

Carroll County Government Fiscal Year 2009 Budget Message

In many ways the Fiscal Year 2009 budget process was one of transition. In recent years, much of the emphasis of county efforts in the budget has been on capital projects to address infrastructure and facility needs. In large part these projects were funded by one-time revenues made possible by the housing boom. Those projects are now nearing completion or underway, which means that the one-time costs of construction are being replaced by on-going operating costs of operation. The housing boom is over along with growth in related revenues. These changes were anticipated and planned for.

The Fiscal Year 2009 budget process began with already slim margins in our Operating Plan and little flexibility. Changes by the State made during the Special Session reduced that flexibility even more, and changes in the economy and costs added even more pressure. Other than addressing the operating impacts of our efforts in the Capital Budget, the Fiscal Year 2009 Budget is focused on maintaining not adding services.

The decision making process was driven by our assessment of the economy and revenues, and a set of core values:

- We are committed to fiscal responsibility
- We strive to build economic development
- We support the preservation of our county's heritage
- We will pay for quality education
- We will act as stewards of our environment
- We will work to ensure a good quality of life for county residents

The budget process was open and available to anyone who was interested. From the first overview sessions, through all the work sessions, and all the way to the final decisions, the process was open to the public, broadcast live and rebroadcast on Cable Channel 24, and available on the county website. The information, the debates and the decisions were available during the process and are still available today.

Thank you for your interest in the budget. We hope that you will take the time to understand the budget and the choices that have been made.

A Quick Guide to the FY 09 Adopted Budget

Department of Management and Budget

Introduction

The combined Operating and Capital Budget books are a bit more than six hundred pages long and contain a great deal of information. This Quick Guide is intended to serve as a summary of important information and changes, as well as a tool for understanding and locating information in the budget books.

Core Messages

- We began this process with slim margins in our Operating Plan and little flexibility.
- Changes at the State squeezed that flexibility.
- Changes in the economy and costs add even more pressure.

The Operating Budget

Revenues

The strong revenue growth of recent years is coming to an end. Real Property tax continues to post strong gains, largely due to assessments catching-up to market prices. Income Tax growth is expected to be down, and Recordation is projected to fall well below the FY 08 budget.

- The FY 09 Budget grows \$24.6 million or 7.5% from the FY 08 Budget; however, most of this increase is due to \$19 million of property tax returning from the CIP. Without that property tax returning, the FY 09 Budget would grow by only \$5.6 million or 1.6%.
- There are many revenue changes, but it is only necessary to talk about a handful of changes to understand the growth in the Budget.
- Though growth in Operating Real Property Tax is approximately 23%, the net growth of Real Property Tax in both the Operating and Capital Budgets is under 8%. This difference is due to the amount of one-time Property Tax directly appropriated to the Capital Budget. This amount decreased from \$19 million in FY 08 to \$0 in FY 09. Without that Property Tax returning, the Real Property Tax would grow by \$12.1 million or 7.9%.
- The Homestead Tax Credit, which is included in Operating Real Property Tax, is expected to increase by nearly \$11 million.
- Income Tax is up by \$4 million over FY 08, but the rate of growth is below expectations. The State's decision to increase the personal exemption amount and an overall economic

slowdown combined for a growth rate of less than 4%. In a typical year Income Tax grows by 6%.

- Recordation is down \$5.5 million. The number of home sales has been dropping for a few years, and FY 08 is shaping up to be the worst year seen in quite a few years. What may be more troubling is prices are now starting to drop. Our original belief was that the housing market would start to recover in FY 08. We now believe the market will bottom out over the course of FY 08 and FY 09 with no recovery until FY 10.
- Interest is down nearly \$3 million. The Federal Reserve cut interest rates six times over the past six months. Interest rates have fallen over that time from 5.25% to 2.25%. That drop in interest rates, combined with a reduction in our portfolio due to the spending down of Property Tax dollars directly appropriated to the Capital Budget over the past few years, results in interest revenue falling below FY 06 levels.
- The change in the prior year surplus is a decrease of more than \$2 million.

Expenditures

Where is the money going?

Total New \$	\$24.6
Public Schools - Operating	11.5
Debt Service – County	2.6
Fleet Management	1.7
Health and Fringe Benefits	1.5
Public Schools – OPEB	1.5
Economic Development	1.0
Facilities	0.8
Carroll County Public Library	0.6
Carroll Community College	0.5
Sheriff’s Services	0.5
Transfer to OPEB	0.5
Reserve for contingency	0.8

General Fund Appropriations – Summary of appropriations by major categories

- The largest percent increase, 26.4%, is in Economic Development primarily due to infrastructure costs of two new business parks. An additional \$1 million is funded in both FY 09 and FY 10 from an expected \$2 million of budget savings in FY 08.
- Other notable increases are for Board of Elections at 25.8% primarily due to another new voting system mandated by the State; General Services, which includes Fleet and Facilities, at 18.1% primarily due to higher energy and fuel costs; Citizen Services, at 10.9% primarily due the Long Term Treatment Facility; Sheriff Services at 7.2% primarily due to three new positions; and, the Carroll County Public Library at 8.0% primarily due to the opening of the Finksburg Library.
- The largest dollar change, \$11.5 million, is for Public Schools. The increase includes operating impacts of \$3.3 million, primarily for Ebb Valley Elementary School.

General Government Summary – Summary of appropriations by department and bureau

- Economic Development Infrastructure and Grants increases \$1 million or 33.3% due to infrastructure costs of two new business parks. An additional \$1 million is funded in both FY 09 and FY 10 from an expected \$2 million of budget savings in FY 08.
- Board of Elections increases \$0.15 million or 25.8% due to the state mandated purchase of a new optical scan voting system.
- Facilities increases \$0.8 million or 10.9% primarily due to the operating impacts of four new buildings and increases in the cost of gas and electric.
- Fleet Management increases \$1.7 million or 32.1% primarily due to fuel costs and a new replacement grader.
- Health and Fringe Benefits increases \$1.5 million or 8.5% primarily due to medical and prescription cost increases.

Public Safety & Corrections Summary – Summary of appropriations by agency

- The Circuit Court Masters increases \$0.1 million or 21.2% primarily due to the addition of a Judicial Assistant and a Legal Assistant.
- The Detention Center increases \$0.3 million or 4.7%.
- The Sheriff increases \$0.5 million or 10.6% primarily due to the addition of two Court Security Officers and one Warrants Administrative position.
- Resident Trooper program increases \$0.4 million or 7.7% primarily due to increase in indirect costs.
- Law Enforcement, a new budget that was established due to the uncertainty over the police issue, is budgeted at \$0.2 million. This budget includes funding for the addition of three certified law enforcement officers to maintain the ratio of 1.3 officers per 1000 residents.
- VESA increases \$0.4 million or 7.4%. The increase includes the planned growth of 5% plus additional funding for increased fuel and utility costs.

Public Works Summary – Summary of appropriations by bureau

- Public Works increases \$0.4 million or 3.6%.
- Roads Operations increases \$0.2 million or 3.0%.

Citizen Services Summary – Summary of appropriations by agency

- Citizen Services increases \$0.85 million or 10.9%.
- The Long-term Treatment Facility increases \$0.4M or 50.1% due to the current service agreement for operating the County's Long Term Treatment Facility.
- Health Department increases \$0.3 million or 10.2%; however, the underlying increase is 5.0%. In FY 08 the Maryland State Department and Mental Health and Hygiene

assumed all costs associated with retiree's hospital insurance for that year only. In FY 09 the obligation for these costs returns to the County.

Public Schools Summary – Summary of appropriations for the School operating budget and debt service on school construction

- The School operating appropriation increases \$11.5 million or 7.7%. This includes planned growth of 5.5% plus operating impacts of \$3.0 million for Ebb Valley Elementary School and \$0.3 million for Manchester Valley High School.
- Debt Service decreases \$0.4 million or (4.0%).
- OPEB increases by \$1.5 million. The Board of Education designated half of their FY 07 surplus to its trust fund for future benefit costs for retired employees.

Education Other Summary – Summary of appropriations to the Community College, Library and Cable Regulatory Commission/Community Media Center

- The Community College increases \$0.5 million or 7.6% to maintain one-third of total costs.
- The Library increases \$0.6 million or 8.0% primarily due to the new Finksburg branch set to open in the fall of 2008.

Debt, Transfers and Reserves Summary – Summary of appropriations to Debt Service, Intergovernmental Transfers, Interfund Transfers and the Reserve for Contingencies

- Debt Service increases \$2.6 million or 12.1% due to planned bonding for capital projects in FY 09.
- Interfund Transfers decreases \$2.4 million or (14.7%) primarily due to reducing the transfer to the Capital Fund, decrease to LOSAP, and increase in the transfer to OPEB.

Solid Waste Enterprise Fund – Summary of appropriations

- Solid Waste Enterprise Fund increases \$1.4 million or 13.7% primarily due to an expected increase in transfer fees of \$17 per ton. Approximately 92% of the municipal waste received at Northern Landfill is transferred to a landfill in Virginia for disposal by Waste Management, Inc. The new contract will be effective December 1, 2008.

Water and Sewer Enterprise Fund – Summary of appropriations

- Water and Sewer Enterprise Fund increases \$0.5 million or 5.9% primarily due to a 9% increase in the price of water purchased from the City of Baltimore, and an increase in operating costs related to the new Freedom Water Treatment Plant that opens in the Spring of 2009.

Grant Fund Summary – Summary of anticipated grant funding

- Overall, every 9.1¢ of County match/contribution brings in \$1 of grant funding.

OPEB Fund Summary – Summary of appropriations

- The OPEB Fund increases \$2.1 million or 43.3% to set aside assets to meet future liability under new GASB guidelines. Included is \$1.5 million for the Board of Education.

LOSAP (Length of Service Award Program)

- LOSAP Trust Fund decreases \$1,000,000 or (100%). No contribution made in FY 09.

Special Revenue Fund

- Cable Franchise Fee revenue is transferred from the Special Revenue Fund to the General Fund and is appropriated to the Cable Regulatory Commission, the Community Media Center, the Office of TV Production and a portion of TV production functions with the school system and the community college.
- Hotel Rental Tax fully funds the Tourism budget.
- No Impact Fees are budgeted to be spent.

Quick Guide to the FY 09-14 Capital Fund

Introduction

This Quick Guide is intended to serve as a summary of important information and changes, as well as a tool for understanding and locating information in the budget books. Significant one-time capital projects are listed by category and include a description of the project, the amount of appropriation, and projected operating impacts.

Revenues

- 3% of Real Property tax revenue is appropriated directly from the General Fund to the CIP for Agricultural Preservation and Roads. After several years [FY 06-08] of strong revenue growth and devoting funding beyond the 3%, the County has returned to the 3% level and anticipates maintaining this level of funding through FY 14.
- 9.09% of Local Income tax is appropriated directly from the General Fund to the CIP for school construction.
- Impact fee collections, which are used to fund school and park construction projects, are at their lowest level in years due to problems in the housing market.
- The County began to directly appropriate a portion of Highway User Revenue to the CIP for road projects beginning in FY 08. This continues in FY 09 and through FY 14. The amount being dedicated is planned to increase throughout the CIP.

General Government

- Carroll County 800 MHz & 911 System - Planned funding of \$27.5 million is included in FY 09–FY 14 to extend the life of the existing analog radio system until a transition to digital can be accomplished. This project provides the foundation for a transition to a digital system with the conversion to a digital system planned to begin in FY 13.
- County Phone System Replacement – This project provides planned funding of \$1.0 million in FY 11 to replace the county government phone system, originally installed in 1998, with a new Voice over Internet Protocol system (VOIP). Emerging technologies and the County's changing needs will be evaluated before the selection of the new system. Project operating impacts of approximately \$0.08 million for a maintenance agreement and telephone replacement.
- Direct Recording Electronic Voting Machines – This project provides additional funding of \$.19 million in FY 10, for the County's portion of the exiting state mandated voting system.
- Government Complex – Funding of \$7.0 million is included for the future expansion of the Carroll County Government Complex for a minimum security detention center, parking and other potential government related facilities.

- Government Office Building – This project provides \$4.5 million in funding to purchase and renovate a facility that could be used for a law enforcement headquarters and other County government functions. Project operating impacts of \$0.2 million per year include maintenance, insurance, and utility costs.
- Westminster Library Branch Renovation – This project provides \$0.59 million in FY 09 to renovate the branch. This branch is 27 years old, which makes it the oldest in the county. State participation in this project is planned at \$0.44 million.
- Minimum Security Facility – \$6.8 million is provided in FY 09 for additional capacity to house minimum security inmates and delay the need for a major detention center expansion. Efforts are currently underway to determine the location, size, timing and cost of the project. There is a possibility of State funding. Projected operating impacts of \$1.0 million per year include the addition of twelve Correctional Officer positions, utilities, ITS, and public safety equipment.

Culture and Recreation

- Bennett Cerf Park Revitalization – Funding of \$0.4 million is provided in FY 09 and FY 11 for improvements to the existing park. Improvements will include a new pavilion, climbing rock, picnic tables, benches and improvements to the existing two bridges.
- Krimgold Park - This project provides \$0.2 million of additional funding in FY 09 to develop an active regional park in the South Carroll area which will include ball fields, multi-purpose fields, pavilions, a playground, and a parking area. Projected operating impacts of \$0.02 million per year include mowing equipment and on-going maintenance costs of field maintenance supplies, trash removal, spot-a-pot rentals, and insurance.
- Leister Park - This project provides \$0.2 million of additional funding for a new multi-use 100-acre park which will include a multi-purpose field and baseball/softball field, a playground, picnic shelters, walking trails and a parking area. Projected operating impacts of \$0.02 million per year include mowing equipment and on-going maintenance costs of field maintenance supplies, trash removal, spot-a-pot rentals, and insurance.

Public Works

- Dickenson Road – Funding of \$0.1 million is provided in FY 09 and FY 10 to construct an east-west service road to the north of MD 26 to improve traffic circulation and safety. The project will provide a connection between an existing developer-built road and Hemlock Lane.
- Englar Road Roundabout – Funding of \$0.9 million is provided in FY 09 for the construction of a 2-lane roundabout on Englar Road and Monroe Street to improve traffic circulation in this heavily congested area. The concentration of commercial businesses in this area challenges access to Englar Road and MD 140. A feasibility study has been completed, and the next phase is to hire a consultant to create engineering plans to guide construction.

- Market Street Extended – This project provides \$1.9 million of funding in FY 09 and FY 10 for the construction of a more direct connection to MD 140 from Old Westminster Pike. The connection to MD 140 will be located at the existing traffic signal at Market Street.
- Ridge Road Improvements – \$2.6 million is provided in FY 09 and FY 10 for improvements to various road segments and intersections in the Eldersburg area that will relieve traffic congestion and improve the levels of service.
- Westminster Area Road Plan – Funding of \$9.0 million from FY 10–FY 14 is planned for possible improvements and new roads in the Westminster area to provide alternatives to traveling on Route 140. The transportation component of the Pathways Plan will identify and prioritize future transportation infrastructure needs. Additional funding may be appropriated in future years to address the needs that will be identified through the Pathway's Plan.

Public Schools

- Full-Day Kindergarten Additions – This project provides planned funding for additions at those elementary schools that were not previously expanded for full-day kindergarten. The State mandated full-day kindergarten for all students by FY 08. Projected operating impacts of \$0.04 million per year include contractual services, maintenance, utilities, and insurance.
- Manchester Valley High School – This project provides an additional \$11.0 million in funding in FY 09 for equipment and furnishings for this new 215,780 square foot school, which is scheduled to open in FY 10. Full year projected operating impacts of approximately \$5.0 million include a principal, teachers, custodial and other core staff, contractual services, maintenance, utilities, and insurance.
- South Carroll Middle School – Funding of \$54.6 million is planned for a new middle school in FY 10-12 to relieve crowding in Oklahoma, Sykesville, and Mt. Airy Middle Schools. This school is scheduled to open in FY 13. Full year projected operating impacts of approximately \$4.0 million include a principal, teachers, custodial and other core staff, contractual services, maintenance, utilities, and insurance.
- South Carroll Elementary School – Funding of \$31.1 million is planned in FY 12-14 for the construction of a new elementary school in the southeast region of the county to relieve crowding in Eldersburg, Carrolltowne, Piney Ridge, Linton Springs and Freedom elementary schools. This school is scheduled to open in FY 15. State participation on this project is planned at \$12.5 million. Full year operating impacts are not included due to school opening beyond the six year plan.
- South Carroll Fine Arts Addition – Funding of \$27.7 million is provided in FY 09 for the construction of a Fine Arts Addition to South Carroll High School. The project will consolidate art, music, and performance space in one area of the building and provide an auditorium of comparable size and quality to the other high schools in Carroll County. State participation on this project is planned at \$10.3 million. Projected operating impacts of \$0.2 million include contractual services, maintenance, utilities and insurance.

- William Winchester Elementary Full Day Kindergarten addition - This project provides \$5.6 million of funding in FY 09-10 for the construction of new square footage for four new kindergarten classrooms, and one new pre-kindergarten classroom. It also includes the construction of an elevator to make the new classrooms accessible to the existing school, and the renovation of the existing kindergarten classrooms into itinerant resource rooms. State participation on this project is planned at \$2.5 million. Projected operating impacts of \$0.05 million include teachers, custodial and other core staff, contractual services, maintenance, utilities, and insurance.
- Winfield Elementary Full Day Kindergarten addition - This project provides \$2.6 million in funding in FY 09-10 for the construction of new square footage for three new kindergarten classrooms. State participation on this project is planned at \$1.1 million. Projected operating impacts of \$0.03 million include teachers, custodial and other core staff, contractual services, maintenance, utilities, and insurance.
- HVAC Replacement Westminster High School – Funding of \$24.9 million is in FY 09 for the replacement of the 37 year old HVAC system at Westminster High School. State participation in this project is planned at \$15.1 million.

Conservation and Open Space

- Agricultural Land Preservation – Funding of \$8.3 million is included for easement purchases in FY 09. The State’s level of funding was at \$2.5 million in FY 08 but is expected to drop to \$1.25 million in FY 09. The County uses a mix of property tax, agriculture transfer tax, bonds, and state participation to fund the agricultural land preservation program.
- Patapsco Road Watershed Project – \$2.6 million is planned in FY 09–FY 14 to address flooding and run-off issues in the watershed of the West Branch of the Patapsco River.
- Storm Water Facility Maintenance – \$3.0 million is planned in FY 09–FY 14 for the rehabilitation or reconstruction of existing county-owned storm water management facilities.
- Water Development – The FY 09-14 CIP provides \$49.2 million of funding for water source development and infrastructure, with \$127.0 million planned beyond the six-year CIP. The development of water sources includes the purchase of land and the construction of reservoirs in both the Gillis Falls and Union Mills watersheds. Planned funding includes land acquisition, engineering, permitting and construction of the reservoirs and associated facilities.
- Watershed Assessment & Improvements (NPDES) – \$5.0 million is planned in FY 09–FY 14 to map and assess the condition of the storm sewer systems, implement watershed improvement projects, and mitigate at least 10% of impervious surface areas within Carroll County.

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. Over 80% of the revenue comes from Real Property, Income Taxes and Recordation.

