

Carroll County Maryland

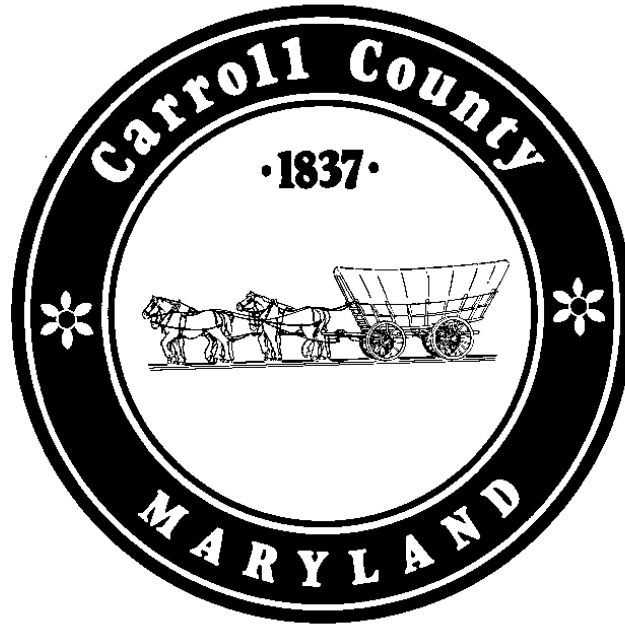


Proposed Budget Summary

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

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FY27 Proposed Budget Summary

Table of Contents

Board of County Commissioners

Board of County Commissioners Title Page	1
Board of County Commissioners	3

Budget Message

Budget Message Title Page.....	5
Fiscal Year 2027 Proposed Budget Message.....	7

Debt Management

Debt Management Title Page.....	11
Debt Management.....	13

Fund Balance

Fund Balance Title Page	17
Explanation of Fund Balance.....	19
Projected Fund Balance	20

Total Budget Summary

Total Budget Summary Title Page.....	21
All Funds Sources – By Category.....	23
All Funds Uses – By Category.....	24
All Funds Uses – By Fund.....	25
All Funds Revenue Summary	26

General Fund Summary

General Fund Summary Title Page.....	27
General Fund Sources – By Category.....	29
General Fund Uses – By Category.....	30

General Fund Revenues

General Fund Revenues Title Page.....	31
General Fund Revenue Analysis.....	33
General Fund Operating Revenues	34
Operating Budget Revenues Pie Chart	37

Operating Plan

Operating Plan Title Page	39
Six-Year Operating Revenue Forecast.....	41
Proposed Operating Plan FY27 – FY32	42

General Fund Appropriations

General Fund Appropriations Title Page	45
Reading a Budget Summary	47

Public Schools Summary	48
Education Other Summary.....	49
Public Safety and Corrections Summary	50
Public Works Summary	52
Citizen Services Summary	53
Recreation and Culture Summary.....	54
General Government Summary	55
Conservation and Natural Resources Summary	57
Debt, Transfers and Reserves Summary.....	58

Capital Fund Summary

Capital Fund Summary Title Page.....	59
FY25 – FY27 Capital Fund Revenues	61
Capital Fund Revenues – Charts.....	62
FY25 – FY27 Capital Fund Appropriations	63
Capital Fund Appropriations – Charts	64
FY27 Schedule of Reappropriations.....	65
Community Investment Plan for Fiscal Year 2027.....	66

Capital Budget Summary

Capital Budget Summary Title Page.....	67
FY27 – FY32 Community Investment Plan	69

Enterprise Funds

Enterprise Funds Title Page	77
Airport Enterprise Fund Title Page.....	79
Airport Summary	81
Airport Community Investment Plan FY27 – FY32.....	82
Fiber Network Enterprise Fund Title Page	83
Fiber Network Summary.....	85
Fiber Network Community Investment Plan FY27 – FY32.....	86
Firearms Enterprise Fund Title Page	87
Firearms Summary.....	89
Septage Enterprise Fund Title Page.....	91
Septage Summary	93
Septage Community Investment Plan FY27 – FY32.....	94
Solid Waste Enterprise Fund Title Page	95
Solid Waste Summary.....	97
Utilities Enterprise Fund Title Page.....	99
Utilities Summary	101
Utilities Community Investment Plan FY27 – FY32	102
FY 27 Enterprise Funds Schedule of Reappropriations.....	103

Grant Fund

Grant Fund Title Page.....	105
Grant Fund Summary.....	107
FY27 Program Summary by Function.....	108

OPEB, Pension Trust and Special Revenue Funds

OPEB, Pension Trust and Special Revenue Funds Title Page.....109
Other Post-Employment Benefits111
Pension Trust Fund112
Public Safety Pension Trust Fund.....113
Length of Service Award Program Trust Fund.....114
Community Reinvestment and Repair Fund.....115
Emergency Services Billing Fund116
Hotel Rental Tax Fund.....117
Opioid Restitution Fund.....118
Watershed Protection and Restoration Fund.....119

Internal Service Funds

Internal Service Funds Title Page121
Fringe Benefits Internal Service Fund123
Risk Management Auto Damage Internal Service Fund124
Risk Management Insurance Deductible Internal Service Fund125
Risk Management Liability Internal Service Fund126
Risk Management Workers Compensation Internal Service Fund.....127

Position Summary

Position Summary Title Page.....129
Position Summary131
Authorized Position History133

Board of County Commissioners



Joseph Vigliotti
President
District 1



Michael Guerin
Vice- President
District 4



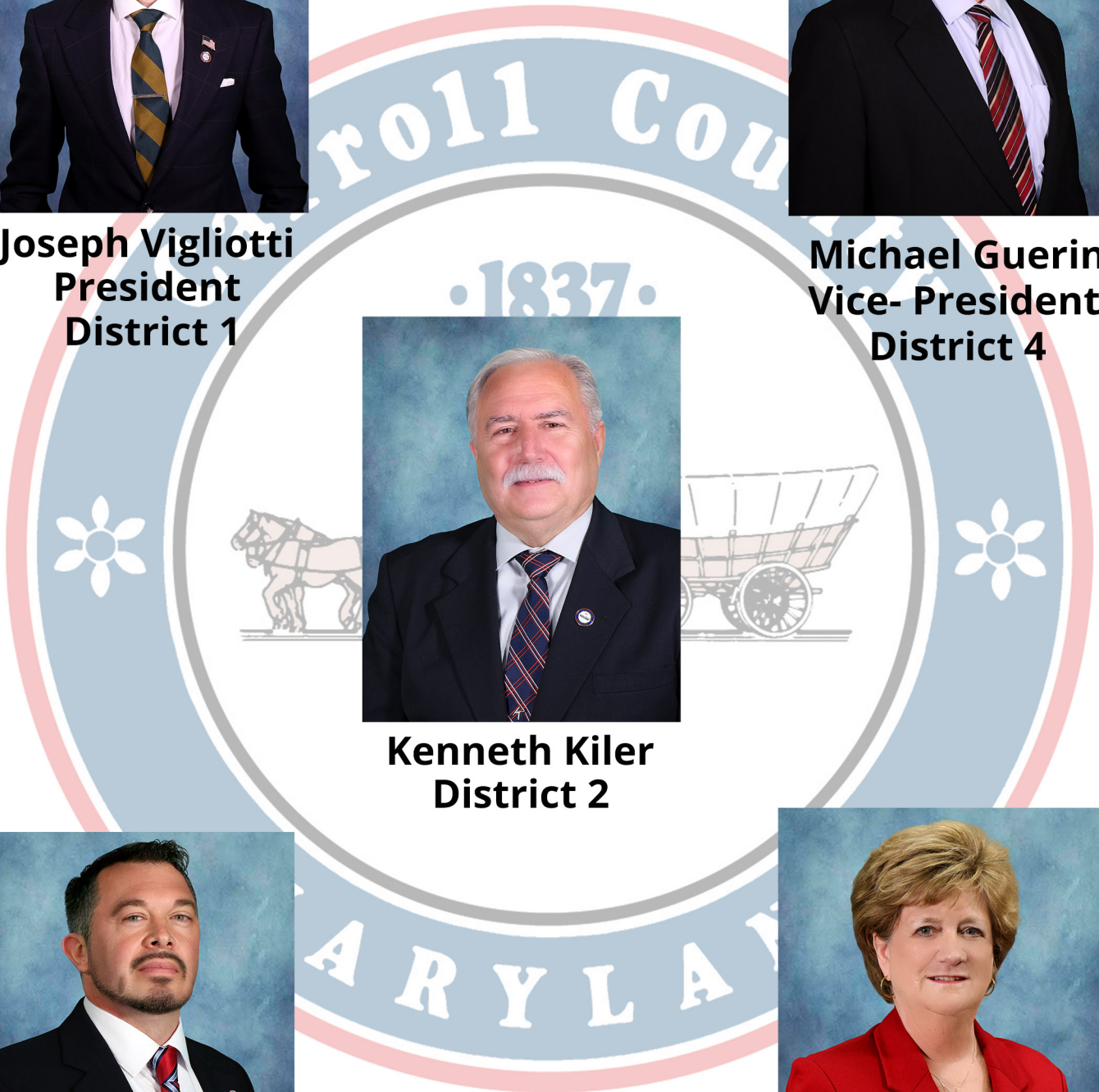
Kenneth Kiler
District 2



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*

Budget Message

Fiscal Year 2027 Proposed Budget

Building and adopting a budget comes with challenges every year. As the County Commissioners deliberated on the Fiscal Year 2027 Proposed Budget, they faced challenges new and old.

Uncertainty about changes at the federal level and their implications locally remains an ongoing challenge. Local impact, actual and potential, is wide and varied – from bridges to services for seniors. Of particular interest are changes to the U.S. Department of Housing and Urban Development (HUD) which could affect local housing efforts, and Federal Emergency Management Agency (FEMA) in the U.S. Department of Homeland Security which could affect local emergency management efforts. Federal changes that push costs and responsibilities to states can also lead to ripple effects in Carroll.

We have been closely watching the State as they adopt their budget. The State has been facing a structural deficit for years. The FY27 process began with an approximately \$1.5B shortfall. The budget was balanced in large part by fund shifts and accounting changes. Cuts were made to the Developmental Disabilities Administration (DDA) that will impact DDA providers in Carroll. State budget problems inevitably become county budget problems.

Often, part of the State’s solution to their budget problems is shifting costs to counties. To be clear, these changes improve nothing, help no one. They simply move costs that were in the State’s budget to county budgets. This year, Carroll saw the following changes:

- Some years ago, the State passed on some of the costs of teacher pensions to counties. This year they passed an additional \$1M a year to Carroll.
- Last year, the State passed approximately \$115,000 for community college pensions. Unlike teacher pensions, this was a new cost to Carroll. This year they passed on another \$63,100.
- Similarly, for the first time, the State passed on \$34,340 toward the cost of library pensions.
- Counties, including Carroll, will be responsible for some of the cost of funding private Pre-K providers. Without some history, it is difficult to know how much this will cost.

State legislation known as Blueprint for Maryland’s Future remains a concern. The legislation has been in place for a handful of years, but implementation is still evolving. This time last year, Carroll County Public Schools (CCPS) believed they would have to eliminate approximately one-hundred positions, and move approximately one-hundred teachers to other schools unless the county provided an additional \$44 million. Fortunately, work between CCPS and the Accountability & Implementation Board (AIB), has led to a more favorable interpretation of implementation compliance. Changes will need to be made in FY28, but with a much smaller impact. State projections of future shortfalls reaching \$3.5 billion are largely driven by the cost of Blueprint implementation. The possibility of more of those costs being passed to counties remains a concern.

Carroll’s transition from Emergency Medical Services (EMS) provided by our volunteer fire companies to a County career EMS force is largely in place but still evolving. This critical change significantly added to fiscal pressures.

The Commissioners made other notable changes in the FY27 Proposed Budget:

- \$15M to complete the planned development of Krimgold Park and added \$5 million to restore the condition of ballfields in our parks.
- \$10M to improve Courtroom #6 and related spaces in the Courthouse Annex.
- \$43M to replace the Eldersburg Library. Approximately \$5M of that is expected to come from the State.
- \$1.9M per year for twelve additional EMS positions.

For more information on specific changes, see the Quick Guide to the FY27 Community Investment Plan and the detail pages.

The General Fund, or what people often think of as the Operating Budget, gets most of the attention, but the County Budget includes thirteen funds. The All Funds Budget is \$969.1M, an increase of \$166.6M, or 20.8%, from FY26. There are changes to every fund, but the most notable changes include:

The Capital Fund increases \$93.6M from FY26 due to several large projects. Funding is included in FY27 for:

- Liberty High Modernization/Replacement
- Eldersburg Library Modernization/Replacement
- Krimgold Park
- Courthouse Annex Office Reconfiguration and Courtroom Renovation
- Park Field Restoration
- Public Safety Training Center

Multi-year Operating Plan

Since the 1990s, Carroll has also adopted a multi-year Operating Plan. The Plan makes it more difficult to make unsustainable budget decisions. Due to decisions made to address our challenges, expenditures are projected to outpace our projected revenues. In the outyears, the Board will have the challenge of determining how to balance the bottom line. Below is the FY27 - 32 Operating Plan, with its negative balances, to be clear about our position and what needs to be resolved in the future.

