

Carroll County Maryland



Recommended Budget Summary

Operating Budget Fiscal Year 2027
Operating Plan Fiscal Years 2027-2032
And
Capital Budget Fiscal Years 2027-2032

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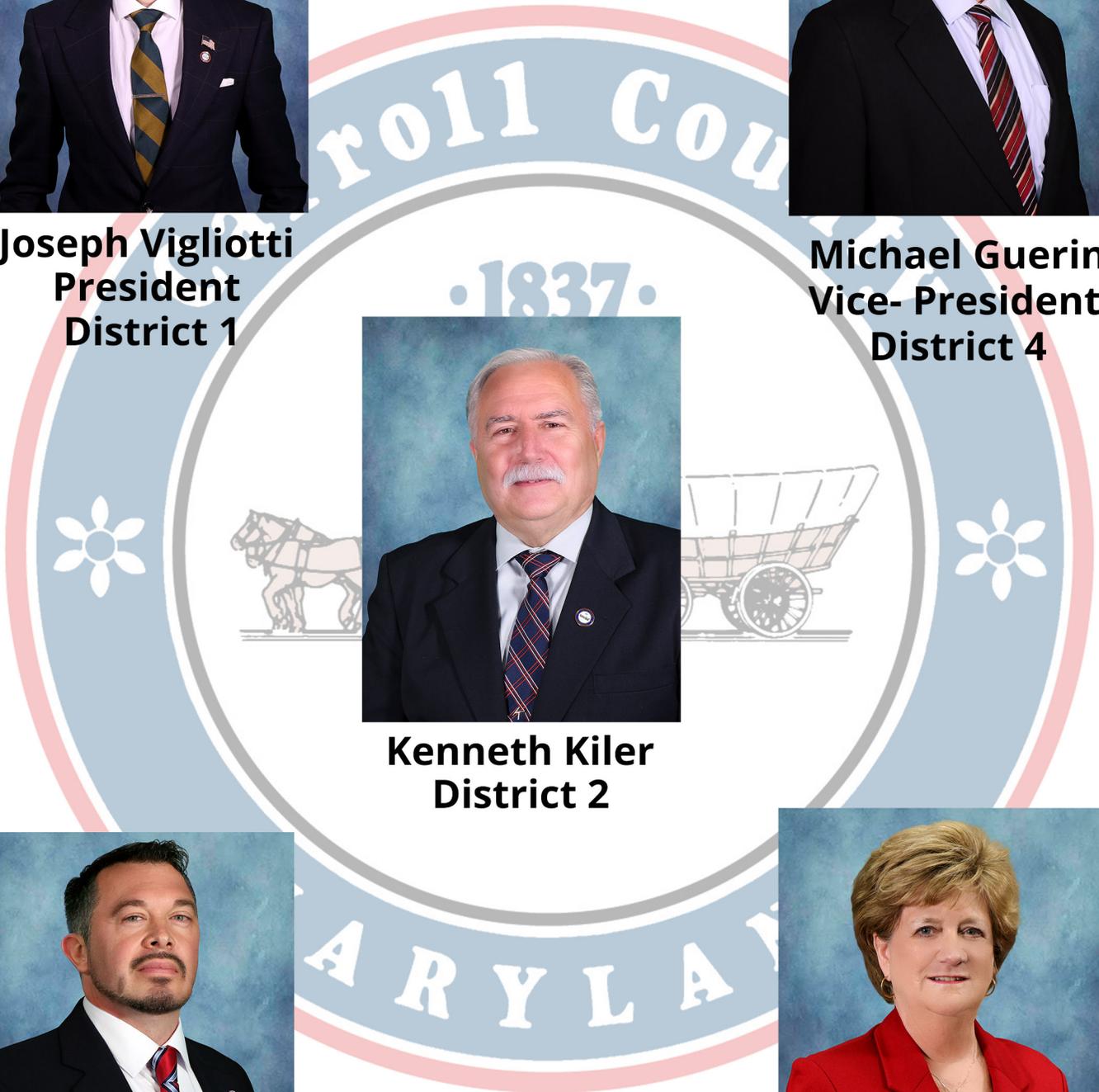
Kenneth Kiler
District 2



Thomas S. Gordon III
District 3



Susan W. Krebs
District 5



Appointed Officials

*Roberta Windham
County Administrator*

*Deborah Effingham
Deputy County Administrator*

*Celene E. Steckel
Director of Citizen Services*

*Jennifer D. Hobbs
Comptroller*

*Timothy C. Burke
County Attorney*

*Denise L. Beaver
Director of Economic Development*

*Michael W. Robinson
Chief of Fire/EMS*

*Kristy L. Bixler
Director of Human Resources*

*Ted Zaleski, III
Director of Management and Budget*

*Christopher Heyn
Director of Planning and Land Management*

*Valerie D. Hawkins
Director of Public Safety*

*Bryan J. Bokey
Director of Public Works*

*Robert E. Hicks
Director of Recreation and Parks*

*Alison A. Deigan
Director of Technology Services*

FY27 Recommended Budget Summary

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Position Summary

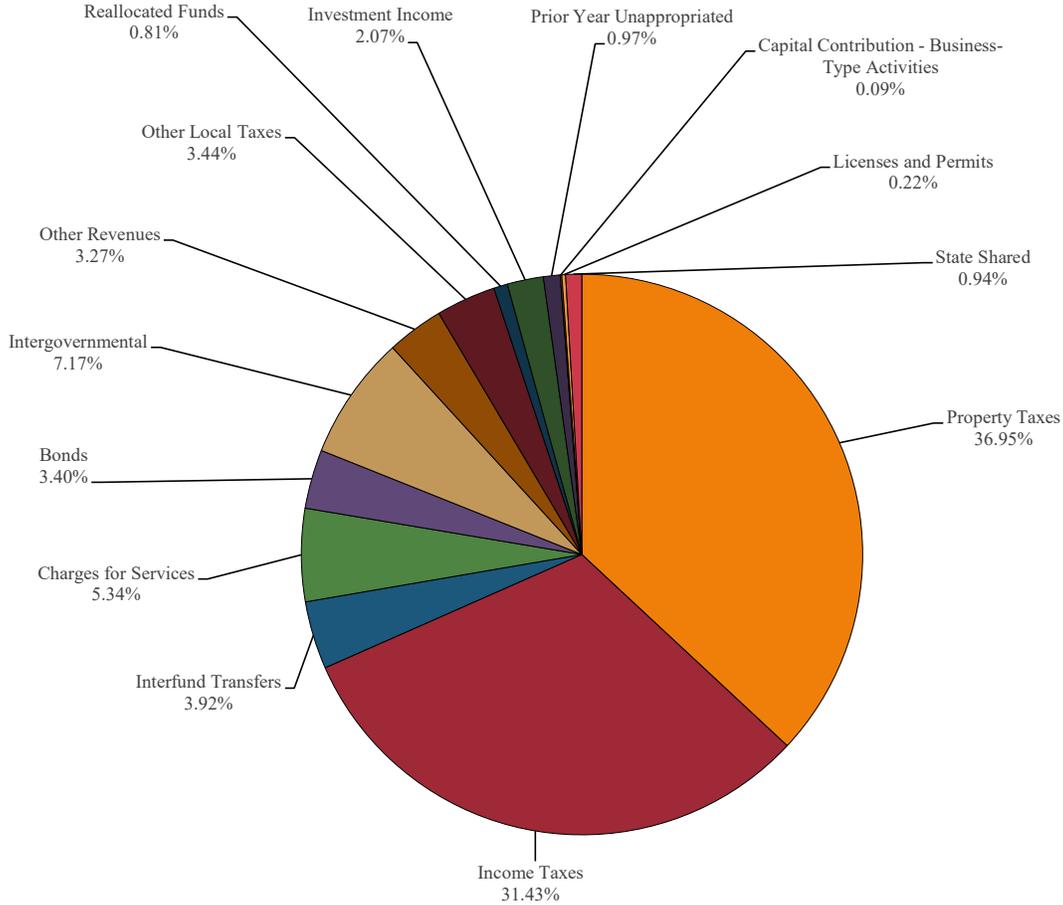
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Total Budget Summary

All Funds Sources - By Category

Fiscal Year 2027 Budget

\$809,103,230

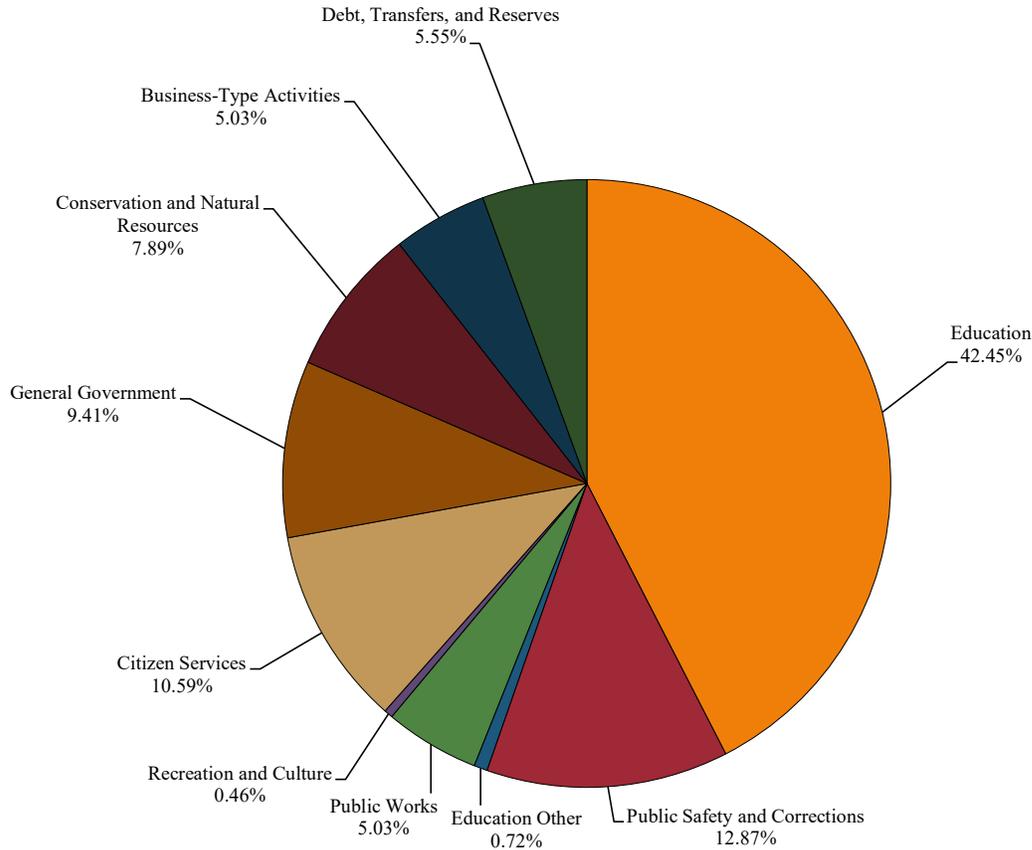


Category	FY25 Actuals	FY26 Budget	Change from FY25	FY27 Budget	Change from FY26
Property Taxes	\$267,929,498	\$280,631,164	4.7%	\$298,975,110	6.5%
Income Taxes	240,823,844	235,697,633	-2.1%	254,295,300	7.9%
Interfund Transfers	52,142,095	57,735,006	10.7%	31,722,788	-45.1%
Charges for Services	43,008,959	38,623,490	-10.2%	43,229,730	11.9%
Bonds	0	17,435,706	100.0%	27,484,842	57.6%
Intergovernmental	40,316,619	42,885,970	6.4%	57,976,842	35.2%
Other Revenues	29,892,206	39,483,120	32.1%	26,467,989	-33.0%
Other Local Taxes	29,191,122	26,166,700	-10.4%	27,820,000	6.3%
Reallocated Funds	33,196,560	26,896,013	-19.0%	6,525,000	-75.7%
Investment Income	60,689,433	2,152,736	-96.5%	16,729,710	677.1%
Prior Year Unappropriated	31,013,695	27,650,802	-10.8%	7,832,610	-71.7%
Capital Contribution - Business-Type Activities	3,744,586	513,000	-86.3%	693,000	35.1%
Licenses and Permits	2,883,308	1,723,100	-40.2%	1,754,500	1.8%
State Shared	1,169,582	4,943,200	322.6%	7,595,810	53.7%
Total	\$836,001,508	\$802,537,640	-4.0%	\$809,103,230	0.8%

All Funds Uses - By Category

Fiscal Year 2027 Budget

\$782,071,850

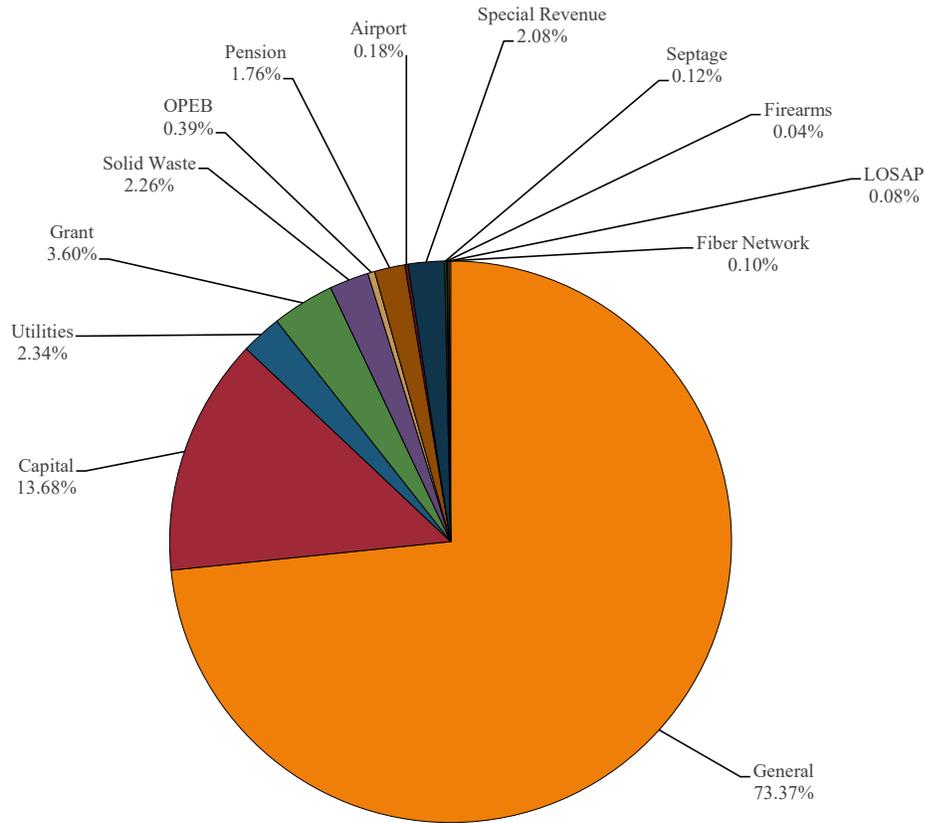


Category	FY25 Actual	FY26 Budget	Change from FY25	FY27 Budget	Change from FY26
				106951081	
Education	\$278,241,746	\$330,811,905	18.9%	\$331,999,989	0.4%
Public Safety and Corrections	98,599,093	114,534,449	16.2%	100,647,510	-12.1%
Education Other	6,262,957	26,228,720	318.8%	5,646,180	-78.5%
Public Works	27,228,744	73,895,320	171.4%	39,370,200	-46.7%
Recreation and Culture	4,758,860	11,549,051	142.7%	3,612,412	-68.7%
Citizen Services	49,656,197	26,489,365	-46.7%	82,806,480	212.6%
General Government	72,377,932	93,690,820	29.4%	73,554,420	-21.5%
Conservation and Natural Resources	74,232,093	8,716,960	-88.3%	61,721,910	608.1%
Business-Type Activities	35,272,373	33,582,970	-4.8%	39,337,639	17.1%
Debt, Transfers, and Reserves	50,215,340	83,038,080	65.4%	43,375,110	-47.8%
Total	\$696,845,337	\$802,537,640	15.2%	\$782,071,850	-2.6%

All Funds Uses - By Fund

Fiscal Year 2027 Budget

\$782,071,850



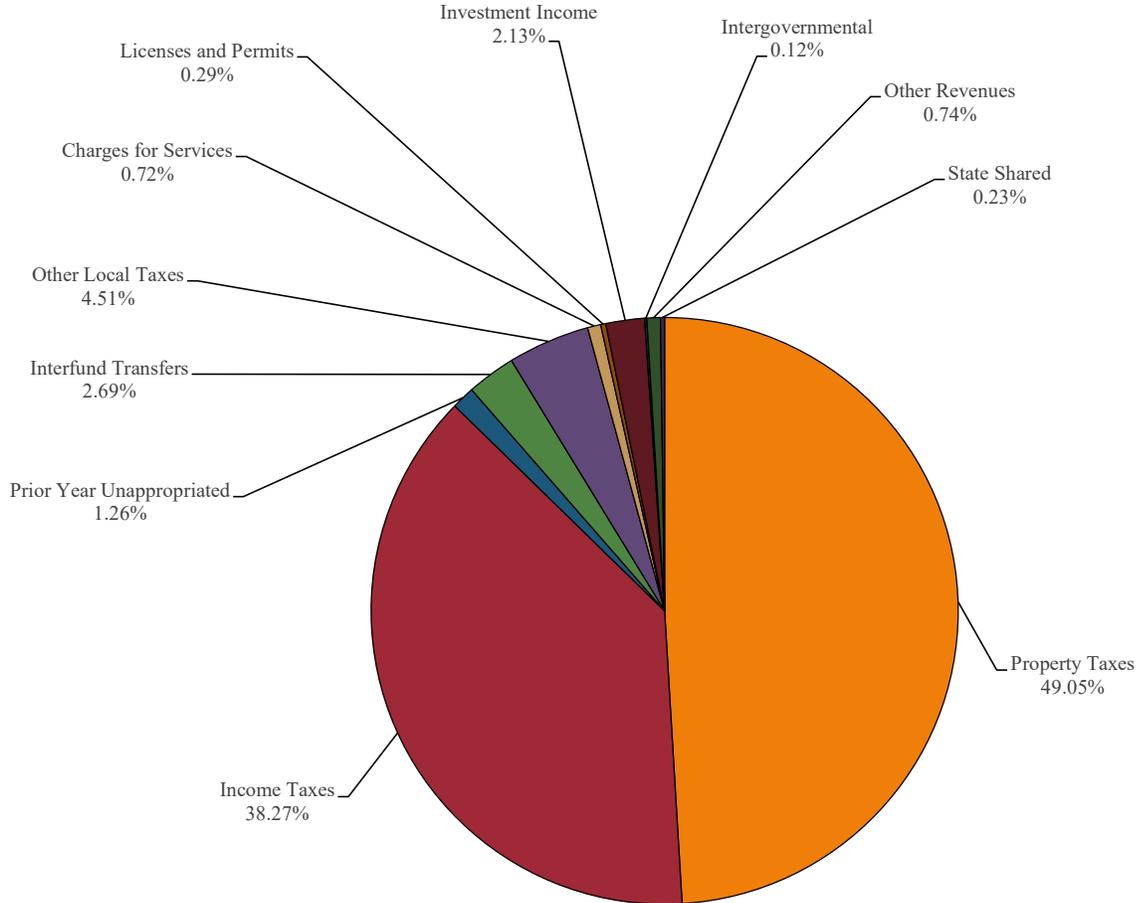
<u>Fund</u>	FY25 Actual	FY26 Budget	Change from FY25	FY27 Budget	Change from FY26
General	\$539,034,902	\$580,655,130	7.7%	\$573,837,100	-1.2%
Capital	59,068,995	128,297,896	117.2%	106,951,081	-16.6%
Utilities	17,083,796	14,445,440	-15.4%	18,289,749	26.6%
Grant	34,970,936	24,783,464	-29.1%	28,119,960	13.5%
Solid Waste	14,284,105	15,722,670	10.1%	17,686,890	12.5%
OPEB	6,883,848	6,320,370	-8.2%	3,085,000	-51.2%
Pension	6,271,723	14,615,200	133.0%	13,796,210	-5.6%
Airport	1,617,699	1,339,090	-17.2%	1,375,690	2.7%
Special Revenue	14,247,445	13,622,610	-4.4%	16,284,860	19.5%
Septage	658,323	1,015,750	54.3%	916,000	-9.8%
Firearms	302,858	304,000	0.4%	307,440	1.1%
Fiber Network	1,325,592	756,020	-43.0%	761,870	0.8%
LOSAP	1,095,115	660,000	-39.7%	660,000	0.0%
Total	\$696,845,337	\$802,537,640	15.2%	\$782,071,850	-2.6%