Revenue In Millions	FY 08 Budget	Percent of Total	FY 08 Revised Forecast	Percent of Total	FY 09 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$134.9	41.1%	\$138.4	42.2%	\$166.1	47.1%	47.1%
Income Tax	104.0	31.7%	104.0	31.7%	108.0	30.6%	77.6%
Recordation Tax	20.5	6.2%	15.0	4.6%	15.0	4.2%	81.9%
Highway & Motor Vehicle	12.0	3.7%	11.3	3.4%	11.0	3.1%	85.0%
Interest	7.8	2.7%	6.9	2.1%	5.0	1.4 %	86.4%
Railroad & Public Utilities	6.8	2.1%	6.8	2.1%	6.8	1.9%	88.4%
Ordinary Business	6.5	2.0%	6.8	2.1%	7.0	2.0%	90.3%
911 Service Fee	1.3	0.4%	1.2	0.4%	1.2	0.3%	90.7%
Building Permits	0.5	0.2%	0.6	0.2%	0.7	0.2%	90.9%
Total Major Revenues	\$294.3	89.9%	\$291.0	88.7%	\$320.8	90.9%	90.9%
Total Annual Revenues	304.4	92.7%	301.4	91.9%	331.5	93.9%	93.9%
Other Revenues	24.0	7.3%	26.7	8.1%	21.5	6.1%	100.0%
Total Revenue	\$328.4	100.0%	\$328.1	100.0%	\$353.0	100.0%	100.0%

Percentages may not add to 100% due to rounding

Operating Revenues

Revenue	FY 07 Actual	FY 08 Budget	FY 09 Budget	Increase (Decrease)	% Change
Real Property Tax - Full year levy	\$126,813,863	\$157,913,300	\$199,640,400	\$41,727,100	26.42%
Taxes - Discounts	(650,150)	(600,000)	(750,000)	(150,000)	-25.00%
Homeowner Tax Credit	(492)	0	0	0	0.00%
Penalty and Interest	667,092	600,000	700,000	100,000	16.67%
Homestead Tax Credit	(11,764,370)	(23,400,000)	(34,250,000)	(10,850,000)	-46.37%
Home Tax Credit	(25,566)	(25,000)	(25,000)	0	0.00%
Personal Property Tax	299,581	300,000	300,000	0	0.00%
Railroad & Public Utility	6,751,058	6,750,000	6,800,000	50,000	0.74%
Ordinary Business Tax	6,641,419	6,500,000	7,000,000	500,000	7.69%
Collections Office - Over/Under	86	(100)	(100)	0	0.00%
Prior Years Taxes Deferred	15,493	250,000	250,000	0	0.00%
Semi-Annual Service Charges	518,156	200,000	500,000	300,000	150.00%
PILOT	25,868	0	0	0	0.00%
Total Local Property Taxes	\$129,292,039	\$148,488,200	\$180,165,300	\$31,677,100	21.33%
Income Tax	\$100,272,976	\$104,000,000	\$108,000,000	\$4,000,000	3.85%
911 Service Fee	\$1,600,475	\$1,350,000	\$1,225,000	(\$125,000)	-9.26%
Recordation Fee	18,908,574	20,500,000	15,000,000	(5,500,000)	-26.83%
Other Local Taxes	\$20,509,049	\$21,850,000	\$16,225,000	(\$5,625,000)	-25.74%
Admissions	\$405,295	\$400,000	\$400,000	\$0	0.00%
Police Aid - Regular Grant	905,329	975,000	915,000	(60,000)	-6.15%
Highway User Revenue	11,817,432	12,000,000	11,000,000	(1,000,000)	-8.33%
Total State Shared Taxes	\$13,128,056	\$13,375,000	\$12,315,000	(\$1,060,000)	-7.93%
Beer, Wine, Liquor	\$203,651	\$200,000	\$200,000	\$0	0.00%
Amusements	13,144	10,000	8,000	(2,000)	-20.00%
Traders Licenses	135,220	140,000	140,000	0	0.00%
Mobile Home Licenses	72,047	72,000	72,000	0	0.00%
Animal Licenses	100,587	75,000	110,000	35,000	46.67%
Building Permits	625,648	500,000	700,000	200,000	40.00%
Plumbing Licenses	47,275	14,000	40,000	26,000	185.71%
Marriage Licenses	29,500	36,000	33,000	(3,000)	-8.33%
Electrical Licenses	60,610	19,000	50,000	31,000	163.16%
Utility Construction Permits	14,400	27,000	27,000	0	0.00%
Electrical Permits	199,960	200,000	225,000	25,000	12.50%
Grading Permits	36,679	32,000	41,000	9,000	28.13%
Use & Occupancy Certificates	52,815	50,000	53,000	3,000	6.00%
Zoning Certificates/Ordinances	5,757	4,000	2,000	(2,000)	-50.00%
Plumbing Permits	181,142	150,000	190,000	40,000	26.67%
Reinspection Fees	3,150	6,000	3,000	(3,000)	-50.00%
Total Licenses and Permits	\$1,781,584	\$1,535,000	\$1,894,000	\$359,000	23.39%

Operating Revenues

Revenue	FY 07 Actual	FY 08 Budget	FY 09 Budget	Increase (Decrease)	% Change
Johnson Grass - State Dollars	\$784	\$4,000	\$4,000	\$0	0.00%
State Aid - Fire Companies	261,040	265,000	265,000	0	0.00%
Recreation & Parks Facilities	11,017	5,000	12,000	7,000	140.00%
Security Interest	445	0	0	0	0.00%
Dept Environment	(6,210)	0	0	0	0.00%
Grand Petit in Circuit Court	33,535	27,000	33,000	6,000	22.22%
Circuit Court Master reimbursement	213,881	334,500	350,000	15,500	4.63%
Westminster reimbursement	41,153	0	0	0	0.00%
Total Intergovernmental	\$555,645	\$635,500	\$664,000	\$28,500	4.48%
Lien Certification	\$120,367	\$120,000	\$145,000	\$25,000	20.83%
Data Processing Services	6,618	13,000	10,000	(3,000)	-23.08%
Hearing Fees - Zoning	18,535	27,000	24,000	(3,000)	-11.11%
Copy Fees	21,027	18,000	19,000	1,000	5.56%
Telephone	61,146	65,000	60,000	(5,000)	-7.69%
Health Dept - BGE	63,790	45,000	50,000	5,000	11.11%
Hearing Fees - Zoning Administration	5,861	4,500	6,000	1,500	33.33%
Total General Government	\$297,343	\$292,500	\$314,000	\$21,500	7.35%
Sheriff Salary Recovery	\$2,697	\$3,500	\$3,000	(\$500)	-14.29%
Sheriff Fees	88,971	90,000	100,000	10,000	11.11%
Detention Center	1,406,739	800,000	900,000	100,000	12.50%
Sheriff - Town Deputies	76,328	80,000	125,000	45,000	56.25%
Inspection Fees - Towns	29,670	40,000	0	(40,000)	-100.00%
Inspection Fees - Roads	53,353	90,000	100,000	10,000	11.11%
Inspection Fees - Development Review	25,067	25,000	15,000	(10,000)	-40.00%
Detention Center - Commissary	30,352	26,000	28,000	2,000	7.69%
Detention Center - Work Release	135,102	150,000	145,000	(5,000)	-3.33%
Home Detention	46,875	58,000	48,000	(10,000)	-17.24%
ICE Inmates	96,561	150,000	150,000	0	0.00%
ICE Transportation	90,936	10,000	45,000	35,000	350.00%
ICE Medical	1,625	500	1,000	500	100.00%
Social Security Admin Incentive Prog	800	2,000	1,000	(1,000)	-50.00%
Juvenile Transport	116,577	125,000	60,000	(65,000)	-52.00%
Total Public Safety	\$2,201,652	\$1,650,000	\$1,721,000	\$71,000	4.30%
Vehicle Maintenance	\$894,091	\$900,000	\$500,000	(\$400,000)	-44.44%
Road Maintenance	90,848	80,000	70,000	(10,000)	-12.50%
Development Review Fees	269,439	355,000	310,000	(45,000)	-12.68%
Fuel recovery	0	0	1,000,000	1,000,000	100.00%
Stormwater / Environmental Review Fees	86,374	100,000	105,000	5,000	5.00%
Engineering Review Fees	50,624	60,000	50,000	(10,000)	-16.67%
Forest Conservation Review Fees	56,502	40,000	47,000	7,000	17.50%
Tower Fees	2,500	7,600	2,500	(5,100)	-67.11%
Total Public Works	\$1,450,378	\$1,542,600	\$2,084,500	\$541,900	35.13%
Weed Control	\$5,308	\$7,000	\$7,000	\$0	0.00%

Operating Revenues

Revenue	FY 07 Actual	FY 08 Budget	FY 09 Budget	Increase (Decrease)	% Change
Hashawha / Bear Br Gen'l Pub Programs	\$13,482	\$20,000	\$17,000	(\$3,000)	-15.00%
Hashawha / Bear Br School Programs	7,442	10,000	9,000	(1,000)	-10.00%
Hashawha Outdoor School - Meals	148,761	145,000	145,000	0	0.00%
Hashawha / Bear Br Concessions	2,768	3,000	4,000	1,000	33.33%
Farm Museum - Admissions	351,557	360,000	400,000	40,000	11.11%
Farm Museum - Concessions	50,188	57,000	55,000	(2,000)	-3.51%
Piney Run - Admissions	142,911	130,000	145,000	15,000	11.54%
Hashawha Fees	381,248	210,000	210,000	0	0.00%
Hashawha Milk Subsidy	4,774	5,000	5,000	0	0.00%
Piney Run Pavilion & Facility Rentals	35,678	26,000	36,000	10,000	38.46%
Piney Run Concessions	16,290	18,000	16,000	(2,000)	-11.11%
Piney Run Boat Rentals	43,216	40,000	44,000	4,000	10.00%
Piney Run Programs	2,180	10,000	2,000	(8,000)	-80.00%
Piney Run Nature Center Programs	20,229	13,000	17,000	4,000	30.77%
Piney Run Nature Center Facility	0	200	200	0	0.00%
Piney Run Nature Camp	41,844	45,000	42,000	(3,000)	-6.67%
Piney Run Nature Center Concessions	5,549	5,000	6,000	1,000	20.00%
Sports Complex - Concessions	32,270	45,000	40,000	(5,000)	-11.11%
Sports Complex - Rent / Light	76,003	65,000	50,000	(15,000)	-23.08%
Sports Complex - Advertisement	725	500	500	0	0.00%
Farm Museum sponsor	4,000	0	4,000	4,000	100.00%
Bus trip revenue	10,461	0	0	0	0.00%
Total Recreation	\$1,391,576	\$1,207,700	\$1,247,700	\$40,000	3.31%
Circuit Court Annex - Rent & Heat	\$6,414	\$0	\$0	\$0	0.00%
Circuit Court Fines	\$41,881	\$55,000	\$42,000	(\$13,000)	-23.64%
Liquor License Fines	5,850	6,000	5,000	(1,000)	-16.67%
Animal Violation Fines	23,600	18,000	23,000	5,000	27.78%
Civil Zoning Violations	740	3,000	1,000	(2,000)	-66.67%
Humane Society Impound Fees	11,686	8,000	13,000	5,000	62.50%
Parking Violations	2,998	3,000	500	(2,500)	-83.33%
Total Fines and Forfeits	\$93,168	\$93,000	\$84,500	(\$8,500)	-9.14%
Interest	\$70,391	\$6,000	\$15,000	\$9,000	150.00%
Interest - Fire Company	593,011	689,000	590,000	(99,000)	-14.37%
Investment Interest	8,622,671	7,800,000	5,000,000	(2,800,000)	-35.90%
Unrealized Gains/Loss	(475)	0	0	0	0.00%
Rents and Royalties	1,392,547	210,000	185,000	(25,000)	-11.90%
Rent - Dept. of Social Services	284,564	350,000	350,000	0	0.00%
Humane Society Refunds	26,704	20,000	5,000	(15,000)	-75.00%
Health Dept. Refunds	75,566	0	0	0	0.00%
Social Services Refunds	50,550	55,000	55,000	0	0.00%
Advertising	11,500	14,000	14,000	0	0.00%
Phone / Pager	212	300	300	0	0.00%
Jury Duty	216	300	300	0	0.00%
Postage	30,198	40,000	32,000	(8,000)	-20.00%
Equipment Sales	50,074	50,000	40,000	(10,000)	-20.00%

Operating Revenues

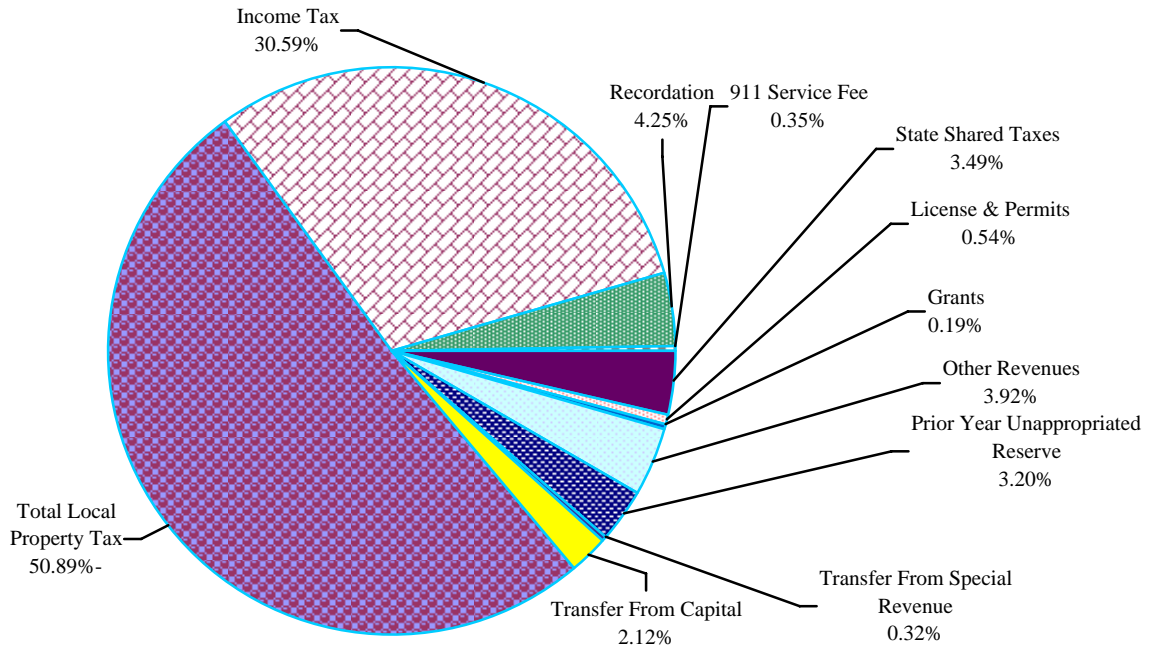
Revenue	FY 07 Actual	FY 08 Budget	FY 09 Budget	Increase (Decrease)	% Change
Woodland Management	28	500	500	0	0.00%
Miscellaneous	511,715	150,000	100,000	(50,000)	-33.33%
Activities - Farm Museum general	40,293	40,000	40,000	0	0.00%
Total Other	\$11,759,767	\$9,425,100	\$6,427,100	(\$2,998,000)	-31.81%
Health Department	\$2,847	\$2,000	\$1,000	(\$1,000)	-50.00%
Pension Recovery - Enterprise & Grant	27,475	168,100	175,000	6,900	4.10%
County Attorney Fees	165,862	175,000	183,000	8,000	4.57%
Total Cost Recovery	\$196,184	\$345,100	\$359,000	\$13,900	4.03%
Total Annual Revenue	\$282,934,725	\$304,446,700	\$331,508,100	\$27,061,400	8.89%
Board of Education Surplus	\$363,331	\$246,461	\$73,448	(\$173,013)	-70.20%
Prior Year Unappropriated Reserve	12,891,533	13,542,642	11,302,102	(2,240,540)	-16.54%
Special Revenue Fund: Hotel Rental Tax	259,595	282,700	311,350	28,650	10.13%
Special Revenue Fund: Cable Franchise Fee		702,800	801,000	98,200	13.97%
Transfer from Capital Fund	6,014,850	7,953,697	7,500,000	(453,697)	-5.70%
Prior Year IPA	0	1,197,000	1,504,000	307,000	25.65%
Total Operating Revenue	\$302,464,035	\$328,372,000	\$353,000,000	\$24,628,000	7.50%

Board of Education Surplus	Board of Education funds remaining in their operating budget are returned to the County in the following year.
Prior Year Unappropriated Reserve	Consists of revenues in excess of budget and unspent appropriated dollars. These funds are carried over to the next budget following the completion of an independent audit.
Special Revenue Fund: Hotel Rental Tax	Dedicated Hotel Tax revenue for tourism and promotion of the County that is transferred into the General Fund.
Special Revenue Fund: Cable Franchise Fee	Dedicated Cable Franchise Fee revenue that is transferred into the General Fund to pay expenses related to public service programming on cable television.
Transfer from Capital Fund	Dedicated local income tax revenue for Public School construction that is transferred into the General Fund to pay debt service on school construction.
Prior Year IPA	Agriculture Preservation funds from the Capital Budget transferred into the General Fund to pay for Debt Service on Installment Purchase Agreements.

Operating Budget Revenues

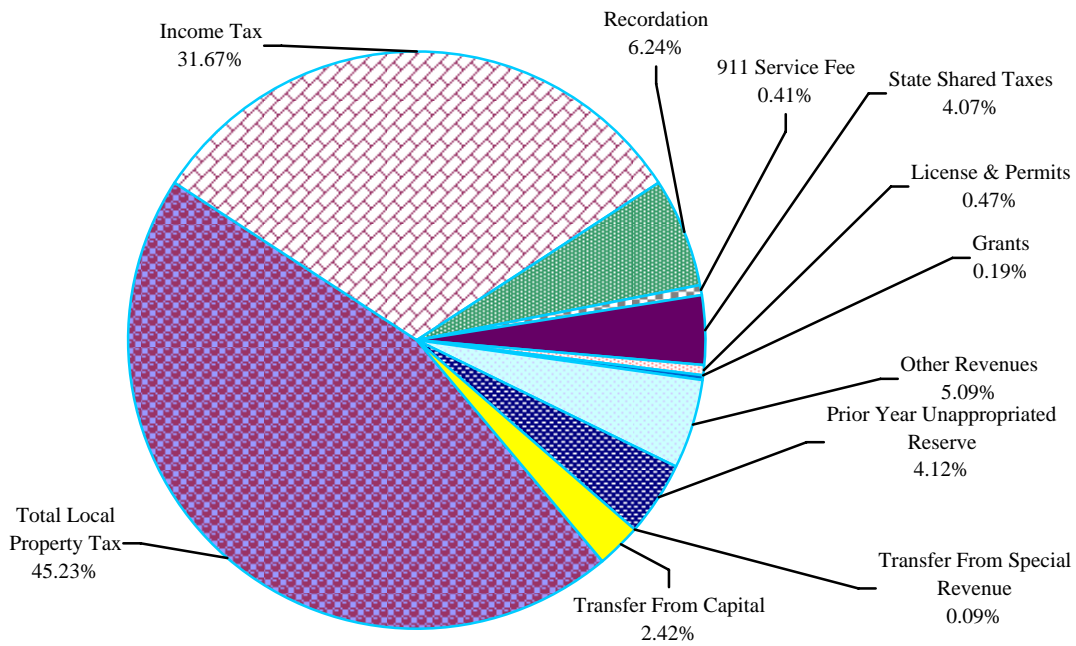
Fiscal Year 2009 Budget

\$353,000,000



Fiscal Year 2008 Budget

\$328,372,000



Appropriation Summary by Fund

Funds	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
General	\$295,375,742	\$328,372,000	\$328,861,624	\$353,000,000	7.50%	7.50%
Capital¹	110,627,037	187,127,907	187,127,907	135,297,971	-27.70%	-27.70%
Water and Sewer²	20,705,348	20,045,896	20,120,831	11,097,950	-44.64%	-44.84%
Solid Waste²	8,927,027	10,874,660	10,852,040	12,115,710	11.41%	11.64%
Airport²	8,458,346	11,291,222	11,354,032	11,056,160	-2.08%	-2.62%
Firearms²	58,235	40,000	40,000	75,100	87.75%	87.75%
Septage²	642,315	832,750	832,750	919,200	10.38%	10.38%
LOSAP	0	1,000,000	1,000,000	0	-100.00%	-100.00%
Special Revenue	3,062,900	10,985,500	10,985,500	1,712,350	-84.41%	-84.41%
Pension Trust	1,295,050	985,423	985,423	958,230	-2.76%	-2.76%
OPEB³	1,963,100	4,966,200	4,966,200	5,615,800	13.08%	13.08%
Grants⁴	10,879,087	11,798,727	11,798,727	13,269,088	12.46%	12.46%
Total Budget	\$461,994,187	\$588,320,285	\$588,925,034	\$545,117,559	-7.34%	-7.44%

¹The Capital Fund does not include capital projects for Enterprise funds, as they are included in their individual funds.