In Millions	FY27	FY28	FY29	FY30	FY31	FY32
Revenues	\$645.5	\$620.3	\$642.7	\$663.1	\$689.9	\$696.0
Expenditures	645.5	607.3	630.2	658.2	90.7	707.9
Balance	\$0.0	\$13.0	\$12.5	\$5.0	(\$0.9)	(\$11.9)
Balance as a % of Budget	0.0%	2.1%	1.9%	0.8%	(0.1%)	(1.7%)

County Highlights

Challenges are numerous, but the County has many good things to talk about including:

- Carroll County Public Schools continues to be among the most highly ranked systems in the highly ranked State of Maryland.
- Carroll County Public Library has the highest circulation rates per capita in the State.
- Significant business and employment developments are progressing, creating the potential for high-quality job opportunities.
- Approximately 81,700 acres are under permanent easement in our Agricultural Land Preservation programs, supporting agribusiness and maintaining our rural heritage while avoiding the costs of services and infrastructure to serve residential development.
- Carroll continues to be highly rated by the credit rating agencies with three AAAs. We continue to see strong demand for our bonds.

Stay Informed

Follow the remaining actions and discussions through:

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

Thank you for your interest in the Commissioners' budget.

Ted Zaleski, Director
Management and Budget

Debt Management

Debt Management

Capital Expenditures vs. Current Expenditures

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

Paying for Capital Assets

There are two general approaches to paying for capital assets: paygo, or using current resources to pay as the expenditure occurs, and debt financing, paying over time as the asset is used. Paygo funding doesn't create a long-term obligation, but may require years of saving, which delays addressing a need. Paygo funding places the entire burden on the existing taxpayer, even though a long-lived asset may benefit taxpayers in future years. Debt financing commits the County to a long-term obligation and increases the cost of the funding but allows timely filling of needs and spreads the cost of an asset over a larger number of taxpayers who will benefit from its use. To benefit from the advantages of each of these approaches, Carroll County uses a mix of paygo and debt funding in the Capital Budget.

Bonds

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

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

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

Debt Retirement

As of June 30, 2026, 73.4% of long-term debt owed by the County will be retired within ten years and 47.0% will be retired within five years. New Public Improvement Bonds issued in November 2025 have an aggregate principal amount of \$29.3 million.

Rating Agencies

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

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

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

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

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

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

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

Sale of Bonds

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

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

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

Debt Affordability

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

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

Fund Balance

Explanation of Fund Balance

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

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

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

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

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

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

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

Schedule of Changes in Fund Balance General Fund

	Actual for 6/30/25 Audited - ACFR	Projected for 6/30/26 as of 3/31/26	Projected for 6/30/27
<u>Beginning Fund Balance</u>	\$168,214,715	\$197,026,359	\$205,924,937
Revenues	565,364,857	597,253,708	591,875,520
Expenditures	-536,553,213	-588,355,130	-639,049,148
Projected Ending Fund Balance	\$197,026,359	\$205,924,937	\$158,751,309
<u>Nonspendable</u>			
Inventory	2,271,771	2,271,771	2,271,771
Prepaid Expenses	6,737,591	6,491,066	6,491,066
Loans to Community Organizations	4,164,901	4,098,086	4,098,086
Loans to Volunteer Fire Companies	11,843,050	12,195,658	12,195,658
Loans to Municipalities	149,037	149,037	149,037
Advance to Airport Fund	4,864,095	2,093,534	2,093,534
Advances to Industrial Development Authority	359,465	359,465	359,465
Due from other Governmental Funds	10,469,384	8,114,278	8,114,278
Total Nonspendable	40,859,294	35,772,895	35,772,895
<u>Restricted</u>			
Weed Control Future Equipment Purchases	128,115	128,115	128,115
Agricultural Preservation Payables	25,053,830	26,255,186	26,255,186
Loans Collectible Within One Year	1,409,458	0	0
Total Restricted	26,591,403	26,383,301	26,383,301
<u>Committed</u>			
Stabilization Fund	29,032,757	29,032,757	32,275,210
Total Committed	29,032,757	29,032,757	32,275,210
<u>Assigned</u>			
Appropriation of Prior Year Unassigned Fund Balance	26,226,263	56,416,790	10,387,730
Community Media Center	526,247	526,247	526,247
Future Airport Loan	1,935,905	1,935,905	1,935,905
Operational Stability Reserve	26,800,000	26,800,000	28,783,920
Future Volunteer Fire Company Large Equipment Loan	0	10,000,000	10,000,000
Encumbrances	8,382,522	2,537,578	2,537,578
Total Assigned	63,870,937	98,216,520	54,171,380
<u>Unassigned</u>			
Unassigned	36,671,968	16,519,464	10,148,523
Total Unassigned	36,671,968	16,519,464	10,148,523
<u>Summary</u>			
Ending Fund Balance	197,026,359	205,924,937	158,751,309
Less: Nonspendable	(40,859,294)	(35,772,895)	(35,772,895)
Less: Restricted	(26,591,403)	(26,383,301)	(26,383,301)
Less: Committed	(29,032,757)	(29,032,757)	(32,275,210)
Less: Assigned	(63,870,937)	(98,216,520)	(54,171,380)
Current Year Unassigned	\$36,671,968	\$16,519,464	\$10,148,523

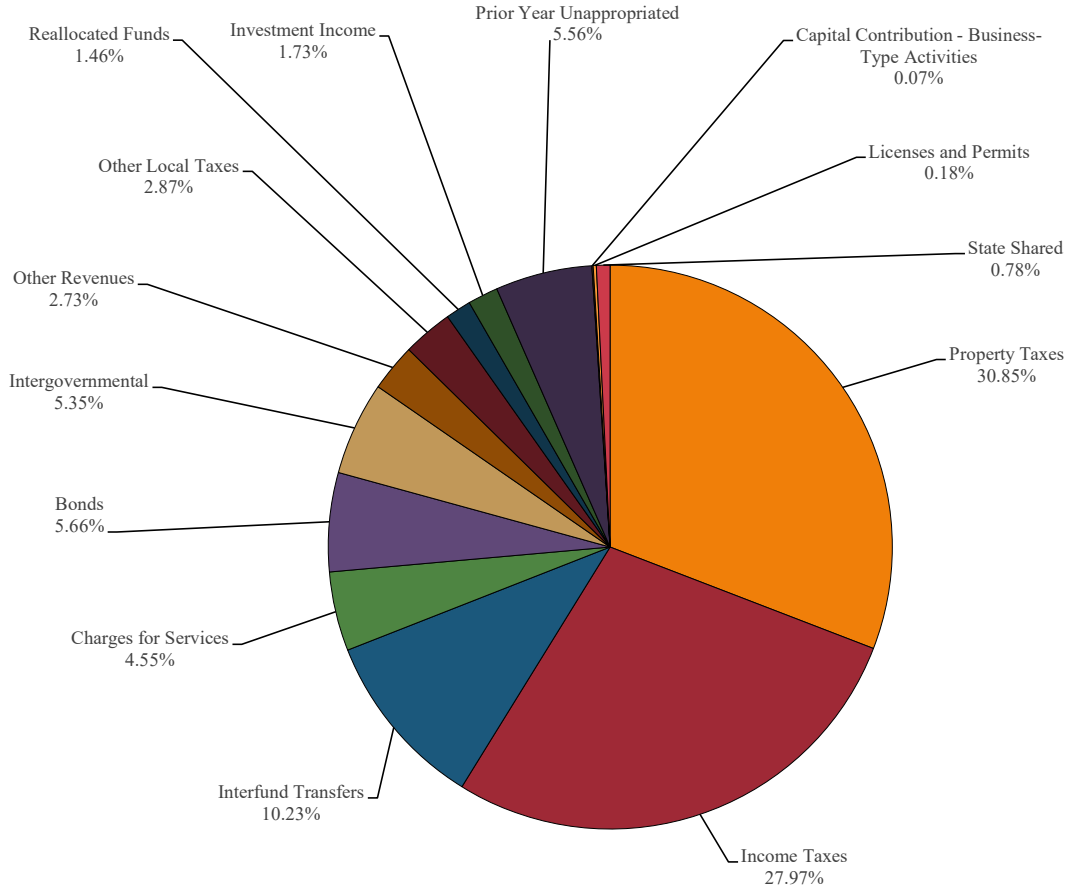
Fund Balance

Total Budget Summary

All Funds Sources - By Category

Fiscal Year 2027 Budget

\$969,145,330

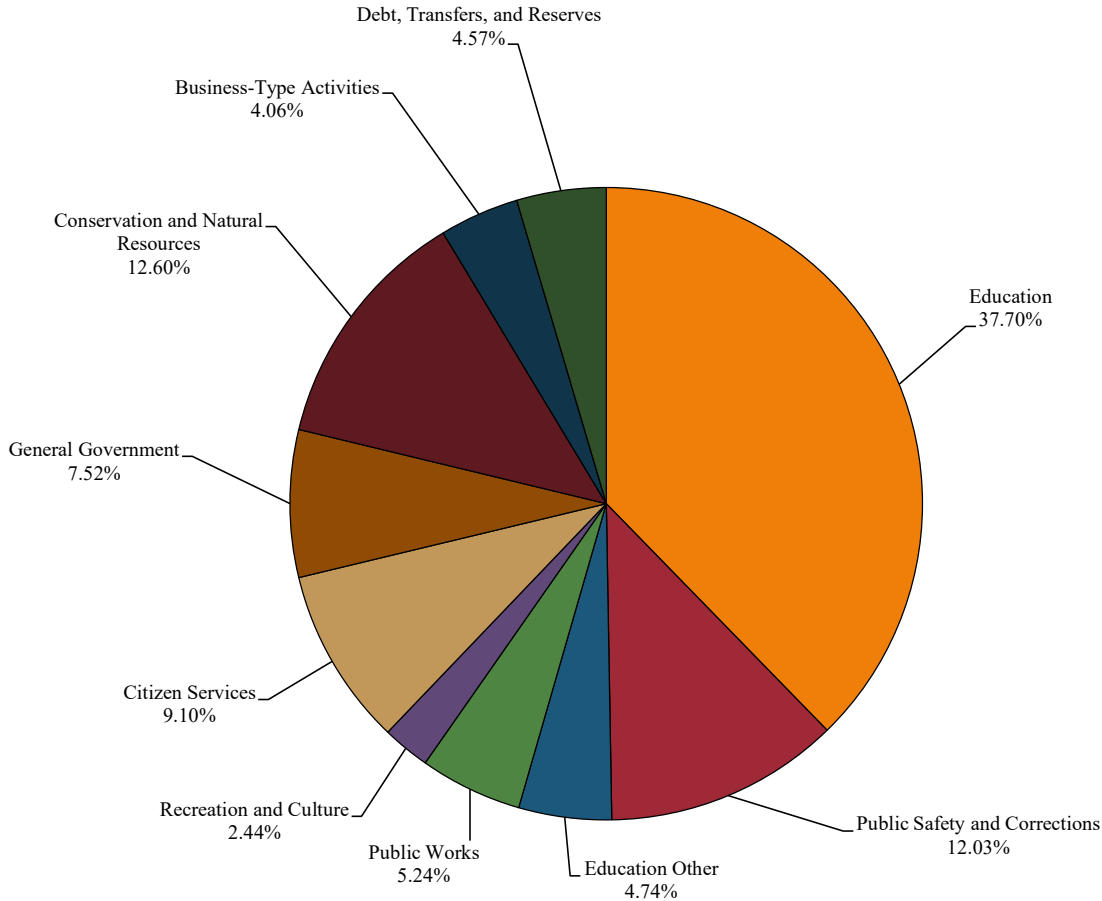


Category	FY25 Actuals	FY26 Budget	Change from FY25	FY27 Budget	Change from FY26
Property Taxes	\$267,929,498	\$280,631,164	4.7%	\$298,975,110	6.5%
Income Taxes	240,823,844	235,697,633	-2.1%	271,097,100	15.0%
Interfund Transfers	52,142,095	57,735,006	10.7%	99,119,068	71.7%
Charges for Services	43,008,959	38,623,490	-10.2%	44,056,280	14.1%
Bonds	0	17,435,706	100.0%	54,899,842	214.9%
Intergovernmental	40,316,619	42,885,970	6.4%	51,883,442	21.0%
Other Revenues	29,892,206	39,483,120	32.1%	26,431,389	-33.1%
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%	14,189,920	-47.2%
Investment Income	60,689,433	2,152,736	-96.5%	16,765,720	678.8%
Prior Year Unappropriated	31,013,695	27,650,802	-10.8%	53,864,150	94.8%
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%	\$969,145,330	20.8%