General Fund Summary

General Fund Sources - By Category

Fiscal Year 2027 Budget

\$601,674,180

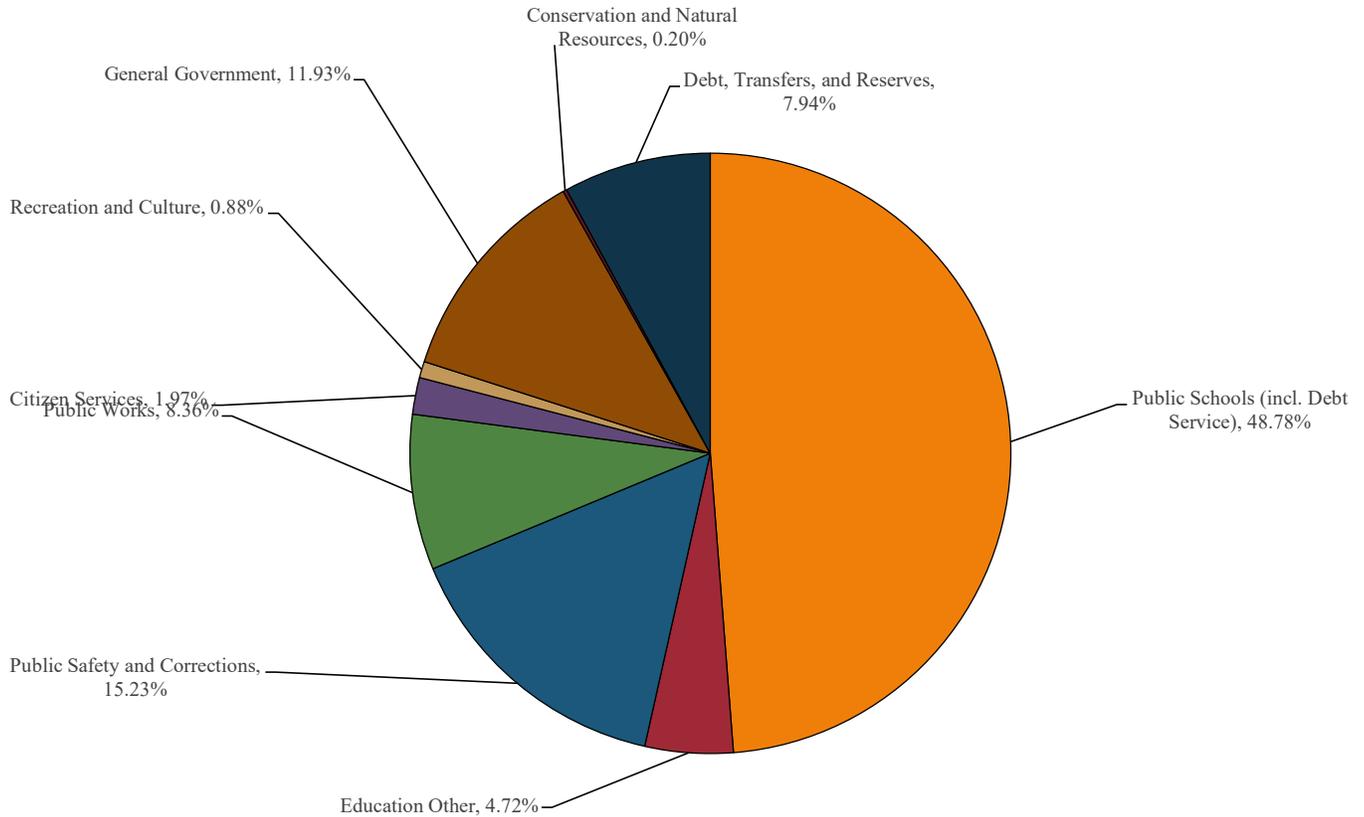


<u>Category</u>	FY25 Actuals	FY26 Budget	Change from FY25	FY27 Budget	Change from FY26
Property Taxes	\$264,254,658	\$276,793,934	4.7%	\$295,104,750	6.6%
Income Taxes	218,374,939	211,754,723	-3.0%	230,248,110	8.7%
Prior Year Unappropriated	29,335,147	27,601,422	-5.9%	7,599,610	-72.5%
Interfund Transfers	14,129,320	15,841,970	12.1%	16,197,190	2.2%
Other Local Taxes	28,272,398	25,050,000	-11.4%	27,120,000	8.3%
Charges for Services	4,588,223	4,173,500	-9.0%	4,318,900	3.5%
Licenses and Permits	1,721,948	1,723,100	0.1%	1,754,500	1.8%
Investment Income	11,427,724	11,467,376	0.3%	12,808,090	11.7%
Intergovernmental	738,035	762,955	3.4%	699,450	-8.3%
Other Revenues	5,958,730	4,286,150	-28.1%	4,423,580	3.2%
State Shared	1,169,582	1,200,000	2.6%	1,400,000	16.7%
Total	\$579,970,705	\$580,655,130	0.1%	\$601,674,180	3.6%

General Fund Uses - By Category

Fiscal Year 2027 Budget

\$573,837,100



Category	FY25 Actuals	FY26 Budget	Change from FY25	FY27 Budget	Change from FY26
Public Schools (incl. Debt Service)	\$255,142,254	\$270,322,620	5.9%	\$279,892,870	3.5%
Education Other	35,967,896	26,128,720	-27.4%	27,090,250	3.7%
Public Safety and Corrections	93,304,975	92,284,410	-1.1%	87,383,740	-5.3%
Public Works	36,028,488	44,748,590	24.2%	47,965,350	7.2%
Citizen Services	10,978,894	11,392,810	3.8%	11,319,530	-0.6%
Recreation and Culture	5,360,148	4,963,180	-7.4%	5,046,180	1.7%
General Government	33,336,248	60,215,780	80.6%	68,438,920	13.7%
Conservation and Natural Resources	1,110,422	1,183,550	6.6%	1,154,150	-2.5%
Debt, Transfers, and Reserves	67,805,577	69,415,470	2.4%	45,546,110	-34.4%
Total	\$539,034,902	\$580,655,130	7.7%	\$573,837,100	-1.2%

General Fund Revenues

Six-Year Operating Revenue

	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY32 Planned
Real Property Tax	\$279,225,110 6.77%	\$293,523,267 5.12%	\$306,718,136 4.50%	\$317,122,051 3.39%	\$327,132,895 3.16%	\$335,436,757 2.54%
Property Tax directly to Stormwater Fund	(3,870,360)	(4,565,540)	(5,148,882)	(5,998,248)	(6,651,109)	(7,266,772)
Railroad and Public Utility	11,500,000 4.55%	11,615,000 1.00%	11,731,150 1.00%	11,848,462 1.00%	11,966,946 1.00%	12,086,616 1.00%
Total Business Tax	8,250,000 1.85%	8,332,500 1.00%	8,415,825 1.00%	8,499,983 1.00%	8,584,983 1.00%	8,670,833 1.00%
Total Property Tax	\$295,104,750 6.62%	\$308,905,228 4.68%	\$321,716,229 4.15%	\$331,472,248 3.03%	\$341,033,715 2.88%	\$348,927,434 2.31%
Income Tax	\$230,248,110 8.73%	\$237,806,784 3.28%	\$245,625,017 3.29%	\$253,711,837 3.29%	\$262,076,596 3.30%	\$270,728,969 3.30%
Recordation	21,000,000 10.53%	21,000,000 0.00%	21,000,000 0.00%	21,000,000 0.00%	21,000,000 0.00%	21,000,000 0.00%
Cable Franchise Fee	1,520,000 -1.94%	1,520,000 0.00%	1,520,000 0.00%	1,520,000 0.00%	1,520,000 0.00%	1,520,000 0.00%
Building Permits	500,000 0.00%	500,000 0.00%	500,000 0.00%	500,000 0.00%	500,000 0.00%	500,000 0.00%
911 Service Fee	4,000,000 0.00%	4,000,000 0.00%	4,000,000 0.00%	4,000,000 0.00%	4,000,000 0.00%	4,000,000 0.00%
Investment Income	12,300,000 13.82%	11,200,000 -8.94%	10,270,000 -8.30%	9,360,000 -8.86%	9,240,000 -1.28%	9,120,000 -1.30%
Total Major Revenues	\$564,672,860 7.68%	\$584,932,012 3.59%	\$604,631,245 3.37%	\$621,564,085 2.80%	\$639,370,311 2.86%	\$655,796,403 2.57%
Other Revenues *	\$508,090 -21.95%	\$478,850 -5.75%	\$449,390 -6.15%	\$368,130 -18.08%	\$287,180 -21.99%	\$258,830 -9.87%
Tier 2 Revenues **	8,245,350 4.42%	8,492,711 3.00%	8,747,492 3.00%	9,009,917 3.00%	9,280,214 3.00%	9,558,620 3.00%
Tier 3 Revenues ***	4,451,080 4.50%	4,498,054 1.06%	4,565,525 1.50%	4,654,398 1.95%	4,724,214 1.50%	4,795,077 1.50%
Annual Revenues	\$577,877,380 7.57%	\$598,401,626 3.55%	\$618,393,652 3.34%	\$635,596,529 2.78%	\$653,661,919 2.84%	\$670,408,931 2.56%
Prior Year Unappropriated Reserve	\$5,015,610 -80.90%	\$5,372,117 7.11%	\$5,778,774 7.57%	\$5,984,016 3.55%	\$6,183,937 3.34%	\$6,355,965 2.78%
Current Year Surplus	2,584,000 91.98%	0 -100.00%	109,080 100.00%	4,662,430 4174.32%	13,115,500 181.30%	62,300 -99.52%
Transfer from Capital Fund - Income Tax For BOE Debt Service	16,197,190 2.24%	16,775,730 3.57%	18,248,250 8.78%	16,961,480 -7.05%	17,510,390 3.24%	18,686,370 6.72%
Total Revenues	\$601,674,180	\$620,549,473	\$642,529,755	\$663,204,456	\$690,471,745	\$695,513,566
<i>Overall % Change</i>	<i>3.62%</i>	<i>3.14%</i>	<i>3.54%</i>	<i>3.22%</i>	<i>4.11%</i>	<i>0.73%</i>

Percentages shown above represent % Change.

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

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

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

General Fund Revenue Analysis

Carroll County's General Fund receives revenue from over 120 sources including taxes, permit fees, State aid, user fees, and investment income. 87.3% of total revenue comes from Total Property and Income Taxes.

Revenue In Millions	FY25 Budget	Percent of Total	FY26 Budget	Percent of Total	FY27 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$242.5	44.5%	\$257.7	44.4%	\$275.3	45.8%	45.8%
Railroad and Public Utilities	9.5	1.7%	11.0	1.9%	11.5	1.9%	47.7%
Total Business	8.1	1.5%	8.1	1.4%	8.3	1.4%	49.1%
Total Property	260.1	47.7%	276.8	47.7%	295.1	49.1%	49.1%
Income Tax	200.4	36.8%	211.7	36.5%	230.2	38.3%	87.3%
Recordation Tax	18.0	3.3%	19.0	3.3%	21.0	3.5%	90.8%
Investment Income	6.5	1.2%	10.8	1.9%	12.3	2.0%	92.9%
Cable Franchise Fee	1.7	0.3%	1.6	0.3%	1.5	0.2%	93.1%
911 Service Fee	3.9	0.7%	4.0	0.7%	4.0	0.7%	93.8%
Building Permits	0.5	0.1%	0.5	0.1%	0.5	0.1%	93.8%
Total Major Revenues	491.1	90.1%	524.4	90.3%	564.6	93.8%	93.8%
Other Annual Revenues	10.4	1.9%	12.8	2.2%	13.2	2.2%	96.0%
Total Annual Revenues	501.5	92.0%	537.2	92.5%	577.8	96.0%	96.0%
Other Revenues	43.5	8.0%	43.4	7.5%	23.8	4.0%	100.0%
Total Revenue	\$545.0	100.0%	\$580.6	100.0%	\$601.6	100.0%	100.0%

Percentages may not add to 100% due to rounding.

General Fund Operating Revenues

Revenue	FY25 Actuals	FY26 Budget	FY27 Budget	Increase (Decrease)	% Change
Real Property Tax	\$250,208,384	\$265,983,181	\$286,531,340	\$20,548,159	7.73%
Homestead Tax Credit	(6,245,313)	(8,449,247)	(10,936,590)	(2,487,343)	29.44%
Taxes - Discounts	(892,741)	(990,000)	(990,000)	0	0.00%
Penalty and Interest	644,865	700,000	700,000	0	0.00%
Semi-Annual Service Charges	973,480	50,000	50,000	0	0.00%
Prior Years Taxes Deferred	0	400,000	0	(400,000)	-100.00%
Real Property Tax - Prior Year	(16,702)	0	0	0	0.00%
Collections Office - Over/Under	(436,197)	0	0	0	0.00%
Railroad and Public Utility	11,083,298	11,000,000	11,500,000	500,000	4.55%
Personal Property Tax	234,409	350,000	250,000	(100,000)	-28.57%
Ordinary Business Tax	8,701,174	7,750,000	8,000,000	250,000	3.23%
Total Local Property Taxes	\$264,254,658	\$276,793,934	\$295,104,750	\$18,310,816	6.62%
Income Tax	\$218,374,939	\$211,754,723	\$230,248,110	\$18,493,387	8.73%
Recordation Fee	\$20,606,953	\$19,000,000	\$21,000,000	\$2,000,000	10.53%
Cable Franchise Fee	1,579,728	1,550,000	1,520,000	(30,000)	-1.94%
911 Service Fee	5,521,075	4,000,000	4,000,000	0	0.00%
Admissions	564,642	500,000	600,000	100,000	20.00%
Other Local Taxes	\$28,272,398	\$25,050,000	\$27,120,000	\$2,070,000	8.26%
State Aid - Police Protection	\$1,169,582	\$1,200,000	\$1,400,000	\$200,000	16.67%
Total State Shared Taxes	\$1,169,582	\$1,200,000	\$1,400,000	\$200,000	16.67%
Heavy Equipment Tax	\$110,277	\$115,000	\$115,000	\$0	0.00%
Beer, Wine, Liquor Licenses	257,590	240,000	250,000	10,000	4.17%
Traders Licenses	123,162	130,000	130,000	0	0.00%
Mobile Home Licenses	71,028	70,000	70,000	0	0.00%
Animal Licenses	36,304	30,000	30,000	0	0.00%
Building Permits	472,009	500,000	500,000	0	0.00%
Plumbing Licenses	26,075	30,000	30,000	0	0.00%
Marriage Licenses	30,800	32,000	32,000	0	0.00%
Electrical Licenses	33,605	30,000	30,000	0	0.00%
Utility Construction Permits	27,545	35,000	30,000	(5,000)	-14.29%
Electrical Permits	268,460	300,000	300,000	0	0.00%
Grading Permits	18,516	18,000	18,000	0	0.00%
Use and Occupancy Certificates	20,270	16,000	20,000	4,000	25.00%
Zoning Certificates/Ordinances	2,325	2,100	2,500	400	19.05%
Plumbing Permits	153,135	150,000	150,000	0	0.00%
Reinspection Fees	54,200	10,000	30,000	20,000	200.00%
Kennel Licenses	16,648	15,000	17,000	2,000	13.33%
Total Licenses and Permits	\$1,721,948	\$1,723,100	\$1,754,500	\$31,400	1.82%
State Aid - Fire Protection	\$384,230	\$422,800	\$387,000	(\$35,800)	-8.47%
Grand and Petit Jury Reimbursements	128,650	115,000	90,000	(25,000)	-21.74%
Circuit Court Master Reimbursement	225,155	225,155	222,450	(2,705)	-1.20%
Total Intergovernmental	\$738,035	\$762,955	\$699,450	(\$63,505)	-8.32%
Lien Certification	\$144,035	\$160,000	\$160,000	\$0	0.00%
Data Processing Services	1,394	2,400	2,000	(400)	-16.67%
Hearing Fees - Board of Zoning Appeals	11,945	15,000	15,000	0	0.00%
Copy Fees	3,872	10,000	5,000	(5,000)	-50.00%
Health Department	24,438	50,000	50,000	0	0.00%
Hearing Fees - Zoning Administration	8,000	11,000	11,000	0	0.00%
Total General Government	\$193,685	\$248,400	\$243,000	(\$5,400)	-2.17%

General Fund Operating Revenues

Revenue	FY25 Actuals	FY26 Budget	FY27 Budget	Increase (Decrease)	% Change
Sheriff Salary Recovery	\$0	\$20,000	\$0	(\$20,000)	-100.00%
Sheriff Fees	151,465	120,000	150,000	30,000	25.00%
Detention Center	208,681	150,000	150,000	0	0.00%
Inspection Fees - Roads	19,169	15,000	15,000	0	0.00%
Inspection Fees - Development Review	15,724	30,000	30,000	0	0.00%
Detention Center - Commissary	98,706	70,000	75,000	5,000	7.14%
Detention Center - Work Release	68,225	15,000	30,000	15,000	100.00%
Detention Center - Home Detention	5,800	10,000	6,000	(4,000)	-40.00%
Citations	57,750	25,000	25,000	0	0.00%
Inspection Fees - Fire Safety	84,457	100,000	85,000	(15,000)	-15.00%
Detention Center - Juvenile Transport	22,639	5,500	10,000	4,500	81.82%
Sheriff Training Academy	21,000	45,000	40,000	(5,000)	-11.11%
Sheriff Academy Recovery (Housing)	973	0	0	0	0.00%
Circuit Court Annex - Rent and Heat	10,248	10,200	10,200	0	0.00%
Total Public Safety	\$764,838	\$615,700	\$626,200	\$10,500	1.71%
Vehicle Maintenance	\$461,544	\$415,000	\$420,000	\$5,000	1.20%
Road Maintenance	75,978	107,000	80,000	(27,000)	-25.23%
Development Review Fees	668,378	500,000	600,000	100,000	20.00%
Fuel Recovery	656,321	700,000	650,000	(50,000)	-7.14%
Stormwater/Environmental Review Fees	129,469	150,000	150,000	0	0.00%
Engineering Review Fees	89,667	60,000	60,000	0	0.00%
Flood Plain Review Fees	0	3,000	3,000	0	0.00%
Forest Conservation Review Fees	29,835	30,000	30,000	0	0.00%
Weed Control	46,320	50,000	50,000	0	0.00%
Total Public Works	\$2,157,511	\$2,015,000	\$2,043,000	\$28,000	1.39%
Bear Branch Programs	\$66,859	\$25,000	\$30,000	\$5,000	20.00%
Dog Park Memberships	9,795	10,000	10,000	0	0.00%
Farm Museum Admissions	10,652	15,000	15,000	0	0.00%
Farm Museum Concessions	39,307	30,000	40,000	10,000	33.33%
Farm Museum Special Events	115,763	70,000	100,000	30,000	42.86%
Farm Museum Sponsors	43,150	45,000	45,000	0	0.00%
Farm Museum Weddings	8,100	5,000	5,000	0	0.00%
Farm Museum Wine Festival	121,740	115,000	115,000	0	0.00%
Hashawha Concessions	271	700	700	0	0.00%
Hashawha Fees	191,945	200,000	200,000	0	0.00%
Hashawha Outdoor School Meals	164,617	100,000	150,000	50,000	50.00%
Hashawha School Programs	10,660	10,000	10,000	0	0.00%
Park Facility Rental	17,030	15,000	15,000	0	0.00%
Pavilion and Facility Rentals	58,888	70,000	70,000	0	0.00%
Piney Run Admissions	194,183	200,000	200,000	0	0.00%
Piney Run Boat Rentals	72,672	75,000	75,000	0	0.00%
Piney Run Concessions	5,478	10,000	10,000	0	0.00%
Piney Run Council Sponsorship	186	0	0	0	0.00%
Piney Run Nature Camp	111,905	90,000	100,000	10,000	11.11%
Piney Run Nature Center Concessions	1,281	800	1,000	200	25.00%
Piney Run Nature Center Facility Rental	415	1,500	1,000	(500)	-33.33%
Piney Run Nature Center Programs	7,780	6,500	6,500	0	0.00%
Piney Run Programs	10,265	15,000	15,000	0	0.00%
Piney Run School Groups	6,024	8,000	8,000	0	0.00%
Sports Complex Advertisement	600	2,000	1,500	(500)	-25.00%
Sports Complex Concessions	3,686	3,000	3,000	0	0.00%
Sports Complex Rent/Lighting	73,628	48,000	60,000	12,000	25.00%
Sports Complex Tournament Fees	12,061	28,000	15,000	(13,000)	-46.43%
Total Recreation	\$1,358,942	\$1,198,500	\$1,301,700	\$103,200	8.61%

General Fund Operating Revenues

Revenue	FY25 Actuals	FY26 Budget	FY27 Budget	Increase (Decrease)	% Change
Westminster Senior Center Classes	\$16,510	\$12,000	\$12,000	\$0	0.00%
North Carroll Senior Center Classes	23,022	17,900	20,000	2,100	11.73%
South Carroll Senior Center Classes	37,135	30,000	35,000	5,000	16.67%
Taneytown Senior Center Classes	3,987	5,000	5,000	0	0.00%
Mt. Airy Senior Center Classes	9,820	11,000	11,000	0	0.00%
Senior Center Bus Trips	22,774	20,000	22,000	2,000	10.00%
Total Aging	\$113,248	\$95,900	\$105,000	\$9,100	9.49%
Circuit Court Fines	\$20,364	\$25,000	\$25,000	\$0	0.00%
Liquor License Fines	9,225	7,500	7,500	0	0.00%
Animal Violation Fines	7,206	8,000	8,000	0	0.00%
Humane Society Impound Fees	20,417	19,500	19,500	0	0.00%
Total Fines and Forfeits	\$57,212	\$60,000	\$60,000	\$0	0.00%
Interest - Miscellaneous Loans	\$256,715	\$10,000	\$0	(\$10,000)	-100.00%
Interest - Fire Company Loans	333,080	363,627	404,610	40,983	11.27%
Investment Income	10,404,345	10,806,400	12,300,000	1,493,600	13.82%
Investment Income - IPA	355,575	287,349	103,480	(183,869)	-63.99%
Unrealized Gains/Losses	78,010	0	0	0	0.00%
Rents and Royalties	429,497	670,000	500,000	(170,000)	-25.37%
Cell Tower Rent	76,237	65,000	75,000	10,000	15.38%
Rent - Family Law	6,600	6,600	6,600	0	0.00%
Advertising - Liquor Licenses	7,500	10,000	10,000	0	0.00%
Jury Duty	215	0	0	0	0.00%
Postage	23,916	15,000	20,000	5,000	33.33%
Equipment Sales	326,608	250,000	250,000	0	0.00%
Purchasing Card Rebate	52,167	60,000	60,000	0	0.00%
Miscellaneous	967,228	225,000	225,000	0	0.00%
Land Sales	2,000,000	0	0	0	0.00%
Total Other	\$15,317,693	\$12,768,976	\$13,954,690	\$1,185,714	9.29%
Insurance Recovery	\$20,479	\$0	\$0	\$0	0.00%
Pension Recovery - Enterprise and Grants	1,309,188	1,610,850	2,181,800	570,950	35.44%
OPEB Recovery - Enterprise and Grants	299,800	872,620	594,100	(278,520)	-31.92%
State Retirement Recovery - Enterprise and Grants	0	7,800	7,800	0	0.00%
Grant Cost Recovery	351,520	403,280	403,280	0	0.00%
Westminster Motorola Revenue Recovery	30,563	30,000	30,000	0	0.00%
Total Cost Recovery	\$2,011,550	\$2,924,550	\$3,216,980	\$292,430	10.00%
Total Annual Revenue	\$536,506,238	\$537,211,738	\$577,877,380	\$40,665,642	7.57%
Prior Year Unappropriated Reserve	\$27,155,212	\$26,255,422	\$5,015,610	(\$21,239,812)	-80.90%
Current Year Surplus	2,179,935	1,346,000	2,584,000	1,238,000	91.98%
Transfer from Capital Fund	14,129,320	15,841,970	16,197,190	355,220	2.24%
Total Operating Revenue	\$579,970,705	\$580,655,130	\$601,674,180	\$21,019,050	3.62%

