

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 21-006

Introduced by Council President Vincenti at the request of the County Executive

Legislative Day No. 21-012 Date April 13, 2021

THE ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF HARFORD COUNTY, MARYLAND, to adopt the County Budget, consisting of the Current Expense Budget for the fiscal year ending June 30, 2022, the Capital Budget for the fiscal year ending June 30, 2022, the Special Purpose Budgets for the fiscal year ending June 30, 2022, and the Grants Budget for the fiscal year ending June 30, 2022; and to appropriate funds for all expenditures for the fiscal year beginning July 1, 2021, and ending June 30, 2022, as hereinafter indicated.

By the Council, April 13, 2021

Introduced, read first time, ordered posted and public hearing scheduled:

on: May 3, 2021 at 7:00 PM in the Council Chambers 212 S. Bond Street, Bel Air, MD 21014

May 6, 2021 at 7:00 PM in the Council Chambers 212 S. Bond Street, Bel Air, MD 21014

By Order: *Mylia A. Dixon*, Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on _____, and concluded on _____.

Mylia A. Dixon, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

1 Section 1. Be It Enacted By the County Council of Harford County, Maryland, that the
2 Current Expense Budget for the fiscal year ending June 30, 2022 is hereby approved and
3 adopted for such year; and funds for all expenditures for the purposes specified in the Current
4 Expense Budget beginning July 1, 2021, and ending June 30, 2022, are hereby appropriated in
5 the amounts hereinafter specified and for the purposes hereinafter indicated as follows:

6 **CURRENT EXPENSE BUDGET**

7 **I. GENERAL FUND**

8 **Estimated Revenues:**

9 1. Taxes:

10 a. Property Taxes:

11	Real Property Taxes - Current	262,295,000
12	Real Property Taxes - Prior	5,000
13	Real Property - Semi-Annual - Current	700,000
14	Personal Property - Current	424,000
15	Personal Property - Prior	500
16	Corporate Property - Current	15,500,000
17	Corporate Property - Prior	(100,000)
18	Railroads & Public Utilities - Current	15,400,000
19	Heavy Equipment Receipts Tax - Corporate	225,000
20	Payment in Lieu of Taxes	550,000
21	Delinquent Tax Costs	75,000
22	Interest	700,000
23	Penalty	825,000

1	b. Deductions:	
2	Ag Preservation Tax Credit	(1,325,000)
3	Enterprise Zone Tax Credit	(1,460,000)
4	Homeowner's Tax Credit - County	(270,000)
5	Community Associations Tax Credit	(5,500)
6	Conservation Land Tax Credit	(2,000)
7	Historical Tax Credit	(3,000)
8	Homestead Tax Credit - County	(230,000)
9	Senior/Retired Military Tax Credit	(1,500,000)
10	Landfill Proximity Credit	(55,000)
11	Solar Energy Credit	(430,000)
12	Habitat for Humanity Credit	(5,000)
13	Uncollectible Property Taxes	150,000
14	c. Income Taxes:	
15	Current	268,250,000
16	d. Other Local Taxes:	
17	Admissions & Amusements	370,000
18	Mobile Home Excise - Tax	210,000
19	Impact Fees	3,500,000
20	e. Hotel Occupancy Tax	1,950,000
21	f. State Shared Taxes:	
22	911 Program Fee	2,750,000
23	2. Licenses and Permits:	
24	a. Business Licenses and Permits:	
25	Auctioneer Licenses	7,000
26	Kennel Licenses	1,500

1	Massage Establishment Licenses	200
2	Mobile Home Park Licenses	12,000
3	Pawn Broker's Licenses	200
4	Pet Shop Licenses	500
5	Plumbing Licenses	45,000
6	Refuse Licenses	12,000
7	Solicitor's Licenses	1,500
8	Taxicab Licenses	2,000
9	Towing Licenses	4,500
10	Trader's Licenses	190,000
11	b. Other Licenses and Permits:	
12	Building Inspection Services	100,000
13	Building Penalty	500
14	Building Permits	490,000
15	Cable TV	2,000,000
16	Dog Licenses	22,000
17	Electrical Inspections	440,000
18	Electrical Penalty	2,000
19	Electrical Board of Examiners	33,000
20	Mechanical Permits	260,000
21	Mechanical Licenses	30,000
22	Forest Harvest Permit	2,000
23	Marriage Licenses/Spouse Abuse	45,000
24	Marriage Licenses	7,000
25	Plumbing Permits	370,000
26	Plumbing Penalty	200
27	3. Inter-Governmental:	
28	a. Federal Governmental Grants:	
29	Medicare D Subsidy	350,000
30	b. State Government Grants:	
31	Jury Compensation	150,000
32	Police Protection	2,100,000
33	DNR Parks Pilot	80,000

1	4. Service Charges:	
2	a. General Government:	
3	Building Reinspection Fee	2,000
4	Concept Plans	10,000
5	Electrical Reinspection Fees	2,000
6	Ext Preliminary Plan Approval	100
7	Final Plats	15,000
8	Forest Conservation Plan Review	3,000
9	Forest Stand Delineation Review	2,000
10	Inspections	11,500
11	Mechanical Reinspection Fees	500
12	Mechanical Investigation Fee	1,000
13	Plumbing Reinspection Fees	700
14	Site Plans	10,000
15	Subdivision Plans	25,000
16	Technical Review	80,000
17	Zoning Appeals	31,000
18	Zoning Certificates	3,000
19	Zoning Reclass Fee	2,000
20	Admin Fee - Cobra Insurance	400
21	Auto Commute - County Employees	6,100
22	Bad Check Fee	4,000
23	Commissions	180,000
24	Community Work Service	10,000

1	Harford Cable Network	9,000
2	Ground Floor Fees (OED)	15,000
3	Publications	100
4	Reproduction	2,100
5	Tax Sale Auctioneer Fees	2,800
6	Tax Lien Certification	235,000
7	Tax Lien Filing Fees	1,200
8	Telephone Service	12,000
9	b. Public Safety:	
10	Abandoned Buildings	25,000
11	Board of Prisoners	175,000
12	False Burglar Alarm Fees	75,000
13	False Fire Alarm Fees	10,000
14	EMS Ambulance Fees	650,000
15	Hazardous Material - Spill Cleanup	3,000
16	Overtime Reimbursements-Sheriff's Office	300,000
17	Police Reports	13,000
18	Sheriff's Fees	250,000
19	Sheriff's Licenses	7,000
20	Detention Center Commissary	430,000
21	Sheriff's Office Training Academy	10,000
22	Work Release Revenue	15,000
23	Weekend Prisoner Revenue	30,000
24	Social Security Payments - Inmates	15,000
25	Inmate Fees for Medical Service	2,000
26	Misc Revenue - Sheriff's Office	55,000
27	Household Waste - Private Vehicle	600,000
28	Recycled Batteries	7,000
29	Recycled Scrap Metal	180,000
30	Recycling Revenue Miscellaneous	5,000
31	Sale of Compost - Scarboro	35,000

1	Sale of Mulch - Scarboro	100,000
2	Noxious Weed	10,000
3	Tipping Fee Landfill	10,500,000
4	Tire Disposal Fee	700
5	c. Health:	
6	Food Service Facility Licenses	100,000
7	Percolation Tests	18,000
8	Public Swimming Pool & Spa Permit	20,000
9	Sanitation Construction Permit Fee	10,000
10	Sanitation Permits	7,000
11	Subdivision Plat Review	7,000
12	Well Sampling	20,000
13	d. Social Services:	
14	Child Custody	3,000
15	Senior Center Fees	285,000
16	e. Recreation:	
17	Publication/Ad Charges	20,000
18	Flying Point/Mariner Park	15,000
19	County Recreation Programs	50,000
20	5. Fines and Forfeitures:	
21	a. Court Fines	50,000
22	b. Other:	
23	Dog License Fines	4,000
24	Parking Fines	20,000
25	Parking Fines - County Lots	25,000
26	6. Miscellaneous Revenues:	
27	a. Interest and Dividends:	
28	Investment Income	500,000
29	Interest on Miscellaneous Invoices	6,000
30	b. Rents and Concessions:	
31	Rental Income	200,000
32	Edgewood Community Center	15,000