² Enterprise Funds - include both operating and capital budgets.

³ Other Post Employment Benefits.

⁴ All Grant dollars are shown as Original Budgets.

Operating Plan

Fiscal Years 2009-2014

Department/Agency	FY 09 Budget	FY 10 Planned	FY 11 Planned	FY 12 Planned	FY 13 Planned	FY 14 Planned
General Government						
Comptroller Administration	264,440	277,277	290,744	304,873	319,696	335,248
Accounting	709,340	743,149	778,577	815,725	854,679	895,525
Bond Issuance Expense	179,370	184,751	190,294	196,002	201,883	207,939
Collections Office	432,740	453,031	474,730	497,485	521,348	546,375
Independent Post Audit	50,000	60,000	63,000	66,150	69,458	72,930
Purchasing	420,690	438,371	458,025	478,594	500,121	522,652
Total Comptroller	\$2,056,580	\$2,156,579	\$2,255,369	\$2,358,829	\$2,467,184	\$2,580,669
County Attorney	948,860	992,983	1,097,911	1,149,717	1,204,020	1,260,943
Board of License Commissioners	104,000	109,087	114,425	120,026	125,903	132,071
Board of Zoning Appeals	92,250	96,120	100,161	104,381	108,789	113,392
Total County Attorney	\$1,145,110	\$1,198,190	\$1,312,497	\$1,374,124	\$1,438,712	\$1,506,406
Economic Development Administration	632,920	660,198	688,709	718,510	749,663	782,230
CCBERC	146,490	153,484	160,818	168,508	176,573	185,030
Economic Development Infrastructure and Grants	4,000,000	4,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Tourism	311,350	302,784	314,695	327,105	340,036	353,511
Total Economic Development	\$5,090,760	\$5,116,466	\$4,164,222	\$4,214,124	\$4,266,272	\$4,320,770
General Services Administration	230,400	241,823	253,814	266,401	279,615	293,486
Building Construction	427,630	448,764	470,948	494,233	518,674	544,329
Central Warehouse	221,870	232,601	244,181	256,339	269,104	282,505
Facilities	8,298,960	9,563,042	9,944,584	10,336,851	10,773,695	11,163,812
Fleet Management	7,131,360	7,145,591	7,376,833	7,588,230	7,838,571	8,147,834
Permits and Inspections	1,220,690	1,285,197	1,344,833	1,411,513	1,485,909	1,559,521
Total General Services	\$17,530,910	\$18,917,017	\$19,635,192	\$20,353,566	\$21,165,568	\$21,991,487
Human Resources Administration	775,130	812,343	851,371	892,302	935,231	980,256
Health and Fringe Benefits	18,664,190	20,874,119	21,667,854	25,430,710	28,052,911	30,928,393
Personnel Services	129,900	136,391	143,206	150,363	157,876	165,766
Total Human Resources	\$19,569,220	\$21,822,853	\$22,662,431	\$26,473,375	\$29,146,019	\$32,074,414
Department of Technology Services	2,929,400	3,268,352	3,425,457	3,722,997	3,859,014	4,010,419
Production and Distribution	389,250	403,068	417,407	432,289	447,736	463,770
Total Department of Technology Svcs	\$3,318,650	\$3,671,420	\$3,842,864	\$4,155,286	\$4,306,750	\$4,474,189
Management and Budget Administration	189,450	198,735	208,478	218,702	229,432	240,692
Budget	462,900	476,204	499,720	524,403	550,311	577,505
Grant Management	118,600	124,337	130,356	136,669	143,292	150,240
Risk Management	2,262,080	2,433,302	2,556,467	2,682,490	2,816,465	2,957,138
Total Management and Budget	\$3,033,030	\$3,232,578	\$3,395,021	\$3,562,265	\$3,739,500	\$3,925,575
Planning Administration	624,360	653,256	683,528	715,241	748,467	783,277
Comprehensive Planning	692,710	725,735	761,413	798,857	838,154	879,396
Environmental Compliance	228,220	241,979	250,234	265,048	274,410	290,386
Resource Management	917,910	961,521	1,008,156	1,057,082	1,108,415	1,162,271
Development Review	409,300	427,646	448,683	470,763	493,936	518,256
Total Planning	\$2,872,500	\$3,010,137	\$3,152,014	\$3,306,992	\$3,463,381	\$3,633,587
TV Production	91,850	92,639	97,251	102,093	107,177	112,514
Board of Elections	732,230	690,084	881,094	837,093	867,448	723,302
County Commissioners	711,240	745,079	931,098	1,007,934	1,056,317	1,107,059
Office of Public Information	132,800	138,992	145,479	152,278	159,401	166,867
Management Analysis	170,170	171,960	187,147	189,372	205,823	208,547
Zoning Administrator	172,710	180,687	189,476	198,697	208,371	218,521
Total General Government Other	\$2,011,000	\$2,019,441	\$2,431,546	\$2,487,467	\$2,604,537	\$2,536,810
Total General Government	\$56,627,760	\$61,144,680	\$62,851,156	\$68,286,028	\$72,597,922	\$77,043,907

Operating Plan

Fiscal Years 2009-2014

Department/Agency	FY 09 Budget	FY 10 Planned	FY 11 Planned	FY 12 Planned	FY 13 Planned	FY 14 Planned
Public Safety and Corrections						
Circuit Court	1,321,210	1,409,735	1,503,666	1,576,222	1,652,333	1,732,174
Circuit Court Masters	490,230	510,237	535,598	562,223	590,174	619,517
Orphans Court	31,960	32,019	32,079	32,142	32,206	32,272
Volunteer Community Service Program	133,670	140,252	147,159	154,409	162,018	170,004
Total Courts	1,977,070	2,092,242	2,218,503	2,324,996	2,436,731	2,553,967
Emergency Management	24,960	25,949	26,949	28,062	29,187	30,324
Office of Public Safety and 911	3,350,000	3,489,197	3,576,587	3,722,836	3,875,308	4,031,581
Total Public Safety	\$3,374,960	\$3,515,146	\$3,603,536	\$3,750,898	\$3,904,495	\$4,061,905
Detention Center	6,525,000	7,368,563	7,720,719	8,089,891	8,476,908	8,882,637
Sheriff's Services	5,112,350	5,359,706	5,621,258	5,895,695	6,183,655	6,485,808
Total Sheriff's Services	\$11,637,350	\$12,728,269	\$13,341,977	\$13,985,587	\$14,660,563	\$15,368,445
State's Attorney-Criminal Prosecution	2,118,860	2,221,097	2,329,697	2,443,653	2,563,232	2,688,711
Victim Witness Assistance	180,200	218,534	229,167	240,322	252,205	264,305
Total State's Attorney	\$2,299,060	\$2,439,631	\$2,558,863	\$2,683,975	\$2,815,257	\$2,953,016
Animal Control	752,500	821,747	858,605	897,152	899,468	940,639
EMS 24/7 Services	3,637,760	3,819,648	4,010,630	4,211,162	4,421,720	4,642,806
Resident Trooper Program	5,585,220	5,864,481	6,157,705	6,465,590	6,788,870	7,128,313
Law Enforcement	158,040	300,062	456,467	627,675	814,779	1,018,939
Volunteer Emergency Services Association	6,291,280	6,605,844	6,936,136	7,274,263	7,628,862	8,010,305
Total Public Safety and Corrections Other	\$16,424,800	\$17,411,782	\$18,419,543	\$19,475,842	\$20,553,698	\$21,741,003
Total Public Safety and Correction	\$35,713,240	\$38,187,070	\$40,142,422	\$42,221,297	\$44,370,745	\$46,678,336
Public Works						
Public Works Administration	307,920	322,969	338,760	355,330	372,717	390,963
Engineering Administration	296,630	311,297	326,691	342,851	359,813	377,618
Engineering-Construction Inspection	344,090	361,202	381,296	398,090	420,022	440,874
Engineering-Design	331,890	342,651	359,603	377,398	396,077	415,684
Engineering Survey	204,830	212,861	224,677	236,801	249,453	263,060
Roads Operations	7,204,000	7,532,785	7,891,236	8,223,032	8,569,543	8,931,448
Storm Emergencies	1,500,000	1,544,449	1,599,397	1,656,424	1,715,614	1,777,055
Traffic Control	265,790	278,764	287,127	295,740	304,613	313,751
Total Public Works	\$10,455,150	\$10,906,976	\$11,408,787	\$11,885,667	\$12,387,852	\$12,910,453
Citizen Services						
Citizen Services Administration	297,930	312,525	327,840	343,912	360,777	378,476
Aging	915,760	997,794	1,092,419	1,135,022	1,190,224	1,243,156
Carroll County Advocacy and Investigation Center	147,630	154,749	162,215	170,047	178,262	186,879
Total Citizen Services	\$1,361,320	\$1,465,067	\$1,582,474	\$1,648,980	\$1,729,264	\$1,808,511
Access Carroll	27,320	28,140	28,984	29,853	30,749	31,671
ARC of Carroll County	246,340	253,730	261,342	269,182	277,258	285,576
Change	246,340	253,730	261,342	269,182	277,258	285,576
Long Term Treatment Facility	1,125,500	1,159,265	1,194,043	1,229,864	1,266,760	1,304,763
Family and Children's Services Domestic Violence	73,150	75,345	77,605	79,933	82,331	84,801
Family and Children's Services Sexual Abuse Treatment	202,100	208,163	214,408	220,840	227,465	234,289
Granite House	106,090	109,273	112,551	115,927	119,405	122,987
Health Department	3,426,910	3,598,256	3,778,168	3,967,077	4,165,431	4,373,702
Human Services Program	821,020	845,651	871,020	897,151	924,065	951,787
Junction	146,770	151,173	155,708	160,380	165,191	170,147
Rape Crisis Intervention Service	85,240	87,797	90,431	93,144	95,938	98,817
Social Services	203,580	209,687	215,978	222,457	229,131	236,005
Target, Community and Educational Service	246,340	253,730	261,342	269,182	277,258	285,576
Youth Services Bureau	561,450	578,294	595,642	613,512	631,917	650,874
Total Citizen Services Other	\$7,518,150	\$7,812,233	\$8,118,565	\$8,437,685	\$8,770,157	\$9,116,571
Total Citizen Services	\$8,879,470	\$9,277,300	\$9,701,039	\$10,086,665	\$10,499,421	\$10,925,082
Public Schools						
Board of Education	160,700,000	173,935,000	182,688,225	192,771,682	207,914,125	218,517,202
Board of Education Debt Service	10,263,940	13,422,632	16,185,036	19,734,732	20,886,117	21,582,889
Board of Education OPEB	1,500,000	0	0	0	0	0
Total Public Schools	\$172,463,940	\$187,357,632	\$198,873,261	\$212,506,415	\$228,800,242	\$240,100,091

Operating Plan

Fiscal Years 2009-2014

Department/Agency	FY 09 Budget	FY 10 Planned	FY 11 Planned	FY 12 Planned	FY 13 Planned	FY 14 Planned
Education Other						
Cable Regulatory Commission	105,000	110,250	115,763	121,551	127,628	134,010
Carroll County Community College	6,575,000	6,838,000	7,385,040	7,975,843	8,613,911	9,303,024
Carroll County Public Library	7,706,870	8,028,552	8,410,465	8,810,889	9,230,730	9,670,942
Community Media Center	442,000	434,100	455,805	478,595	502,525	527,651
Total Education Other	\$14,828,870	\$15,410,902	\$16,367,073	\$17,386,878	\$18,474,794	\$19,635,627
Culture and Recreation Services						
Recreation Services Administration	279,300	287,315	301,544	316,481	332,160	348,618
Hashawha	734,330	761,120	794,144	828,670	864,769	902,513
Piney Run Park	481,520	494,660	517,226	540,870	565,646	591,608
Recreation	304,080	344,798	360,507	376,956	394,180	412,216
Sports Complex	202,040	210,369	219,061	228,133	237,602	247,486
Total Recreation and Parks	\$2,001,270	\$2,098,262	\$2,192,482	\$2,291,110	\$2,394,356	\$2,502,442
Farm Museum	796,870	828,169	862,920	899,211	937,111	976,696
Historical Society of Carroll County	60,000	60,000	60,000	60,000	60,000	60,000
Homestead Museum	20,000	20,000	20,000	20,000	20,000	20,000
Total Culture and Recreation Services	\$2,878,140	\$3,006,432	\$3,135,403	\$3,270,320	\$3,411,467	\$3,559,139
Conservation and Natural Resources						
Cooperative Extension	452,600	472,889	494,121	516,343	539,602	563,947
Gypsy Moth	30,000	30,900	31,827	32,782	33,765	34,778
Soil Conservation	353,180	369,661	386,932	405,029	423,993	443,868
Weed Control	29,700	30,591	31,509	32,454	33,428	34,430
Total Conservation and Natural Resources	\$865,480	\$904,041	\$944,389	\$986,608	\$1,030,788	\$1,077,023
Debt and Transfers						
Debt Service	23,685,155	27,106,460	29,403,532	31,085,651	32,937,904	37,876,964
Intergovernmental Transfers	2,540,000	2,686,050	2,840,498	3,003,827	3,176,547	3,359,198
Debt and Transfers	\$26,225,155	\$29,792,510	\$32,244,030	\$34,089,478	\$36,114,451	\$41,236,162
Reserves						
Reserve for Contingencies	9,956,162	5,060,073	5,311,174	5,638,181	6,005,224	6,377,744
Reserve for Positions	0	121,590	127,670	356,133	643,240	975,402
Payroll Accrual	0	174,570	193,298	202,962	213,110	223,766
Total Reserves	\$9,956,162	\$5,356,233	\$5,632,142	\$6,197,276	\$6,861,573	\$7,576,911
Interfund Transfers						
Transfer to Grant Fund - Aging	64,600	64,600	64,600	64,600	64,600	64,600
Transfer to Airport Enterprise Fund	40,000	0	0	0	0	0
Transfer to Capital Fund	5,539,700	2,938,300	4,074,400	2,631,250	2,852,500	2,639,100
Transfer to Grant Fund - CCC for ABE	300,000	300,000	300,000	300,000	300,000	300,000
Transfer to Grant Fund - Planning	457,028	479,879	503,873	529,067	555,520	583,296
Transfer to OPEB Trust Fund	3,500,000	4,000,000	4,500,000	5,000,000	5,500,000	6,000,000
Transfer to Pension Fund	958,230	1,006,142	1,056,449	1,109,271	1,164,735	1,222,971
Transfer to Grant Fund - Recreation	8,100	8,100	8,100	8,100	8,100	8,100
Transfer to Grant Fund - Sheriff and Courts	96,770	99,673	102,663	105,743	108,915	112,183
Transfer to Grant Fund - State's Attorney/CCAIC	291,720	278,497	286,851	295,457	304,321	313,450
Transfer to Grant Fund - CCBERC	23,870	23,870	23,870	23,870	23,870	23,870
Transfer to Grant Fund - Local Management Board	70,635	74,397	78,363	82,544	86,953	91,602
Transfer to Grant Fund - Health Department Grant	4,000	4,000	4,000	4,000	4,000	4,000
Transfer to Solid Waste Enterprise Fund	2,545,000	2,545,000	2,545,000	2,545,000	2,545,000	2,545,000
Transfer to Utilities Enterprise Fund	206,980	213,189	219,585	226,173	232,958	239,947
Total Interfund Transfers	\$14,106,633	\$12,035,647	\$13,767,755	\$12,925,075	\$13,751,472	\$14,148,120
Projected Revenues	353,000,000	378,214,107	396,972,628	421,737,102	449,634,656	477,897,144
Projected Expenditures	353,000,000	373,379,422	395,067,455	419,841,706	448,300,727	474,890,851
Balance	(\$0)	\$4,834,685	\$1,905,173	\$1,895,396	\$1,333,930	\$3,006,293
Balances as a Percent of Revenues	0.0%	1.3%	0.5%	0.4%	0.3%	0.6%

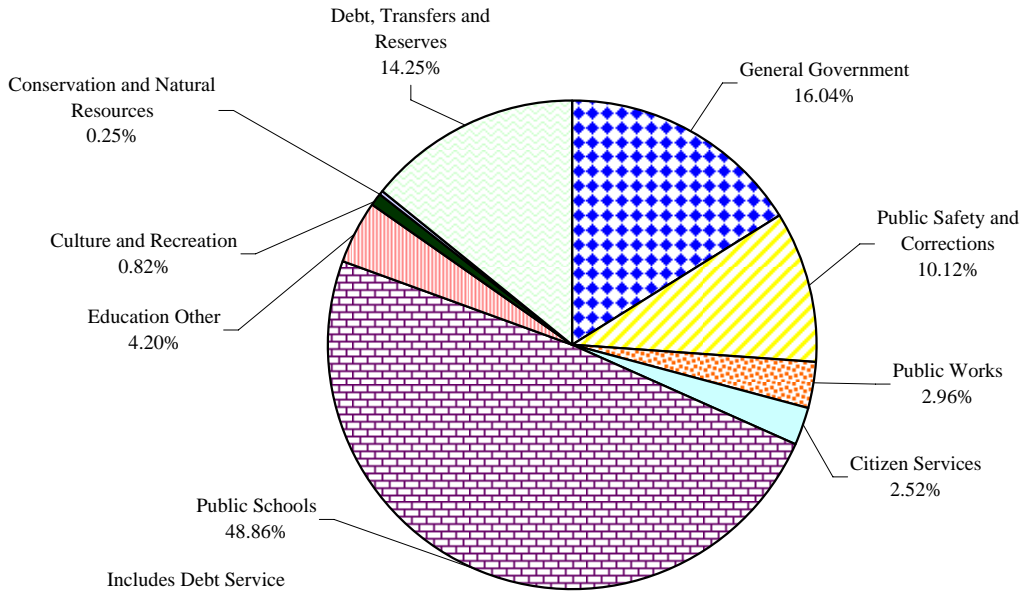
General Fund Appropriations

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
General Government	\$44,914,751	\$50,787,690	\$50,792,119	\$56,627,760	11.50%	11.49%
Public Safety and Corrections	30,799,373	33,512,325	33,971,239	35,713,240	6.57%	5.13%
Public Works	9,153,948	10,091,060	10,087,276	10,455,150	3.61%	3.65%
Citizen Services	7,031,862	8,004,280	8,021,725	8,879,470	10.93%	10.69%
Public Schools	154,266,855	159,895,000	159,895,000	172,463,940	7.86%	7.86%
Education Other	12,760,853	13,732,500	13,732,500	14,828,870	7.98%	7.98%
Culture and Recreation	3,089,658	2,740,625	2,736,365	2,878,140	5.02%	5.18%
Conservation and Natural Resources	764,773	818,960	835,840	865,480	5.68%	3.55%
Debt, Transfers and Reserves	32,593,668	48,789,560	48,789,560	50,287,950	3.07%	3.07%
Total General Fund Appropriations	\$295,375,742	\$328,372,000	\$328,861,624	\$353,000,000	7.50%	7.34%

General Fund Appropriations

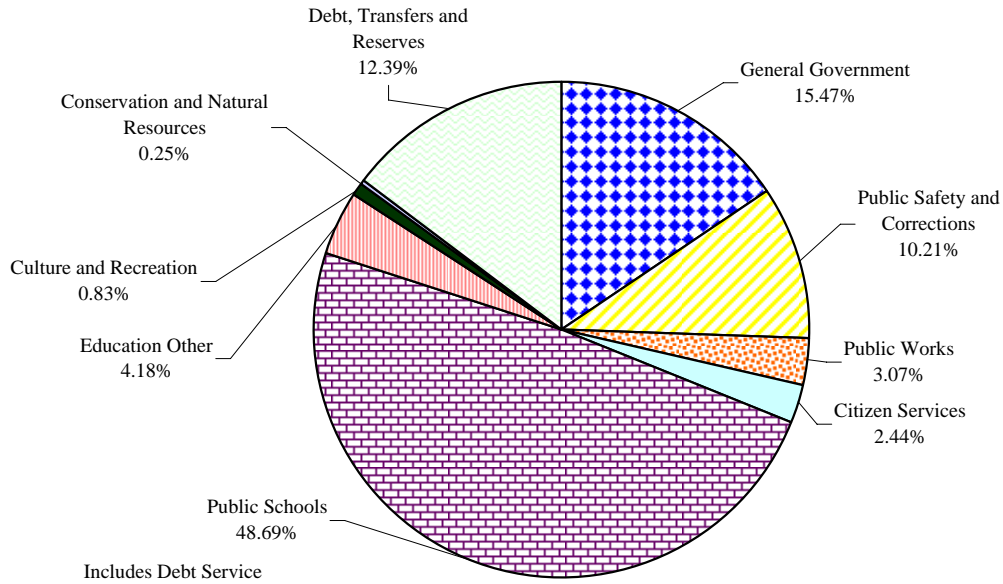
Fiscal Year 2009

\$353,000,000



Fiscal Year 2008

\$328,372,000



¹ Debt, Transfers and Reserves consists of debt service, reserves for contingencies and positions, and intergovernmental and interfund transfers.