All Funds Uses - By Category

Fiscal Year 2027 Budget

\$969,145,330

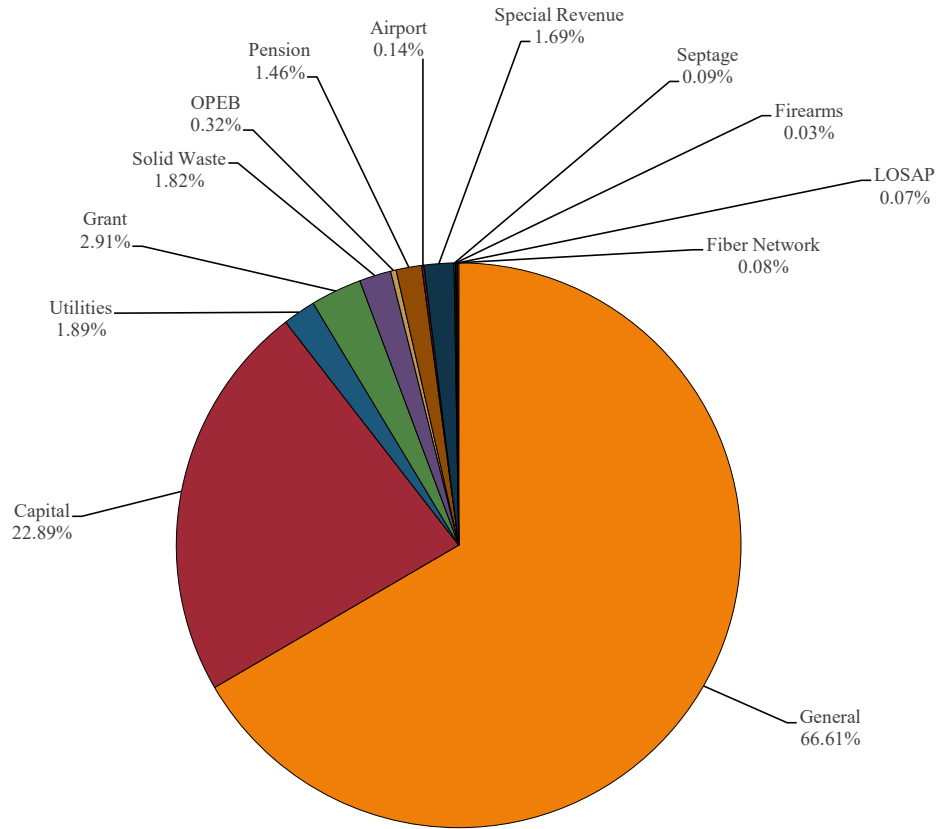


Category	FY25 Actual	FY26 Budget	Change from FY25	FY27 Budget	Change from FY26
Education	\$278,241,746	\$330,811,905	18.9%	\$365,323,779	10.4%
Public Safety and Corrections	98,599,093	114,651,449	16.3%	116,616,270	1.7%
Education Other	6,262,957	5,063,180	-19.2%	45,930,080	807.1%
Public Works	27,228,744	40,539,540	48.9%	50,771,340	25.2%
Recreation and Culture	4,758,860	7,769,421	63.3%	23,651,192	204.4%
Citizen Services	49,656,197	75,312,335	51.7%	88,212,210	17.1%
General Government	72,377,932	78,106,630	7.9%	72,895,330	-6.7%
Conservation and Natural Resources	74,232,093	76,948,880	3.7%	122,099,040	58.7%
Business-Type Activities	36,132,373	33,582,970	-7.1%	39,335,139	17.1%
Debt, Transfers, and Reserves	50,215,340	39,751,330	-20.8%	44,310,950	11.5%
Total	\$697,705,336	\$802,537,640	15.0%	\$969,145,330	20.8%

All Funds Uses - By Fund

Fiscal Year 2027 Budget

\$969,145,330



<u>Fund</u>	FY25 Actual	FY26 Budget	Change from FY25	FY27 Budget	Change from FY26
General	\$539,034,902	\$580,655,130	7.7%	\$645,504,190	11.2%
Capital	59,068,995	128,297,896	117.2%	221,856,001	72.9%
Utilities	17,083,796	14,445,440	-15.4%	18,310,599	26.8%
Grant	34,970,936	24,783,464	-29.1%	28,239,980	13.9%
Solid Waste	14,284,105	15,722,670	10.1%	17,663,150	12.3%
OPEB	6,883,848	6,320,370	-8.2%	3,085,000	-51.2%
Pension	6,271,723	14,615,200	133.0%	14,128,770	-3.3%
Airport	1,617,699	1,339,090	-17.2%	1,375,690	2.7%
Special Revenue	14,247,444	13,622,610	-4.4%	16,336,250	19.9%
Septage	658,323	1,015,750	54.3%	916,000	-9.8%
Firearms	302,858	304,000	0.4%	307,830	1.3%
Fiber Network	2,185,592	756,020	-65.4%	761,870	0.8%
LOSAP	1,095,115	660,000	-39.7%	660,000	0.0%
Total	\$697,705,336	\$802,537,640	15.0%	\$969,145,330	20.8%

All Funds Revenue Summary

All Funds revenue is projected to be \$969.1M in FY27, with 58.8% coming from Property Taxes and Income Tax. Total revenue is \$166.6M, or 20.8%, above FY26.

Revenue In Millions	FY25 Actuals	Percent of Total	FY26 Budget	Percent of Total	FY27 Budget	Percent of Total
Property Taxes	\$267.9	32.0%	\$280.6	35.0%	\$299.0	30.8%
Income Taxes	240.8	28.8%	235.7	29.4%	271.1	28.0%
Interfund Transfers	52.1	6.2%	57.7	7.2%	99.1	10.2%
Charges for Services	43.0	5.1%	38.6	4.8%	44.1	4.5%
Bonds	0.0	0.0%	17.4	2.2%	54.9	5.7%
Intergovernmental	40.3	4.8%	42.9	5.3%	51.9	5.4%
Other Revenues	29.9	3.6%	39.5	4.9%	26.4	2.7%
Other Local Taxes	29.2	3.5%	26.2	3.3%	27.8	2.9%
Reallocated Funds	33.2	4.0%	26.9	3.4%	14.2	1.5%
Investment Income	60.7	7.3%	2.2	0.3%	16.8	1.7%
Prior Year Unappropriated	31.0	3.7%	27.7	3.4%	53.9	5.6%
Capital Contribution - Business-Type Activities	3.7	0.4%	0.5	0.1%	0.7	0.1%
Licenses and Permits	2.9	0.3%	1.7	0.2%	1.8	0.2%
State Shared	1.2	0.1%	4.9	0.6%	7.6	0.8%
Total Revenue	\$836.0	100.0%	\$802.5	100.0%	\$969.1	100.0%

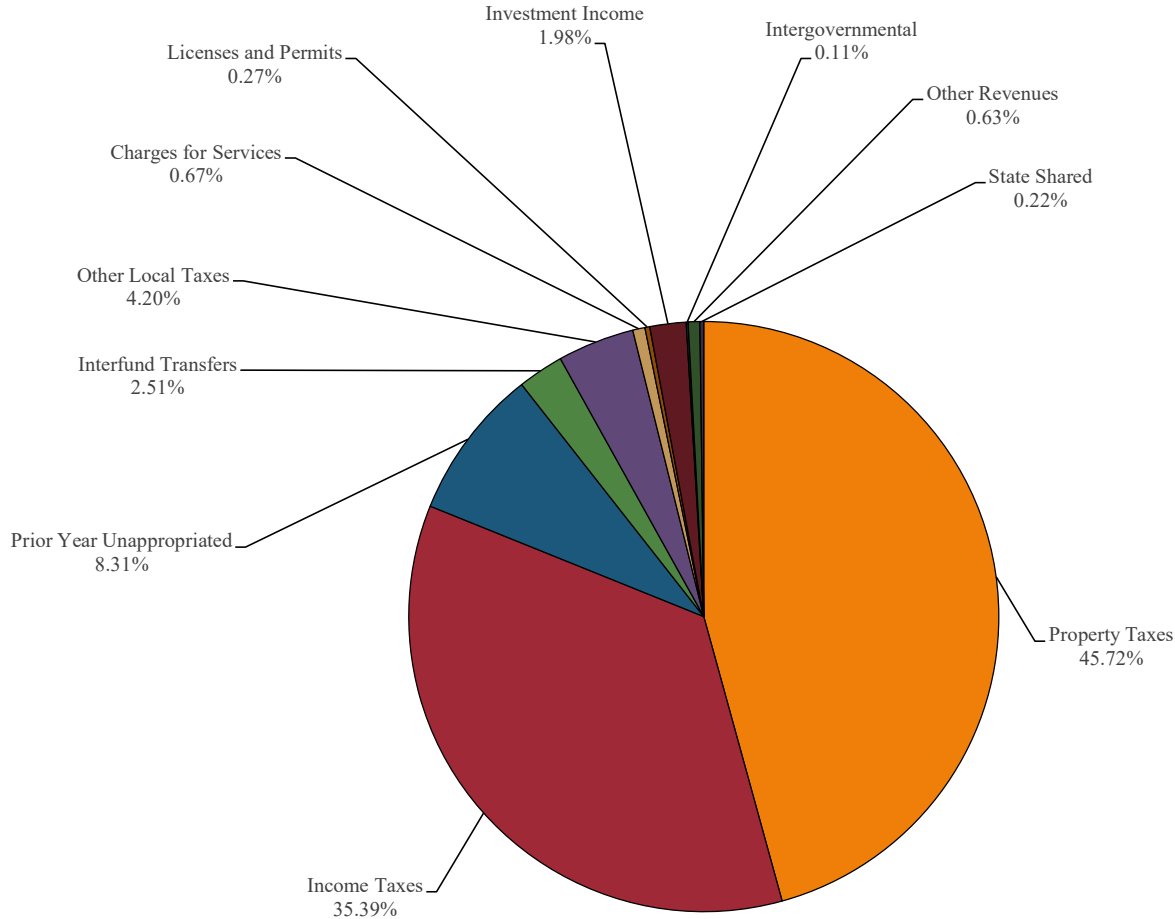
Percentages may not add to 100% due to rounding.

General Fund Summary

General Fund Sources - By Category

Fiscal Year 2027 Budget

\$645,504,190

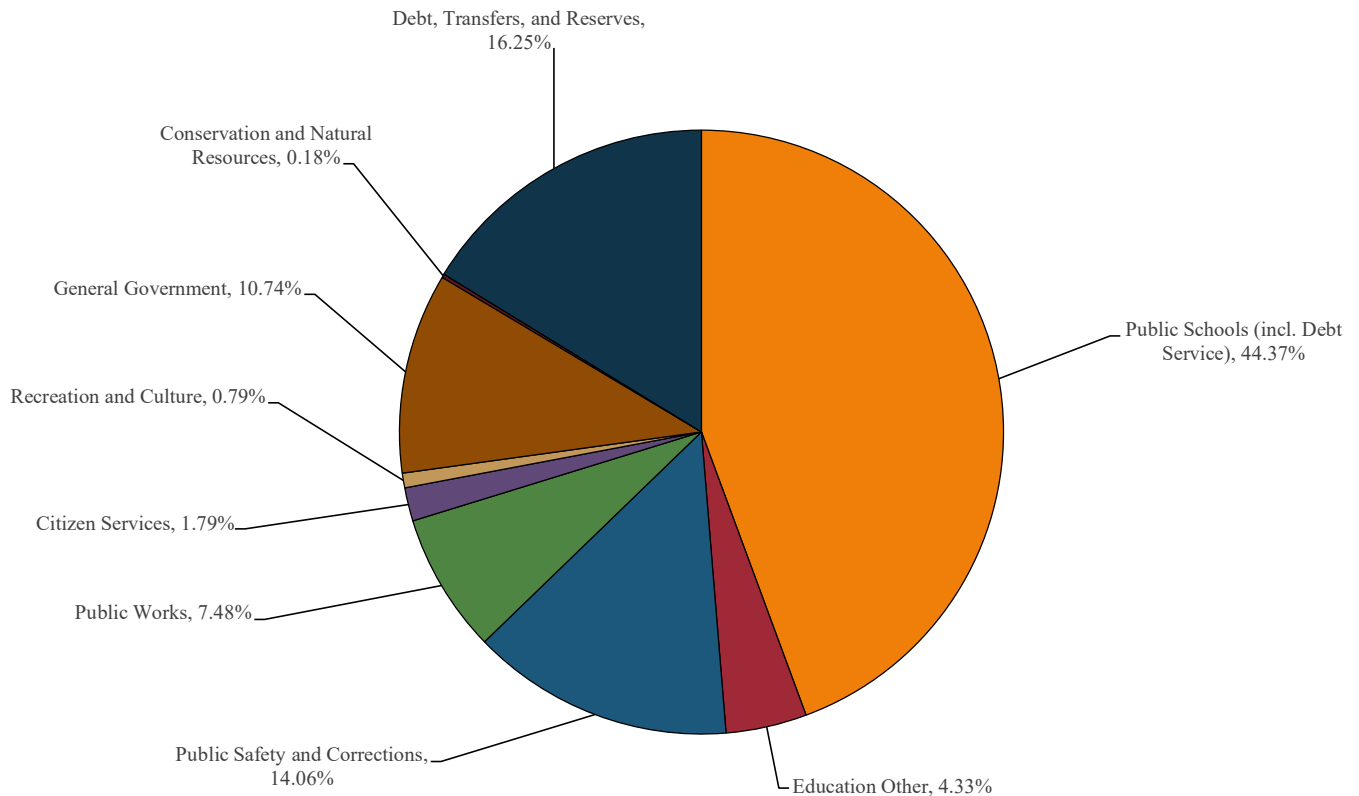


Category	FY25 Actuals	FY26 Budget	Change from FY25	FY27 Budget	Change from FY26
Property Taxes	\$264,254,658	\$276,793,934	4.7%	\$295,093,450	6.6%
Income Taxes	218,374,939	211,754,723	-3.0%	228,429,910	7.9%
Prior Year Unappropriated	29,335,147	27,601,422	-5.9%	53,628,670	94.3%
Interfund Transfers	14,129,320	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%	4,054,030	-5.4%
State Shared	1,169,582	1,200,000	2.6%	1,400,000	16.7%
Total	\$579,970,705	\$580,655,130	0.1%	\$645,504,190	11.2%

General Fund Uses - By Category

Fiscal Year 2027 Budget

\$645,504,190



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%	\$286,381,660	5.9%
Education Other	35,967,896	26,128,720	-27.4%	27,974,700	7.1%
Public Safety and Corrections	93,304,975	92,284,410	-1.1%	90,777,360	-1.6%
Public Works	36,028,488	44,748,590	24.2%	48,293,960	7.9%
Citizen Services	10,978,894	11,392,810	3.8%	11,555,750	1.4%
Recreation and Culture	5,360,148	4,963,180	-7.4%	5,075,080	2.3%
General Government	33,336,248	60,215,780	80.6%	69,329,510	15.1%
Conservation and Natural Resources	1,110,422	1,183,550	6.6%	1,192,930	0.8%
Debt, Transfers, and Reserves	67,805,577	69,415,470	2.4%	104,923,240	51.2%
Total	\$539,034,902	\$580,655,130	7.7%	\$645,504,190	11.2%