1	c. Sale of Property:	
2	Sale of Property - Equipment	40,000
3	Sale of Property - Vehicles	75,000
4	d. Other:	
5	Over and Short	20,000
6	Miscellaneous Revenue	171,824
7	7. Intra-County Revenues:	
8	Fund Balance Appropriated	38,625,000
9	Grant Unemployment	55,000
10	Postage	200,000
11	Pro Rata Charges - Highways	3,370,820
12	Pro Rata Charges - P&R	66,241
13	Pro Rata Charges - Watershed Management	103,413
14	Pro Rata Charges - Water & Sewer	3,599,065
15	Recordation Tax	11,880,000
16	Transfer Tax	8,000,000
17	Recovery from Capital Project	25,000
18	Trust & Agency - Risk Management	262,337
19	Reimbursement of Ag Credit	1,325,000
20	TOTAL ESTIMATED REVENUES AVAILABLE	
21	FOR APPROPRIATION - GENERAL FUND	658,625,000

1 **GENERAL FUND**

2 **Appropriations:**

3	1. County Executive:	
4	Office of County Executive	879,620
5	2. Administration:	
6	Director of Administration	634,444
7	Property Management	1,285,335
8	Facilities & Operations	5,667,570
9	Central Services	662,371
10	Budget & Efficiency	852,151
11	3. Department of Procurement:	
12	Procurement Operations	991,007
13	4. Department of Treasury:	
14	Office of the Treasurer	744,366
15	Bureau of Accounting	2,038,509
16	Bureau of Revenue Collections	1,220,195
17	5. Department of Law:	
18	Legal Services	2,262,101
19	Risk Management	243,836
20	6. Department of Planning & Zoning:	
21	Director of Planning & Zoning	695,572
22	Comprehensive Planning	1,324,770
23	Current Planning	2,168,665

1	7. Human Resources:	
2	Human Resources	1,092,940
3	Personnel Matters	1,280,437
4	8. Community Services:	
5	Director of Community Services	2,577,389
6	Office of Drug Control	1,188,779
7	Office on Aging	2,456,681
8	9. Handicapped Centers:	
9	Harford Center	620,193
10	ARC Northern Chesapeake Region	1,977,800
11	10. Governmental & Community Relations:	
12	Office of Governmental & Community Relations	783,837
13	Citizen Affairs & Agricultural Services	630,942
14	11. Health:	
15	Health Department	4,018,168
16	12. Office of Information and Communication Technology:	
17	Information and Communication Technology	12,828,256
18	13. Sheriff's Office:	
19	Administration	8,117,644
20	Patrol Operations	34,584,514
21	Investigative Services	12,094,714
22	School Safety	3,203,394

1	Correctional Services	27,761,067
2	Inmate Welfare Fund	963,452
3	Court Services	9,093,009
4	14. Emergency Services:	
5	Administration	1,931,332
6	Emergency Communications Center	8,324,369
7	Support Services	2,664,683
8	Volunteer Fire Companies	7,688,408
9	Emergency Medical Services	8,863,582
10	HAZMAT Response Team	728,873
11	Natural Disasters	100,000
12	15. Inspections, Licenses & Permits:	
13	Director of DILP	887,660
14	Building Services	1,252,445
15	Plumbing Services	770,096
16	Electrical Services	823,767
17	16. Public Works - General:	
18	Environmental Services Administration & Engineering	186,425
19	Transfer Station	13,270,000
20	Solid Waste Management	6,593,970
21	Closed Landfills - Post Closure	252,840
22	Stormwater Management	963,399
23	Capital Projects Management	938,512
24	17. County Council:	
25	County Council Office	1,747,069
26	Office of County Auditor	525,604
27	Board of Appeals & Rezoning	192,464
28	Office of Council Attorney & People's Counsel	330,733
29	Harford Cable Network	909,785

1	18. Judicial:	
2	Circuit Court	2,174,892
3	Jury Services	278,000
4	Grand Jury	14,000
5	Jury Commissioner	397,818
6	Masters	255,796
7	Community Work Service	411,016
8	Family Court Services Division	710,697
9	19. State's Attorney:	
10	Office of the State's Attorney	7,491,665
11	20. Elections:	
12	Board of Elections	1,241,889
13	Election Expense	1,667,455
14	21. Board of Education:	
15	Administrative Services	3,524,963
16	Mid-level Administration	14,373,298
17	Instructional Salaries	171,348,340
18	Textbooks & Classroom Instructional Supplies	6,936,305
19	Other Instructional Costs	1,719,693
20	Special Education	22,762,863
21	Student Transportation	9,065,290
22	Operation of Plant	14,200,333
23	Maintenance of Plant and Equipment	3,145,593
24	Fixed Charges and County Contributions to Pensions	41,667,519

1	Student Personnel Services	2,991,792
2	Health Services	2,007,205
3	Community Service	50,881
4	Capital Outlay	18,909
5	22. Harford Community College:	
6	Instruction	9,549,202
7	Academic Support	2,455,724
8	Student Services	1,708,633
9	Operation & Maintenance of Plant	1,668,244
10	Institutional Support	2,692,566
11	23. Libraries:	
12	County Libraries	18,890,693
13	24. Parks & Recreation:	
14	Administration	1,290,723
15	Recreational Services	3,652,443
16	Parks & Facilities	6,893,667
17	25. Conservation of Natural Resources:	
18	Extension Service	276,802
19	Soil Conservation	607,808
20	26. Community & Economic Development:	
21	Economic Development	1,943,314
22	Tourism	2,080,000
23	Harford Transit	362,947
24	Housing Services	1,410,102
25	27. General Government Non-Departmental:	
26	Debt Service:	
27	Principal *	41,360,255
28	Interest **	17,047,753
29	Service Costs	641,992

1	SCHOOL DEBT SERVICE:	
2	* <u>Principal</u>	
3	Refunding Bonds of 2010	535,918
4	Refunding Bonds of 2012	469,731
5	School Bonds of 2012	748,170
6	School Bonds of 2013	507,992
7	Refunding Bonds of 2013	4,506,832
8	School Bonds of 2014	193,058
9	Refunding Bonds of 2015	4,620,896
10	School Bonds of 2015	590,892
11	School Bonds of 2016	517,307
12	School Bonds of 2017	1,353,349
13	School Bonds of 2018	1,660,295
14	School Bonds of 2019	788,021
15	School Bonds of 2020	713,927
16	Refunding Bonds of 2020	4,921,900
17	School Bonds of 2021	1,482,400
18	** <u>Interest</u>	
19	Refunding Bonds of 2010	13,398
20	Refunding Bonds of 2012	28,648
21	School Bonds of 2012	251,486
22	School Bonds of 2013	205,665
23	Refunding Bonds of 2013	806,049
24	School Bonds of 2014	94,507
25	School Bonds of 2015	283,628
26	School Bonds of 2016	248,307
27	School Bonds of 2017	757,508
28	School Bonds of 2018	1,050,966
29	School Bonds of 2019	589,045
30	School Bonds of 2020	484,578
31	Refunding Bonds of 2020	2,529,513
32	School Bonds of 2021	1,482,400

1	Insurance	595,579
2	Benefits	10,433,470
3	Miscellaneous:	
4	Paygo Capital Improvements	8,222,000
5	Grant Matches	3,500,000
6	Appropriations to Towns	3,775,127
7	Appropriation to Other Government Agencies	1,170,000
8	Humane Society	950,000
9	Reserve for Contingencies:	
10	Contingency Reserve	100,000
11	TOTAL APPROPRIATIONS - GENERAL FUND	658,625,000

1 **II. HIGHWAYS FUND**

2 **Estimated Revenues :**

3 1. Taxes:

4 a. Property Taxes:

5	Real Property - Current	34,096,000
6	Real Property - Prior	4,000
7	Real Property - Semi - Annual Current	92,000
8	Personal Property - Current	54,600
9	Personal Property - Prior	(1,000)
10	Corporate Property - Current	1,929,000
11	Corporate Property - Prior Year	(40,000)
12	Railroad and Public Utilities - Current	2,073,000
13	Payment in Lieu of Taxes	260,000
14	Interest	130,000
15	Penalty	130,000
16	b. Deductions:	
17	Ag Preservation Tax Credit	(220,000)
18	Enterprise Zone Tax Credit	(145,000)
19	Homeowner's Tax Credit - County	(35,000)
20	Community Association Credit	(700)
21	Conservation Land Tax Credit	(300)
22	Historical Tax Credit	(500)
23	Homestead Tax Credit - County	(35,000)
24	Senior/Retired Military Tax Credit	(240,000)
25	Landfill Proximity Credit	(9,500)
26	Solar Energy Credit	(63,000)
27	Habitat for Humanity Credit	(600)

1	Uncollectible Property Taxes	30,000
2	2. Intergovernmental Revenue:	
3	Highways Users Tax	3,000,000
4	DNR Parks Pilot	12,000
5	3. Service Charges:	
6	a. General Government:	
7	Inspections	150,000
8	Technical Review	18,000
9	Utility Permits	78,000
10	b. Highways & Streets:	
11	Auto Maintenance Charges - Target	55,000
12	Auto Maintenance Charges - Non-Target	16,000
13	Fuel Charges - County	516,000
14	Road Access Permits	21,000
15	Signs and Line Striping	82,000
16	Recycled Scrap Material	3,600
17	Onsite Inspection Fees	110,000
18	4. Sanitation and Waste Removal:	

1	Vegetation Violations	11,000
2	5. Miscellaneous Revenues:	
3	a. Interest and Dividends:	
4	Investment Income	50,000
5	Interest on Miscellaneous Invoices	600
6	b. Sale of Usable Property:	
7	Sale of Property - Vehicles	246,000
8	c. Other Miscellaneous Revenues:	
9	Miscellaneous Revenues	37,128
10	6. Intra-County Revenues:	
11	Fleet Leases Purchases	3,200
12	Vehicle Maintenance - Contract	2,842,900
13	Vehicle Maintenance - Non-Contract	820,000
14	Dir DPW-Environ Affairs	10,496
15	Dir DPW - Stormwater	5,642
16	Dir DPW - Water & Sewer Reimbursement	203,034
17	Fuel Charges	2,000,000
18	Fund Balance	7,531,400
19	Recovery from Capital Projects	840,000
20	Reimbursement from Other Funds	22,000
21	Reimbursement of Ag Credits	207,000
22	TOTAL ESTIMATED REVENUES AVAILABLE	
23	FOR APPROPRIATION - HIGHWAYS FUND	56,900,000

1	Appropriations:	
2	1. Procurement:	
3	Fleet Management	10,212,328
4	2. Human Resources:	
5	Personnel Matters	316,126
6	3. Department of Public Works:	
7	Director of Public Works	364,628
8	Bureau of Highways Engineering	2,715,951
9	Bureau of Construction Inspections	2,484,385
10	Bureau of Highways Maintenance	24,544,473
11	Snow Removal	2,564,498
12	4. Highways - Non-departmental:	
13	Debt Service:	
14	Principal	1,360,142
15	Interest	860,432
16	Service Costs	30,000
17	5. Insurance	302,525
18	6. Benefits	923,333
19	7. Miscellaneous:	
20	Paygo Capital Improvements	10,021,179
21	8. Reserve for Contingency	
22	Contingency Reserve	200,000
23	TOTAL APPROPRIATIONS - HIGHWAYS FUND	56,900,000

1	III. PARKS & RECREATION SPECIAL REVENUE FUND	
2	Estimated Revenues:	
3	1. Service Charges:	
4	a. Recreation:	
5	Emmorton Recreation & Tennis Center	250,000
6	Oakington Peninsula	290,000
7	Showmobile/Stage Rentals	20,000
8	Recreation Council/Special Activities	150,000
9	2. Miscellaneous Revenues:	
10	a. Interest and Dividends:	
11	Investment Income	3,400
12	b. Other	
13	Miscellaneous Revenue	600
14	3. Intra-County Revenues:	
15	Fund Balance Appropriated	57,500
16	TOTAL ESTIMATED REVENUES AVAILABLE	
17	FOR APPROPRIATION - PARKS & RECREATION	
18	SPECIAL REVENUE FUND	771,500
19	Appropriations:	
20	1. Parks & Recreation:	
21	Emmorton Recreation & Tennis Center	312,365
22	Oakington Peninsula	306,797
23	Recreational Council Activities	152,338
24	TOTAL APPROPRIATIONS - PARKS & RECREATION	
25	SPECIAL REVENUE FUND	771,500

1	IV. AGRICULTURAL PRESERVATION - COUNTY	
2	Estimated Revenues:	
3	1. Taxes:	
4	a. Other Local Taxes & Assessments:	
5	Transfer Tax	8,000,000
6	2. Miscellaneous Revenues:	
7	a. Interest & Dividends:	
8	Investment Income	479,000
9	3. Intra-County Revenues:	
10	a. Fund Balance Appropriated	17,000,000
11	TOTAL ESTIMATED REVENUES AVAILABLE	
12	FOR APPROPRIATION - AGRICULTURAL	
13	PRESERVATION - COUNTY	25,479,000
14	Appropriations:	
15	1. Planning & Zoning:	
16	Agricultural Preservation - County	23,448,000
17	2. Debt Service:	
18	Principal	791,000
19	Interest	1,170,000
20	Service Costs	70,000
21	TOTAL APPROPRIATIONS - AGRICULTURAL	
22	PRESERVATION - COUNTY	25,479,000

1	V. AGRICULTURAL PRESERVATION - STATE	
2	Estimated Revenues:	
3	1. Taxes:	
4	a. Other Local Taxes & Assessments:	
5	Transfer Tax	500,000
6	2. Miscellaneous Revenues:	
7	a. Interest & Dividends:	
8	Investment Income	1,000
9	TOTAL ESTIMATED REVENUES AVAILABLE	
10	FOR APPROPRIATION - AGRICULTURAL	
11	PRESERVATION - STATE	501,000
12	Appropriations:	
13	1. Planning & Zoning:	
14	Agricultural Preservation - State	501,000
15	TOTAL APPROPRIATIONS - AGRICULTURAL	
16	PRESERVATION - STATE	501,000

1	VI. WATERSHED MANAGEMENT FUND	
2	Estimated Revenues:	
3	1. Taxes:	
4	Recordation Tax	2,970,000
5	2. Interest & Dividends:	
6	Investment Income	50,000
7	3. Intra-County Revenues:	
8	Fund Balance Appropriated	1,260,500
9	TOTAL ESTIMATED REVENUES AVAILABLE	
10	FOR APPROPRIATION - WATERSHED MANAGEMENT	4,280,500
11	Appropriations:	
12	1. Department of Public Works:	
13	Watershed Management	1,962,403
14	2. Debt Service:	
15	Principal	813,268
16	Interest	624,829
17	Service Costs	30,000
18	3. Miscellaneous:	
19	Paygo Capital Improvements	850,000
20	TOTAL APPROPRIATIONS - WATERSHED	
21	MANAGEMENT FUND	4,280,500

1	VII. TAX INCREMENT FINANCING	
2	Estimated Revenues:	
3	1. Taxes:	
4	a. Real Property/Current Year - Beechcreek	1,640,000
5	2. Miscellaneous Revenues:	
6	a. Investment Income - Beechcreek	1,000
7	TOTAL ESTIMATED REVENUES AVAILABLE	
8	FOR APPROPRIATION - TAX INCREMENT	
9	FINANCING	1,641,000
10	Appropriations:	
11	1. Debt Service:	
12	Principal	310,000
13	Interest	411,727
14	Service Costs	30,000
15	2. Miscellaneous	
16	Other Contingencies	889,273
17	TOTAL APPROPRIATIONS - TAX	
18	INCREMENT FINANCING	1,641,000