General Government Summary

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Comptroller Administration	\$217,361	\$253,800	\$252,310	\$264,440	4.19%	4.81%
Accounting	633,875	671,650	671,650	709,340	5.61%	5.61%
Bond Issuance Expense	114,763	190,170	190,170	179,370	-5.68%	-5.68%
Collections Office	366,293	397,700	396,995	432,740	8.81%	9.00%
Independent Post Audit	62,300	44,400	44,400	50,000	12.61%	12.61%
Purchasing	357,066	392,420	399,605	420,690	7.20%	5.28%
Total Comptroller	\$1,751,658	\$1,950,140	\$1,955,130	\$2,056,580	5.46%	5.19%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
County Attorney	\$876,916	\$926,400	\$910,669	\$948,860	2.42%	4.19%
Board of License Commissioners	93,241	99,230	99,230	104,000	4.81%	4.81%
Board of Zoning Appeals	78,793	90,480	90,480	92,250	1.96%	1.96%
Total County Attorney	\$1,048,950	\$1,116,110	\$1,100,379	\$1,145,110	2.60%	4.07%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Economic Development Administration	\$565,597	\$604,830	\$604,830	\$632,920	4.64%	4.64%
Business & Employment Resource Center	124,805	138,900	138,558	146,490	5.46%	5.72%
ED Infrastructure and Grants	1,550,661	3,000,000	3,000,000	4,000,000	33.33%	33.33%
Tourism	259,595	282,700	280,650	311,350	10.13%	10.94%
Total Economic Development	\$2,500,659	\$4,026,430	\$4,024,038	\$5,090,760	26.43%	26.51%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
General Services Administration	\$208,101	\$221,710	\$221,710	\$230,400	3.92%	3.92%
Building Construction	339,704	372,250	440,787	427,630	14.88%	-2.98%
Central Warehouse	249,026	211,060	211,060	221,870	5.12%	5.12%
Facilities	7,096,884	7,484,525	7,476,539	8,298,960	10.88%	11.00%
Fleet Management	4,894,118	5,398,375	5,405,475	7,131,360	32.10%	31.93%
Permits and Inspections	1,099,641	1,154,140	1,163,887	1,220,690	5.77%	4.88%
Total General Services	\$13,887,473	\$14,842,060	\$14,919,458	\$17,530,910	18.12%	17.50%

General Government Summary

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Human Resources Administration	\$680,471	\$736,910	\$741,235	\$775,130	5.19%	4.57%
Health and Fringe Benefits	15,718,945	17,198,170	17,198,170	18,664,190	8.52%	8.52%
Personnel Services	96,974	129,190	124,140	129,900	0.55%	4.64%
Total Human Resources	\$16,496,390	\$18,064,270	\$18,063,545	\$19,569,220	8.33%	8.34%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Department of Technology Services	\$2,150,105	\$2,751,880	\$2,763,893	\$2,929,400	6.45%	5.99%
Production and Distribution	376,544	379,820	379,820	389,250	2.48%	2.48%
Total Information Technology	\$2,526,649	\$3,131,700	\$3,143,713	\$3,318,650	5.97%	5.56%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Management and Budget Administration	\$227,714	\$239,320	\$180,445	\$189,450	-20.84%	4.99%
Budget	359,389	384,000	430,540	462,900	20.55%	7.52%
Grants Management	112,106	112,630	112,630	118,600	5.30%	5.30%
Risk Management	1,790,836	2,320,970	2,319,666	2,262,080	-2.54%	-2.48%
Total Management and Budget	\$2,490,045	\$3,056,920	\$3,043,281	\$3,033,030	-0.78%	-0.34%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Planning Administration	\$530,021	\$552,320	\$599,087	\$624,360	13.04%	4.22%
Comprehensive Planning	583,839	677,310	663,120	692,710	2.27%	4.46%
Development Review	348,409	411,590	388,470	409,300	-0.56%	5.36%
Resource Management	795,688	879,790	871,590	917,910	4.33%	5.31%
Environmental Compliance	200,084	230,410	230,410	228,220	-0.95%	-0.95%
Total Planning	\$2,458,041	\$2,751,420	\$2,752,677	\$2,872,500	4.40%	4.35%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Board of Elections	\$619,561	\$582,070	\$582,070	\$732,230	25.80%	25.80%
County Commissioners	588,063	695,810	676,280	711,240	2.22%	5.17%
Legislative Services	46,055	0	0	0	0.00%	0.00%
Office of Public Information	115,746	127,400	127,400	132,800	4.24%	4.24%
Management Analysis	173,641	201,750	155,110	170,170	-15.65%	9.71%
TV Production	62,946	76,680	84,108	91,850	19.78%	9.20%
Zoning Administration	148,873	164,930	164,930	172,710	4.72%	4.72%
Total General Government Other	\$1,754,884	\$1,848,640	\$1,789,898	\$2,011,000	8.78%	12.35%

Total General Government	\$44,914,751	\$50,787,690	\$50,792,119	\$56,627,760	11.50%	11.49%
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Public Safety and Corrections Summary

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Circuit Court	\$1,117,490	\$1,235,950	\$1,235,950	\$1,321,210	6.90%	6.90%
Circuit Court Masters	307,554	404,420	395,094	490,230	21.22%	24.08%
Orphan's Court	31,026	31,960	31,960	31,960	0.00%	0.00%
Volunteer Community Service	139,946	147,200	127,510	133,670	-9.19%	4.83%
Total Courts	\$1,596,016	\$1,819,530	\$1,790,514	\$1,977,070	8.66%	10.42%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Emergency Management	\$4,901	\$20,930	\$20,930	\$24,960	19.25%	19.25%
Office of Public Safety and 911	2,817,161	3,309,520	3,302,184	3,350,000	1.22%	1.45%
Total Office of Public Safety	\$2,822,062	\$3,330,450	\$3,323,114	\$3,374,960	1.34%	1.56%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Detention Center	\$5,924,769	\$6,233,240	\$6,175,350	\$6,525,000	4.68%	5.66%
Sheriff's Services	4,064,920	4,623,880	4,733,420	5,112,350	10.56%	8.01%
Total Sheriff's Services	\$9,989,690	\$10,857,120	\$10,908,770	\$11,637,350	7.19%	6.68%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
State's Attorney's Office	\$1,826,358	\$1,973,590	\$1,973,590	\$2,118,860	7.36%	7.36%
Victim Witness Assistance	159,376	170,910	170,910	180,200	5.44%	5.44%
Total State's Attorney	\$1,985,734	\$2,144,500	\$2,144,500	\$2,299,060	7.21%	7.21%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Animal Control	\$668,296	\$735,550	\$742,010	\$752,500	2.30%	1.41%
EMS 24/7 Services	3,209,420	3,580,020	3,464,535	3,637,760	1.61%	5.00%
Resident Trooper	4,958,750	5,185,030	5,319,256	5,585,220	7.72%	5.00%
Law Enforcement	0	0	0	158,040	100.00%	100.00%
Volunteer Emergency Services Association	5,569,405	5,860,125	6,278,540	6,291,280	7.36%	0.20%
Total Public Safety Other	\$14,405,871	\$15,360,725	\$15,804,341	\$16,424,800	6.93%	3.93%

Total Public Safety and Corrections	\$30,799,373	\$33,512,325	\$33,971,239	\$35,713,240	6.57%	5.13%
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Public Works Summary

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Public Works Administration	\$274,670	\$296,220	\$296,220	\$307,920	3.95%	3.95%
Engineering Administration	268,246	282,460	279,980	296,630	5.02%	5.95%
Engineering Construction Inspection	306,616	329,230	329,230	344,090	4.51%	4.51%
Engineering Design	289,161	312,180	312,180	331,890	6.31%	6.31%
Engineering Survey	177,754	187,820	192,597	204,830	9.06%	6.35%
Roads Operations	6,213,992	6,993,000	6,986,919	7,204,000	3.02%	3.11%
Storm Emergencies	1,350,200	1,417,620	1,417,620	1,500,000	5.81%	5.81%
Traffic Control	273,309	272,530	272,530	265,790	-2.47%	-2.47%
Total Public Works	\$9,153,948	\$10,091,060	\$10,087,276	\$10,455,150	3.61%	3.65%

Citizen Services Summary

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Citizen Services Administration	\$262,520	\$286,170	\$285,780	\$297,930	4.11%	4.25%
Aging	732,683	845,690	864,795	915,760	8.29%	5.89%
CC Advocacy and Investigation Center	126,465	143,390	142,120	147,630	2.96%	3.88%
Total Citizen Services	\$1,121,667	\$1,275,250	\$1,292,695	\$1,361,320	6.75%	5.31%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Access Carroll	\$25,750	\$26,525	\$26,525	\$27,320	3.00%	3.00%
Carroll County Arc	232,190	239,160	239,160	246,340	3.00%	3.00%
CHANGE, Inc.	257,190	239,160	239,160	246,340	3.00%	3.00%
Family and Children's Services Domestic Violence	68,950	71,020	71,020	73,150	3.00%	3.00%
Family and Children's Services Sexual Abuse Treatment	190,500	196,215	196,215	202,100	3.00%	3.00%
Granite House	100,000	103,000	103,000	106,090	3.00%	3.00%
Health Department	3,108,780	3,109,290	3,109,290	3,426,910	10.22%	10.22%
Human Services Programs	773,880	797,100	797,100	821,020	3.00%	3.00%
Junction	122,820	126,505	126,505	146,770	16.02%	16.02%
Long Term Treatment Facility	0	750,000	750,000	1,125,500	50.07%	50.07%
Rape Crisis Intervention	76,850	89,160	89,160	85,240	-4.40%	-4.40%
Social Services	191,885	197,645	197,645	203,580	3.00%	3.00%
Target Community and Educational Services	232,190	239,160	239,160	246,340	3.00%	3.00%
Youth Services Bureau	529,210	545,090	545,090	561,450	3.00%	3.00%
Total Citizen Services Other	\$5,910,195	\$6,729,030	\$6,729,030	\$7,518,150	11.73%	11.73%
Total Citizen Services	\$7,031,862	\$8,004,280	\$8,021,725	\$8,879,470	10.93%	10.69%

Public Schools Summary

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Board of Education	\$144,998,072	\$149,206,000	\$149,206,000	\$160,700,000	7.70%	7.70%
Board of Education Debt Service	9,268,783	10,689,000	10,689,000	10,263,940	-3.98%	-3.98%
Board of Education OPEB	0	0	0	1,500,000	100%	100%
Total Public Schools	\$154,266,855	\$159,895,000	\$159,895,000	\$172,463,940	7.86%	7.86%

Education Other Summary

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Cable Regulatory Commission	\$342,653	\$100,000	\$100,000	\$105,000	5.00%	5.00%
Carroll Community College	5,636,100	6,111,000	6,111,000	6,575,000	7.59%	7.59%
Carroll County Public Library	6,782,100	7,136,000	7,136,000	7,706,870	8.00%	8.00%
Community Media Center	0	385,500	385,500	442,000	14.66%	14.66%
Total Education Other	\$12,760,853	\$13,732,500	\$13,732,500	\$14,828,870	7.98%	7.98%

Culture and Recreation Summary

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Recreation and Parks Administration	\$192,678	\$261,585	\$261,135	\$279,300	6.77%	6.96%
Hashawha	680,096	706,400	703,835	734,330	3.95%	4.33%
Piney Run	415,216	451,890	453,955	481,520	6.56%	6.07%
Recreation	298,015	277,970	275,490	304,080	9.39%	10.38%
Sports Complex	166,244	195,540	195,540	202,040	3.32%	3.32%
Total Recreation and Parks	\$1,752,249	\$1,893,385	\$1,889,955	\$2,001,270	5.70%	5.89%

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Farm Museum	\$707,409	\$767,240	\$766,410	\$796,870	3.86%	3.97%
Historical Society of Carroll County	610,000	60,000	60,000	60,000	0.00%	0.00%
Homestead Museum	20,000	20,000	20,000	20,000	0.00%	0.00%
Total Culture and Recreation Other	\$1,337,409	\$847,240	\$846,410	\$876,870	3.50%	3.60%

Total Culture and Recreation	\$3,089,658	\$2,740,625	\$2,736,365	\$2,878,140	5.02%	5.18%
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Conservation and Natural Resources Summary

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Cooperative Extension	\$402,952	\$432,740	\$432,740	\$452,600	4.59%	4.59%
Gypsy Moth	20,893	20,000	30,000	30,000	50.00%	0.00%
Soil Conservation	315,600	336,000	342,880	353,180	5.11%	3.00%
Weed Control	25,328	30,220	30,220	29,700	-1.72%	-1.72%
Total Conservation and Natural Resources	\$764,773	\$818,960	\$835,840	\$865,480	5.68%	3.55%

Debt, Transfers and Reserves Summary

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Debt Service	\$20,305,942	\$21,126,520	\$21,126,520	\$23,685,155	12.11%	12.11%
Intergovernmental Transfers	2,349,070	2,452,800	2,452,800	2,540,000	3.56%	3.56%
Interfund Transfers	9,938,656	16,068,802	16,068,802	13,706,633	-14.70%	-14.70%
Reserve for Contingency	0	9,141,438	9,141,438	10,356,162	13.29%	13.29%
Total Miscellaneous	\$32,593,668	\$48,789,560	\$48,789,560	\$50,287,950	3.07%	3.07%

Solid Waste Enterprise Fund Summary

Sources of Funding	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Tipping Fees	\$6,020,566	\$6,496,000	\$6,473,380	\$7,769,950	19.61%	20.03%
County Hauling	332,617	309,210	309,210	326,180	5.49%	5.49%
Interest Income	447,530	125,000	125,000	227,500	82.00%	82.00%
Rents and Royalties	177,457	177,450	177,450	175,180	-1.28%	-1.28%
Recycling	227,025	225,000	225,000	278,400	23.73%	23.73%
Miscellaneous	35,753	10,000	10,000	28,500	185.00%	185.00%
Transfers in from the General Fund	2,645,000	2,645,000	2,645,000	2,545,000	-3.78%	-3.78%
Total Sources of Funding	\$9,885,948	\$9,987,660	\$9,965,040	\$11,350,710	13.65%	13.91%

Uses of Funding						
Solid Waste Management	\$418,289	\$1,077,330	\$1,077,330	\$1,458,730	35.40%	35.40%
Closed Landfills	109,019	136,590	136,590	154,900	13.41%	13.41%
County Waste Removal	176,675	373,140	373,130	200,720	-46.21%	-46.21%
Northern Landfill	1,627,122	2,237,800	2,215,870	2,660,060	18.87%	20.05%
Recycling Operations	188,632	214,020	214,020	372,920	74.25%	74.25%
Solid Waste Accounting	625,913	616,580	615,900	605,830	-1.74%	-1.64%
Solid Waste Transfer Station	5,000,377	5,332,200	5,332,200	5,897,550	10.60%	10.60%
Total Uses of Funding	\$8,146,027	\$9,987,660	\$9,965,040	\$11,350,710	13.65%	13.91%

Utilities Enterprise Fund Summary

Sources of Funding	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
MES Reimbursement	\$12,270	\$12,000	\$12,000	\$13,000	8.33%	8.33%
Water Usage	2,873,815	2,934,300	2,934,300	3,067,650	4.54%	4.54%
Sewer Usage	3,979,786	4,363,295	4,233,295	4,579,330	4.95%	8.17%
Lateral/Meter Service	64,592	42,000	42,000	42,000	0.00%	0.00%
Interest	1,508,424	1,085,000	1,085,000	1,200,000	10.60%	10.60%
Rents	91,637	93,750	93,750	106,990	14.12%	14.12%
Miscellaneous	87,481	37,750	37,750	42,700	13.11%	13.11%
Transfers in from the General Fund	140,000	172,850	172,850	206,980	19.75%	19.75%
Retained Earnings for Operations	0	0	0	0	0.00%	0.00%
Total Sources of Funding	\$8,758,005	\$8,740,945	\$8,610,945	\$9,258,650	5.92%	7.52%

Uses of Funding						
Utilities Administration	\$1,082,666	\$1,840,265	\$1,855,447	\$1,925,640	4.64%	3.78%
Board of Education Facilities	145,258	174,330	174,015	206,980	18.73%	18.94%
Freedom Area Sewer	2,698,696	3,018,295	3,043,494	3,062,710	1.47%	0.63%
Freedom Area Water	2,387,537	2,479,535	2,504,352	2,780,310	12.13%	11.02%
Hampstead Area Sewer	975,842	1,006,610	1,016,818	1,063,900	5.69%	4.63%
Other Water and Sewer	216,606	221,910	221,754	219,110	-1.26%	-1.19%
Total Uses of Funding	\$7,506,605	\$8,740,945	\$8,815,880	\$9,258,650	5.92%	5.02%

Airport Enterprise Fund Summary

Sources of Funding	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Fuel Sales	\$1,377,260	\$1,720,000	\$1,782,810	\$2,220,000	29.07%	24.52%
Rents	88,420	90,170	90,170	208,990	131.77%	131.77%
Corporate Hangar Rental	362,330	441,850	441,850	412,670	-6.60%	-6.60%
Pass-Through Utilities/Taxes	94,140	166,500	166,500	144,500	-13.21%	-13.21%
Land Sales	1,168,600	0	0	0	0.00%	0.00%
Transfers in from the General Fund	40,000	40,000	40,000	40,000	0.00%	0.00%
Total Sources of Funding	\$3,130,750	\$2,458,520	\$2,521,330	\$3,026,160	23.09%	20.02%

Uses of Funding						
Airport Operations	\$2,268,048	\$2,458,520	\$2,521,330	\$3,026,160	23.09%	20.02%
Total Uses of Funding	\$2,268,048	\$2,458,520	\$2,521,330	\$3,026,160	23.09%	20.02%

Firearms Enterprise Fund Summary

Sources of Funding	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
User Fees	\$57,024	\$34,500	\$34,500	\$70,000	102.90%	102.90%
Concession Fees	2,376	2,500	2,500	3,100	24.00%	24.00%
Interest Income	4,536	3,000	3,000	2,000	-33.33%	-33.33%
Total Sources of Funding	\$63,936	\$40,000	\$40,000	\$75,100	87.75%	87.75%

Uses of Funding						
Firearms Operations	\$58,238	\$40,000	\$40,000	\$75,100	87.75%	87.75%
Total Uses of Funding	\$58,238	\$40,000	\$40,000	\$75,100	87.75%	87.75%