General Fund Revenues

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. 81.1% 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	42.6%	42.6%
Railroad and Public Utilities	9.5	1.7%	11.0	1.9%	11.5	1.8%	44.4%
Total Business	8.1	1.5%	8.1	1.4%	8.3	1.3%	45.7%
Total Property	260.1	47.7%	276.8	47.7%	295.1	45.7%	45.7%
Income Tax	200.4	36.8%	211.7	36.5%	228.4	35.4%	81.1%
Recordation Tax	18.0	3.3%	19.0	3.3%	21.0	3.3%	84.4%
Investment Income	6.5	1.2%	10.8	1.9%	12.3	1.9%	86.3%
Cable Franchise Fee	1.7	0.3%	1.6	0.3%	1.5	0.2%	86.5%
911 Service Fee	3.9	0.7%	4.0	0.7%	4.0	0.6%	87.1%
Building Permits	0.5	0.1%	0.5	0.1%	0.5	0.1%	87.2%
Total Major Revenues	491.1	90.1%	524.4	90.3%	562.8	87.2%	87.2%
Other Annual Revenues	10.4	1.9%	12.8	2.2%	12.9	2.0%	89.2%
Total Annual Revenues	501.5	92.0%	537.2	92.5%	575.7	89.2%	89.2%
Other Revenues	43.5	8.0%	43.4	7.5%	69.8	10.8%	100.0%
Total Revenue	\$545.0	100.0%	\$580.6	100.0%	\$645.5	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	\$286,520,040	\$20,536,859	7.72%
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	\$295,093,450	\$18,299,516	6.61%
Income Tax	\$218,374,939	\$211,754,723	\$228,429,910	\$16,675,187	7.87%
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	1,812,250	201,400	12.50%
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	\$2,847,430	(\$77,120)	-2.64%
Total Annual Revenue	\$536,506,238	\$537,211,738	\$575,678,330	\$38,466,592	7.16%
Prior Year Unappropriated Reserve	\$27,155,212	\$26,255,422	\$51,044,670	\$24,789,248	94.42%
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	\$645,504,190	\$64,849,060	11.17%

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.

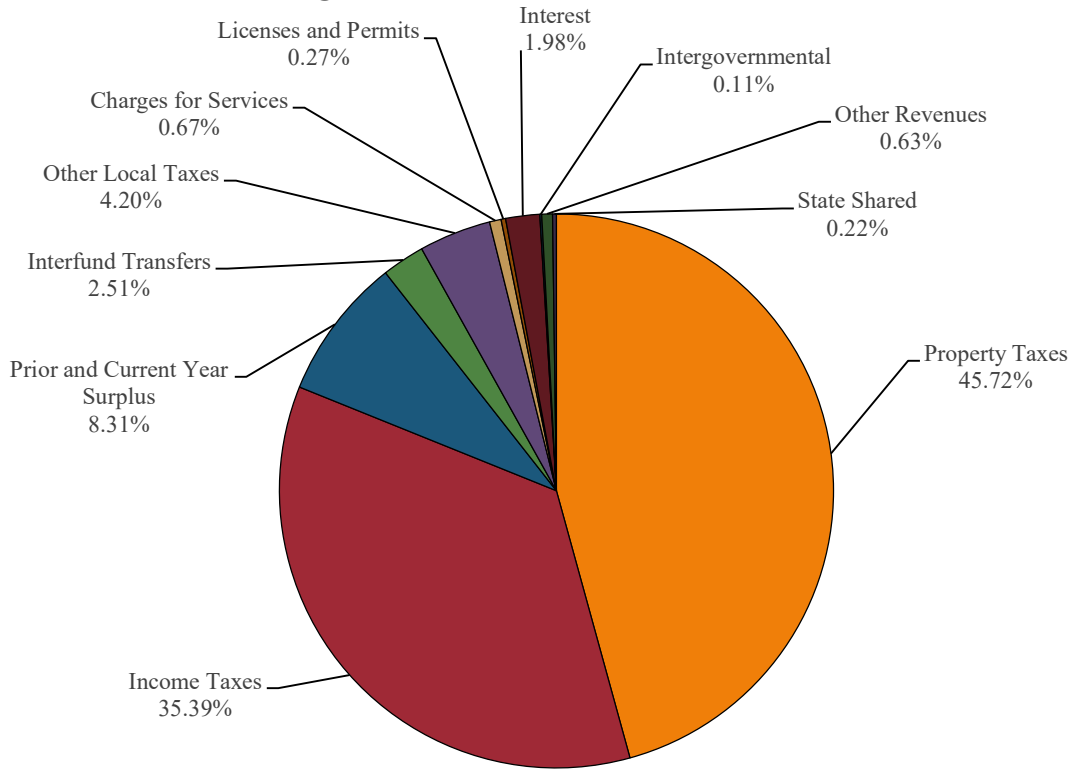
Transfer from Capital Fund

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

Operating Budget Revenues

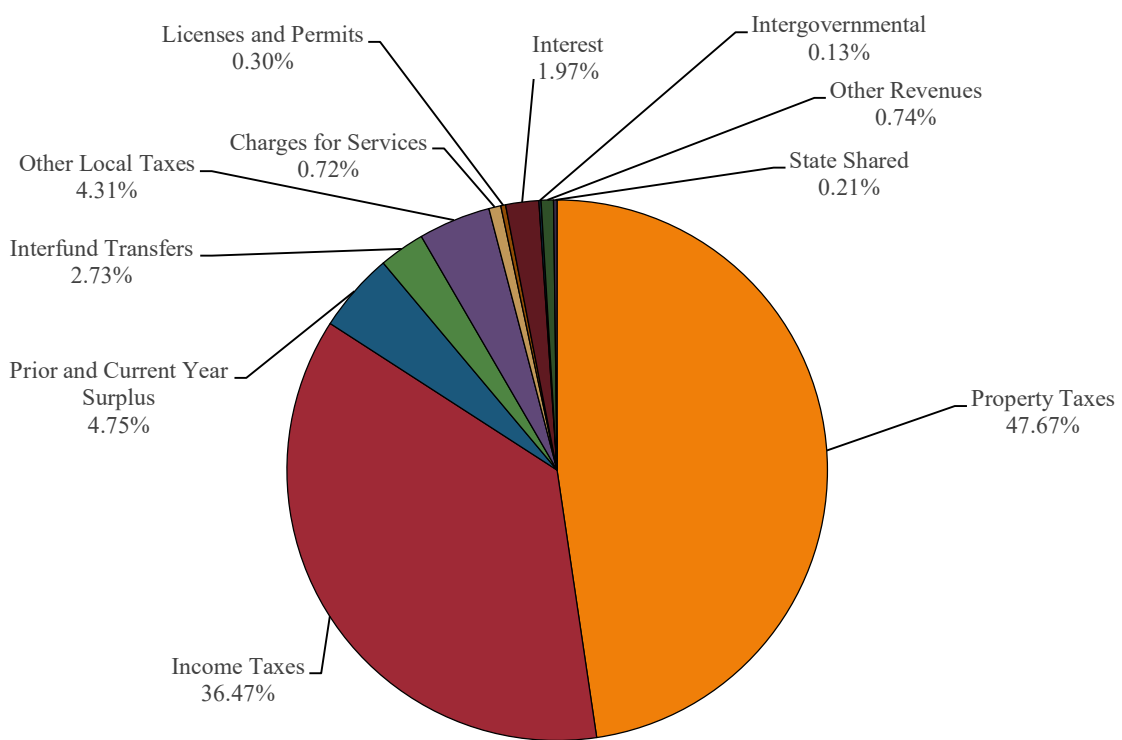
Fiscal Year 2027 Budget

\$645,504,190



Fiscal Year 2026 Budget

\$580,655,130



Operating Plan

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	(3,881,660)	(4,579,090)	(5,163,112)	(6,013,178)	(6,666,779)	(7,283,212)
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	\$295,093,450 6.61%	\$308,891,678 4.68%	\$321,701,999 4.15%	\$331,457,318 3.03%	\$341,018,045 2.88%	\$348,910,994 2.31%
Income Tax	\$228,429,910 7.87%	\$237,806,784 4.10%	\$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	\$562,843,360 7.33%	\$584,918,462 3.92%	\$604,617,015 3.37%	\$621,549,155 2.80%	\$639,354,641 2.86%	\$655,779,963 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 **	7,875,800 -0.26%	8,112,074 3.00%	8,355,436 3.00%	8,606,099 3.00%	8,864,282 3.00%	9,130,211 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	\$575,678,330 7.16%	\$598,007,439 3.88%	\$617,987,366 3.34%	\$635,177,782 2.78%	\$653,230,317 2.84%	\$669,964,081 2.56%
Prior Year Unappropriated Reserve	\$51,044,670 94.42%	\$5,372,117 -89.48%	\$5,756,783 7.16%	\$5,980,074 3.88%	\$6,179,874 3.34%	\$6,351,778 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%	16,922,950 4.48%	18,833,730 11.29%	17,214,300 -8.60%	16,917,080 -1.73%	18,683,530 10.44%
Total Revenues	\$645,504,190	\$620,302,507	\$642,686,959	\$663,034,587	\$689,442,771	\$695,061,689
Overall % Change	11.17%	-3.90%	3.61%	3.17%	3.98%	0.81%

Percentages shown above represent % Change.

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

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

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

Operating Plan

Fiscal Years 2027 - 2032

Department/Agency	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY32 Planned
Public Schools						
Carroll County Public Schools	266,019,600	274,000,190	282,220,190	290,686,800	299,407,400	308,389,630
Carroll County Public Schools Debt Service	16,197,190	16,922,950	18,833,730	17,214,300	16,917,080	18,683,530
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	286,381,660	295,212,950	305,472,430	312,452,170	321,012,080	331,901,380
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	12,904,140	13,420,310	13,957,120	14,515,400	15,096,020	15,699,860
Community Media Center	673,340	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	27,974,700	28,855,740	29,835,880	30,851,020	31,902,460	32,991,490
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	3,560,710	3,845,670	3,844,210	3,995,120	4,151,410	4,313,270
Circuit Court Magistrates	541,260	561,760	584,080	607,290	631,430	654,400
Orphans Court	62,000	62,060	62,110	62,170	62,230	62,300
Volunteer Community Service Program	243,480	253,180	263,260	273,740	284,650	295,990
Total Courts	4,407,450	4,722,670	4,753,660	4,938,320	5,129,720	5,325,960
Emergency Management and Communications	8,528,860	8,684,220	8,921,550	9,243,440	9,577,150	10,117,810
Total Emergency Management and Communications	8,528,860	8,684,220	8,921,550	9,243,440	9,577,150	10,117,810
Fire and EMS Administration	7,368,160	7,463,700	7,724,460	7,994,520	8,274,200	8,563,870
Emergency Medical Services	11,739,530	12,209,110	12,697,480	13,205,370	13,922,740	14,478,900
Fire Services	5,162,010	5,367,580	5,581,350	5,803,650	6,034,800	6,275,180
Volunteer Emergency Services Association	5,752,910	5,683,260	5,853,760	6,029,370	6,210,250	6,396,560
Length of Service Award Program	660,000	660,000	660,000	660,000	660,000	660,000
Total Fire and EMS	30,682,610	31,383,650	32,517,050	33,692,910	35,101,990	36,374,510
Administrative Services	4,999,640	5,198,870	5,457,240	5,728,490	6,014,560	6,313,550
Advocacy and Investigation Center	20,700	21,320	21,960	22,620	23,350	24,120
Corrections	13,273,120	13,780,450	14,409,730	15,027,000	15,754,250	16,258,990
Law Enforcement	21,109,100	21,846,130	22,708,890	23,682,100	24,563,020	25,782,210
Training Academy	36,560	33,510	34,480	35,490	36,520	37,590
Total Sheriff's Office	39,439,120	40,880,280	42,632,300	44,495,700	46,395,700	48,416,460
State's Attorney's Office	6,563,800	6,836,020	7,106,250	7,387,770	7,680,460	7,985,370
Total State's Attorney's Office	6,563,800	6,836,020	7,106,250	7,387,770	7,680,460	7,985,370
Total Public Safety and Corrections	90,777,360	93,731,250	97,191,950	101,057,120	105,222,970	109,598,190
Public Works						
Public Works Administration	1,013,790	1,053,190	1,096,670	1,138,100	1,189,420	1,231,610
Building Construction	547,050	567,980	589,880	612,190	636,190	661,550
Engineering Administration	760,890	769,900	799,100	856,280	864,320	899,880
Engineering - Construction Inspection	501,730	522,620	542,520	564,140	586,630	611,040
Engineering - Design	513,100	533,530	554,770	576,860	599,830	623,720
Engineering - Survey	306,080	280,930	292,120	378,960	315,640	328,010
Facilities	15,937,110	17,167,610	18,090,720	19,051,270	20,050,690	23,106,360
Fleet Management	13,274,520	15,456,980	14,625,370	15,134,720	15,662,740	16,210,140
Permits and Inspections	2,206,310	2,294,110	2,394,340	2,480,890	2,579,770	2,691,400
Roads Operations	9,424,060	9,725,080	10,088,900	10,466,500	10,858,440	11,265,250
Storm Emergencies	3,046,070	3,191,080	3,343,060	3,502,320	3,669,240	3,844,180
Traffic Control	532,520	548,530	614,830	581,930	615,540	616,850
Transit Administration	101,480	106,030	110,140	114,410	118,850	123,460
Veteran Transit Services	129,250	135,710	142,500	149,620	157,100	164,960
Total Public Works	48,293,960	52,353,280	53,284,920	55,608,190	57,904,400	62,378,410