Prior Year Unappropriated Reserve

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

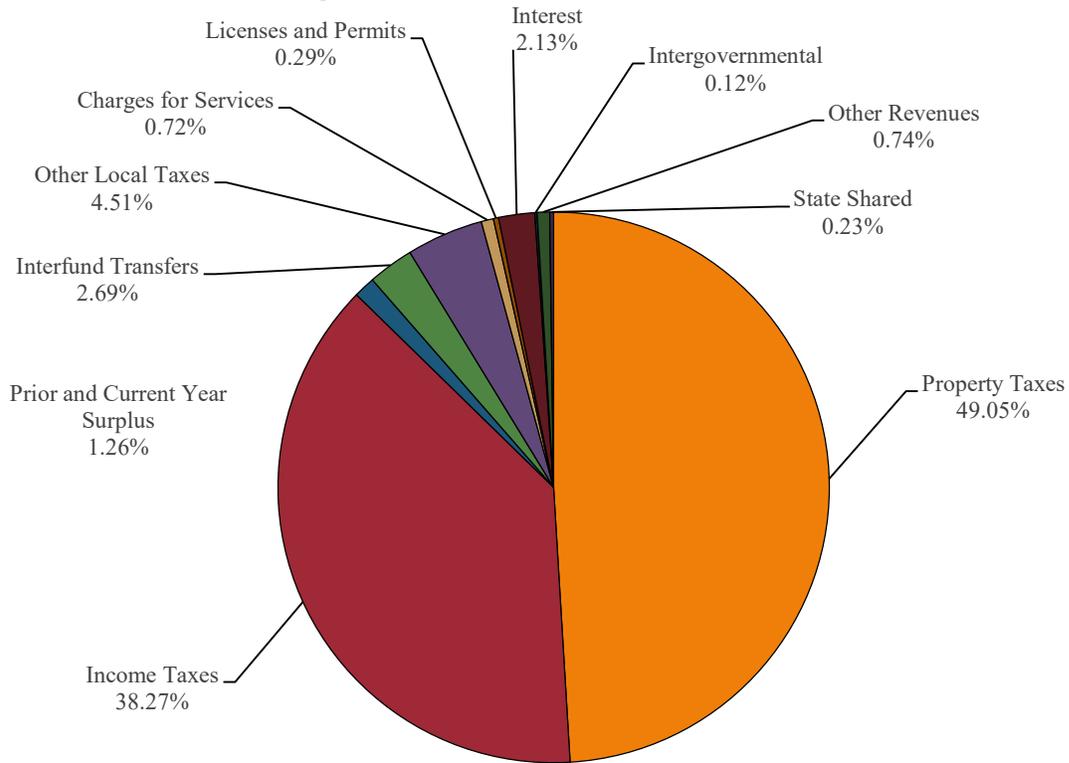
Transfer from Capital Fund

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

Operating Budget Revenues

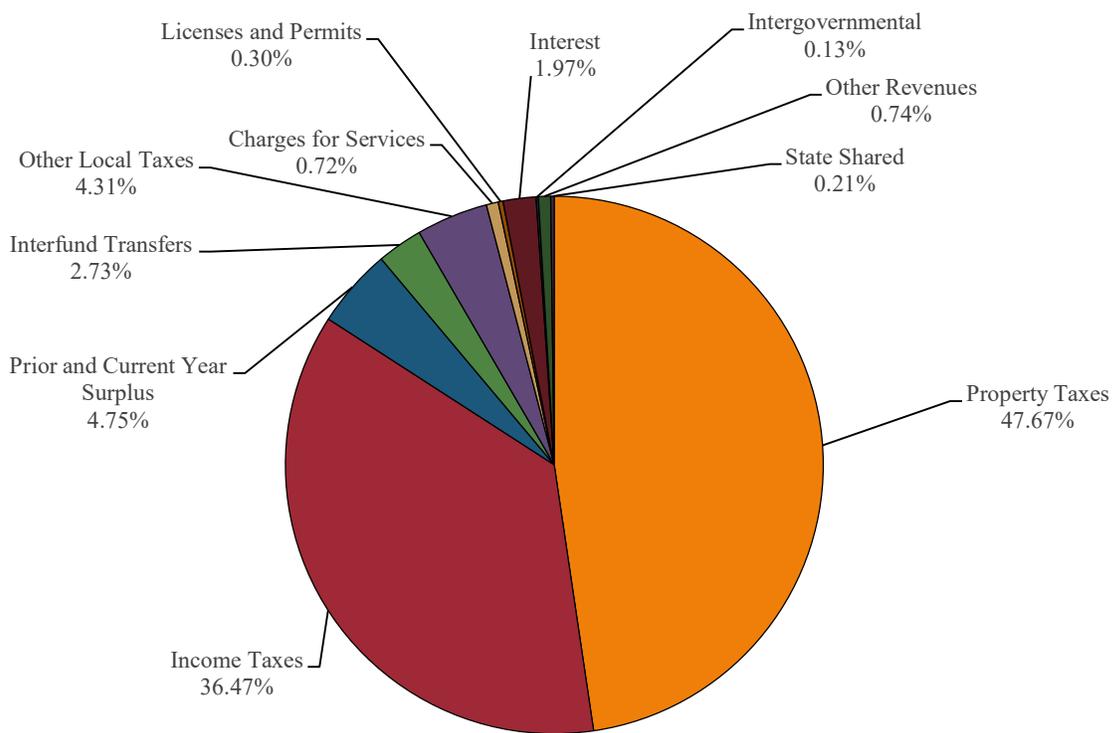
Fiscal Year 2027 Budget

\$601,674,180



Fiscal Year 2026 Budget

\$580,655,130



Operating Plan

Operating Plan

Fiscal Years 2027 - 2032

Department/Agency	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY32 Planned
Public Schools						
Carroll County Public Schools	259,530,810	267,316,730	275,336,240	283,596,320	292,104,210	300,867,340
Carroll County Public Schools Debt Service	16,197,190	16,775,730	18,248,250	16,961,480	17,510,390	18,686,370
MSDE Payments for Private Pre-K	715,380	736,840	758,950	781,720	805,170	829,320
State Pension Cost Shift to Public Schools	3,449,490	3,552,970	3,659,560	3,769,350	3,882,430	3,998,900
Total Public Schools	279,892,870	288,382,270	298,003,000	305,108,870	314,302,200	324,381,930
Education Other						
Cable Regulatory Commission	220,580	231,610	243,190	255,350	268,120	281,520
Carroll Community College	13,760,080	14,172,880	14,598,070	15,036,010	15,487,090	15,951,700
Carroll Community College - Adult Basic Education	204,040	204,040	204,040	204,040	204,040	204,040
Carroll County Public Library	12,085,030	12,568,430	13,071,170	13,594,020	14,137,780	14,703,290
Community Media Center	608,000	608,000	608,000	608,000	608,000	608,000
State Pension Cost Shift to Community College	178,180	183,530	189,030	194,700	200,540	206,560
State Pension Cost Shift to Public Library	34,340	35,370	36,430	37,520	38,650	39,810
Total Education Other	27,090,250	28,003,860	28,949,930	29,929,640	30,944,220	31,994,920
Public Safety and Corrections						
Animal Control	1,155,520	1,224,410	1,261,140	1,298,980	1,337,950	1,378,080
Total Animal Control	1,155,520	1,224,410	1,261,140	1,298,980	1,337,950	1,378,080
Circuit Court	3,338,360	3,648,920	3,671,300	3,848,590	4,033,980	4,227,860
Circuit Court Magistrates	538,350	563,960	591,860	621,160	651,910	682,050
Orphans Court	62,000	62,060	62,110	62,170	62,230	62,300
Volunteer Community Service Program	241,210	253,180	265,760	278,950	292,810	307,350
Total Courts	4,179,920	4,528,120	4,591,030	4,810,870	5,040,930	5,279,560
Emergency Management and Communications	8,351,250	8,584,580	8,869,090	9,242,600	9,632,680	10,234,800
Total Emergency Management and Communications	8,351,250	8,584,580	8,869,090	9,242,600	9,632,680	10,234,800
Fire and EMS Administration	6,764,050	6,936,400	7,208,370	7,491,690	7,786,850	8,094,400
Emergency Medical Services	10,714,260	11,249,970	11,812,470	12,403,100	13,212,400	13,871,520
Fire Services	5,116,860	5,370,890	5,637,570	5,917,530	6,211,420	6,519,950
Volunteer Emergency Services Association	5,032,290	5,183,260	5,338,760	5,498,920	5,663,890	5,833,800
Length of Service Award Program	660,000	660,000	660,000	660,000	660,000	660,000
Total Fire and EMS	28,287,460	29,400,520	30,657,170	31,971,240	33,534,560	34,979,670
Administrative Services	4,952,700	5,198,820	5,457,190	5,728,440	6,014,500	6,313,490
Advocacy and Investigation Center	20,700	21,320	21,960	22,620	23,350	24,120
Corrections	13,177,890	13,780,060	14,512,900	15,243,050	16,093,130	16,731,340
Law Enforcement	20,921,620	21,851,010	22,924,190	24,126,890	25,257,510	26,747,990
Training Academy	36,560	33,510	34,480	35,490	36,520	37,590
Total Sheriff's Office	39,109,470	40,884,720	42,950,720	45,156,490	47,429,010	49,854,530
State's Attorney's Office	6,300,120	6,623,830	6,949,150	7,291,140	7,650,060	8,027,350
Total State's Attorney's Office	6,300,120	6,623,830	6,949,150	7,291,140	7,650,060	8,027,350
Total Public Safety and Corrections	87,383,740	91,246,180	95,278,300	99,771,320	104,625,190	109,753,990
Public Works						
Public Works Administration	1,005,780	1,054,330	1,107,800	1,160,110	1,223,280	1,278,320
Building Construction	542,670	568,580	595,900	624,120	654,560	686,910
Engineering Administration	754,150	769,870	806,410	871,580	888,320	933,330
Engineering - Construction Inspection	497,020	522,620	547,660	574,890	603,480	634,520
Engineering - Design	508,720	533,970	560,470	588,290	617,500	648,160
Engineering - Survey	303,650	280,940	294,790	384,530	324,380	340,170
Facilities	15,890,630	17,167,440	18,141,120	19,156,790	20,216,210	23,337,040
Fleet Management	13,130,740	15,447,240	14,636,710	15,169,070	15,722,130	16,296,760
Permits and Inspections	2,163,340	2,270,730	2,392,410	2,502,370	2,626,790	2,766,200
Roads Operations	9,358,900	9,725,950	10,161,870	10,618,070	11,095,520	11,595,240
Storm Emergencies	3,046,070	3,198,370	3,358,290	3,526,210	3,702,520	3,887,640
Traffic Control	532,520	548,530	614,830	581,930	615,540	616,850
Transit Administration	101,910	107,370	112,480	117,830	123,450	129,330
Veteran Transit Services	129,250	135,710	142,500	149,620	157,100	164,960
Total Public Works	47,965,350	52,331,650	53,473,240	56,025,410	58,570,780	63,315,430

Operating Plan

Fiscal Years 2027 - 2032

Department/Agency	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY32 Planned
Citizen Services						
Citizen Services Administration	576,390	604,700	634,420	665,600	698,330	732,680
Aging and Disabilities	1,808,140	1,899,420	1,968,590	2,083,790	2,161,760	2,269,480
Recovery Support Services	218,490	225,050	231,800	238,750	245,910	253,290
Total Citizen Services	2,603,020	2,729,170	2,834,810	2,988,140	3,106,000	3,255,450
Access Carroll	35,010	36,060	37,140	38,260	39,400	40,590
The Arc Carroll County	298,990	304,970	311,070	317,290	323,640	330,110
Care Healing Center	223,090	234,240	245,960	258,250	271,170	284,730
Flying Colors of Success	59,520	62,500	65,620	68,900	72,350	75,960
Human Services of Program	1,393,650	1,421,520	1,449,950	1,478,950	1,508,530	1,538,700
Penn-Mar Human Services	293,190	299,050	305,030	311,140	317,360	323,710
Sheppard Pratt	121,190	123,610	126,090	128,610	131,180	133,800
Springboard Community Services	454,520	468,160	482,200	496,670	511,570	526,910
Target Community and Educational Services	298,990	304,970	311,070	317,290	323,640	330,110
Youth Services Bureau	1,262,980	1,288,240	1,314,000	1,340,280	1,367,090	1,394,430
Citizen Services Non - Profits	4,441,130	4,543,320	4,648,130	4,755,640	4,865,930	4,979,050
Health Department	4,255,380	4,380,640	4,509,660	4,642,550	4,779,430	4,920,410
Social Services	20,000	20,000	20,000	20,000	20,000	20,000
Citizen Services State	4,275,380	4,400,640	4,529,660	4,662,550	4,799,430	4,940,410
Total Citizen Services	11,319,530	11,673,130	12,012,600	12,406,330	12,771,360	13,174,910
Recreation and Culture						
Recreation and Parks Administration	631,430	652,570	684,610	718,240	756,540	790,670
Community Parks	1,013,990	1,062,560	1,086,760	1,127,570	1,169,180	1,214,200
Hashawha	1,151,060	1,207,650	1,243,650	1,296,460	1,351,630	1,409,870
Piney Run Park	1,191,630	1,245,920	1,303,610	1,364,050	1,427,360	1,493,690
Recreation	712,600	705,500	738,310	772,680	808,700	846,440
Sports Complex	275,470	287,250	299,570	312,430	325,880	339,940
Total Recreation and Parks	4,976,180	5,161,450	5,356,510	5,591,430	5,839,290	6,094,810
Historical Society of Carroll County	50,000	50,000	50,000	50,000	50,000	50,000
Union Mills Homestead	20,000	20,000	20,000	20,000	20,000	20,000
Total Culture	70,000	70,000	70,000	70,000	70,000	70,000
Total Recreation and Culture	5,046,180	5,231,450	5,426,510	5,661,430	5,909,290	6,164,810
General Government						
Comptroller Administration	513,810	535,380	560,770	588,280	615,600	644,100
Accounting	1,518,400	1,590,420	1,634,950	1,714,720	1,798,420	1,886,250
Bond Issuance Expense	223,200	326,930	395,030	368,770	368,520	315,940
Collections Office	2,096,630	2,203,240	2,309,720	2,421,500	2,538,860	2,662,080
Independent Post Audit	70,880	73,510	75,710	77,980	81,880	84,340
Office of Procurement	506,720	535,130	560,860	587,840	616,130	645,810
Total Comptroller	4,929,640	5,264,610	5,537,040	5,759,090	6,019,410	6,238,520
Administrative Hearings	113,590	118,300	123,220	128,360	133,720	139,320
Board of License Commissioners	120,500	126,310	132,400	138,790	145,490	152,530
County Attorney	921,960	963,730	1,007,450	1,053,230	1,101,160	1,151,340
Total County Attorney	1,156,050	1,208,340	1,263,070	1,320,380	1,380,370	1,443,190
Economic Development Administration	1,087,300	1,119,750	1,168,910	1,220,330	1,274,100	1,330,350
Carroll County Workforce Development	292,260	306,420	321,280	336,860	353,210	370,360
Economic Dev. Infrastructure and Investments	850,000	850,000	850,000	850,000	850,000	850,000
Farm Museum	1,092,420	1,139,510	1,188,780	1,240,290	1,294,140	1,350,440
Total Economic Development	3,321,980	3,415,680	3,528,970	3,647,480	3,771,450	3,901,150
Human Resources Administration	1,733,990	1,817,230	1,904,530	1,996,080	2,092,110	2,192,820
Health and Fringe Benefits	31,232,050	33,565,220	36,179,150	39,113,140	42,412,850	46,131,390
Personnel Services	97,920	102,820	107,960	113,350	119,020	124,970
Total Human Resources	33,063,960	35,485,270	38,191,640	41,222,570	44,623,980	48,449,180
Management and Budget Administration	379,180	397,800	417,340	437,850	459,370	481,960
Budget	777,540	816,160	856,700	899,260	943,950	990,850
Grants Office	247,470	259,720	272,590	286,090	300,260	315,140
Risk Management	4,616,650	4,887,020	5,127,870	5,384,260	5,657,470	5,936,350
Total Management and Budget	6,020,840	6,360,700	6,674,500	7,007,460	7,361,050	7,724,300

Operating Plan

Fiscal Years 2027 - 2032

Department/Agency	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY32 Planned
Planning and Land Management Administration	1,505,910	1,576,100	1,696,100	1,724,920	1,801,910	1,936,570
Comprehensive Planning	900,380	941,930	985,730	1,031,610	1,079,690	1,130,070
Development Review	696,410	730,390	766,590	804,590	844,480	886,350
Resource Management	1,348,240	1,411,970	1,481,490	1,554,450	1,631,030	1,711,410
Zoning Administration	334,140	350,320	367,630	385,790	404,850	424,860
Total Planning and Land Management	4,785,080	5,010,710	5,297,540	5,501,360	5,761,960	6,089,260
Technology Services	10,089,640	10,167,170	10,427,100	10,991,440	11,188,700	11,823,870
Production and Distribution Services	391,680	406,200	421,290	436,980	465,300	470,620
Total Technology Services	10,481,320	10,573,370	10,848,390	11,428,420	11,654,000	12,294,490
Audio Video Production	304,150	318,350	333,240	348,830	365,180	382,300
Board of Elections	2,540,740	2,667,960	2,827,800	2,997,220	3,201,790	3,368,620
County Commissioners	1,497,500	1,560,840	1,636,810	1,716,510	1,811,630	1,888,030
Not in Carroll	337,660	347,780	358,220	368,960	380,030	391,430
Total General Government Other	4,680,050	4,894,930	5,156,070	5,431,520	5,758,630	6,030,380
Total General Government	68,438,920	72,213,610	76,497,220	81,318,280	86,330,850	92,170,470
Conservation and Natural Resources						
Extension Office of Carroll County	507,010	527,290	548,380	570,320	593,130	616,860
Soil Conservation District	539,620	599,960	593,060	621,760	651,870	683,450
Spongy Moth	30,000	30,000	30,000	30,000	30,000	30,000
Weed Control	77,520	79,850	84,030	84,710	87,250	152,170
Total Conservation and Natural Resources	1,154,150	1,237,100	1,255,470	1,306,790	1,362,250	1,482,480
Debt and Transfers						
Debt Service	18,022,800	19,797,060	22,727,570	24,803,590	24,929,890	26,376,470
Debt Service - Ag Pres.	4,341,160	1,680,630	1,838,400	6,361,360	14,491,240	842,430
Intergovernmental Transfers	4,141,580	4,265,830	4,393,800	4,525,620	4,661,380	4,801,230
Total Debt and Transfers	26,505,540	25,743,520	28,959,770	35,690,570	44,082,510	32,020,130
Reserves						
Reserve for Contingencies	4,179,500	4,332,650	4,483,070	4,615,730	4,755,030	4,886,500
Total Reserves	4,179,500	4,332,650	4,483,070	4,615,730	4,755,030	4,886,500
Interfund Transfers						
Transfer to Capital Fund	9,286,580	8,018,600	6,871,100	7,045,100	7,284,400	7,179,600
Transfer to Grant Fund - Aging & Disabilities	416,450	438,940	462,640	487,620	513,960	541,710
Transfer to Grant Fund - Circuit Court	28,320	30,020	31,820	33,730	35,750	37,900
Transfer to Grant Fund - Comprehensive Planning	12,000	12,000	12,000	12,000	12,000	12,000
Transfer to Grant Fund - Emergency Mgmt. & Comm.	99,590	99,590	99,590	99,590	99,590	99,590
Transfer to Grant Fund - Fire & EMS	60,000	61,800	63,650	65,560	67,530	69,560
Transfer to Grant Fund - Health Department	4,000	4,000	4,000	4,000	4,000	4,000
Transfer to Grant Fund - Housing & Community Dev.	50,040	52,540	55,170	57,930	60,820	63,870
Transfer to Grant Fund - Local Management Board	86,570	90,900	95,440	100,220	105,230	110,490
Transfer to Grant Fund - Recreation	8,100	8,100	8,100	8,100	8,100	8,100
Transfer to Grant Fund - Sheriff's Office	143,650	151,550	159,890	168,680	177,960	187,740
Transfer to Grant Fund - State's Attorney's Office	70,450	77,000	84,930	93,430	102,490	112,230
Transfer to Grant Fund - Transit	1,900,320	2,156,180	2,426,890	2,718,690	3,298,610	3,658,980
Transfer to Airport Enterprise Fund	16,000	16,000	16,000	16,000	16,000	16,000
Transfer to Fiber Network Enterprise Fund	388,320	442,710	452,560	472,750	493,590	515,140
Transfer to Solid Waste Enterprise Fund	1,856,930	2,322,960	3,012,370	3,845,910	4,564,790	5,250,340
Transfer to Utilities Enterprise Fund	433,750	973,990	449,940	465,350	481,310	497,870
Total Interfund Transfers	14,861,070	14,956,880	14,306,090	15,694,660	17,326,130	18,365,120
Projected Revenue	601,674,180	620,549,473	642,529,755	663,204,456	690,471,745	695,513,566
Projected Expenditures	573,837,100	595,352,300	618,645,200	647,529,030	680,979,810	697,710,690
Balance	27,837,080	25,197,173	23,884,555	15,675,426	9,491,935	-2,197,124