1 **VIII. WATER & SEWER OPERATING FUND**

2 **Estimated Revenues :**

3	1. Licenses & Permits:	
4	Refuse Licenses	3,600
5	2. State Government Grants:	
6	MDE-ENR Operating Grant	330,000
7	3. Service Charges:	
8	a. General Government:	
9	Technical Review	1,300
10	Bad Check Fee	8,000
11	Reproduction	500
12	Tax Lien Certification	235,000
13	b. Water & Sewer Usage Charges:	
14	Usage Charges - Water - Computer	14,550,000
15	Usage Charges - Water - Manual	3,000,000
16	Purchase Water - County	500,000
17	Base Water Charge	4,240,000
18	Septic Hauler Fee	8,000
19	Septic User Charge	615,000
20	Base Sewer Charge	2,500,000
21	Usage Charge - Sewer - Computer	23,405,000
22	Usage Charge - Sewer - Manual	115,000
23	Sewer Treatment - Whiteford/Cardiff	120,000
24	Industrial Waste Permits	25,000

1	Interest & Penalty	350,000
2	Design Review	28,000
3	Construction Meter Rental	15,000
4	Hydrant Charges	11,000
5	Job/Shop Repair Order	21,000
6	Meter Installation	170,000
7	Onsite Inspection Fees	28,000
8	Testing of Waterline	2,000
9	U & O Reinspection Fees	5,000
10	Miss Utility Charges	250,000
11	Lab Testing Fees	80,000
12	4. Fines & Forfeitures:	
13	Sundry Fines & Forfeitures	11,000
14	5. Miscellaneous Revenues:	
15	Investment Income	221,687
16	Interest on Miscellaneous Invoices	6,000
17	Rental Income	111,000
18	Sale of Property - Vehicles	78,000
19	Net Assets - Appropriated	1,910,913
20	Miscellaneous Revenues	165,000
21	6. Intra-County Revenues:	
22	Funded Depreciation - Contributed Capital	13,965,000
23	Recovery from Capital Projects	50,000
24	TOTAL ESTIMATED REVENUES AVAILABLE FOR	
25	APPROPRIATION - WATER & SEWER OPERATING FUND	67,135,000

1	Appropriations:	
2	1. Treasury:	
3	Water and Sewer Accounting	1,602,909
4	2. Human Resources:	
5	Personnel Matters	294,307
6	3. Department of Public Works:	
7	Bureau of Water & Sewer Administration	5,161,957
8	Depreciation	13,965,000
9	Bureau of Water & Sewer Engineering	1,830,338
10	Bureau of Water and Sewer Maintenance	9,786,434
11	Wastewater Processing	16,920,053
12	Water Production	10,743,491
13	4. Water & Sewer - Non-departmental:	
14	Insurance	308,583
15	Benefits	871,928
16	Miscellaneous:	
17	Paygo Capital Improvements	5,650,000
18	TOTAL APPROPRIATIONS - WATER & SEWER	
19	OPERATING FUND	67,135,000

1 **IX. WATER & SEWER DEBT SERVICE FUND**

2 **Estimated Revenues :**

3 1. Local Taxes & Assessments:

4	Water Benefit Assessment	40,000
5	Sewer Benefit Assessment	115,000
6	Benefit Assessment - Whiteford	51,900
7	Water User Benefit Assessment	1,815,000
8	Sewer User Benefit Assessment	1,745,000

9 2. Service Charges:

10	ENR Fees	525,600
11	Interest & Penalty	17,000
12	New System Sanitation Disposal	22,000
13	Area Connection Charge - Sewer	365,000
14	Sewer Surcharge - Bill 87-19	77,000
15	Sewer Development Charge	7,062,000
16	Water Surcharge - Bill 87-19	411,000
17	Area Connection Charge - Water	594,000
18	Water Development Charge	3,930,000
19	Purchased Water-Capital Charge	208,000
20	Wholesale Water Capital Recovery	115,000
21	SARC-Sewer Asset Reinvestment	918,000
22	WARC-Sewer Asset Reinvestment	918,000
23	Van Bibber Capital Recovery	2,225,000

1	3. Health:	
2	Sanitation Construction Permit Fee	8,000
3	4. Miscellaneous Revenues:	
4	Investment Income	1,500
5	Capital Surcharges	300,000
6	TOTAL ESTIMATED REVENUES AVAILABLE FOR	
7	APPROPRIATION-WATER & SEWER DEBT SERVICE FUND	21,464,000
8	Appropriations:	
9	1. Debt Service:	
10	Principal	8,619,660
11	Interest	3,922,340
12	Service Costs	8,922,000
13	TOTAL APPROPRIATIONS - WATER & SEWER	
14	DEBT SERVICE FUND	21,464,000
15	TOTAL ALL OPERATING BUDGET APPROPRIATIONS	836,797,000

1 Section 2. And Be It Further Enacted, that the Special Purpose Budgets for the Fiscal Year
2 ending June 30, 2022, are hereby approved and adopted for such fiscal year; and funds for all
3 expenditures for the purposes specified in the Special Purpose Budgets beginning July 1, 2021,
4 and ending June 30, 2022 are hereby appropriated in the amounts hereinafter specified for the
5 purposes hereinafter indicated as follows:

6 **SPECIAL PURPOSE BUDGETS**

7 **INTERNAL SERVICE FUND**

8 **I. Self Insurance Fund**

9 **Estimated Revenues:**

10	Revenues from Agencies and Reimbursements	44,868,666
11	Investment Income	25,000
12	Recoveries	200,000

13 **TOTAL ESTIMATED REVENUES AVAILABLE FOR**

14 **APPROPRIATION - SELF INSURANCE FUND 45,093,666**

15 **Estimated Expenditures:**

16	Claims and Expenditures	45,093,666
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17 **TOTAL APPROPRIATIONS - SELF INSURANCE FUND 45,093,666**

1	PENSION FUNDS	
2	II. Volunteer Firemen's Pension (LOSAP) Fund	
3	Estimated Revenues:	
4	County Contributions	1,877,503
5	Investment Income	2,592,497
6	TOTAL ESTIMATED REVENUES AVAILABLE FOR	
7	APPROPRIATION - VOLUNTEER FIREMEN'S PENSION	
8	(LOSAP) FUND	4,470,000
9	Estimated Expenditures:	
10	Pension Payments	2,400,000
11	Actuarial & Investment Services	140,000
12	Death Benefits	50,000
13	Unfunded Liability	1,880,000
14	TOTAL APPROPRIATIONS -	
15	VOLUNTEER FIREMEN'S PENSION (LOSAP) FUND	4,470,000

1	III. SHERIFF'S OFFICE PENSION PLAN FUND	
2	Estimated Revenues:	
3	Investment Income	5,300,000
4	Employee Contributions	640,000
5	County Contributions	2,829,085
6	TOTAL ESTIMATED REVENUES AVAILABLE FOR	
7	APPROPRIATION - SHERIFF'S OFFICE PENSION PLAN	
8	FUND	8,769,085
9	Estimated Expenditures:	
10	Actuarial & Investment Services	250,000
11	Medical & Legal Services	10,000
12	Pension Payout	3,550,000
13	Unfunded Liability Contribution	4,959,085
14	TOTAL APPROPRIATIONS -	
15	SHERIFF'S OFFICE PENSION PLAN FUND	8,769,085