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	706,710	604,730	628,650	653,530	679,400	706,290
Aging and Disabilities	1,875,630	1,951,330	2,005,810	2,104,890	2,165,230	2,253,690
Recovery Support Services	218,490	225,050	231,800	238,750	245,910	253,290
Total Citizen Services	2,800,830	2,781,110	2,866,260	2,997,170	3,090,540	3,213,270
Access Carroll	35,010	36,060	37,140	38,260	39,400	40,590
The Arc Carroll County	337,400	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	4,479,540	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	11,555,750	11,725,070	12,044,050	12,415,360	12,755,900	13,132,730
Recreation and Culture						
Recreation and Parks Administration	637,170	652,600	678,410	705,250	736,150	762,250
Community Parks	1,017,600	1,062,590	1,082,900	1,119,440	1,156,430	1,221,910
Hashawha	1,157,840	1,207,670	1,236,280	1,281,050	1,327,460	1,376,190
Piney Run Park	1,197,340	1,242,180	1,289,570	1,338,780	1,389,890	1,442,960
Recreation	717,950	705,510	732,500	760,530	789,650	819,890
Sports Complex	277,180	287,270	297,740	308,590	319,850	331,520
Total Recreation and Parks	5,005,080	5,157,820	5,317,400	5,513,640	5,719,430	5,954,720
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	5,075,080	5,227,820	5,387,400	5,583,640	5,789,430	6,024,720
General Government						
Comptroller Administration	518,040	535,390	556,160	578,650	600,500	623,050
Accounting	1,532,120	1,590,460	1,620,030	1,683,850	1,750,190	1,819,150
Bond Issuance Expense	223,200	354,440	395,790	352,050	439,760	345,080
Collections Office	2,102,020	2,203,250	2,303,860	2,409,240	2,519,630	2,635,280
Independent Post Audit	70,880	73,510	75,710	77,980	81,880	84,340
Office of Procurement	511,160	535,140	556,030	577,740	600,310	623,750
Total Comptroller	4,957,420	5,292,190	5,507,580	5,679,510	5,992,270	6,130,650
Administrative Hearings	114,220	118,310	122,540	126,930	131,480	136,190
Board of License Commissioners	121,500	126,250	131,190	136,320	141,660	147,200
County Attorney	928,760	963,740	1,000,060	1,037,770	1,076,910	1,117,550
Total County Attorney	1,164,480	1,208,300	1,253,790	1,301,020	1,350,050	1,400,940
Economic Development Administration	1,111,960	1,137,800	1,179,720	1,223,210	1,268,330	1,315,140
Carroll County Workforce Development	357,530	371,610	386,240	401,450	417,260	433,690
Economic Dev. Infrastructure and Investments	850,000	850,000	850,000	850,000	850,000	850,000
Farm Museum	1,099,440	1,139,590	1,181,290	1,224,550	1,269,410	1,315,950
Total Economic Development	3,418,930	3,499,000	3,597,250	3,699,210	3,805,000	3,914,780
Human Resources Administration	1,749,070	1,817,300	1,888,210	1,961,910	2,038,490	2,118,090
Health and Fringe Benefits	31,655,760	34,030,720	36,669,040	39,631,100	42,963,170	46,719,070
Personnel Services	98,780	102,730	106,840	111,110	115,560	120,180
Total Human Resources	33,503,610	35,950,750	38,664,090	41,704,120	45,117,220	48,957,340
Management and Budget Administration	382,680	397,820	413,560	429,920	446,930	464,620
Budget	784,910	816,180	848,690	882,500	917,660	954,220
Grants Office	249,810	259,740	270,070	280,810	291,980	303,590
Risk Management	4,761,980	5,034,990	5,278,430	5,537,350	5,813,010	6,304,250
Total Management and Budget	6,179,380	6,508,730	6,810,750	7,130,580	7,469,580	8,026,680

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	1,519,260	1,578,200	1,685,900	1,701,330	1,763,730	1,882,540
Comprehensive Planning	907,500	941,940	977,960	1,015,380	1,054,250	1,094,610
Development Review	702,950	730,390	759,450	789,660	821,070	853,740
Resource Management	1,360,700	1,412,000	1,467,940	1,526,100	1,586,570	1,649,450
Zoning Administration	337,270	350,350	364,250	378,710	393,750	409,380
Total Planning and Land Management	4,827,680	5,012,880	5,255,500	5,411,180	5,619,370	5,889,720
Technology Services	10,142,220	10,172,730	10,389,890	10,907,600	11,054,110	11,634,130
Production and Distribution Services	393,010	406,200	419,840	433,940	460,530	463,990
Total Technology Services	10,535,230	10,578,930	10,809,730	11,341,540	11,514,640	12,098,120
Audio Video Production	306,310	318,050	330,260	342,940	356,110	369,790
Board of Elections	2,540,740	2,667,730	2,827,330	2,996,480	3,200,760	3,367,270
County Commissioners	1,558,070	1,557,960	1,619,240	1,682,940	1,760,660	1,818,150
Not in Carroll	337,660	347,780	358,220	368,960	380,030	391,430
Total General Government Other	4,742,780	4,891,520	5,135,050	5,391,320	5,697,560	5,946,640
Total General Government	69,329,510	72,942,300	77,033,740	81,658,480	86,565,690	92,364,870
Conservation and Natural Resources						
Extension Office of Carroll County	541,010	562,650	585,160	608,560	632,910	658,220
Soil Conservation District	544,400	599,990	587,890	610,930	634,880	659,770
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	1,192,930	1,272,490	1,287,080	1,334,200	1,385,040	1,500,160
Debt and Transfers						
Debt Service	18,022,800	19,797,060	22,727,570	25,043,590	26,117,890	28,248,470
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	35,930,570	45,270,510	33,892,130
Reserves						
Reserve for Contingencies	4,164,830	4,330,020	4,480,360	4,612,940	4,752,160	4,883,530
Total Reserves	4,164,830	4,330,020	4,480,360	4,612,940	4,752,160	4,883,530
Interfund Transfers						
Transfer to Capital Fund	68,586,580	9,018,600	7,871,100	8,045,100	8,284,400	8,179,600
Transfer to Grant Fund - Aging & Disabilities	416,450	438,940	462,640	487,620	513,960	541,710
Transfer to Grant Fund - Circuit Court	27,470	29,120	30,870	32,720	34,680	36,760
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.	170,060	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	1,833,190	2,307,810	2,980,700	3,796,260	4,495,610	5,159,980
Transfer to Utilities Enterprise Fund	430,120	969,310	444,140	458,310	472,960	488,080
Total Interfund Transfers	74,252,870	15,936,150	15,267,670	16,636,960	18,247,530	19,263,830
Projected Revenue	645,504,190	620,302,507	642,686,959	663,034,587	689,442,771	695,061,689
Projected Expenditures	645,504,190	607,330,590	630,245,250	658,140,650	690,808,170	707,931,440
Balance	0	12,971,917	12,441,709	4,893,937	(1,365,399)	(12,869,751)

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

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	\$266,019,600	5.58%	5.58%
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	\$286,381,660	5.94%	5.94%

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	12,904,140	11.05%	11.05%
Community Media Center	700,400	620,000	620,000	673,340	8.60%	8.60%
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	\$27,974,700	7.06%	7.06%
Total Without Benefits	\$33,400,744	\$26,128,720	\$26,128,720	\$27,974,700	7.06%	7.06%

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%
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	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	\$3,560,710	12.71%	11.63%
Circuit Court Magistrates	626,948	506,970	509,420	541,260	6.76%	6.25%
Orphans Court	58,454	62,090	62,090	62,000	-0.14%	-0.14%
Volunteer Community Service Program	358,949	262,520	229,710	243,480	-7.25%	5.99%
Total Courts	\$4,445,269	\$3,990,840	\$3,990,840	\$4,407,450	10.44%	10.44%

Total Without Benefits	\$3,307,167	\$3,537,480	\$3,537,480	\$3,883,520	9.78%	9.78%
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	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	\$8,528,860	12.33%	12.47%
Total Emergency Management and Communications	\$7,323,446	\$7,592,570	\$7,583,230	\$8,528,860	12.33%	12.47%

Total Without Benefits	\$6,076,883	\$7,055,890	\$7,047,220	\$7,877,380	11.64%	11.78%
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	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	\$7,368,160	-47.62%	-47.72%
Emergency Medical Services	0	11,075,020	11,005,360	11,739,530	6.00%	6.67%
Fire Services	0	4,521,880	4,759,600	5,162,010	14.16%	8.45%
Volunteer Emergency Services Association	5,709,652	4,885,720	4,885,720	5,752,910	17.75%	17.75%
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	\$30,682,610	-12.86%	-13.34%

Total Without Benefits	\$29,007,492	\$35,202,650	\$35,604,660	\$33,715,660	-4.22%	-5.31%
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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	\$4,999,640	6.58%	5.79%
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	13,273,120	2.74%	2.67%
Law Enforcement	26,240,682	20,590,960	20,759,050	21,109,100	2.52%	1.69%
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	\$39,439,120	3.09%	2.52%

Total Without Benefits	\$32,602,817	\$29,905,470	\$30,102,720	\$31,994,680	6.99%	6.29%
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	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	\$6,563,800	7.96%	7.96%
Total State's Attorney's Office	\$6,743,673	\$6,079,880	\$6,079,880	\$6,563,800	7.96%	7.96%

Total Without Benefits	\$4,922,124	\$5,266,300	\$5,266,300	\$5,669,350	7.65%	7.65%
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Total Public Safety and Corrections	\$93,304,975	\$92,284,410	\$92,682,660	\$90,777,360	-1.63%	-2.06%
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Total Without Benefits	\$77,045,132	\$82,121,910	\$82,712,500	\$84,296,110	2.65%	1.91%
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Some EMS expenses for Fire and Emergency Services are included in Emergency Medical Billing Fund in the Special Revenue Funds.

Some costs were initially captured in Fire and EMS during the transition to County-staffed Emergency Medical Service. With the conclusion of the transition, these 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	\$1,013,790	9.88%	5.74%
Building Construction	491,633	562,730	520,290	547,050	-2.79%	5.14%
Engineering Administration	741,314	685,890	685,900	760,890	10.93%	10.93%
Engineering - Construction Inspection	578,376	460,310	473,580	501,730	9.00%	5.94%
Engineering - Design	524,676	434,520	482,630	513,100	18.08%	6.31%
Engineering - Survey	380,729	304,970	258,340	306,080	0.36%	18.48%
Facilities	10,574,082	15,066,000	14,951,070	15,937,110	5.78%	6.60%
Fleet Management	3,502,695	11,566,100	11,586,830	13,274,520	5.88%	5.88%
Permits and Inspections	2,583,027	2,078,000	2,094,860	2,206,310	6.17%	5.32%
Roads Operations	12,640,190	8,904,490	8,992,310	9,424,060	5.83%	4.80%
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	101,480	-44.14%	11.82%
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	\$48,293,960	7.92%	8.10%
Total Without Benefits	\$28,765,742	\$42,211,920	\$42,146,450	\$45,452,950	7.68%	7.85%

Some costs were initially captured in Fire and EMS during the transition to County-staffed Emergency Medical Service. With the conclusion of the transition, these 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	\$706,710	28.45%	28.18%
Aging and Disabilities	2,034,914	1,739,770	1,728,730	1,875,630	7.81%	8.50%
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	\$2,800,830	-3.34%	-3.01%

Total Without Benefits	\$1,957,496	\$2,617,150	\$2,608,010	\$2,479,930	-5.24%	-4.91%
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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	337,400	15.10%	15.10%
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	\$4,479,540	3.18%	3.18%

	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 Citizen Services	\$10,978,894	\$11,392,810	\$11,382,960	\$11,555,750	1.43%	1.52%
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Total Without Benefits	\$10,223,011	\$11,112,400	\$11,103,260	\$11,234,850	0.86%	1.20%
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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	\$637,170	6.52%	5.82%
Community Parks	1,029,481	1,067,310	1,079,650	1,017,600	-4.66%	-5.75%
Hashawha	1,147,607	1,092,570	1,104,180	1,157,840	5.97%	4.86%
Piney Run Park	1,181,224	1,108,230	1,134,280	1,197,340	8.04%	5.56%
Recreation	747,373	754,590	760,390	717,950	-4.86%	-5.58%
Sports Complex	248,519	272,310	274,970	277,180	1.79%	0.80%
Total Recreation and Parks	\$5,290,148	\$4,893,180	\$4,955,570	\$5,005,080	2.29%	1.00%

Total Without Benefits	\$4,293,352	\$4,502,880	\$4,560,830	\$4,557,690	1.22%	-0.07%
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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	\$5,075,080	2.25%	0.99%
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Total Without Benefits	\$4,363,352	\$4,572,880	\$4,630,830	\$4,627,690	1.20%	-0.07%
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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	\$518,040	4.15%	4.19%
Accounting	1,670,475	1,493,020	1,460,230	1,532,120	2.62%	4.92%
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	2,102,020	15.77%	16.78%
Independent Post Audit	62,715	68,480	68,480	70,880	3.50%	3.50%
Office of Procurement	531,669	450,370	485,400	511,160	13.50%	5.31%
Total Comptroller	\$4,452,674	\$4,581,750	\$4,568,100	\$4,957,420	8.20%	8.52%

Total Without Benefits	\$3,372,567	\$4,212,200	\$4,199,530	\$4,540,390	7.79%	8.12%
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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	\$114,220	-0.09%	24.82%
Board of License Commissioners	120,181	117,600	116,280	121,500	3.32%	4.49%
County Attorney	918,983	872,490	874,310	928,760	6.45%	6.23%
Total County Attorney	\$1,151,933	\$1,104,410	\$1,082,100	\$1,164,480	5.44%	7.61%

Total Without Benefits	\$853,116	\$988,030	\$967,330	\$1,037,350	4.99%	7.24%
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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	\$1,111,960	5.21%	5.21%
Carroll County Workforce Development	350,192	281,750	279,700	357,530	26.90%	27.83%
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	1,099,440	8.55%	2.93%
Total Economic Development	\$3,316,797	\$4,201,550	\$4,254,730	\$3,418,930	-18.63%	-19.64%

Total Without Benefits	\$3,062,877	\$4,353,150	\$4,397,140	\$3,529,340	-18.92%	-19.74%
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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	\$1,749,070	12.73%	15.03%
Health and Fringe Benefits	1,257,404	25,729,990	25,729,990	31,655,760	23.03%	23.03%
Personnel Services	21,768	98,910	96,480	98,780	-0.13%	2.38%
Total Human Resources	\$2,812,486	\$27,380,410	\$27,347,050	\$33,503,610	22.36%	22.51%

Total Without Benefits	\$1,437,045	\$21,443,200	\$21,412,210	\$38,157,930	77.95%	78.21%
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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	\$382,680	5.70%	5.65%
Budget	789,021	728,060	742,870	784,910	7.81%	5.66%
Grants Office	285,467	236,600	237,200	249,810	5.58%	5.32%
Risk Management	1,877,872	2,770,690	2,727,140	4,761,980	71.87%	74.61%
Total Management and Budget	\$3,308,140	\$4,097,410	\$4,069,420	\$6,179,380	50.81%	51.85%

Total Without Benefits	\$3,142,909	\$3,823,990	\$3,797,980	\$5,876,450	53.67%	54.73%
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	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	\$1,519,260	-0.05%	-4.54%
Comprehensive Planning	982,236	945,500	891,120	907,500	-4.02%	1.84%
Development Review	817,736	667,690	665,640	702,950	5.28%	5.61%
Resource Management	1,584,126	1,302,640	1,307,600	1,360,700	4.46%	4.06%
Zoning Administration	370,584	295,660	317,420	337,270	14.07%	6.25%
Total Planning and Land Management	\$5,276,377	\$4,731,440	\$4,773,310	\$4,827,680	2.03%	1.14%

Total Without Benefits	\$7,021,932	\$7,633,500	\$7,671,580	\$7,736,830	1.35%	0.85%
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	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	\$10,142,220	13.06%	13.24%
Production and Distribution Services	366,534	445,280	439,170	393,010	-11.74%	-10.51%
Total Technology Services	\$8,718,621	\$9,416,250	\$9,395,880	\$10,535,230	11.88%	12.13%

Total Without Benefits	\$7,416,322	\$8,863,120	\$8,844,190	\$9,916,920	11.89%	12.13%
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	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	\$306,310	4.97%	4.97%
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	1,558,070	8.36%	8.68%
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	\$4,742,780	0.86%	0.95%

Total Without Benefits	\$3,801,418	\$4,808,130	\$4,804,200	\$4,788,860	-0.40%	-0.32%
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Total General Government	\$33,336,248	\$60,215,780	\$60,188,930	\$69,329,510	82.96%	85.06%
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Total Without Benefits	\$30,108,185	\$56,125,320	\$56,094,160	\$75,584,070	138.32%	141.21%
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Some costs were initially captured in Fire and EMS during the transition to County-staffed Emergency Medical Service. With the conclusion of the transition, these 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	\$541,010	10.69%	10.69%
Soil Conservation District	573,396	586,760	586,760	544,400	-7.22%	-7.22%
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	\$1,192,930	0.79%	0.79%
Total Without Benefits	\$943,945	\$1,100,830	\$1,100,830	\$1,106,490	0.51%	0.51%

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	41,239,310	74,252,870	80.05%	80.05%
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	4,164,830	-7.88%	-7.88%
Total Debt, Transfers, and Reserves	\$67,805,577	\$69,415,470	\$69,415,470	\$104,923,240	51.15%	51.15%

Capital Fund Summary

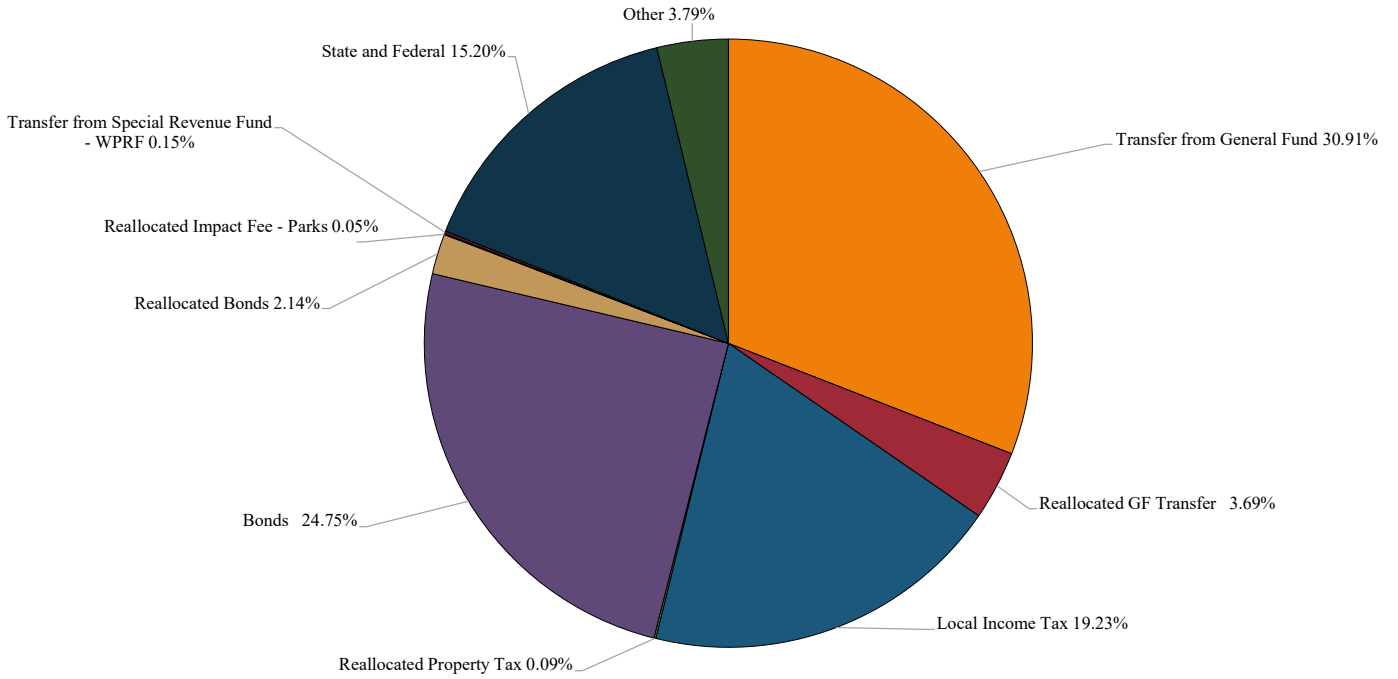
FY25 - FY27 Capital Fund Revenues

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	\$68,586,578	\$34,435,451
Reallocated GF Transfer	3,230,440	10,233,577	8,196,543	(2,037,035)
Local Income Tax	18,978,320	23,942,910	42,667,190	18,724,280
Reallocated Property Tax	0	0	200,000	200,000
Bonds	29,728,758	17,435,706	54,899,842	37,464,136
Reallocated Bonds	3,906,142	16,577,436	4,743,225	(11,834,211)
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	\$179,725,759	\$75,976,804
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
State	0	0	1,905,000	1,905,000
Healthy Schools Funding	0	4,842,200	3,703,000	(1,139,200)
STATE TOTAL	\$20,390,289	\$21,881,631	\$31,884,562	\$10,002,931
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	\$221,856,001	\$93,558,105

Capital Fund Revenues

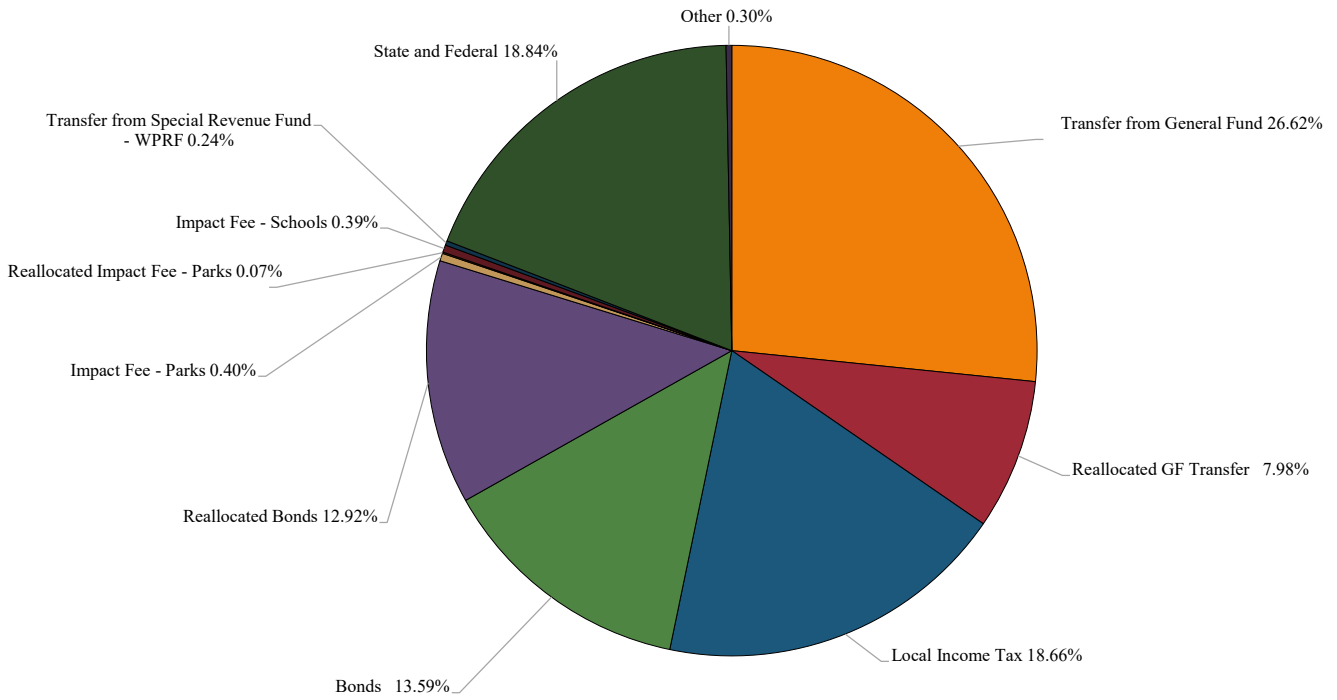
Fiscal Year 2027 Budget

\$221,856,001



Fiscal Year 2026 Budget

\$128,297,896



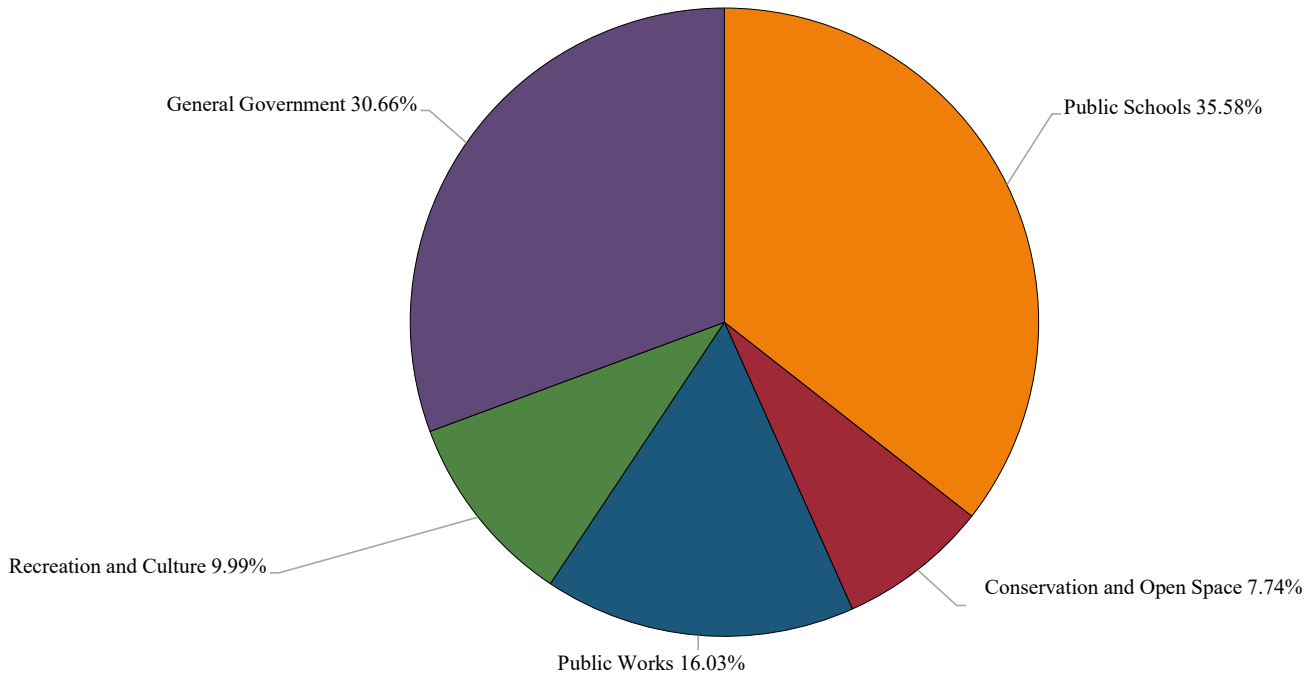
FY25 - FY27 Capital Fund Appropriations

Appropriation Area	Fiscal Year			\$ Change FY26 to FY27
	2025 Budget	2026 Budget	2027 Budget	
<u>Public Schools</u>	\$48,340,609	\$60,489,285	\$78,942,119	\$18,452,834
<u>Conservation and Open Space</u>	\$9,290,310	\$7,533,410	\$17,175,800	\$9,642,390
<u>Public Works</u>				
Roads	\$23,124,000	\$21,885,000	\$32,081,920	\$10,196,920
Bridges	7,186,000	3,458,430	3,484,000	25,570
Public Works Total	\$30,310,000	\$25,343,430	\$35,565,920	\$10,222,490
<u>Recreation and Culture</u>	\$2,696,000	\$6,295,771	\$22,161,162	\$15,865,391
<u>General Government</u>				
County Facilities/Infrastructure	\$7,207,000	\$9,996,000	\$4,584,000	(\$5,412,000)
Criminal Justice/Public Safety	10,460,000	18,540,000	21,972,000	3,432,000
Board of Elections	0	0	600,000	600,000
Carroll Community College	0	0	2,355,000	2,355,000
Libraries/Senior Centers	100,000	100,000	38,500,000	38,400,000
General Government Total	\$23,267,000	\$28,636,000	\$68,011,000	\$39,375,000
<u>Total Appropriations</u>	\$113,903,919	\$128,297,896	\$221,856,001	\$93,558,105

