOTAL	43.75	0.00	0.85	44.60	44.75	0.00	0.85	45.60	44.90	0.00	0.93	45.83	44.90	0.00	0.93	45.83
Technology Services	36.00	---	0.17	36.17	36.00	---	0.17	36.17	36.00	---	0.17	36.17	36.00	---	0.17	36.17
Production and Distribution Services	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Technology Services TOTAL	38.00	0.00	0.17	38.17	38.00	0.00	0.17	38.17	38.00	0.00	0.17	38.17	38.00	0.00	0.17	38.17
Audio Video Production	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
County Commissioners	7.00	---	6.65	13.65	8.00	---	6.65	14.65	8.00	---	6.65	14.65	8.00	---	6.65	14.65
Gen Government Other TOTAL	10.00	0.00	6.65	16.65	11.00	0.00	6.65	17.65	11.00	0.00	6.65	17.65	11.00	0.00	6.65	17.65
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	980.89	3.06	60.16	1046.49	1048.89	3.06	59.11	1111.06	1056.07	4.93	55.96	1116.96	1130.57	4.93	51.66	1187.16

Authorized Position History By Fund

Enterprise Funds	FY23 Adjusted FTE				FY24 Budget FTE				FY24 Adjusted FTE				FY25 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	1.48	---	---	1.48
Northern Landfill	12.00	---	---	12.00	13.00	---	---	13.00	13.00	---	---	13.00	13.00	---	---	13.00
Recycling	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
Solid Waste Accounting	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75
Solid Waste TOTAL	20.43	0.00	0.00	20.43	21.43	0.00	0.00	21.43	21.43	0.00	0.00	21.43	21.23	0.00	0.00	21.23
BOU Accounting/Administration	7.69	---	---	7.69	7.69	---	---	7.69	7.69	---	---	7.69	7.69	---	---	7.69
Board of Education Facilities	1.13	---	---	1.13	1.13	---	---	1.13	1.13	---	---	1.13	1.13	---	---	1.13
Freedom Sewer	7.00	---	---	7.00	7.00	---	---	7.00	7.00	---	---	7.00	7.00	---	---	7.00
Freedom Water	15.00	---	---	15.00	15.00	---	---	15.00	15.00	---	---	15.00	15.00	---	---	15.00
Hampstead Sewer	4.30	---	---	4.30	4.30	---	---	4.30	4.30	---	---	4.30	4.30	---	---	4.30
Other Water/Sewer	0.57	---	---	0.57	0.57	---	---	0.57	0.57	---	---	0.57	0.57	---	---	0.57
Utilities TOTAL	35.69	0.00	0.00	35.69	35.69	0.00	0.00	35.69	35.69	0.00	0.00	35.69	35.69	0.00	0.00	35.69
Airport	3.38	---	0.50	3.88	3.38	---	0.50	3.88	3.38	0.50	---	3.88	3.38	0.50	---	3.88
Firearms Facility	1.00	---	2.00	3.00	1.00	---	2.00	3.00	1.00	---	2.00	3.00	1.00	---	2.00	3.00
Airport/Firearms Facility TOTAL	4.38	0.00	2.50	6.88	4.38	0.00	2.50	6.88	4.38	0.50	2.00	6.88	4.38	0.50	2.00	6.88
TOTAL Enterprise Funds	60.50	0.00	2.50	63.00	61.50	0.00	2.50	64.00	61.50	0.50	2.00	64.00	61.30	0.50	2.00	63.80

Special Revenue Fund	FY23 Adjusted FTE				FY24 Budget FTE				FY24 Adjusted FTE				FY25 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Tourism	1.00	---	1.63	2.63	1.00	---	1.63	2.63	1.00	---	1.63	2.63	1.00	---	1.63	2.63
Watershed Protection and Restoration	12.25	---	---	12.25	12.25	---	---	12.25	12.10	---	---	12.10	12.10	---	---	12.10
TOTAL Special Revenue Fund	13.25	0.00	1.63	14.88	13.25	0.00	1.63	14.88	13.10	0.00	1.63	14.73	13.10	0.00	1.63	14.73

Grant Fund	FY23 Adjusted FTE				FY24 Budget FTE				FY24 Adjusted FTE				FY25 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Aging and Disabilities	20.31	---	4.78	25.09	20.31	---	4.78	25.09	20.31	4.78	---	25.09	20.31	4.78	---	25.09
Carroll County Workforce Development	17.90	---	---	17.90	17.90	---	---	17.90	17.90	---	---	17.90	17.90	---	---	17.90
Circuit Court	8.00	0.69	2.36	11.05	8.00	0.69	2.36	11.05	8.00	0.69	2.36	11.05	8.00	0.69	2.36	11.05
Fiscal Recovery Fund	2.40	0.15	---	2.55	2.40	0.15	---	2.55	1.00	---	---	1.00	1.00	---	---	1.00
Housing and Community Development	11.25	1.26	---	12.51	11.25	1.26	---	12.51	11.25	1.26	---	12.51	11.25	1.26	---	12.51
Local Management Board	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Public Safety	4.00	---	0.63	4.63	4.00	---	0.63	4.63	4.00	---	---	4.00	4.00	---	---	4.00
Recreation	0.50	---	---	0.50	0.50	---	---	0.50	0.50	---	---	0.50	0.50	---	---	0.50
Sheriff's Office	1.75	---	---	1.75	1.75	---	---	1.75	1.75	---	---	1.75	1.75	---	---	1.75
State's Attorney's Office	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Transit	0.75	---	---	0.75	0.75	---	---	0.75	0.75	---	---	0.75	---	---	---	0.00
TOTAL Grant Fund	71.86	2.10	7.77	81.73	71.86	2.10	7.77	81.73	70.46	6.73	2.36	79.55	69.71	6.73	2.36	78.80

TOTAL Government	FY23 Adjusted FTE				FY24 Budget FTE				FY24 Adjusted FTE				FY25 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
TOTAL General Fund	980.89	3.06	60.16	1044.11	1048.89	3.06	59.11	1111.06	1056.07	4.93	55.96	1116.96	1130.57	4.93	51.66	1187.16
TOTAL Enterprise Funds	60.50	---	2.50	63.00	61.50	---	2.50	64.00	61.50	0.50	2.00	64.00	61.30	0.50	2.00	63.80
TOTAL Special Revenue Fund	13.25	---	1.63	14.88	13.25	---	1.63	14.88	13.10	---	1.63	14.73	13.10	---	1.63	14.73
TOTAL Grant Fund	71.86	2.10	7.77	81.73	71.86	2.10	7.77	81.73	70.46	6.73	2.36	79.55	69.71	6.73	2.36	78.80
TOTAL FTE	1126.50	5.16	72.06	1203.72	1195.50	5.16	71.01	1271.67	1201.13	12.16	61.95	1275.24	1274.68	12.16	57.65	1344.49