Septage Enterprise Fund Summary

Sources of Funding:	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Septage Processing Fees	\$536,845	\$827,750	\$827,750	\$904,200	9.24%	9.24%
Interest	12,337	5,000	5,000	15,000	100.00%	100.00%
Total Sources of Funding:	\$549,182	\$832,750	\$832,750	\$919,200	10.38%	10.38%

Uses of Funding:	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Septage Facility Operations	\$403,315	\$832,750	\$832,750	\$919,200	10.38%	10.38%
Total Uses of Funding:	\$403,315	\$832,750	\$832,750	\$919,200	10.38%	10.38%

FY 09 Program Summary by Function

Function	County Match/Contribution	Grant Funding	Total Program
Aging ¹	\$64,600	\$1,265,031	\$1,329,631
Business and Employment Resource Center	23,870	428,606	452,476
Carroll Community College	300,000	0	300,000
CC Advocacy and Investigation Center	0	10,000	10,000
Circuit Court	39,880	632,729	672,609
Citizen Services Other	4,000	0	4,000
Emergency Services	0	525,000	525,000
Farm Museum Endowment	0	32,025	32,025
Housing and Community Development	0	4,733,559	4,733,559
Local Management Board	70,635	1,751,806	1,822,441
Planning	457,028	1,399,092	1,856,120
Recreation	8,100	207,000	215,100
Sheriff's Services	56,890	329,470	386,360
State's Attorney's Office	291,720	603,047	894,767
Tourism	0	35,000	35,000
Total Grants	\$1,316,723	\$11,952,365	\$13,269,088

¹ Some grants require the County to match funding or contribute a certain percentage of the cost of the program in order to receive the grant funding. The County is contributing more than \$15,000 beyond the required match for these grants and supports an operating budget for Aging of \$915,760

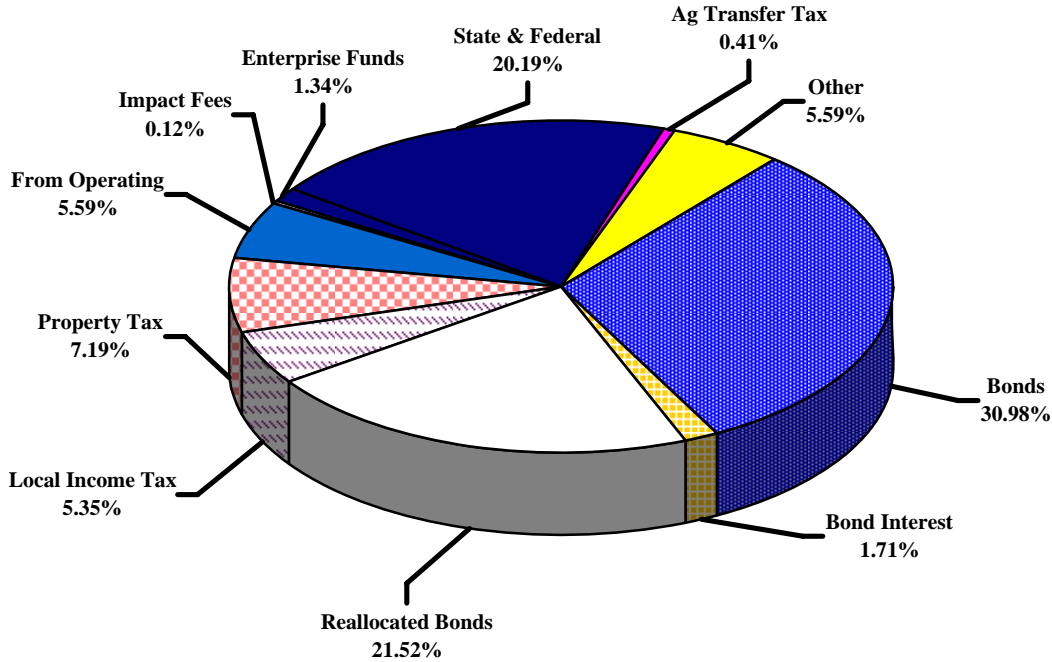
FY 07 - FY 09 Capital Budget Revenues

Revenue Source	Fiscal Year			\$ Change FY 08 to FY 09
	2007 Budget	2008 Budget	2009 Budget	
Local				
Transfer from GF	\$5,464,725	\$6,910,190	\$5,539,700	(\$1,370,490)
Local Income Tax	7,612,850	9,833,697	7,806,000	(2,027,697)
Property Tax	28,831,200	22,086,700	3,860,000	(18,226,700)
Bonds	51,700,526	111,748,916	45,208,742	(66,540,174)
Bond Interest	1,000,000	2,324,500	2,500,000	175,500
Reallocated Bonds	0	0	31,400,876	31,400,876
Reallocated GF Transfer	0	22,400	2,618,345	2,595,945
Reallocated Property Tax	2,050,000	0	6,631,753	6,631,753
Impact Fee - Parks	531,200	0	0	0
Impact Fee - Schools	1,743,300	9,000,000	0	(9,000,000)
Reallocated Impact Fee - Parks	0	142,110	181,975	39,865
Ag Transfer Tax	500,000	1,000,000	600,000	(400,000)
Enterprise Fund - Airport	18,000	18,000	18,000	0
Enterprise Fund - Solid Waste	257,000	113,000	100,000	(13,000)
Enterprise Fund - Utilities	265,400	317,000	1,307,820	990,820
Water/Sewer Maintenance Fees	1,666,619	3,561,361	205,288	(3,356,073)
Water/Sewer Area Conn. Charges	7,509,373	5,391,820	326,192	(5,065,628)
LOCAL TOTAL	\$109,150,193	\$172,469,694	\$108,304,691	(\$64,165,003)
State				
Highway Administration	\$176,000	\$176,000	\$176,000	\$0
Highway User Revenue	0	500,000	500,000	0
MD Higher Ed. Comm.	1,251,000	19,760,000	0	(19,760,000)
MD Aviation Admin.	377,460	118,516	0	(118,516)
MD Department of Aging	600,000	0	0	0
MD Library Development	0	150,000	437,000	287,000
State Interagency Committee	10,252,970	1,711,670	25,384,000	23,672,330
Agriculture Preservation (MALPF)	1,800,000	3,500,000	1,250,000	(2,250,000)
Rural Legacy Grant	0	0	750,000	750,000
Reallocated Program Open Space	0	0	127,530	127,530
Program Open Space	4,263,032	2,222,810	429,850	(1,792,960)
STATE TOTAL	\$18,720,462	\$28,138,996	\$29,054,380	\$915,384
Federal				
Fed. Aviation Administration	\$1,192,378	\$5,199,670	\$0	(\$5,199,670)
Federal Highway/Bridge	\$221,000	\$527,800	\$411,200	(\$116,600)
FEDERAL TOTAL	\$1,413,378	\$5,727,470	\$411,200	(\$5,316,270)
Other				
Developer Funded	\$0	\$100,000	\$0	(\$100,000)
Private	0	1,716,400	8,162,000	6,445,600
OTHER TOTAL	\$0	\$1,816,400	\$8,162,000	\$6,345,600
GRAND TOTAL SOURCES	\$129,284,033	\$208,152,560	\$145,932,271	(\$62,220,289)

Capital Budget Revenues

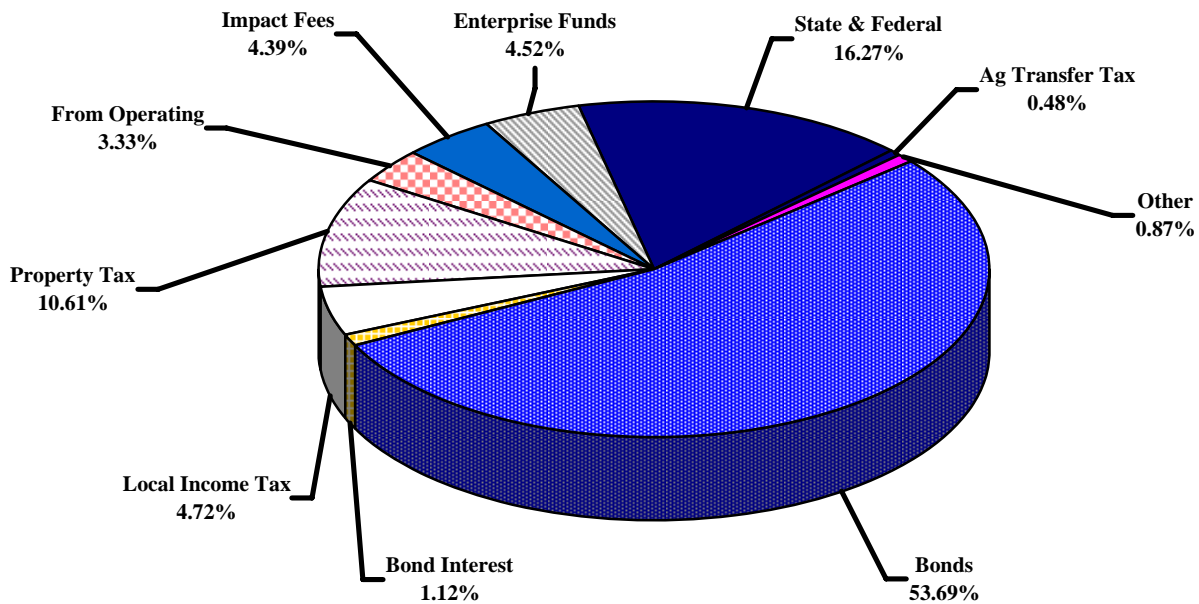
Fiscal Year 2009 Budget

\$145,932,271

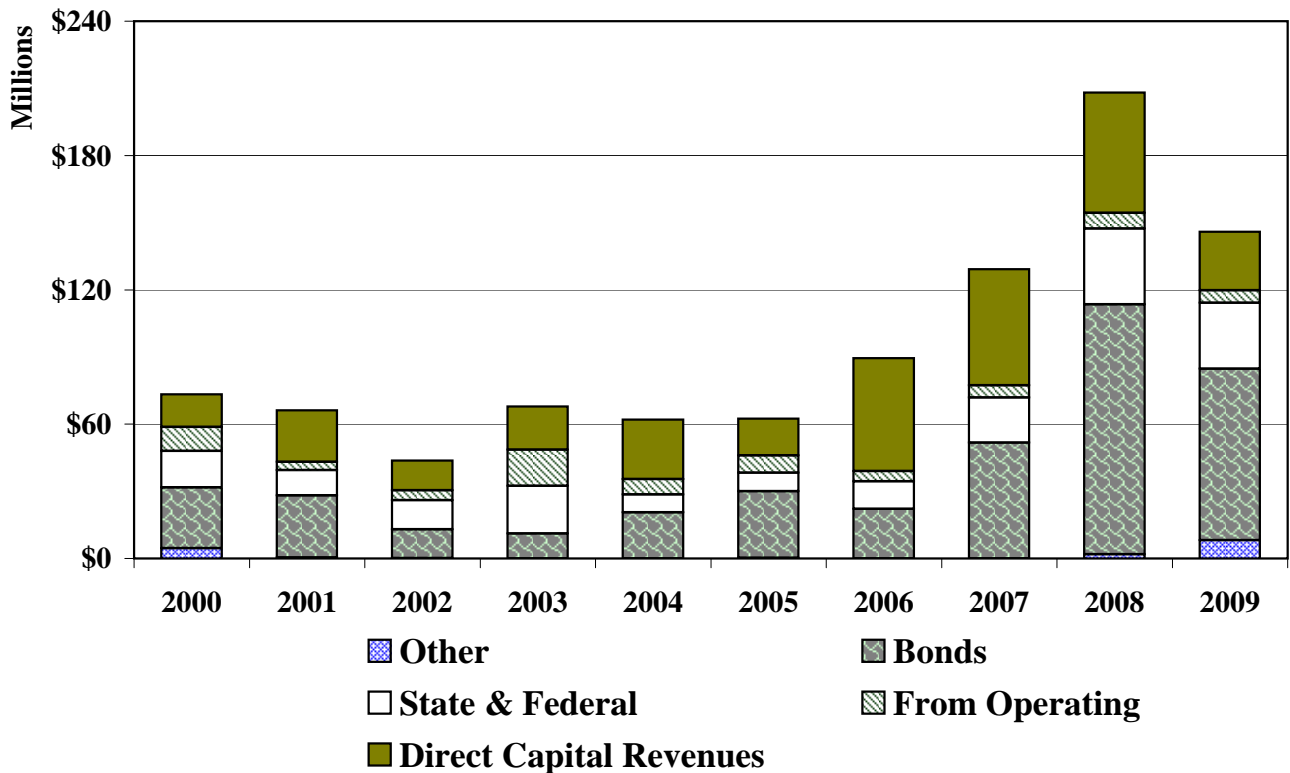


Fiscal Year 2008 Budget

\$208,152,560



Capital Budget Revenues



This chart shows the capital budget by revenue source for fiscal years 2000 to 2009.

From Operating represents current and prior year revenues from local sources transferred to the Capital Fund, including transfers from the General Fund and reallocated General Fund transfers.

State & Federal includes funds from sources such as the State School Construction Program, Program Open Space, Highway User Revenue, Rural Legacy Grants, State Agricultural Preservation (MALPF), and State Highway Administration.

Bonds include new and reallocated general obligation bonds.

Direct Capital Revenues include funds earmarked by the Commissioners for use in the Capital Fund. These revenues are appropriated directly to the Capital Fund rather than being transferred from the General Fund. Local Income tax revenue collected, approximately 9.1%, is appropriated for school construction. 3% of Real Property tax revenue is dedicated to Roads projects, Agriculture Preservation and a portion is used to pay debt service in the General Fund for Agriculture Preservation. In Fiscal years FY 06, FY 07 and FY 08 an additional \$31 million, \$25 million and \$19 million, respectively, in real property tax was appropriated directly to the Capital Fund for various one-time expenditures. In FY 09 the County has returned to appropriating 3% of real property tax to the Capital Fund. These revenues include Impact fees collected for schools and parks and revenues collected for enterprise funds.

Other consists of revenues such as grants, developer contributions and private and community contributions.

FY 07 - FY 09 Capital Budget Appropriations

Appropriation Area	Fiscal Year			\$ Change FY 08 to FY 09
	2007 Budget	2008 Budget	2009 Budget	
General Government	\$46,618,517	\$64,641,990	\$23,932,400	(\$40,709,590)
Culture & Recreation	4,954,332	2,563,920	1,100,155	(1,463,765)
Public Works	8,642,000	12,456,000	11,364,407	(1,091,593)
Public Schools	32,627,650	87,589,597	73,152,000	(14,437,597)
Conservation & Open Space	17,784,538	19,876,400	25,749,009	5,872,609
Enterprise Funds	18,656,996	21,024,653	10,634,300	(10,390,353)
Grand Total Appropriations:	\$129,284,033	\$208,152,560	\$145,932,271	(\$62,220,289)

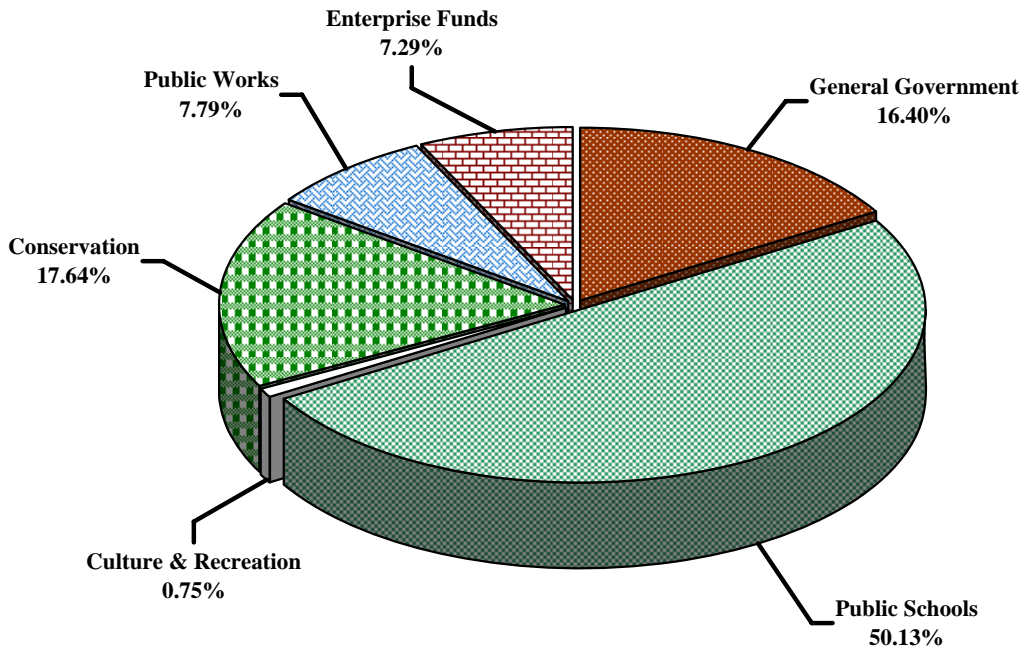
FY 07 - FY 09 Capital Budget Appropriations

Appropriation Area	Fiscal Year			\$ Change FY 08 to FY 09
	2007 Budget	2008 Budget	2009 Budget	
<u>Public Schools</u>	\$32,627,650	\$87,589,597	\$73,152,000	(\$14,437,597)
<u>Conservation & Open Space</u>	\$17,784,538	\$19,876,400	\$25,749,009	\$5,872,609
<u>Public Works</u>				
Roads	\$8,176,000	\$11,044,000	\$10,298,000	(\$746,000)
Bridges	466,000	1,412,000	1,066,407	(345,593)
Public Works Total	\$8,642,000	\$12,456,000	\$11,364,407	(\$1,091,593)
<u>Culture & Recreation</u>	\$4,954,332	\$2,563,920	\$1,100,155	(\$1,463,765)
<u>General Government</u>				
Community College	\$2,525,000	\$34,276,300	\$354,600	(\$33,921,700)
County Facilities	27,006,987	4,735,590	15,635,800	10,900,210
Criminal Justice/Public Safety	0	23,985,000	6,854,700	(17,130,300)
Farm Museum	154,650	77,900	24,000	(53,900)
Public Safety Training Center	4,500,000	0	0	0
Libraries/Senior Centers	12,431,880	1,567,200	1,063,300	(503,900)
General Government Total	\$46,618,517	\$64,641,990	\$23,932,400	(\$40,709,590)
<u>Enterprise Funds</u>				
Airport	\$6,190,298	\$8,832,702	\$8,030,000	(\$802,702)
Septage	239,000	0	0	0
Solid Waste	781,000	887,000	765,000	(122,000)
Utilities	11,446,698	11,304,951	1,839,300	(9,465,651)
Enterprise Funds Total	\$18,656,996	\$21,024,653	\$10,634,300	(\$10,390,353)
<u>Grand Total Appropriations:</u>	\$129,284,033	\$208,152,560	\$145,932,271	(\$62,220,289)