Funding to State Mandated Agencies Fiscal Years 2027-2032

	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY32 Planned
Carroll County Public Schools	259,530,810	267,316,730	275,336,240	283,596,320	292,104,210	300,867,340
Carroll County Public Schools Debt Service	16,197,190	16,775,730	18,248,250	16,961,480	17,510,390	18,686,370
MSDE Payments for Private Pre-K	715,380	736,840	758,950	781,720	805,170	829,320
State Pension Cost Shift to Public Schools	3,449,490	3,552,970	3,659,560	3,769,350	3,882,430	3,998,900
Carroll Community College	13,760,080	14,172,880	14,598,070	15,036,010	15,487,090	15,951,700
Carroll Community College - Adult Basic Education	204,040	204,040	204,040	204,040	204,040	204,040
Carroll County Public Library	12,085,030	12,568,430	13,071,170	13,594,020	14,137,780	14,703,290
State Pension Cost Shift to Community College	178,180	183,530	189,030	194,700	200,540	206,560
State Pension Cost Shift to Public Library	34,340	35,370	36,430	37,520	38,650	39,810
Circuit Court	3,338,360	3,648,920	3,671,300	3,848,590	4,033,980	4,227,860
Circuit Court Magistrates	538,350	563,960	591,860	621,160	651,910	682,050
Orphans Court	62,000	62,060	62,110	62,170	62,230	62,300
Volunteer Community Service Program	241,210	253,180	265,760	278,950	292,810	307,350
State's Attorney's Office	6,300,120	6,623,830	6,949,150	7,291,140	7,650,060	8,027,350
Health Department	4,255,380	4,380,640	4,509,660	4,642,550	4,779,430	4,920,410
Social Services	20,000	20,000	20,000	20,000	20,000	20,000
Board of Elections	2,540,740	2,667,960	2,827,800	2,997,220	3,201,790	3,368,620
Extension Office of Carroll County	507,010	527,290	548,380	570,320	593,130	616,860
Soil Conservation District	539,620	599,960	593,060	621,760	651,870	683,450
Spongy Moth	30,000	30,000	30,000	30,000	30,000	30,000
Weed Control	77,520	79,850	84,030	84,710	87,250	152,170
Total Funding to State Mandated Agencies	324,604,850	335,004,170	346,254,850	355,243,730	366,424,760	378,585,750

General Fund Appropriations

Reading a Budget Summary

		Previous year actual expenditures	Current Budget as adopted by the Board of County Commissioners	Current Budget, including mid-year adjustments, annualized for comparison purposes	The Board of County Commissioners' budget for next fiscal year		
		Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Individual agencies within a department or group	Recreation and Parks Administration	\$935,942	\$598,170	\$602,100	\$631,430	5.56%	4.87%
	Community Parks	1,029,481	1,067,310	1,079,650	1,013,990	-5.00%	-6.08%
	Hashawha	1,147,607	1,092,570	1,104,180	1,151,060	5.35%	4.25%
	Piney Run Park	1,181,224	1,108,230	1,134,280	1,191,630	7.53%	5.06%
	Recreation	747,373	754,590	760,390	712,600	-5.56%	-6.28%
	Sports Complex	248,519	272,310	274,970	275,470	1.16%	0.18%
	Total Recreation and Parks	\$5,290,148	\$4,893,180	\$4,955,570	\$4,976,180	1.70%	0.42%
Total Without Benefits		\$4,293,352	\$4,502,880	\$4,560,830	\$4,532,830	0.67%	-0.61%

Total individual budgets
excluding Health, OPEB,
Pension, etc.

The budget summary presents the operating budget at a high level for each department in a standardized format. The typical budget summary shows actual and planned expenditures over a three-year period and changes between the years.

Public Schools Summary

	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Carroll County Public Schools	\$241,104,684	\$251,971,660	\$251,971,660	\$259,530,810	3.00%	3.00%
Carroll County Public Schools Debt Service	14,037,570	15,841,970	15,841,970	16,197,190	2.24%	2.24%
MSDE Payments for Private Pre-K	0	0	0	715,380	100.00%	100.00%
State Pension Cost Shift to Public Schools	0	2,508,990	2,508,990	3,449,490	37.49%	37.49%
Total Public Schools	\$255,142,254	\$270,322,620	\$270,322,620	\$279,892,870	3.54%	3.54%

Education Other Summary

	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Cable Regulatory Commission	\$200,581	\$210,080	\$210,080	\$220,580	5.00%	5.00%
Carroll Community College	18,113,652	13,359,300	13,359,300	13,760,080	3.00%	3.00%
Carroll Community College - Adult Basic Education	204,040	204,040	204,040	204,040	0.00%	0.00%
Carroll County Public Library	16,749,222	11,620,220	11,620,220	12,085,030	4.00%	4.00%
Community Media Center	700,400	620,000	620,000	608,000	-1.94%	-1.94%
State Pension Cost Shift to Community College	0	115,080	115,080	178,180	54.83%	54.83%
State Pension Cost Shift to Public Library	0	0	0	34,340	100.00%	100.00%
Total Education Other	\$35,967,896	\$26,128,720	\$26,128,720	\$27,090,250	3.68%	3.68%
Total Without Benefits	\$33,400,744	\$26,128,720	\$26,128,720	\$27,090,250	3.68%	3.68%

Public Safety and Corrections Summary

	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Animal Control	\$1,426,662	\$1,154,120	\$1,154,120	\$1,155,520	0.12%	0.12%
Total Animal Control	\$1,426,662	\$1,154,120	\$1,154,120	\$1,155,520	0.12%	0.12%
Total Without Benefits	\$1,128,648	\$1,154,120	\$1,154,120	\$1,155,520	0.12%	0.12%

	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Circuit Court	\$3,400,918	\$3,159,260	\$3,189,620	\$3,338,360	5.67%	4.66%
Circuit Court Magistrates	626,948	506,970	509,420	538,350	6.19%	5.68%
Orphans Court	58,454	62,090	62,090	62,000	-0.14%	-0.14%
Volunteer Community Service Program	358,949	262,520	229,710	241,210	-8.12%	5.01%
Total Courts	\$4,445,269	\$3,990,840	\$3,990,840	\$4,179,920	4.74%	4.74%
Total Without Benefits	\$3,307,167	\$3,537,480	\$3,537,480	\$3,678,190	3.98%	3.98%

	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Emergency Management and Communications	\$7,323,446	\$7,592,570	\$7,583,230	\$8,351,250	9.99%	10.13%
Total Emergency Management and Communications	\$7,323,446	\$7,592,570	\$7,583,230	\$8,351,250	9.99%	10.13%
Total Without Benefits	\$6,076,883	\$7,055,890	\$7,047,220	\$7,719,780	9.41%	9.54%

	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Fire and EMS Administration	\$21,322,779	\$14,067,020	\$14,094,220	\$6,764,050	-51.92%	-52.01%
Emergency Medical Services	0	11,075,020	11,005,360	10,714,260	-3.26%	-2.65%
Fire Services	0	4,521,880	4,759,600	5,116,860	13.16%	7.51%
Volunteer Emergency Services Association	5,709,652	4,885,720	4,885,720	5,032,290	3.00%	3.00%
Length of Service Award Program	0	660,000	660,000	660,000	0.00%	0.00%
Total Fire and Emergency Services	\$27,032,431	\$35,209,640	\$35,404,900	\$28,287,460	-19.66%	-20.10%
Total Without Benefits	\$29,007,492	\$35,202,650	\$35,604,660	\$31,631,660	-10.14%	-11.16%

Public Safety and Corrections Summary

	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Administrative Services	\$5,536,555	\$4,691,070	\$4,725,900	\$4,952,700	5.58%	4.80%
Advocacy and Investigation Center	20,133	24,170	24,170	20,700	-14.36%	-14.36%
Corrections	14,498,628	12,918,600	12,928,010	13,177,890	2.01%	1.93%
Law Enforcement	26,240,682	20,590,960	20,759,050	20,921,620	1.61%	0.78%
Training Academy	37,498	32,560	32,560	36,560	12.29%	12.29%
Total Sheriff's Office	\$46,333,495	\$38,257,360	\$38,469,690	\$39,109,470	2.23%	1.66%
Total Without Benefits	\$32,602,817	\$29,905,470	\$30,102,720	\$31,735,720	6.12%	5.42%

	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
State's Attorney's Office	\$6,743,673	\$6,079,880	\$6,079,880	\$6,300,120	3.62%	3.62%
Total State's Attorney's Office	\$6,743,673	\$6,079,880	\$6,079,880	\$6,300,120	3.62%	3.62%
Total Without Benefits	\$4,922,124	\$5,266,300	\$5,266,300	\$5,443,550	3.37%	3.37%
Total Public Safety and Corrections	\$93,304,975	\$92,284,410	\$92,682,660	\$87,383,740	-5.31%	-5.72%
Total Without Benefits	\$77,045,132	\$82,121,910	\$82,712,500	\$81,364,420	-0.92%	-1.63%

Some EMS expenses for Fire and Emergency Services are included in Emergency Medical Billing Fund.

Some costs were initially captured in Fire and EMS during the transition to County-staffed Emergency Medical Service. With the conclusion of the transition, some costs are being transferred from Fire and EMS to centralized budgets, including Fleet Management, Health and Fringe Benefits, Risk Management, and Technology Services in FY27. As a result, the Fire and EMS budget shows a decrease, while the other budgets show increases.

Public Works Summary

	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Public Works Administration	\$1,025,872	\$922,640	\$958,770	\$1,005,780	9.01%	4.90%
Building Construction	491,633	562,730	520,290	542,670	-3.56%	4.30%
Engineering Administration	741,314	685,890	685,900	754,150	9.95%	9.95%
Engineering - Construction Inspection	578,376	460,310	473,580	497,020	7.98%	4.95%
Engineering - Design	524,676	434,520	482,630	508,720	17.08%	5.41%
Engineering - Survey	380,729	304,970	258,340	303,650	-0.43%	17.54%
Facilities	10,574,082	15,066,000	14,951,070	15,890,630	0.00%	0.00%
Fleet Management	3,502,695	11,566,100	11,586,830	13,130,740	5.88%	5.88%
Permits and Inspections	2,583,027	2,078,000	2,094,860	2,163,340	4.11%	3.27%
Roads Operations	12,640,190	8,904,490	8,992,310	9,358,900	0.00%	0.00%
Storm Emergencies	2,363,876	2,922,450	2,922,450	3,046,070	4.23%	4.23%
Traffic Control	477,206	527,570	527,570	532,520	0.94%	0.94%
Transit Administration	81,047	181,670	90,750	101,910	-43.90%	12.30%
Veteran Transit Services	63,765	131,250	131,250	129,250	-1.52%	-1.52%
Total Public Works	\$36,028,488	\$44,748,590	\$44,676,600	\$47,965,350	7.19%	7.36%
Total Without Benefits	\$28,765,742	\$42,211,920	\$42,146,450	\$45,170,880	7.01%	7.18%

Some costs were initially captured in Fire and EMS during the transition to County-staffed Emergency Medical Service. With the conclusion of the transition, some costs are being transferred from Fire and EMS to centralized budgets, including Fleet Management, Health and Fringe Benefits, Risk Management, and Technology Services in FY27. As a result, the Fire and EMS budget shows a decrease, while the other budgets show increases.

Citizen Services Summary

	Actual FY 25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Citizen Services Administration	\$615,906	\$550,170	\$551,360	\$576,390	4.77%	4.54%
Aging and Disabilities	2,034,914	1,739,770	1,728,730	1,808,140	3.93%	4.59%
Recovery Support Services	57,000	607,620	607,620	218,490	-64.04%	-64.04%
Total Citizen Services	\$2,707,819	\$2,897,560	\$2,887,710	\$2,603,020	-10.17%	-9.86%

Total Without Benefits	\$1,957,496	\$2,617,150	\$2,608,010	\$2,292,340	-12.41%	-12.10%
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	Actual FY 25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Access Carroll	\$33,000	\$33,990	\$33,990	\$35,010	3.00%	3.00%
The Arc Carroll County	287,380	293,130	293,130	298,990	2.00%	2.00%
Care Healing Center	195,210	212,470	212,470	223,090	5.00%	5.00%
Flying Colors of Success	53,990	56,690	56,690	59,520	4.99%	4.99%
Human Services Program	1,339,530	1,366,320	1,366,320	1,393,650	2.00%	2.00%
Penn-Mar Human Services	281,800	287,440	287,440	293,190	2.00%	2.00%
Sheppard Pratt	116,480	118,810	118,810	121,190	2.00%	2.00%
Springboard Community Services	428,430	441,280	441,280	454,520	3.00%	3.00%
Target Community and Educational Services	287,380	293,130	293,130	298,990	2.00%	2.00%
Youth Services Bureau	1,213,940	1,238,220	1,238,220	1,262,980	2.00%	2.00%
Total Citizen Services Non-Profits	\$4,237,140	\$4,341,480	\$4,341,480	\$4,441,130	2.30%	2.30%

	Actual FY 25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Health Department	\$4,013,935	\$4,133,770	\$4,133,770	\$4,255,380	2.94%	2.94%
Social Services	20,000	20,000	20,000	20,000	0.00%	0.00%
Total Citizen Services State	\$4,033,935	\$4,153,770	\$4,153,770	\$4,275,380	2.93%	2.93%

Total Without Benefits	\$4,028,375	\$4,153,770	\$4,153,770	\$4,275,380	2.93%	2.93%
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Total Citizen Services	\$10,978,894	\$11,392,810	\$11,382,960	\$11,319,530	-0.64%	-0.56%
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Total Without Benefits	\$10,223,011	\$11,112,400	\$11,103,260	\$11,008,850	-7.19%	-6.88%
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Recreation and Culture Summary

	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Recreation and Parks Administration	\$935,942	\$598,170	\$602,100	\$631,430	5.56%	4.87%
Community Parks	1,029,481	1,067,310	1,079,650	1,013,990	-5.00%	-6.08%
Hashawha	1,147,607	1,092,570	1,104,180	1,151,060	5.35%	4.25%
Piney Run Park	1,181,224	1,108,230	1,134,280	1,191,630	7.53%	5.06%
Recreation	747,373	754,590	760,390	712,600	-5.56%	-6.28%
Sports Complex	248,519	272,310	274,970	275,470	1.16%	0.18%
Total Recreation and Parks	\$5,290,148	\$4,893,180	\$4,955,570	\$4,976,180	1.70%	0.42%

Total Without Benefits	\$4,293,352	\$4,502,880	\$4,560,830	\$4,532,830	0.67%	-0.61%
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	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Historical Society of Carroll County	\$50,000	\$50,000	\$50,000	\$50,000	0.00%	0.00%
Union Mills Homestead	20,000	20,000	20,000	20,000	0.00%	0.00%
Total Culture	\$70,000	\$70,000	\$70,000	\$70,000	0.00%	0.00%

Total Recreation and Culture	\$5,360,148	\$4,963,180	\$5,025,570	\$5,046,180	1.67%	0.41%
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Total Without Benefits	\$4,363,352	\$4,572,880	\$4,630,830	\$4,602,830	0.65%	-0.60%
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General Government Summary

	Actual FY 25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Comptroller Administration	\$529,981	\$497,380	\$497,190	\$513,810	3.30%	3.34%
Accounting	1,670,475	1,493,020	1,460,230	1,518,400	1.70%	3.98%
Bond Issuance Expenses	229,448	256,790	256,790	223,200	-13.08%	-13.08%
Collections Office	1,428,386	1,815,710	1,800,010	2,096,630	15.47%	16.48%
Independent Post Audit	62,715	68,480	68,480	70,880	3.50%	3.50%
Office of Procurement	531,669	450,370	485,400	506,720	12.51%	4.39%
Total Comptroller	\$4,452,674	\$4,581,750	\$4,568,100	\$4,929,640	7.59%	7.91%

Total Without Benefits	\$3,372,567	\$4,212,200	\$4,199,530	\$4,516,590	7.23%	7.55%
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	Actual FY 25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Administrative Hearings	\$112,769	\$114,320	\$91,510	\$113,590	-0.64%	24.13%
Board of License Commissioners	120,181	117,600	116,280	120,500	2.47%	3.63%
County Attorney	918,983	872,490	874,310	921,960	5.67%	5.45%
Total County Attorney	\$1,151,933	\$1,104,410	\$1,082,100	\$1,156,050	4.68%	6.83%

Total Without Benefits	\$853,116	\$988,030	\$967,330	\$1,030,140	4.26%	6.49%
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	Actual FY 25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Economic Development Administration	\$1,146,339	\$1,056,920	\$1,056,910	\$1,087,300	2.87%	2.88%
Carroll County Workforce Development	350,192	281,750	279,700	292,260	3.73%	4.49%
Economic Development Infrastructure and Investments	734,788	1,850,000	1,850,000	850,000	-54.05%	-54.05%
Farm Museum	1,085,478	1,012,880	1,068,120	1,092,420	7.85%	2.28%
Total Economic Development	\$3,316,797	\$4,201,550	\$4,254,730	\$3,321,980	-20.93%	-21.92%

Total Without Benefits	\$3,062,877	\$4,353,150	\$4,397,140	\$3,442,130	-20.93%	-21.72%
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	Actual FY 25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Human Resources Administration	\$1,533,315	\$1,551,510	\$1,520,580	\$1,733,990	11.76%	14.03%
Health and Fringe Benefits	1,257,404	25,729,990	25,729,990	31,232,050	21.38%	21.38%
Personnel Services	21,768	98,910	96,480	97,920	-1.00%	1.49%
Total Human Resources	\$2,812,486	\$27,380,410	\$27,347,050	\$33,063,960	20.76%	20.91%

Total Without Benefits	\$1,437,045	\$21,443,200	\$21,412,210	\$37,623,380	75.46%	75.71%
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General Government Summary

	Actual FY 25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Management and Budget Administration	\$355,781	\$362,060	\$362,210	\$379,180	4.73%	4.69%
Budget	789,021	728,060	742,870	777,540	6.80%	4.67%
Grants Office	285,467	236,600	237,200	247,470	4.59%	4.33%
Risk Management	1,877,872	2,770,690	2,727,140	4,616,650	66.62%	69.29%
Total Management and Budget	\$3,308,140	\$4,097,410	\$4,069,420	\$6,020,840	46.94%	47.95%
Total Without Benefits	\$3,142,909	\$3,823,990	\$3,797,980	\$5,720,510	49.60%	50.62%

	Actual FY 25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Planning and Land Management Administration	\$1,521,695	\$1,519,950	\$1,591,530	\$1,505,910	-0.92%	-5.38%
Comprehensive Planning	982,236	945,500	891,120	900,380	-4.77%	1.04%
Development Review	817,736	667,690	665,640	696,410	4.30%	4.62%
Resource Management	1,584,126	1,302,640	1,307,600	1,348,240	3.50%	3.11%
Zoning Administration	370,584	295,660	317,420	334,140	13.01%	5.27%
Total Planning and Land Management	\$5,276,377	\$4,731,440	\$4,773,310	\$4,785,080	1.13%	0.25%
Total Without Benefits	\$7,021,932	\$7,633,500	\$7,671,580	\$7,689,200	0.73%	0.23%

	Actual FY 25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Technology Services	\$8,352,087	\$8,970,970	\$8,956,710	\$10,089,640	12.47%	12.65%
Production and Distribution Services	366,534	445,280	439,170	391,680	-12.04%	-10.81%
Total Technology Services	\$8,718,621	\$9,416,250	\$9,395,880	\$10,481,320	11.31%	11.55%
Total Without Benefits	\$7,416,322	\$8,863,120	\$8,844,190	\$9,868,920	11.35%	11.59%

	Actual FY 25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Audio Video Production	\$316,413	\$291,800	\$291,820	\$304,150	4.23%	4.23%
Board of Elections	2,133,563	2,645,050	2,645,050	2,540,740	-3.94%	-3.94%
County Commissioners	1,530,974	1,437,890	1,433,650	1,497,500	4.15%	4.45%
Not In Carroll	318,270	327,820	327,820	337,660	3.00%	3.00%
Total General Government Other	\$4,299,220	\$4,702,560	\$4,698,340	\$4,680,050	-0.48%	-0.39%
Total Without Benefits	\$3,801,418	\$4,808,130	\$4,804,200	\$4,727,650	-1.67%	-1.59%
Total General Government	\$33,336,248	\$60,215,780	\$60,188,930	\$68,438,920	71.00%	73.09%
Total Without Benefits	\$30,108,185	\$56,125,320	\$56,094,160	\$74,618,520	126.02%	128.88%

Some costs were initially captured in Fire and EMS during the transition to County-staffed Emergency Medical Service. With the conclusion of the transition, some costs are being transferred from Fire and EMS to centralized budgets, including Fleet Management, Health and Fringe Benefits, Risk Management, and Technology Services in FY27. As a result, the Fire and EMS budget shows a decrease, while the other budgets show increases.