1	IV. OTHER POST EMPLOYMENT BENEFIT PLAN FUND	
2	Estimated Revenues:	
3	Investment Income	10,600,000
4	OPEB Retiree Payment	1,750,000
5	County Contributions	11,798,000
6	TOTAL ESTIMATED REVENUES AVAILABLE FOR	
7	APPROPRIATION - OTHER POST EMPLOYMENT BENEFIT	
8	PLAN FUND	24,148,000
9	Estimated Expenditures:	
10	Life Insurance Payments	85,000
11	Health Insurance Payments	12,300,000
12	Management Services	25,000
13	Financial/Audit	350,000
14	Unfunded Liability Contribution	11,388,000
15	TOTAL APPROPRIATIONS - OTHER POST	
16	EMPLOYMENT BENEFIT PLAN FUND	24,148,000
17	TOTAL ALL SPECIAL PURPOSE BUDGETS APPROPRIATIONS	82,480,751

1 Section 3. And Be It Further Enacted, that the Grants Budget for the Fiscal Year ending
 2 June 30, 2022, is hereby approved and adopted for such fiscal year; and funds for a
 3 expenditures for the purposes specified in the Grants Budget beginning July 1, 2021, and
 4 continuing thereafter in accordance with the terms of the grant are hereby appropriated in
 5 the amounts hereinafter specified and for the purposes hereinafter indicated as follows:

6 **GRANTS BUDGET**

7 **GRANTS:**

8 **Estimated Revenues:**

9	Supplemental Grant Award - Federal	125,000,000
10	Supplemental Grant Award - State	12,000,000
11	Supplemental Grant Award - Private	7,500,000
12	Supplemental Grant Award - Local	3,500,000

13 **TOTAL ESTIMATED REVENUES AVAILABLE FOR**

14 **APPROPRIATION - GRANTS FUND 148,000,000**

15 **Appropriations:**

16	Supplemental Grant Award	
17	Department of Treasury	144,500,000
18	Department of Planning & Zoning	25,480
19	Community Services	398,200
20	Sheriff's Office	244,813
21	Emergency Services	151,735
22	Judicial	77,500
23	Community & Economic Development	2,338,054
24	Miscellaneous Grant Match	264,218

25 **TOTAL APPROPRIATIONS - GRANTS FUND 148,000,000**

1 Section 4. And Be It Further Enacted, that the Capital Budget for the fiscal year ending
2 June 30, 2022 is hereby approved and adopted for such fiscal year; and funds for all
3 expenditures for the purposes specified in the Capital Budget during the fiscal year beginning
4 July 1, 2021, and ending June 30, 2022, are hereby appropriated in the amounts hereinafter
5 specified for the purposes hereinafter indicated as follows:

6 **CAPITAL BUDGET**

7 **I. GENERAL CAPITAL FUND**

8 **Estimated Revenues:**

9	Paygo	9,022,000
10	Lease Finance	4,500,000
11	Future Bonds	38,840,000
12	State	34,971,260
13	Federal	20,250,000
14	Transfer Tax	8,000,000
15	Recordation Tax	11,880,000
16	Other	872,850
17	TOTAL ESTIMATED REVENUES AVAILABLE FOR	
18	APPROPRIATION - GENERAL CAPITAL FUND	128,336,110

1	Appropriations:	
2	1. General Projects:	
3	Board of Education Debt Service	19,880,000
4	Disparity Study	600,000
5	Efficiency Capital Investment Projects	25,000
6	Facilities Repair Program	5,505,912
7	Fleet Replacement	2,000,000
8	Harford County Metro Area Network (HMAN)	20,000,000
9	Lease Revenue	4,500,000
10	Refresh Program	500,000
11	Safeguarding Business Operations	1,350,000
12	Site Acquisition	500,000
13	Underground and Aboveground Storage Tank Management	200,000
14	2. Watershed Management:	
15	County Owned Stormwater Management Rehab and Repair	150,000
16	County Owned Watershed Restoration Improvements	3,775,000
17	Joppatowne Area Watershed Restoration	150,000
18	Maintenance/Repair of Stormwater Facilities	872,850
19	Middle Bynum Run Watershed Restoration Improvements	200,000
20	Plumtree Run Watershed Restoration	1,000,000
21	Riverside Area Watershed Restoration	975,000
22	Sams Branch Watershed Restoration	400,000
23	Septic System Disconnection	150,000
24	Stormwater Pollution Prevention	250,000
25	Upper Bynum Run Watershed Restoration Improvements	2,000,000
26	Watershed Restoration Assessment	1,600,000
27	Watershed Restoration Improvements	650,000
28	Watershed Restoration Maintenance	300,000

1	3. Public Safety:	
2	HCSO Body Worn Camera Program	350,000
3	HCSO Computer Equipment/Networks	460,000
4	HCSO Fleet Replacement	6,000,000
5	Mobile/Portable Radio System Upgrade	2,000,000
6	Next-Gen 911	3,500,000
7	North Harford Station	2,000,000
8	Susquehanna Hose Company House 1 Replacement	1,000,000
9	VFC Facility Repair	1,400,000
10	VFC Public Safety Equipment	1,400,000
11	4. Harford Community College:	
12	Chesapeake Welcome Center	6,505,000
13	5. Libraries:	
14	HCPL Technology	250,000
15	6. Education Projects:	
16	Abingdon Elementary School Central Plant	2,378,000
17	Bel Air ES HVAC Systemic Renovation and Open Space Enc	(134,764)
18	Educational Facility Program	1,509,576
19	Fleet Replacement	1,102,000
20	HCPS Facilities Master Plan	200,000
21	HCPS Site Improvements	500,000
22	Homestead Wakefield ES Major School Project	6,000,000
23	Joppatowne High School Limited Renovation Project	18,547,260
24	Life, Health, Safety and Compliance Measures	1,737,000
25	Major HVAC	142,340
26	Roof Replacement - Aberdeen Middle School	(7,576)
27	Roof Replacement - Center for Educational Opportunity (CEO)	4,329,000
28	Roof Replacement - Hickory Elementary School	(709,576)
29	Technology Infrastructure	260,000
30	7. Solid Waste Projects:	
31	HWDC Compost Area Facilities	(40,912)
32	HWDC Landfill Capping	125,000
33	TOTAL APPROPRIATIONS - GENERAL CAPITAL FUND	128,336,110

1	II. HIGHWAYS CAPITAL FUND	
2	Estimated Revenues:	
3	Paygo	10,021,179
4	Federal	19,780,000
5	Future Bonds	4,270,000
6	Lease Finance	1,000,000
7	Other	(161,179)
8	TOTAL ESTIMATED REVENUES AVAILABLE FOR	
9	APPROPRIATION - HIGHWAYS CAPITAL FUND	34,910,000
10	Appropriations:	
11	Bridge Projects:	
12	Abingdon Road Bridge #169 over CSX	3,400,000
13	Boggs Road Bridge #66	50,000
14	Bridge and Culvert Rehabilitation	850,000
15	Bridge and Road Scour Repairs	250,000
16	Bride Inspection Program - Over 20' Spans	1,500,000
17	Bridge Painting	450,000
18	Deep Run Road Bridge #152	50,000
19	Glen Cove Road Bridge #155	150,000
20	Glenville Road Bridge #30	100,000
21	Grier Nursery Road Bridge #43	100,000
22	Hookers Mill Road Bridge #13	100,000
23	Madonna Road Bridge #113	100,000
24	Scarboro Road Bridge #140	350,000
25	Trappe Church Road Bridge #161	500,000

1	Roadway Projects:	
2	Drainage Improvements	100,000
3	Guardrails	150,000
4	Intersection Improvements	150,000
5	New Roads and Stormdrains	200,000
6	Stormdrain Rehabilitation	150,000
7	Tollgate Road/Vale Road Corridor	200,000
8	Traffic Calming, Bicycle & Road Safety Improvements	50,000
9	Traffic Signals	135,000
10	Woodley Road Extension to MD 715	5,000,000
11	Resurfacing Projects:	
12	Highways Infrastructure Investment Project	10,000,000
13	Resurfacing Roadways	6,000,000
14	Other Highway Projects:	
15	APG Gate Pilot	0
16	Efficiency Capital Investment Project	25,000
17	Fleet Replacement	2,050,000
18	Highways Facilities Repair Program	100,000
19	Lease Revenue Highways	1,000,000
20	Norrisville Highways Facility	1,500,000
21	Sidewalks and Handicapped Ramps	150,000
22	TOTAL APPROPRIATIONS -	
23	HIGHWAYS CAPITAL FUND	34,910,000