Capital Fund Appropriations

Fiscal Year 2027 Budget

\$221,856,001



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, PFAS remediation, 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, Courts, 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		
8716 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	L0003 Pavement Management 27		23,859.51	
9847 Small Drainage Structures	L0003 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	L0003 Pavement Management 27		108,071.71	
8727 Charles Carroll Community Center	9954 County Building Systemic Renovations		163,102.80	
9957 General Government Unallocated	9215 Public Safety Dispatch Console Hardware Upgrade	995,000.00		
8517 Carroll Community College Systemic Renovations	9215 Public Safety Dispatch Console Hardware Upgrade	1,905,000.00		
8590 Payroll/Human Resources System Replacement	T0001 HR and Payroll System Replacement	450,000.00		
8353 Londontown Boulevard	L0001 Eldersburg Road Improvements	864,920.00	1,650,000.00	
8023 Georgetown Boulevard	L0001 Eldersburg Road Improvements	2,545,000.00		
8308 Ridenour Way	L0001 Eldersburg Road Improvements	1,450,000.00	1,155,000.00	
Total		\$8,507,104.52	\$4,743,225.28	\$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
HVAC System Replacement - Piney Ridge Elementary	4,240,000
Infrastructure Renewal	4,000,000
Liberty High Modernization/Replacement	18,970,000
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 - Century High	3,975,000
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	\$78,942,119

CONSERVATION AND OPEN SPACE	
Agricultural Land Preservation	\$5,033,300
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	\$17,175,800

PUBLIC WORKS	
- ROADS -	
Highway Safety Improvements	\$42,000
Eldersburg Road Improvements	7,664,920
MD26 Improvements - Georgetown Blvd. to Homeland Dr.	3,500,000
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>\$32,081,920</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	\$35,565,920

RECREATION AND CULTURE	
Community Self-Help Projects	\$138,000
Kringold Park Phase III	15,000,000
Park Field Restoration	5,000,000
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	\$22,161,162

GENERAL GOVERNMENT	
Carroll Community College Building Systemic Renovations	\$1,905,000
Carroll Community College TTT Complex Feasibility Study	450,000
County Building Systemic Renovations	1,750,000
County Technology	1,584,000
Courthouse Annex Office Reconfig. and Courtroom Renovation	10,000,000
Detention Center Access System Replacement	100,000
Eldersburg Library Modernization/Replacement	38,400,000
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	5,947,000
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
Robert Moton Building Renovations	150,000
GENERAL GOVERNMENT TOTAL	\$68,011,000

GRAND TOTAL	\$221,856,001
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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	\$0	\$0	\$0	\$0	\$0	\$4,258,000	\$0	\$4,258,000
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	4,902,000	0	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	4,240,000	4,560,000	0	0	0	0	0	0	8,800,000
Infrastructure Renewal	4,000,000	0	0	0	0	0	2,564,338	0	6,564,338
Liberty High Modernization/Replacement Paving	18,970,000	18,970,000	0	51,590,000	14,000,000	14,000,000	0	31,165,000	148,695,000
	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	3,975,000	0	4,275,000	0	0	0	0	0	8,250,000
Roof Replacement - Gateway	0	1,060,000	1,140,000	0	0	0	0	0	2,200,000
Roof Replacement - Shiloh Middle	3,703,000	0	0	0	0	0	3,466,000	0	7,169,000
Roof Replacement - Winters Mill High	0	4,505,000	4,845,000	0	0	0	0	0	9,350,000
Sykesville Middle Addition	0	0	0	0	0	0	9,862,000	0	9,862,000
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	16,922,950	18,833,730	17,214,300	16,917,080	18,683,530	0	0	104,768,780
PUBLIC SCHOOLS TOTAL	\$78,942,119	\$65,468,950	\$40,940,730	\$75,466,300	\$33,640,080	\$35,513,530	\$46,148,558	\$31,165,000	\$407,285,267
SOURCES OF FUNDING:									
Reallocated GF Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$26,968	\$0	\$26,968
Local Income Tax	42,667,190	38,432,950	21,413,730	19,834,300	19,640,080	21,513,530	6,842,000	0	170,343,780
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	15,130,767	13,014,000	6,149,000	37,590,000	0	0	33,819,944	0	105,703,711
Impact Fee - Schools	0	0	0	0	0	0	500,000	0	500,000
State School Construction	17,441,162	14,022,000	13,378,000	18,042,000	14,000,000	14,000,000	2,422,276	31,165,000	124,470,438
Healthy Schools Funding	3,703,000	0	0	0	0	0	0	0	3,703,000
PUBLIC SCHOOLS TOTAL	\$78,942,119	\$65,468,950	\$40,940,730	\$75,466,300	\$33,640,080	\$35,513,530	\$46,148,558	\$31,165,000	\$407,285,267

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	\$5,033,300	\$4,433,300	\$4,433,400	\$4,433,300	\$4,433,400	\$4,433,400	\$0	\$0	\$27,200,100
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	\$17,175,800	\$8,722,020	\$8,896,400	\$9,081,300	\$9,291,400	\$9,482,400	\$0	\$0	\$62,649,320
SOURCES OF FUNDING:									
Transfer from General Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$0	\$12,000,000
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	\$17,175,800	\$8,722,020	\$8,896,400	\$9,081,300	\$9,291,400	\$9,482,400	\$0	\$0	\$62,649,320

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
Eldersburg Road Improvements	7,664,920	0	0	0	0	0	0	0	7,664,920
MD26 Improvements - Georgetown Blvd. to Homeland Dr.	3,500,000	0	0	0	0	0	0	0	3,500,000
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	\$32,081,920	\$22,363,000	\$23,815,000	\$25,438,000	\$27,172,000	\$29,028,000	\$0	\$0	\$159,897,920
SOURCES OF FUNDING:									
Transfer from General Fund	\$4,310,000	\$916,000	\$922,000	\$928,000	\$934,000	\$941,000	\$0	\$0	\$8,951,000
Reallocated GF Transfer	4,759,920	0	0	0	0	0	0	0	4,759,920
Reallocated Property Tax	200,000	0	0	0	0	0	0	0	200,000
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	3,936,931	0	0	0	0	0	0	0	3,936,931
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	\$32,081,920	\$22,363,000	\$23,815,000	\$25,438,000	\$27,172,000	\$29,028,000	\$0	\$0	\$159,897,920

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
Kringgold Park Phase III	15,000,000	0	0	0	0	0	0	0	15,000,000
Park Field Restoration	5,000,000	0	0	0	0	0	0	0	5,000,000
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	\$22,161,162	\$1,602,600	\$1,855,600	\$1,056,600	\$1,310,600	\$1,261,600	\$2,465,500	\$0	\$31,713,662
SOURCES OF FUNDING:									
Transfer from General Fund	\$20,549,142	\$558,600	\$552,100	\$543,600	\$590,600	\$609,100	\$226,600	\$0	\$23,629,742
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	\$22,161,162	\$1,602,600	\$1,855,600	\$1,056,600	\$1,310,600	\$1,261,600	\$2,465,500	\$0	\$31,713,662

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 Building Systemic Renovations	\$1,905,000	\$0	\$0	\$0	\$0	\$0	\$11,982,000	\$0	\$13,887,000
Carroll Community College Technology	0	350,000	350,000	350,000	350,000	0	0	0	1,400,000
Carroll Community College TTT Complex Feasibility Study	450,000	0	0	0	0	0	0	0	450,000
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
Courthouse Annex Office Reconfig. and Courtroom Renovation	10,000,000	0	0	0	0	0	2,300,000	0	12,300,000
Detention Center Access System Replacement	100,000	0	0	0	0	0	500,000	0	600,000
Eldersburg Library Modernization/Replacement	38,400,000	4,800,000	0	0	0	0	0	0	43,200,000
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	5,947,000	0	0	0	0	0	7,300,000	0	13,247,000
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
Robert Moton Building Renovations	150,000	0	0	0	0	0	0	0	150,000
GENERAL GOVERNMENT TOTAL	\$68,011,000	\$12,461,000	\$6,472,000	\$6,815,500	\$7,180,400	\$7,243,700	\$23,139,000	\$0	\$131,322,600
SOURCES OF FUNDING:									
Transfer from General Fund	\$41,529,436	\$5,340,000	\$4,183,000	\$4,350,500	\$4,526,400	\$4,385,700	\$3,857,000	\$0	\$68,172,036
Reallocated GF Transfer	3,401,564	0	0	0	0	0	0	0	3,401,564
Bonds	20,668,706	2,321,000	2,289,000	2,465,000	2,654,000	2,858,000	9,533,000	0	42,788,706
Reallocated Bonds	506,294	0	0	0	0	0	0	0	506,294
State	1,905,000	4,800,000	0	0	0	0	9,749,000	0	16,454,000
GENERAL GOVERNMENT TOTAL	\$68,011,000	\$12,461,000	\$6,472,000	\$6,815,500	\$7,180,400	\$7,243,700	\$23,139,000	\$0	\$131,322,600

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	\$221,856,001	\$110,882,570	\$86,198,730	\$125,280,700	\$79,548,480	\$83,076,230	\$86,939,058	\$32,409,000	\$826,190,769
SOURCES OF FUNDING									
- LOCAL -									
Transfer from General Fund	\$68,586,578	\$9,018,600	\$7,871,100	\$8,045,100	\$8,284,400	\$8,179,600	\$4,083,600	\$0	\$114,068,978
Reallocated GF Transfer	8,196,543	0	0	0	0	0	46,968	0	8,243,511
Local Income Tax	42,667,190	38,432,950	21,413,730	19,834,300	19,640,080	21,513,530	6,842,000	0	170,343,780
Reallocated Local Income Tax	0	0	0	0	0	0	265,668	0	265,668
Reallocated Property Tax	200,000	0	0	0	0	0	2,271,702	0	2,471,702
Bonds	54,899,842	39,405,520	34,807,370	68,072,100	31,083,400	32,828,400	48,445,946	1,244,000	310,786,578
Reallocated Bonds	4,743,225	0	0	0	0	0	164,998	0	4,908,223
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	\$179,725,759	\$87,194,980	\$64,929,200	\$96,295,500	\$59,367,880	\$62,896,530	\$62,620,882	\$1,244,000	\$614,274,731
- 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	14,022,000	13,378,000	18,042,000	14,000,000	14,000,000	2,422,276	31,165,000	124,470,438
State	1,905,000	0	0	0	0	0	9,749,000	0	11,654,000
Healthy Schools Funding	3,703,000	0	0	0	0	0	0	0	3,703,000
STATE TOTAL	\$31,884,562	\$19,642,000	\$18,783,500	\$23,197,000	\$19,396,000	\$19,362,500	\$14,390,176	\$31,165,000	\$177,820,738
- 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	\$221,856,001	\$110,882,570	\$86,198,730	\$125,280,700	\$79,548,480	\$83,076,230	\$86,939,058	\$32,409,000	\$826,190,769

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	932,200	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	\$1,235,100	\$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%
Revenue in Excess of Expenses	0	0	0	0	0.00%	0.00%
Total Uses of Funding	\$2,185,592	\$756,020	\$756,020	\$761,870	0.77%	0.77%

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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	49,830	100.00%	170.37%
Total Sources of Funding	\$235,355	\$304,000	\$322,430	\$307,830	1.26%	-4.53%

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	\$307,830	1.26%	-4.53%
Total Uses of Funding	\$302,858	\$304,000	\$322,430	\$307,830	1.26%	-4.53%

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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%

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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	Budget FY27	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	1,833,190	-42.14%	-42.14%
Fund Balance	0	0	12,760	0	0.00%	-100.00%
Total Sources of Funding	\$17,434,926	\$15,722,670	\$15,735,430	\$17,663,150	12.34%	12.25%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY25	Budget FY26	Budget FY26	Budget FY27	From Orig. FY26	From Adj. FY26
Solid Waste - Accounting Administration	\$696,185	\$786,810	\$787,900	\$808,290	2.73%	2.59%
Recycling Operations	2,041,362	2,441,510	2,448,140	2,636,710	8.00%	7.70%
Solid Waste Management	411,479	448,650	442,930	444,820	-0.85%	0.43%
Northern Landfill	4,005,894	4,445,650	4,456,410	3,714,780	-16.44%	-16.64%
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	\$17,663,150	12.34%	12.25%

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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	8,715,310	17.68%	15.74%
Sewer Usage	7,221,722	9,042,400	9,042,400	10,462,140	15.70%	15.70%
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	\$20,312,900	16.06%	14.53%

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	\$1,777,370	5.38%	5.72%
Board of Education Facilities	440,546	437,510	438,500	430,120	-1.69%	-1.91%
Freedom Sewer	4,324,431	3,912,810	4,255,850	4,476,320	14.40%	5.18%
Freedom Water	5,750,912	4,288,560	3,970,870	4,207,510	-1.89%	5.96%
Hampstead Sewer	1,807,965	1,397,570	1,401,390	1,576,160	12.78%	12.47%
Other Water and Sewer	437,897	248,330	247,620	303,020	22.02%	22.37%
Capital - Repair, Replace, Rehabilitate	0	5,530,270	5,740,000	7,542,400	36.38%	31.40%
Total Uses of Funding	\$14,217,825	\$17,501,710	\$17,735,420	\$20,312,900	16.06%	14.53%

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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

Community Investment Plan - Enterprise Fund 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.