Capital Budget Appropriations

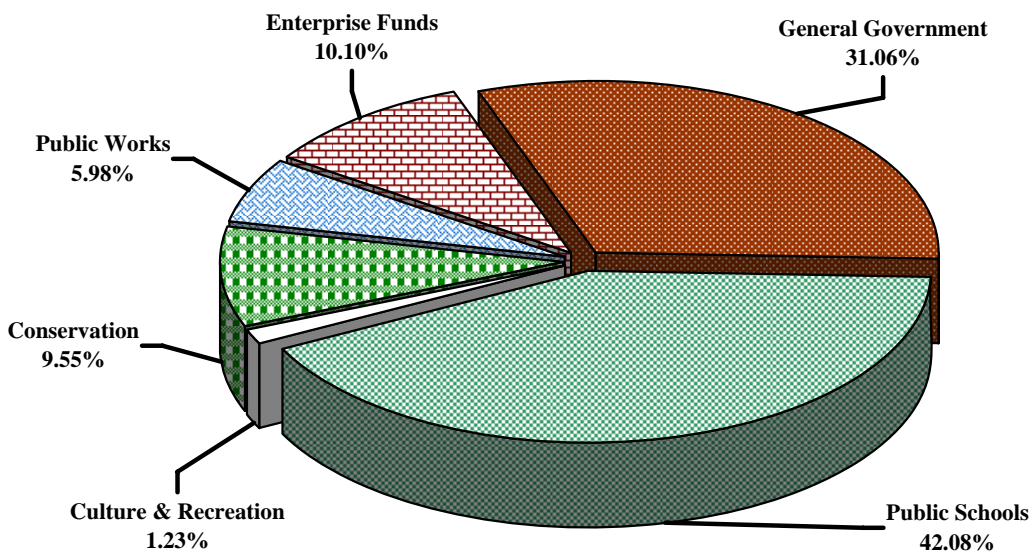
Fiscal Year 2009 Budget

\$145,932,271

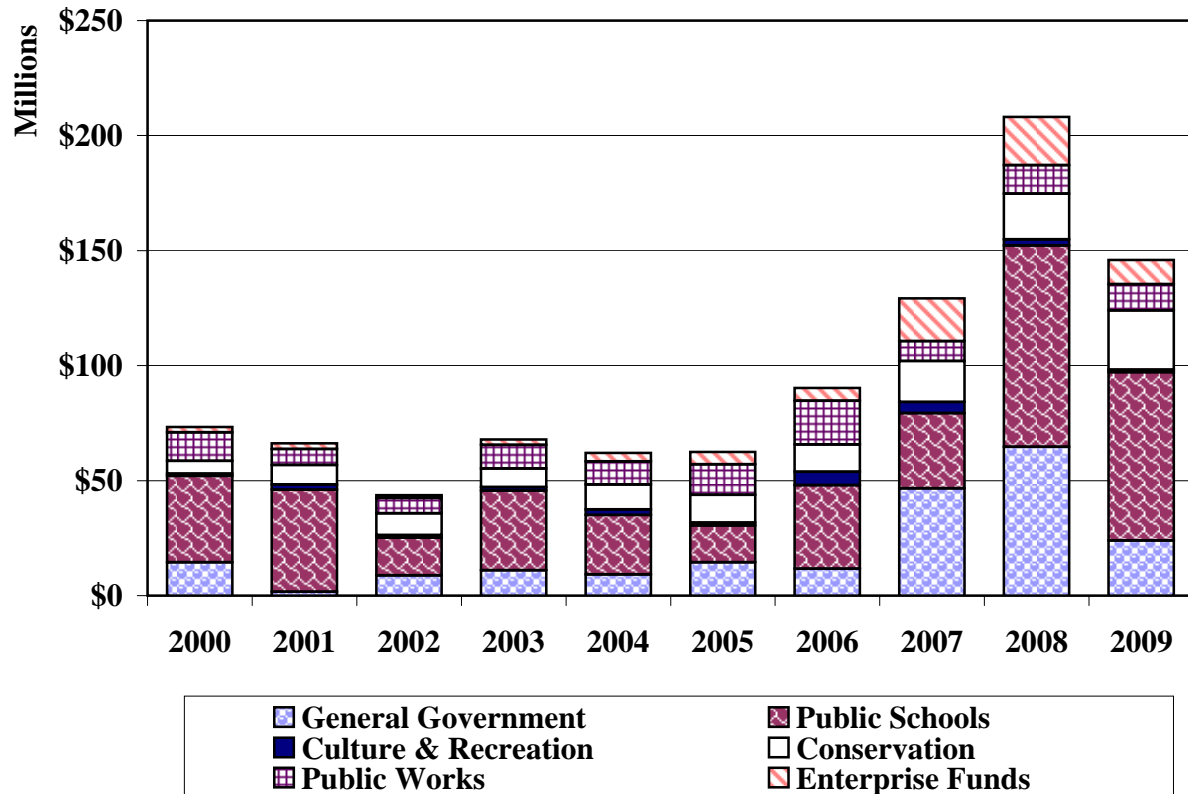


Fiscal Year 2008 Budget

\$208,152,560



Capital Budget Appropriations



This chart shows appropriations to the six principal aggregations in the Capital Budget for Fiscal Years 2000 through 2009.

General Government includes County buildings, Farm Museum, Public Safety Training Center, Community College and Carroll County Public Library projects.

Culture and Recreation includes the purchase of land for parks, development of parks, ballfields and Self Help projects.

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

Public Schools includes school construction, renovation and modernization projects.

Conservation includes agricultural preservation and easement programs, reservoir land purchases, and acquisition of property for other County uses, which may include future roadway easements and public facilities.

Enterprise Funds include Airport, Firearms, Solid Waste, Septage and Utilities projects.

COMMUNITY IMPROVEMENT PLAN - Schedule of Reappropriations
Fiscal Year 2009
Adopted

Reappropriations may occur when there are budgeted funds from a completed project or when there is an unallocated project that holds funds for a future use.

Project		Amount/Source		
From	To	Current	Bonds	Other
9833 Multi-Purpose Building	8121 Leister Park	\$23,010		\$69,030
8119 Boxwood Drive Ballfield	8121 Leister Park	150,494		
9874 Waterville Rd Ballfield	9926 Krimgold Park	185,000		
8280 FY 08 Park Development County	8314 Piney Run Tennis Courts Resurfacing			58,500
9920 Watershed Assessment & Improv	8328 Environmental Compliance		355,000	
8224 BOE Central Office Building	8272 Minimum Security Facility		3,414,908	
8229 Kessler Building Renovation	8293 Patapsco Road Watershed Project	1,315,676		
8224 BOE Central Office Building	8293 Patapsco Road Watershed Project	184,324		
9875 Maryland 26 Service Roads	8316 Dickenson Road		35,000	
9004 Reservoir Land Acquisition	8294 Water Development	1,007,009	200,000	
8198 Safe Haven Expansion	9418 ADA - Facility Improvements	10,000		
8113 Farm Museum Electric Upgrade	8313 Taneytown Senior/Community Center Add'l Parking		6,650	
8118 Criminal Justice Building	8272 Minimum Security Facility	1,300,000	2,000,000	
8118 Criminal Justice Building	8309 Government Office Building	4,500,000		
8118 Criminal Justice Building	9002 Land Bank		3,000,000	
8118 Criminal Justice Building	8294 Water Development		8,000,000	
8118 Criminal Justice Building	8320 Overlays		1,500,000	
8118 Criminal Justice Building	9007 Agricultural Land Preservation		4,500,000	
8046 Linton Spring Ballfield (SH)	9735 Community Self Help	2,756		
8137 Equestrian Fenced Area (SH)	9735 Community Self Help	2,368		
8217 Storage Containers (SH)	9735 Community Self Help	3,347		
8030 Bucher John Bridge	8129 Keysville - Frederick County Road Bridge	41,718		
8130 Twin Arch Bridge	8129 Keysville - Frederick County Road Bridge	2,941		
9083 Sams Creek Bridge	8239 Bollinger Road over Beaver Run	30,000		
9083 Sams Creek Bridge	8129 Keysville - Frederick County Road Bridge	9,588		
9883 Davis Road Bridge	8129 Keysville - Frederick County Road Bridge	7,478		
8069 Overlays 04	8129 Keysville - Frederick County Road Bridge	2,429		
9687 CSX Bridge	8129 Keysville - Frederick County Road Bridge	8,935		
8131 Warfieldsburg Road	8129 Keysville - Frederick County Road Bridge		21,909	
9800 Murkle Road	8129 Keysville - Frederick County Road Bridge		10,668	
9964 Jasontown Road	8129 Keysville - Frederick County Road Bridge		170,882	
9970 Piney Ridge Parkway	8129 Keysville - Frederick County Road Bridge		4,859	
9002 Land Bank	8329 Hydes Quarry	70,000	1,181,000	
9002 Land Bank	8199 Government Complex		7,000,000	
9002 Land Bank	8318 Market Street Extended	575,000		
	TOTALS	\$9,432,073	\$31,400,876	\$127,530
	REAPPROPRIATED TOTAL	\$40,960,479		

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2009 TO 2014

Adopted

	Fiscal Year						Prior Allocation	Balance to Complete	Total Project Cost
	2009	2010	2011	2012	2013	2014			
GENERAL GOVERNMENT:									
ADA - Facility Improvements	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$60,000
Carroll Community College - Emergency Generator	0	0	0	122,000	0	0	0	0	122,000
Carroll Community College - Technology Improvements	354,600	365,200	376,200	387,500	399,000	411,000	0	0	2,293,500
Carroll County 800MHz & 911 System	475,000	600,000	725,000	725,000	25,000,000	0	1,375,000	0	28,900,000
Carroll County Public Network	1,500,000	0	0	0	0	0	7,369,500	0	8,869,500
County Building Systemic Renovations	245,000	350,000	410,000	286,000	445,000	375,000	0	0	2,111,000
County Phone System Replacement	0	0	850,000	0	0	0	0	0	850,000
County Technology Improvements	372,000	498,200	394,700	406,500	418,700	431,300	0	0	2,521,400
Department of Economic Development-BERC	200,000	0	0	0	0	0	46,083	0	246,083
Detention Center Renovation	0	0	250,000	0	0	0	0	0	250,000
Direct Recording Electronic Voting Machines	0	185,600	0	0	0	0	937,045	0	1,122,645
Farm Museum - Stormwater Drainage	24,000	0	0	0	0	0	0	0	24,000
Fleet Management - Lift Replacements	0	110,300	0	121,600	0	134,000	0	0	365,900
Government Complex	7,000,000	0	0	0	0	0	0	0	7,000,000
Government Office Building	4,500,000	0	0	0	0	0	0	0	4,500,000
GIS Digital Orthophotography	162,000	0	168,000	0	174,000	0	0	0	504,000
GIS/Planning/Public Safety - Parcel Layer	715,000	0	0	0	0	0	0	0	715,000
Humane Society - Kennel Expansion	0	0	329,500	0	0	0	0	0	329,500
Humane Society Generator	44,700	0	0	0	0	0	0	0	44,700
Library - Technology Replacement	218,600	225,100	231,900	238,900	246,000	253,400	0	0	1,413,900
Library - Westminster Branch Renovation	587,000	0	0	0	0	0	300,000	0	887,000
Minimum Security Facility	6,810,000	0	0	0	0	0	110,000	0	6,920,000
Parking Lot Overlays	50,000	52,500	55,000	58,000	61,000	64,000	0	0	340,500
Public Works Vehicle Storage Shed	148,000	0	0	0	0	0	77,700	0	225,700
Records Management	75,000	133,000	56,000	57,000	40,000	0	78,000	0	439,000
State's Attorney Case File System Replacement	0	0	250,000	0	0	0	0	0	250,000
Taneytown Library Expansion	164,500	0	0	0	0	0	1,741,777	0	1,906,277
Taneytown Senior and Community Center - Additional Parking	93,200	0	0	0	0	0	0	0	93,200
Water Tanks and Dry Hydrants	183,800	193,000	202,600	212,700	223,300	234,500	0	0	1,249,900
GENERAL GOVERNMENT TOTAL	\$23,932,400	\$2,722,900	\$4,308,900	\$2,625,200	\$27,017,000	\$1,913,200	\$12,035,105	\$0	\$74,554,705
SOURCES OF FUNDING:									
Transfer from General Fund	\$3,802,900	\$1,644,600	\$2,596,800	\$1,422,900	\$1,571,200	\$1,357,200	\$8,197,528	\$0	\$20,593,128
Property Tax	0	0	0	0	0	0	383,100	0	383,100
Bonds	1,310,942	1,078,300	1,712,100	1,202,300	25,445,800	556,000	3,304,477	0	34,609,919
Reallocated Bonds	12,421,558	0	0	0	0	0	0	0	12,421,558
Reallocated GF Transfer	10,000	0	0	0	0	0	0	0	10,000
Reallocated Property Tax	5,800,000	0	0	0	0	0	0	0	5,800,000
MD Library Development	437,000	0	0	0	0	0	150,000	0	587,000
Private	150,000	0	0	0	0	0	0	0	150,000
GENERAL GOVERNMENT TOTAL	\$23,932,400	\$2,722,900	\$4,308,900	\$2,625,200	\$27,017,000	\$1,913,200	\$12,035,105	\$0	\$74,554,705

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2009 TO 2014

Adopted

	Fiscal Year						Prior Allocation	Balance to Complete	Total Project Cost
	2009	2010	2011	2012	2013	2014			
CULTURE AND RECREATION:									
Bennett Cerf Park Revitalization	\$64,850	\$0	\$214,050	\$0	\$0	\$0	\$0	\$0	\$278,900
Community Self-Help Projects	68,471	60,000	60,000	60,000	60,000	60,000	0	0	368,471
Krimgold Park	185,000	0	0	0	0	0	4,635,551	0	4,820,551
Leister Park	242,534	0	0	0	0	0	2,738,931	0	2,981,465
Park Restoration Fund	102,300	79,600	82,000	84,500	87,000	89,600	0	0	525,000
Parking Lot Construction	0	69,500	0	0	0	0	0	0	69,500
Piney Run Park Pavement Overlay	0	0	287,000	0	0	0	0	0	287,000
Piney Run Tennis Court Resurfacing	65,000	0	0	0	0	0	0	0	65,000
Program Open Space Unallocated	365,000	340,000	300,000	300,000	280,000	280,000	0	0	1,865,000
Tot Lot Replacement	0	0	0	172,500	0	0	184,238	0	356,738
Town Fund	7,000	6,100	5,600	5,600	5,300	5,300	0	0	34,900
CULTURE AND RECREATION TOTAL	\$1,100,155	\$555,200	\$948,650	\$622,600	\$432,300	\$434,900	\$7,558,720	\$0	\$11,652,525
SOURCES OF FUNDING:									
Transfer from General Fund	\$175,800	\$145,700	\$434,600	\$167,350	\$152,300	\$154,900	\$184,238	\$0	\$1,414,888
Property Tax	0	0	0	0	0	0	700,000	0	700,000
Reallocated GF Transfer	185,000	0	0	0	0	0	0	0	185,000
Impact Fee - Parks	0	69,500	27,900	0	0	0	1,632,313	0	1,729,713
Reallocated Impact Fee - Parks	181,975	0	0	0	0	0	0	0	181,975
Reallocated Program Open Space	127,530	0	186,150	155,250	0	0	0	0	468,930
Program Open Space	429,850	340,000	300,000	300,000	280,000	280,000	5,042,169	0	6,972,019
CULTURE AND RECREATION TOTAL	\$1,100,155	\$555,200	\$948,650	\$622,600	\$432,300	\$434,900	\$7,558,720	\$0	\$11,652,525

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2009 TO 2014

Adopted

	Fiscal Year						Prior Allocation	Balance to Complete	Total Project Cost
	2009	2010	2011	2012	2013	2014			
ROADS:									
Dickenson Road	\$35,000	\$71,000	\$0	\$0	\$0	\$0	\$0	\$0	\$106,000
Englar Road Roundabout	944,000	0	0	0	0	0	100,000	0	1,044,000
Falls Road Improvements	110,000	0	0	0	0	0	687,990	0	797,990
Highway Safety Improvements	0	185,000	190,000	195,000	200,000	205,000	0	0	975,000
Low Volume Road Improvements	1,095,000	1,073,000	1,192,000	1,336,000	1,345,000	1,343,000	0	0	7,384,000
Market Street Extended	995,000	884,000	0	0	0	0	0	0	1,879,000
Neighborhood Overlays	1,728,000	1,402,000	1,467,000	1,651,000	1,954,000	1,877,000	0	0	10,079,000
Overlays	4,925,000	5,159,000	5,021,000	5,194,000	5,113,000	5,328,000	0	0	30,740,000
Patapsco Road Drainage Improvements	0	0	0	0	0	250,000	0	1,000,000	1,250,000
Pleasant Valley Road Relocation	0	0	0	0	0	261,000	0	1,539,000	1,800,000
Ridenour Way	0	0	0	0	50,000	40,000	80,000	0	170,000
Ridge Road Improvements	250,000	2,310,000	0	0	0	0	0	0	2,560,000
Small Drainage Structures	62,000	65,000	67,000	70,000	73,000	76,000	0	0	413,000
South Carroll Area Elementary School Road Improvements	0	0	0	110,000	350,000	0	0	0	460,000
South Carroll Middle School Road Improvements	0	94,000	271,000	0	0	0	0	0	365,000
Traffic Calming	27,000	28,000	29,000	31,000	32,000	33,000	0	0	180,000
Traffic Signal Installation	37,000	39,000	41,000	43,000	45,000	47,000	0	0	252,000
Turkeyfoot Road Improvements	90,000	0	0	0	0	0	1,798,790	0	1,888,790
Westminster Area Alternative Road Plan	0	200,000	2,200,000	2,200,000	2,200,000	2,200,000	4,000,000	0	13,000,000
ROADS TOTAL	\$10,298,000	\$11,510,000	\$10,478,000	\$10,830,000	\$11,362,000	\$11,660,000	\$6,666,780	\$2,539,000	\$75,343,780
SOURCES OF FUNDING:									
Transfer from General Fund	\$37,000	\$39,000	\$41,000	\$43,000	\$45,000	\$47,000	\$0	\$0	\$252,000
Property Tax	1,860,000	2,293,000	2,769,000	3,246,000	3,718,000	4,000,000	2,486,780	0	20,372,780
Bonds	5,615,000	8,331,000	6,792,000	6,565,000	6,523,000	6,437,000	4,000,000	2,539,000	46,802,000
Reallocated Bonds	1,535,000	71,000	0	0	0	0	0	0	1,606,000
Reallocated Property Tax	575,000	0	0	0	0	0	0	0	575,000
Highway Administration	176,000	176,000	176,000	176,000	176,000	176,000	0	0	1,056,000
Highway User Revenue	500,000	600,000	700,000	800,000	900,000	1,000,000	0	0	4,500,000
ROADS TOTAL	\$10,298,000	\$11,510,000	\$10,478,000	\$10,830,000	\$11,362,000	\$11,660,000	\$6,666,780	\$2,539,000	\$75,343,780

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2009 TO 2014

Adopted

	Fiscal Year						Prior Allocation	Balance to Complete	Total Project Cost
	2009	2010	2011	2012	2013	2014			
BRIDGES:									
Babylon Road over Silver Run	\$182,000	\$0	\$741,300	\$0	\$0	\$0	\$0	\$0	\$923,300
Bollinger Road over Beaver Run	150,000	0	0	0			546,000	0	696,000
Bridge Inspection and Inventory	42,000	0	44,000	0	46,000	0	0	0	132,000
Bridge Maintenance and Structural Repairs	37,000	38,000	40,000	42,000	44,000	46,000	0	0	247,000
Cleaning and Painting of Existing Bridge Structural Steel	37,000	38,000	40,000	42,000	44,000	46,000	0	0	247,000
Grand Valley Road over Unnamed Stream	0	403,000	0	0	0	0	90,000	0	493,000
Hughes Shop Road over Bear Branch	0	182,000	0	1,323,000	0	0	0	0	1,505,000
Keysville - Frederick County Road Bridge	281,407	0	0	0			312,000	0	593,407
McKinstry's Mill Road over Sam's Creek	182,000	0	788,000	0	0	0	0	0	970,000
Stone Chapel Road over Little Pipe Creek	0	0	0	0	0	157,000	0	551,000	708,000
Sullivan Road over West Branch Patapsco River	155,000	0	0	0	0	0	0	0	155,000
BRIDGES TOTAL	\$1,066,407	\$661,000	\$1,653,300	\$1,407,000	\$134,000	\$249,000	\$948,000	\$551,000	\$6,669,707
SOURCES OF FUNDING:									
Transfer from General Fund	\$116,000	\$76,000	\$124,000	\$84,000	\$134,000	\$92,000	\$312,000	\$0	\$938,000
Bonds	227,800	439,400	285,900	265,000	0	157,000	199,200	551,000	2,125,300
Reallocated Bonds	208,318	0	0	0	0	0	0	0	208,318
Reallocated GF Transfer	100,660	0	0	0	0	0	0	0	100,660
Reallocated Property Tax	2,429	0	0	0	0	0	0	0	2,429
Federal Highway/Bridge	411,200	145,600	1,243,400	1,058,000	0	0	436,800	0	3,295,000
BRIDGES TOTAL	\$1,066,407	\$661,000	\$1,653,300	\$1,407,000	\$134,000	\$249,000	\$948,000	\$551,000	\$6,669,707

Public Works Summary

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2009 TO 2014

	Fiscal Year						Prior Allocation	Balance to Complete	Total Project Cost
	2009	2010	2011	2012	2013	2014			
PUBLIC WORKS									
Roads	\$10,298,000	\$11,510,000	\$10,478,000	\$10,830,000	\$11,362,000	\$11,660,000	\$6,666,780	\$2,539,000	\$75,343,780
Bridges	1,066,407	661,000	1,653,300	1,407,000	134,000	249,000	948,000	551,000	6,669,707
PUBLIC WORKS TOTAL	\$11,364,407	\$12,171,000	\$12,131,300	\$12,237,000	\$11,496,000	\$11,909,000	\$7,614,780	\$3,090,000	\$82,013,487
SOURCES OF FUNDING									
Transfer from General Fund	\$153,000	\$115,000	\$165,000	\$127,000	\$179,000	\$139,000	\$312,000	\$0	\$1,190,000
Property Tax	1,860,000	2,293,000	2,769,000	3,246,000	3,718,000	4,000,000	2,486,780	0	20,372,780
Bonds	5,842,800	8,770,400	7,077,900	6,830,000	6,523,000	6,594,000	4,199,200	3,090,000	48,927,300
Reallocated Bonds	1,743,318	71,000	0	0	0	0	0	0	1,814,318
Reallocated GF Transfer	100,660	0	0	0	0	0	0	0	100,660
Reallocated Property Tax	577,429	0	0	0	0	0	0	0	577,429
Highway Administration	176,000	176,000	176,000	176,000	176,000	176,000	0	0	1,056,000
Highway User Revenue	500,000	600,000	700,000	800,000	900,000	1,000,000	0	0	4,500,000
Federal Highway/Bridge	411,200	145,600	1,243,400	1,058,000	0	0	436,800	0	3,295,000
Developer Funded	0	0	0	0	0	0	180,000	0	180,000
PUBLIC WORKS TOTAL	\$11,364,407	\$12,171,000	\$12,131,300	\$12,237,000	\$11,496,000	\$11,909,000	\$7,614,780	\$3,090,000	\$82,013,487

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2009 TO 2014

Adopted

	Fiscal Year						Prior Allocation	Balance to Complete	Total Project Cost
	2009	2010	2011	2012	2013	2014			
PUBLIC SCHOOLS:									
<u>New Construction, Additions, Modernizations</u>									
Full Day Kindergarten Additions	\$0	\$150,000	\$2,700,000	\$125,000	\$2,050,000	\$150,000	\$0	\$13,050,000	\$18,225,000
Manchester Valley High School	10,969,000	0	0	0	0	0	68,071,300	0	79,040,300
South Carroll Area Middle School	0	5,135,600	42,122,000	7,325,000	0	0	30,000	0	54,612,600
South Carroll Elementary School	0	0	0	2,948,000	24,030,000	4,100,000	0	0	31,078,000
South Carroll High School Fine Arts Addition	27,720,000	0	0	0	0	0	2,324,500	0	30,044,500
William Winchester Elementary Kindergarten Addition	205,000	5,343,936	0	0	0	0	0	0	5,548,936
Winfield Elementary Kindergarten Addition	156,000	2,442,942	0	0	0	0	0	0	2,598,942
Construction Total	\$39,050,000	\$13,072,478	\$44,822,000	\$10,398,000	\$26,080,000	\$4,250,000	\$70,425,800	\$13,050,000	\$221,148,278
<u>Other Projects</u>									
Barrier Free Modifications	\$30,000	\$32,000	\$34,000	\$36,000	\$38,000	\$40,000	\$0	\$0	\$210,000
HVAC - Improvements and Replacements	0	2,315,000	2,315,000	2,375,000	2,375,000	2,450,000	0	0	11,830,000
HVAC Replacement Westminster High School	24,924,000	0	0	0	0	0	1,583,000	0	26,507,000
Paving	276,000	290,000	298,000	307,000	315,000	330,000	0	0	1,816,000
Relocatable Classrooms	400,000	420,000	440,000	460,000	480,000	500,000	0	0	2,700,000
Roof Replacement-Mount Airy Elementary School	200,000	707,000	0	0	0	0	0	0	907,000
Roofing Improvements	120,000	126,000	132,000	139,000	145,000	152,000	0	0	814,000
Systemic Renovation - Re-Roofing Projects	0	1,268,728	2,365,114	2,076,569	1,744,051	843,307	0	0	8,297,769
Technology Improvements	652,000	260,000	268,000	276,000	285,000	294,000	0	0	2,035,000
Transfer to Operating Budget for BOE Debt Service	7,500,000	10,945,295	14,037,530	14,800,175	16,393,859	16,155,642	0	0	79,832,501
Other Projects Total	\$34,102,000	\$16,364,023	\$19,889,644	\$20,469,744	\$21,775,910	\$20,764,949	\$1,583,000	\$0	\$134,949,270
PUBLIC SCHOOLS TOTAL	\$73,152,000	\$29,436,501	\$64,711,644	\$30,867,744	\$47,855,910	\$25,014,949	\$72,008,800	\$13,050,000	\$356,097,548
<u>SOURCES OF FUNDING:</u>									
Transfer from General Fund	\$1,372,000	\$996,000	\$840,000	\$875,000	\$910,000	\$946,000	\$500,000	\$0	\$6,439,000
Local Income Tax	7,806,000	11,846,409	15,511,701	16,203,867	17,670,922	16,993,561	1,583,000	0	87,615,460
Property Tax	0	0	0	0	0	0	3,963,000	0	3,963,000
Bonds	36,090,000	6,685,675	39,737,000	9,825,000	14,905,000	6,700,000	52,865,000	6,750,000	173,557,675
Bond Interest	2,500,000	2,000,000	2,000,000	0	0	0	2,324,500	0	8,824,500
Impact Fee - Schools	0	3,135,600	4,000,000	2,948,000	0	0	10,773,300	0	20,856,900
State	25,384,000	4,772,817	2,622,943	1,015,877	14,369,988	375,388	0	6,300,000	54,841,013
PUBLIC SCHOOLS TOTAL	\$73,152,000	\$29,436,501	\$64,711,644	\$30,867,744	\$47,855,910	\$25,014,949	\$72,008,800	\$13,050,000	\$356,097,548

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2009 TO 2014

Adopted

	Fiscal Year						Prior Allocation	Balance to Complete	Total Project Cost
	2009	2010	2011	2012	2013	2014			
CONSERVATION AND OPEN SPACE:									
Agricultural Land Preservation	\$8,350,000	\$8,450,000	\$8,950,000	\$9,450,000	\$9,950,000	\$10,450,000	\$0	\$0	\$55,600,000
Environmental Compliance	355,000	0	0	0	0	0	0	0	355,000
Hydes Quarry	1,251,000	0	0	0	0	0	0	0	1,251,000
Land Bank	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0	0	18,000,000
Patapsco Road Watershed Project	1,598,000	386,000	625,000	6,000	0	0	649,400	0	3,264,400
Roadway Evaluation Studies	36,000	37,000	38,000	39,000	40,000	42,000	0	0	232,000
Rural Legacy	750,000	0	0	0	0	0	0	0	750,000
Storm Water Facility Maintenance	500,000	500,000	500,000	500,000	500,000	500,000	0	0	3,000,000
Water Development	9,207,009	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	4,000,000	127,000,000	180,207,009
Watershed Assessment & Improvement (NPDES)	702,000	730,000	759,000	790,000	1,020,000	1,072,000	0	0	5,073,000
CONSERVATION AND OPEN SPACE TOTAL	\$25,749,009	\$21,103,000	\$21,872,000	\$21,785,000	\$22,510,000	\$23,064,000	\$4,649,400	\$127,000,000	\$267,732,409
SOURCES OF FUNDING:									
Transfer from General Fund	\$36,000	\$37,000	\$38,000	\$39,000	\$40,000	\$42,000	\$2,000,000	\$2,000,000	\$4,232,000
Property Tax	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	0	0	12,000,000
Bonds	1,300,000	17,616,000	18,384,000	18,296,000	19,020,000	19,572,000	2,649,400	125,000,000	221,837,400
Reallocated Bonds	17,236,000	0	0	0	0	0	0	0	17,236,000
Reallocated GF Transfer	2,322,685	0	0	0	0	0	0	0	2,322,685
Reallocated Property Tax	254,324	0	0	0	0	0	0	0	254,324
Ag Transfer Tax	600,000	200,000	200,000	200,000	200,000	200,000	0	0	1,600,000
State Ag. Preservation (MALPF)	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	0	0	7,500,000
Rural Legacy Grant	750,000	0	0	0	0	0	0	0	750,000
CONSERVATION AND OPEN SPACE TOTAL	\$25,749,009	\$21,103,000	\$21,872,000	\$21,785,000	\$22,510,000	\$23,064,000	\$4,649,400	\$127,000,000	\$267,732,409

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2009 TO 2014

Adopted

	Fiscal Year						Prior Allocation	Balance to Complete	Total Project Cost
	2009	2010	2011	2012	2013	2014			
AIRPORT ENTERPRISE:									
Corporate Hangars	\$8,012,000	\$0	\$0	\$0	\$0	\$0	\$1,451,000	\$0	\$9,463,000
Fuel Farm - Additional Jet A Fuel Storage	0	0	0	565,000	0	0	0	0	565,000
Grounds Maintenance Equipment	18,000	18,000	18,000	18,000	18,000	18,000	0	0	108,000
Runway Extension	0	68,596,000	0	0	0	0	5,479,000	0	74,075,000
AIRPORT ENTERPRISE TOTAL	\$8,030,000	\$68,614,000	\$18,000	\$583,000	\$18,000	\$18,000	\$6,930,000	\$0	\$84,211,000
SOURCES OF FUNDING:									
Bonds	\$0	\$1,715,000	\$0	\$0	\$0	\$0	\$136,976	\$0	\$1,851,976
Enterprise Fund - Airport	18,000	18,000	18,000	32,125	18,000	18,000	0	0	122,125
MD Aviation Admin.	0	1,715,000	0	14,125	0	0	136,976	0	1,866,101
Fed. Aviation Admin.	0	65,166,000	0	536,750	0	0	5,205,048	0	70,907,798
Private	8,012,000	0	0	0	0	0	1,451,000	0	9,463,000
AIRPORT ENTERPRISE TOTAL	\$8,030,000	\$68,614,000	\$18,000	\$583,000	\$18,000	\$18,000	\$6,930,000	\$0	\$84,211,000

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2009 TO 2014

Adopted

	Fiscal Year						Prior Allocation	Balance to Complete	Total Project Cost
	2009	2010	2011	2012	2013	2014			
UTILITIES ENTERPRISE:									
Carroll Highlands Pumping Station Renovation	\$165,000	\$55,000	\$110,000	\$0	\$0	\$0	\$71,280	\$0	\$401,280
Freedom Area Groundwater System - Well House	0	0	25,000	188,500	0	0	0	0	213,500
Freedom District Hydrant Replacement	96,000	100,800	105,800	111,100	116,700	122,500	0	0	652,900
Freedom District Hydraulic Looping-Brangles Road	0	0	0	511,100	0	0	0	0	511,100
Freedom District Hydraulic Looping-Dickenson Road	5,000	22,200	0	0	0	0	0	0	27,200
Freedom District Looping-Monroe (Oklahoma to Bennett)	62,300	0	0	0	0	0	12,500	0	74,800
Freedom District-Relief Sewer No. 2	0	110,700	1,200,500	0	0	0	0	0	1,311,200
Freedom Wastewater Treatment Plant Expansion	0	0	0	0	0	165,000	0	6,000,000	6,165,000
Freedom/Hampstead - Water Meters	150,000	157,500	165,400	173,600	182,300	191,400	0	0	1,020,200
Gaither Road 8" Sewer Line	97,000	0	225,000	0	2,678,500	0	0	0	3,000,500
Gaither Road 8" Water Main	0	0	261,200	0	3,989,700	0	0	0	4,250,900
Gravity Sewer Main-Houcksville Rd to Treatment Plant	0	0	0	0	0	135,000	0	1,073,000	1,208,000
Hampstead Facility Paving	0	0	0	0	376,000	0	0	0	376,000
Hampstead Grit Removal System	0	0	0	0	0	49,000	0	324,500	373,500
Hampstead Sludge Dewatering Facility Replacement	0	0	0	165,000	451,000	0	927,000	0	1,543,000
Hampstead Waste Activated Sludge Tank Renovation	670,000	0	0	0	0	0	158,200	0	828,200
Meter Vault Replacement	40,000	42,000	44,100	46,300	48,600	51,000	0	200,000	472,000
North Carroll Farms Pump Station Rehabilitation	0	0	0	0	0	410,000	0	0	410,000
North Pump Station Wet Well & Pump Rehabilitation	0	0	0	0	0	680,000	0	0	680,000
Replace Force & Gravity Sewer Mains at North Station	111,000	26,900	497,400	0	0	0	147,025	0	782,325
Sanitary Sewer Manhole Rehabilitation	150,000	157,500	165,400	173,600	182,300	191,400	0	0	1,020,200
Sanitary Sewer Studies	0	0	0	89,300	0	0	275,000	0	364,300
Snowden's Run Wastewater Pumping Station Rehabilitation	246,000	0	0	0	0	0	352,850	0	598,850
Sykesville Interceptor-Upgrade/Repair Sewer Main	0	0	75,000	0	4,625,000	0	0	0	4,700,000
Tank Painting	47,000	47,000	47,000	47,000	47,000	47,000	0	0	282,000
Water Main Blow-off Replacements	0	0	0	0	0	125,000	0	1,300,000	1,425,000
West Hampstead Collector Sewer Main Upgrade/ Repair	0	0	0	0	0	90,000	0	799,000	889,000
UTILITIES ENTERPRISE TOTAL	\$1,839,300	\$719,600	\$2,921,800	\$1,505,500	\$12,697,100	\$2,257,300	\$1,943,855	\$9,696,500	\$33,580,955

SOURCES OF FUNDING:

Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$1,378,093	\$0	\$1,378,093
Enterprise Fund - Utilities	1,307,820	392,640	746,860	925,979	5,981,900	955,300	209,957	3,696,500	14,216,956
Maintenance Fee	205,288	255,846	255,394	68,421	47,000	797,000	9,983	788,436	2,427,368
Area Connection Charges	326,192	71,114	1,919,546	30,000	6,668,200	505,000	345,822	5,211,564	15,077,438
Developer Funded	0	0	0	481,100	0	0	0	0	481,100
UTILITIES ENTERPRISE TOTAL	\$1,839,300	\$719,600	\$2,921,800	\$1,505,500	\$12,697,100	\$2,257,300	\$1,943,855	\$9,696,500	\$33,580,955

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2009 TO 2014
Adopted

	Fiscal Year						Prior Allocation	Balance to Complete	Total Project Cost
	2009	2010	2011	2012	2013	2014			
GRAND TOTAL-USES	\$145,932,271	\$135,540,201	\$109,530,794	\$70,580,044	\$122,676,310	\$66,224,349	\$113,140,660	\$162,879,500	\$926,504,129
SOURCE OF FUNDING									
-LOCAL-									
Transfer from General Fund	\$5,539,700	\$2,938,300	\$4,074,400	\$2,631,250	\$2,852,500	\$2,639,100	\$11,343,766	\$2,000,000	\$34,019,016
Local Income Tax	7,806,000	11,846,409	15,511,701	16,203,867	17,670,922	16,993,561	1,583,000	0	87,615,460
Property Tax	3,860,000	4,293,000	4,769,000	5,246,000	5,718,000	6,000,000	7,532,880	0	37,418,880
Bonds	45,208,742	36,083,375	69,529,500	36,403,300	66,543,800	35,035,000	64,680,825	144,883,000	498,367,542
Reallocated GF Transfer	2,618,345	0	0	0	0	0	0	0	2,618,345
Reallocated Property Tax	6,631,753	0	0	0	0	0	0	0	6,631,753
Impact Fee - Parks	0	69,500	27,900	0	0	0	1,632,313	0	1,729,713
Impact Fee - Schools	0	3,135,600	4,000,000	2,948,000	0	0	10,773,300	0	20,856,900
Reallocated Impact Fee - Parks	181,975	0	0	0	0	0	0	0	181,975
Ag Transfer Tax	600,000	200,000	200,000	200,000	200,000	200,000	0	0	1,600,000
Enterprise Fund - Airport	18,000	18,000	18,000	32,125	18,000	18,000	0	0	122,125
Enterprise Fund - Solid Waste	100,000	0	0	104,000	0	0	102,321	0	306,321
Enterprise Fund - Utilities	1,307,820	392,640	746,860	925,979	5,981,900	955,300	209,957	3,696,500	14,216,956
Maintenance Fee	205,288	255,846	255,394	68,421	47,000	797,000	9,983	788,436	2,427,368
Area Connection Charges	326,192	71,114	1,919,546	30,000	6,668,200	505,000	345,822	5,211,564	15,077,438
LOCAL TOTAL	\$108,304,691	\$61,374,784	\$103,052,301	\$64,792,942	\$105,700,322	\$63,142,961	\$100,538,667	\$156,579,500	\$763,486,168
-STATE-									
Highway Administration	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$0	\$0	\$1,056,000
MD Aviation Admin	0	1,715,000	0	14,125	0	0	136,976	0	1,866,101
MD Library Development	437,000	0	0	0	0	0	150,000	0	587,000
State Interagency Committee	25,384,000	4,772,817	2,622,943	1,015,877	14,369,988	375,388	0	6,300,000	54,841,013
Agricultural Preservation	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	0	0	7,500,000
Rural Legacy Grant	750,000	0	0	0	0	0	0	0	750,000
Highway User Revenue	500,000	600,000	700,000	800,000	900,000	1,000,000	0	0	4,500,000
Reallocated Program Open Space	127,530	0	186,150	155,250	0	0	0	0	468,930
Program Open Space	429,850	340,000	300,000	300,000	280,000	280,000	5,042,169	0	6,972,019
STATE TOTAL	\$29,054,380	\$8,853,817	\$5,235,093	\$3,711,252	\$16,975,988	\$3,081,388	\$5,329,145	\$6,300,000	\$78,541,063
-FEDERAL-									
Fed Aviation Admin	\$0	\$65,166,000	\$0	\$536,750	\$0	\$0	\$5,205,048	\$0	\$70,907,798
Federal Highway/Bridge	411,200	145,600	1,243,400	1,058,000	0	0	436,800	0	3,295,000
FEDERAL TOTAL	\$411,200	\$65,311,600	\$1,243,400	\$1,594,750	\$0	\$0	\$5,641,848	\$0	\$74,202,798
-OTHER-									
Private/Developer Funded	\$8,162,000	\$0	\$0	\$481,100	\$0	\$0	\$1,631,000	\$0	\$10,274,100
OTHER TOTAL	\$8,162,000	\$0	\$0	\$481,100	\$0	\$0	\$1,631,000	\$0	\$10,274,100
GRAND TOTAL SOURCES	\$145,932,271	\$135,540,201	\$109,530,794	\$70,580,044	\$122,676,310	\$66,224,349	\$113,140,660	\$162,879,500	\$926,504,129

Other Post Employment Benefits

Postemployment benefits represent compensation to employees for the services they provide. Payment of those benefits is deferred until after retirement begins. Other Post Employment Benefits (OPEB) include such items as medical, dental, vision, and life insurance coverage. What is changing is how governments report OPEB. Instead of reporting only the amount paid out for benefits each year, governments must now also recognize and report the cost of benefits being earned by employees, which won't be paid until after they retire. While the new OPEB standards do not require governments to set aside assets in advance to pay for future benefits, Carroll County is setting aside funds in its operating plan to meet this future liability.

Sources of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Transfer from General Fund	\$0	\$3,000,000	\$3,500,000	\$500,000
Transfer from Internal Service Fund	1,963,100	1,966,200	2,115,800	149,600
Total Sources of Funding	\$1,963,100	\$4,966,200	\$5,615,800	\$649,600

Uses of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Post Employment Benefit Payments-County	\$0	\$3,000,000	\$3,500,000	\$500,000
Retiree Health Benefit Payments	1,963,100	1,966,200	2,115,800	149,600
Total Uses of Funding	\$1,963,100	\$4,966,200	\$5,615,800	\$649,600

Pension Trust Fund

The Carroll County Pension Trust Fund, a defined benefit pension plan, was implemented July 1, 2003. The Plan covers all 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 in cases where age plus years of County service equals or exceeds 75. Administrative and oversight functions of the Plan are the responsibility of the Retirement Plan Committee, consisting of four individuals set forth in the Plan document and two Plan participants selected by the County Commissioners. Additional funding beyond the Actuarial Recommendation is not included in FY 09.

Sources of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Transfer from General Fund	\$1,175,000	\$985,423	\$958,230	(\$27,193)
Enterprise Funds	60,050	0	0	0
Grant Funds	60,000	0	0	0
Total Sources of Funding	\$1,295,050	\$985,423	\$958,230	(\$27,193)

FY 08 & FY 09 Enterprise & Grant Funds are making payments through the General Fund

Uses of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Employee Pension Fund Payments	\$1,295,050	\$985,423	\$958,230	(\$27,193)
Total Uses of Funding	\$1,295,050	\$985,423	\$958,230	(\$27,193)

LOSAP (Length of Service Award Program)

The LOSAP Pension Trust Fund, a defined benefit pension plan, was implemented July 1, 2004. The Plan covers all volunteer firemen meeting eligibility requirements and provides a monthly payment to retirees beginning at age 62.

Sources of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Transfer from General Fund	\$0	\$1,000,000	\$0	(\$1,000,000)
Total Sources of Funding	\$0	\$1,000,000	\$0	(\$1,000,000)

Uses of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
LOSAP Pension Fund Payments	\$0	\$1,000,000	\$0	(\$1,000,000)
Total Uses of Funding	\$0	\$1,000,000	\$0	(\$1,000,000)

Special Revenue Fund

A Special Revenue fund is a fund that captures dedicated revenues until they are appropriated for use in other funds in a given year. Agriculture Transfer Tax is collected on the sale of agricultural property that it is being re-zoned from ag to another classification. The proceeds are used to help fund the Agricultural Land Preservation Program. Cable Franchise Fee is a 5% fee of gross cable television revenue. Proceeds of the fee are used for expenses related to public interest programming on cable TV. Hotel Rental Tax is a 5% tax 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. Impact fees are collected at the time a permit is issued for the construction of a new home. There are two types of fees, schools and parks. The fiscal year appropriation is based on capital projects that are eligible and planned in the capital improvement program. A project is eligible for impact fee funding if the project is being created to alleviate pressures related to growth as described in the impact fee ordinance.

Sources of Funding	FY 07	FY 08	FY 09	Increase
	Budget	Budget	Budget	(Decrease)
Ag Transfer Tax	\$500,000	\$1,000,000	\$600,000	(\$400,000)
Cable Franchise Fee	0	702,800	801,000	98,200
Hotel Rental Tax	288,400	282,700	311,350	28,650
Impact Fees	2,274,500	9,000,000	0	(9,000,000)
Total Sources of Funding	\$3,062,900	\$10,985,500	\$1,712,350	(\$9,273,150)

Uses of Funding	FY 07	FY 08	FY 09	Increase
Transfer to Capital	\$2,774,500	\$10,000,000	\$600,000	(\$9,400,000)
Transfer to Operating	288,400	985,500	1,112,350	\$126,850
Total Uses of Funding	\$3,062,900	\$10,985,500	\$1,712,350	(\$9,273,150)

Fringe Benefits ISF

The Fringe Benefits Internal Service Fund is a fund that is used to capture 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 and life insurance coverage.

Sources of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Transfer from General Fund	\$11,216,900	\$12,345,690	\$13,358,835	\$1,013,145
Transfer from Grant Fund	\$387,000	\$296,460	\$481,400	\$184,940
Transfer from Enterprise Fund	\$665,000	\$666,360	\$752,200	\$85,840
Total Sources of Funding	\$12,268,900	\$13,308,510	\$14,592,435	\$1,283,925

Uses of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Employee Fringe Benefits	\$10,305,800	\$11,342,310	\$12,476,635	\$1,134,325
Transfer to Other Post Employment Benefits	1,963,100	1,966,200	2,115,800	149,600
Total Uses of Funding	\$12,268,900	\$13,308,510	\$14,592,435	\$1,283,925

Risk Management Safety ISF

This Internal Service Fund is used to account for and finance the County's uninsured risk. This fund accounts for small losses relating to property and liability claims filed against the County.

Sources of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Transfer from General Fund	\$52,500	\$92,500	\$115,000	\$22,500
Total Sources of Funding	\$52,500	\$92,500	\$115,000	\$22,500

Uses of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Accidents/Repairs	\$52,500	\$92,500	\$115,000	\$22,500
Total Uses of Funding	\$52,500	\$92,500	\$115,000	\$22,500

Risk Management Auto Damage ISF

This Internal Service Fund is used to account for the cost of repairing county owned vehicles after they have been damaged as the result of an accident.

Sources of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Transfer from General Fund	\$80,000	\$110,000	\$115,000	\$5,000
Total Sources of Funding	\$80,000	\$110,000	\$115,000	\$5,000

Uses of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Vehicle Repairs	\$80,000	\$110,000	\$115,000	\$5,000
Total Uses of Funding	\$80,000	\$110,000	\$115,000	\$5,000

Risk Management Insurance Deductible ISF

This Insurance Deductible Internal Service Fund is used to account for deductibles paid by the County from property and liability claims.

Sources of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Transfer from General Fund	\$35,000	\$35,000	\$40,000	\$5,000
Total Sources of Funding	\$35,000	\$35,000	\$40,000	\$5,000

Uses of Funding	FY 07 Budget	FY 08 Budget	FY 09 Budget	Increase (Decrease)
Public Official, Police and General Comp Liability	\$35,000	\$35,000	\$40,000	\$5,000
Total Uses of Funding	\$35,000	\$35,000	\$40,000	\$5,000

Position Summary

The following pages are a summary of positions in Carroll County government. All positions are General Fund positions unless specified as a Grant Fund or Enterprise Fund position.

- General Fund positions – those positions supported by taxes, fees and other general fund revenues.
- Enterprise Fund positions – those positions supported apart from the General Fund by charges generated by and restricted to use for a specific service, for example water and sewer charges.
- Grant Fund positions – those positions are supported primarily by State and Federal grants.

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

- Full-Time (FT) – These are regular full-time positions with full benefits.
- Part-Time (PT) – These are positions scheduled for fewer than thirty hours per week with limited or no benefits.
- Other (O) – These 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 the Sheriff, Detention Center, Circuit Court, Juvenile Master, Volunteer Community Service Program, State's Attorney, Victim Witness, Child Support and Soil Conservation.

Authorized Position History

General Fund	Adjusted FY 07 FTE				Adjusted FY 08 FTE				FY 09 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Accounting	13.00	---	---	13.00	13.00	---	---	13.00	13.00	---	---	13.00
Collections Office	11.00	---	0.63	11.63	11.00	---	0.63	11.63	11.00	---	0.63	11.63
Comptroller Administration	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
Purchasing	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00
Comptroller TOTAL	34.00	0.00	0.63	34.63	34.00	0.00	0.63	34.63	34.00	0.00	0.63	34.63
County Attorney	13.00	---	0.63	13.63	14.00	---	0.63	14.63	14.00	---	0.63	14.63
Board of License Comm.	2.00	0.63	---	2.63	2.00	0.63	---	2.63	2.00	0.63	---	2.63
Board of Zoning Appeals	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
County Attorney TOTAL	16.00	0.63	0.63	17.26	17.00	0.63	0.63	18.26	17.00	0.63	0.63	18.26
BERC	3.15	---	---	3.15	3.15	---	---	3.15	3.15	---	---	3.15
Economic Dev. Admin.	7.00	---	---	7.00	7.00	---	---	7.00	7.00	---	---	7.00
Tourism	2.00	---	2.38	4.38	2.00	---	2.38	4.38	2.00	---	2.38	4.38
Economic Dev. TOTAL	12.15	0.00	2.38	14.53	12.15	0.00	2.38	14.53	12.15	0.00	2.38	14.53
General Services Administration	2.00	---	2.00	4.00	2.00	---	2.00	4.00	2.00	---	2.00	4.00
Building Construction	6.00	---	---	6.00	7.00	---	---	7.00	7.00	---	---	7.00
Central Warehouse	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Facilities	61.00	---	0.50	61.50	60.00	---	1.10	61.10	60.00	---	1.10	61.10
Fleet Management	22.00	---	---	22.00	22.00	---	---	22.00	23.00	---	---	23.00
Permits and Inspection	26.00	0.56	---	26.56	27.00	---	---	27.00	27.00	---	---	27.00
General Services TOTAL	122.00	0.56	2.50	125.06	123.00	0.00	3.10	126.10	124.00	0.00	3.10	127.10
Human Resources Admin	13.00	0.47	---	13.47	13.00	0.47	---	13.47	13.00	0.47	---	13.47
Personnel Services	4.57	---	---	4.57	5.00	---	0.57	5.57	5.00	---	0.57	5.57
Human Resources TOTAL	17.57	0.47	0.00	18.04	18.00	0.47	0.57	19.04	18.00	0.47	0.57	19.04
Department of Technology Services	25.75	---	---	25.75	26.75	---	---	26.75	27.75	---	---	27.75
Production & Distribution	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Department of Tech. Serv. TOTAL	28.75	0.00	0.00	28.75	29.75	0.00	0.00	29.75	30.75	0.00	0.00	30.75
Budget	7.00	---	---	7.00	8.00	---	---	8.00	8.00	---	---	8.00
Grants	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Mgmt. & Budget Admin	4.00	---	---	4.00	3.00	---	---	3.00	3.00	---	---	3.00
Risk Management	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Mgmt. & Budget TOTAL	18.00	0.00	0.00	18.00	18.00	0.00	0.00	18.00	18.00	0.00	0.00	18.00
Planning	13.00	---	0.40	13.40	13.00	---	0.40	13.40	13.00	---	0.40	13.40
Planning Administration	7.00	---	---	7.00	8.00	---	---	8.00	8.00	---	---	8.00
Environmental Compliance	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Resource Management	16.00	---	---	16.00	18.00	---	---	18.00	18.00	---	---	18.00
Development Review	9.00	---	---	9.00	8.00	---	---	8.00	8.00	---	---	8.00
Planning TOTAL	48.00	0.00	0.40	48.40	50.00	0.00	0.40	50.40	50.00	0.00	0.40	50.40
County Commissioners	11.60	---	0.40	12.00	11.60	---	0.40	12.00	11.60	---	0.40	12.00
Legislative Services	1.00	---	---	1.00	---	---	---	0.00	---	---	---	0.00
Office of Public Information	3.50	---	---	3.50	2.00	---	---	2.00	2.00	---	---	2.00
TV Production	1.40	---	---	1.40	1.40	---	0.50	1.90	1.40	---	0.50	1.90
Management Analysis	2.60	---	0.60	3.20	2.00	---	0.25	2.25	2.00	---	0.25	2.25
Zoning Administration	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
Gen Govt. Other TOTAL	24.10	0.00	1.00	25.10	21.00	0.00	1.15	22.15	21.00	0.00	1.15	22.15

Authorized Position History

General Fund (cont'd)	Adjusted FY 07 FTE				Adjusted FY 08 FTE				FY 09 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Circuit Court	14.75	---	13.89	28.64	15.00	---	14.89	29.89	15.00	---	15.50	30.50
Circuit Court Masters	5.00	---	0.00	5.00	6.00	---	---	6.00	8.00	---	---	8.00
Vol. Community Services	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Courts TOTAL	22.75	0.00	13.89	36.64	24.00	0.00	14.89	38.89	26.00	0.00	15.50	41.50
Office of Public Safety	35.00	---	5.63	40.63	35.00	---	5.63	40.63	35.00	---	5.63	40.63
Public Safety TOTAL	35.00	0.00	5.63	40.63	35.00	0.00	5.63	40.63	35.00	0.00	5.63	40.63
Detention Center	107.00	---	0.50	107.50	109.00	---	0.50	109.50	109.00	---	0.50	109.50
Sheriff's Services	89.00	---	2.00	91.00	93.00	---	2.00	95.00	97.00	---	2.00	99.00
Sheriff's Svcs. TOTAL	196.00	0.00	2.50	198.50	202.00	0.00	2.50	204.50	206.00	0.00	2.50	208.50
State's Attorney's Office	32.00	0.50	1.00	33.50	33.00	0.50	1.00	34.50	34.00	0.50	1.00	35.50
Victim Witness Assistance	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
State's Att'y TOTAL	36.00	0.50	1.00	37.50	37.00	0.50	1.00	38.50	38.00	0.50	1.00	39.50
Law Enforcement	---	---	---	---	---	---	---	0.00	3.00	---	---	3.00
Public Safety Other TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00
Engineering Admin.	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Eng. Constr. Inspection	7.00	---	---	7.00	7.00	---	---	7.00	7.00	---	---	7.00
Engineering Design	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00
Engineering Survey	4.00	0.70	---	4.70	4.00	0.70	---	4.70	5.00	---	---	5.00
Public Works Admin.	4.10	---	---	4.10	4.10	---	---	4.10	4.10	---	---	4.10
Roads Operations	116.00	0.50	1.60	118.10	117.00	0.50	1.60	119.10	117.00	0.50	1.60	119.10
Public Works TOTAL	142.10	1.20	1.60	144.90	143.10	1.20	1.60	145.90	144.10	0.50	1.60	146.20
Citizen Services Admin.	3.80	---	0.75	4.55	3.80	---	0.75	4.55	3.80	---	0.75	4.55
Aging	16.39	---	---	16.39	20.39	---	---	20.39	22.39	---	---	22.39
CC Advocacy and Investigation Center	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Citizen Services TOTAL	23.19	0.00	0.75	23.94	27.19	0.00	0.75	27.94	29.19	0.00	0.75	29.94
Rec and Parks Admin.	3.00	---	0.30	3.30	4.00	---	0.30	4.30	4.00	---	0.30	4.30
Hashawha	11.00	2.38	1.06	14.44	11.00	2.38	1.06	14.44	11.00	2.38	1.06	14.44
Piney Run	6.00	0.50	7.27	13.77	6.00	0.50	7.27	13.77	6.00	0.50	7.27	13.77
Recreation	5.00	---	3.38	8.38	4.00	---	3.38	7.38	5.00	---	3.38	8.38
Sports Complex	2.00	---	1.62	3.62	2.00	---	1.62	3.62	2.00	---	1.62	3.62
Rec and Parks TOTAL	27.00	2.88	13.63	43.51	27.00	2.88	13.63	43.51	28.00	2.88	13.63	44.51
Farm Museum	10.00	1.23	2.38	13.61	10.00	1.23	2.38	13.61	10.00	1.23	2.38	13.61
Soil Conservation	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00
Cons. & Natural Res. TOTAL	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00
TOTAL General Fund	818.61	7.47	48.92	875.00	834.19	6.91	51.24	892.34	850.19	6.21	51.85	908.25

Authorized Position History

Enterprise Funds	Adjusted FY 07 FTE				Adjusted FY 08 FTE				FY 09 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Solid Waste Management	2.05	---	---	2.05	2.05	---	---	2.05	2.05	---	---	2.05
County Waste Removal	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Northern Landfill	13.00	---	---	13.00	13.00	---	---	13.00	13.00	---	---	13.00
Recycling	---	---	---	0.00	---	---	---	0.00	1.00	---	---	1.00
Solid Waste Accounting	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75
Solid Waste TOTAL	22.80	0.00	0.00	22.80	22.80	0.00	0.00	22.80	23.80	0.00	0.00	23.80
BOU Accounting Admin.	7.45	---	---	7.45	8.10	---	---	8.10	8.10	---	---	8.10
BOE Facilities	1.59	---	---	1.59	1.59	---	---	1.59	1.59	---	---	1.59
Freedom Sewer	6.00	---	---	6.00	6.50	---	---	6.50	7.50	---	---	7.50
Freedom Water	13.00	---	---	13.00	14.50	---	---	14.50	16.50	---	---	16.50
Hampstead Sewer	3.50	---	---	3.50	4.50	---	---	4.50	4.50	---	---	4.50
Other Water/Sewer	0.91	---	---	0.91	0.91	---	---	0.91	0.91	---	---	0.91
BOU TOTAL	32.45	0.00	0.00	32.45	36.10	0.00	0.00	36.10	39.10	0.00	0.00	39.10
Airport	2.40	---	0.60	3.00	3.00	---	1.50	4.50	3.00	---	1.50	4.50
Firearms Facility	---	---	3.13	3.13	---	---	3.13	3.13	---	---	3.13	3.13
Septage Facilities	---	---	---	0.00	---	---	---	0.00	---	---	---	0.00
Enterprise Funds SUBTOTAL	2.40	0.00	3.73	6.13	3.00	0.00	4.63	7.63	3.00	0.00	4.63	7.63
TOTAL Enterprise Funds	57.65	0.00	3.73	61.38	61.90	0.00	4.63	66.53	65.90	0.00	4.63	70.53

Grant Funds	Adjusted FY 07 FTE				Adjusted FY 08 FTE				FY 09 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Aging	14.76	0.56	---	15.32	14.75	0.56	---	15.31	14.75	0.56	---	15.31
BERC	6.85	---	2.50	9.35	6.85	---	2.50	9.35	6.85	---	2.50	9.35
Circuit Court	---	---	6.36	6.36	7.00	---	1.66	8.66	7.00	---	1.66	8.66
Emergency Services	1.00	---	---	1.00	1.00	---	0.00	1.00	1.00	---	---	1.00
Housing and Comm. Dev.	9.20	---	---	9.20	9.20	---	0.00	9.20	9.20	---	---	9.20
Local Management Board	3.00	---	1.00	4.00	3.00	---	1.00	4.00	3.00	---	1.00	4.00
Recreation	---	---	0.75	0.75	0.00	---	0.75	0.75	---	---	0.75	0.75
Sheriff's Services	4.00	---	---	4.00	4.00	---	---	4.00	3.50	---	---	3.50
State's Attorney's Office	13.00	---	---	13.00	13.00	---	---	13.00	13.00	---	---	13.00
TOTAL Grant-Funded	51.81	0.56	10.61	62.98	58.80	0.56	5.91	65.27	58.30	0.56	5.91	64.77

TOTAL Government	Adjusted FY 07 FTE				Adjusted FY 08 FTE				FY 09 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
TOTAL General Fund	818.61	7.47	48.92	875.00	834.19	6.91	51.24	892.34	850.19	6.21	51.85	908.25
TOTAL Enterprise Funds	57.65	0.00	3.73	61.38	61.90	0.00	4.63	66.53	65.90	0.00	4.63	70.53
TOTAL Grant Funds	51.81	0.56	10.61	62.98	58.80	0.56	5.91	65.27	58.30	0.56	5.91	64.77
TOTAL FTE	928.07	8.03	63.26	999.36	954.89	7.47	61.78	1024.14	974.39	6.77	62.39	1043.55