Conservation and Natural Resources Summary

	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Extension Office of Carroll County	\$454,711	\$488,770	\$488,770	\$507,010	3.73%	3.73%
Soil Conservation District	573,396	586,760	586,760	539,620	-8.03%	-8.03%
Spongy Moth	9,414	30,000	30,000	30,000	0.00%	0.00%
Weed Control	72,900	78,020	78,020	77,520	-0.64%	-0.64%
Total Conservation and Natural Resources	\$1,110,422	\$1,183,550	\$1,183,550	\$1,154,150	-2.48%	-2.48%
Total Without Benefits	\$943,945	\$1,100,830	\$1,100,830	\$1,068,540	-2.93%	-2.93%

Debt, Transfers, and Reserves Summary

	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Debt Service	\$19,297,178	\$16,445,880	\$16,445,880	\$18,022,800	9.59%	9.59%
Debt Service - Ag Pres.	3,982,504	3,121,790	3,121,790	4,341,160	39.06%	39.06%
Interfund Transfers	40,573,970	41,239,310	41,240,296	14,861,070	-63.96%	-63.96%
Intergovernmental Transfers	3,951,925	4,087,610	4,087,610	4,141,580	1.32%	1.32%
Reserve for Contingencies	0	4,520,880	4,520,880	4,179,500	-7.55%	-7.55%
Total Debt, Transfers, and Reserves	\$67,805,577	\$69,415,470	\$69,416,456	\$45,546,110	-34.39%	-34.39%

Capital Fund Summary

FY25 - FY27 Capital Fund Revenues

Revenue Source	Fiscal Year			\$ Change FY26 to FY27
	2025 Budget	2026 Budget	2027 Budget	
Local				
Transfer from General Fund	\$33,196,560	\$34,151,126	\$9,286,578	(\$24,864,549)
Reallocated GF Transfer	3,230,440	10,233,577	3,536,623	(6,696,955)
Local Income Tax	18,978,320	23,942,910	24,047,190	104,280
Bonds	29,728,758	17,435,706	27,484,842	10,049,136
Reallocated Bonds	3,906,142	16,577,436	1,938,225	(14,639,211)
Impact Fee - Parks	0	516,700	0	(516,700)
Reallocated Impact Fee - Parks	0	85,000	110,562	25,562
Impact Fee - Schools	0	500,000	0	(500,000)
Transfer from Special Revenue Fund - WPRF	291,760	306,500	321,820	15,320
LOCAL TOTAL	\$89,331,980	\$103,748,955	\$66,725,839	(\$37,023,116)
State				
State Highway Administration	\$176,000	\$176,000	\$176,000	\$0
Highway User Revenue	4,168,000	3,176,000	5,493,000	2,317,000
Program Open Space	2,107,000	391,200	526,810	135,610
Reallocated Program Open Space	0	0	939,590	939,590
Ag. Preservation (MALPF)	1,000,000	1,000,000	1,000,000	0
Ag. Transfer Tax	100,000	100,000	700,000	600,000
State School Construction	12,839,289	12,196,231	17,441,162	5,244,931
Healthy Schools Funding	0	4,842,200	3,703,000	(1,139,200)
STATE TOTAL	\$20,390,289	\$21,881,631	\$29,979,562	\$8,097,931
Federal				
Federal Highway/Bridge	\$3,816,400	\$2,283,800	\$1,843,000	(\$440,800)
FEDERAL TOTAL	\$3,816,400	\$2,283,800	\$1,843,000	(\$440,800)
Other				
Municipal	\$365,250	\$383,510	\$402,680	\$19,170
Internal Service Fund Transfer	0	0	8,000,000	8,000,000
OTHER TOTAL	\$365,250	\$383,510	\$8,402,680	\$8,019,170
TOTAL REVENUES	\$113,903,919	\$128,297,896	\$106,951,081	(\$21,346,815)

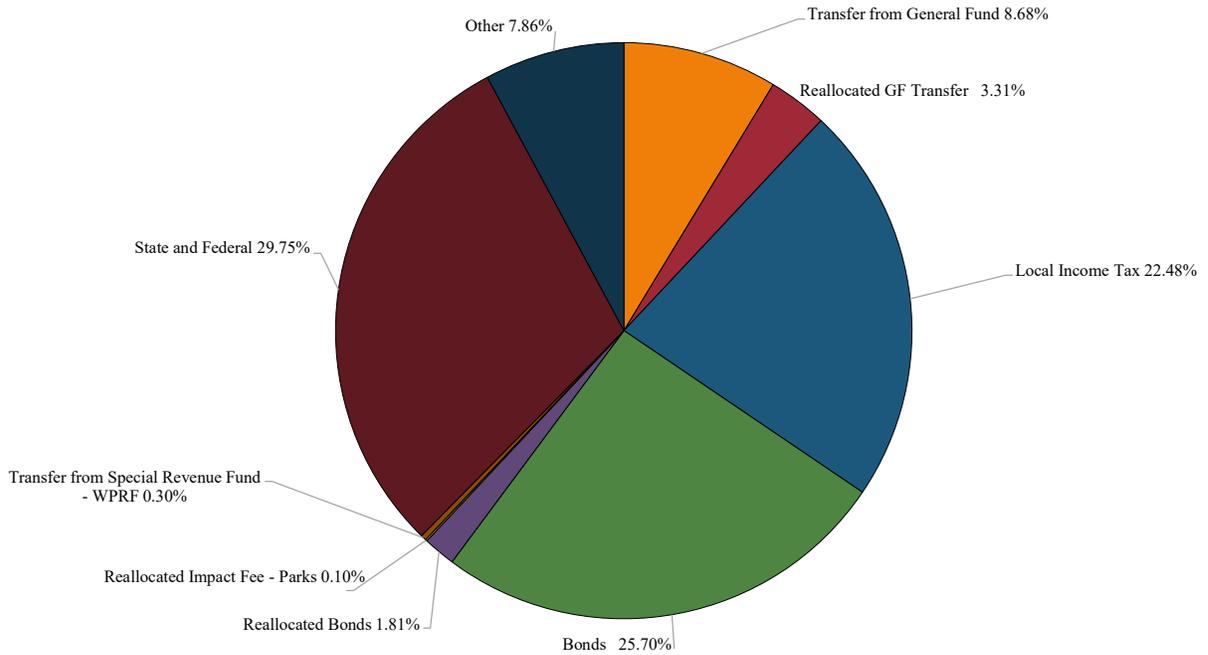
FY25 - FY27 Capital Fund Appropriations

Appropriation Area	Fiscal Year			\$ Change FY26 to FY27
	2025 Budget	2026 Budget	2027 Budget	
<u>Public Schools</u>	\$48,340,609	\$60,489,285	\$52,107,119	(\$8,382,166)
<u>Conservation and Open Space</u>	\$9,290,310	\$7,533,410	\$16,175,800	\$8,642,390
<u>Public Works</u>				
Roads	\$23,124,000	\$21,885,000	\$20,917,000	(\$968,000)
Bridges	7,186,000	3,458,430	3,484,000	25,570
Public Works Total	\$30,310,000	\$25,343,430	\$24,401,000	(\$942,430)
<u>Recreation and Culture</u>	\$2,696,000	\$6,295,771	\$2,161,162	(\$4,134,609)
<u>General Government</u>				
County Facilities/Infrastructure	\$7,207,000	\$9,996,000	\$5,184,000	(\$4,812,000)
Criminal Justice/Public Safety	10,460,000	18,540,000	5,722,000	(12,818,000)
Board of Elections	0	0	600,000	600,000
Libraries/Senior Centers	100,000	100,000	600,000	500,000
Unallocated/Other	5,500,000	0	0	0
General Government Total	\$23,267,000	\$28,636,000	\$12,106,000	(\$16,530,000)
Total Appropriations	\$113,903,919	\$128,297,896	\$106,951,081	(\$21,346,815)

Capital Fund Revenues

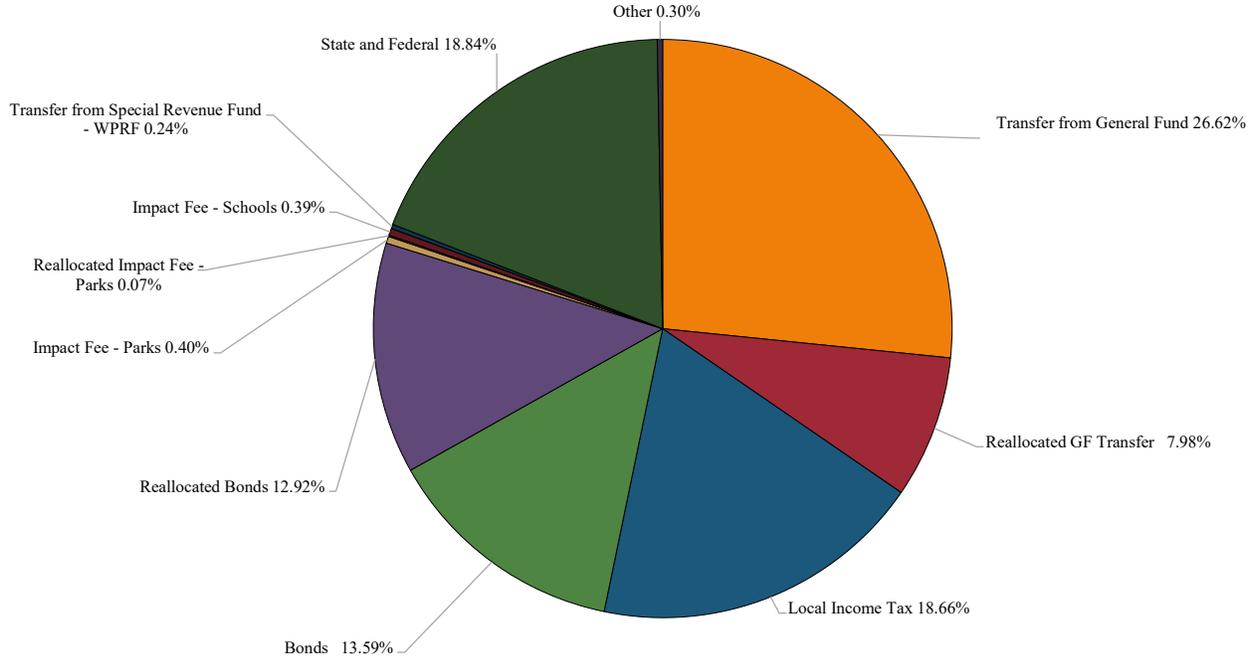
Fiscal Year 2027 Budget

\$106,951,081



Fiscal Year 2026 Budget

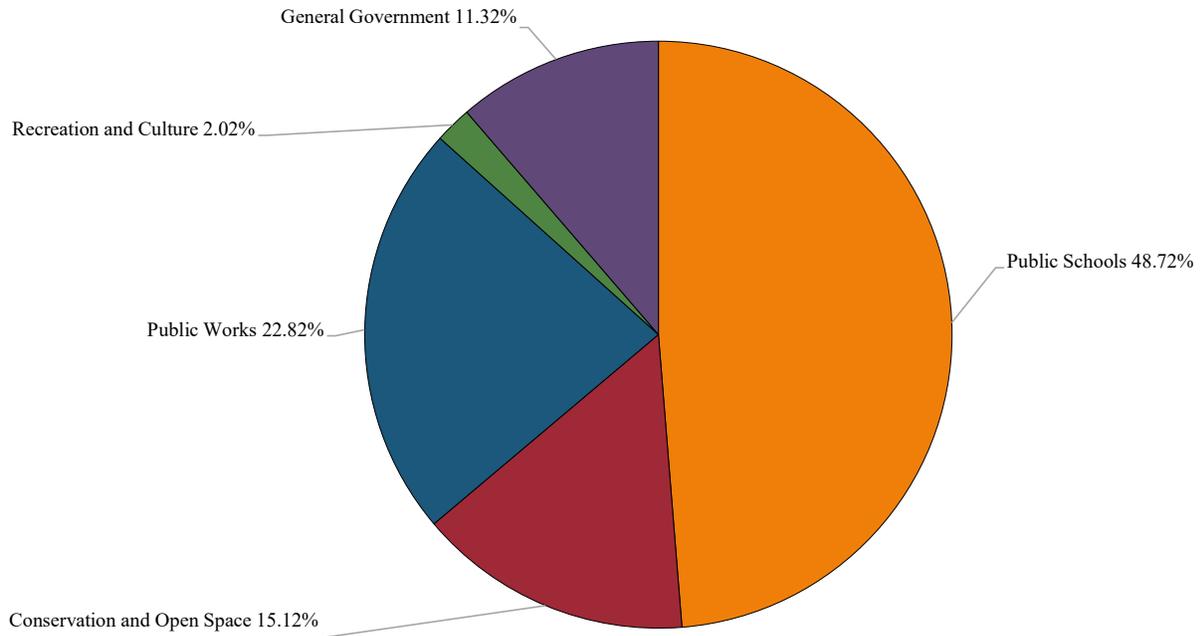
\$128,297,896



Capital Fund Appropriations

Fiscal Year 2027 Budget

\$106,951,081



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

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

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

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

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

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

Community Investment Plan - Schedule of Reappropriations
Fiscal Year 2027

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

Capital Fund

Project		Source/Amount		
From	To	Local	Bonds	Other
8776 Union Mills Waterwheel and Shaft Replacement	9954 County Building Systemic Renovations		\$343,191.26	
8898 Piney Run Pavilion Road Paving	8232 Park Restoration	\$27,427.50		
8773 Double Pipe Creek Boat Ramp	8232 Park Restoration	7,630.66		
8233 Parkland Acquisition	8988 Sports Complex Field Improvements			\$939,590.00
8175 Westminster Veteran's Memorial Park	9009 Unallocated Impact Fees	52,943.45		
9592 Cape Horn Field Lighting	9009 Unallocated Impact Fees	57,618.57		
8617 Stormwater Facility Renovation	9920 Watershed Assessment and Improvement		300,000.00	
9586 Slacks Road Improvements	8769 Storm Drain Video Inspection	100,000.00		
8587 Johnsville Road Sidewalk	Pavement Management 27		23,859.51	
9847 Small Drainage Structures	Pavement Management 27		1,000,000.00	
9598 Historic Courthouse Holding Area Renovation	8819 Public Safety Emergency Communication Radios	51,564.34		
8767 Pavement Management 19	Pavement Management 27		108,071.71	
8727 Charles Carroll Community Center	9954 County Building Systemic Renovations		163,102.80	
9956 General Government Unallocated	9215 Public Safety Dispatch Console Hardware Upgrade	2,900,000.00		
8590 Payroll/Human Resources System Replacement	HR and Payroll System Replacement	450,000.00		
Total		\$3,647,184.52	\$1,938,225.28	\$939,590.00

Community Investment Plan For Fiscal Year 2027

	Total FY27
PUBLIC SCHOOLS	
HVAC System Replacement - Carroll Springs	\$2,276,929
HVAC System Replacement - Carrolltowne Elementary	5,985,000
HVAC System Replacement - Friendship Valley Elementary	4,598,000
HVAC System Replacement - Northwest Middle	4,560,000
Infrastructure Renewal	4,000,000
Liberty High Modernization Feasibility Study	350,000
Paving	1,200,000
Prekindergarten Addition - Elmer Wolfe Elementary	1,357,000
Prekindergarten Addition - Robert Moton Elementary	866,000
Prekindergarten Addition - Runnymede Elementary	1,060,000
Prekindergarten Addition - Spring Garden Elementary	756,000
Prekindergarten Addition - Westminster Elementary	1,432,000
Prekindergarten Addition - William Winchester Elementary	1,266,000
Prekindergarten Additions	200,000
Relocatable Classrooms	300,000
Roof Replacement - Shiloh Middle	3,703,000
Technology Improvements	2,000,000
Transfer to Operating Budget for BOE Debt Service	16,197,190
PUBLIC SCHOOLS TOTAL	\$52,107,119
CONSERVATION AND OPEN SPACE	
Agricultural Land Preservation	\$4,033,300
Fire and EMS Public Safety Training Center Remediation	8,000,000
Stormwater Facility Renovation	318,000
Watershed Assessment and Improvement (NPDES)	3,824,500
CONSERVATION AND OPEN SPACE TOTAL	\$16,175,800
PUBLIC WORKS	
- ROADS -	
Highway Safety Improvements	\$42,000
Pavement Management Program	18,970,000
Pavement Preservation	1,244,000
Ramp and Sidewalk Upgrades	109,000
Small Drainage Structures	221,000
Storm Drain Rehabilitation	221,000
Storm Drain Video Inspection	110,000
	<u>\$20,917,000</u>
- BRIDGES -	
Bridge Inspection and Inventory	\$36,000
Bridge Maintenance and Structural Repair	99,000
Cleaning and Painting of Bridge Structural Steel	298,000
Hawks Hill Road over Little Pipe Creek Tributary	540,000
Hughes Shop Road Bridge over Bear Branch Road	353,000
McKinstry's Mill Road over Sams Creek	292,000
McKinstry's Mill Road over Tributary to Little Pipe Creek	99,000
Old Kays Mill Road over Beaver Run	840,000
Patapsco Road over E. Branch Patapsco	199,000
Stem Road over Wolf Pit Branch	402,000
Stone Chapel Road over Little Pipe Creek	326,000
	<u>\$3,484,000</u>
PUBLIC WORKS TOTAL	\$24,401,000
RECREATION AND CULTURE	
Community Self-Help Projects	\$138,000
Park Restoration	274,000
Piney Run Boathouse Replacement	62,000
Piney Run Park Pavilion 3 Replacement	282,000
Piney Run Seawall and Launch Replacement	75,000
Sports Complex Field Improvements	1,210,000
Town Fund	9,600
Unallocated Impact Fees	110,562
RECREATION AND CULTURE TOTAL	\$2,161,162
GENERAL GOVERNMENT	
County Building Systemic Renovations	\$1,750,000
County Technology	1,584,000
Detention Center Access System Replacement	100,000
Elections Pollbooks and Printers	210,000
Elections Voting Equipment	390,000
Emergency Mgmt. and Comm. Dispatch Console Hardware Upgrade	2,900,000
Emergency Mgmt. and Comm. Radio Management	362,000
Emergency Mgmt. and Comm. Radios	788,000
Fire and EMS Public Safety Training Center	947,000
Fire and EMS Regional Water Supply	125,000
Fire and EMS Self-Contained Breathing Apparatus Replacement	1,750,000
Generator Replacement	100,000
HR and Payroll System Replacement	500,000
Library Technology	100,000
Parking Lot Overlays	500,000
GENERAL GOVERNMENT TOTAL	\$12,106,000
GRAND TOTAL	\$106,951,081

Capital Budget Summary

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032

	FY27	FY28	FY29	FY30	FY31	FY32	Prior Allocation	Balance To Complete	Total Project Cost
PUBLIC SCHOOLS									
Freedom Elementary Addition	\$0	\$4,729,000	\$0	\$0	\$0	\$0	\$4,258,000	\$0	\$8,987,000
HVAC Improvements and Replacements	0	0	11,408,000	11,965,000	35,142,000	20,189,000	0	0	78,704,000
HVAC System Replacement - Carroll Springs	2,276,929	0	0	0	0	0	5,969,220	0	8,246,149
HVAC System Replacement - Carrolltowne Elementary	5,985,000	477,000	0	0	0	0	4,890,000	0	11,352,000
HVAC System Replacement - Friendship Valley Elementary	4,598,000	0	4,902,000	0	0	0	0	0	9,500,000
HVAC System Replacement - Northwest Middle	4,560,000	5,561,000	0	0	0	0	7,113,000	0	17,234,000
HVAC System Replacement - Piney Ridge Elementary	0	4,675,000	0	4,788,000	0	0	0	0	9,463,000
Infrastructure Renewal	4,000,000	0	0	0	0	0	2,564,338	0	6,564,338
Liberty High Modernization Feasibility Study	350,000	0	0	0	0	0	0	0	350,000
Paving	1,200,000	1,200,000	1,200,000	1,200,000	1,260,000	1,323,000	0	0	7,383,000
Prekindergarten Addition - Elmer Wolfe Elementary	1,357,000	0	0	0	0	0	0	0	1,357,000
Prekindergarten Addition - Robert Moton Elementary	866,000	0	0	0	0	0	0	0	866,000
Prekindergarten Addition - Runnymede Elementary	1,060,000	0	0	0	0	0	0	0	1,060,000
Prekindergarten Addition - Spring Garden Elementary	756,000	0	0	0	0	0	0	0	756,000
Prekindergarten Addition - Westminster Elementary	1,432,000	0	0	0	0	0	0	0	1,432,000
Prekindergarten Addition - William Winchester Elementary	1,266,000	0	0	0	0	0	0	0	1,266,000
Prekindergarten Additions	200,000	5,971,000	9,267,000	4,042,000	0	0	8,026,000	0	27,506,000
Relocatable Classrooms	300,000	310,000	320,000	330,000	340,000	350,000	0	0	1,950,000
Roof Replacement - Century High	0	0	4,382,000	4,713,000	0	0	0	0	9,095,000
Roof Replacement - Shiloh Middle	3,703,000	0	0	0	0	0	3,466,000	0	7,169,000
Roof Replacements	0	0	0	1,168,000	1,257,000	4,966,000	0	0	7,391,000
Sykesville Middle Addition	0	7,386,000	4,010,000	0	0	0	9,862,000	0	21,258,000
Technology Improvements	2,000,000	1,030,000	1,060,000	1,090,000	1,123,000	1,157,000	0	0	7,460,000
Transfer to Operating Budget for BOE Debt Service	16,197,190	16,775,730	18,248,250	16,961,480	17,510,390	18,686,370	0	0	104,379,410
PUBLIC SCHOOLS TOTAL	\$52,107,119	\$48,114,730	\$54,797,250	\$46,257,480	\$56,632,390	\$46,671,370	\$46,148,558	\$0	\$350,728,897
SOURCES OF FUNDING:									
Reallocated GF Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$26,968	\$0	\$26,968
Local Income Tax	24,047,190	19,315,730	20,828,250	19,581,480	20,233,390	21,516,370	6,842,000	0	132,364,410
Reallocated Local Income Tax	0	0	0	0	0	0	265,668	0	265,668
Reallocated Property Tax	0	0	0	0	0	0	2,271,702	0	2,271,702
Bonds	6,915,767	16,251,000	21,939,000	13,133,000	22,260,000	11,644,000	33,819,944	0	125,962,711
Impact Fee - Schools	0	0	0	0	0	0	500,000	0	500,000
State School Construction	17,441,162	12,548,000	12,030,000	13,543,000	14,139,000	13,511,000	2,422,276	0	85,634,438
Healthy Schools Funding	3,703,000	0	0	0	0	0	0	0	3,703,000
PUBLIC SCHOOLS TOTAL	\$52,107,119	\$48,114,730	\$54,797,250	\$46,257,480	\$56,632,390	\$46,671,370	\$46,148,558	\$0	\$350,728,897

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032

	FY27	FY28	FY29	FY30	FY31	FY32	Prior Allocation	Balance To Complete	Total Project Cost
CONSERVATION AND OPEN SPACE									
Agricultural Land Preservation	\$4,033,300	\$3,433,300	\$3,433,400	\$3,433,300	\$3,433,400	\$3,433,400	\$0	\$0	\$21,200,100
Fire and EMS Public Safety Training Center Remediation	8,000,000	0	0	0	0	0	0	0	8,000,000
Stormwater Facility Renovation	318,000	328,000	338,000	348,000	358,000	369,000	0	0	2,059,000
Watershed Assessment and Improvement (NPDES)	3,824,500	3,960,720	4,125,000	4,300,000	4,500,000	4,680,000	0	0	25,390,220
CONSERVATION AND OPEN SPACE TOTAL	\$16,175,800	\$7,722,020	\$7,896,400	\$8,081,300	\$8,291,400	\$8,482,400	\$0	\$0	\$56,649,320
SOURCES OF FUNDING:									
Transfer from General Fund	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$6,000,000
Bonds	4,451,300	4,861,300	5,012,650	5,164,300	5,336,400	5,493,400	0	0	30,319,350
Reallocated Bonds	300,000	0	0	0	0	0	0	0	300,000
Special Revenue Fund Transfer	321,820	337,910	330,000	344,000	360,000	375,000	0	0	2,068,730
Ag. Preservation (MALPF)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0	6,000,000
Ag Transfer Tax	700,000	100,000	100,000	100,000	100,000	100,000	0	0	1,200,000
Municipal	402,680	422,810	453,750	473,000	495,000	514,000	0	0	2,761,240
Internal Service Fund Transfer	8,000,000	0	0	0	0	0	0	0	8,000,000
CONSERVATION AND OPEN SPACE TOTAL	\$16,175,800	\$7,722,020	\$7,896,400	\$8,081,300	\$8,291,400	\$8,482,400	\$0	\$0	\$56,649,320

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032

	FY27	FY28	FY29	FY30	FY31	FY32	Prior Allocation	Balance To Complete	Total Project Cost
ROADS									
Highway Safety Improvements	\$42,000	\$44,000	\$47,000	\$50,000	\$53,000	\$56,000	\$0	\$0	\$292,000
Pavement Management Program	18,970,000	20,319,000	21,666,000	23,182,000	24,805,000	26,542,000	0	0	135,484,000
Pavement Preservation	1,244,000	1,306,000	1,372,000	1,440,000	1,512,000	1,588,000	0	0	8,462,000
Ramp and Sidewalk Upgrades	109,000	114,000	120,000	126,000	132,000	139,000	0	0	740,000
Small Drainage Structures	221,000	232,000	244,000	256,000	268,000	281,000	0	0	1,502,000
Storm Drain Rehabilitation	221,000	232,000	244,000	256,000	268,000	281,000	0	0	1,502,000
Storm Drain Video Inspection	110,000	116,000	122,000	128,000	134,000	141,000	0	0	751,000
ROADS TOTAL	\$20,917,000	\$22,363,000	\$23,815,000	\$25,438,000	\$27,172,000	\$29,028,000	\$0	\$0	\$148,733,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$810,000	\$916,000	\$922,000	\$928,000	\$934,000	\$941,000	\$0	\$0	\$5,451,000
Reallocated GF Transfer	100,000	0	0	0	0	0	0	0	100,000
Bonds	13,206,069	17,971,000	19,384,000	20,968,000	22,662,000	24,477,000	0	0	118,668,069
Reallocated Bonds	1,131,931	0	0	0	0	0	0	0	1,131,931
State Highway Administration	176,000	176,000	176,000	176,000	176,000	176,000	0	0	1,056,000
Highway User Revenue	5,493,000	3,300,000	3,333,000	3,366,000	3,400,000	3,434,000	0	0	22,326,000
ROADS TOTAL	\$20,917,000	\$22,363,000	\$23,815,000	\$25,438,000	\$27,172,000	\$29,028,000	\$0	\$0	\$148,733,000

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032

	FY27	FY28	FY29	FY30	FY31	FY32	Prior Allocation	Balance To Complete	Total Project Cost
BRIDGES									
Bridge Inspection and Inventory	\$36,000	\$37,000	\$38,000	\$39,000	\$40,000	\$41,000	\$0	\$0	\$231,000
Bridge Maintenance and Structural Repair	99,000	104,000	110,000	115,000	121,000	127,000	0	0	676,000
Brown Road over Roaring Run	0	2,352,000	0	0	0	0	556,000	0	2,908,000
Cleaning and Painting of Bridge Structural Steel	298,000	313,000	329,000	345,000	362,000	379,000	0	0	2,026,000
Gaither Road over South Branch Patapsco	0	0	0	0	0	0	480,000	0	480,000
Hawks Hill Road over Little Pipe Creek Tributary	540,000	0	0	0	0	0	1,177,000	0	1,717,000
Hughes Shop Road Bridge over Bear Branch Road	353,000	0	0	0	0	0	2,601,000	0	2,954,000
McKinstry's Mill Road over Little Pipe Creek	0	2,259,000	0	0	0	0	714,000	0	2,973,000
McKinstry's Mill Road over Sams Creek	292,000	0	0	0	0	0	1,865,000	0	2,157,000
McKinstry's Mill Road over Tributary to Little Pipe Creek	99,000	0	1,320,000	0	0	0	301,000	0	1,720,000
Niner Road over Middle Run	0	0	0	0	431,000	0	0	1,244,000	1,675,000
Old Kays Mill Road over Beaver Run	840,000	0	2,422,000	0	0	0	0	0	3,262,000
Patapsco Road over E. Branch Patapsco	199,000	0	0	0	0	0	2,793,000	0	2,992,000
Stem Road over Wolf Pit Branch	402,000	0	0	0	0	0	1,298,000	0	1,700,000
Stone Chapel Road over Little Pipe Creek	326,000	0	0	0	0	0	2,280,000	0	2,606,000
Woodbine Road over S. Branch Patapsco	0	0	0	6,924,000	0	0	1,121,000	0	8,045,000
BRIDGES TOTAL	\$3,484,000	\$5,065,000	\$4,219,000	\$7,423,000	\$954,000	\$547,000	\$15,186,000	\$1,244,000	\$38,122,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$198,000	\$204,000	\$214,000	\$223,000	\$233,400	\$243,800	\$0	\$0	\$1,316,200
Bonds	1,443,000	1,238,220	1,972,720	1,884,800	431,000	0	5,093,002	1,244,000	13,306,742
Reallocated Bonds	0	0	0	0	0	0	164,998	0	164,998
Federal Highway/Bridge	1,843,000	3,622,780	2,032,280	5,315,200	289,600	303,200	9,928,000	0	23,334,060
BRIDGES TOTAL	\$3,484,000	\$5,065,000	\$4,219,000	\$7,423,000	\$954,000	\$547,000	\$15,186,000	\$1,244,000	\$38,122,000

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032

	FY27	FY28	FY29	FY30	FY31	FY32	Prior Allocation	Balance To Complete	Total Project Cost
RECREATION AND CULTURE									
Cape Horn Park Field Lighting	\$0	\$0	\$507,000	\$0	\$0	\$0	\$0	\$0	\$507,000
Community Self-Help Projects	138,000	145,000	152,000	160,000	168,000	177,000	0	0	940,000
Freedom Park Pavilion 1 Replacement	0	410,000	0	0	0	0	0	0	410,000
Hashawha Raptor Mews Replacements & Improvements	0	0	710,000	0	0	0	0	0	710,000
Park Restoration	274,000	288,000	302,000	317,000	333,000	350,000	0	0	1,864,000
Piney Run Boathouse Replacement	62,000	0	0	0	0	0	488,500	0	550,500
Piney Run Park Outdoor Programming Area Improvements	0	0	0	220,000	800,000	0	0	0	1,020,000
Piney Run Park Pavilion 3 Replacement	282,000	0	0	0	0	0	0	0	282,000
Piney Run Seawall and Launch Replacement	75,000	0	0	0	0	0	277,000	0	352,000
Playground Equipment Replacement	0	750,000	175,000	350,000	0	725,000	0	0	2,000,000
Sports Complex Field Improvements	1,210,000	0	0	0	0	0	1,700,000	0	2,910,000
Town Fund	9,600	9,600	9,600	9,600	9,600	9,600	0	0	57,600
Unallocated Impact Fees	110,562	0	0	0	0	0	0	0	110,562
RECREATION AND CULTURE TOTAL	\$2,161,162	\$1,602,600	\$1,855,600	\$1,056,600	\$1,310,600	\$1,261,600	\$2,465,500	\$0	\$11,713,662
SOURCES OF FUNDING:									
Transfer from General Fund	\$549,142	\$558,600	\$552,100	\$543,600	\$590,600	\$609,100	\$226,600	\$0	\$3,629,742
Reallocated GF Transfer	35,058	0	0	0	0	0	20,000	0	55,058
Impact Fee - Parks	0	0	507,000	0	0	0	0	0	507,000
Reallocated Impact Fee - Parks	110,562	0	0	0	0	0	0	0	110,562
Program Open Space	526,810	1,044,000	796,500	513,000	720,000	652,500	2,218,900	0	6,471,710
Reallocated Program Open Space	939,590	0	0	0	0	0	0	0	939,590
RECREATION AND CULTURE TOTAL	\$2,161,162	\$1,602,600	\$1,855,600	\$1,056,600	\$1,310,600	\$1,261,600	\$2,465,500	\$0	\$11,713,662

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032

	FY27	FY28	FY29	FY30	FY31	FY32	Prior Allocation	Balance To Complete	Total Project Cost
GENERAL GOVERNMENT									
Carroll Community College Technology	\$0	\$350,000	\$350,000	\$350,000	\$350,000	\$0	\$0	\$0	\$1,400,000
County Building Systemic Renovations	1,750,000	1,890,000	2,041,000	2,204,000	2,380,000	2,570,000	0	0	12,835,000
County Technology	1,584,000	1,663,000	1,746,000	1,833,000	1,925,000	2,021,000	0	0	10,772,000
Detention Center Access System Replacement	100,000	0	0	0	0	0	500,000	0	600,000
Elections Pollbooks and Printers	210,000	0	0	0	0	0	452,000	0	662,000
Elections Voting Equipment	390,000	0	0	0	0	0	605,000	0	995,000
Emergency Mgmt. and Comm. Dispatch Console Hardware Upgrade	2,900,000	0	0	0	0	0	0	0	2,900,000
Emergency Mgmt. and Comm. Radio Management	362,000	140,000	0	0	0	0	0	0	502,000
Emergency Mgmt. and Comm. Radios	788,000	812,000	836,000	861,000	887,000	940,000	0	0	5,124,000
Fire and EMS Public Safety Training Center	947,000	0	0	0	0	0	13,071,130	0	14,018,130
Fire and EMS Regional Water Supply	125,000	131,000	138,000	145,000	152,000	160,000	0	0	851,000
Fire and EMS Self-Contained Breathing Apparatus Replacement	1,750,000	1,750,000	550,000	577,500	606,400	636,700	0	0	5,870,600
Fleet Lift Replacements	0	195,000	0	0	0	0	0	0	195,000
Generator Replacement	100,000	105,000	110,000	116,000	122,000	128,000	0	0	681,000
HR and Payroll System Replacement	500,000	0	0	0	0	0	0	0	500,000
Library Technology	100,000	100,000	150,000	150,000	150,000	150,000	0	0	800,000
Parking Lot Overlays	500,000	525,000	551,000	579,000	608,000	638,000	0	0	3,401,000
GENERAL GOVERNMENT TOTAL	\$12,106,000	\$7,661,000	\$6,472,000	\$6,815,500	\$7,180,400	\$7,243,700	\$14,628,130	\$0	\$62,106,730
SOURCES OF FUNDING:									
Transfer from General Fund	\$6,729,436	\$5,340,000	\$4,183,000	\$4,350,500	\$4,526,400	\$4,385,700	\$3,082,000	\$0	\$32,597,036
Reallocated GF Transfer	3,401,564	0	0	0	0	0	0	0	3,401,564
Bonds	1,468,706	2,321,000	2,289,000	2,465,000	2,654,000	2,858,000	11,546,130	0	25,601,836
Reallocated Bonds	506,294	0	0	0	0	0	0	0	506,294
GENERAL GOVERNMENT TOTAL	\$12,106,000	\$7,661,000	\$6,472,000	\$6,815,500	\$7,180,400	\$7,243,700	\$14,628,130	\$0	\$62,106,730

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032

Capital Fund Summary

	Fiscal Year						Prior Allocation	Balance To Complete	Total Project Cost
	2027	2028	2029	2030	2031	2032			
GRAND TOTAL USES	\$106,951,081	\$92,528,350	\$99,055,250	\$95,071,880	\$101,540,790	\$93,234,070	\$78,428,188	\$1,244,000	\$668,053,609
SOURCES OF FUNDING									
- LOCAL -									
Transfer from General Fund	\$9,286,578	\$8,018,600	\$6,871,100	\$7,045,100	\$7,284,400	\$7,179,600	\$3,308,600	\$0	\$48,993,978
Reallocated GF Transfer	3,536,623	0	0	0	0	0	46,968	0	3,583,591
Local Income Tax	24,047,190	19,315,730	20,828,250	19,581,480	20,233,390	21,516,370	6,842,000	0	132,364,410
Reallocated Local Income Tax	0	0	0	0	0	0	265,668	0	265,668
Reallocated Property Tax	0	0	0	0	0	0	2,271,702	0	2,271,702
Bonds	27,484,842	42,642,520	50,597,370	43,615,100	53,343,400	44,472,400	50,459,076	1,244,000	313,858,708
Reallocated Bonds	1,938,225	0	0	0	0	0	164,998	0	2,103,223
Impact Fee - Parks	0	0	507,000	0	0	0	0	0	507,000
Reallocated Impact Fee - Parks	110,562	0	0	0	0	0	0	0	110,562
Impact Fee - Schools	0	0	0	0	0	0	500,000	0	500,000
Transfer from Special Revenue - WPRF	321,820	337,910	330,000	344,000	360,000	375,000	0	0	2,068,730
LOCAL TOTAL	\$66,725,839	\$70,314,760	\$79,133,720	\$70,585,680	\$81,221,190	\$73,543,370	\$63,859,012	\$1,244,000	\$506,627,571
- STATE -									
State Highway Administration	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$0	\$0	\$1,056,000
Highway User Revenue	5,493,000	3,300,000	3,333,000	3,366,000	3,400,000	3,434,000	0	0	22,326,000
Program Open Space	526,810	1,044,000	796,500	513,000	720,000	652,500	2,218,900	0	6,471,710
Reallocated Program Open Space	939,590	0	0	0	0	0	0	0	939,590
Ag. Preservation (MALPF)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0	6,000,000
Ag. Transfer Tax	700,000	100,000	100,000	100,000	100,000	100,000	0	0	1,200,000
State School Construction	17,441,162	12,548,000	12,030,000	13,543,000	14,139,000	13,511,000	2,422,276	0	85,634,438
Healthy Schools Funding	3,703,000	0	0	0	0	0	0	0	3,703,000
STATE TOTAL	\$29,979,562	\$18,168,000	\$17,435,500	\$18,698,000	\$19,535,000	\$18,873,500	\$4,641,176	\$0	\$127,330,738
- FEDERAL -									
Federal Highway/Bridge	\$1,843,000	\$3,622,780	\$2,032,280	\$5,315,200	\$289,600	\$303,200	\$9,928,000	\$0	\$23,334,060
FEDERAL TOTAL	\$1,843,000	\$3,622,780	\$2,032,280	\$5,315,200	\$289,600	\$303,200	\$9,928,000	\$0	\$23,334,060
- OTHER -									
Municipal	\$402,680	\$422,810	\$453,750	\$473,000	\$495,000	\$514,000	\$0	\$0	\$2,761,240
Internal Service Fund Transfer	8,000,000	0	0	0	0	0	0	0	8,000,000
OTHER TOTAL	\$8,402,680	\$422,810	\$453,750	\$473,000	\$495,000	\$514,000	\$0	\$0	\$10,761,240
GRAND TOTAL SOURCES	\$106,951,081	\$92,528,350	\$99,055,250	\$95,071,880	\$101,540,790	\$93,234,070	\$78,428,188	\$1,244,000	\$668,053,609

Enterprise Funds

Airport Enterprise Fund

Airport Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY25	Budget FY26	Budget FY26	FY27	From Orig. FY26	From Adj. FY26
Fuel Sales	\$80,127	\$85,000	\$85,000	\$91,410	7.54%	7.54%
Rents	293,999	208,350	208,350	207,360	-0.48%	-0.48%
Corporate Hanger Rental	758,734	875,990	875,990	896,470	2.34%	2.34%
Pass-Through Utilities/Taxes	126,305	133,750	133,750	144,450	8.00%	8.00%
FAA Rental	20,000	20,000	20,000	20,000	0.00%	0.00%
Fund Balance	0	0	77,080	0	0.00%	-100.00%
Transfer from the General Fund	16,000	16,000	16,000	16,000	0.00%	0.00%
Total Sources of Funding	\$1,295,164	\$1,339,090	\$1,416,170	\$1,375,690	2.73%	-2.86%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY25	Budget FY26	Budget FY26	FY27	From Orig. FY26	From Adj. FY26
Airport Operations	\$1,581,699	\$1,303,090	\$1,380,170	\$1,339,690	2.81%	-2.93%
Transfer to Capital	36,000	36,000	36,000	36,000	0.00%	0.00%
Total Uses of Funding	\$1,617,699	\$1,339,090	\$1,416,170	\$1,375,690	2.73%	-2.86%

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032

	FY27	FY28	FY29	FY30	FY31	FY32	Prior Allocation	Balance To Complete	Total Project Cost
AIRPORT ENTERPRISE FUND									
Grounds and Maintenance Equipment	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000
AIRPORT ENTERPRISE FUND TOTAL	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$0	\$96,000
Federal Aviation Administration	20,000	20,000	20,000	20,000	20,000	20,000	0	0	120,000
AIRPORT ENTERPRISE FUND TOTAL	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000

Fiber Network Enterprise Fund

Fiber Network Enterprise Fund Summary

Sources of Funding	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Dark Fiber Lease	\$244,203	\$328,370	\$328,370	\$335,600	2.20%	2.20%
General Fund Transfer	72,200	397,650	397,650	388,320	-2.35%	-2.35%
Investment Income	58,701	30,000	30,000	37,950	26.50%	26.50%
Total Sources of Funding	\$375,100	\$756,020	\$756,020	\$761,870	0.77%	0.77%

Uses of Funding	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Fiber Network	\$1,325,592	\$419,020	\$419,020	\$407,870	-2.66%	-2.66%
Transfer to Capital	860,000	337,000	337,000	354,000	5.04%	5.04%
Total Uses of Funding	\$1,325,592	\$756,020	\$756,020	\$761,870	0.77%	0.77%

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032

	FY27	FY28	FY29	FY30	FY31	FY32	Prior Allocation	Balance To Complete	Total Project Cost
FIBER NETWORK ENTERPRISE FUND									
CCPN Equipment Replacement	\$354,000	\$372,000	\$391,000	\$411,000	\$432,000	\$454,000	\$0	\$0	\$2,414,000
FIBER NETWORK ENTERPRISE FUND TOTAL	\$354,000	\$372,000	\$391,000	\$411,000	\$432,000	\$454,000	\$0	\$0	\$2,414,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$354,000	\$372,000	\$391,000	\$411,000	\$432,000	\$454,000	\$0	\$0	\$2,414,000
FIBER NETWORK ENTERPRISE FUND TOTAL	\$354,000	\$372,000	\$391,000	\$411,000	\$432,000	\$454,000	\$0	\$0	\$2,414,000

Firearms Enterprise Fund

Firearms Enterprise Fund Summary

Sources of Funding	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
User Fees	\$203,586	\$275,000	\$275,000	\$229,000	-16.73%	-16.73%
Concession Fees	10,397	10,000	10,000	10,000	0.00%	0.00%
Recycling	8,272	7,000	7,000	7,000	0.00%	0.00%
Investment Income	13,100	12,000	12,000	12,000	0.00%	0.00%
Fund Balance	0	0	18,430	49,440	100.00%	100.00%
Total Sources of Funding	\$235,355	\$304,000	\$322,430	\$307,440	1.13%	-4.65%

Uses of Funding	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
Firearms Facility Operations	\$302,858	\$304,000	\$322,430	\$307,440	1.13%	-4.65%
Total Uses of Funding	\$302,858	\$304,000	\$322,430	\$307,440	1.13%	-4.65%

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

Septage Enterprise Fund

Septage Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY25	Budget FY26	Budget FY26		From Orig. FY26	From Adj. FY26
Septage Processing Fee	\$855,002	\$1,015,750	\$1,015,750	\$916,000	-9.82%	-9.82%
Total Sources of Funding	\$855,002	\$1,015,750	\$1,015,750	\$916,000	-9.82%	-9.82%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY25	Budget FY26	Budget FY26		From Orig. FY26	From Adj. FY26
Septage Facility Operations	\$658,323	\$715,750	\$715,750	\$816,000	14.01%	14.01%
Transfer to Capital	0	300,000	300,000	100,000	-200.00%	-200.00%
Total Uses of Funding	\$658,323	\$1,015,750	\$1,015,750	\$916,000	-9.82%	-9.82%

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032

	FY27	FY28	FY29	FY30	FY31	FY32	Prior Allocation	Balance To Complete	Total Project Cost
SEPTAGE ENTERPRISE FUND									
Westminster Septage Facility Improvements	\$100,000	\$0	\$0	\$0	\$0	\$0	\$5,800,000	\$0	\$5,900,000
SEPTAGE ENTERPRISE FUND TOTAL	\$100,000	\$0	\$0	\$0	\$0	\$0	\$5,800,000	\$0	\$5,900,000
SOURCES OF FUNDING:									
Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$2,200,773	\$0	\$2,200,773
Enterprise Fund - Septage	100,000	0	0	0	0	0	3,599,227	0	3,699,227
SEPTAGE ENTERPRISE FUND TOTAL	\$100,000	\$0	\$0	\$0	\$0	\$0	\$5,800,000	\$0	\$5,900,000

Solid Waste Enterprise Fund

Solid Waste Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY25	Budget FY26	Budget FY26		From Orig. FY26	From Adj. FY26
Tipping Fees	\$11,981,331	\$11,154,750	\$11,154,750	\$14,385,750	28.97%	28.97%
County Hauling	11,550	10,500	10,500	11,000	4.76%	4.76%
Investment Income	1,530,395	1,160,000	1,160,000	1,200,000	3.45%	3.45%
Rents and Royalties	122,208	111,600	111,600	122,210	9.51%	9.51%
Recycling	108,291	110,000	110,000	110,000	0.00%	0.00%
Miscellaneous	1,050	7,500	7,500	1,000	-86.67%	-86.67%
Transfer from General Fund	3,680,100	3,168,320	3,168,320	1,856,930	-41.39%	-41.39%
Fund Balance	0	0	12,760	0	0.00%	-100.00%
Total Sources of Funding	\$17,434,926	\$15,722,670	\$15,735,430	\$17,686,890	12.49%	12.40%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY25	Budget FY26	Budget FY26		From Orig. FY26	From Adj. FY26
Solid Waste - Accounting Administrati	\$696,185	\$786,810	\$787,900	\$804,450	2.24%	2.10%
Recycling Operations	2,041,362	2,441,510	2,448,140	2,635,800	7.96%	7.67%
Solid Waste Management	411,479	448,650	442,930	446,970	-0.37%	0.91%
Northern Landfill	4,005,894	4,445,650	4,456,410	3,741,120	-15.85%	-16.05%
Solid Waste Transfer Station	6,866,319	7,221,600	7,221,600	9,670,500	33.91%	33.91%
Closed Landfills	262,865	378,450	378,450	388,050	2.54%	2.54%
Total Uses of Funding	\$14,284,105	\$15,722,670	\$15,735,430	\$17,686,890	12.49%	12.40%

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

Utilities Enterprise Fund

Utilities Enterprise Fund Summary

Sources of Funding	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
MES Reimbursement	\$28,072	\$25,000	\$25,000	\$27,000	8.00%	8.00%
Water Usage	3,016,388	7,405,900	7,530,200	7,530,200	1.68%	0.00%
Sewer Usage	7,221,722	9,042,400	9,042,400	9,018,300	-0.27%	-0.27%
Investment Income	511,480	280,000	280,000	422,500	50.89%	50.89%
Rents	173,363	182,000	182,000	188,800	3.74%	3.74%
Miscellaneous	111,972	128,900	128,900	68,000	-47.25%	-47.25%
Transfer from General Fund	403,130	437,510	437,510	429,150	-1.91%	-1.91%
Fund Balance	0	0	109,410	0	0.00%	-100.00%
Total Sources of Funding	\$11,466,127	\$17,501,710	\$17,735,420	\$17,683,950	1.04%	-0.29%

Uses of Funding	Actual FY25	Original Budget FY26	Adjusted Budget FY26	Budget FY27	% Change From Orig. FY26	% Change From Adj. FY26
BOU Administration	\$1,456,074	\$1,686,660	\$1,681,190	\$1,769,940	4.94%	5.28%
Board of Education Facilities	440,546	437,510	438,500	429,150	-1.91%	-2.13%
Freedom Sewer	4,324,431	3,912,810	4,255,850	4,477,360	14.43%	5.20%
Freedom Water	5,750,912	4,288,560	3,970,870	4,195,170	-2.18%	5.65%
Hampstead Sewer	1,807,965	1,397,570	1,401,390	1,580,300	13.07%	12.77%
Other Water and Sewer	437,897	248,330	247,620	297,730	19.89%	20.24%
Capital - Repair, Replace, Rehabilitate	0	5,530,270	5,740,000	5,740,000	3.79%	0.00%
Total Uses of Funding	\$14,217,825	\$17,501,710	\$17,735,420	\$18,489,650	5.64%	4.25%

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032

	FY27	FY28	FY29	FY30	FY31	FY32	Prior Allocation	Balance To Complete	Total Project Cost
UTILITIES ENTERPRISE FUND									
County Sewer Line Rehabilitation and Replacement	\$556,000	\$583,000	\$612,000	\$642,000	\$674,000	\$655,000	\$2,429,000	\$0	\$6,151,000
County Water Line Rehabilitation and Replacement	500,000	650,000	800,000	950,000	1,100,000	1,250,000	4,133,000	0	9,383,000
Edgewood Pump Station Rehabilitation	150,000	0	2,050,000	0	0	0	0	0	2,200,000
Francis Scott Key Pump Station Rehabilitation	296,099	1,203,901	0	0	0	0	0	0	1,500,000
Freedom Water Treatment Plant Equipment Replacement	150,000	158,000	166,000	174,000	183,000	192,000	1,238,490	0	2,261,490
Freedom Water Treatment Plant Membrane Replacement	190,000	190,000	190,000	190,000	190,000	190,000	2,523,250	0	3,663,250
Hampstead WWTP Equipment Replacement	100,000	100,000	100,000	120,000	120,000	130,000	0	0	670,000
PFAS Sewer Remediation	100,000	150,000	200,000	250,000	300,000	350,000	0	0	1,350,000
PFAS Water Remediation	100,000	150,000	200,000	250,000	300,000	350,000	0	0	1,350,000
Pump Station Equipment Replacement	125,000	150,000	175,000	200,000	225,000	250,000	1,006,695	0	2,131,695
Pump Station Rehabilitations	0	0	315,000	6,300,000	174,000	1,102,500	0	0	7,891,500
Shiloh Pump Station Expansion	0	5,600,000	0	0	0	0	898,000	0	6,498,000
Snowdens Run Pump Station Wet Well	675,000	0	0	0	0	0	150,000	0	825,000
Sykesville Pump Station Expansion	1,700,000	0	0	0	0	0	2,400,000	0	4,100,000
Tank Inspection and Rehabilitation	318,000	334,000	351,000	150,000	158,000	165,000	5,495,031	0	6,971,031
Water Main Valve Replacement and Rehabilitation	205,000	211,000	217,000	224,000	231,000	238,000	3,726,700	0	5,052,700
Water Meters	150,000	244,000	347,000	460,000	583,000	717,000	9,447,660	0	11,948,660
Water Service Line Replacement	225,000	240,000	250,000	260,000	270,000	280,000	3,347,200	0	4,872,200
UTILITIES ENTERPRISE FUND TOTAL	\$5,540,099	\$9,963,901	\$5,973,000	\$10,170,000	\$4,508,000	\$5,869,500	\$36,795,026	\$0	\$78,819,526
SOURCES OF FUNDING:									
Transfer from General Fund	\$0	\$463,901	\$0	\$0	\$0	\$0	\$0	\$0	\$463,901
Reallocated GF Transfer	296,099	740,000	0	0	0	0	0	0	1,036,099
Utilities Water Maintenance Fee	468,000	492,000	517,000	324,000	341,000	357,000	8,077,074	0	10,576,074
Utilities Sewer User Fees	1,481,000	6,333,000	3,177,000	7,192,000	1,148,000	2,107,500	6,536,651	0	27,975,151
Reallocated Utilities Sewer User Fees	1,700,000	0	0	0	0	0	811,587	0	2,511,587
Utilities Water User Fees	1,370,000	1,685,000	2,004,000	2,334,000	2,674,000	3,025,000	19,718,980	0	32,810,980
Reallocated Utilities Water User Fees	0	0	0	0	0	0	353,093	0	353,093
Area Connection Charges	0	0	0	0	0	0	108,622	0	108,622
Reallocated Area Connection Charges	0	0	0	0	0	0	181,793	0	181,793
Utilities Sewer Maintenance Fee	225,000	250,000	275,000	320,000	345,000	380,000	1,006,695	0	2,801,695
Other Miscellaneous Revenue	0	0	0	0	0	0	531	0	531
UTILITIES ENTERPRISE FUND TOTAL	\$5,540,099	\$9,963,901	\$5,973,000	\$10,170,000	\$4,508,000	\$5,869,500	\$36,795,026	\$0	\$78,819,526

Grant Fund

Grant Fund Summary

Sources of Funding	Actual	Original	Adjusted ¹	Budget	% Change
	FY25	Budget FY26	Budget FY26	Budget FY27	From Adj. FY26
Federal	\$19,245,282	\$9,974,430	\$9,243,470	\$10,384,060	12.34%
Federal / Pass thru State	7,180,246	5,008,732	4,834,135	5,327,057	10.20%
State	6,704,379	6,250,602	4,739,631	8,984,263	89.56%
Endowments	(702,983)	150,000	190,000	30,000	-84.21%
Recreation Program Fees	323,348	331,000	281,000	395,940	40.90%
Miscellaneous	1,711,782	0	0	0	0.00%
Donations	767,183	0	50,000	120,000	140.00%
County Match / Contribution	2,345,980	3,068,700	2,286,880	2,878,640	25.88%
Total Sources of Funding	\$37,575,216	\$24,783,464	\$21,625,116	\$28,119,960	30.03%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change
	FY25	Budget FY26	Budget FY26	Budget FY27	From Adj. FY26
Aging and Disabilities	\$3,738,485	\$3,149,600	\$2,806,820	\$3,354,280	19.50%
Audit Fees	694	0	0	0	0.00%
Carroll County Workforce Development	1,980,653	1,679,470	1,160,060	1,413,600	21.86%
Circuit Court	1,217,298	1,307,560	1,394,600	1,352,390	-3.03%
Comprehensive Planning	91,420	22,000	60,000	60,000	0.00%
Emergency Management and Communications	1,185,477	726,750	741,140	4,522,380	510.19%
Farm Museum Endowment	152,487	30,000	30,000	750,260	2400.87%
Fire and EMS	63,967	117,000	117,000	30,000	-74.36%
Fiscal Recovery Funds	8,820,058	0	0	0	0.00%
Health Department	5,113	4,000	4,000	127,260	3081.50%
Housing and Community Development	10,506,911	10,423,350	9,155,255	4,000	-99.96%
Local Management Board	1,278,539	1,519,605	1,382,855	10,882,020	686.92%
Non-Profits	790,901	0	0	0	0.00%
Recreation	298,510	290,100	290,100	297,100	2.41%
Risk Management	1,108	0	0	0	0.00%
Sheriff's Office	1,709,475	1,080,319	919,092	1,087,730	18.35%
State's Attorney's Office	559,431	595,410	592,570	549,270	-7.31%
Tourism	2,000	35,000	34,654	40,000	15.43%
Transit	2,568,409	3,803,300	2,936,970	3,649,670	24.27%
Total Uses of Funding	\$34,970,936	\$24,783,464	\$21,625,116	\$28,119,960	30.03%

¹At the time the FY26 Budget was adopted, it was still uncertain if the County would continue to receive some grants, get new grants, or the amount of those grants. Because of this uncertainty, the Adjusted Budget column is the most accurate.

FY27 Program Summary by Function

Function	County Match / Contribution	Grant Funding	Total Program
Aging and Disabilities	\$416,450	\$2,937,830	\$3,354,280
Carroll County Workforce Development	0	1,413,600	1,413,600
Circuit Court	28,320	1,324,070	1,352,390
Comprehensive Planning	12,000	48,000	60,000
Emergency Management and Communications	99,590	650,670	750,260
Farm Museum Endowment	0	30,000	30,000
Fire and EMS	60,000	67,260	127,260
Health Department	4,000	0	4,000
Housing and Community Development	50,040	10,831,980	10,882,020
Local Management Board	86,570	4,435,810	4,522,380
Recreation	8,100	289,000	297,100
Sheriff's Office	143,650	944,080	1,087,730
State's Attorney's Office	70,450	478,820	549,270
Tourism	0	40,000	40,000
Transit	1,900,320	1,749,350	3,649,670
Total Grant Fund	\$2,879,490	\$25,240,470	\$28,119,960

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

Other Post Employment Benefits Trust Fund

Other Post Employment Benefits (OPEB) includes medical and prescription coverage for retirees, as well as funding to meet future liability. General Fund contribution decreases in FY27 due to actuarial information.

Sources of Funding	FY25	FY26	FY27	Increase
	Actual	Budget	Budget	(Decrease)
OPEB Contribution - Transfer from General Fund	\$350,000	\$5,120,370	\$1,885,000	(\$3,235,370)
Retiree Contributions	1,117,954	1,200,000	1,200,000	0
Investment Income	91,982	0	0	0
Unrealized Gain/(Loss)	21,340,608	0	0	0
Total Sources of Funding	\$22,900,544	\$6,320,370	\$3,085,000	(\$3,235,370)

Uses of Funding				
Budgeted Employer OPEB Trust Contribution	\$0	\$5,120,370	\$1,885,000	(\$3,235,370)
Budgeted Retiree Health OPEB Trust Contribution	0	1,200,000	1,200,000	0
Audit Fees	5,615	0	0	0
Consulting Fees	10,451	0	0	0
Retiree Health Benefit Payments	\$6,883,848	0	0	0
Total Uses of Funding	\$6,899,913	\$6,320,370	\$3,085,000	(\$3,235,370)

Pension Trust Fund

The Carroll County Pension Plan, a defined benefit pension plan, was implemented July 1, 2003. The plan covers regular non-contractual employees hired July 1, 1985 and after, and provides a monthly payment to retirees beginning at age 62 or after 30 years of service. Reduced payments are available to retirees at age 55 when age plus years of County service equals or exceeds 80. In October 2009, the Pension Plan was enhanced, and County contributions to the 401(k) accounts of County Pension Plan participants were discontinued. The Plan's Administrative Committee, consisting of four individuals and two Plan participants selected by the County Commissioners, has responsibility for the oversight and administrative functions of the Plan. FY27 increases due to new actuarial information.

Sources of Funding	FY25	FY26	FY27	Increase
	Actual	Budget	Budget	(Decrease)
County Pension - Employer Contribution	\$4,485,570	\$4,366,740	\$5,355,140	\$988,400
Unrealized Gain/(Loss)	16,847,209	0	0	0
Employee Pension Contribution	2,754,607	0	0	0
Total Sources of Funding	\$24,087,386	\$4,366,740	\$5,355,140	\$988,400

Uses of Funding				
Legal Fees	\$1,170	\$0	\$0	\$0
Audit Fees	5,615	0	0	0
Consulting Fees	52,967	0	0	0
Other Professional Services	58,072	0	0	0
Employee Pension Fund Payments	4,741,309	0	0	0
Budgeted Employer Pension Contribution	0	4,366,740	5,355,140	988,400
Total Uses of Funding	\$4,859,133	\$4,366,740	\$5,355,140	\$988,400

Public Safety Pension Trust Fund

The Carroll County Public Safety Pension Plan, a defined benefit pension plan, was established October 1, 2009. A monthly benefit is provided for participants who attain 25 years of service or leave employment after age 55 with at least 15 years of service. Participants with at least 15, but less than 25, years of service who leave employment prior to age 55 are eligible for a monthly pension at age 62. The Plan's Administrative Committee, consisting of four individuals and two Plan participants selected by the County Commissioners, has responsibility for the oversight and administrative functions of the Plan. Prior changes include improvements to disability benefits and the addition of eligible Correctional Deputies and Department of Fire and EMS staff. In FY26, disability and benefit multiplier formulas increased and a Deferred Retirement Option Program (DROP) was approved. FY27 decreases due to new actuarial information.

Sources of Funding	FY25	FY26	FY27	Increase
	Actual	Budget	Budget	(Decrease)
Employer Pension Contribution	\$7,404,680	\$10,248,460	\$8,441,070	(\$1,807,390)
Unrealized Gain/(Loss)	6,671,794	0	0	0
Employee Pension Contribution	2,155,161	0	0	0
Total Sources of Funding	\$16,231,635	\$10,248,460	\$8,441,070	(\$1,807,390)

Uses of Funding				
Legal Fees	\$2,115	\$0	\$0	\$0
Audit Fees	2,915	0	0	0
Consulting Fees	64,867	0	0	0
Other Professional Services	19,288	0	0	0
Law Officers and Fire/EMS Staff Pension Fund Payments	1,323,405	0	0	0
Budgeted Employer Pension Contribution - Fire/EMS	0	4,189,770	3,570,370	(619,400)
Budgeted Employer Pension Contribution - Corrections	0	2,097,460	1,695,650	(401,810)
Budgeted Employer Pension Contribution - Law Enforcement	0	3,961,230	3,175,050	(786,180)
Total Uses of Funding	\$1,412,590	\$10,248,460	\$8,441,070	(\$1,807,390)

Length of Service Award Program Trust Fund

Length of Service Award Program (LOSAP) Pension Trust Fund, a defined benefit pension plan, was implemented July 1, 2004. The Plan covers all volunteer firefighters meeting eligibility requirements and provides a monthly payment to retirees beginning at age 60. Beginning FY18, the Board of Commissioners approved a 5-year plan to increase the base benefit by \$10 per month, or from \$125 per month in FY17 to \$175 per month in FY22.

Sources of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
Unrealized Gain/(Loss)	\$1,409,967	\$0	\$0	\$0
LOSAP Contribution	660,000	660,000	660,000	0
Total Sources of Funding	\$2,069,967	\$660,000	\$660,000	\$0

Uses of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
Audit Fees	\$2,915	\$0	\$0	\$0
Consulting Fees	5,686	0	0	0
Other Professional Services	12,590	0	0	0
LOSAP Pension Fund Payments	1,073,924	0	0	0
Budgeted LOSAP Contribution	0	660,000	660,000	0
Total Uses of Funding	\$1,095,115	\$660,000	\$660,000	\$0

Community Reinvestment and Repair Fund

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

Sources of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
State Pass-Through Allocations	\$878,681	\$320,500	\$280,000	(\$40,500)
Investment Income	67,958	0	0	0
Unrealized Gain/(Loss)	(468)	0	0	0
Total Sources of Funding	\$946,171	\$320,500	\$280,000	(\$40,500)

Uses of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
Operating	\$338,000	\$320,500	\$280,000	(\$40,500)
Total Uses of Funding	\$338,000	\$320,500	\$280,000	(\$40,500)

Emergency Medical Billing Fund

The Emergency Medical Billing Fund, established in FY24, captures dedicated revenues and expenses related to providing emergency services. Funds received from EMS Billing are used to offset expenses related to the provision of services including medical supplies and some EMT and Paramedic positions.

Sources of Funding	FY25	FY26	FY27	Increase
	Actual	Budget	Budget	(Decrease)
EMS Billing	\$7,235,918	\$8,000,000	\$8,390,000	\$390,000
Fund Balance	0	0	2,116,170	2,116,170
Investment Income	126,538	0	0	0
Unrealized Gain/(Loss)	(197)	0	0	0
Total Sources of Funding	\$7,362,259	\$8,000,000	\$10,506,170	\$2,506,170

Uses of Funding				
Personnel	\$6,500,583	\$5,610,080	\$6,127,170	\$517,090
Operating	3,274,013	1,389,920	1,229,000	(160,920)
Capital Outlay	0	1,000,000	3,150,000	2,150,000
Total Uses of Funding	\$9,774,596	\$8,000,000	\$10,506,170	\$2,506,170

Hotel Rental Tax Fund

Hotel Rental Tax is applied to the hotel room rate and paid by the hotel guest. Proceeds of this tax are used for tourism and promotion of the County. Starting in FY23, the Hotel Rental Tax Special Revenue Fund captures the expenses and revenue for Tourism operations.

Sources of Funding	FY25	FY26	FY27	Increase
	Actual	Budget	Budget	(Decrease)
Hotel Rental Tax	\$344,068	\$347,230	\$348,160	\$930
Fund Balance	0	49,380	44,000	(5,380)
Investment Income	9,714	9,760	10,000	240
Unrealized Gain/(Loss)	38,203	0	0	0
Total Sources of Funding	\$391,985	\$406,370	\$402,160	(\$4,210)

Uses of Funding				
Personnel	\$191,801	\$215,600	\$221,540	\$5,940
Operating	179,930	190,770	180,620	(10,150)
Total Uses of Funding	\$371,731	\$406,370	\$402,160	(\$4,210)

Opioid Restitution Fund

The Opioid Restitution Fund, established in FY23, captures dedicated revenues and expenses related to substance use treatment and prevention efforts. Allocations are pass-through awards from the State from legal settlements with prescription opioid manufacturers and distributors. During FY26, a position was approved to coordinate efforts relating to this fund. In FY27, costs reflect Correctional Deputy overtime for the medically assisted treatment program in the Detention Center.

Sources of Funding	FY25	FY26	FY27	Increase
	Actual	Budget	Budget	(Decrease)
State Pass-Through Allocations	\$551,637	\$900,000	\$749,000	(\$151,000)
Investment Income	150,282	0	123,000	123,000
Fund Balance	0	0	189,000	189,000
Unrealized Gain/(Loss)	(713)	0	0	0
State Revenue	2,077,717	0	0	0
Total Sources of Funding	\$2,778,924	\$900,000	\$1,061,000	\$161,000

Uses of Funding				
Personnel	\$0	\$0	\$208,200	\$208,200
Operating	0	900,000	852,800	(47,200)
Total Uses of Funding	\$0	\$900,000	\$1,061,000	\$161,000

Watershed Protection and Restoration Fund

The Watershed Protection and Restoration Special Revenue Fund was established in FY15 to ensure adequate funding for operating expenses related to the County and Municipalities joint National Pollutant Discharge Elimination System (NPDES) Permit and Watershed Restoration efforts. Property Tax revenue, equal to the projected operating expenses for this purpose, is dedicated to the fund on an annual basis. The Municipalities fund the salaries of two NPDES Compliance Specialist positions and the County funds the benefits.