Enterprise Funds

From	Project		Source/Amount		
	To	Local	Bonds	Other	
6469 Winfield Pump Station Rehabilitation	Francis Scott Key Pump Station Rehabilitation	\$196,099.43			
6467 Kabik Court Water Tank	Francis Scott Key Pump Station Rehabilitation	100,000.00			
6470 Hampstead Sludge Press	6460 Sykesville Pump Station Expansion	1,700,000.00			
	Total	\$1,996,099.43	\$0.00	\$0.00	

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	2,998,660	31.12%
Total Sources of Funding	\$37,575,216	\$24,783,464	\$21,625,116	\$28,239,980	30.59%

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	750,260	1.23%
Farm Museum Endowment	152,487	30,000	30,000	30,000	0.00%
Fire and EMS	63,967	117,000	117,000	127,260	8.77%
Fiscal Recovery Funds	8,820,058	0	0	0	0.00%
Health Department	5,113	4,000	4,000	4,000	0.00%
Housing and Community Development	10,506,911	10,423,350	9,155,255	11,002,040	20.17%
Local Management Board	1,278,539	1,519,605	1,382,855	4,522,380	227.03%
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	\$28,239,980	30.59%

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	27,470	1,324,920	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	170,060	10,831,980	11,002,040
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	\$2,998,660	\$25,241,320	\$28,239,980

***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 and costs associated with the addition of six positions.

Sources of Funding	FY25	FY26	FY27	Increase
	Actual	Budget	Budget	(Decrease)
County Pension - Employer Contribution	\$4,485,570	\$4,366,740	\$5,381,670	\$1,014,930
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	\$5,381,670	\$1,014,930

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	5,381,670	1,014,930
Total Uses of Funding	\$4,859,133	\$4,366,740	\$5,381,670	\$1,014,930

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, partially offset by the addition of 12 positions.

Sources of Funding	FY25	FY26	FY27	Increase
	Actual	Budget	Budget	(Decrease)
Employer Pension Contribution	\$7,404,680	\$10,248,460	\$8,747,100	(\$1,501,360)
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	\$8,747,100	(\$1,501,360)

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	3,829,340	(360,430)
Budgeted Employer Pension Contribution - Corrections	0	2,097,460	1,712,040	(385,420)
Budgeted Employer Pension Contribution - Law Enforcement	0	3,961,230	3,205,720	(755,510)
Total Uses of Funding	\$1,412,590	\$10,248,460	\$8,747,100	(\$1,501,360)

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.

	FY25	FY26	FY27	Increase
Sources of Funding	Actual	Budget	Budget	(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				
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	FY26	FY27	Increase
	Actual	Budget	Budget	(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	FY26	FY27	Increase
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. FY27 includes five replacement ambulances.

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	2,152,180	2,152,180
Investment Income	126,538	0	0	0
Unrealized Gain/(Loss)	(197)	0	0	0
Total Sources of Funding	\$7,362,259	\$8,000,000	\$10,542,180	\$2,542,180

Uses of Funding				
Personnel	\$6,500,583	\$5,610,080	\$6,163,180	\$553,100
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	\$10,542,180	\$2,542,180

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	45,930	(3,450)
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	\$404,090	(\$2,280)

Uses of Funding				
Personnel	\$191,801	\$215,600	\$223,470	\$7,870
Operating	179,930	190,770	180,620	(10,150)
Total Uses of Funding	\$371,731	\$406,370	\$404,090	(\$2,280)

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	189,550	189,550
Unrealized Gain/(Loss)	(713)	0	0	0
State Revenue	2,077,717	0	0	0
Total Sources of Funding	\$2,778,924	\$900,000	\$1,061,550	\$161,550

Uses of Funding				
Personnel	\$0	\$0	\$208,750	\$208,750
Operating	0	900,000	852,800	(47,200)
Total Uses of Funding	\$0	\$900,000	\$1,061,550	\$161,550

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	FY26	FY27	Increase
	Actual	Budget	Budget	(Decrease)
Dedicated Property Tax	\$3,674,840	\$3,837,230	\$3,881,660	\$44,430
Town Contributions	168,991	158,510	166,770	8,260
Investment Income	81,475	0	0	0
Unrealized Gain/(Loss)	(85)	0	0	0
Total Sources of Funding	\$3,925,221	\$3,995,740	\$4,048,430	\$52,690

Uses of Funding				
Personnel	\$1,538,868	\$1,639,690	\$1,663,950	\$24,260
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	\$4,048,430	\$52,690

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. FY25 Actuals for the Grant Fund, Enterprise Funds, and Special Revenue Funds were included in the General Fund for presentation purposes. FY27 Budget amounts reflect anticipated contributions from each of the funds and includes a one-time transfer to the Fire and EMS Public Safety Training Center PFAS Remediation project. Included in FY27 are costs associated with 21 additional positions, including three Library positions.

Sources of Funding	FY25	FY26	FY27	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$26,918,197	\$24,297,180	\$28,256,100	\$3,958,920
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	\$40,719,240	\$11,768,840

Uses of Funding				
Employee Fringe Benefits	\$25,196,401	\$28,950,400	\$32,719,240	\$3,768,840
Transfer to Capital	0	0	8,000,000	8,000,000
Total Uses of Funding	\$25,196,401	\$28,950,400	\$40,719,240	\$11,768,840

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.

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

Uses of Funding				
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.

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

Uses of Funding				
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. FY25 Actuals for the Grant Fund, Enterprise Funds, and Special Revenue Funds were included in the General Fund for presentation purposes. 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. Included in FY27 are costs associated with 21 additional positions, including three Library positions.

Sources of Funding	FY25 Actual	FY26 Budget	FY27 Budget	Increase (Decrease)
General Fund	\$1,294,263	\$0	\$1,105,750	\$1,105,750
Grant Fund	678	34,170	115,100	80,930
Enterprise Funds	0	78,320	108,870	30,550
Watershed Protection and Restoration Fund	0	21,200	28,350	7,150
Emergency Medical Billing Fund	0	0	87,260	87,260
Total Sources of Funding	\$1,294,941	\$133,690	\$1,445,330	\$1,224,380

Uses of Funding				
Claims	\$1,321,153	\$133,690	\$1,445,330	\$1,311,640
Total Uses of Funding	\$1,321,153	\$133,690	\$1,445,330	\$1,311,640

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 1,371.71 FTE, an increase of 18.25 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 part-time contractual Community Coordinator was converted to two part-time 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:

- Two part-time Emergency Management Call Taker positions were added to Emergency Management and Communications.
- One full-time and three part-time Bailiff positions were added to Circuit Court.
- A full-time Paralegal position was added to the State's Attorney's Office.
- Three Station Lieutenants in Fire and EMS Administration were upgraded to Station Captains.
- Four Lieutenant – Training/Safety Officer positions were added to Fire and EMS Administration.
- Eight Firefighter/Paramedic positions were added to Emergency Medical Services.
- A Transit Grants Manager was transferred from 75% allocated to Transit Grants to 75% Transit Administration. The remainder remains in Public Works Administration.
- An Administrative Assistant position was transferred from Carroll County Workforce Development Grants to Carroll County Workforce Development.
- An Administrative Associate position was added to Aging and Disabilities.
- Additional hours for four seasonal contractual Camp Group Leaders were added to the Farm Museum.
- Intern positions were transferred to the Human Resources Administration budget.
- Additional hours were 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, the distribution of FTEs amongst the budgets shifted. 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. The total number of FTEs within the Department of Fire and EMS increased from 236.00 in FY26 to 248.00 in 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	26.00	---	15.24	41.24
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	34.00	0.00	18.24	52.24
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	2.20	1.75	51.95
Emergency Management and Communications Total	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	2.20	1.75	51.95
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	54.00	0.00	1.00	55.00
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	54.00	0.00	1.00	55.00
Fire/EMS Administration	166.00	---	---	166.00	26.00	---	---	26.00	26.00	---	---	26.00	30.00	---	---	30.00
Emergency Medical Services	---	---	---	0.00	108.00	---	---	108.00	104.00	---	---	104.00	112.00	---	---	112.00
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	183.00	0.00	0.00	183.00	195.00	0.00	0.00	195.00
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	20.44	---	1.88	22.32
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	25.79	0.00	1.88	27.67
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	1.26	0.96	10.22
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	2.51	14.61	50.62
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	1.00	---	---	1.00
Board of License Commissioners	1.00	---	0.38	1.38	1.00	---	0.38	1.38	1.00	---	0.38	1.38	1.00	---	0.38	1.38	
County Attorney	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00	
County Attorney TOTAL	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	8.38	
Economic Development Administration	5.75	---	---	5.75	5.75	---	---	5.75	5.75	5.75	---	---	5.75	5.75	---	---	5.75
Carroll County Workforce Development	2.85	---	---	2.85	2.85	---	---	2.85	2.85	2.85	---	---	2.85	3.85	---	---	3.85
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	11.91	
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	16.60	1.33	3.58	21.51	
Human Resources	16.00	---	---	16.00	16.00	---	---	16.00	16.00	16.00	---	---	16.00	16.00	---	2.88	18.88
Personnel Services	2.00	---	---	2.00	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	18.00	0.00	0.00	18.00	0.00	2.88	20.88	
Management and Budget Administration	2.00	---	---	2.00	2.00	---	---	2.00	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Budget	8.00	---	---	8.00	8.00	---	---	8.00	8.00	8.00	---	---	8.00	8.00	---	---	8.00
Grant Management	2.00	---	---	2.00	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	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	17.00	0.00	0.00	17.00	0.00	0.00	17.00	
Planning and Land Mgmt Administration	9.35	---	0.20	9.55	9.35	---	0.20	9.55	9.35	9.35	---	0.20	9.55	9.35	---	---	9.35
Comprehensive Planning	9.00	---	0.62	9.62	9.00	---	0.62	9.62	9.00	9.00	---	0.62	9.62	9.00	---	---	9.00
Development Review	8.00	---	---	8.00	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	14.25	---	---	14.25
Zoning Administration	4.00	---	---	4.00	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	44.60	
Technology Services	36.00	---	0.17	36.17	36.00	---	0.17	36.17	36.00	36.00	---	---	36.00	36.00	---	---	36.00
Production and Distribution Services	2.00	---	---	2.00	2.00	---	---	2.00	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Technology Services TOTAL	38.00	0.00	0.17	38.17	38.00	0.00	0.17	38.17	38.00	38.00	0.00	0.00	38.00	0.00	0.00	38.00	
Audio Video Production	3.00	---	---	3.00	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	12.65	
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	15.65	
Soil Conservation	5.00	0.63	---	5.63	5.00	0.63	---	5.63	5.00	5.00	0.63	---	5.63	5.00	0.63	---	5.63
Cons. and Natural Resources TOTAL	5.00	0.63	0.00	5.63	5.00	0.63	0.00	5.63	5.00	5.00	0.63	0.00	5.63	5.00	0.63	5.63	
TOTAL General Fund	1063.52	4.93	52.67	1121.12	1085.77	4.93	52.67	1143.37	1080.49	5.56	53.23	1139.28	1097.09	7.17	56.00	1160.26	
Enterprise Funds	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	
Solid Waste Management	1.48	---	---	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	---	---	13.00
Recycling	1.00	---	---	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	---	---	5.75
Solid Waste TOTAL	21.23	0.00	0.00	21.23	21.23	0.00	0.00	21.23	21.23	21.23	0.00	0.00	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	---	---	7.64
Board of Education Facilities	1.13	---	---	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	---	---	7.00
Freedom Water	15.00	---	---	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	---	---	4.30
Other Water/Sewer	0.57	---	---	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	35.64	0.00	0.00	35.64	35.64	0.00	35.64	
Airport	2.58	0.50	---	3.08	2.58	0.50	---	3.08	2.58	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	---	2.01	3.01	
Airport/Firearms Facility TOTAL	3.58	0.50	2.00	6.08	3.58	0.50	2.00	6.08	3.58	0.50	2.00	6.08	3.58	0.50	2.01	6.09	
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	2.01	62.96	

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	14.00	1.13	0.38	15.51
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	14.15	---	---	14.15
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	1080.49	5.56	53.23	1139.28	1097.09	7.17	56.00	1160.26
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	2.01	62.96
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	1281.15	11.06	60.15	1352.36	1297.14	12.67	62.93	1372.74