1	III. PARKS AND RECREATION CAPITAL FUND	
2	Estimated Revenues:	
3	Future Bonds	11,500,000
4	Recordation Tax	3,245,000
5	State	2,640,000
6	State (Program Open Space)	2,385,000
7	Other	175,000
8	TOTAL ESTIMATED REVENUES AVAILABLE FOR	
9	APPROPRIATION - PARKS AND RECREATION	
10	CAPITAL FUND	19,945,000
11	Appropriations:	
12	Aberdeen Activity Center	9,000,000
13	Anita C. Leight Center Improvements	50,000
14	Athletic Field Improvements	2,500,000
15	Benson Field Development	100,000
16	Bulkhead Renovations	40,000
17	Dog Park Construction & Improvements	500,000
18	Emily Bayless Graham Park	350,000
19	Emmorton Recreation and Tennis Center Improvements	25,000
20	Facility Renovations	190,000
21	Heavenly Waters Park - Soma	100,000
22	Mariner Point Park - DMP Site Remediation	1,100,000
23	McFaul Activity Center Renovations	250,000
24	Norrisville Park	1,250,000
25	Oakington Peninsula Park System	250,000
26	Park Improvements	50,000
27	Parking Lot Paving	195,000
28	Parkland Acquisition	1,460,000
29	Playground Equipment	1,795,000
30	Prospect Mill Park	250,000
31	SWM/Pond Repair and Renovation	195,000
32	Tennis/Multipurpose Court	170,000
33	Vale Road Park	125,000
34	TOTAL APPROPRIATIONS - PARKS AND	

35 RECREATION CAPITAL FUND

19,945,000

1	IV. SEWER CAPITAL FUND	
2	Estimated Revenues:	
3	Paygo	1,050,000
4	Prior Paygo	379,329
5	Future County Bonds	10,655,000
6	Prior Bonds	528,460
7	Reappropriated	229,390
8	TOTAL ESTIMATED REVENUE AVAILABLE	
9	FOR APPROPRIATION - SEWER CAPITAL FUND	12,842,179
10	Appropriations:	
11	Sewer Capital Projects:	
12	Bill Bass PS FM Replacement	(90,082)
13	Bio Solids Facilities Enhancements	8,000,000
14	Brentwood Park Pumping Station Improvements	250,000
15	Infiltration and Inflow	250,000
16	Renewal and Replacement Sewer Infrastructure	700,000
17	Sod Run Facility Improvements	3,532,261
18	Utility Protection/Restoration	200,000
19	TOTAL APPROPRIATIONS - SEWER CAPITAL FUND	12,842,179

1	V. WATER CAPITAL FUND	
2	Estimated Revenues:	
3	Paygo	4,600,000
4	Prior Paygo	(379,329)
5	Future Bonds	900,000
6	Prior Bonds	(528,460)
7	Lease Finance	1,000,000
8	TOTAL ESTIMATED REVENUES AVAILABLE	
9	FOR APPROPRIATION - WATER CAPITAL FUND	5,592,211
10	Appropriations:	
11	Water Capital Projects:	
12	Abingdon Road Water	(28,460)
13	Abingdon Water Treatment Aplant pH Control System	(2,500,000)
14	Abingdon WTP Switch Gear/Generator Upgrade	2,500,000
15	City of Baltimore - Deer Creek Pump Station & Valve Improve	1,500,000
16	City of Baltimore - Raw Water Supply	(2,000,000)
17	Efficiency Capital Investment Projects	25,000
18	Fleet Replacement	550,000
19	Infrastructure Management System Enhancements	125,000
20	Lease Revenue Water & Sewer	1,000,000
21	Magnolia Booster Station	250,000
22	MDTA I-95 Improvements	1,200,000
23	Renewal and Replacement Water Infrastructure	150,000
24	SCADA Information Management Systems	800,000
25	SHA Improvement Projects (Previously Construction Unant 15)	(350,000)
26	Tank Painting	(29,329)
27	US 40 Water Main Replacement	400,000
28	Water & Sewer Facilities Repair Program	500,000
29	Water & Sewer Infrastructure Improvements Project	1,350,000
30	Water Meter Upgrade	150,000
31	TOTAL APPROPRIATIONS - WATER CAPITAL FUND	5,592,211

32 **TOTAL ALL CAPITAL BUDGET APPROPRIATIONS**

201,625,500

1 Section 5. The following are statements of Estimated Cash Surplus in accordance with
 2 Article V Section 506 of the Harford County Charter:

3 **GENERAL FUND**

4 **STATEMENT OF ESTIMATED UNASSIGNED FUND BALANCE**

5	Total Fund Balance at June 30, 2020	147,521,246
6	2021 Revenue - Estimated	624,600,000
7	2021 Expenditures - Estimated	<u>(618,530,000)</u>
8	Total Estimated Fund Balance at June 30, 2021	<u>153,591,246</u>
9	Fund Balance Available for Appropriation at June 30, 2021	153,591,246
10	Less: Nonspendable Fund Balance	
11	Loan Receivables	(890,000)
12	Less: Restricted Fund Balance	
13	Bond Proceeds	(5,940,000)
14	Dedicated Revenues - Public Safety	(160,000)
15	Less: Assigned Fund Balance	
16	Reserve for Fiscal Stabilization Fund	(32,931,250)
17	Encumbrances	(2,550,000)
18	OPEB	(2,000,000)
19	Designated for Landfill Closure	(9,300,000)
20	WTE Plant Closure	(3,800,000)
21	Income Tax	(1,800,000)
22	Health Care Consortium	(2,800,000)
23	Watershed Management	<u>(30,000,000)</u>
24	Estimated Unassigned Fund Balance at June 30, 2021	61,419,996
25	Fiscal Year 2022 Estimated Revenues	620,000,000
26	Fiscal Year 2022 Estimated Expenditures	<u>(658,625,000)</u>
27	Estimated Unassigned Fund Balance for FY 2023 & Future Years	<u>22,794,996</u>
28	Reserve for Fiscal Stabilization Fund	32,931,250

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HIGHWAYS FUND

STATEMENT OF ESTIMATED UNASSIGNED FUND BALANCE

Total Fund Balance at June 30, 2020	22,343,941
2021 Revenue - Estimated	51,625,000
2021 Expenditures - Estimated	<u>(53,185,000)</u>
Total Estimated Fund Balance at June 30, 2021	<u>20,783,941</u>
Fund Balance Available for Appropriation at June 30, 2021	20,783,941
Less: Nonspendable Fund Balance	
Inventory	(1,850,000)
Less: Restricted Fund Balance	
Bond Proceeds	(1,015,000)
Highways-PILOT	(260,000)
Less: Assigned Fund Balance	
Reserve for Fiscal Stabilization Fund	(2,845,000)
Encumbrances	(1,400,000)
OPEB	(200,000)
Health Care Consortium	<u>(300,000)</u>
Estimated Unassigned Fund Balance at June 30, 2021	12,913,941
Fiscal Year 2022 Estimated Revenues	49,368,600
Fiscal Year 2022 Estimated Expenditures	<u>(56,900,000)</u>
Estimated Unassigned Fund Balance for FY 2023 & Future Years	<u>5,382,541</u>
Reserve for Fiscal Stabilization Fund	2,845,000

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PARKS & RECREATION SPECIAL FUND