Sources of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
Dedicated Property Tax	\$3,674,840	\$3,837,230	\$3,870,360	\$33,130
Town Contributions	168,991	158,510	165,170	6,660
Investment Income	81,475	0	0	0
Unrealized Gain/(Loss)	(85)	0	0	0
Total Sources of Funding	\$3,925,221	\$3,995,740	\$4,035,530	\$39,790

Uses of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
Personnel	\$1,538,868	\$1,639,690	\$1,651,050	\$11,360
Operating	226,443	247,440	270,260	22,820
Debt Service	1,706,046	1,802,110	1,792,400	(9,710)
Transfer to Capital	291,760	306,500	321,820	15,320
Total Uses of Funding	\$3,763,117	\$3,995,740	\$4,035,530	\$39,790

Internal Service Funds

Fringe Benefits ISF

This Internal Service Fund (ISF) captures the costs of self-insuring medical coverage and other benefits for County employees. Fringe Benefits Internal Service Fund includes items such as medical, dental, vision, prescription, and life insurance coverage. In FY25, Actuals for the Grant Fund, Enterprise Funds, and Special Revenue Funds were included in the General Fund. FY27 Budget amounts reflect anticipated contributions from each of the funds and includes a one-time transfer to the Fir and EMS Public Safety Training Center PFAS Remediation project.

Sources of Funding	FY25	FY26	FY27	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$26,918,197	\$24,297,180	\$27,735,300	\$3,438,120
Prescription Rebates	2,276,246	0	0	0
Investment Income	1,609,023	0	0	0
Enterprise Funds	0	1,504,640	1,505,080	440
Grant Fund	0	1,681,530	1,785,430	103,900
Watershed Protection and Restoration Fund	0	300,460	289,180	(11,280)
Emergency Medical Billing Fund	0	1,166,590	883,450	(283,140)
Fund Balance	0	0	8,000,000	8,000,000
Unrealized Gain/(Loss)	2,217	0	0	0
Total Sources of Funding	\$30,805,683	\$28,950,400	\$40,198,440	\$11,248,040

Uses of Funding				
Employee Fringe Benefits	\$25,196,401	\$28,950,400	\$32,198,440	\$3,248,040
Transfer to Capital	0	0	8,000,000	8,000,000
Total Uses of Funding	\$25,196,401	\$28,950,400	\$40,198,440	\$11,248,040

Risk Management Auto Damage ISF

This Internal Service Fund (ISF) accounts for the cost of repairing County-owned vehicles after they have been damaged as the result of an accident. In FY27, there is sufficient fund balance in this ISF so no additional funding is required.

Sources of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
Insurance	\$379,112	\$0	\$0	\$0
Total Sources of Funding	\$379,112	\$0	\$0	\$0

Uses of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
Vehicle Claims	\$392,284	\$0	\$0	\$0
Total Uses of Funding	\$392,284	\$0	\$0	\$0

Risk Management Insurance Deductible ISF

This Internal Service Fund (ISF) accounts for deductibles paid by the County for property and liability claims. In FY27, there is sufficient fund balance in this ISF so no additional funding is required.

Sources of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
General Fund	\$0	\$0	\$0	\$0
Total Sources of Funding	\$0	\$0	\$0	\$0

Uses of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
Deductibles	\$7,659	\$0	\$0	\$0
Total Uses of Funding	\$7,659	\$0	\$0	\$0

Risk Management Liability ISF

This Internal Service Fund (ISF) accounts for and finances the County's uninsured risk. This fund accounts for losses relating to property and liability claims filed against the County. In FY27, there is sufficient fund balance in this ISF so no additional funding is required.

Sources of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
Insurance	\$161,035	\$0	\$0	\$0
Total Sources of Funding	\$161,035	\$0	\$0	\$0

Uses of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
Claims	\$59,210	\$0	\$0	\$0
Total Uses of Funding	\$59,210	\$0	\$0	\$0

Risk Management Workers Compensation ISF

This Internal Service Fund (ISF) was established in FY16 to account for the cost of the County's Workers Compensation claims. In FY25, Actuals for the Grant Fund, Enterprise Funds, and Special Revenue Funds were included in the General Fund. During FY26, Workers Compensation claims for positions related to Fire and EMS were included in Risk Management's Workers Compensation ISF. FY27 Budget amounts reflect anticipated contributions from each of the funds.

Sources of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
General Fund	\$1,294,263	\$0	\$1,088,060	\$1,088,060
Grant Fund	678	34,170	108,540	74,370
Enterprise Funds	0	78,320	107,860	29,540
Watershed Protection and Restoration Fund	0	21,200	28,080	6,880
Emergency Medical Billing Fund	0	0	86,430	86,430
Total Sources of Funding	\$1,294,941	\$133,690	\$1,418,970	\$1,198,850

Uses of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
Claims	\$1,321,153	\$133,690	\$1,418,970	\$1,285,280
Total Uses of Funding	\$1,321,153	\$133,690	\$1,418,970	\$1,285,280

Position Summary

Position Summary

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

- General Fund positions are supported by taxes, fees, and other general fund revenues.
- Grant Fund positions are supported primarily by State and Federal grants.
- Enterprise Fund positions are supported by revenues generated primarily by specific services; for example, water and sewer charges support Utilities positions.
- Special Revenue Fund positions are supported by funds dedicated to a specific purpose; for example, EMS Billing related to Emergency Medical Services.

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

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

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

The overall number of authorized positions for FY27 is 1,353.52 FTE, an increase of 0.06 FTE from FY26 Budget.

The following changes are included in the FY26 Adjusted Budget:

- A full-time Asset Manager, Public Works position moved from 25% allocated to Transit Administration, 25% allocated to Public Works Administration, and 50% allocated to BOU Administration to 100% allocated to Public Works Administration.
- A full-time Survey Instrument Operator position was converted into an Engineering Associate position and transferred from Engineering Survey to Engineering Design.
- A full-time Transit Grants Manager moved from 75% allocated to Transit Administration to 75% Transit Grants. The remainder remains in Public Works Administration.
- A full-time Fiscal Technician moved from 50% allocated to Citizen Services Administration and 50% to Housing to being allocated 100% to Housing.
- A full-time Fiscal Analyst moved from 100% allocated to Housing to 35% allocated to Citizen Services Administration and 65% allocated to Housing.
- A contractual Community Coordinator was converted to two contractual Community Coordinators in Recreation.

- A full-time Camp Director position was converted to two part-time positions: a contractual Camp Director and Curatorial Assistant position, and a Museum Docent position at the Farm Museum.
- A part-time contractual Caretaker position was added to the Farm Museum.
- A full-time Medically Assisted Treatment Coordinator was added to the Opioid Restitution Fund.
- A part-time Program Specialist was eliminated from the Guardianship grant within Aging and Disabilities Grants.
- A part-time contractual Community Initiative Consultant was added to the IIIB grant within Aging and Disabilities Grants.
- A part-time Information Desk Receptionist position was eliminated and replaced with a full-time Administrative Associate for Housing Grants.
- A part-time Program Coordinator for Community Engagement was created contingent on ENOUGH grant funding to the Local Management Board Grants.
- Two full-time Workforce Development Assistants were eliminated from Carroll County Workforce Development Grants.

For the FY27 Budget, the following changes are included:

- Three Station Lieutenants in the Fire and EMS Administration budget are upgraded to Station Captains.
- A Transit Grants Manager was transferred from 75% allocated to Transit Grants to 75% Transit Administration. The remainder remains in Public Works Administration.
- Additional hours for four seasonal contractual Camp Group Leaders were added to the Farm Museum.
- All intern positions were transferred to the Human Resources Administration budget.
- Additional hours are included for the contractual Legislative Liaison in the County Commissioners' budget.

The transition to a County-staffed Emergency Medical Service concluded in FY26. During FY26, Going forward, they will be included in the following budgets: Fire Administration, Emergency Medical Services, Fire/EMS Administration, and EMS Billing. EMS Billing is in the Special Revenue Fund section of the Authorized Position History by Fund. While the distribution of FTEs amongst these budgets shifted, total number of FTEs within the Department of Fire and EMS remained the same between FY26 and FY27.

Authorized Position History By Fund

General Fund	FY25 Adjusted FTE				FY26 Budget FTE				FY26 Adjusted FTE				FY27 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Cable Regulatory Commission	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
Cable Regulatory Commission TOTAL	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
Circuit Court	25.00	---	13.65	38.65	25.00	---	13.65	38.65	25.00	---	13.65	38.65	25.00	---	13.65	38.65
Circuit Court Magistrates	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Orphan's Court	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00
Volunteer Community Service Program	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Courts TOTAL	33.00	0.00	16.65	49.65	33.00	0.00	16.65	49.65	33.00	0.00	16.65	49.65	33.00	0.00	16.65	49.65
Emergency Management and Communications	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35
Emergency Management and Communications	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35
Administrative Services	55.25	---	2.00	57.25	55.25	---	2.00	57.25	55.25	---	2.00	57.25	55.25	---	2.00	57.25
Corrections	86.00	---	---	86.00	86.00	---	---	86.00	86.00	---	---	86.00	86.00	---	---	86.00
Law Enforcement	130.00	---	1.00	131.00	130.00	---	1.00	131.00	130.00	---	1.00	131.00	130.00	---	1.00	131.00
Sheriff's Office TOTAL	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25
State's Attorney's Office	53.00	0.00	1.00	54.00	53.00	0.00	1.00	54.00	53.00	0.00	1.00	54.00	53.00	0.00	1.00	54.00
State's Attorney TOTAL	53.00	0.00	1.00	54.00	53.00	0.00	1.00	54.00	53.00	0.00	1.00	54.00	53.00	0.00	1.00	54.00
Fire/EMS Administration	166.00	---	---	166.00	26.00	---	---	26.00	26.00	---	---	26.00	26.00	---	---	26.00
Emergency Medical Services	---	---	---	0.00	108.00	---	---	108.00	108.00	---	---	104.00	104.00	---	---	104.00
Fire Services	---	---	---	0.00	52.00	---	---	52.00	53.00	---	---	53.00	53.00	---	---	53.00
Fire/EMS TOTAL	166.00	0.00	0.00	166.00	186.00	0.00	0.00	186.00	187.00	0.00	0.00	183.00	183.00	0.00	0.00	183.00
Public Works Administration	7.40	0.50	---	7.90	7.40	0.50	---	7.90	7.75	0.50	---	8.25	7.75	0.50	---	8.25
Building Construction	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Engineering Administration	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75
Engineering Construction Inspection	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00
Engineering Design	5.00	---	---	5.00	5.00	---	---	5.00	6.00	---	---	6.00	6.00	---	---	6.00
Engineering Survey	4.00	---	---	4.00	4.00	---	---	4.00	3.00	---	---	3.00	3.00	---	---	3.00
Facilities	64.00	---	1.00	65.00	64.00	---	1.00	65.00	64.00	---	1.00	65.00	64.00	---	---	64.00
Fleet Management	24.00	---	---	24.00	24.00	---	---	24.00	24.00	---	---	24.00	24.00	---	---	24.00
Permits and Inspections	25.00	---	---	25.00	25.00	---	---	25.00	25.00	---	---	25.00	25.00	---	---	25.00
Roads Operations	97.00	---	2.40	99.40	97.00	---	2.40	99.40	97.00	---	2.40	99.40	97.00	---	2.40	99.40
Transit Administration	0.35	---	---	0.35	1.10	---	---	1.10	0.10	---	---	0.10	0.85	---	---	0.85
Public Works TOTAL	243.50	0.50	3.40	247.40	244.25	0.50	3.40	248.15	243.60	0.50	3.40	247.50	244.35	0.50	2.40	247.25
Citizen Services Administration	5.00	---	---	5.00	5.50	---	---	5.50	5.50	---	---	5.50	5.35	---	---	5.35
Aging and Disabilities	19.44	---	1.88	21.32	19.44	---	1.88	21.32	19.44	---	1.88	21.32	19.44	---	1.88	21.32
Citizen Services TOTAL	24.44	0.00	1.88	26.32	24.94	0.00	1.88	26.82	24.94	0.00	1.88	26.82	24.79	0.00	1.88	26.67
Recreation and Parks Administration	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Community Parks	5.00	---	---	5.00	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00
Hashawha	8.00	1.25	0.95	10.20	8.00	1.25	0.95	10.20	8.00	1.25	0.95	10.20	8.00	1.25	0.95	10.20
Piney Run	7.00	1.25	0.97	9.22	7.00	1.25	0.97	9.22	7.00	1.25	0.97	9.22	7.00	1.25	0.97	9.22
Recreation	4.50	---	2.98	7.48	5.50	---	2.98	8.48	5.50	---	2.98	8.48	5.50	---	2.98	8.48
Sports Complex	2.00	---	0.70	2.70	2.00	---	0.70	2.70	2.00	---	0.70	2.70	2.00	---	0.70	2.70
Recreation and Parks TOTAL	31.50	2.50	14.60	48.60	33.50	2.50	14.60	50.60	33.50	2.50	14.60	50.60	33.50	2.50	14.60	50.60
Comptroller Administration	4.00	---	0.12	4.12	4.00	---	0.12	4.12	4.00	---	0.12	4.12	4.00	---	---	4.00
Accounting	16.00	---	---	16.00	16.00	---	---	16.00	16.00	---	---	16.00	16.00	---	---	16.00
Collections Office	8.00	---	0.63	8.63	8.00	---	0.63	8.63	8.00	---	0.63	8.63	8.00	---	0.63	8.63
Purchasing	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Comptroller TOTAL	33.00	0.00	0.75	33.75	33.00	0.00	0.75	33.75	33.00	0.00	0.75	33.75	33.00	0.00	0.63	33.63

Authorized Position History By Fund

	FY25 Adjusted FTE			FY26 Budget FTE			FY26 Adjusted FTE			FY27 Budget FTE					
Administrative Hearings	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---
Board of License Commissioners	1.00	---	0.38	1.38	1.00	---	0.38	1.38	1.00	---	0.38	1.38	1.00	---	0.38
County Attorney	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---
County Attorney TOTAL	8.00	0.00	0.38	8.38	8.00	0.00	0.38	8.38	8.00	0.00	0.38	8.38	8.00	0.00	0.38
Economic Development Administration	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---
Carroll County Workforce Development	2.85	---	---	2.85	2.85	---	---	2.85	2.85	---	---	2.85	2.85	---	---
Farm Museum	8.63	0.70	1.62	10.95	8.63	0.70	1.62	10.95	7.00	1.33	3.37	11.70	7.00	1.33	3.58
Economic Development TOTAL	17.23	0.70	1.62	19.55	17.23	0.70	1.62	19.55	15.60	1.33	3.37	20.30	15.60	1.33	3.58
Human Resources	16.00	---	---	16.00	16.00	---	---	16.00	16.00	---	---	16.00	16.00	---	2.88
Personnel Services	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---
Human Resources 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	18.00	0.00	2.88
Management and Budget Administration	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---
Budget	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---
Grant Management	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---
Risk Management	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---
Management and Budget TOTAL	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00	17.00	0.00	0.00
Planning and Land Mgmt Administration	9.35	---	0.20	9.55	9.35	---	0.20	9.55	9.35	---	0.20	9.55	9.35	---	---
Comprehensive Planning	9.00	---	0.62	9.62	9.00	---	0.62	9.62	9.00	---	0.62	9.62	9.00	---	---
Development Review	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---
Resource Management	14.25	---	---	14.25	14.25	---	---	14.25	14.25	---	---	14.25	14.25	---	---
Zoning Administration	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---
Planning and Land Management TOTAL	44.60	0.00	0.82	45.42	44.60	0.00	0.82	45.42	44.60	0.00	0.82	45.42	44.60	0.00	0.00
Technology Services	36.00	---	0.17	36.17	36.00	---	0.17	36.17	36.00	---	---	36.00	36.00	---	---
Production and Distribution Services	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---
Technology Services TOTAL	38.00	0.00	0.17	38.17	38.00	0.00	0.17	38.17	38.00	0.00	0.00	38.00	38.00	0.00	0.00
Audio Video Production	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---
County Commissioners	8.00	---	6.65	14.65	7.00	---	6.65	13.65	7.00	---	5.63	12.63	7.00	---	5.65
Gen Government Other TOTAL	11.00	0.00	6.65	17.65	10.00	0.00	6.65	16.65	10.00	0.00	5.63	15.63	10.00	0.00	5.65
Soil Conservation	5.00	0.63	---	5.63	5.00	0.63	---	5.63	5.00	0.63	---	5.63	5.00	0.63	---
Cons. and Natural Resources TOTAL	5.00	0.63	0.00	5.63	5.00	0.63	0.00	5.63	5.00	0.63	0.00	5.63	5.00	0.63	0.00
TOTAL General Fund	1063.52	4.93	52.67	1121.12	1085.77	4.93	52.67	1143.37	1084.49	5.56	53.23	1139.28	1081.09	5.56	54.40

Enterprise Funds	FT	PT	O	Total												
Solid Waste Management	1.48	---	---	1.48	1.48	---	---	1.48	1.48	---	---	1.48	1.48	---	---	1.48
Northern Landfill	13.00	---	---	13.00	13.00	---	---	13.00	13.00	---	---	13.00	13.00	---	---	13.00
Recycling	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
Solid Waste Accounting	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75
Solid Waste TOTAL	21.23	0.00	0.00	21.23												
BOU Accounting/Administration	7.69	---	---	7.69	7.69	---	---	7.69	7.64	---	---	7.64	7.64	---	---	7.64
Board of Education Facilities	1.13	---	---	1.13	1.13	---	---	1.13	1.13	---	---	1.13	1.13	---	---	1.13
Freedom Sewer	7.00	---	---	7.00	7.00	---	---	7.00	7.00	---	---	7.00	7.00	---	---	7.00
Freedom Water	15.00	---	---	15.00	15.00	---	---	15.00	15.00	---	---	15.00	15.00	---	---	15.00
Hampstead Sewer	4.30	---	---	4.30	4.30	---	---	4.30	4.30	---	---	4.30	4.30	---	---	4.30
Other Water/Sewer	0.57	---	---	0.57	0.57	---	---	0.57	0.57	---	---	0.57	0.57	---	---	0.57
Utilities TOTAL	35.69	0.00	0.00	35.69	35.69	0.00	0.00	35.69	35.64	0.00	0.00	35.64	35.64	0.00	0.00	35.64
Airport	2.58	0.50	---	3.08	2.58	0.50	---	3.08	2.58	0.50	---	3.08	2.58	0.50	---	3.08
Firearms Facility	1.00	---	2.00	3.00	1.00	---	2.00	3.00	1.00	---	2.00	3.00	1.00	---	2.00	3.00
Airport/Firearms Facility TOTAL	3.58	0.50	2.00	6.08												
TOTAL Enterprise Funds	60.50	0.50	2.00	63.00	60.50	0.50	2.00	63.00	60.45	0.50	2.00	62.95	60.45	0.50	2.00	62.95

Authorized Position History By Fund

	FY25 Adjusted FTE				FY26 Budget FTE				FY26 Adjusted FTE				FY27 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Special Revenue Fund																
EMS Billing	66.00	---	---	66.00	50.00	---	---	50.00	53.00	---	---	53.00	53.00	---	---	53.00
Opioid Restitution Fund	---	---	---	0.00	---	---	---	0.00	1.00	---	---	1.00	1.00	---	---	1.00
Tourism	1.00	---	1.63	2.63	1.00	---	1.63	2.63	1.00	---	1.55	2.55	1.00	---	1.55	2.55
Watershed Protection and Restoration	12.10	---	---	12.10	12.40	---	---	12.40	12.40	---	---	12.40	12.40	---	---	12.40
TOTAL Special Revenue Fund	79.10	0.00	1.63	80.73	63.40	0.00	1.63	65.03	67.40	0.00	1.55	68.95	67.40	0.00	1.55	68.95
Grant Fund																
Aging and Disabilities	20.81	4.78	---	25.59	20.81	4.78	---	25.59	20.66	3.18	0.63	24.47	20.66	3.18	0.63	24.47
Carroll County Workforce Development	17.90	---	---	17.90	17.90	---	---	17.90	15.00	1.13	0.38	16.51	15.00	1.13	0.38	16.51
Circuit Court	9.00	0.69	2.36	12.05	9.00	0.69	2.36	12.05	9.00	0.69	2.36	12.05	9.00	0.69	2.36	12.05
Fiscal Recovery Fund	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
Housing and Community Development	12.90	0.37	---	13.27	12.90	0.37	---	13.27	13.15	---	---	13.15	13.15	---	---	13.15
Local Management Board	3.00	---	---	3.00	3.00	---	---	3.00	4.00	---	---	4.00	4.00	---	---	4.00
Emergency Management and Communications	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
Recreation	0.50	---	---	0.50	0.50	---	---	0.50	0.50	---	---	0.50	0.64	---	---	0.64
Sheriff's Office	1.75	---	---	1.75	1.75	---	---	1.75	1.75	---	---	1.75	1.75	---	---	1.75
State's Attorney's Office	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Transit	0.75	---	---	0.75	---	---	---	0.00	0.75	---	---	0.75	---	---	---	0.00
TOTAL Grant Fund	74.61	5.84	2.36	82.81	73.86	5.84	2.36	82.06	72.81	5.00	3.37	81.18	72.20	5.00	3.37	80.57
TOTAL Government																
TOTAL General Fund	1063.52	4.93	52.67	1121.12	1085.77	4.93	52.67	1143.37	1084.49	5.56	53.23	1143.28	1081.09	5.56	54.40	1141.05
TOTAL Enterprise Funds	60.50	0.50	2.00	63.00	60.50	0.50	2.00	63.00	60.45	0.50	2.00	62.95	60.45	0.50	2.00	62.95
TOTAL Special Revenue Fund	79.10	---	1.63	80.73	63.40	---	1.63	65.03	67.40	---	1.55	68.95	67.40	---	1.55	68.95
TOTAL Grant Fund	74.61	5.84	2.36	82.81	73.86	5.84	2.36	82.06	72.81	5.00	3.37	81.18	72.20	5.00	3.37	80.57
TOTAL FTE	1277.73	11.27	58.66	1347.66	1283.53	11.27	58.66	1353.46	1285.15	11.06	60.15	1356.36	1281.14	11.06	61.32	1353.52