STATEMENT OF ESTIMATED UNASSIGNED FUND BALANCE

Total Fund Balance at June 30, 2020	142,750
2021 Revenue - Estimated	401,345
2021 Expenditures - Estimated	<u>(475,857)</u>
Total Estimated Fund Balance at June 30, 2021	<u><u>68,238</u></u>
Fund Balance Available for Appropriation at June 30, 2021	68,238
Less: Assigned Fund Balance	
Encumbrances	(1,000)
OPEB	(1,500)
Health Care Consortium	<u>(6,000)</u>
Estimated Unassigned Fund Balance at June 30, 2021	59,738
Fiscal Year 2022 Estimated Revenues	714,000
Fiscal Year 2022 Estimated Expenditures	<u>(771,500)</u>
Estimated Unassigned Fund Balance for FY 2023 & Future Years	<u><u>2,238</u></u>

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AGRICULTURAL LAND PRESERVATION - COUNTY

STATEMENT OF ESTIMATED UNASSIGNED FUND BALANCE

Total Fund Balance at June 30, 2020	46,929,141
2021 Revenue - Estimated	21,155,000
2021 Expenditures - Estimated	<u>(16,200,000)</u>
Total Estimated Fund Balance at June 30, 2021	<u>51,884,141</u>
Fund Balance Available for Appropriation at June 30, 2021	51,884,141
Less: Unreserved Fund Balance	
Designated for Other Purposes	<u>(33,000,000)</u>
Estimated Unassigned Fund Balance at June 30, 2020	18,884,141
Fiscal Year 2022 Estimated Revenues	8,479,000
Fiscal Year 2022 Estimated Expenditures	<u>(25,479,000)</u>
Estimated Unassigned Fund Balance for FY 2023 & Future Years	<u>1,884,141</u>

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AGRICULTURAL LAND PRESERVATION - STATE

STATEMENT OF ESTIMATED UNASSIGNED FUND BALANCE

Total Fund Balance at June 30, 2020	0
2021 Revenue - Estimated	201,900
2021 Expenditures - Estimated	<u>(201,900)</u>
Total Estimated Fund Balance at June 30, 2021	<u>0</u>
Estimated Unassigned Fund Balance at June 30, 2021	0
Fiscal Year 2022 Estimated Revenues	501,000
Fiscal Year 2022 Estimated Expenditures	<u>(501,000)</u>
Estimated Unassigned Fund Balance for FY 2023 & Future Years	<u>0</u>

1	WATERSHED MANAGEMENT FUND	
2	STATEMENT OF ESTIMATED UNASSIGNED FUND BALANCE	
3	Total Fund Balance at June 30, 2020	10,139,874
4	2021 Revenue - Estimated	3,100,000
5	2021 Expenditures - Estimated	<u>(3,445,000)</u>
6	Total Estimated Fund Balance at June 30, 2021	<u><u>9,794,874</u></u>
7	Less: Restricted Fund Balance	
8	Bond Proceeds	(800,000)
9	Estimated Unassigned Fund Balance at June 30, 2021	8,994,874
10	Fiscal Year 2022 Estimated Revenues	3,020,000
11	Fiscal Year 2022 Estimated Expenditures	<u>(4,280,500)</u>
12	Estimated Unassigned Fund Balance for FY 2023 & Future Years	<u><u>7,734,374</u></u>

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TAX INCREMENT FINANCING

STATEMENT OF ESTIMATED UNASSIGNED FUND BALANCE

Total Fund Balance at June 30, 2021	2,560,799
2021 Revenue - Estimated	985,000
2021 Expenditures - Estimated	<u>(1,165,000)</u>
Total Estimated Fund Balance at June 30, 2021	<u>2,380,799</u>
Estimated Unassigned Fund Balance at June 30, 2021	2,380,799
Fiscal Year 2022 Estimated Revenues	1,641,000
Fiscal Year 2022 Estimated Expenditures	<u>(1,641,000)</u>
Estimated Unassigned Fund Balance for FY 2023 & Future Years	<u>2,380,799</u>

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WATER & SEWER FUND

STATEMENT OF ESTIMATED UNRESTRICTED NET POSITON

Total Net Assets at June 30, 2020	483,208,834
Invested in Capital Assets, Net of Related Debt	(318,681,176)
Restricted - Capital Project/Debt Service	(80,305,995)
Net Assets Available for Appropriation at June 30, 2020	
Unrestricted Net Position	84,221,663
Fiscal Year 2021 Estimated Revenues	50,924,017
Fiscal Year 2021 Estimated Expenditures	<u>(52,410,879)</u>
Net Assets Available for Appropriation at June 30, 2021	
Unrestricted Net Position	82,734,801
Fiscal Year 2022 Estimated Revenues	65,224,087
Fiscal Year 2022 Estimated Expenditures	<u>(67,135,000)</u>
Net Assets Available for Appropriation at June 30, 2022	
Unrestricted Net Position	<u><u>80,823,888</u></u>

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WATER & SEWER DEBT SERVICE FUND

STATEMENT OF ESTIMATED UNRESTRICTED NET POSITION

Total Net Assets at June 30, 2020	0
Invested in Capital Assets, Net of Related Debt	<u>0</u>
Net Assets Available for Appropriation at June 30, 2020	0
Fiscal Year 2021 Estimated Revenues	18,146,125
Fiscal Year 2021 Estimated Expenditures	<u>(18,146,125)</u>
Net Assets Available for Appropriation at June 30, 2021	
Unrestricted Net Position	0
Fiscal Year 2022 Estimated Revenues	21,464,000
Fiscal Year 2022 Estimated Expenditures	<u>(21,464,000)</u>
Net Assets Available for Appropriation at June 30, 2022	
Unrestricted Net Position	<u><u>0</u></u>

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SELF INSURANCE FUND

STATEMENT OF ESTIMATED NET POSITION

Total Net Position June 30, 2020	19,978,860
Estimated Revenues	
Revenues from Agencies and Reimbursements	34,514,240
Insurance Recovery	75,000
Investment Income	<u>150,000</u>
Total Estimated Revenues	34,739,240
Expenses for Claims, Excess Coverages, Claims Management and Other Expenditures	
Total Estimated Expenditures	<u>(34,739,240)</u>
Estimated Net Position June 30, 2021	<u><u>19,978,860</u></u>
* * * * *	
Estimated Revenues	
Revenues from Agencies and Reimbursements	44,868,666
Investment Income	25,000
Insurance Recovery	<u>200,000</u>
Total Estimated Revenues	45,093,666
Total Estimated Expenditures	<u>(45,093,666)</u>
Estimated Net Position June 30, 2022	<u><u>19,978,860</u></u>

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VOLUNTEER FIREMEN'S PENSION (LOSAP) FUND
STATEMENT OF ESTIMATED NET POSITION

Net Assets Held in Trust for Pension Benefits -

June 30, 2020 32,529,348

Estimated Revenues:

County Contributions 1,883,255

Investment Income 1,816,745

Total Estimated Revenues 3,700,000

Estimated Expenditures:

Pension Payments (2,000,000)

Actuarial & Investment Services (128,000)

Death Benefits (50,000)

Total Estimated Expenditures (2,178,000)

Estimated Net Position Held in Trust for Pension Benefits -

June 30, 2021 34,051,348

* * * * *

Estimated Revenues:

County Contributions 1,877,503

Investment Income 2,592,497

Total Estimated Revenues 4,470,000

Estimated Expenditures:

Pension Payments (2,400,000)

Actuarial & Investment Services (140,000)

Death Benefits (50,000)

Unfunded Liability (1,880,000)

Total Estimated Expenditures (4,470,000)

Estimated Net Position Held in Trust for Pension Benefits -

June 30, 2022 34,051,348

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SHERIFF'S OFFICE PENSION PLAN

STATEMENT OF ESTIMATED NET POSITION

Net Position Held in Trust for Pension Benefits	
June 30, 2020	65,993,076
Estimated Revenues:	
Employee Contributions	650,000
County Contributions	2,710,626
Investment Income	<u>4,039,374</u>
Total Estimated Revenues	7,400,000
Estimated Expenditures:	
Actuarial & Investment Services	(260,000)
Medical & Legal Services	(25,000)
Pension Payout	<u>(3,600,000)</u>
Total Estimated Expenditures	(3,885,000)
Estimated Net Position Held in Trust for Pension Benefits	
June 30, 2021	<u><u>69,508,076</u></u>

Estimated Revenues:	
Investment Income	5,300,000
Employee Contributions	640,000
County Contributions	<u>2,829,085</u>
Total Estimated Revenues	8,769,085
Estimated Expenditures:	
Actuarial & Investment Services	(250,000)
Medical & Legal Services	(10,000)
Pension Payout	(3,550,000)
Unfunded Liability Contribution	<u>(4,959,085)</u>
Total Estimated Expenditures	(8,769,085)
Estimated Net Position Held in Trust for Pension Benefits	
June 30, 2022	<u><u>69,508,076</u></u>

1 **OTHER POST EMPLOYMENT BENEFIT PLAN**
 2 **STATEMENT OF ESTIMATED NET POSITION**

3	Net Position Held In Trust for OPEB	
4	June 30, 2020	134,151,377
5	Estimated Revenues:	
6	Investment Income	7,000,000
7	OPEB Retiree Payment	1,800,000
8	County Contributions	<u>11,893,000</u>
9	Total Estimated Revenues	20,693,000
10	Estimated Expenditures:	
11	Financial/Audit	(375,000)
12	OPEB Benefits	<u>(12,900,000)</u>
13	Total Estimated Expenditures	(13,275,000)
14	Estimated Net Position Held in Trust for OPEB	
15	June 30, 2021	<u><u>141,569,377</u></u>
16	* * * * *	
17	Estimated Revenues:	
18	Investment Income	10,600,000
19	OPEB Retiree Payment	1,750,000
20	County Contributions	<u>11,798,000</u>
21	Total Estimated Revenues	24,148,000
22	Estimated Expenditures:	
23	Life Insurance Payments	(85,000)
24	Health Insurance Payments	(12,300,000)
25	Management Services	(25,000)
26	Financial/Audit	(350,000)
27	Unfunded Liability Contribution	<u>(11,388,000)</u>
28	Total Estimated Expenditures	(24,148,000)
29	Estimated Net Position Held in Trust for OPEB	
30	June 30, 2022	<u><u>141,569,377</u></u>

1	GENERAL CAPITAL FUND	
2	STATEMENT OF ESTIMATED UNAPPROPRIATED FUND BALANCE	
3	TOTAL FUND BALANCE AT JUNE 30, 2020	8,664,952
4	Less: Restricted Fund Balance	
5	Recordation and Transfer Tax	(2,171,564)
6	Bond Proceeds	(479,564)
7	Less: Unrestricted Fund Balance	
8	Appropriation of Fund Balance	(3,740,321)
9	Encumbrances	(2,273,503)
10	Fund Balance Available for Appropriation at June 30, 2020	
11	Undesignated Fund Balance	0
12	Estimated Revenues - Open Project	606,675,946
13	Estimated Expenditures - Open Project	<u>(606,610,276)</u>
14	Fund Balance Available for Appropriation at June 30, 2021	
15	Undesignated Fund Balance	<u>65,670</u>
16	Fund Balance Available for Appropriation at June 30, 2021	
17	Undesignated Fund Balance	65,670
18	Estimated Revenues Fiscal Year 2022	
19	Paygo	9,022,000
20	Recordation Tax	11,880,000
21	Transfer Tax	8,000,000
22	Future Bonds	38,840,000
23	Federal Grant	20,250,000
24	State Bonds	17,346,260
25	State Grants	17,625,000
26	Lease Finance	4,500,000
27	Developer/Other	<u>872,850</u>
28	Total Estimated Revenues Fiscal Year 2022	128,336,110
29	Estimated Expenditures Fiscal Year 2022	<u>(128,336,110)</u>
30	Fund Balance Available for Appropriation at June 30, 2022	
31	Undesignated Fund Balance	<u>65,670</u>

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HIGHWAYS CAPITAL FUND

STATEMENT OF ESTIMATED UNAPPROPRIATED FUND BALANCE

TOTAL FUND BALANCE AT JUNE 30, 2020	2,449,785
Less: Unrestricted Fund Balance	
Appropriation of Fund Balance	(679,608)
Encumbrances	<u>(1,770,177)</u>
Fund Balance Available for Appropriation at June 30, 2020	
Undesignated Fund Balance	0
Estimated Revenues - Open Project	165,801,751
Estimated Expenditures - Open Project	<u>(165,774,417)</u>
Fund Balance Available for Appropriation at June 30, 2021	
Undesignated Fund Balance	<u>27,334</u>
Fund Balance Available for Appropriation at June 30, 2021	
Undesignated Fund Balance	27,334
Estimated Revenues Fiscal Year 2022	
Paygo	10,021,179
Future Bonds	4,270,000
Federal Grant	19,780,000
Lease Finance	1,000,000
Other	(161,179)
Total Estimated Revenues Fiscal Year 2022	34,910,000
Estimated Expenditures Fiscal Year 2022	<u>(34,910,000)</u>
Fund Balance Available for Appropriation at June 30, 2022	
Undesignated Fund Balance	<u>27,334</u>

1	PARKS AND RECREATION CAPITAL FUND	
2	STATEMENT OF ESTIMATED UNAPPROPRIATED FUND BALANCE	
3	TOTAL FUND BALANCE AT JUNE 30, 2020	1,879,165
4	Less: Restricted Fund Balance	
5	Recordation and Transfer Tax	(350,861)
6	Less: Unrestricted Fund Balance	
7	Encumbrances	<u>(1,528,304)</u>
8	Fund Balance Available for Appropriation at June 30, 2020	
9	Undesignated Fund Balance	0
10	Estimated Revenues - Open Project	108,729,020
11	Estimated Expenditures - Open Project	<u>(108,303,658)</u>
12	Fund Balance Available for Appropriation at June 30, 2021	
13	Undesignated Fund Balance	<u>425,362</u>
14	Fund Balance Available for Appropriation at June 30, 2021	
15	Undesignated Fund Balance	425,362
16	Estimated Revenues Fiscal Year 2022	
17	Recordation Tax	3,245,000
18	Future Bonds	11,500,000
19	State Grants	5,025,000
20	Developer/Other	175,000
21	Total Estimated Revenues Fiscal Year 2022	19,945,000
22	Estimated Expenditures Fiscal Year 2022	<u>(19,945,000)</u>
23	Fund Balance Available for Appropriation at June 30, 2022	
24	Undesignated Fund Balance	<u>425,362</u>

1 **WATER AND SEWER CAPITAL FUND**

2 **STATEMENT OF ESTIMATED UNRESTRICTED NET ASSETS**

3	Unrestricted Net Assets June 30, 2020	0
4	Estimated Revenues - Open Projects	143,925,458
5	Estimated Expenditures - Open Projects	<u>(143,925,458)</u>
6	Estimated Unrestricted Net Assets June 30, 2021	<u><u>0</u></u>
7	*****	
8	Estimated Revenues Fiscal Year 2022	
9	Paygo	5,650,000
10	Future County Bonds	11,555,000
11	Lease Finance	1,000,000
12	Reappropriated	229,390
13	Total Estimated Revenues Fiscal Year 2022	18,434,390
14	Estimated Expenditures Fiscal Year 2022	<u>(18,434,390)</u>
15	Estimated Unrestricted Net Assets June 30, 2022	<u><u>0</u></u>

16 Section 6. And Be It Further Enacted, that all funds appropriated herein by Harford
17 County, Maryland, to any agency receiving or disbursing County funds, shall be subject to
18 compliance with all of the laws, rules and regulations, and other provisions of the United
19 States of America, State of Maryland, and Harford County, Maryland, regarding the receipt,
20 disbursement, and/or accounting of funds prior to the receipt of any funds appropriated by
21 or through the budgetary process of Harford County, Maryland.

22 Section 7. And Be It Further Enacted, that the County Budget as finally adopted by this Act
23 shall take effect on July 1, 2021.

24 EFFECTIVE: