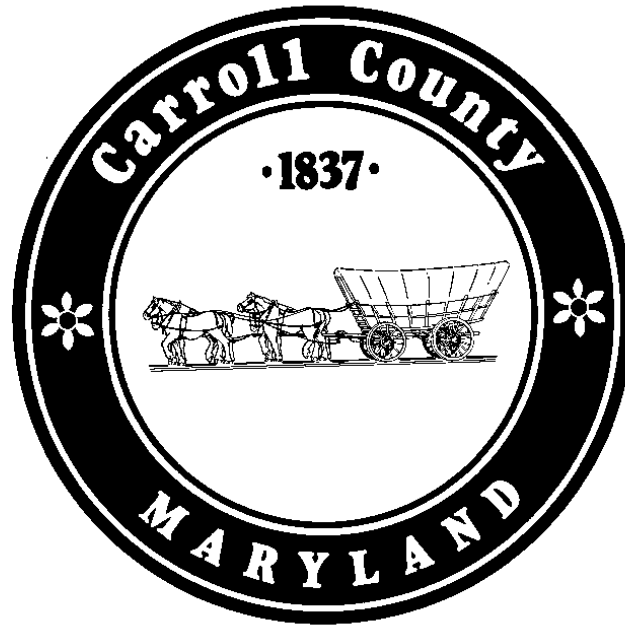


# Carroll County Maryland



## Proposed Budget

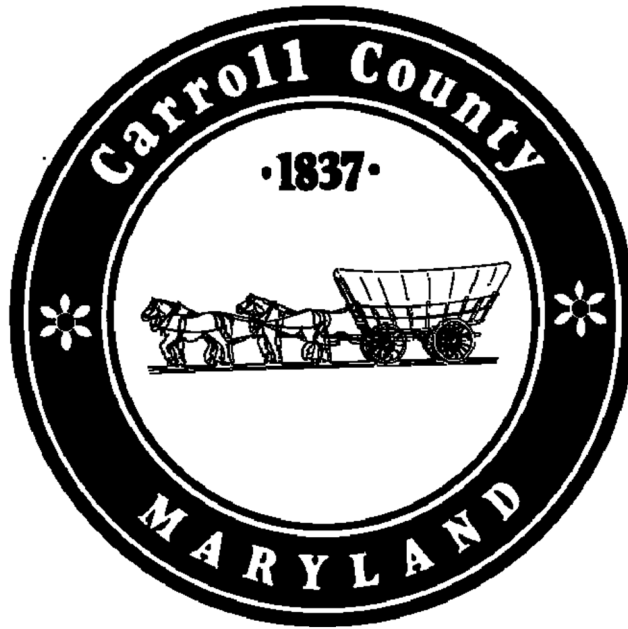
Operating Budget Fiscal Year 2026  
Operating Plan Fiscal Years 2026-2031  
And  
Capital Budget Fiscal Years 2026-2031

July 1, 2025 – June 30, 2026

**Available online at:**

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





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### Accessibility

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



# **Carroll County Government**

## **FY26 Proposed Budget**

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# ***Board of County Commissioners***



*Board of County Commissioners*



**Joseph Vigliotti**  
Vice-President  
District 1



**Kenneth Kiler**  
President  
District 2



**Thomas S. Gordon III**  
District 3



**Michael Guerin**  
District 4



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

## ***Appointed Officials***

***Roberta Windham  
County Administrator***

***Deborah Effingham  
Deputy County Administrator***

***Celene E. Steckel  
Director of Citizen Services***

***Jennifer D. Hobbs  
Comptroller***

***Timothy C. Burke  
County Attorney***

***Denise L. Beaver  
Director of Economic Development***

***Michael W. Robinson  
Chief of Fire/EMS***

***Kristy L. Bixler  
Director of Human Resources***

***Ted Zaleski, III  
Director of Management and Budget***

***Christopher Heyn  
Director of Planning and Land Management***

***Valerie D. Hawkins  
Director of Public Safety***

***Bryan J. Bokey  
Director of Public Works***

***Robert E. Hicks  
Director of Recreation and Parks***

***Mark E. Ripper  
Director of Technology Services***



# *Budget Message*



# Fiscal Year 2026 Proposed Budget

Building and adopting a budget comes with challenges every year. As the County Commissioners deliberated on the Fiscal Year 2026 Proposed Budget, they faced challenges new and old.

Uncertainty about changes at the federal level and their implications locally is a challenge we couldn't have planned for. Change is happening now, and it is unclear what it will all mean. The potential for impact locally is wide and varied – from bridges to services for seniors. This budget will be adopted before we have significant understanding of these impacts.

We have been closely watching the State as they adopt their budget. The State has been facing a structural deficit for years. FY26 became particularly challenging as revenue growth slowed and costs like Medicare and services provided by the Developmental Disabilities Administration (DDA) grew more quickly than anticipated. The State is also concerned about developments at the federal level. State budget problems inevitably become county budget problems.

Part of the State's solution to their problem was shifting costs to counties. To be clear, these changes improved nothing; helped no one. They simply moved costs that were in the State's budget to county budgets. 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 \$2.5M a year to Carroll.
- Similarly, the State passed approximately \$115,000 for community college pensions. Unlike teacher pensions, this is a new cost to Carroll.
- Some years ago, the State passed on 50% of the costs of the Department of Assessments and Taxation (SDAT). Starting in FY26, this is increasing to 90%, costing Carroll an additional \$600,000.
- These are new costs to Carroll of more than \$3 million a year out of the control of the Commissioners.
- Carroll County Public Schools (CCPS) lost approximately \$600,000 a year for non-public placements. This change doesn't directly impact the County's budget but will add pressure in the future since the County funds the largest part of the CCPS budget.

As concerning as the changes are, a bigger problem is State legislation known as Blueprint for Maryland's Future. The legislation has been in place for a handful of years, but implementation is in many ways still in its early stages. Complying with the law is a huge challenge for CCPS, which requested an increase of \$44.0M per year to avoid eliminating approximately 100 positions and relocating approximately 100 teachers, resulting in class size increase in some schools. CCPS is waiting on possible approval of a waiver that will delay these changes.

Locally, the costs of providing services, facilities and infrastructure continue to grow. Cost shifts and unfunded mandates from other levels of government add to the difficulties. Clearly, the biggest story is the transition from Emergency Medical Services (EMS) being provided by our volunteer

fire companies to a County career EMS force. This critical change added approximately \$19M per year to the Budget and significantly added to fiscal pressures.

A few other notable changes in the FY26 Proposed Budget:

- The Commissioners reduced \$13 million of planned bonds reducing future debt service by approximately \$1.1M per year.
- The Commissioners made significant improvements to the Public Safety Pension, adding to the benefits received by employees in law enforcement, fire and EMS, and corrections.
- Recognizing pressures on County ballfields, the Commissioners included 4.8M to further develop Krimgold Park.

For more information on specific changes, see the Quick Guide to the FY26 Budget and all of 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 \$802.8M, a an increase of \$60.6M, or 8.2%, from FY25. There are changes to every fund, but the most notable changes include:

- The Capital Fund increases \$14.4M from FY25 due to several large projects. Funding is included in FY26 for:
  - Freedom Elementary Addition
  - Kindergarten and Pre-K Additions
  - Krimgold Park
  - State's Attorney Building
  - Sykesville Middle Addition
- Emergency Medical Billing Fund, in the Special Revenue Fund, increases \$3.0M to account for anticipated revenues and expenses related to providing emergency services. Funds are received from Medicare, Medicaid, and other insurances are used to offset expenses related to the provision of services.

### Multi-year Operating Plan

Since the 1990s, Carroll has also adopted a multi-year Operating Plan. The Plan makes it more difficult to make unsustainable budget decisions. Due to decisions made to address our challenges, our expenditures are projected to outpace our projected revenues. In the outyears, the Board will have the challenge of determining how to balance the bottom line. Below is the FY26 - 31 Operating Plan, with its negative balances, to be clear about our position and what needs to be resolved in the future.

In Millions	FY26	FY27	FY28	FY29	FY30	FY31
Revenues	\$581.0	\$579.2	\$596.1	\$613.6	\$630.2	\$653.5
Expenditures	581.0	574.1	596.6	622.7	650.8	683.6
<b>Balance</b>	<b>\$0.0</b>	<b>\$5.1</b>	<b>(\$0.5)</b>	<b>(\$9.1)</b>	<b>(\$20.6)</b>	<b>(\$30.1)</b>
Balance as a % of Budget	0.0%	0.1%	0.0%	(1.5%)	(3.2%)	(4.4%)

## **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 81,000 acres are under permanent easement in our Agricultural Land Preservation programs, supporting agribusiness and maintaining our rural heritage while avoiding the costs of services and infrastructure to serve residential development.
- Carroll continues to be highly rated by the credit rating agencies with three AAAs. We continue to see strong demand for our bonds.

## **Stay Informed**

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



# ***Quick Guide to the FY26 Budget***





# **A Quick Guide to the FY26 Budget**

## **Department of Management and Budget**

This Quick Guide is intended to serve as a summary of important information and changes, as well as a tool for understanding and locating information in the budget books.

The Recommended, Proposed, and Adopted Budgets are available online at <https://www.carrollcountymd.gov/government/directory/management-budget/bureau-of-budget/>

The costs of some agencies are captured across multiple funds. Examples include Fire/EMS, Sheriff's Office, and Planning and Land Management. Certain expenses are captured within the Grant Fund and Special Revenue Fund.

In addition to direct funding, the County provides varying levels of in-kind support, including health coverage, public safety support, building maintenance, vehicles and maintenance, technology services and support, worker's compensation, and other insurance coverage through Facilities, Fleet, Technology Services, etc.

### **Revenues (51-69, 75)**

- The FY26 Budget increases \$36.0M, or 6.6%, from the FY25 Budget.
- Positive reassessments in FY26 result in Property Tax revenue growth of 6.4%, or \$16.7M, in FY26.
- Income Tax increases \$10.7M, or 5.3%. Average growth in distributions is planned at 3.4% from FY27 to FY31.
- Investment Income increases \$4.3M, or 65.0%, based on projected interest rates and portfolio size.
- Prior and Current Year Surplus decreases \$0.8M due to use of surplus for the State's Attorney's Building in FY26, offset by one-time projects accomplished in FY25.

### **Expenditures**

- Changes and percentages listed below are presented with benefits for the General Fund.
- A 5.0% salary increase is included in FY26.

### **General Fund:**

#### **Carroll County Public Schools Summary (81-97)**

- County funding to Carroll County Public Schools (CCPS) is up \$13.0M, or 5.4%, from FY25.
- The State has shifted \$2.5M of teacher pension costs to the County.

#### **Education Other Summary (87-93)**

- Carroll Community College increases \$0.4M, or 3.0%.
- Funding is no longer included for the College Entrepreneurship program.

- Carroll County Public Library increases \$0.2M, or 1.5%, due to one-time funding provided in FY25.
- Community Media Center decreases \$80,400, or 11.5%, to reflect revenue collection levels.
- The State has shifted \$0.1M of teacher pension costs to the County.

#### **Public Safety and Corrections Summary (95-128)**

- Total Courts increases \$0.1M, or 1.8%, due to one-time conversion of court records to digital format in FY25 partially offset by professional development and supply costs.
- Public Safety increases \$0.3M, or 4.9%, due to one-time funding for encryption of Sheriff mobile radios.
- Total Sheriff's Office increases \$3.5M, or 8.6%, due to the planned replacement of duty weapons for law enforcement officers and increased costs of inmate services.
- State's Attorney's Office increases \$0.4M, or 6.9%, due to an additional 2.5% salary increase beyond the planned 5.0%.
- Fire and Emergency Medical Services (EMS) has been divided into three budgets; Fire and EMS Administration, Emergency Medical Services, and Fire Services. Expenses for some Emergency Medical Technician and Paramedic positions along with supplies and equipment have been moved to the EMS Billing Special Revenue Fund.
- In FY26, two new EMT/Firefighter positions and two new Paramedic/Firefighter positions were added. Funding is included for an additional replacement ambulance.

#### **Public Works Summary (129-138)**

- Total Public Works increase \$0.6M, or 1.4%, due to an increase in electricity costs of \$0.5M, adding a replacement Armored Personnel Carrier (APC) for the Sheriff's Office for \$0.5M, and an increase in building maintenance costs of \$0.2M.

#### **Citizen Services Summary (139-160)**

- Total Citizen Services increases \$0.4M, or 13.8%, due to a salary allocation change for the Bureau Chief of Aging and Disabilities and grant funding to support triage beds for Recovery Support Services ending September 2025.
- Total Citizen Services – Non-Profits increases \$0.1M, or 2.3%, due to planned growth assumptions.

#### **Recreation and Culture Summary (161-174)**

- Total Recreation and Culture increases by \$0.2M or 5.2%, due to an increase in vendor services and electricity costs.
- In FY26, an additional Maintenance Specialist position was added to the Community Parks budget.

#### **General Government Summary (175-223)**

- Total Comptroller increases \$0.4M, or 10.0%, due to the State-mandated shift of SDAT costs from 50% to 90%.
- Total Economic Development increases \$1.0M, or 31.6%, due to additional one-time funding for Economic Development projects.

- Total Human Resources increases \$6.3M, or 30.0%, based on new actuarial information and the addition of benefits associated with new positions.
- Total Management and Budget increase of \$0.5M or 12.5%, for increased insurance costs.
- Technology Services increases \$0.7M, or 7.9%, due to increased costs of software contracts and increased cyber security efforts.
- Board of Elections increases \$0.2M, or 6.7%, due to State mandated costs for quarterly billing.
- Board of County Commissioners eliminated an Administrative Coordinator position.

#### **Debt, Transfers, and Reserves Summary (231-236)**

- Debt Service increases \$0.9M, or 5.8%, due to an increase in the anticipated bond issue.
- Agricultural Land Preservation Debt Service decreases \$0.9M, or 22.4%, due to principal payments.
- Interfund Transfers increases \$1.8M, or 4.5%, due to an increase in the transfer to the Capital Fund and Grant Fund.
- Intergovernmental Transfers increases \$0.1M, or 3.5%, due to inflation and population growth and by an increase in State Aid for Fire.

#### **Enterprise Funds (255-291)**

- Airport increases \$33,840, or 2.6%, due to maintenance costs and debt service offset by the elimination of a full-time Administrative Assistant position.
- Fiber Network decreases \$0.5M, or 39.6%, due to a decrease in the General Fund transfer to the Capital Fund for the ongoing replacement of Carroll County Public Network (CCPN) equipment.
- Septage increases \$0.3M, or 27.8%, due to an increase in transfer to capital for the Septage Facility Improvement project.
- Solid Waste increases \$1.7M, or 12.3%, due to an increase in testing fees, membership dues, vendor services, and one-time equipment replacements.
- Utilities increases \$0.6M, or 3.5%, due to an increase in supplies, contractual services, and one-time vehicle and equipment replacements.

#### **Other Funds:**

##### **Grant Fund (293-315)**

- Overall, every \$1.00 of County match/contribution brings in approximately \$7.08 of grant funding.

##### **OPEB Fund (317)**

- The OPEB Fund increases \$4.9M, or 368.2%, due to new actuarial information.

##### **Pension Fund (320)**

- The overall Pension Fund decreases \$0.1M, or 2.8%, based on actuarial information and positions.

**Public Safety Pension Fund (321)**

- The Public Safety Pension Fund increases \$2.8M or 38.0%, based on actuarial information and increases to disability benefits and the benefit formula.

**Emergency Medical Billing Fund (323)**

- Emergency Medical Billing Fund increases \$3.0M, or 60.0%, based on FY25 actuals and anticipated Emergency Service Transporter Supplemental Payment Program (ESPP).
- Funds are used for EMT and Paramedic positions, medical supplies, and ambulances.

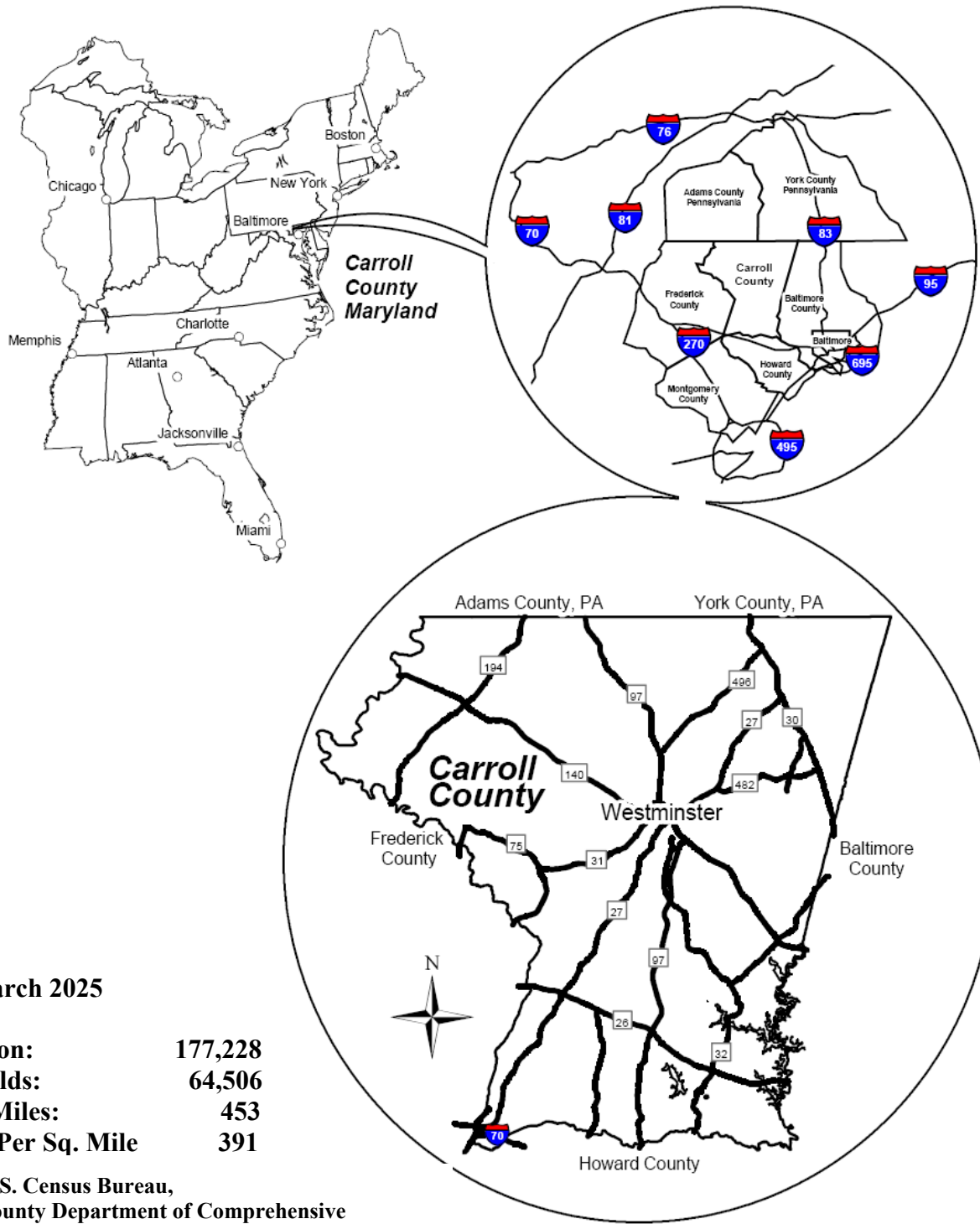
**Watershed Protection and Restoration Fund (327)**

- The Watershed Protection and Restoration Fund increases \$0.2M, or 4.4%, due to personnel costs.

## ***General Information***



# Geography/Demographics of Carroll County, Maryland



**As of March 2025**

<b>Population:</b>	<b>177,228</b>
<b>Households:</b>	<b>64,506</b>
<b>Square Miles:</b>	<b>453</b>
<b>Persons Per Sq. Mile</b>	<b>391</b>

**Source: U.S. Census Bureau,  
Carroll County Department of Comprehensive  
Planning**

# How Carroll County Government Operates

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In Maryland, county governments may be organized as charter counties, code counties, or non-home-rule counties, and all act under limitations legislated by the State government. Carroll is a non-home-rule county governed by an elected five-member Board of County Commissioners, where each member is allowed one vote and they elect their own officers. The Board exercises the powers conferred upon it by the General Assembly of Maryland, including authorization to issue debt to finance capital projects.

The County Commissioners are elected for four-year terms (non-presidential election years). Each Commissioner is elected by district, with Carroll County divided by voting population into five districts. All County Commissioners must live within Carroll County and be a resident within their elected district.

Among the Commissioners' duties are: establishing policy, adopting Operating and Capital budgets, setting tax rates, levying and collecting taxes, appointing commissions and boards, approving ordinances and resolutions, and recommending legislation to the State Delegation. Positions at the cabinet level are appointed by the Board of Commissioners. These positions represent the top level of management for Carroll County and report directly to the Board. The Commissioners also appoint residents to various County advisory boards that make policy recommendations. In addition, the County Commissioners serve as the County's chief elected officials in dealing with other counties, the State, and Federal governments.

The Board of County Commissioners approves the County Operating and Capital Budgets after agencies submit their requests, and after a public hearing has been conducted. The budget ordinance must be adopted before June 1.

Federal and State funds contribute a percentage of the cost of education, social services, Health Department, aging programs, emergency services, agricultural extension services, and other programs.

Carroll County's eight incorporated municipalities function as autonomous units of local government. They are Hampstead, Manchester, Mount Airy, New Windsor, Sykesville, Taneytown, Union Bridge, and Westminster. The towns provide vital services, operate their own water and sewer systems (with the exception of Hampstead and Sykesville), and provide police protection (with the exception of New Windsor and Union Bridge). The municipalities derive operating revenue from water/sewer user fees, town taxes (rates are set by the councils under State guidelines), and fees for miscellaneous permits and assessments.



# **The Budget Process**

The budget has several major purposes. It focuses the County's long-range plans and policies on services and programs, communicates these plans to the public, and details the costs of County services and programs. The budget also outlines the revenues (taxes and fees) that support the County's services, including the rate of taxation for the coming fiscal year. Once the budget has been adopted by the Board of County Commissioners, it becomes a work plan of objectives to be accomplished during the next fiscal year.

Departments are accountable for budgetary control throughout the fiscal year. The Department of Management and Budget (DMB) examines expenditure patterns, compares the patterns to budget plans, and initiates corrective action, if necessary, during the fiscal year.

Budget development begins with revenue projections for the County for the upcoming fiscal year and the following five years. These revenue estimates will determine how much money is available to provide government services, including education, public safety, public works, community services, and other functions of government.

For the capital process, direction is sent to departments and agencies in June, to have their requests submitted to the Budget office in September.

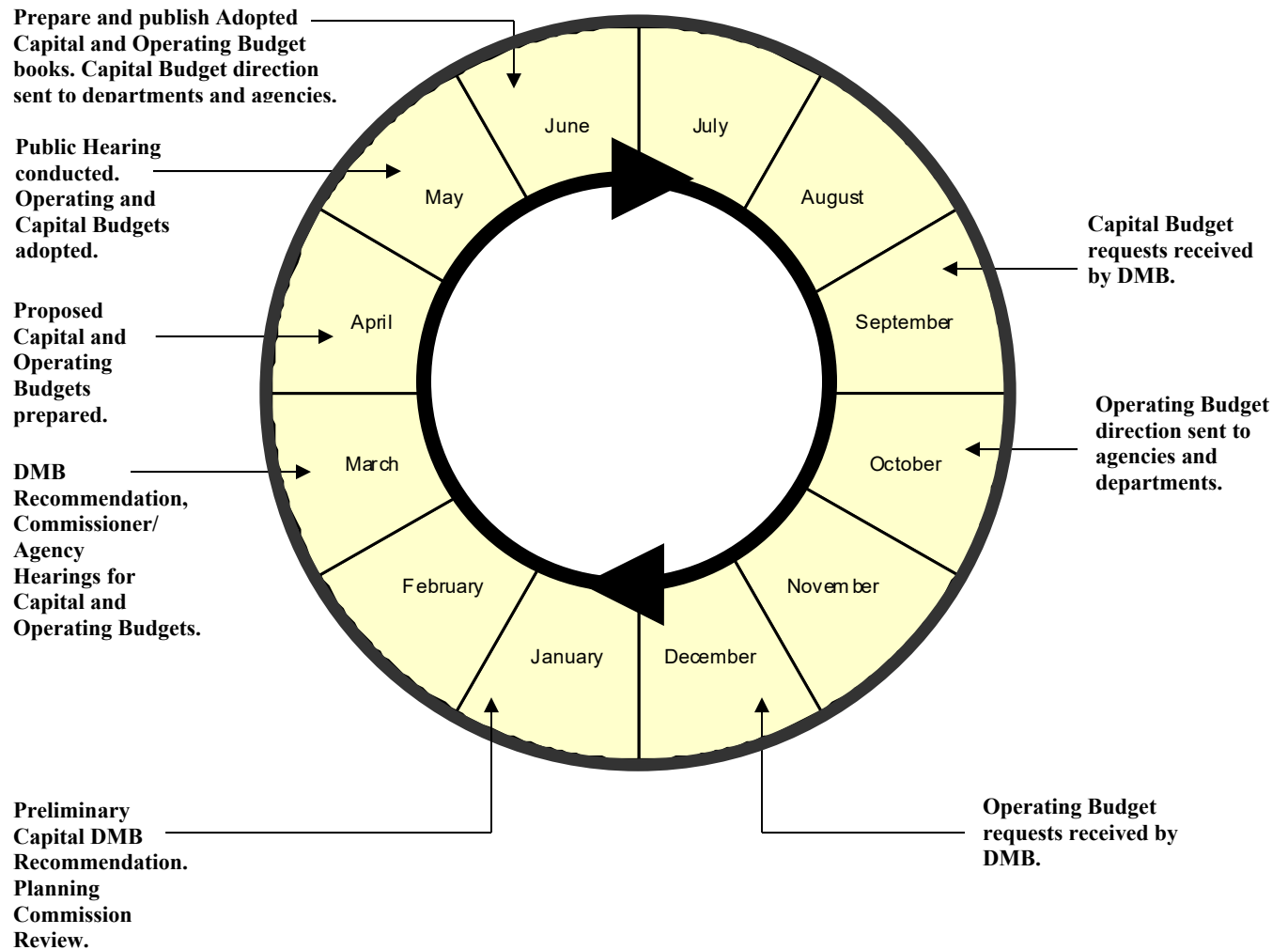
The DMB then prepares the Preliminary Recommended Capital Budget for the ensuing fiscal year and the next five fiscal years to present to the Planning and Zoning Commission for review and recommendation. The Commissioners, with the assistance of the Budget office, consider these recommendations in developing their Capital Budget.

The operating process begins by sending out the budget request package in October. Requests are submitted to the Budget office in December. In March, the DMB presents the Recommended Budget (Operating and Capital) and agency budget hearings occur. No later than April 30<sup>th</sup>, the County Commissioners release their Proposed Budget for public review and discussion. A public hearing is held in May on the Proposed Budget and the current tax levy. A ten-day waiting period is held for public comment.

The Annual Budget and Appropriation Ordinance must be adopted on or before the first day of the last month of the fiscal year currently ending. By the last day of June, the Adopted Budget Books are available for public review at each of the six libraries and the County website.

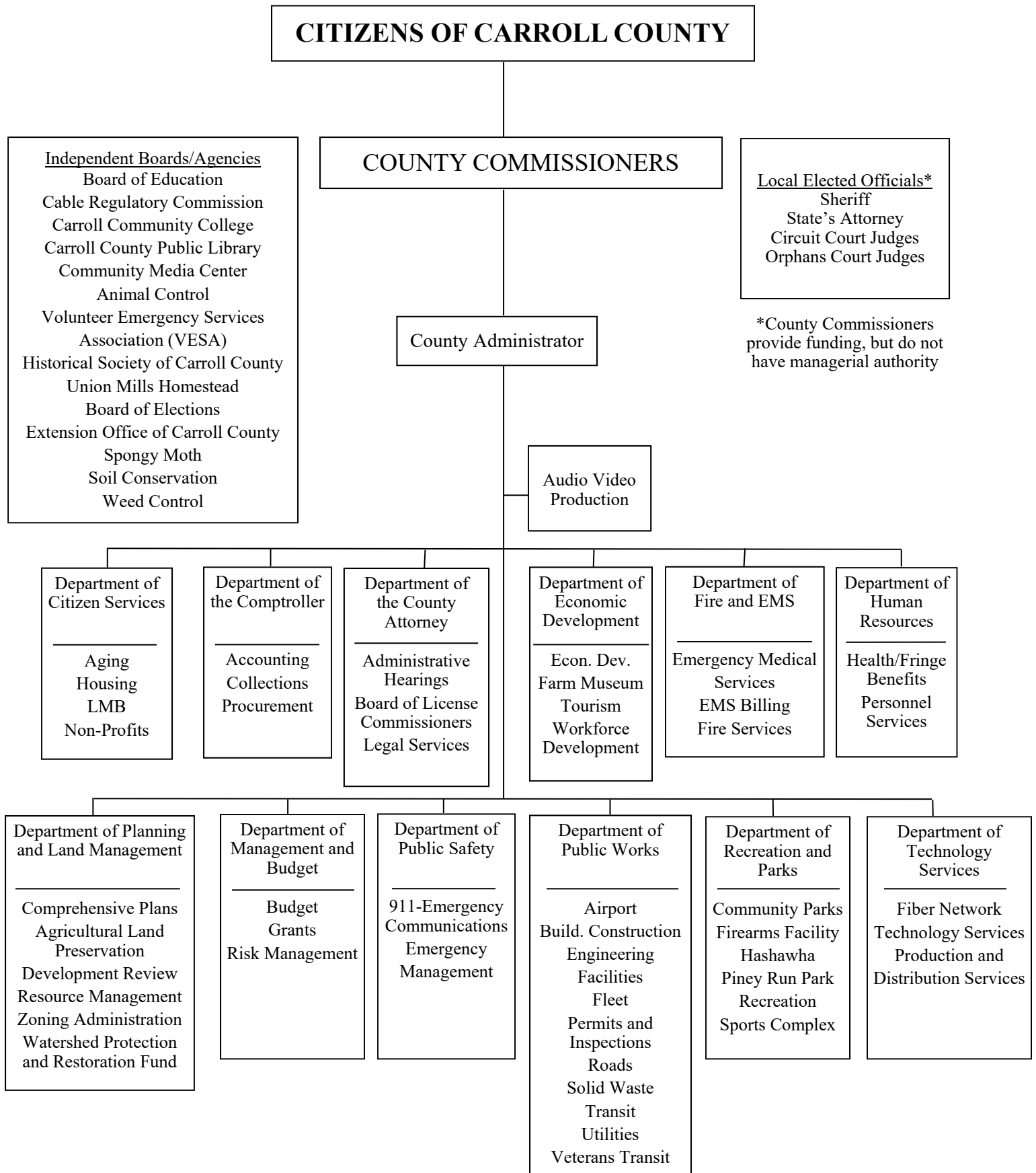
# The Budget Process

The following diagram illustrates the budget phases which span the fiscal year that begins July 1.



Once the Budget is adopted, transfers within a fund can be made with the appropriate approval. However, the total Budget cannot be increased or decreased without a public hearing.

# CARROLL COUNTY GOVERNMENT



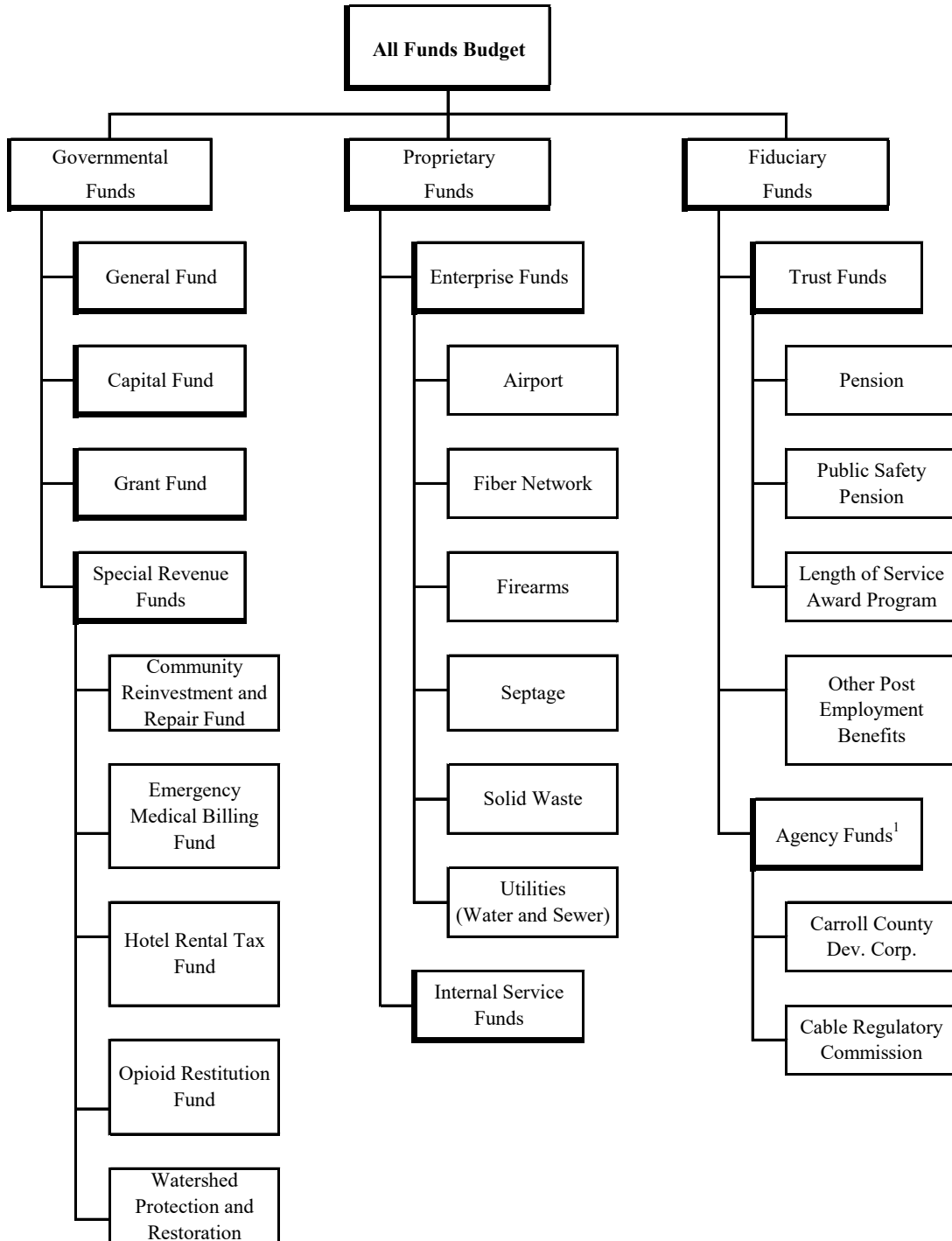


# *Financial, Demographic and Economic Information and Policies*



# Description and Structure of Funds

## Carroll County Fund Structure



<sup>1</sup>All funds are appropriated except for Agency Fund, which is included in the audited financial statements.

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Carroll County's fund structure consists of Governmental, Proprietary, and Fiduciary Funds.

Carroll uses the following ***Governmental Funds***:

The ***General Fund*** is the primary operating fund of the County, used to account for all financial resources except those required to be accounted for in another fund.

Revenue for the General Fund is generated by taxes such as Property, Income, and Recordation, which account for most of the total revenue. Expenditures for Public Schools, General Government, Public Safety, Public Works, Recreation and Culture, Public Library, and Carroll Community College account for most of the annually appropriated budgets.

The ***Capital Fund*** is used to account for financial resources related to the acquisition or construction of major capital facilities of the County (other than those financed by proprietary funds). A capital project is generally non-recurring in nature and may include the purchase of land, site development, engineering and design fees, construction, and equipment. Capital projects produce assets with a useful life of more than one year.

Revenue sources for capital projects can include the issue of bonds (long-term debt), General Fund dollars, Federal or State funding, developer Impact Fees, contributions from other funds, and donations from other sources.

The ***Grant Fund*** accounts for revenues that are formally restricted by law for a particular purpose or have specific requirements associated with the eligible program costs. Sources of funding include program fees, endowments, donations, and State and Federal dollars.

***Special Revenue Funds*** are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes.

***Special Revenue Funds*** include:

The ***Community Reinvestment and Repair Fund*** can be used for expenses including education and afterschool programs, housing services, nonprofit training and management, and economic and workforce development. A sales and use tax from adult-use cannabis and cannabis products is dedicated to this fund.

The ***Emergency Medical Billing Fund*** captures dedicated funds received from Medicare used to offset expenses related to the delivery of emergency medical services.

The ***Hotel Rental Tax***, a percentage of hotel room rates paid by hotel guests, is used for tourism and promotion of the County.

The ***Opioid Restitution Fund*** provides for 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.



The ***Watershed Protection and Restoration Fund*** provides for expenses related to stormwater management and compliance with the County's National Pollutant Discharge Elimination System (NPDES) permit. A portion of Property Tax revenue is dedicated to the fund on an annual basis.

***Proprietary Funds*** are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost of providing goods or services on a continuing basis be financed or recovered primarily through user charges.

Carroll uses the following ***Proprietary Funds***:

***Internal Service Funds*** are used to account for certain risk financing activities. These funds account for Workers Compensation, general liability, vehicle and property insurance, and health benefit costs. Other County funds make payments to the Internal Service Funds, and expenses are partially offset by employee contributions.

***Enterprise Funds:***

The ***Airport Enterprise Fund*** accounts for Carroll County Regional Airport operations and the corporate hangar facilities, as well as construction or acquisition of capital assets, and related debt service costs. Sources of funding include fuel sales, corporate hangar rental, and other rents.

The ***Fiber Network Enterprise Fund*** accounts for the operation and infrastructure development of the Carroll County Fiber Network. The primary source of funding is dark fiber leases.

The ***Firearms Enterprise Fund*** accounts for the operations, construction or acquisition of capital assets, and related debt service costs of the Hap Baker Firearms Facility, located at the Northern Landfill. Sources of funding include user fees, recycle fees, and interest income.

The ***Septage Enterprise Fund*** provides septage waste disposal services. This fund accounts for the operations, construction or acquisition of capital assets, and related debt service costs. The primary source of funding is septage processing fees.

The ***Solid Waste Enterprise Fund*** provides solid waste disposal facilities for residential and commercial use. This fund accounts for the operations, construction or acquisition of capital assets, and related debt service costs of the landfill facilities. Sources of funding include tipping fees, rents, and interest income.

The ***Utilities Enterprise Fund*** provides water and sewer services to several areas within the County. This fund accounts for the operations, construction or acquisition of capital assets, and related debt service costs of the water and sewer facilities. Sources of funding include fees for water and sewer usage, rents, and interest income.

***Fiduciary Funds*** are used to account for resources held for the benefit of parties outside the government.

Carroll uses the following *Fiduciary Funds*:

***Trust Funds:***

The ***Pension Trust Fund*** was established during FY04 to account for the activities of the Carroll County Employee Retirement Plan, which accumulates resources for pension benefit payments to qualified employees. The plan accumulates funding from member contributions, County contributions, and the earnings and profits from investments; it makes disbursements for employee retirements, withdrawals, disability and death benefits, as well as for administrative expenses.

The ***Public Safety Pension Trust*** was established during FY10 to hold assets of the Carroll County Certified Law Officers Pension Plan for eligible certified law officers of the Carroll County Sheriff's Office. The plan has been expanded to include correctional deputies and eligible staff of the Department of Fire and EMS. The plan accumulates funding from member contributions, County contributions, and the earnings and profits from investments; it makes disbursements for employee retirements, withdrawals, disability and death benefits, as well as for administrative expenses

The ***Length of Service Award Program (LOSAP) Fund*** was established during FY04 to account for the benefit program for the volunteer fire personnel serving the various independent volunteer fire companies in the County. While treated as a trust fund, it is not a legally established trust.

The ***Other Post Employment Benefits (OPEB) Fund***, established in FY07, accounts for retiree contributions and County contributions to provide health benefits for eligible retirees. The plan also accounts for the earnings from investments, as well as disbursements made for medical premiums, payment of medical claims, and administrative expenses.

The ***Agency Fund*** is used to account for assets that the County holds on behalf of others as their agent. The Agency Fund is custodial in nature and does not involve measurement of results of operations. The Carroll County Development Corporation Fund accounts for the transactions for economic development receivables collected by the County on behalf of a local nonprofit corporation, and the Carroll Regulatory Commission administers the Cable franchise agreement for the County and eight towns.

# Long-Term Financial Policies

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Carroll County Government uses a set of guidelines in the development of the annual budget. The goal of the Commissioners is to develop an annual budget that provides high-quality services and infrastructure to the citizens of Carroll County while maintaining financial stability. The financial guidelines are listed below:

## Balanced Budget

The County will adopt a balanced budget on a fund basis. A balanced budget is achieved when revenues plus use of fund balance equals expenditures. All funds are balanced except for the pension fund. The pension fund states employee pension assets and liabilities and is reported in the County's Audited Financial Statements.

## Basis of Budgeting

The basis of budgeting, as well as the basis of accounting, is tied directly to an entity's measurement focus of revenues and expenses (expenditures). Carroll County uses the same measurement focus when preparing budgets as accounting does when preparing its financial statements. Funds that focus on current financial resources, primarily governmental funds, use the modified accrual basis of accounting. Revenues are recognized when earned, but only to the extent they are available, and expenditures are recognized when due. Funds that focus on total economic resources, primarily proprietary, pension trust, and internal service funds, use the accrual basis of accounting. Revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows or outflows.

The County budgets the following governmental funds using the modified accrual basis of accounting:

- General Fund
- Capital Fund
- Grant Fund
- Special Revenue Fund
  - Community Rehabilitation and Reinvestment Fund
  - Emergency Medical Billing Fund
  - Hotel Rental Tax
  - Opioid Restitution Fund
  - Watershed Protection and Restoration Fund

The County budgets the following funds using the accrual basis of accounting:

- Enterprise Funds
  - Airport
  - Fiber Network
  - Firearms
  - Septage
  - Solid Waste
  - Utilities
- Internal Service Funds

- Agency Funds
- Trust Funds
  - OPEB Fund
  - Pension Trust Fund
  - Public Safety Pension Trust Fund
  - Length of Service Award Program Fund

## **Multi-Year Financial Forecasting**

- The County maintains a six-year Operating Plan and a Community Investment Plan (CIP) for expenditures built on projected revenues. The development of six-year plans allows the County to evaluate the impact of current decisions on the long-term financial position of the County.
- Six-year Operating Plans for all Enterprise Funds and Special Revenue Funds continue to be developed with expenditures built on projected revenues.
- Historically, 1% of budgeted revenues from the current year are considered ongoing funding for the projected budget two years out. Any remaining fund balance will be considered as one-time funding.

## **Quarterly Financial Reporting**

County staff review all fund revenues and expenditures quarterly, more frequently when conditions warrant, and report to the Commissioners on a quarterly basis.

## **Budget Appropriation Transfers**

Once the Budget is adopted, transfers within a fund can be made with the appropriate approval. However, the total Budget cannot be increased or decreased without a public hearing.

## **Capital Budget**

- Paygo funding includes Income Tax, Property Tax, Impact Fees, Agricultural Transfer Tax, and General Fund dollars.
- No capital project request is considered without an estimated operating impact. Operating impacts are integrated into the six-year Operating Plan after being developed and refined with the assistance of the Department of Management and Budget.

## **Investment Management**

The comprehensive Carroll County investment policy addresses the following areas:

- Scope, prudence, and objectives
- Delegation of authority
- Ethics and conflicts of interest
- Authorized financial dealers and institutions, and diversification in authorized and suitable investments
- Collateralization
- Safekeeping, custody, and internal controls
- Performance standards, reporting requirements, and policy adoption

It is the policy of Carroll County, Maryland to invest public funds in a manner which will conform to all State of Maryland and County statutes governing the investment of public funds

while meeting its daily cash flow demands and providing a return at least equal to the three-month Treasury bill yield.

The investment policy applies to all financial assets of the County. These funds are accounted for in the County's Annual Comprehensive Financial Report and include:

- General Fund
- Special Revenue Fund
- Capital Fund
- Enterprise Funds
- Internal Service Funds
- Any new funds as provided by County ordinance

The primary objectives, in priority order, of the County's investment activities shall be:

- ***Safety:*** Safety of principal is the foremost objective of the investment program. Investments of the County shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification, third-party collateralization and safekeeping, and delivery versus payment will be required.
- ***Liquidity:*** The County's investment portfolio will remain sufficiently liquid to enable the County to meet all operating requirements which might be reasonably anticipated.
- ***Return on Investment:*** The County's investment portfolio shall be designed with the objective of attaining a return at least equal to the three-month U.S. Treasury bill yield.

## **Fund Balance Reserve**

For the FY26 Budget, it is the intention of the Board of County Commissioners to keep 5% of budgeted annual revenues in Fund Balance. This reserve provides important flexibility to offset significant revenue losses or unplanned expenditures. The policy is still in development and has not been approved.

## **Stabilization Arrangement Policy Resolution**

**Purpose:** It is in the best interest of the citizens of Carroll County that a portion of the General Fund balance be set aside in a Stabilization Arrangement in order to provide a reserve against certain specified conditions. These conditions include a sudden and unexpected drop in revenues, and/or unforeseen emergencies including unanticipated expenditures of a nonrecurring nature. Also, a Stabilization Arrangement provides a financial cushion against unanticipated adverse financial or economic circumstances that could lead to budget deficits.

**Authority to Establish a Stabilization Arrangement:** The Board of County Commissioners shall authorize the establishment of a Stabilization Arrangement by Resolution to adopt the Stabilization Arrangement Policy.

The Board of County Commissioners shall authorize the Comptroller and the Director of Management and Budget to establish the Stabilization Arrangement. The Stabilization Arrangement will be continuing and non-lapsing.

**Stabilization Arrangement Size:** The Stabilization Arrangement must be a minimum of 5% of the upcoming fiscal year Adopted General Fund Budget.

The Stabilization Arrangement is in addition to the Surplus Funds as outlined in 3-601, 19 in the Code of Public Local Laws and Ordinances.

**Contributions to the Stabilization Arrangement:** The Board of County Commissioners authorizes the Comptroller and the Director of Management and Budget to maintain a minimum balance of 5% of the upcoming fiscal year Adopted General Fund Budget.

The Comptroller must transfer the contributions from the General Fund to the Stabilization Arrangement after the Budget is adopted for the upcoming year, but before the end of the current fiscal year.

**Conditions under which Stabilization Arrangement may be spent:** Appropriations from the Stabilization Arrangement require a Resolution from the Board of County Commissioners. No appropriation from the Arrangement will occur without prior presentation to the Board of County Commissioners by the Comptroller and Director of Management and Budget with a plan and timeline for replenishing the Arrangement to its minimum 5% level.

Requests for appropriations from the Stabilization Arrangement occur only after exhausting current year's budgetary flexibility and spending of the current year's appropriated contingency.

Circumstances where the Stabilization Arrangement can be spent are:

- 1.) Unanticipated General Fund revenues in total fall more than 1% below the original projected revenues, and actual revenues for two of the following major revenue sources are projected in the current year to fall below the actual amount from the prior year:
  - Property Taxes
  - Income Tax
  - Recordation Tax
  - State Shared Taxes
  - Investment Interest
- 2.) The following events create significant financial difficulty for the County and are more than the current year's appropriated contingency:
  - Declaration of a State of Emergency by the Governor of Maryland
  - Unanticipated expenditures because of legislative changes from State/Federal governments in the current fiscal year
  - Acts of Terrorism declared by the Governor of Maryland or the President of the United States
  - Acts of Nature which are infrequent in occurrence and unusual in nature.

## **Revenue**

- The County endeavors to have a diversified and stable revenue system to protect against short-term fluctuations in any one revenue source.
- The County estimates its annual revenues through a comprehensive, objective, and analytical process.
- Each existing and potential revenue source is budgeted on an annual basis.
- The County provides revenue estimates for its six-year Operating and Community Investment Plans.





# *Debt Management*



# Debt Management

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## **Capital Expenditures vs. Current Expenditures**

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

## **Paying for Capital Assets**

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

## **Bonds**

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

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

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

### Debt Retirement

As of June 30, 2025, 73.8% of long-term debt owed by the County will be retired within ten years and 43.1% will be retired within five years. New Public Improvement Bonds issued in November 2024 have an aggregate principal amount of \$27.5 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 <sup>1</sup>	Standard & Poor's <sup>2</sup>	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

<sup>1</sup>Relative ranking within a range may be designated by a 1, 2, or 3.

<sup>2</sup>Relative ranking within a range may be designated by a + or -.

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

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

### **Sale of Bonds**

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

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

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

### **Debt Affordability**

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

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

### Schedule of Debt Service Requirements on Direct County Debt

The following table sets forth the schedule of debt service requirements for the County's direct general obligation bonded debt, State of Maryland Loans, Promissory Notes, Capital Leases, and Enterprise Fund bonded debt, projected as of the year ended June 30, 2025.

#### Schedule of Debt Service Requirements (1)

Fiscal Years Ending June 30	G.O. Bonds (2)		Watershed Bonds		Notes, Capital Leases, and Other Debt		General Obligation Debt		Total Governmental Funds			Enterprise Funds		Grand Total Debt Service (1)
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
2026	22,116,510	8,880,167	1,187,129	469,985	421,261	53,740	1,346,000	1,741,702	25,070,900	11,145,594	520,347	71,031	591,378	36,807,872
2027	22,378,058	7,991,343	1,188,527	422,875	431,248	43,752	2,584,000	1,694,815	26,581,833	10,152,785	543,276	53,182	596,458	37,331,076
2028	22,705,567	7,096,212	1,188,987	376,646	441,472	33,528	-	1,557,835	24,336,026	9,064,221	566,215	34,540	600,755	34,001,002
2029	23,066,629	6,179,585	1,189,359	329,621	451,938	23,062	107,290	1,557,835	24,815,216	8,090,103	590,720	15,077	605,797	33,511,116
2030	19,253,908	5,308,900	1,190,513	282,467	462,653	12,347	4,662,430	1,476,707	25,569,504	7,080,421	113,262	2,504	115,766	32,765,691
2031	15,870,664	4,584,117	1,140,171	237,319	235,424	2,077	13,115,500	1,103,726	30,361,759	5,927,239	2,429	49	2,478	36,291,476
2032	14,669,901	4,012,403	1,130,099	198,593	-	-	-	520,766	15,800,000	4,731,762	-	-	-	20,531,762
2033	13,397,119	3,527,924	1,097,881	166,538	-	-	445,320	509,076	14,940,320	4,203,538	-	-	-	19,143,858
2034	12,387,842	3,085,920	1,047,158	138,263	-	-	3,475,344	497,387	16,910,344	3,721,570	-	-	-	20,631,914
2035	11,295,174	2,669,779	954,826	112,016	-	-	-	314,931	12,250,000	3,096,726	-	-	-	15,346,726
2036	10,652,139	2,269,435	847,861	87,691	-	-	473,924	302,490	11,973,924	2,659,616	-	-	-	14,633,540
2037	9,463,859	1,896,026	681,142	67,501	-	-	1,303,000	257,475	11,448,001	2,221,002	-	-	-	13,669,003
2038	8,842,279	1,550,501	602,721	51,132	-	-	-	224,900	9,445,000	1,826,533	-	-	-	11,271,533
2039	8,842,279	1,225,900	602,721	35,776	-	-	887,000	202,725	10,332,000	1,464,401	-	-	-	11,796,401
2040	7,664,762	935,960	525,238	22,007	-	-	1,024,000	180,550	9,214,000	1,138,517	-	-	-	10,352,517
2041	6,314,762	693,864	375,238	11,919	-	-	2,587,000	100,625	9,277,000	806,408	-	-	-	10,083,408
2042	5,517,811	483,455	167,189	5,645	-	-	-	-	5,685,000	489,100	-	-	-	6,174,100
2043	4,526,161	289,212	58,839	2,208	-	-	-	-	4,585,000	291,420	-	-	-	4,876,420
2044	3,059,211	134,064	25,789	516	-	-	-	-	3,085,000	134,580	-	-	-	3,219,580
2045	1,690,000	35,560	-	-	-	-	-	-	1,690,000	35,560	-	-	-	1,725,560
Total	\$ 243,714,635	\$ 62,850,327	\$ 15,201,388	\$ 3,018,718	\$ 2,443,996	\$ 168,506	\$ 32,010,808	\$ 12,243,545	\$ 293,370,827	\$ 78,281,096	\$ 2,336,249	\$ 176,383	\$ 2,512,632	\$ 374,164,555

(1) Totals may not add due to rounding.

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

(a) Promissory Notes \$0

(b) Capital Lease Agreements of \$2,443,996

Source: Carroll County Department of the Comptroller.

The following table sets forth the amount of the County's projected general bonded debt issued and outstanding as of June 30, 2025.

**Projected Statement of Direct and Enterprise Fund Bonded  
Debt Issued and Outstanding  
As of June 30, 2025 (1)(2)(3)**

<b>Direct Bonded Debt</b>	<b>Principal Date of Issue</b>	<b>Issued</b>	<b>Outstanding (4)</b>
Consolidated Public Improvement Bonds	11/13/14	15,000,000	7,500,000
Consolidated Public Improvement Refunding Bonds	11/13/14	52,576,682	15,151,786
Consolidated Public Improvement Bonds	11/19/15	28,000,000	15,025,000
Consolidated Public Improvement Bonds	11/10/16	14,000,000	8,400,000
Consolidated Public Improvement Bonds	11/01/18	25,000,000	17,500,000
Consolidated Public Improvement Bonds	11/05/19	30,000,000	22,500,000
Consolidated Public Improvement Refunding Bonds	11/05/19	39,797,184	24,039,980
Consolidated Public Improvement Bonds	12/03/20	20,000,000	16,000,000
Consolidated Public Improvement Refunding Bonds	12/03/20	33,989,958	26,441,985
Consolidated Public Improvement Bonds	12/02/21	22,000,000	18,700,000
Consolidated Public Improvement Bonds	11/01/22	30,000,000	27,000,000
Consolidated Public Improvement Bonds	11/01/23	27,950,000	26,550,000
Consolidated Public Improvement Bonds	12/05/24	27,480,000	27,480,000
Taxable General Obligation Bonds	12/05/24	6,470,000	6,470,000
<b>Installment Purchase Agreements:</b>			
Installment Purchase Agreements	7/1/04-6/30/05	2,179,934	-
Installment Purchase Agreements	7/1/05-6/30/06	1,346,000	1,346,000
Installment Purchase Agreements	7/1/06-6/30/07	2,584,000	2,584,000
Installment Purchase Agreements	7/1/08-6/30/09	2,215,126	107,290
Installment Purchase Agreements	7/1/09-6/30/10	4,662,430	4,662,430
Installment Purchase Agreements	7/1/10-6/30/11	13,115,500	13,115,500
Installment Purchase Agreements	7/1/12-6/30/13	445,320	445,320
Installment Purchase Agreements	7/1/14-6/30/15	3,475,344	3,475,344
Installment Purchase Agreements	7/1/15-6/30/16	473,924	473,924
Installment Purchase Agreements	7/1/16-6/30/17	1,303,000	1,303,000
Installment Purchase Agreements	7/1/18-6/30/19	887,000	887,000
Installment Purchase Agreements	7/1/19-6/30/20	1,024,000	1,024,000
Installment Purchase Agreements	7/1/20-6/30/21	2,587,000	2,587,000
Installment Purchase Agreements	7/1/21-6/30/22	-	-
Installment Purchase Agreements	7/1/22-6/30/23		
<b>Farmers Home Administration:</b>			
Watershed Bond — 1974	07/01/74	253,000	-
Watershed Bond — 1979	09/02/80	678,800	157,272
		<u>\$ 409,494,202</u>	<u>\$ 290,926,831</u>
<b>Enterprise Fund Bonded Debt</b>			
Consolidated Public Improvement Refunding Bonds - Utilities	11/13/14	5,446,058	1,818,214
Consolidated Public Improvement Refunding Bonds - Utilities	11/05/19	902,816	505,020
Consolidated Public Improvement Refunding Bonds - Utilities	12/03/20	6,738	4,376
Solid Waste	11/13/14	406,860	-
Airport - Draw Down Bond	05/01/19	4,802,001	-
Airport	12/03/20	13,303	8,639
		<u>\$ 11,577,776</u>	<u>\$ 2,336,249</u>
		<u>\$ 421,071,978</u>	<u>\$ 293,263,080</u>

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

(a) Capital Lease Agreements of \$2,443,996

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

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

(4) Outstanding 2025 projected from beginning balance of principle payments in NTE-6-26 workbook

Source: Carroll County Department of the Comptroller.

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

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

	<b>Bonded Debt</b>	<b>Estimated Population</b>	<b>Assessed Value</b>	<b>Bonded Debt Per Capita</b>	<b>Bonded Debt to Assessed Value</b>
2025(4)	\$ 290,926,831	177,191	\$25,032,212,000	1,641.88	1.16
2024	280,412,276	176,792	23,942,703,094	1,586.11	1.17
2023	275,266,385	176,371	22,789,035,996	1,560.72	1.21
2022	267,019,884	175,560	22,010,186,885	1,520.96	1.21
2021	266,131,128	172,891	21,344,811,158	1,539.30	1.25
2020	267,977,820	168,063	20,681,485,860	1,594.51	1.30
2019	267,213,151	168,015	20,125,090,540	1,590.41	1.33

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

	<b>Bonded Debt (2) (3)</b>	<b>Estimated Population</b>	<b>Assessed Value</b>	<b>Bonded Debt Per Capita</b>	<b>Bonded Debt to Assessed Value</b>
2025 (4)	\$ 293,263,080	177,191	\$25,032,212,000	1,655.07	1.17
2024	283,243,790	176,792	23,942,703,094	1,602.13	1.18
2023	283,581,170	176,371	22,789,035,996	1,607.87	1.24
2022	276,642,298	175,560	22,010,186,885	1,575.77	1.26
2021	277,171,009	172,891	21,344,811,158	1,603.15	1.30
2020	280,497,954	168,063	20,681,485,860	1,669.00	1.36
2019	281,687,535	168,015	20,125,090,540	1,676.56	1.40

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

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

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

(4) Unaudited.

Source: Carroll County Department of the Comptroller.



**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**

**Computation of the Projected Legal Debt Margin**  
**As of June 30, 2025**

Net assessed value- Real Property	\$ 24,237,708,000	
Debt limit - 6% of net total assessed value (1)		\$ 1,454,262,480
Assessed Value-Personal Property	<u>794,504,000</u>	
Debt limit- 15% of net assessed value (1)		<u>119,175,600</u>
Debt Limit- (6%/15%) of net assessed value		1,573,438,080
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 293,263,080	
Less- Agricultural Preservation Program Self Supporting Debt	32,010,808	
Less - Bureau of Utilities bonds	2,327,610	
Less - Septage bonds	0	
Total amount of debt applicable to debt limit		<u>258,924,662</u>
Legal debt margin		<u><u>\$ 1,314,513,418</u></u>

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

Schedule of Legal Debt Margin  
2015-2025

Fiscal Year	** Assessed Value	Legal Debt Limitation	* Legal Borrowing Limitation	+ Debt Subject to Limitation	# Legal Debt Margin	Ratio of Debt Subject to Limitation To Legal Borrowing Limitation
2015	\$ 18,495,548,665	6%/15%	1,159,503,407	273,161,300	886,342,107	23.56%
2016	18,733,020,866	6%/15%	1,174,512,828	272,857,221	901,655,607	23.23%
2017	19,098,609,701	6%/15%	1,199,599,196	258,522,314	941,076,882	21.55%
2018	19,595,053,527	6%/15%	1,232,388,106	231,870,818	1,000,517,288	18.81%
2019	20,125,090,540	6%/15%	1,254,193,231	235,052,602	1,019,140,629	18.74%
2020	20,681,485,860	6%/15%	1,300,249,667	236,498,333	1,063,751,334	18.19%
2021	21,344,811,158	6%/15%	1,343,396,395	231,396,398	1,111,999,997	17.22%
2022	22,010,186,885	6%/15%	1,384,324,580	232,755,640	1,151,568,940	16.81%
2023	22,789,035,996	6%/15%	1,436,229,537	241,983,438	1,194,246,099	16.85%
2024	23,942,703,094	6%/15%	1,502,772,446	243,628,115	1,259,144,331	16.21%
2025	25,032,212,000	6%/15%	1,573,438,080	258,924,662	1,832,362,742	16.46%



## ***Fund Balance***



# Explanation of Fund Balance

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

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

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

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

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

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

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

## Schedule of Changes in Fund Balance

### General Fund

	Actual for 6/30/24 Audited - ACFR	Projected for 6/30/25 as of 3/28/25	Projected for 6/30/26
<b><u>Beginning Fund Balance</u></b>	<b>\$195,371,718</b>	<b>\$168,214,706</b>	<b>\$179,179,560</b>
Revenues	503,301,335	541,789,844	552,405,747
Expenditures	-530,458,347	-530,824,990	-575,173,922
<b>Projected Ending Fund Balance</b>	<b>\$168,214,706</b>	<b>\$179,179,560</b>	<b>\$156,411,385</b>
<b><u>Nonspendable</u></b>			
Inventory	2,415,945	2,415,945	2,415,945
Prepaid Expenses	6,614,801	6,494,801	6,494,801
Loans to Community Organizations	4,225,791	4,182,670	4,182,670
Loans to Volunteer Fire Companies	11,834,042	12,175,849	12,175,849
Loans to Municipalities	149,037	149,037	149,037
Advance to Airport Fund	4,877,918	0	0
Advances to Industrial Development Authority	359,465	359,465	359,465
Due from other Governmental Funds	11,300,965	13,659,649	13,659,649
<b>Total Nonspendable</b>	<b>41,777,964</b>	<b>39,437,416</b>	<b>39,437,416</b>
<b><u>Restricted</u></b>			
Weed Control Future Equipment Purchases	145,584	145,584	145,584
Agricultural Preservation Payables	26,065,412	26,330,361	26,330,361
Loans Collectible Within One Year	1,040,869	0	0
Loans - Shelter	1,500,000	0	0
<b>Total Restricted</b>	<b>28,751,865</b>	<b>26,475,945</b>	<b>26,475,945</b>
<b><u>Committed</u></b>			
Stabilization Fund	27,251,249	27,251,249	29,049,188
<b>Total Committed</b>	<b>27,251,249</b>	<b>27,251,249</b>	<b>29,049,188</b>
<b><u>Assigned</u></b>			
Appropriation of Prior Year Unassigned Fund Balance	37,062,803	27,232,013	9,907,591
Capital Repair Escrow	1,000,000	0	0
Community Media Center	526,247	526,426	526,426
Future Airport Loan	1,935,905	1,935,905	1,935,905
Fund Balance Reserve	0	26,800,000	27,744,430
Encumbrances	7,895,194	762,021	762,021
<b>Total Assigned</b>	<b>48,420,149</b>	<b>57,256,365</b>	<b>40,876,373</b>
<b><u>Unassigned</u></b>			
Unassigned	22,013,488	28,758,585	20,572,462
<b>Total Unassigned</b>	<b>22,013,488</b>	<b>28,758,585</b>	<b>20,572,462</b>
<b><u>Summary</u></b>			
<b>Ending Fund Balance</b>	<b>168,214,706</b>	<b>179,179,560</b>	<b>156,411,385</b>
Less: Nonspendable	(41,777,964)	(39,437,416)	(39,437,416)
Less: Restricted	(28,751,865)	(26,475,945)	(26,475,945)
Less: Committed	(27,251,249)	(27,251,249)	(29,049,188)
Less: Assigned	(48,420,149)	(57,256,365)	(40,876,373)
<b>Current Year Unassigned</b>	<b>\$22,013,479</b>	<b>\$28,758,585</b>	<b>\$20,572,462</b>

## ***Total Budget Summary***

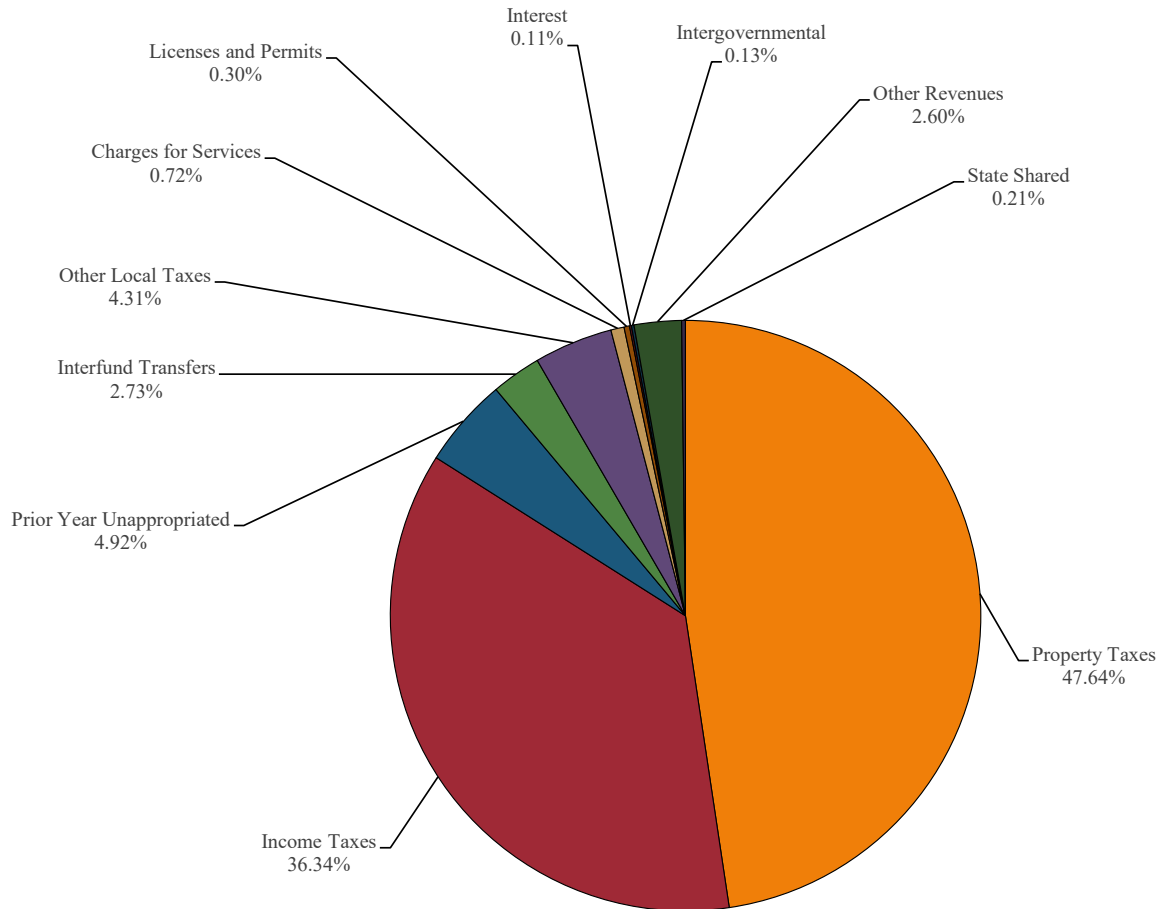




# General Fund Sources - By Category

Fiscal Year 2026 Budget

\$580,983,760

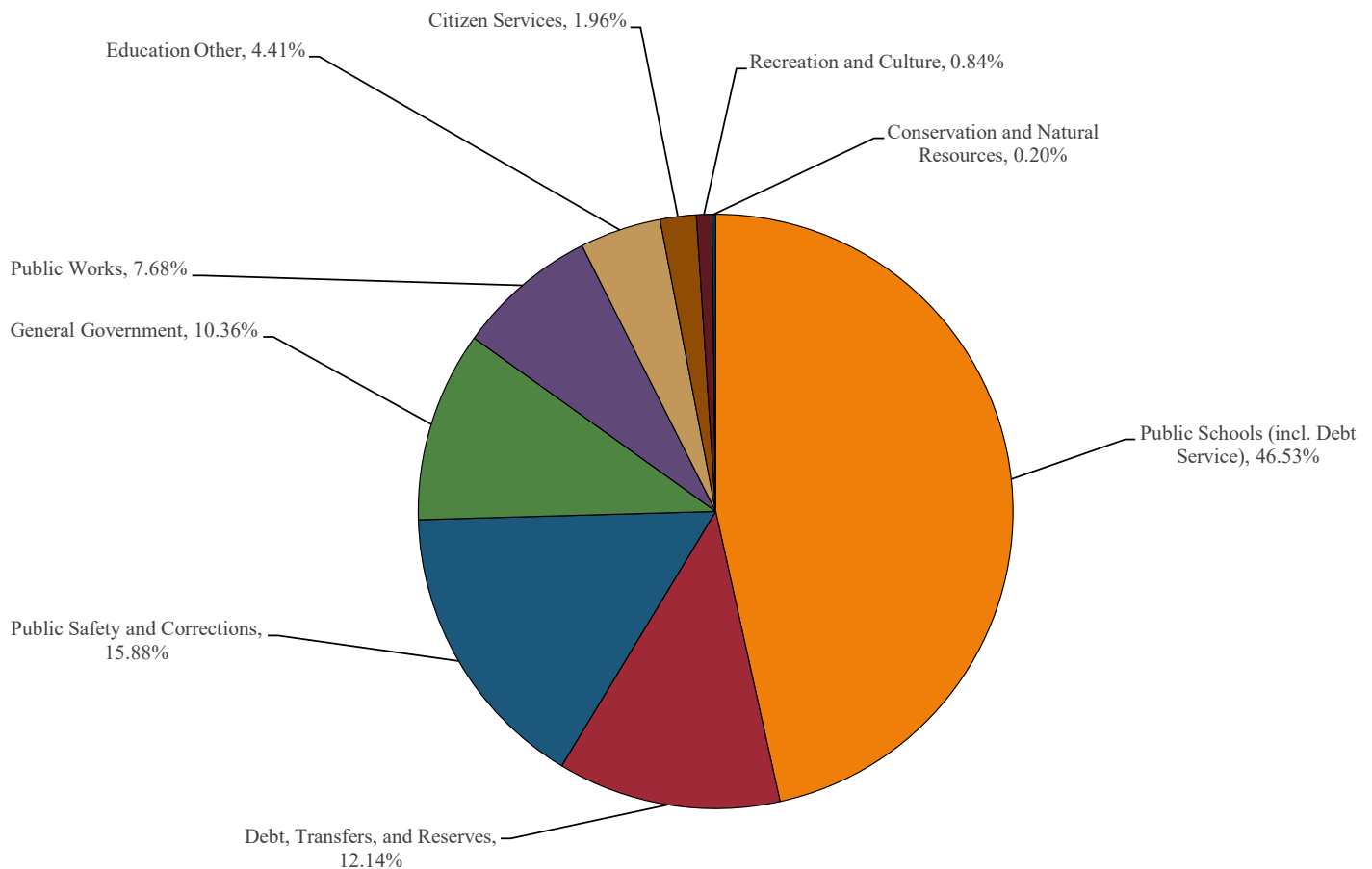


Category	FY24 Actuals	FY25 Budget	Change from FY24	FY26 Budget	Change from FY25
Property Taxes	\$247,424,827	\$260,093,270	5.1%	\$276,793,933	6.4%
Income Taxes	197,264,916	200,427,200	1.6%	211,106,760	5.3%
Prior Year Unappropriated	40,263,321	29,335,147	-27.1%	28,578,013	-2.6%
Interfund Transfers	13,378,000	14,129,320	5.6%	15,841,970	12.1%
Other Local Taxes	17,513,698	23,983,000	36.9%	25,050,000	4.4%
Charges for Services	4,375,199	4,171,920	-4.6%	4,173,500	0.0%
Licenses and Permits	1,642,934	1,703,100	3.7%	1,723,100	1.2%
Interest	11,440,780	427,123	-96.3%	660,979	54.8%
Intergovernmental	712,083	694,030	-2.5%	762,955	9.9%
Other Revenues	3,859,122	9,160,880	137.4%	15,092,550	64.8%
State Shared	1,212,591	900,000	-25.8%	1,200,000	33.3%
<b>Total</b>	<b>\$539,087,472</b>	<b>\$545,024,990</b>	<b>1.1%</b>	<b>\$580,983,760</b>	<b>6.6%</b>

# General Fund Uses - By Category

Fiscal Year 2026 Budget

\$580,983,760

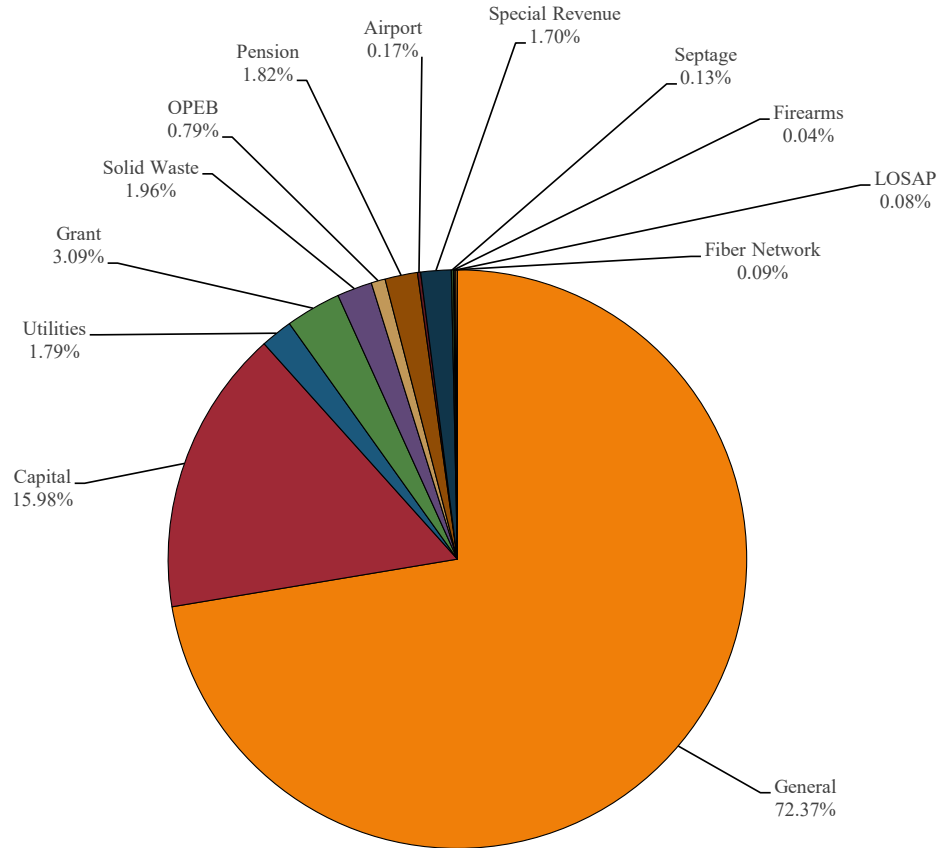


Category	FY24 Actuals	FY25 Budget	Change from FY24	FY26 Budget	Change from FY25
Public Schools (incl. Debt Service)	\$240,880,118	\$253,130,930	5.1%	\$270,322,620	6.8%
Debt, Transfers, and Reserves	88,615,118	68,312,040	-22.9%	70,533,540	3.3%
Public Safety and Corrections	83,878,840	86,872,220	3.6%	92,284,410	6.2%
General Government	30,510,671	51,017,060	67.2%	60,164,150	17.9%
Public Works	33,496,951	43,976,450	31.3%	44,604,690	1.4%
Education Other	34,590,978	25,146,290	-27.3%	25,614,120	1.9%
Citizen Services	10,561,941	10,818,260	2.4%	11,385,310	5.2%
Recreation and Culture	4,580,961	4,651,840	1.5%	4,891,370	5.1%
Conservation and Natural Resources	1,147,416	1,099,900	-4.1%	1,183,550	7.6%
<b>Total</b>	<b>\$528,262,995</b>	<b>\$545,024,990</b>	<b>3.2%</b>	<b>580,983,760</b>	<b>6.6%</b>

# All Funds Uses - By Fund

Fiscal Year 2026 Budget

\$802,817,052



Fund	FY24 Actual	FY25 Budget	Change from FY24	FY26 Budget	Change from FY25
General	\$528,262,995	\$545,024,990	3.2%	\$580,983,760	6.6%
Capital	75,019,118	113,903,919	51.8%	128,310,901	12.6%
Utilities	27,477,484	18,645,050	-32.1%	14,388,107	-22.8%
Grant	31,101,338	22,315,975	-28.2%	24,783,464	11.1%
Solid Waste	17,084,107	13,995,560	-18.1%	15,722,670	12.3%
OPEB	6,059,413	1,350,000	-77.7%	6,320,370	368.2%
Pension	5,594,138	11,890,250	112.5%	14,610,310	22.9%
Airport	1,302,862	1,305,250	0.2%	1,339,090	2.6%
Special Revenue	5,431,705	10,743,219	97.8%	13,622,610	26.8%
Septage	745,261	795,000	6.7%	1,015,750	27.8%
Firearms	264,281	304,000	15.0%	304,000	0.0%
Fiber Network	432,670	1,250,870	189.1%	756,020	-39.6%
LOSAP	1,116,366	660,000	-40.9%	660,000	0.0%
<b>Total</b>	<b>\$699,891,736</b>	<b>\$742,184,082</b>	<b>6.0%</b>	<b>\$802,817,052</b>	<b>8.2%</b>

# All Funds Budget

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The All Funds Budget consists of thirteen funds. When appropriations are transferred from one fund to another, the appropriation is recorded in both. This creates double counting of appropriations and artificially increases the All Funds Budget. For example, in FY26, \$35.3M of General Fund dollars is transferred to the Capital Fund, as part of the Interfund Transfers from the General Fund, to provide paygo funding to the Community Investment Plan (CIP). This is reflected in the General Fund as an Interfund Transfer to Capital of \$35.3M and in the Capital Fund as revenue of \$35.3M. To capture the total budget without the double-counted appropriations, certain transfers and reappropriations of funds from prior years (listed below) need to be netted out of the All Funds Budget.

All Funds – FY26	<b>\$802,817,052</b>
Double-Counted Appropriations:	
Prior Year Unappropriated	27,232,013
Current Year Surplus	1,346,000
Transfer from Capital to General Fund for Board of Education Debt Service	15,841,970
Interfund Transfers from General Fund	42,361,700
Other Post-Employment Benefits	5,120,370
County and Certified Law Enforcement Pension	14,610,310
Reallocated Transfer from the General Fund	10,683,577
Reallocated Bonds	16,127,436
Reallocated Impact Fees	85,000
Transfer from Special Revenue – WPRF to Capital Fund	306,500
Length of Service Awards Program	660,000
Total Double-Counted Appropriations	\$134,374,876
Net All Funds Budget	<b>\$668,442,176</b>

## All Funds Revenue Summary

All Funds revenue is projected to be \$802.8M in FY26, with 64.3% coming from Property Taxes and Income Tax. Total revenue is \$60.6M, or 8.2%, above FY25.

Revenue In Millions	FY24 Actuals	Percent of Total	FY25 Budget	Percent of Total	FY26 Budget	Percent of Total
Property Taxes	\$252.2	31.6%	\$263.8	35.5%	\$280.6	35.0%
Income Taxes	217.0	27.2%	219.4	29.6%	235.0	29.3%
Bonds	0.0	0.0%	29.7	4.0%	16.3	2.0%
Charges for Services	39.8	5.0%	32.6	4.4%	38.6	4.8%
Intergovernmental	39.4	4.9%	38.4	5.2%	42.9	5.3%
Interfund Transfers	50.8	6.4%	55.3	7.5%	58.9	7.3%
Other Revenues	19.4	2.4%	31.3	4.2%	39.5	4.9%
Other Local Taxes	18.4	2.3%	24.1	3.2%	26.2	3.3%
Prior Year Unappropriated	42.0	5.3%	29.5	4.0%	28.6	3.6%
Capital Contribution - Business-Type Activities	6.1	0.8%	0.8	0.1%	0.5	0.1%
State Shared	1.2	0.2%	7.4	1.0%	5.0	0.6%
Reallocated Funds	55.2	6.9%	7.1	1.0%	26.9	3.4%
Licenses and Permits	1.6	0.2%	1.7	0.2%	1.7	0.2%
Interest	54.8	6.9%	1.1	0.1%	2.2	0.3%
<b>Total Revenue</b>	<b>\$797.8</b>	<b>100.0%</b>	<b>\$742.2</b>	<b>100.0%</b>	<b>\$802.8</b>	<b>100.0%</b>

Percentages may not add to 100% due to rounding.



## ***General Fund Appropriations***

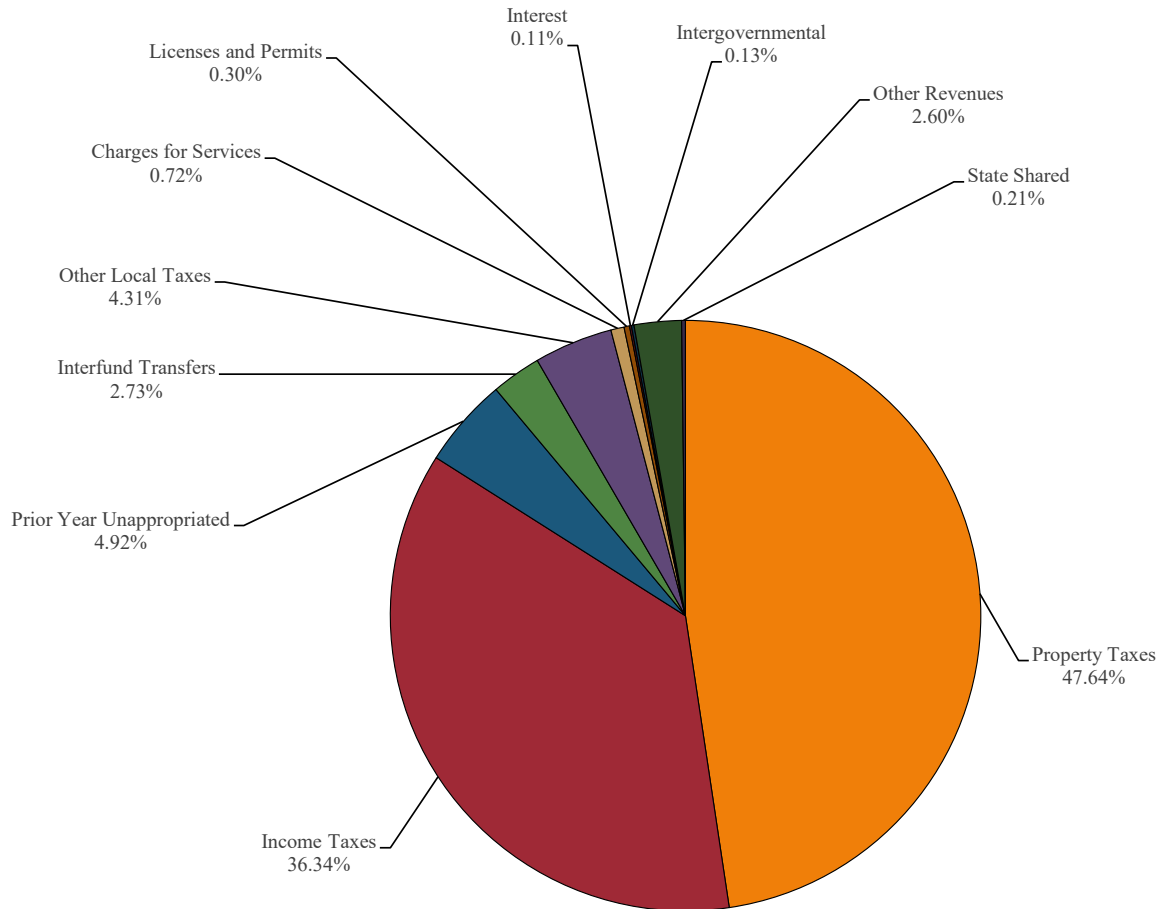




# General Fund Sources - By Category

Fiscal Year 2026 Budget

\$580,983,760

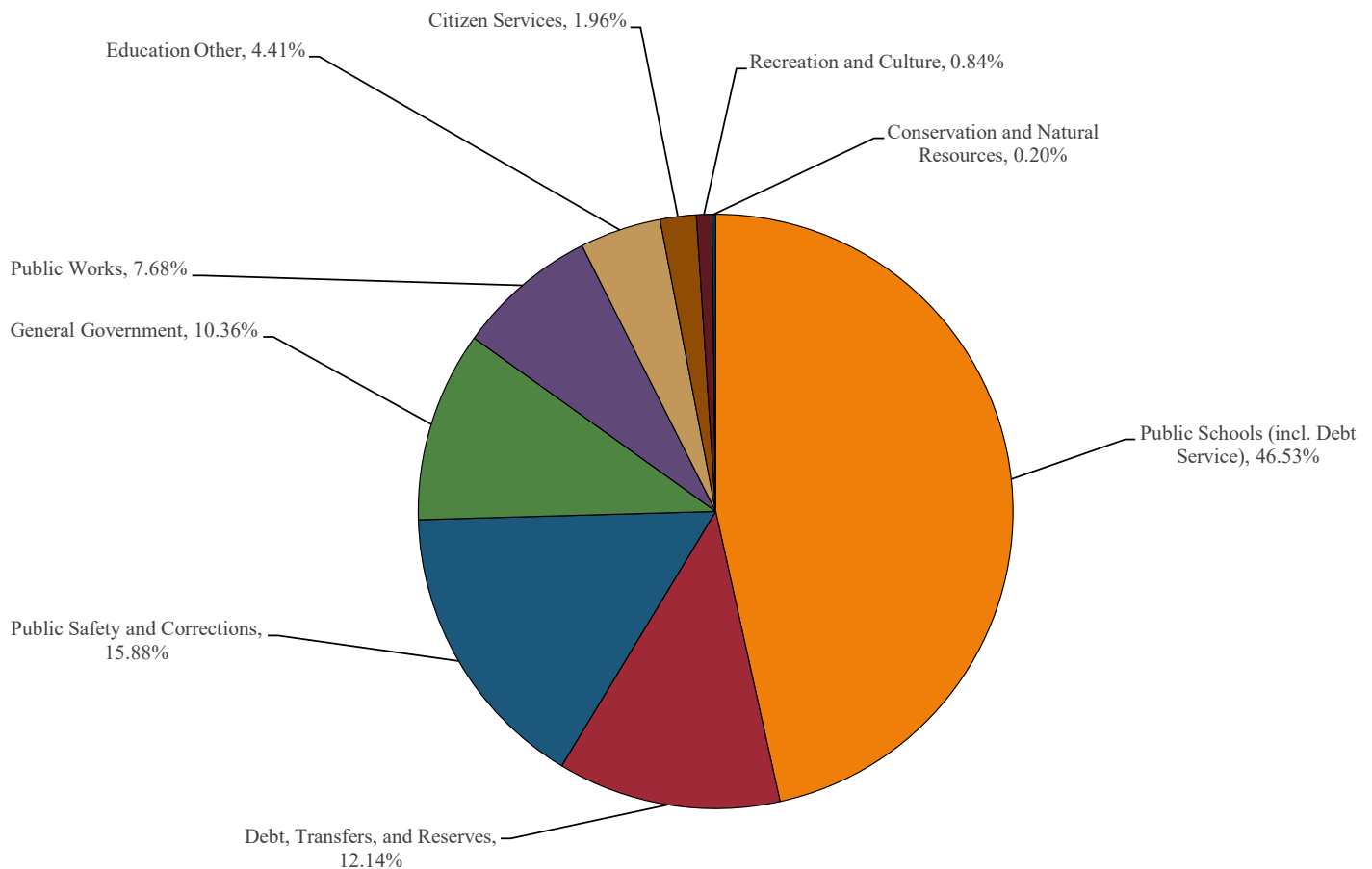


Category	FY24 Actuals	FY25 Budget	Change from FY24	FY26 Budget	Change from FY25
Property Taxes	\$247,424,827	\$260,093,270	5.1%	\$276,793,933	6.4%
Income Taxes	197,264,916	200,427,200	1.6%	211,106,760	5.3%
Prior Year Unappropriated	40,263,321	29,335,147	-27.1%	28,578,013	-2.6%
Interfund Transfers	13,378,000	14,129,320	5.6%	15,841,970	12.1%
Other Local Taxes	17,513,698	23,983,000	36.9%	25,050,000	4.4%
Charges for Services	4,375,199	4,171,920	-4.6%	4,173,500	0.0%
Licenses and Permits	1,642,934	1,703,100	3.7%	1,723,100	1.2%
Interest	11,440,780	427,123	-96.3%	660,979	54.8%
Intergovernmental	712,083	694,030	-2.5%	762,955	9.9%
Other Revenues	3,859,122	9,160,880	137.4%	15,092,550	64.8%
State Shared	1,212,591	900,000	-25.8%	1,200,000	33.3%
<b>Total</b>	<b>\$539,087,472</b>	<b>\$545,024,990</b>	<b>1.1%</b>	<b>\$580,983,760</b>	<b>6.6%</b>

# General Fund Uses - By Category

Fiscal Year 2026 Budget

\$580,983,760



Category	FY24 Actuals	FY25 Budget	Change from FY24	FY26 Budget	Change from FY25
Public Schools (incl. Debt Service)	\$240,880,118	\$253,130,930	5.1%	\$270,322,620	6.8%
Debt, Transfers, and Reserves	88,615,118	68,312,040	-22.9%	70,533,540	3.3%
Public Safety and Corrections	83,878,840	86,872,220	3.6%	92,284,410	6.2%
General Government	30,510,671	51,017,060	67.2%	60,164,150	17.9%
Public Works	33,496,951	43,976,450	31.3%	44,604,690	1.4%
Education Other	34,590,978	25,146,290	-27.3%	25,614,120	1.9%
Citizen Services	10,561,941	10,818,260	2.4%	11,385,310	5.2%
Recreation and Culture	4,580,961	4,651,840	1.5%	4,891,370	5.1%
Conservation and Natural Resources	1,147,416	1,099,900	-4.1%	1,183,550	7.6%
<b>Total</b>	<b>\$528,262,995</b>	<b>\$545,024,990</b>	<b>3.2%</b>	<b>\$580,983,760</b>	<b>6.6%</b>

# General Fund Revenue Analysis

Carroll County's General Fund receives revenues from over 120 sources including taxes, permit fees, State aid, user fees, and investment income. 83.9% of total revenue comes from Total Property and Income Taxes.

Revenue In Millions	FY24 Budget	Percent of Total	FY25 Budget	Percent of Total	FY26 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$228.5	42.1%	\$242.5	44.5%	\$257.7	44.4%	44.4%
Railroad and Public Utilities	\$9.2	1.7%	9.5	1.7%	11.0	1.9%	46.2%
Total Business	\$8.1	1.5%	8.1	1.5%	8.1	1.4%	47.6%
<b>Total Property</b>	<b>245.8</b>	<b>45.3%</b>	<b>260.1</b>	<b>47.7%</b>	<b>276.8</b>	<b>47.6%</b>	<b>47.6%</b>
Income Tax	207.3	38.2%	200.4	36.8%	211.1	36.3%	84.0%
Recordation Tax	15.5	2.9%	18.0	3.3%	19.0	3.3%	87.2%
Investment Income	3.8	0.7%	6.5	1.2%	10.8	1.9%	89.1%
Cable Franchise Fee	1.7	0.3%	1.7	0.3%	1.6	0.3%	89.4%
911 Service Fee	3.8	0.7%	3.9	0.7%	4.0	0.7%	90.1%
Building Permits	0.7	0.1%	0.5	0.1%	0.5	0.1%	90.2%
<b>Total Major Revenues</b>	<b>478.6</b>	<b>88.2%</b>	<b>491.1</b>	<b>90.1%</b>	<b>523.8</b>	<b>90.2%</b>	<b>90.2%</b>
Other Annual Revenues	10.6	2.0%	10.4	1.9%	12.8	2.2%	92.4%
<b>Total Annual Revenues</b>	<b>489.2</b>	<b>90.1%</b>	<b>501.5</b>	<b>92.0%</b>	<b>536.6</b>	<b>92.4%</b>	<b>92.4%</b>
Other Revenues	53.6	9.9%	43.5	8.0%	44.4	7.6%	100.0%
<b>Total Revenue</b>	<b>\$542.8</b>	<b>100.0%</b>	<b>\$545.0</b>	<b>100.0%</b>	<b>\$581.0</b>	<b>100.0%</b>	<b>100.0%</b>

Percentages may not add to 100% due to rounding.

# Assessable Base

## Comparison of Maryland Jurisdictions by Property Type

	FY23			FY24			FY25		
Jurisdiction	Commercial/ Industrial	Residential	Agricultural	Commercial/ Industrial	Residential	Agricultural	Commercial/ Industrial	Residential	Agricultural
Baltimore City	43.15%	56.85%	0.00%	43.25%	56.75%	0.00%	43.18%	56.82%	0.00%
Washington	30.19%	65.20%	4.61%	29.70%	65.78%	4.52%	30.19%	65.27%	4.54%
Prince George's	28.86%	70.83%	0.31%	28.65%	71.03%	0.31%	28.24%	71.44%	0.32%
Baltimore	28.34%	70.47%	1.19%	27.96%	70.83%	1.21%	27.29%	71.48%	1.24%
Cecil	23.94%	70.59%	5.47%	25.37%	69.25%	5.37%	26.22%	68.34%	5.44%
Allegany	26.15%	70.14%	3.71%	26.12%	70.16%	3.73%	26.08%	70.27%	3.65%
Wicomico	26.54%	68.90%	4.56%	25.75%	69.69%	4.57%	25.25%	70.18%	4.57%
Montgomery	23.69%	75.99%	0.32%	23.56%	76.12%	0.32%	23.21%	76.47%	0.32%
Howard	23.95%	75.29%	0.76%	23.47%	75.75%	0.78%	22.83%	76.38%	0.79%
Anne Arundel	22.77%	76.63%	0.60%	22.35%	77.06%	0.59%	22.00%	77.39%	0.60%
Harford	19.80%	77.50%	2.71%	19.79%	77.50%	2.71%	19.54%	77.75%	2.71%
Frederick	19.13%	76.88%	3.99%	18.80%	77.25%	3.95%	18.41%	77.61%	3.98%
Somerset	19.29%	69.79%	10.92%	18.95%	70.36%	10.69%	17.48%	72.00%	10.52%
Dorchester	18.56%	72.50%	8.94%	17.93%	73.48%	8.59%	17.09%	74.69%	8.22%
Charles	17.71%	79.98%	2.31%	17.32%	80.44%	2.24%	16.44%	81.29%	2.27%
Worcester	17.05%	81.11%	1.84%	16.75%	81.33%	1.92%	15.98%	82.14%	1.87%
St. Mary's	14.88%	79.83%	5.30%	14.81%	79.85%	5.34%	14.68%	79.96%	5.36%
Caroline	14.29%	71.37%	14.35%	13.85%	71.92%	14.23%	13.17%	72.77%	14.06%
Kent	13.70%	72.55%	13.75%	13.45%	72.88%	13.68%	13.01%	73.34%	13.65%
<b>Carroll</b>	<b>13.22%</b>	<b>82.43%</b>	<b>4.36%</b>	<b>12.94%</b>	<b>82.69%</b>	<b>4.37%</b>	<b>12.86%</b>	<b>82.76%</b>	<b>4.38%</b>
Talbot	12.55%	77.12%	10.33%	12.58%	77.23%	10.19%	12.29%	77.53%	10.18%
Queen Anne's	11.63%	79.33%	9.04%	11.58%	79.37%	9.06%	11.18%	79.85%	8.97%
Calvert	11.10%	86.52%	2.38%	10.86%	86.75%	2.39%	10.76%	86.83%	2.40%
Garrett	10.41%	84.13%	5.46%	9.64%	85.26%	5.09%	8.84%	86.42%	4.74%
State Total	24.40%	74.02%	1.58%	24.17%	74.25%	1.58%	23.76%	74.64%	1.60%

Numbers may not add to 100% due to rounding.

Source: State Department of Assessments and Taxation, AIMS 2 Report

Chart Ranked by FY24 Commercial/Industrial Assessable Base

# General Fund Operating Revenues

Revenue	FY24 Actuals	FY25 Budget	FY26 Budget	Increase (Decrease)	% Change
Real Property Tax	\$230,765,468	\$247,378,342	\$265,983,180	\$18,604,838	7.52%
Homestead Tax Credit	(2,518,686)	(5,055,072)	(8,449,247)	(3,394,175)	67.14%
Taxes - Discounts	(984,920)	(880,000)	(990,000)	(110,000)	12.50%
Penalty and Interest	691,596	600,000	700,000	100,000	16.67%
Semi-Annual Service Charges	686,195	50,000	50,000	0	0.00%
Prior Years Taxes Deferred	587,091	400,000	400,000	0	0.00%
Railroad and Public Utility	10,510,096	9,500,000	11,000,000	1,500,000	15.79%
Personal Property Tax	176,581	350,000	350,000	0	0.00%
Ordinary Business Tax	7,511,407	7,750,000	7,750,000	0	0.00%
<b>Total Local Property Taxes</b>	<b>\$247,424,827</b>	<b>\$260,093,270</b>	<b>\$276,793,933</b>	<b>\$16,700,663</b>	<b>6.42%</b>
<b>Income Tax</b>	<b>\$197,264,916</b>	<b>\$200,427,200</b>	<b>\$211,106,760</b>	<b>\$10,679,560</b>	<b>5.33%</b>
Recordation Fee	\$13,172,087	\$18,018,000	\$19,000,000	\$982,000	5.45%
Cable Franchise Fee	1,685,298	1,665,000	1,550,000	(115,000)	-6.91%
911 Service Fee	2,151,976	3,900,000	4,000,000	100,000	2.56%
Admissions	504,338	400,000	500,000	100,000	25.00%
<b>Other Local Taxes</b>	<b>\$17,513,698</b>	<b>\$23,983,000</b>	<b>\$25,050,000</b>	<b>\$1,067,000</b>	<b>4.45%</b>
State Aid - Police Protection	\$1,212,591	\$900,000	\$1,200,000	\$300,000	33.33%
<b>Total State Shared Taxes</b>	<b>\$1,212,591</b>	<b>\$900,000</b>	<b>\$1,200,000</b>	<b>\$300,000</b>	<b>33.33%</b>
Heavy Equipment Tax	\$133,692	\$105,000	\$115,000	\$10,000	9.52%
Beer, Wine, Liquor Licenses	249,400	230,000	240,000	10,000	4.35%
Traders Licenses	134,922	100,000	130,000	30,000	30.00%
Mobile Home Licenses	69,130	70,000	70,000	0	0.00%
Animal Licenses	23,565	45,000	30,000	(15,000)	-33.33%
Building Permits	456,665	500,000	500,000	0	0.00%
Plumbing Licenses	28,915	35,000	30,000	(5,000)	-14.29%
Marriage Licenses	30,940	32,000	32,000	0	0.00%
Electrical Licenses	30,215	40,000	30,000	(10,000)	-25.00%
Utility Construction Permits	15,320	35,000	35,000	0	0.00%
Electrical Permits	256,681	300,000	300,000	0	0.00%
Grading Permits	19,685	18,000	18,000	0	0.00%
Use and Occupancy Certificates	18,315	16,000	16,000	0	0.00%
Zoning Certificates/Ordinances	2,025	2,100	2,100	0	0.00%
Plumbing Permits	152,340	150,000	150,000	0	0.00%
Reinspection Fees	4,500	10,000	10,000	0	0.00%
Kennel Licenses	16,625	15,000	15,000	0	0.00%
<b>Total Licenses and Permits</b>	<b>\$1,642,934</b>	<b>\$1,703,100</b>	<b>\$1,723,100</b>	<b>\$20,000</b>	<b>1.17%</b>
State Aid - Fire Protection	\$384,237	\$384,230	\$422,800	\$38,570	10.04%
Grand and Petit Jury Reimbursements	113,660	90,000	115,000	25,000	27.78%
Circuit Court Master Reimbursement	214,186	219,800	225,155	5,355	2.44%
<b>Total Intergovernmental</b>	<b>\$712,083</b>	<b>\$694,030</b>	<b>\$762,955</b>	<b>\$68,925</b>	<b>9.93%</b>

# General Fund Operating Revenues

Revenue	FY24 Actuals	FY25 Budget	FY26 Budget	Increase (Decrease)	% Change
Lien Certification	\$132,505	\$168,000	\$160,000	(\$8,000)	-4.76%
Data Processing Services	1,626	2,400	2,400	0	0.00%
Hearing Fees - Board of Zoning Appeals	19,312	15,000	15,000	0	0.00%
Copy Fees	4,384	13,200	10,000	(3,200)	-24.24%
Health Department	65,819	45,000	50,000	5,000	11.11%
Hearing Fees - Zoning Administration	0	11,000	11,000	0	0.00%
<b>Total General Government</b>	<b>\$223,646</b>	<b>\$254,600</b>	<b>\$248,400</b>	<b>(\$6,200)</b>	<b>-2.44%</b>
Sheriff Salary Recovery	\$0	\$20,000	\$20,000	\$0	0.00%
Sheriff Fees	133,622	80,000	120,000	40,000	50.00%
Detention Center	175,517	185,000	150,000	(35,000)	-18.92%
Inspection Fees - Roads	9,290	10,000	15,000	5,000	50.00%
Inspection Fees - Development Review	108,246	30,000	30,000	0	0.00%
Detention Center - Commissary	74,538	70,000	70,000	0	0.00%
Detention Center - Work Release	17,555	10,000	15,000	5,000	50.00%
Detention Center - Home Detention	5,685	13,000	10,000	(3,000)	-23.08%
Citations	21,775	14,000	25,000	11,000	78.57%
Inspection Fees - Fire Safety	86,110	100,000	100,000	0	0.00%
Detention Center - Juvenile Transport	5,255	4,500	5,500	1,000	22.22%
Sheriff Training Academy	49,000	45,000	45,000	0	0.00%
Sheriff Academy Recovery (Housing)	10,209	41,200	0	(41,200)	-100.00%
Circuit Court Annex - Rent and Heat	10,248	10,200	10,200	0	0.00%
<b>Total Public Safety</b>	<b>\$707,049</b>	<b>\$632,900</b>	<b>\$615,700</b>	<b>(\$17,200)</b>	<b>-2.72%</b>
Vehicle Maintenance	\$386,777	\$409,220	\$415,000	\$5,780	1.41%
Road Maintenance	100,789	107,000	107,000	0	0.00%
Development Review Fees	494,590	400,000	500,000	100,000	25.00%
Fuel Recovery	707,315	773,000	700,000	(73,000)	-9.44%
Stormwater/Environmental Review Fees	146,204	160,000	150,000	(10,000)	-6.25%
Engineering Review Fees	61,277	45,000	60,000	15,000	33.33%
Flood Plain Review Fees	2,700	3,000	3,000	0	0.00%
Forest Conservation Review Fees	35,843	25,000	30,000	5,000	20.00%
Weed Control	49,180	80,000	50,000	(30,000)	-37.50%
<b>Total Public Works</b>	<b>\$1,984,674</b>	<b>\$2,002,220</b>	<b>\$2,015,000</b>	<b>\$12,780</b>	<b>0.64%</b>
Bear Branch Programs	\$66,099	\$25,000	\$25,000	\$0	0.00%
Dog Park Memberships	9,885	15,000	10,000	(5,000)	-33.33%
Farm Museum Admissions	8,862	15,000	15,000	0	0.00%
Farm Museum Concessions	46,581	30,000	30,000	0	0.00%
Farm Museum Special Events	84,069	50,000	70,000	20,000	40.00%
Farm Museum Sponsors	42,580	30,000	45,000	15,000	50.00%
Farm Museum Weddings	10,750	20,000	5,000	(15,000)	-75.00%
Farm Museum Wine Festival	121,739	122,200	115,000	(7,200)	-5.89%
Hashawha Concessions	655	700	700	0	0.00%
Hashawha Fees	183,540	200,000	200,000	0	0.00%
Hashawha Outdoor School Meals	154,794	100,000	100,000	0	0.00%
Hashawha School Programs	840	10,000	10,000	0	0.00%
Park Facility Rental	15,985	15,000	15,000	0	0.00%
Pavilion and Facility Rentals	86,279	60,000	70,000	10,000	16.67%
Piney Run Admissions	201,959	200,000	200,000	0	0.00%
Piney Run Boat Rentals	72,126	100,000	75,000	(25,000)	-25.00%
Piney Run Concessions	10,650	7,600	10,000	2,400	31.58%
Piney Run Council Sponsorship	663	0	0	0	0.00%
Piney Run Nature Camp	96,349	81,000	90,000	9,000	11.11%
Piney Run Nature Center Concessions	1,798	800	800	0	0.00%
Piney Run Nature Center Facility Rental	1,420	1,500	1,500	0	0.00%

# General Fund Operating Revenues

Revenue	FY24 Actuals	FY25 Budget	FY26 Budget	Increase (Decrease)	% Change
Piney Run Nature Center Programs	10,090	6,500	6,500	0	0.00%
Piney Run Programs	15,400	10,000	15,000	5,000	50.00%
Piney Run School Groups	20,895	4,000	8,000	4,000	100.00%
Sports Complex Advertisement	1,820	2,000	2,000	0	0.00%
Sports Complex Concessions	2,583	2,000	3,000	1,000	50.00%
Sports Complex Rent/Lighting	53,459	48,000	48,000	0	0.00%
Sports Complex Tournament Fees	28,970	28,000	28,000	0	0.00%
<b>Total Recreation</b>	<b>\$1,350,837</b>	<b>\$1,184,300</b>	<b>\$1,198,500</b>	<b>\$14,200</b>	<b>1.20%</b>
Westminster Senior Center Classes	\$14,383	\$10,000	\$12,000	\$2,000	20.00%
North Carroll Senior Center Classes	18,966	17,900	17,900	0	0.00%
South Carroll Senior Center Classes	37,438	30,000	30,000	0	0.00%
Taneytown Senior Center Classes	4,520	5,000	5,000	0	0.00%
Mt. Airy Senior Center Classes	11,215	11,000	11,000	0	0.00%
Senior Center Bus Trips	22,473	24,000	20,000	(4,000)	-16.67%
<b>Total Aging</b>	<b>\$108,993</b>	<b>\$97,900</b>	<b>\$95,900</b>	<b>(\$2,000)</b>	<b>-2.04%</b>
Circuit Court Fines	\$23,624	\$25,000	\$25,000	\$0	0.00%
Liquor License Fines	6,050	7,500	7,500	0	0.00%
Animal Violation Fines	7,389	8,000	8,000	0	0.00%
Humane Society Impound Fees	59,744	19,500	19,500	0	0.00%
Parking Violations	400	0	0	0	0.00%
<b>Total Fines and Forfeits</b>	<b>\$97,206</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>0.00%</b>
Interest - Miscellaneous Loans	\$28,849	\$10,000	\$10,000	\$0	0.00%
Interest - Fire Company Loans	243,819	61,548	363,630	302,082	490.81%
Investment Income	10,740,709	6,547,200	10,806,400	4,259,200	65.05%
Investment Income - IPA	0	355,575	287,349	(68,226)	-19.19%
Unrealized Gains/Losses	427,403	0	0	0	0.00%
Rents and Royalties	416,420	670,000	670,000	0	0.00%
Cell Tower Rent	75,863	51,000	65,000	14,000	27.45%
Rent - Family Law	6,600	6,600	6,600	0	0.00%
Advertising - Liquor Licenses	12,000	10,000	10,000	0	0.00%
Jury Duty	288	0	0	0	0.00%
Postage	13,285	15,000	15,000	0	0.00%
Equipment Sales	230,375	250,000	250,000	0	0.00%
Purchasing Card Rebate	54,006	60,000	60,000	0	0.00%
Miscellaneous	1,314,676	628,280	225,000	(403,280)	-64.19%
<b>Total Other</b>	<b>\$13,564,293</b>	<b>\$8,665,203</b>	<b>\$12,768,979</b>	<b>\$4,103,776</b>	<b>47.36%</b>
Pension Recovery - Enterprise and Grants	\$838,365	\$475,000	\$1,610,850	\$1,135,850	239.13%
OPEB Recovery - Enterprise and Grants	316,596	350,000	872,620	522,620	149.32%
State Retirement Recovery - Enterprise and Grants	7,880	7,800	7,800	0	0.00%
Grant Cost Recovery	445,889	0	403,280	403,280	100.00%
Health Department Water/Sewer	0	5,000	0	(5,000)	-100.00%
Westminster Motorola Revenue Recovery	29,673	25,000	30,000	5,000	20.00%
<b>Total Cost Recovery</b>	<b>\$1,638,403</b>	<b>\$862,800</b>	<b>\$2,924,550</b>	<b>\$2,061,750</b>	<b>238.96%</b>
<b>Total Annual Revenue</b>	<b>\$485,446,151</b>	<b>\$501,560,523</b>	<b>\$536,563,777</b>	<b>\$35,003,254</b>	<b>6.98%</b>

# General Fund Operating Revenues

<b>Revenue</b>	<b>FY24 Actuals</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
Prior Year Unappropriated Reserve	\$39,255,397	\$27,155,212	\$27,232,013	\$76,800	0.28%
Current Year Surplus	1,007,924	2,179,935	1,346,000	(833,935)	-38.26%
Transfer from Capital Fund	12,721,000	14,129,320	15,841,970	1,712,650	12.12%
Transfer from Utilities Enterprise Fund	657,000	0	0	0	0.00%
<b>Total Operating Revenue</b>	<b>\$539,087,472</b>	<b>\$545,024,990</b>	<b>\$580,983,760</b>	<b>\$35,958,769</b>	<b>6.60%</b>

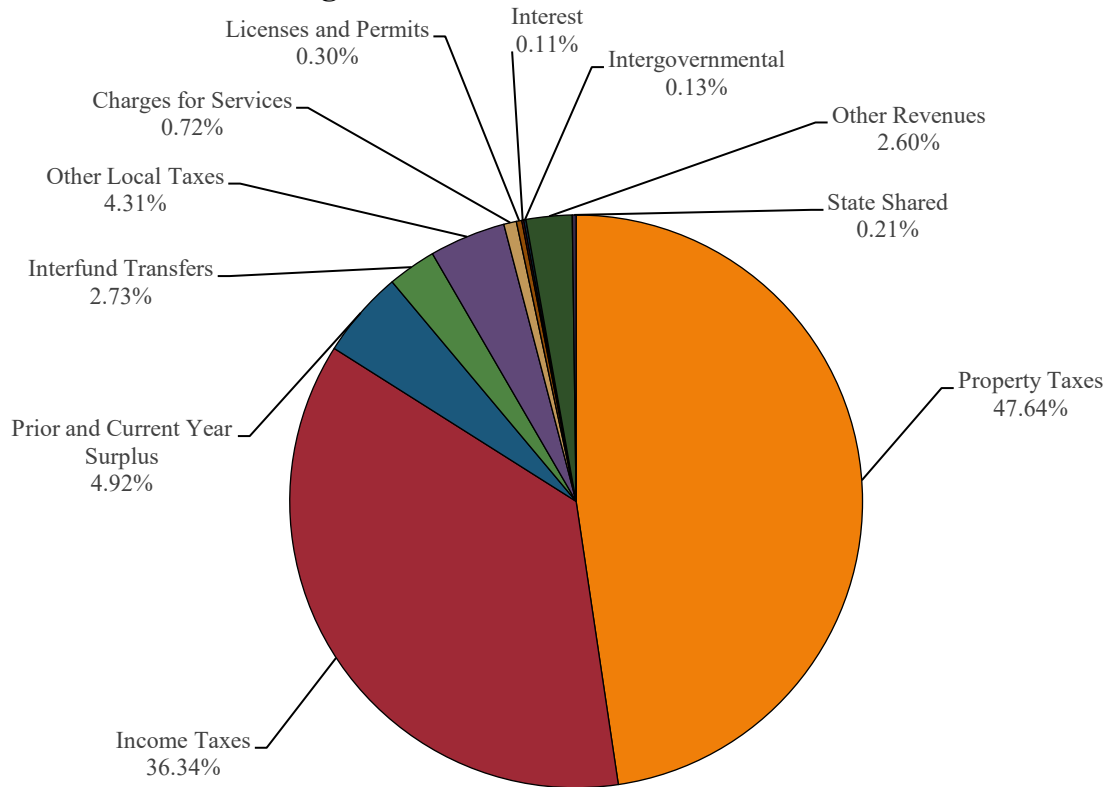
Prior Year Unappropriated Reserve	Consists of revenues in excess of budget and unspent appropriated dollars. These funds are carried over to the next budget following the completion of an independent audit.
Transfer from Capital Fund	Dedicated Local Income Tax revenue for Public School construction transferred into the General Fund to pay debt service on school construction.
Transfer from Utilities Enterprise Fund	Funding transferred from the Utilities Enterprise Fund due to scope changes for Board of Education Facilities projects.



# Operating Budget Revenues

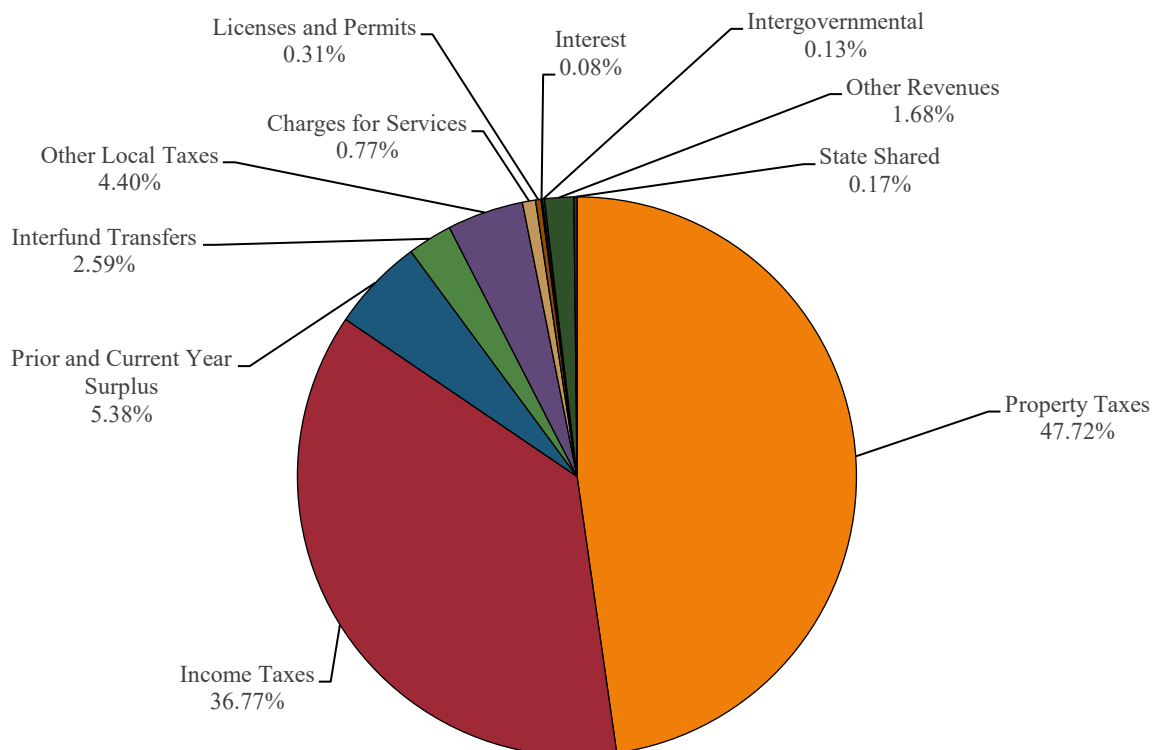
## Fiscal Year 2026 Budget

**\$580,983,760**



## Fiscal Year 2025 Budget

**\$545,024,990**





# *Operating Plan*



# Multi-Year Financial Forecasting

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The County maintains a six-year Operating Plan and Community Investment Plan based on projected revenues. The development of six-year plans allows the County to evaluate the impact of current decisions on the long-term financial position of the County and to plan for the impact of changes in the economic environment, laws, and regulations.

## **Six-Year Operating Revenue Forecast**

Growth rates for Property Tax, our largest revenue, are expected to decrease throughout the plan, ranging from 6.4% to 1.8%. Reassessments are planned at lower growth rates in the outyears.

Income Tax collections, the County's second largest revenue, are projected to increase 5.3% per year, starting in FY26. In response to volatility in distribution, gross Income Tax revenue growth rates were lowered throughout the plan.

Recordation growth remains flat throughout the plan.

Although revenue projections are based on reasonable expectations, if any one or more of the numerous variables change throughout the plan, the outcome will most likely change. The goal of the six-year Operating Plan is to adjust the plan as new information becomes available.

## **Six-Year Operating Expenditure Forecast**

Projected Operating Plan expenditures are built on assumed growth rates, operating impacts of capital projects, projected debt service on known and planned debt issuance, and expenditures that are non-recurring in nature. General operating expenditures are planned to grow at an assumed annual rate of 3.0%, while salary increases are planned at 5.0%. Other expenditures, such as employee health benefits, have varying growth rates based on projected annual cost increases. Debt service is calculated by using known debt service amortization schedules and planned debt based on the anticipated timing of capital projects and assumed bond interest rates. Non-recurring costs, such as replacement furniture and equipment, are planned in the year they are expected to occur. The table on the following page provides examples of growth assumptions incorporated into the six-year Operating Plan.

The shift of unanticipated State costs to local government can change our expenditure plan quickly. The goal is to be aware of the potential actions from the State and adjust the plan as information becomes available.

### **Operating Impacts of Capital Projects**

Operating impacts of capital projects are included in the Operating Plan. Operating impacts of a capital project are ongoing costs or savings that occur because of a capital project. An example is building insurance and general maintenance that will result from the construction of the State's Attorney Building. While there are new projects, the County's focus for the Community Investment Plan is maintaining existing infrastructure, such as roads and building maintenance projects.

### **Growth Rate Assumptions**

	FY27	FY28	FY29	FY30	FY31
Department/Agency	Planned	Planned	Planned	Planned	Planned
Salary	5.0%	5.0%	5.0%	5.0%	5.0%
General Operating	3.0%	3.0%	3.0%	3.0%	3.0%
Board of Education	3.0%	3.0%	3.0%	3.0%	3.0%
Employee Health Costs	6.5%	6.8%	7.0%	7.3%	7.5%
Risk Management (Workers Compensation)	5.0%	5.0%	5.0%	5.0%	5.0%
Detention Center (Medical/Food)	5.0%	5.0%	5.0%	5.0%	5.0%
Storm Emergencies	5.0%	5.0%	5.0%	5.0%	5.0%
Collections Office	4.0%	4.0%	4.0%	4.0%	4.0%
Spongy Moth	0.0%	0.0%	0.0%	0.0%	0.0%
Board of Elections	6.0%	6.0%	6.0%	6.0%	6.0%
Youth Services Bureau	2.0%	2.0%	2.0%	2.0%	2.0%
Transfer to Grant Fund – Housing	5.0%	5.0%	5.0%	5.0%	5.0%
Transfer to Grant Fund – Sheriff's Office	5.5%	5.5%	5.5%	5.5%	5.5%

## Six-Year Operating Revenue

	FY26 Budget	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned
<b>Real Property Tax</b>	\$261,531,164 6.24%	\$274,093,669 4.80%	\$286,545,530 4.54%	\$296,029,343 3.31%	\$303,201,598 2.42%	\$309,251,772 2.00%
<b>Property Tax directly to Stormwater Fund</b>	(3,837,230)	(4,566,580)	(5,439,642)	(6,040,255)	(6,658,732)	(7,118,121)
<b>Railroad and Public Utility</b>	11,000,000 15.79%	11,110,000 1.00%	11,221,100 1.00%	11,333,311 1.00%	11,446,644 1.00%	11,561,111 1.00%
<b>Total Business Tax</b>	8,100,000 0.00%	8,181,000 1.00%	8,262,810 1.00%	8,345,438 1.00%	8,428,892 1.00%	8,513,181 1.00%
<b>Total Property Tax</b>	<b>\$276,793,934 6.42%</b>	<b>\$288,818,089 4.34%</b>	<b>\$300,589,799 4.08%</b>	<b>\$309,667,837 3.02%</b>	<b>\$316,418,403 2.18%</b>	<b>\$322,207,943 1.83%</b>
<b>Income Tax</b>	\$211,106,763 5.33%	\$218,241,406 3.38%	\$225,337,804 3.25%	\$232,676,838 3.26%	\$240,266,942 3.26%	\$249,025,945 3.65%
<b>Recordation</b>	19,000,000 5.45%	19,000,000 0.00%	19,000,000 0.00%	19,000,000 0.00%	19,000,000 0.00%	19,000,000 0.00%
<b>Cable Franchise Fee</b>	1,550,000 -6.91%	1,550,000 0.00%	1,550,000 0.00%	1,550,000 0.00%	1,550,000 0.00%	1,550,000 0.00%
<b>Building Permits</b>	500,000 0.00%	507,500 1.50%	515,113 1.50%	522,839 1.50%	530,682 1.50%	538,642 1.50%
<b>911 Service Fee</b>	4,000,000 2.56%	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%
<b>Investment Income</b>	10,806,400 65.05%	9,735,000 -9.91%	8,624,000 -11.41%	7,722,000 -10.46%	6,996,000 -9.40%	6,864,000 -1.89%
<b>Total Major Revenues</b>	<b>\$523,757,097 6.64%</b>	<b>\$541,851,995 3.45%</b>	<b>\$559,616,716 3.28%</b>	<b>\$575,139,514 2.77%</b>	<b>\$588,762,026 2.37%</b>	<b>\$603,186,530 2.45%</b>
<b>Other Revenues *</b>	\$650,976 56.06%	\$580,072 -10.89%	\$420,853 -27.45%	\$398,390 -5.34%	\$324,132 -18.64%	\$250,054 -22.85%
<b>Tier 2 Revenues **</b>	7,896,425 34.03%	8,133,318 3.00%	8,377,317 3.00%	8,628,637 3.00%	8,887,496 3.00%	9,154,121 3.00%
<b>Tier 3 Revenues ***</b>	4,259,280 3.85%	4,323,169 1.50%	4,388,017 1.50%	4,453,837 1.50%	4,520,645 1.50%	4,588,454 1.50%
<b>Annual Revenues</b>	<b>\$536,563,777 6.98%</b>	<b>\$554,888,553 3.42%</b>	<b>\$572,802,902 3.23%</b>	<b>\$588,620,377 2.76%</b>	<b>\$602,494,298 2.36%</b>	<b>\$617,179,159 2.44%</b>
<b>Prior Year Unappropriated Reserve</b>	\$27,232,013 0.28%	\$5,015,605 -81.58%	\$5,365,638 6.98%	\$5,548,886 3.42%	\$5,728,029 3.23%	\$5,886,204 2.76%
<b>Current Year Surplus</b>	1,346,000 -38.26%	2,584,000 91.98%	0 -100.00%	108,910 100.00%	4,664,100 4182.53%	13,174,800 182.47%
<b>Transfer from Capital Fund - Income Tax For Debt Service</b>	15,841,970 12.12%	16,697,940 5.40%	17,952,460 7.51%	19,330,440 7.68%	17,313,930 -10.43%	17,247,050 -0.39%
<b>Total Revenues</b>	<b>\$580,983,760</b>	<b>\$579,186,098</b>	<b>\$596,121,000</b>	<b>\$613,608,613</b>	<b>\$630,200,358</b>	<b>\$653,487,212</b>
<b>Overall % Change</b>	<b>6.60%</b>	<b>-0.31%</b>	<b>2.92%</b>	<b>2.93%</b>	<b>2.70%</b>	<b>3.70%</b>

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 2026 - 2031

Department/Agency	FY26 Budget	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned
<b>Public Schools</b>						
Carroll County Public Schools	251,971,660	259,530,810	267,316,730	275,336,230	283,596,320	292,104,210
Carroll County Public Schools Debt Service	15,841,970	16,697,940	17,952,460	19,330,440	17,313,930	17,247,050
State Pension Cost Shift to Public Schools	2,508,990	2,584,260	2,661,790	2,741,640	2,823,890	2,908,610
<b>Total Public Schools</b>	<b>270,322,620</b>	<b>278,813,010</b>	<b>287,930,980</b>	<b>297,408,310</b>	<b>303,734,140</b>	<b>312,259,870</b>
<b>Education Other</b>						
Cable Regulatory Commission	210,080	220,580	231,610	243,190	255,350	268,120
Carroll Community College	12,844,700	13,230,040	13,626,940	14,035,750	14,456,820	14,890,530
Carroll Community College - Adult Basic Education	204,040	204,040	204,040	204,040	204,040	204,040
Carroll County Public Library	11,620,220	12,085,030	12,568,430	13,071,170	13,594,010	14,137,770
Community Media Center	620,000	620,000	620,000	620,000	620,000	620,000
State Pension Cost Shift to Community College	115,080	118,530	122,080	125,740	129,520	133,400
<b>Total Education Other</b>	<b>25,614,120</b>	<b>26,478,220</b>	<b>27,373,100</b>	<b>28,299,890</b>	<b>29,259,740</b>	<b>30,253,860</b>
<b>Public Safety and Corrections</b>						
Circuit Court	3,159,260	3,294,890	3,453,940	3,620,760	3,795,750	3,979,310
Circuit Court Magistrates	506,970	529,290	555,560	583,130	612,080	642,460
Orphans Court	62,090	62,150	62,200	62,260	62,320	62,390
Volunteer Community Service Program	262,520	275,560	289,260	303,630	318,720	334,570
<b>Total Courts</b>	<b>3,990,840</b>	<b>4,161,890</b>	<b>4,360,960</b>	<b>4,569,780</b>	<b>4,788,870</b>	<b>5,018,730</b>
Public Safety 911	7,592,570	7,760,920	8,078,420	8,416,930	8,741,690	9,130,970
<b>Total Public Safety 911</b>	<b>7,592,570</b>	<b>7,760,920</b>	<b>8,078,420</b>	<b>8,416,930</b>	<b>8,741,690</b>	<b>9,130,970</b>
Administrative Services	4,691,070	4,924,100	5,168,740	5,425,570	5,695,190	5,979,540
Advocacy and Investigation Center	24,170	21,400	22,040	22,700	23,380	28,140
Corrections	12,918,600	13,545,620	14,190,420	14,953,900	15,695,990	16,498,780
Law Enforcement	20,590,960	21,474,150	22,583,710	23,692,350	24,932,240	26,101,880
Training Academy	32,560	33,580	34,590	35,630	36,700	37,850
<b>Total Sheriff's Office</b>	<b>38,257,360</b>	<b>39,998,850</b>	<b>41,999,500</b>	<b>44,130,150</b>	<b>46,383,500</b>	<b>48,646,190</b>
State's Attorney's Office	6,079,880	6,379,030	6,693,490	7,022,400	7,368,160	7,731,040
<b>Total State's Attorney's Office</b>	<b>6,079,880</b>	<b>6,379,030</b>	<b>6,693,490</b>	<b>7,022,400</b>	<b>7,368,160</b>	<b>7,731,040</b>
Fire and EMS Administration	14,067,020	14,514,320	15,198,950	15,930,160	16,719,460	17,590,760
Emergency Medical Services	11,075,020	10,998,770	11,548,710	12,126,150	14,043,250	15,995,410
Fire Services	4,521,880	4,746,470	4,982,250	5,229,770	5,489,620	5,762,420
Volunteer Emergency Services Association	4,885,720	5,032,290	5,183,260	5,338,760	5,498,920	5,663,890
Length of Service Award Program	660,000	660,000	660,000	660,000	660,000	660,000
<b>Total Fire and EMS</b>	<b>35,209,640</b>	<b>35,951,850</b>	<b>37,573,170</b>	<b>39,284,840</b>	<b>42,411,250</b>	<b>45,672,480</b>
Animal Control	1,154,120	1,151,220	1,224,400	1,261,140	1,298,970	1,337,940
<b>Total Animal Control</b>	<b>1,154,120</b>	<b>1,151,220</b>	<b>1,224,400</b>	<b>1,261,140</b>	<b>1,298,970</b>	<b>1,337,940</b>
<b>Total Public Safety and Corrections</b>	<b>92,284,410</b>	<b>95,403,760</b>	<b>99,929,940</b>	<b>104,685,240</b>	<b>110,992,440</b>	<b>117,537,350</b>
<b>Public Works</b>						
Public Works Administration	922,640	961,430	1,008,370	1,057,770	1,109,760	1,170,530
Building Construction	562,730	588,180	617,080	648,610	679,280	712,680
Engineering Administration	685,890	717,870	754,660	790,790	829,980	871,120
Engineering - Construction Inspection	460,310	484,050	507,190	532,400	558,860	587,630
Engineering - Design	434,520	456,070	478,680	502,420	527,350	553,510
Engineering - Survey	304,970	320,070	335,720	352,350	444,990	387,890
Facilities	14,922,100	16,481,800	17,465,450	18,193,580	18,948,760	19,732,060
Fleet Management	11,566,100	11,325,730	11,350,930	11,740,960	12,145,230	12,564,310
Permits and Inspections	2,078,000	2,173,350	2,281,390	2,403,130	2,514,160	2,639,180
Roads Operations	8,904,490	9,300,550	9,715,490	10,149,660	10,604,000	11,079,460
Storm Emergencies	2,922,450	3,068,070	3,220,940	3,381,460	3,550,010	3,726,940
Traffic Control	527,570	543,400	559,740	626,380	598,680	611,650
Transit Administration	181,670	189,420	197,520	205,980	214,820	224,060
Veteran Transit Services	131,250	137,810	144,700	151,940	159,540	167,510
<b>Total Public Works</b>	<b>44,604,690</b>	<b>46,747,800</b>	<b>48,637,860</b>	<b>50,737,430</b>	<b>52,885,420</b>	<b>55,028,530</b>



# Operating Plan

## Fiscal Years 2026 - 2031

Department/Agency	FY26 Budget	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned
<b>Citizen Services</b>						
Citizen Services Administration	550,170	577,220	605,600	635,390	666,650	699,470
Aging and Disabilities	1,739,770	1,802,950	1,910,150	1,980,020	2,095,950	2,174,700
Recovery Support Services	607,620	625,850	644,630	663,960	683,880	704,400
<b>Total Citizen Services</b>	<b>2,897,560</b>	<b>3,006,020</b>	<b>3,160,380</b>	<b>3,279,370</b>	<b>3,446,480</b>	<b>3,578,570</b>
Access Carroll	33,990	35,010	36,060	37,140	38,260	39,400
The Arc Carroll County	293,130	298,990	304,970	311,070	317,290	323,640
Care Healing Center	204,970	215,220	225,980	237,280	249,140	261,600
Flying Colors of Success	56,690	59,520	62,500	65,630	68,910	72,350
Human Services Program	1,366,320	1,393,650	1,421,520	1,449,950	1,478,950	1,508,530
Penn-Mar Human Services	287,440	293,190	299,050	305,030	311,130	317,360
Sheppard Pratt	118,810	121,190	123,610	126,080	128,600	131,180
Springboard Community Services	441,280	454,520	468,150	482,200	496,660	511,560
Target Community and Educational Services	293,130	298,990	304,970	311,070	317,290	323,640
Youth Services Bureau	1,238,220	1,262,980	1,288,240	1,314,010	1,340,290	1,367,090
<b>Citizen Services Non - Profits</b>	<b>4,333,980</b>	<b>4,433,260</b>	<b>4,535,050</b>	<b>4,639,460</b>	<b>4,746,520</b>	<b>4,856,350</b>
Health Department	4,133,770	4,255,380	4,380,640	4,509,660	4,642,550	4,779,430
Social Services	20,000	20,000	20,000	20,000	20,000	20,000
<b>Citizen Services State</b>	<b>4,153,770</b>	<b>4,275,380</b>	<b>4,400,640</b>	<b>4,529,660</b>	<b>4,662,550</b>	<b>4,799,430</b>
<b>Total Citizen Services</b>	<b>11,385,310</b>	<b>11,714,660</b>	<b>12,096,070</b>	<b>12,448,490</b>	<b>12,855,550</b>	<b>13,234,350</b>
<b>Recreation and Culture</b>						
Recreation and Parks Administration	598,170	623,720	651,370	683,340	716,880	755,090
Community Parks	1,067,310	1,091,370	1,181,230	1,224,220	1,268,030	1,315,290
Hashawha	1,092,570	1,144,570	1,192,770	1,243,120	1,295,720	1,349,690
Piney Run Park	1,106,330	1,157,530	1,211,180	1,267,370	1,326,240	1,387,930
Recreation	684,680	682,550	677,310	707,610	739,320	772,510
Sports Complex	272,310	283,760	295,620	307,640	320,710	334,230
<b>Total Recreation and Parks</b>	<b>4,821,370</b>	<b>4,983,500</b>	<b>5,209,480</b>	<b>5,433,300</b>	<b>5,666,900</b>	<b>5,914,740</b>
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
<b>Total Culture</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Total Recreation and Culture</b>	<b>4,891,370</b>	<b>5,053,500</b>	<b>5,279,480</b>	<b>5,503,300</b>	<b>5,736,900</b>	<b>5,984,740</b>
<b>General Government</b>						
Comptroller Administration	497,380	522,400	546,360	568,980	599,250	628,110
Accounting	1,493,020	1,566,990	1,643,260	1,720,190	1,807,460	1,895,560
Bond Issuance Expense	256,790	326,630	364,970	320,370	333,400	307,570
Collections Office	1,815,710	1,893,000	1,974,520	2,060,430	2,148,320	2,240,920
Independent Post Audit	68,480	70,540	72,650	74,830	77,080	79,390
Office of Procurement	450,370	470,390	492,960	516,630	541,450	567,480
<b>Total Comptroller</b>	<b>4,581,750</b>	<b>4,849,950</b>	<b>5,094,720</b>	<b>5,261,430</b>	<b>5,506,960</b>	<b>5,719,030</b>
Administrative Hearings	114,320	119,490	124,900	130,560	136,490	142,700
Board of License Commissioners	117,600	123,260	129,200	135,430	141,960	148,810
County Attorney	872,490	912,120	953,610	997,050	1,042,530	1,090,160
<b>Total County Attorney</b>	<b>1,104,410</b>	<b>1,154,870</b>	<b>1,207,710</b>	<b>1,263,040</b>	<b>1,320,980</b>	<b>1,381,670</b>
Economic Development Administration	1,033,420	1,078,600	1,110,850	1,159,810	1,211,020	1,264,590
Carroll County Workforce Development	281,750	295,430	309,780	324,840	340,640	357,210
Economic Dev. Infrastructure and Investments	1,850,000	850,000	850,000	850,000	850,000	850,000
Farm Museum	1,012,880	1,055,880	1,100,810	1,147,750	1,196,780	1,248,030
<b>Total Economic Development</b>	<b>4,178,050</b>	<b>3,279,910</b>	<b>3,371,440</b>	<b>3,482,400</b>	<b>3,598,440</b>	<b>3,719,830</b>
Human Resources Administration	1,551,510	1,625,840	1,703,790	1,785,530	1,871,260	1,961,170
Health and Fringe Benefits	25,705,190	27,265,620	29,390,930	31,398,840	33,610,980	36,051,990
Personnel Services	98,910	103,860	109,050	114,500	120,220	126,240
<b>Total Human Resources</b>	<b>27,355,610</b>	<b>28,995,320</b>	<b>31,203,770</b>	<b>33,298,870</b>	<b>35,602,460</b>	<b>38,139,400</b>
Management and Budget Administration	362,060	379,850	398,520	418,110	438,670	460,250
Budget	728,060	764,200	802,140	841,970	883,790	927,680
Grants Office	236,600	248,300	248,500	260,790	273,700	287,240
Risk Management	2,770,690	3,790,110	4,009,760	4,206,750	4,417,090	4,641,940
<b>Total Management and Budget</b>	<b>4,097,410</b>	<b>5,182,460</b>	<b>5,458,920</b>	<b>5,727,620</b>	<b>6,013,250</b>	<b>6,317,110</b>

# Operating Plan

## Fiscal Years 2026 - 2031

Department/Agency	FY26 Budget	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned
Planning and Land Management Administration	1,519,950	1,538,340	1,608,420	1,681,800	1,758,640	1,839,100
Comprehensive Planning	945,500	989,620	1,035,840	1,084,280	1,135,040	1,188,240
Development Review	667,690	700,240	734,930	771,340	809,570	849,700
Resource Management	1,302,640	1,346,110	1,412,400	1,481,970	1,554,980	1,631,610
Zoning Administration	295,660	310,250	325,560	341,630	358,500	376,210
<b>Total Planning and Land Management</b>	<b>4,731,440</b>	<b>4,884,560</b>	<b>5,117,150</b>	<b>5,361,020</b>	<b>5,616,730</b>	<b>5,884,860</b>
Technology Services	8,967,640	9,686,290	9,835,540	10,159,890	10,527,390	10,836,960
Production and Distribution Services	445,280	457,300	473,930	491,220	509,170	527,820
<b>Total Technology Services</b>	<b>9,412,920</b>	<b>10,143,590</b>	<b>10,309,470</b>	<b>10,651,110</b>	<b>11,036,560</b>	<b>11,364,780</b>
Audio Video Production	291,800	305,400	319,660	334,600	350,250	366,650
Board of Elections	2,645,050	2,828,500	2,993,340	3,151,040	3,339,810	3,564,910
County Commissioners	1,437,890	1,519,310	1,582,550	1,659,600	1,740,440	1,836,850
Not in Carroll	327,820	337,650	347,780	358,220	368,960	380,030
<b>Total General Government Other</b>	<b>4,702,560</b>	<b>4,990,860</b>	<b>5,243,330</b>	<b>5,503,460</b>	<b>5,799,460</b>	<b>6,148,440</b>
<b>Total General Government</b>	<b>60,164,150</b>	<b>63,481,520</b>	<b>67,006,510</b>	<b>70,548,950</b>	<b>74,494,840</b>	<b>78,675,120</b>
<b>Conservation and Natural Resources</b>						
Extension Office of Carroll County	488,770	508,320	528,650	549,800	571,790	594,660
Soil Conservation District	586,760	546,870	607,570	601,050	630,150	660,670
Spongy Moth	30,000	30,000	30,000	30,000	30,000	30,000
Weed Control	78,020	80,360	82,770	86,870	89,480	149,750
<b>Total Conservation and Natural Resources</b>	<b>1,183,550</b>	<b>1,165,550</b>	<b>1,248,990</b>	<b>1,267,720</b>	<b>1,321,420</b>	<b>1,435,080</b>
<b>Debt and Transfers</b>						
Debt Service	16,445,880	18,470,210	21,203,260	24,312,300	25,863,930	25,819,710
Debt Service - Ag Pres.	3,121,790	4,373,360	1,702,860	1,859,100	6,382,900	14,512,640
Intergovernmental Transfers	4,087,610	4,210,240	4,336,550	4,466,640	4,600,640	4,738,660
<b>Total Debt and Transfers</b>	<b>23,655,280</b>	<b>27,053,810</b>	<b>27,242,670</b>	<b>30,638,040</b>	<b>36,847,470</b>	<b>45,071,010</b>
<b>Reserves</b>						
Reserve for Contingencies	3,578,880	3,701,110	3,820,600	3,926,100	4,018,640	4,116,580
Reserve for Comp/Classifications	937,680	984,560	1,033,790	1,085,480	1,139,760	1,196,740
<b>Total Reserves</b>	<b>4,516,560</b>	<b>4,685,670</b>	<b>4,854,390</b>	<b>5,011,580</b>	<b>5,158,400</b>	<b>5,313,320</b>
<b>Interfund Transfers</b>						
Transfer to Capital Fund	35,273,520	6,136,100	6,675,600	6,936,100	7,189,300	7,476,900
Transfer to Grant Fund - Aging and Disabilities	392,570	413,770	436,110	459,660	484,480	510,650
Transfer to Grant Fund - Circuit Court	27,470	29,120	30,870	32,720	34,680	36,760
Transfer to Grant Fund - Comprehensive Planning	4,400	4,600	4,800	5,020	5,250	5,480
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.	42,770	44,910	47,150	49,510	51,990	54,590
Transfer to Grant Fund - Local Management Board	82,450	86,570	90,900	95,450	100,220	105,230
Transfer to Grant Fund - Public Safety	96,690	96,690	96,690	96,690	96,690	96,690
Transfer to Grant Fund - Recreation	9,100	9,100	9,100	9,100	9,100	9,100
Transfer to Grant Fund - Sheriff's Office	133,550	140,900	148,640	156,820	165,450	174,540
Transfer to Grant Fund - State's Attorney's Office	157,410	187,320	219,160	252,040	287,320	324,670
Transfer to Grant Fund - Transit	2,058,290	2,285,780	2,540,950	2,817,490	3,115,200	3,435,760
Transfer to Airport Enterprise Fund	16,000	16,000	16,000	16,000	16,000	16,000
Transfer to Fiber Network Enterprise Fund	397,650	416,470	436,340	457,270	479,260	502,310
Transfer to Solid Waste Enterprise Fund	3,168,320	3,042,610	3,629,680	4,237,710	4,927,760	5,511,000
Transfer to Utilities Enterprise Fund	437,510	492,980	507,660	462,870	478,640	494,980
<b>Total Interfund Transfers</b>	<b>42,361,700</b>	<b>13,468,720</b>	<b>14,957,300</b>	<b>16,154,010</b>	<b>17,512,870</b>	<b>18,828,220</b>
Projected Revenue	580,983,760	579,186,098	596,121,000	613,608,613	630,200,358	653,487,212
Projected Expenditures	580,983,760	574,066,220	596,557,290	622,702,960	650,799,190	683,621,450
<b>Balance</b>	<b>0</b>	<b>5,119,878</b>	<b>(436,290)</b>	<b>(9,094,347)</b>	<b>(20,598,832)</b>	<b>(30,134,238)</b>

# Reading a Typical Budget Page

Previous year  
actual  
expenditures

Current Budget as  
adopted by the  
Board of County  
Commissioners  
in May

Current Budget,  
including mid-year  
adjustments,  
annualized for  
comparison purposes

The Board of County  
Commissioners' budget  
for next fiscal year

## Farm Museum

Shows budget  
by type of  
expenditure

Shows budget  
without payroll  
taxes and pen-  
sion benefits

Description	Actual FY23	Original Budget FY24	Adjusted Budget FY24	Budget FY25	% Change From Orig. FY24	% Change From Adj. FY24
Personnel	\$476,628	\$521,440	\$513,860	\$537,240	3.03%	4.55%
Benefits	196,939	67,220	66,640	77,450	15.22%	16.22%
Operating	318,073	418,620	418,620	418,620	0.00%	0.00%
Capital	10,759	5,000	5,000	5,000	0.00%	0.00%
<b>Total</b>	<b>\$1,002,400</b>	<b>\$1,012,280</b>	<b>\$1,004,120</b>	<b>\$1,038,310</b>	<b>2.57%</b>	<b>3.40%</b>
<b>Total Without Benefits</b>	<b>\$805,461</b>	<b>\$945,060</b>	<b>\$937,480</b>	<b>\$960,860</b>	<b>1.67%</b>	<b>2.49%</b>

Denise Beaver, Director of Economic Development (410) 386-2071

Ryan Nowicki, Management and Budget Analyst (410) 386-2082

<http://carrollcountyfarmmuseum.org/>

Significant  
changes from  
the prior year

The Carroll County Farm Museum, located at 500 South Center Street, Westminster, MD, provides visitors an overview of the rural Carroll County farm lifestyle of the 19<sup>th</sup> century through exhibits, demonstrations, and traditional arts classes.

### Budget Changes:

- The decrease from FY24 Original to Adjusted is due to employee turnover.
- A 4.5% salary increase is included in FY25.

The budget document presents the Operating Budget for each department in a standardized format. The typical budget page describes the function of the organization, actual or planned expenditures over a three-year period and changes in the new budget.



# ***Public Schools Appropriations***



# Public Schools Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Carroll County Public Schools	\$228,413,685	\$239,001,610	\$239,001,610	\$251,971,660	5.43%	5.43%
Carroll County Public Schools Debt Service	12,466,433	14,129,320	14,129,320	15,841,970	12.12%	12.12%
State Pension Cost Shift to Public Schools	0	0	0	2,508,990	100.00%	100.00%
<b>Total Public Schools</b>	<b>\$240,880,118</b>	<b>\$253,130,930</b>	<b>\$253,130,930</b>	<b>\$270,322,620</b>	<b>6.79%</b>	<b>6.79%</b>

# Carroll County Public Schools

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	228,413,685	239,001,610	239,001,610	251,971,660	5.43%	5.43%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$228,413,685</b>	<b>\$239,001,610</b>	<b>\$239,001,610</b>	<b>\$251,971,660</b>	<b>5.43%</b>	<b>5.43%</b>

**Dr. Cynthia McCabe, Superintendent (410) 751-3000**

**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

<http://www.carrollk12.org/>

The school system includes the Carroll County Career and Technology Center, the Gateway School, the Carroll Springs special education center, 22 elementary schools, 8 middle schools, and 7 high schools.

## Budget Changes:

An additional \$5.8M, for a total of \$13.0M, is included above the planned 3.0% for increased costs.

# Carroll County Public Schools Debt Service

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	12,466,433	14,129,320	14,129,320	15,841,970	12.12%	12.12%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$12,466,433</b>	<b>\$14,129,320</b>	<b>\$14,129,320</b>	<b>\$15,841,970</b>	<b>12.12%</b>	<b>12.12%</b>

**Ted Zaleski, Director of Management and Budget (410) 386-2082**

**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

<http://www.carrollk12.org/>

School construction is funded with Local Income Tax, revenue from the State, and bonds issued by Carroll County. This budget funds the principal and interest paid on bonds issued for school facilities construction projects. The percentage of Local Income Tax directed to school construction is 9.09% in FY26.

## Budget Changes:

In FY26, the anticipated bond issue is \$9.8M.



# State Pension Cost Shift to Public Schools

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	0	0	0	2,508,990	100.00%	100.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$0	\$0	\$0	\$2,508,990	100.00%	100.00%

**Ted Zaleski, Director of Management and Budget (410) 386-2082**

**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

Beginning in FY26, the State is shifting a portion of Pension costs for the Public Schools to the County.



## ***Education Other Appropriations***



# Education Other Summary

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Cable Regulatory Commission	\$191,048	\$200,070	\$200,070	\$210,080	5.00%	5.00%
Carroll Community College	17,417,115	12,470,580	12,470,580	12,844,700	3.00%	3.00%
Carroll Community College - Adult Basic Education	284,040	204,040	204,040	204,040	0.00%	0.00%
Carroll Community College - Entrepreneurship Program	120,200	120,200	120,200	0	-100.00%	-100.00%
Carroll County Public Library	15,858,575	11,451,000	11,451,000	11,620,220	1.48%	1.48%
Community Media Center	720,000	700,400	700,400	620,000	-11.48%	-11.48%
State Pension Cost Shift to Community College	0	0	0	115,080	100.00%	100.00%
<b>Total Education Other</b>	<b>\$34,590,978</b>	<b>\$25,146,290</b>	<b>\$25,146,290</b>	<b>\$25,614,120</b>	<b>1.86%</b>	<b>1.86%</b>

# Cable Regulatory Commission

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	191,048	200,070	200,070	210,080	5.00%	5.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$191,048</b>	<b>\$200,070</b>	<b>\$200,070</b>	<b>\$210,080</b>	<b>5.00%</b>	<b>5.00%</b>

**Carol Shawver, Cable Coordinator (410) 386-2095**

**Jake Dellinger, Management and Budget Analyst (410) 386-2082**

<http://www.carrollcable.tv/>

The Cable Regulatory Commission (CRC) is an advisory body to the County and the municipalities on matters relating to cable communications and functions as the jurisdictions' representative for regional, State, or national cable communication policy matters.

## Budget Changes:

A 5% increase is included in FY26.

# Carroll Community College

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	17,417,115	12,470,580	12,470,580	12,844,700	3.00%	3.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$17,417,115</b>	<b>\$12,470,580</b>	<b>\$12,470,580</b>	<b>\$12,844,700</b>	<b>3.00%</b>	<b>3.00%</b>

**Dr. Rose Mince, President (410) 386-8000**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

<http://www.carrollcc.edu/>

Carroll Community College offers Associate of Arts programs preparing students for transfer to baccalaureate institutions in Arts and Sciences, Business Administration, General Studies, and Teacher Education.

## Budget Changes:

Operating increases due to a 3% base funding increase.

# Carroll Community College – Adult Education

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	284,040	204,040	204,040	204,040	0.00%	0.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$284,040	\$204,040	\$204,040	\$204,040	0.00%	0.00%

**Dr. Rose Mince, President (410) 386-8000**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcc.edu/Programs-and-Courses/Non-Credit-Programs/Adult-Education/>

The Carroll Community College Adult Education programs are a literacy initiative supported by Federal, State, and local funding.

## **Budget Changes:**

Funding held flat in FY26.

# Carroll Comm. College – Entrepreneurship Program

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	120,200	120,200	120,200	0	-100.00%	-100.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$120,200	\$120,200	\$120,200	\$0	-100.00%	-100.00%

**Tom Mazerski, Director, Miller: Resources for Entrepreneurs (410) 386-8393**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

The Entrepreneurship Program offers educational programming, networking, and counseling to help entrepreneurs achieve their goals.

## **Budget Changes:**

FY25 included one-time funding. Going forward, no additional funding is planned.

# Carroll County Public Library

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	2,091,873	0	0	0	0.00%	0.00%
Operating	13,766,702	11,451,000	11,451,000	11,620,220	1.48%	1.48%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$15,858,575</b>	<b>\$11,451,000</b>	<b>\$11,451,000</b>	<b>\$11,620,220</b>	<b>1.48%</b>	<b>1.48%</b>

**Andrea Berstler, Executive Director (410) 386-4500**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

<http://library.carr.org/>

Carroll County Public Library (CCPL) coordinates its services to Carroll County through its headquarters in New Windsor. The library's service outlets include six traditional branch libraries in Westminster, Eldersburg, Taneytown, North Carroll (Manchester/Hampstead), Mount Airy, and Finksburg. Additionally, CCPL provides technology and culinary training, and access to equipment at Exploration Commons at 50 East in Westminster. CCPL's Outreach department directly serves preschool children and seniors through three vans which serve daycare centers and senior centers.

## Budget Changes:

Operating increases due to a 1.5% base funding increase.

# Community Media Center

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	720,000	700,400	700,400	620,000	-11.48%	-11.48%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$720,000</b>	<b>\$700,400</b>	<b>\$700,400</b>	<b>\$620,000</b>	<b>-11.48%</b>	<b>-11.48%</b>

**Richard Turner, Director (410) 386-4415**

**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

<http://www.carrollmediacenter.org>

The Community Media Center is a Public, Education, and Government shared-use production facility using media resources to serve local partners, non-profits, and individuals to produce content.

## Budget Changes:

Operating decreases to reflect projected Cable Franchise Fee collections.



# State Pension Cost Shift to Community College

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	0	0	0	115,080	100.00%	100.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$0	\$0	\$0	\$115,080	100.00%	100.00%

**Ted Zaleski, Director of Management and Budget (410) 386-2082**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

Beginning in FY26, the State is shifting a portion of Pension costs for Community College to the County.



***Public Safety and Corrections  
Appropriations***



# Public Safety and Corrections Summary

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Circuit Court	\$3,066,211	\$3,058,240	\$3,117,550	\$3,159,260	3.30%	1.34%
Circuit Court Magistrates	755,710	551,540	489,540	506,970	-8.08%	3.56%
Orphan's Court	58,483	61,840	61,840	62,090	0.40%	0.40%
Volunteer Community Services	310,419	250,560	253,260	262,520	4.77%	3.66%
<b>Total Courts</b>	<b>\$4,190,823</b>	<b>\$3,922,180</b>	<b>\$3,922,190</b>	<b>\$3,990,840</b>	<b>1.75%</b>	<b>1.75%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Public Safety 911	\$7,432,616	\$7,237,300	\$7,230,920	\$7,592,570	4.91%	5.00%
<b>Total Public Safety</b>	<b>\$7,432,616</b>	<b>\$7,237,300</b>	<b>\$7,230,920</b>	<b>\$7,592,570</b>	<b>4.91%</b>	<b>5.00%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Administrative Services	\$5,246,386	\$4,559,520	\$4,500,890	\$4,691,070	2.89%	4.23%
Advocacy and Investigation Center	19,310	20,670	20,670	24,170	16.93%	16.93%
Corrections	12,705,496	11,892,770	11,739,780	12,918,600	8.63%	10.04%
Law Enforcement	22,579,575	18,673,890	18,474,640	20,590,960	10.27%	11.46%
Training Academy	66,175	71,960	71,960	32,560	-54.75%	-54.75%
<b>Total Sheriff's Office</b>	<b>\$40,616,941</b>	<b>\$35,218,810</b>	<b>\$34,807,940</b>	<b>\$38,257,360</b>	<b>8.63%</b>	<b>9.91%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
State's Attorney's Office	\$6,112,585	\$5,685,260	\$5,685,260	\$6,079,880	6.94%	6.94%
<b>Total State's Attorney's Office</b>	<b>\$6,112,585</b>	<b>\$5,685,260</b>	<b>\$5,685,260</b>	<b>\$6,079,880</b>	<b>6.94%</b>	<b>6.94%</b>

# Public Safety and Corrections Summary

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Fire and EMS Administration	\$18,724,793	\$8,129,830	\$8,385,520	\$14,067,020	-50.14%	-49.95%
Emergency Medical Services	0	0	0	11,075,020	100.00%	100.00%
Fire Services	0	0	0	4,521,880	100.00%	100.00%
Net New Funding for Fire and EMS	3,950,570	20,085,380	19,718,180	0	-100.00%	-100.00%
Volunteer Emergency Services Association	5,586,339	5,063,420	5,063,420	4,885,720	-3.51%	-3.51%
Length of Service Award Program	0	660,000	660,000	660,000	0.00%	0.00%
<b>Total Fire and Emergency Services</b>	<b>\$24,311,132</b>	<b>\$33,688,170</b>	<b>\$27,621,870</b>	<b>\$35,209,640</b>	<b>4.52%</b>	<b>27.47%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Animal Control	\$1,214,744	\$1,120,500	\$1,120,500	\$1,154,120	3.00%	3.00%
<b>Total Public Safety and Corrections Other</b>	<b>\$1,214,744</b>	<b>\$1,120,500</b>	<b>\$1,120,500</b>	<b>\$1,154,120</b>	<b>3.00%</b>	<b>3.00%</b>

<b>Total Public Safety and Corrections</b>	<b>\$83,878,840</b>	<b>\$86,872,220</b>	<b>\$80,388,680</b>	<b>\$92,284,410</b>	<b>6.23%</b>	<b>14.80%</b>
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Some EMS expenses for Fire and Emergency services are included in Emergency Medical Billing Fund.

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# Courts





# Courts Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Circuit Court	\$3,066,211	\$3,058,240	\$3,117,550	\$3,159,260	3.30%	1.34%
Circuit Court Magistrates	755,710	551,540	489,540	506,970	-8.08%	3.56%
Orphan's Court	58,483	61,840	61,840	62,090	0.40%	0.40%
Volunteer Community Services	310,419	250,560	253,260	262,520	4.77%	3.66%
<b>Total Courts</b>	<b>\$4,190,823</b>	<b>\$3,922,180</b>	<b>\$3,922,190</b>	<b>\$3,990,840</b>	<b>1.75%</b>	<b>1.75%</b>

# Circuit Court

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$2,152,535	\$2,349,910	\$2,405,000	\$2,527,410	7.55%	5.09%
Benefits	684,256	324,040	328,260	339,080	4.64%	3.30%
Operating	222,637	367,790	367,790	277,270	-24.61%	-24.61%
Capital	6,784	16,500	16,500	15,500	-6.06%	-6.06%
Total	\$3,066,211	\$3,058,240	\$3,117,550	\$3,159,260	3.30%	1.34%

**The Honorable Fred S. Hecker, Administrative Judge (410) 386-2650**

**Heidi K. Pepin, Bureau Chief of Budget (410) 386-2082**

<https://circuitcourt.carrollcountymd.gov>

The Circuit Court is a trial court of general jurisdiction, which handles major civil cases and serious criminal matters, and has appellate jurisdiction over the District Court and certain administrative agencies.

## Budget Changes:

- The change from FY25 Original to Adjusted is due to the mid-year transfer of a Court Administrative Coordinator position from Circuit Court Magistrates. This is partially offset by the mid-year transfer of a Legal Assistant to the Circuit Court Magistrates budget.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to Pension allocations based on an annual actuarial study.
- Operating decreases from FY25 due to a one-time cost to convert cassette records to a digital format. FY26 Operating includes the cost of some books/subscriptions transferring from the Circuit Court Magistrates budget.
- Capital includes furniture replacement.

# Circuit Court Magistrates

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$556,218	\$464,220	\$406,620	\$427,340	-7.94%	5.10%
Benefits	188,632	75,900	71,500	67,310	-11.32%	-5.86%
Operating	10,860	8,720	8,720	9,620	10.32%	10.32%
Capital	0	2,700	2,700	2,700	0.00%	0.00%
Total	\$755,710	\$551,540	\$489,540	\$506,970	-8.08%	3.56%

**The Honorable Fred S. Hecker, Administrative Judge (410) 386-2650**

**Heidi K. Pepin, Bureau Chief of Budget (410) 386-2082**

<https://circuitcourt.carrollcountymd.gov/judges.aspx>

The Juvenile Court functions as part of the Circuit Court and the Circuit Court Magistrates preside over Family Law and Juvenile cases.

## Budget Changes:

- The change from FY25 Original to Adjusted is due to the mid-year transfer of a Court Administrative Coordinator position to Circuit Court. This is partially offset by the mid-year transfer of a Legal Assistant from the Circuit Court budget.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to Pension allocations based on an annual actuarial study.
- In FY26 Operating, the cost of some books/subscriptions are transferring to the Circuit Court budget. This is offset by an increase in office supplies due to a change in state equipment costs paid by the County.
- Capital includes furniture replacement.

# Orphans Court

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$46,501	\$46,500	\$46,500	\$46,500	0.00%	0.00%
Benefits	11,094	13,380	13,380	13,720	2.54%	2.54%
Operating	887	1,960	1,960	1,870	-4.59%	-4.59%
Capital	0	0	0	0	0.00%	0.00%
Total	\$58,483	\$61,840	\$61,840	\$62,090	0.40%	0.40%

**The Honorable Charles M. Coles, Jr., Chief Judge (410) 386-2086**  
**Heidi K. Pepin, Bureau Chief of Budget (410) 386-2082**

The Orphans Court ensures that all wills are carried out in accordance with the desires of the deceased, protects the rights of heirs in the absence of a will, and preside over probate hearings where there are disputes as to the administration of the estate.

## Budget Changes:

- Orphans Court employees are by-law. Salary increases are based on legislative changes.
- Benefits increase due to state retirement allocations.
- Operating decreases due to reductions in professional development.

# Volunteer Community Service Program

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$203,007	\$211,910	\$214,420	\$225,140	6.24%	5.00%
Benefits	103,068	31,830	32,020	33,250	4.46%	3.84%
Operating	4,344	5,120	5,120	4,130	-19.34%	-19.34%
Capital	0	1,700	1,700	0	-100.00%	-100.00%
Total	\$310,419	\$250,560	\$253,260	\$262,520	4.77%	3.66%

**The Honorable Fred S. Hecker, Administrative Judge(410) 386-2650**  
**Heidi K. Pepin, Bureau Chief of Budget (410) 386-2082**

<https://circuitcourt.carrollcountymd.gov/vcsp.aspx>

Volunteer Community Service Program interviews, places, and monitors juvenile and adult non-violent offenders who have been referred to the program by the Circuit Court, District Court, Juvenile Court, and the Department of Juvenile Justice as part of their rehabilitation.

## Budget Changes:

- The change from FY25 Original to Adjusted is due to salary adjustments.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to Pension allocations based on an annual actuarial study.
- Operating decreases due to a reduction in program participants.
- Capital decreases due to one-time furniture replacement.



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## **Public Safety 911**



# Public Safety Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Public Safety-911 Services	\$7,432,616	\$7,237,300	\$7,230,920	\$7,592,570	4.91%	5.00%
<b>Total Public Safety</b>	<b>\$7,432,616</b>	<b>\$7,237,300</b>	<b>\$7,230,920</b>	<b>\$7,592,570</b>	<b>4.91%</b>	<b>5.00%</b>

# Public Safety 911

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$3,139,270	\$3,466,860	\$3,460,940	\$3,631,390	4.75%	4.92%
Benefits	1,184,314	530,610	530,150	536,680	1.14%	1.23%
Operating	2,767,391	2,947,340	2,947,340	3,148,450	6.82%	6.82%
Capital	341,642	292,490	292,490	276,050	-5.62%	-5.62%
<b>Total</b>	<b>\$7,432,616</b>	<b>\$7,237,300</b>	<b>\$7,230,920</b>	<b>\$7,592,570</b>	<b>4.91%</b>	<b>5.00%</b>

**Valerie Hawkins, Director (410) 386-2592**

**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-safety/>

Public Safety 911 dispatches or directs calls to appropriate agencies for emergency response. Personnel trained in emergency medical, police, and fire dispatch are available 24 hours a day, 7 days a week.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to maintenance costs and one-time funding for mobile radio encryption for the Sheriff's Office.
- Capital decreases due to the one-time funding in FY25 for additional radios.



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## **Sheriff's Office**



# Sheriff's Office Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Administrative Services	\$5,246,386	\$4,559,520	\$4,500,890	\$4,691,070	2.89%	4.23%
Advocacy & Investigation Center	19,310	20,670	20,670	24,170	16.93%	16.93%
Corrections	12,705,496	11,892,770	11,739,780	12,918,600	8.63%	10.04%
Law Enforcement	22,579,575	18,673,890	18,474,640	20,590,960	10.27%	11.46%
Training Academy	66,175	71,960	71,960	32,560	-54.75%	-54.75%
<b>Total Sheriff's Office</b>	<b>\$40,616,941</b>	<b>\$35,218,810</b>	<b>\$34,807,940</b>	<b>\$38,257,360</b>	<b>8.63%</b>	<b>9.91%</b>

# Administrative Services

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$3,693,807	\$3,863,670	\$3,809,210	\$3,994,330	3.38%	4.86%
Benefits	1,379,737	619,870	615,700	620,760	0.14%	0.82%
Operating	94,754	75,980	75,980	75,980	0.00%	0.00%
Capital	78,088	0	0	0	0.00%	0.00%
Total	\$5,246,386	\$4,559,520	\$4,500,890	\$4,691,070	2.89%	4.23%

James DeWees, Sheriff (410) 386-2900

Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082

<https://sheriff.carrollcountymd.gov/asb.htm>

The Administrative Services staff provides support to the Sheriff's Office through a variety of functions including procurement, information technology, grants management, and recruitment and employment.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.

# Advocacy & Investigation Center

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	19,310	20,670	20,670	24,170	16.93%	16.93%
Capital	0	0	0	0	0.00%	0.00%
Total	\$19,310	\$20,670	\$20,670	\$24,170	16.93%	16.93%

James DeWees, Sheriff (410) 386-2900

Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082

The unit is comprised of a wide range of agencies and organizations that work together for victim advocacy. The staff responsible for this budget are captured in other budgets.

## Budget Changes:

Operating increases due to planned recertification with the National Children's Alliance.

# Corrections

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$6,806,913	\$7,111,110	\$6,968,990	\$7,319,710	2.93%	5.03%
Benefits	2,633,677	2,036,340	2,025,470	2,657,420	30.50%	31.20%
Operating	3,147,959	2,595,120	2,595,120	2,809,370	8.26%	8.26%
Capital	116,947	150,200	150,200	132,100	-12.05%	-12.05%
Total	\$12,705,496	\$11,892,770	\$11,739,780	\$12,918,600	8.63%	10.04%

James DeWees, Sheriff (410) 386-2900

Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082

<https://sheriff.carrollcountymd.gov/index.htm>

The Carroll County Detention Center is responsible for providing a secure holding facility for inmates.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Beginning in FY26, the disability benefits and benefit formula of the Public Safety Pension Plan are being increased.
- Operating increases due to higher costs of food and medical services for inmates.
- Capital decreases due to one-time equipment replacements in FY25.

# Law Enforcement

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$14,281,201	\$14,038,760	\$13,853,660	\$14,542,270	3.59%	4.97%
Benefits	6,677,933	3,858,640	3,844,490	5,073,710	31.49%	31.97%
Operating	817,334	773,400	773,400	958,300	23.91%	23.91%
Capital	803,106	3,090	3,090	16,680	439.81%	439.81%
Total	\$22,579,575	\$18,673,890	\$18,474,640	\$20,590,960	10.27%	11.46%

James DeWees, Sheriff (410) 386-2900

Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082

<https://sheriff.carrollcountymd.gov/index.htm>

Law Enforcement is responsible for prevention of crime and protection of life and property, enforcement of laws and ordinances, maintaining court security and transporting prisoners, and locating and arresting persons wanted in Carroll County and fugitives from other states.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Beginning in FY26, the disability benefits and benefit formula of the Public Safety Pension Plan are being increased.
- Operating increases due to one-time replacement of duty weapons for law enforcement officers.
- Capital increases due to the planned replacement of a License Plate Reader.

# Training Academy

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	66,175	70,460	70,460	31,060	-55.92%	-55.92%
Capital	0	1,500	1,500	1,500	0.00%	0.00%
<b>Total</b>	<b>\$66,175</b>	<b>\$71,960</b>	<b>\$71,960</b>	<b>\$32,560</b>	<b>-54.75%</b>	<b>-54.75%</b>

**James DeWees, Sheriff (410) 386-2900**

**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

<https://sheriff.carrollcountymd.gov/index.htm>

The Training Academy offers Police Entrance Level Training Program (PELTP), Comparative Compliance Training Course, and Corrections Entrance Level Training (CELT). The staff responsible for this budget are captured in other budgets.

## Budget Changes:

Beginning in FY26, the Training Academy will no longer offer housing to outside jurisdictions, resulting in decreased operating costs.

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## **State's Attorney's Office**





# State's Attorney's Office Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
State's Attorney's Office	\$6,112,585	\$5,685,260	\$5,685,260	\$6,079,880	6.94%	6.94%
<b>Total State's Attorney's Office</b>	<b>\$6,112,585</b>	<b>\$5,685,260</b>	<b>\$5,685,260</b>	<b>\$6,079,880</b>	<b>6.94%</b>	<b>6.94%</b>

# State's Attorney's Office

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$4,142,137	\$4,644,830	\$4,644,830	\$5,021,150	8.10%	8.10%
Benefits	1,606,625	797,020	797,020	813,580	2.08%	2.08%
Operating	289,393	238,290	238,290	242,830	1.91%	1.91%
Capital	74,430	5,120	5,120	2,320	-54.69%	-54.69%
Total	\$6,112,585	\$5,685,260	\$5,685,260	\$6,079,880	6.94%	6.94%

**Haven Shoemaker, State's Attorney (410) 386-2671**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

<http://carrollcountystatesattorney.org/>

The Carroll County State's Attorney's Office is a Division of the Executive Branch created by the Constitution of Maryland that serves the County as its chief law enforcement agency. The office has a constitutional and statutory mandate to effectively prosecute all potential criminal cases that arise within Carroll County.

## Budget Changes:

- Personnel increases due to a 2.5% salary adjustments, above the planned 5.0% and overtime for Evidence Review Unit.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to costs relating to extradition, professional development, and supplies.
- Capital decreases due to one-time furniture purchases in FY25.

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## **Public Safety and Corrections Other**



# Public Safety and Corrections Other Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Animal Control	\$1,214,744	\$1,120,500	\$1,120,500	\$1,154,120	3.00%	3.00%
<b>Total Public Safety and Corrections Other</b>	<b>\$1,214,744</b>	<b>\$1,120,500</b>	<b>\$1,120,500</b>	<b>\$1,154,120</b>	<b>3.00%</b>	<b>3.00%</b>

# Animal Control

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	181,181	0	0	0	0.00%	0.00%
Operating	1,033,562	1,120,500	1,120,500	1,154,120	3.00%	3.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$1,214,744</b>	<b>\$1,120,500</b>	<b>\$1,120,500</b>	<b>\$1,154,120</b>	<b>3.00%</b>	<b>3.00%</b>

**Karen Baker, Executive Director, Humane Society of Carroll County (410) 848-4810**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

<https://hscarroll.org/>

The Carroll County Animal Control/Humane Society is located at 2517 Littlestown Pike, Westminster, MD. Operations are open Mondays through Saturdays, with varying daily hours.

## Budget Changes:

- Operating increases due to a 3% base funding increase.
- Funding for a replacement vehicle is included in FY26.

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## **Fire and Emergency Services**





# Fire and Emergency Services Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Fire and EMS Administration	18,724,793	8,246,570	8,385,520	14,067,020	-50.14%	-49.95%
Emergency Medical Services	0	0	0	11,075,020	100.00%	100.00%
Fire Services	0	0	0	4,521,880	100.00%	100.00%
Net New for Fire and EMS	0	19,718,180	13,512,930	0	-100.00%	-100.00%
Volunteer Emergency Services Association	5,586,339	5,063,420	5,063,420	4,885,720	-3.51%	-3.51%
LOSAP Funding	0	660,000	660,000	660,000	0.00%	0.00%
<b>Total Fire and Emergency Services</b>	<b>\$24,311,132</b>	<b>\$33,688,170</b>	<b>\$27,621,870</b>	<b>\$35,209,640</b>	<b>4.52%</b>	<b>27.47%</b>

Starting in FY26, Net New funding is included in the budgets for Fire and EMS Administration, Emergency Medical Services, and Fire Services.

# Fire and EMS Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$9,724,748	\$2,233,810	\$2,130,050	\$2,249,210	0.69%	5.59%
Benefits	4,069,684	498,920	491,170	618,770	24.02%	25.98%
Operating	3,634,068	25,213,230	25,213,230	10,760,010	-57.32%	-57.32%
Capital	1,296,292	269,250	269,250	439,030	63.06%	63.06%
<b>Total</b>	<b>\$18,724,793</b>	<b>\$28,215,210</b>	<b>\$28,103,700</b>	<b>\$14,067,020</b>	<b>-50.14%</b>	<b>-49.95%</b>

Michael Robinson, Chief of Fire and EMS (410) 386-2075

Ryan Nowicki, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/county-administrator/fire-and-emergency-services/>

In FY22, Carroll County began the transition of ambulance services previously provided by VESA. In FY25, the remaining seven stations were brought to County employment.

## Budget Changes:

- The decrease from FY25 Original to Adjusted Budget is due to two Billing Technician positions being moved to the Emergency Medical Services Billing Special Revenue Fund.
- A 5.0% salary increase is included in FY26.
- Beginning in FY26, the disability benefits and benefit formula of the Public Safety Pension Plan are being increased.
- Operating decreases due to expenses moving to the Emergency Medical Services Budget, Fire Services Budget, and the Emergency Medical Services Special Revenue Fund. This is partially offset by health benefits for two new EMT positions.
- Capital increases due to funding for air filling stations, AED replacements, and one-time funding for two SUV replacements.

# Emergency Medical Services

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$7,628,780	100.00%	100.00%
Benefits	0	0	0	2,846,240	100.00%	100.00%
Operating	0	0	0	0	0.00%	0.00%
Capital	0	0	0	600,000	100.00%	100.00%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,075,020</b>	<b>100.00%</b>	<b>100.00%</b>

Michael Robinson, Chief of Fire and EMS (410) 386-2075

Ryan Nowicki, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/county-administrator/fire-and-emergency-services/>

As part of the transition of services to Carroll County previously provided by VESA, expenses related to the delivery of emergency medical services are involved. These costs include Emergency Medical Technicians (EMT) and Paramedics, and one ambulance. Some EMS expenses are included in Emergency Medical Billing Fund.

## Budget Changes:

- Personnel and Benefits include funding for Emergency Medical Technicians (EMTs) and Paramedics.
- A 5.0% salary increase is included in FY26.
- Beginning in FY26, the disability benefits and benefit formula of the Public Safety Pension Plan are being increased.
- Capital includes one-time funding for a replacement ambulance. Two replacement ambulances are included in the EMS Special Revenue Fund.

# Fire Services

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$3,390,400	100.00%	100.00%
Benefits	0	0	0	1,056,480	100.00%	100.00%
Operating	0	0	0	75,000	100.00%	100.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,521,880</b>	<b>100.00%</b>	<b>100.00%</b>

**Michael Robinson, Chief of Fire and EMS (410) 386-2075**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/county-administrator/fire-and-emergency-services/>

As part of the transition of services to Carroll County previously provided by VESA, some expenses related to the delivery of firefighting services are involved. These costs include Fire Apparatus Driver Operators (FADOs), hose, ladder, and pump testing. While there are positions associated with this budget, the County is not primary for fire suppression.

## Budget Changes:

- Personnel and Benefits include funding for Fire Apparatus Driver Operators (FADOs).
- A 5.0% salary increase is included in FY26.
- Beginning in FY26, the disability benefits and benefit formula of the Public Safety Pension Plan are being increased.
- Operating includes hook, ladder, and pump testing.

# Volunteer Emergency Services Association

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	890,476	335,500	335,500	345,570	3.00%	3.00%
Operating	4,695,863	4,727,920	4,727,920	4,540,150	-3.97%	-3.97%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$5,586,339</b>	<b>\$5,063,420</b>	<b>\$5,063,420</b>	<b>\$4,885,720</b>	<b>-3.51%</b>	<b>-3.51%</b>
<b>Total Without Bene</b>	<b>\$4,695,863</b>	<b>\$4,727,920</b>	<b>\$4,727,920</b>	<b>\$4,540,150</b>	<b>-3.97%</b>	<b>-3.97%</b>

**George Wentz, President, VESA (410) 848-1488**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

<http://www.ccvesa.org>

Volunteer Emergency Services Association (VESA) is the hub of all the County fire departments' administration. Two representatives from each of the 14 fire companies meet monthly. County funding provided to VESA is allocated to the 14 fire companies.

## Budget Changes:

Operating decreases due to one-time funding for Fire Apparatus Driver Operators (FADOs) in FY25 offset by a 3% increase in FY26. Benefits include workers' compensation.

# Length of Service Award Program

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	660,000	660,000	660,000	0.00%	0.00%
Operating	0	0	0	0	0.00%	0.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$0	\$660,000	\$660,000	\$660,000	0.00%	0.00%

**Jenny Hobbs, Comptroller (410) 386-2085**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

The 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.

## **Budget Changes:**

Funding held flat for FY26 based on most recent actuarial study.

## ***Public Works Appropriations***



# Public Works Summary

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Public Works Administration	\$993,299	\$879,720	\$875,210	\$922,640	4.88%	5.42%
Building Construction	479,620	518,730	535,930	562,730	8.48%	5.00%
Engineering Administration	675,097	663,080	648,670	685,890	3.44%	5.74%
Engineering - Construction Inspection	672,624	489,710	444,280	460,310	-6.00%	3.61%
Engineering - Design	458,460	417,480	416,800	434,520	4.08%	4.25%
Engineering - Survey	302,311	357,330	356,770	304,970	-14.65%	-14.52%
Facilities	10,546,392	14,391,560	14,262,770	14,922,100	12.50%	12.50%
Fleet Management	3,183,163	11,883,170	11,862,500	11,566,100	-2.67%	-2.50%
Permits and Inspections	2,279,548	1,942,610	1,975,710	2,078,000	6.97%	5.18%
Roads Operations	11,816,107	8,820,600	8,665,370	8,904,490	0.95%	2.76%
Storm Emergencies	1,585,041	2,824,320	2,824,320	2,922,450	3.47%	3.47%
Traffic Control	384,911	482,200	482,200	527,570	9.41%	9.41%
Transit Administration	48,875	174,240	114,510	181,670	4.26%	58.65%
Veterans Transit Services	71,504	131,700	131,700	131,250	-0.34%	-0.34%
<b>Total Public Works</b>	<b>\$33,496,951</b>	<b>\$43,976,450</b>	<b>\$43,596,740</b>	<b>\$44,604,690</b>	<b>1.43%</b>	<b>2.31%</b>

# Public Works Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$666,902	\$714,250	\$710,060	\$746,550	4.52%	5.14%
Benefits	268,921	116,540	116,220	122,110	4.78%	5.07%
Operating	29,822	48,530	48,530	53,580	10.41%	10.41%
Capital	27,653	400	400	400	0.00%	0.00%
Total	\$993,299	\$879,720	\$875,210	\$922,640	4.88%	5.42%

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-works/>

Public Works oversees the following: Airport, Building Construction, Engineering, Facilities, Fleet Management, Permits and Inspections, Roads, Solid Waste, Transit Administration, Utilities, and Veteran Transit Services.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to the elimination of an Administrative Position, offset by the addition of a DPW Project Analyst, partially charged to the Airport Enterprise Fund.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to planned inspections for Piney Run Dam.

# Building Construction

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$311,199	\$427,300	\$443,280	\$465,380	8.91%	4.99%
Benefits	91,052	66,430	67,650	70,480	6.10%	4.18%
Operating	10,884	24,500	24,500	25,370	3.55%	3.55%
Capital	66,486	500	500	1,500	200.00%	200.00%
Total	\$479,620	\$518,730	\$535,930	\$562,730	8.48%	5.00%

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-works/building-construction/>

The Bureau of Building Construction oversees the design, construction, and contracts for Carroll County capital construction projects.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to positions hired above base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to one-time purchase of hand tools in FY26.
- Capital increases due to one-time furniture replacement in FY26.



# Engineering Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$290,496	\$411,560	\$550,710	\$576,990	40.20%	4.77%
Benefits	125,873	67,190	77,830	90,880	35.26%	16.77%
Operating	258,329	184,330	20,130	16,120	-91.25%	-19.92%
Capital	399	0	0	1,900	100.00%	100.00%
Total	\$675,097	\$663,080	\$648,670	\$685,890	3.44%	5.74%

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-works/engineering/>

Engineering Administration directs the operations of the Construction Inspection, Design, and Survey divisions.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to adding a full-time Bridge Program Manager position.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating decreases due to the elimination of contracting fees for a Bridge Program Manager.
- Capital increases due to one-time furniture replacement.

# Engineering Construction Inspection

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$441,465	\$416,610	\$374,410	\$393,070	-5.65%	4.98%
Benefits	155,981	66,210	62,980	60,050	-9.30%	-4.65%
Operating	22,035	6,890	6,890	7,190	4.35%	4.35%
Capital	53,143	0	0	0	0.00%	0.00%
Total	\$672,624	\$489,710	\$444,280	\$460,310	-6.00%	3.61%

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-works/engineering/construction-inspection-division/>

Engineering Construction Inspection ensures that community investment and neighborhood projects are constructed as specified using approved materials and built to proposed dimensions.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to a position returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to a reduction in Pension allocations based on the annual actuarial study.
- Operating increases due to higher costs of safety vests, uniforms, and paint.

# Engineering Design

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$309,292	\$350,710	\$350,080	\$367,580	4.81%	5.00%
Benefits	147,999	57,960	57,910	57,890	-0.12%	-0.03%
Operating	1,170	8,810	8,810	9,050	2.72%	2.72%
Capital	0	0	0	0	0.00%	0.00%
Total	\$458,460	\$417,480	\$416,800	\$434,520	4.08%	4.25%

Bryan Bokey, Director of Public Works (410) 386-2170

Ryan Nowicki, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/public-works/engineering/>

The primary function of Engineering Design is to administer road maintenance, road construction, and drainage systems projects.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to a position returning to base.
- A salary increase of 5.0% is included in FY26.
- Benefits decrease due to a reduction in Pension allocations based on the annual actuarial study.
- Operating increases due to higher costs for safety vests and paint.

# Engineering Survey

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$179,571	\$241,310	\$240,790	\$252,830	4.77%	5.00%
Benefits	93,544	41,230	41,190	39,830	-3.40%	-3.30%
Operating	24,196	9,790	9,790	12,310	25.74%	25.74%
Capital	5,000	65,000	65,000	0	-100.00%	-100.00%
Total	\$302,311	\$357,330	\$356,770	\$304,970	-14.65%	-14.52%

Bryan Bokey, Director of Public Works (410) 386-2170

Ryan Nowicki, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/public-works/engineering/survey-control-network/>

The division is responsible for all survey-related functions performed for the County, including survey of County-owned property and property intended to be purchased by the County.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to salary adjustments.
- A salary increase of 5.0% is included in FY26.
- Benefits decrease due to a reduction in Pension allocations based on the annual actuarial study.
- Operating increases due to a contract for network base station access.
- Capital decreases due to the one-time replacement of survey equipment in FY25.

# Facilities

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$3,353,809	\$4,015,450	\$3,895,810	\$4,091,740	1.90%	5.03%
Benefits	1,626,222	643,660	634,510	632,150	-1.79%	-0.37%
Operating	5,089,138	9,687,780	9,687,780	10,148,540	4.76%	4.76%
Capital	477,223	44,670	44,670	49,670	11.19%	11.19%
Total	\$10,546,392	\$14,391,560	\$14,262,770	\$14,922,100	12.50%	12.50%

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-works/facilities/>

The Bureau of Facilities provides maintenance, repairs, and renovations for County building complexes and acreage.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to:
  - Positions returning to base.
  - Three full-time positions were eliminated: Grounds Maintenance Worker, HVAC Mechanic, and Boiler Mechanic.
  - A full-time Facilities Supervisor position was added.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to a reduction in Pension allocations based on the annual actuarial study.
- Operating increases due to increased costs for electricity.
- Capital increases due to one-time furniture replacement.

# Fleet Management

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$1,358,097	\$1,608,250	\$1,589,050	\$1,665,980	3.59%	4.84%
Benefits	646,901	256,050	254,580	255,850	-0.08%	0.50%
Operating	2,529,175	4,880,350	4,880,350	4,967,600	1.79%	1.79%
Capital	(1,351,011)	5,138,520	5,138,520	4,676,670	-8.99%	-8.99%
Total	\$3,183,163	\$11,883,170	\$11,862,500	\$11,566,100	-2.67%	-2.50%

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-works/fleet-managementwarehouse/>

Fleet Management provides maintenance services for County vehicles and equipment, as well as associated agencies such as the Board of Education, Carroll Transit System, and the Carroll County Sheriff's Office.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to a reduction in Pension allocations based on the annual actuarial study.
- Operating increases due to vehicle parts, repairs, and supplies.
- Capital decreases due to one-time replacement of paint truck in FY25, offset by a replacement Armored Personnel Carrier for the Sheriff's Office in FY26.

# Permits and Inspections

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$1,493,135	\$1,642,990	\$1,673,740	\$1,764,520	7.40%	5.42%
Benefits	646,070	267,850	270,200	275,820	2.98%	2.08%
Operating	87,600	31,770	31,770	37,660	18.54%	18.54%
Capital	52,744	0	0	0	0.00%	0.00%
Total	\$2,279,548	\$1,942,610	\$1,975,710	\$2,078,000	6.97%	5.18%

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-works/permits-inspections/>

The Bureau of Permits and Inspections is responsible for enforcing building, mechanical, electrical, plumbing, handicap, energy, livability, and life-safety codes adopted through local ordinances and/or Maryland State law.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to salary adjustments.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to the triennial purchase of code books.

# Roads Operations

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$4,676,804	\$5,482,660	\$5,338,460	\$5,605,080	2.23%	4.99%
Benefits	2,406,560	874,570	863,540	867,110	-0.85%	0.41%
Operating	2,864,395	2,447,370	2,447,370	2,415,800	-1.29%	-1.29%
Capital	1,868,346	16,000	16,000	16,500	3.13%	3.13%
Total	\$11,816,107	\$8,820,600	\$8,665,370	\$8,904,490	0.95%	2.76%

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-works/roads-operations/>

The Bureau of Roads Operations maintains approximately 150 bridges and more than 980 miles of roads.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to a reduction in Pension allocations based on the annual actuarial study.
- Operating decreases due to a reduction in gravel road supplies, offset by an increase in tree trimming costs.
- Capital increases due to one-time replacement of chairs.

# Storm Emergencies

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$455,838	\$608,200	\$608,200	\$638,610	5.00%	5.00%
Benefits	224	46,530	46,530	48,850	4.99%	4.99%
Operating	1,124,579	2,144,590	2,144,590	2,209,990	3.05%	3.05%
Capital	4,400	25,000	25,000	25,000	0.00%	0.00%
Total	\$1,585,041	\$2,824,320	\$2,824,320	\$2,922,450	3.47%	3.47%

Bryan Bokey, Director of Public Works (410) 386-2170

Ryan Nowicki, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/public-works/roads-operations/>

Storm Emergencies is responsible for snow removal operations and emergency response to damage from storms, vehicle accidents, and other hazards. The staff responsible for this budget are in the Roads Operations budget.

## Budget Changes:

- Personnel costs include overtime. A 5.0% salary increase is included in FY26.
- Benefits increase based on salary.
- Operating increases due to higher costs for snow removal contractors and tree trimming for storm emergencies.

# Traffic Control

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	383,061	477,700	477,700	522,800	9.44%	9.44%
Capital	1,850	4,500	4,500	4,770	6.00%	6.00%
Total	\$384,911	\$482,200	\$482,200	\$527,570	9.41%	9.41%

Bryan Bokey, Director of Public Works (410) 386-2170

Ryan Nowicki, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/public-works/roads-operations/>

Traffic Control is responsible for placing and maintaining all highway markings. The staff responsible for this budget are in the Roads Operations budget.

## Budget Changes:

- Operating increases due to an increase in guardrail materials and paint beads.
- Capital increases due to higher traffic barrel costs.

# Transit Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$38,004	\$94,670	\$39,180	\$99,350	4.94%	153.57%
Benefits	10,871	15,480	11,240	15,650	1.10%	39.23%
Operating	0	64,090	64,090	66,670	4.03%	4.03%
Capital	0	0	0	0	0.00%	0.00%
Total	\$48,875	\$174,240	\$114,510	\$181,670	4.26%	58.65%

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Hanley Allen, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-works/transit/>

Transit Administration oversees transit grants and programs. For additional information on these programs and grants, see the Public Works Transit page in the Grant Fund.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to the Transit Grants Manager salary allocated to grants.
- A 5.0% salary increase is included in FY26, and the Transit Grants Manager salary is allocated to the general fund.
- Operating increases due to higher costs of software.

# Veteran Transit Services

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	69,890	131,700	131,700	131,250	-0.34%	-0.34%
Capital	1,614	0	0	0	0.00%	0.00%
Total	\$71,504	\$131,700	\$131,700	\$131,250	-0.34%	-0.34%

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Hanley Allen, Management and Budget Analyst (410) 386-2082**

Veteran Transit Services oversees the veteran transit program. This program provides veterans with transportation to Veterans Affairs locations.

## ***Citizen Services Appropriations***





# Citizen Services Summary

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Citizen Services Administration	\$560,139	\$520,240	\$539,230	\$550,170	5.75%	2.03%
Aging and Disabilities	1,793,833	1,583,990	1,648,050	1,739,770	9.83%	5.57%
Recovery Support Services	57,000	441,190	441,190	607,620	37.72%	37.72%
<b>Total Citizen Services</b>	<b>\$2,410,972</b>	<b>\$2,545,420</b>	<b>\$2,628,470</b>	<b>\$2,897,560</b>	<b>13.83%</b>	<b>10.24%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Access Carroll	\$58,700	\$33,000	\$33,000	\$33,990	3.00%	3.00%
The Arc Carroll County	287,380	287,380	287,380	293,130	2.00%	2.00%
Care Healing Center	200,780	195,210	195,210	204,970	5.00%	5.00%
Flying Colors of Success	53,990	53,990	53,990	56,690	5.00%	5.00%
Human Services Program	1,339,530	1,339,530	1,339,530	1,366,320	2.00%	2.00%
Penn-Mar Human Services	281,800	281,800	281,800	287,440	2.00%	2.00%
Sheppard Pratt	116,480	116,480	116,480	118,810	2.00%	2.00%
Springboard Community Services	428,430	428,430	428,430	441,280	2.00%	2.00%
Target Community and Educational Services	287,380	287,380	287,380	293,130	2.00%	2.00%
Youth Services Bureau	1,213,940	1,213,940	1,213,940	1,238,220	2.00%	2.00%
<b>Total Citizen Services Non-Profits</b>	<b>\$4,268,410</b>	<b>\$4,237,140</b>	<b>\$4,237,140</b>	<b>\$4,333,980</b>	<b>2.29%</b>	<b>2.29%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Health Department	\$3,973,647	\$4,015,700	\$4,015,700	\$4,133,770	2.94%	2.94%
Social Services	20,000	20,000	20,000	20,000	0.00%	0.00%
<b>Total Citizen Services State</b>	<b>\$3,993,647</b>	<b>\$4,035,700</b>	<b>\$4,035,700</b>	<b>\$4,153,770</b>	<b>2.93%</b>	<b>2.93%</b>



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## **Citizen Services**



# Citizen Services Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Citizen Services Administration	\$560,139	\$520,240	\$539,230	\$550,170	5.75%	2.03%
Aging and Disabilities	1,793,833	1,583,990	1,648,050	1,739,770	9.83%	5.57%
Recovery Support Services	57,000	441,190	441,190	607,620	37.72%	37.72%
<b>Total Citizen Services</b>	<b>\$2,410,972</b>	<b>\$2,545,420</b>	<b>\$2,628,470</b>	<b>\$2,897,560</b>	<b>13.83%</b>	<b>10.24%</b>

# Citizen Services Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$405,756	\$427,200	\$444,840	\$455,410	6.60%	2.38%
Benefits	134,823	69,740	71,090	71,630	2.71%	0.76%
Operating	19,559	23,300	23,300	23,130	-0.73%	-0.73%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$560,139</b>	<b>\$520,240</b>	<b>\$539,230</b>	<b>\$550,170</b>	<b>5.75%</b>	<b>2.03%</b>

**Celene Steckel, Director of Citizen Services (410) 386-3600**

**Hanley Allen, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/citizen-services/>

The Department of Citizen Services administers Aging and Disabilities, Housing and Community Development, Local Management Board, and Recovery Support Services.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to a salary allocation change for a part-time Fiscal Coordinator.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.

# Aging and Disabilities

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$1,136,276	\$1,205,990	\$1,265,500	\$1,328,650	10.17%	4.99%
Benefits	510,633	196,670	201,220	208,780	6.16%	3.76%
Operating	146,832	171,500	171,500	176,340	2.82%	2.82%
Capital	92	9,830	9,830	26,000	164.50%	164.50%
<b>Total</b>	<b>\$1,793,833</b>	<b>\$1,583,990</b>	<b>\$1,648,050</b>	<b>\$1,739,770</b>	<b>9.83%</b>	<b>5.57%</b>

**Celene Steckel, Director of Citizen Services (410) 386-3600**

**Hanley Allen, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/citizen-services/bureau-of-aging-disabilities/>

The Bureau of Aging and Disabilities is responsible for a wide range of programs and services for older adults (60 and over) and adults with disabilities (18 and older) at the five Senior and Community Centers in Carroll County.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to a salary allocation change for the Bureau Chief of Aging and Disabilities.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to higher cost of office supplies.
- Capital increases due to kitchen equipment replacements.

# Recovery Support Services

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	57,000	425,280	425,280	591,230	39.02%	39.02%
Capital	0	15,910	15,910	16,390	3.02%	3.02%
<b>Total</b>	<b>\$57,000</b>	<b>\$441,190</b>	<b>\$441,190</b>	<b>\$607,620</b>	<b>37.72%</b>	<b>37.72%</b>

**Celene Steckel, Director of Citizen Services (410) 386-3600**  
**Hanley Allen, Management and Budget Analyst (410) 386-2082**  
<http://cchd.maryland.gov/recovery-support-services-rss/>

This program provides a residential treatment center offering substance use and co-occurring treatment services to adults in Carroll County and surrounding jurisdictions.

## **Budget Changes:**

Operating increases due to grant funding, which covered a portion of the costs, ending September 2025.





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## **Citizen Services Non-Profits**



# Citizen Services Non-Profits Summary

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Access Carroll	\$58,700	\$33,000	\$33,000	\$33,990	3.00%	3.00%
The Arc Carroll County	287,380	287,380	287,380	293,130	2.00%	2.00%
Care Healing Center	200,780	195,210	195,210	204,970	5.00%	5.00%
Flying Colors of Success	53,990	53,990	53,990	56,690	5.00%	5.00%
Human Services Program	1,339,530	1,339,530	1,339,530	1,366,320	2.00%	2.00%
Penn-Mar Human Services	281,800	281,800	281,800	287,440	2.00%	2.00%
Sheppard Pratt	116,480	116,480	116,480	118,810	2.00%	2.00%
Springboard Community Services	428,430	428,430	428,430	441,280	2.00%	2.00%
Target Community and Educational Services	287,380	287,380	287,380	293,130	2.00%	2.00%
Youth Services Bureau	1,213,940	1,213,940	1,213,940	1,238,220	2.00%	2.00%
<b>Total Citizen Services Non-Profits</b>	<b>\$4,268,410</b>	<b>\$4,237,140</b>	<b>\$4,237,140</b>	<b>\$4,333,980</b>	<b>2.29%</b>	<b>2.29%</b>

# Access Carroll

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	58,700	33,000	33,000	33,990	3.00%	3.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$58,700</b>	<b>\$33,000</b>	<b>\$33,000</b>	<b>\$33,990</b>	<b>3.00%</b>	<b>3.00%</b>

**Melissa Zahn, Interim Executive Director (410) 871-1478**

**Lexi Biondo, Management and Budget Analyst (410) 386-2083**

<http://www.accesscarroll.org/>

Access Carroll is a primary care non-profit medical office located at 10 Distillery Drive in Westminster, MD. Access Carroll, Inc. is a person-centered and integrated health care center providing individual and family based medical, dental, and behavioral health services for at-risk and vulnerable residents of Carroll County, Maryland.

## Budget Changes:

Operating funding increases 3% as planned.

# The Arc Carroll County

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	287,380	287,380	287,380	293,130	2.00%	2.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$287,380</b>	<b>\$287,380</b>	<b>\$287,380</b>	<b>\$293,130</b>	<b>2.00%</b>	<b>2.00%</b>

**Donald Rowe, Executive Director (410) 848-4124**

**Lexi Biondo, Management and Budget Analyst (410) 386-2083**

<http://www.arccarroll.com>

The Arc is a non-profit organization located at 180 Kriders Church Road, Westminster, MD. The Arc provides services to individuals with intellectual and developmental disabilities in three primary service departments: the Community Living Program, the Employment and Day Services Program, and Transportation services.

## Budget Changes:

Operating funding increases 2% as planned.

# Care Healing Center

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	200,780	195,210	195,210	204,970	5.00%	5.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$200,780	\$195,210	\$195,210	\$204,970	5.00%	5.00%

Stephanie Powers, Executive Director (410) 857-0900

Lexi Biondo, Management and Budget Analyst (410) 386-2083

<https://carehealingcenter.org/>

Care Healing Center, formerly known as Rape Crisis Intervention Service, is a non-profit located at 224 North Center Street, Room 102, Westminster. Care Healing Center provides services to all survivors of sexual violence and their loved ones through counseling, advocacy, resources, and education.

## Budget Changes:

Operating funding increases 5% as planned.

# Flying Colors of Success

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	53,990	53,990	53,990	56,690	5.00%	5.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$53,990	\$53,990	\$53,990	\$56,690	5.00%	5.00%

C. Michael Hardesty, M.S. President/CEO (410) 876-0838

Lexi Biondo, Management and Budget Analyst (410) 386-2083

<http://www.flyingcolorsofsuccess.org/>

Flying Colors of Success (FCS, Inc.) is a non-profit located at 88 East Main Street, Westminster. FCS, Inc. is licensed to provide residential services, family and individual support services, respite, community supported living arrangements, and day program services. The residential program operates 365 days a year and provides 24-hour support. FCS, Inc. provides transportation for medical appointments, as well as social and recreational activities.

## Budget Changes:

Operating funding increases 5% as planned.

# Human Services Program

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	1,339,530	1,339,530	1,339,530	1,366,320	2.00%	2.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$1,339,530</b>	<b>\$1,339,530</b>	<b>\$1,339,530</b>	<b>\$1,366,320</b>	<b>2.00%</b>	<b>2.00%</b>

Scott Yard, Executive Director (410) 386-6620

Lexi Biondo, Management and Budget Analyst (410) 386-2083

<http://www.hspinc.org/>

Human Services Program (HSP) is a non-profit located at 10 Distillery Drive, Westminster. HSP is the County's designated Community Action Agency (CAA) that serves as the point of entry for accessing the many countywide services that fight poverty and promote self-sufficiency for low-income individuals and families to enable them to achieve economic independence.

## Budget Changes:

Operating funding increases 2% as planned.

# Penn-Mar Human Services

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	281,800	281,800	281,800	287,440	2.00%	2.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$281,800</b>	<b>\$281,800</b>	<b>\$281,800</b>	<b>\$287,440</b>	<b>2.00%</b>	<b>2.00%</b>

Greg Miller, Executive Director (410) 876-2179

Lexi Biondo, Management and Budget Analyst (410) 386-2083

<http://www.penn-mar.org/>

Penn-Mar Human Services is a non-profit organization located at 115 Stoner Avenue, Westminster, MD. Founded in 1981, Penn-Mar serves nearly 2,000 adults with intellectual and developmental disabilities each year through the following services: community living, day learning, customized employment, family and peer support, respite and group home programs.

## Budget Changes:

Operating funding increases 2% as planned.

# Sheppard Pratt

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	116,480	116,480	116,480	118,810	2.00%	2.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$116,480</b>	<b>\$116,480</b>	<b>\$116,480</b>	<b>\$118,810</b>	<b>2.00%</b>	<b>2.00%</b>

**Robert Flanary, Clinical Program Director (410) 747-4492**

**Lexi Biondo, Management and Budget Analyst (410) 386-2083**

<http://www.mosaicinc.org>

Sheppard Pratt is a non-profit located at 288 E. Green Street, Westminster. Sheppard Pratt is Carroll County's largest provider of publicly supported outpatient mental health services to adults and older teens. The organization's two primary services include the clinic and group practice, and the Psychiatric Rehabilitation Program.

## Budget Changes:

Operating funding increases 2% as planned.

# Springboard Community Services

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	428,430	428,430	428,430	441,280	3.00%	3.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$428,430</b>	<b>\$428,430</b>	<b>\$428,430</b>	<b>\$441,280</b>	<b>2.00%</b>	<b>2.00%</b>

**F.T. Burden, Executive Director (410) 366-2420**

**Lexi Biondo, Management and Budget Analyst (410) 386-2083**

<https://www.springboardmd.org/>

Springboard Community Services (SCS) is a non-profit agency that has been serving Carroll County for over 50 years. Springboard's service delivery platform has three distinct but integrated divisions: Behavioral Health, Case Management and Housing.

## Budget Changes:

Operating funding increases 2% as planned.

# Target Community and Educational Services

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	287,380	287,380	287,380	293,130	2.00%	2.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$287,380</b>	<b>\$287,380</b>	<b>\$287,380</b>	<b>\$293,130</b>	<b>2.00%</b>	<b>2.00%</b>

**Matthew Ramsey, President & CEO (410) 848-9090**

**Lexi Biondo, Management and Budget Analyst (410) 386-2083**

<http://www.targetcommunity.org/>

Target Community and Educational Services, Inc. is a non-profit located at 111 Stoner Avenue, Westminster. Target provides residential, vocational, recreational, and family support services to children and adults with intellectual and developmental disabilities.

## Budget Changes:

Operating funding increases 2% as planned.

# Youth Service Bureau

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	1,213,940	1,213,940	1,213,940	1,238,220	2.00%	2.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$1,213,940</b>	<b>\$1,213,940</b>	<b>\$1,213,940</b>	<b>\$1,238,220</b>	<b>2.00%</b>	<b>2.00%</b>

**Lynn Davis, Executive Director (410) 848-2500**

**Lexi Biondo, Management and Budget Analyst (410) 386-2083**

<http://www.ccysb.org/>

Youth Service Bureau (YSB) operates from 59 Kate Wagner Road, Westminster. YSB has provided outpatient mental health services in Carroll County since 1972. In 2011, these services were extended to include substance use disorder treatment.

## Budget Changes:

Operating funding increases 2% as planned.



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## **Citizen Services State**



# Citizen Services State Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Health Department	\$3,973,647	\$4,015,700	\$4,015,700	\$4,133,770	2.94%	2.94%
Social Services	20,000	20,000	20,000	20,000	0.00%	0.00%
<b>Total Citizen Services State</b>	<b>\$3,993,647</b>	<b>\$4,035,700</b>	<b>\$4,035,700</b>	<b>\$4,153,770</b>	<b>2.93%</b>	<b>2.93%</b>

# Health Department

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$35,250	\$0	\$0	\$0	0.00%	0.00%
Benefits	2,697	0	0	0	0.00%	0.00%
Operating	3,935,700	4,015,700	4,015,700	4,133,770	2.94%	2.94%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$3,973,647</b>	<b>\$4,015,700</b>	<b>\$4,015,700</b>	<b>\$4,133,770</b>	<b>2.94%</b>	<b>2.94%</b>

**Sue Doyle, Health Officer (410) 876-4974**

**Hanley Allen, Management and Budget Analyst (410) 386-2082**

<http://cchd.maryland.gov/>

The Carroll County Health Department is located at 290 South Center Street, Westminster, MD. The Carroll County Health Department is dedicated to promoting community health and wellness by educating and protecting the public through collaboration with community partners.

## Budget Changes:

Operating increases 3% as planned, partially offset by holding stipends for Environmental Health staff flat.

# Social Services

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	20,000	20,000	20,000	20,000	0.00%	0.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0.00%</b>	<b>0.00%</b>

**Vicky Kretzer, Director of Social Services (410) 386-3300**

**Hanley Allen, Management and Budget Analyst (410) 386-2082**

<http://dhr.maryland.gov/local-offices/carroll-county/>

The Carroll County office is located at 1232 Tech Court, Westminster, MD. The local Departments of Social Services (DSS) administer programs subject to the supervision, direction, and control of the Social Security Administration.

# *Recreation and Culture Appropriations*



# Recreation and Culture Summary

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Recreation and Parks Administration	\$972,282	\$558,990	\$580,680	\$598,170	7.01%	3.01%
Community Parks	524,775	952,350	954,230	1,067,310	12.07%	11.85%
Hashawha	1,073,257	1,103,660	1,086,060	1,092,570	-1.00%	0.60%
Piney Run Park	997,427	1,061,470	1,063,580	1,106,330	4.23%	4.02%
Recreation	685,574	641,510	641,730	684,680	6.73%	6.69%
Sports Complex	247,647	263,860	262,370	272,310	3.20%	3.79%
<b>Total Recreation and Parks</b>	<b>\$4,500,961</b>	<b>\$4,581,840</b>	<b>\$4,588,650</b>	<b>\$4,821,370</b>	<b>5.23%</b>	<b>5.07%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Historical Society of Carroll County	\$60,000	\$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%
<b>Total Culture</b>	<b>\$80,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>0.00%</b>	<b>0.00%</b>

<b>Total Recreation and Culture</b>	<b>\$4,580,961</b>	<b>\$4,651,840</b>	<b>\$4,658,650</b>	<b>\$4,891,370</b>	<b>5.15%</b>	<b>5.00%</b>
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## **Recreation and Parks**



# Recreation and Parks Summary

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Recreation and Parks Administration	\$972,282	\$558,990	\$580,680	\$598,170	7.01%	3.01%
Community Parks	524,775	952,350	954,230	1,067,310	12.07%	11.85%
Hashawha	1,073,257	1,103,660	1,086,060	1,092,570	-1.00%	0.60%
Piney Run Park	997,427	1,061,470	1,063,580	1,106,330	4.23%	4.02%
Recreation	685,574	641,510	641,730	684,680	6.73%	6.69%
Sports Complex	247,647	263,860	262,370	272,310	3.20%	3.79%
<b>Total Recreation and Parks</b>	<b>\$4,500,961</b>	<b>\$4,581,840</b>	<b>\$4,588,650</b>	<b>\$4,821,370</b>	<b>5.23%</b>	<b>5.07%</b>

# Recreation and Parks Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$613,863	\$443,570	\$463,720	\$486,900	9.77%	5.00%
Benefits	151,821	72,520	74,060	76,690	5.75%	3.55%
Operating	186,621	42,480	42,480	31,200	-26.55%	-26.55%
Capital	19,976	420	420	3,380	704.76%	704.76%
Total	\$972,282	\$558,990	\$580,680	\$598,170	7.01%	3.01%

**Robert Hicks, Director (410) 386-2101**

**Lexi Biondo, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/recreation-parks/>

Recreation and Parks Administration oversees the Carroll County Community Parks, Bureau of Recreation, Hashawha Environmental Center and Bear Branch Nature Center, Piney Run Park and Nature Center, Carroll County Sports Complex, and the Hap Baker Firearms Facility.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to salary adjustments.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating decreases due to a transfer of supplies and materials to the Community Parks budget.
- Capital increases due to one-time furniture replacement in FY26.

# Community Parks

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$103,611	\$237,960	\$239,700	\$295,900	24.35%	23.45%
Benefits	57,927	38,900	39,040	46,490	19.51%	19.08%
Operating	278,372	668,490	668,490	706,620	5.70%	5.70%
Capital	84,865	7,000	7,000	18,300	161.43%	161.43%
Total	\$524,775	\$952,350	\$954,230	\$1,067,310	12.07%	11.85%

**Robert Hicks, Director (410) 386-2101**

**Lexi Biondo, Management and Budget Analyst (410) 386-2082**

There are 26 Community Parks located around Carroll County. Staff is responsible for maintaining the infrastructure and grounds at each location.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to transfer of Maintenance Specialist from the Facilities budget.
- A 5.0% salary increase is included in FY26. In FY26, an additional Maintenance Specialist position is included.
- Overtime is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to higher cost of contractual mowing.
- Capital increases for one-time equipment and a replacement pump for Westminster Community Pond.

# Hashawha

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$487,387	\$563,960	\$547,620	\$574,450	1.86%	4.90%
Benefits	211,805	88,030	86,770	86,340	-1.92%	-0.50%
Operating	326,029	390,340	390,340	390,850	0.13%	0.13%
Capital	48,036	61,330	61,330	40,930	-33.26%	-33.26%
Total	\$1,073,257	\$1,103,660	\$1,086,060	\$1,092,570	-1.00%	0.60%

**Robert Hicks, Director (410) 386-2101**

**Lexi Biondo, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/recreation-parks/places-to-go/hashawha-environmental-center-bear-branch-nature-center/>

The Hashawha Environmental Center is located at 300 John Owings Road, Westminster, MD. This 360-acre facility is composed of two areas: Hashawha Environmental Center and Bear Branch Nature Center. These centers provide programs and activities related to the environment, conservation of natural resources, outdoor recreation, and wildlife appreciation.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to a reduction in Pension allocations based on annual actuarial study.
- Capital decreases due to one-time replacement equipment for the planetarium in FY25.

# Piney Run

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$631,694	\$765,450	\$767,410	\$804,460	5.10%	4.83%
Benefits	163,521	94,010	94,160	96,350	2.49%	2.33%
Operating	186,914	172,250	172,250	182,800	6.12%	6.12%
Capital	15,298	29,760	29,760	22,720	-23.66%	-23.66%
Total	\$997,427	\$1,061,470	\$1,063,580	\$1,106,330	4.23%	4.02%

**Robert Hicks, Director (410) 386-2101**

**Lexi Biondo, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/recreation-parks/places-to-go/piney-run-park/>

Piney Run Park and Nature Center, located at 30 Martz Road, Sykesville, MD, is an 800-acre park which includes a 300-acre lake and more than five miles of hiking trails.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to salary adjustments.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to equipment rentals and bank service fees.
- Capital decreases due to one-time costs for an e-bike and pedal boat in FY25, offset by a replacement commercial refrigerator for the boathouse.

# Recreation

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$356,270	\$379,620	\$379,820	\$398,820	5.06%	5.00%
Benefits	131,820	53,080	53,100	54,000	1.73%	1.69%
Operating	193,688	208,810	208,810	227,850	9.12%	9.12%
Capital	3,796	0	0	4,010	100.00%	100.00%
Total	\$685,574	\$641,510	\$641,730	\$684,680	6.73%	6.69%

**Robert Hicks, Director (410) 386-2101**

**Lexi Biondo, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/recreation-parks/>

The Bureau of Recreation is responsible for managing recreation services for Carroll County. The Bureau supports the County's volunteer recreation councils that represent citizens throughout the County. These councils sponsor programs and special events throughout the year in all areas of the County with an emphasis on youth activities.

## Budget Changes:

- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to higher cost of electricity.
- Capital increases due to one-time furniture replacement in FY26.

# Sports Complex

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$123,959	\$139,510	\$138,130	\$145,040	3.96%	5.00%
Benefits	55,314	20,730	20,620	20,920	0.92%	1.45%
Operating	66,705	99,590	99,590	101,850	2.27%	2.27%
Capital	1,669	4,030	4,030	4,500	11.66%	11.66%
Total	\$247,647	\$263,860	\$262,370	\$272,310	3.20%	3.79%

**Robert Hicks, Director (410) 386-2101**

**Lexi Biondo, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/recreation-parks/places-to-go/carroll-county-sports-complex/>

The Carroll County Sports Complex, located at 2225 Littlestown Pike (Route 97 North), Westminster, MD, includes five softball fields, two multi-purposes fields, pavilions, a tot lot, and a walking trail.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to salary adjustments.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Capital increases due to one-time purchase of a display fridge and top-load freezer.

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# Culture





# Culture Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Historical Society of Carroll County	\$60,000	\$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%
<b>Total Culture</b>	<b>\$80,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>0.00%</b>	<b>0.00%</b>

# Historical Society of Carroll County

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	60,000	50,000	50,000	50,000	0.00%	0.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$60,000	\$50,000	\$50,000	\$50,000	0.00%	0.00%

Jason Illari, Executive Director (410) 848-6494

Lexi Biondo, Management and Budget Analyst (410) 386-2082

<http://hsccmd.org/>

The Historical Society of Carroll County was founded in 1939 and owns and maintains three historic properties on East Main Street in Westminster.

## Union Mills Homestead

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	20,000	20,000	20,000	20,000	0.00%	0.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$20,000	\$20,000	\$20,000	\$20,000	0.00%	0.00%

Kyle Dalton, Executive Director (410) 848-2288

Lexi Biondo, Management and Budget Analyst (410) 386-2082

<http://www.unionmills.org/>

The facility, located on Littlestown Pike in Union Mills, is owned by Carroll County and operated by the Union Mills Homestead Foundation, a non-profit organization which extensively uses volunteers. Union Mills hosts various annual special events, including the Flower and Plant Market, the Corn Roast Festival, and the Microbrewery Festival.

## ***General Government Appropriations***



# General Government Summary

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Comptroller Administration	\$420,367	\$479,020	\$478,820	\$497,380	3.83%	3.88%
Accounting	1,760,890	1,485,740	1,418,610	1,493,020	0.49%	5.25%
Bond Issuance Expense	210,735	267,980	267,980	256,790	-4.18%	-4.18%
Collections Office	1,478,422	1,356,820	1,335,290	1,815,710	33.82%	35.98%
Independent Post Audit	60,300	65,850	65,850	68,480	3.99%	3.99%
Office of Procurement	548,628	511,500	442,580	450,370	-11.95%	1.76%
<b>Total Comptroller</b>	<b>\$4,479,343</b>	<b>\$4,166,910</b>	<b>\$4,009,130</b>	<b>\$4,581,750</b>	<b>9.96%</b>	<b>14.28%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Administrative Hearings	\$109,730	\$110,650	\$110,600	\$114,320	3.32%	3.36%
Board of License Commissioners	104,263	114,690	114,760	117,600	2.54%	2.47%
County Attorney	737,507	831,930	833,920	872,490	4.88%	4.63%
<b>Total County Attorney</b>	<b>\$951,501</b>	<b>\$1,057,270</b>	<b>\$1,059,280</b>	<b>\$1,104,410</b>	<b>4.46%</b>	<b>4.26%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Economic Development Administration	\$1,124,091	\$1,021,780	\$1,019,350	\$1,033,420	1.14%	1.38%
Carroll County Workforce Development	335,625	265,280	265,150	281,750	6.21%	6.26%
Economic Development Infrastructure and Investments	883,081	850,000	850,000	1,850,000	117.65%	117.65%
Farm Museum	943,777	1,038,310	1,029,650	1,012,880	-2.45%	-1.63%
<b>Total Economic Development</b>	<b>\$3,286,574</b>	<b>\$3,175,370</b>	<b>\$3,164,150</b>	<b>\$4,178,050</b>	<b>31.58%</b>	<b>32.04%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Human Resources Administration	\$1,703,668	\$1,470,970	\$1,473,610	\$1,551,510	5.48%	5.29%
Health and Fringe Benefits	772,678	19,476,210	19,476,210	25,705,190	31.98%	31.98%
Personnel Services	76,111	95,650	94,750	98,910	3.41%	4.39%
<b>Total Human Resources</b>	<b>\$2,552,456</b>	<b>\$21,042,830</b>	<b>\$21,044,570</b>	<b>\$27,355,610</b>	<b>30.00%</b>	<b>29.99%</b>

# General Government Summary

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Management and Budget Administration	\$352,409	\$348,830	\$345,220	\$362,060	3.79%	4.88%
Budget	782,021	711,940	699,830	728,060	2.26%	4.03%
Grants Office	237,505	222,250	226,160	236,600	6.46%	4.62%
Risk Management	1,666,154	2,360,160	2,353,150	2,770,690	17.39%	17.74%
<b>Total Management and Budget</b>	<b>\$3,038,089</b>	<b>\$3,643,180</b>	<b>\$3,624,360</b>	<b>\$4,097,410</b>	<b>12.47%</b>	<b>13.05%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Planning and Land Management Administration	\$1,337,889	\$1,402,780	\$1,408,130	\$1,519,950	8.35%	7.94%
Comprehensive Planning	977,072	946,530	936,690	945,500	-0.11%	0.94%
Development Review	746,930	632,250	638,850	667,690	5.61%	4.51%
Resource Management	1,532,313	1,337,220	1,291,290	1,302,640	-2.59%	0.88%
Zoning Administration	413,434	329,850	286,330	295,660	-10.37%	3.26%
<b>Total Planning and Land Management</b>	<b>\$5,007,637</b>	<b>\$4,648,630</b>	<b>\$4,561,290</b>	<b>\$4,731,440</b>	<b>1.78%</b>	<b>3.73%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Technology Services	\$6,976,494	\$8,308,920	\$8,288,490	\$8,967,640	7.93%	8.19%
Production and Distribution Services	326,889	434,260	433,920	445,280	2.54%	2.62%
<b>Total Technology Services</b>	<b>\$7,303,382</b>	<b>\$8,743,180</b>	<b>\$8,722,410</b>	<b>\$9,412,920</b>	<b>7.66%</b>	<b>7.92%</b>

	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Audio Video Production	\$306,782	\$266,170	\$266,170	\$291,800	9.63%	9.63%
Board of Elections	1,852,937	2,479,060	2,479,060	2,645,050	6.70%	6.70%
County Commissioners	1,413,700	1,476,190	1,432,590	1,437,890	-2.59%	0.37%
Not In Carroll	318,270	318,270	318,270	327,820	3.00%	3.00%
<b>Total General Government Other</b>	<b>\$3,891,688</b>	<b>\$4,539,690</b>	<b>\$4,496,090</b>	<b>\$4,702,560</b>	<b>3.59%</b>	<b>4.59%</b>

<b>Total General Government</b>	<b>\$30,510,671</b>	<b>\$51,017,060</b>	<b>\$50,681,280</b>	<b>\$60,164,150</b>	<b>101.49%</b>	<b>109.87%</b>
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# Comptroller





# Comptroller Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Comptroller Administration	\$420,367	\$479,020	\$478,820	\$497,380	3.83%	3.88%
Accounting	1,760,890	1,485,740	1,418,610	1,493,020	0.49%	5.25%
Bond Issuance Expense	210,735	267,980	267,980	256,790	-4.18%	-4.18%
Collections Office	1,478,422	1,356,820	1,335,290	1,815,710	33.82%	35.98%
Independent Post Audit	60,300	65,850	65,850	68,480	3.99%	3.99%
Office of Procurement	548,628	511,500	442,580	450,370	-11.95%	1.76%
<b>Total Comptroller</b>	<b>\$4,479,343</b>	<b>\$4,166,910</b>	<b>\$4,009,130</b>	<b>\$4,581,750</b>	<b>9.96%</b>	<b>14.28%</b>

# Comptroller Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$274,711	\$349,840	\$349,650	\$365,870	4.58%	4.64%
Benefits	93,352	56,740	56,730	57,270	0.93%	0.95%
Operating	51,126	72,440	72,440	72,240	-0.28%	-0.28%
Capital	1,178	0	0	2,000	100.00%	100.00%
Total	\$420,367	\$479,020	\$478,820	\$497,380	3.83%	3.88%

Jennifer Hobbs, Comptroller (410) 386-2004

Lexi Biondo, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/comptroller/>

The Comptroller oversees Accounting, Bond Issuance, Collections, Audits, and Procurement.

## Budget Changes:

- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Capital increases due to one-time furniture replacement.

# Accounting

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$1,236,167	\$1,195,380	\$1,133,010	\$1,208,000	1.06%	6.62%
Benefits	484,824	191,770	187,010	185,600	-3.22%	-0.75%
Operating	35,800	94,170	94,170	95,520	1.43%	1.43%
Capital	4,099	4,420	4,420	3,900	-11.76%	-11.76%
Total	\$1,760,890	\$1,485,740	\$1,418,610	\$1,493,020	0.49%	5.25%

Jennifer Hobbs, Comptroller (410) 386-2004

Lexi Biondo, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/comptroller/accounting/>

The Bureau of Accounting is responsible for the financial operations of the County.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- Personnel increases due to a 5.0% salary increase is included in FY26 and additional overtime associated with the implementation of a new financial system.
- Benefits decrease due to a reduction in Pension allocations based on annual actuarial study.
- Operating increases due to increased bank fees offset by costs being transferred to individual agency budgets.
- Capital decreases due to one-time additional furniture in FY25.

# Bond Issuance Expense

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	210,735	267,980	267,980	256,790	-4.18%	-4.18%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$210,735</b>	<b>\$267,980</b>	<b>\$267,980</b>	<b>\$256,790</b>	<b>-4.18%</b>	<b>-4.18%</b>

Jennifer Hobbs, Comptroller (410) 386-2004

Lexi Biondo, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/comptroller/>

The County issues bonds to finance capital projects. Costs are included within the annual bond issuance expenses because the County is able to avoid future financing costs by paying these costs when incurred, rather than including them in the debt issuance. All outstanding bond issues, official statements, and disclosures can be viewed at [www.dacbond.com](http://www.dacbond.com). The staff overseeing Bond Issuance are charged to other budgets.

## Budget Changes:

Operating decreases due to estimated bond sale.

# Collections Office

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$535,241	\$474,570	\$454,570	\$477,300	0.58%	5.00%
Benefits	260,504	79,900	78,370	71,940	-9.96%	-8.20%
Operating	682,677	801,650	801,650	1,265,770	57.90%	57.90%
Capital	0	700	700	700	0.00%	0.00%
<b>Total</b>	<b>\$1,478,422</b>	<b>\$1,356,820</b>	<b>\$1,335,290</b>	<b>\$1,815,710</b>	<b>33.82%</b>	<b>35.98%</b>

Jennifer Hobbs, Comptroller (410) 386-2004

Lexi Biondo, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/comptroller/collectionstaxes/>

The Collections Office is a centralized function for all County agencies and departments. The office is responsible for the security and transfer of deposits to financial institutions.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to a reduction in Pension allocations based on annual actuarial study.
- Operating increases due to the local share of State Department of Assessments and Taxation costs going from 50% to 90% County funded.

# Independent Post Audit

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	60,300	65,850	65,850	68,480	3.99%	3.99%
Capital	0	0	0	0	0.00%	0.00%
Total	\$60,300	\$65,850	\$65,850	\$68,480	3.99%	3.99%

Jennifer Hobbs, Comptroller (410) 386-2004

Lexi Biondo, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/comptroller/>

The annual independent post audit is performed to provide reasonable assurance that the financial statements of Carroll County for the prior fiscal year are free of material misstatement. The County's audited financial statements are presented online as part of the Annual Comprehensive Financial Report (ACFR).

## Budget Changes:

Operating increases due to an increase in contract cost.

# Office of Procurement

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$367,797	\$395,430	\$331,400	\$347,970	-12.00%	5.00%
Benefits	153,413	60,880	55,990	54,740	-10.09%	-2.23%
Operating	27,391	55,190	55,190	46,160	-16.36%	-16.36%
Capital	28	0	0	1,500	100.00%	100.00%
Total	\$548,628	\$511,500	\$442,580	\$450,370	-11.95%	1.76%

Jennifer Hobbs, Comptroller (410) 386-2004

Lexi Biondo, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/comptroller/purchasing/>

The Office of Procurement is responsible for maintaining a fair and equitable procurement process for the citizens of Carroll County. Procurement seeks to obtain the best value and achieve the maximum savings of County tax dollars through purchases at the right quantity, quality, price, place, and time.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to a reduction in Pension allocations based on annual actuarial study.
- Operating decreases due to a reduction in consulting fees.
- Capital increases due to one-time furniture replacement.

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## **County Attorney**



# County Attorney Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Administrative Hearings	\$109,730	\$110,650	\$110,600	\$114,320	3.32%	3.36%
Board of License Commissioners	104,263	114,690	114,760	117,600	2.54%	2.47%
County Attorney	737,507	831,930	833,920	872,490	4.88%	4.63%
<b>Total County Attorney</b>	<b>\$951,501</b>	<b>\$1,057,270</b>	<b>\$1,059,280</b>	<b>\$1,104,410</b>	<b>4.46%</b>	<b>4.26%</b>

# Administrative Hearings

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$68,447	\$71,550	\$71,510	\$75,090	4.95%	5.01%
Benefits	26,394	11,700	11,690	11,830	1.11%	1.20%
Operating	14,889	27,400	27,400	27,400	0.00%	0.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$109,730</b>	<b>\$110,650</b>	<b>\$110,600</b>	<b>\$114,320</b>	<b>3.32%</b>	<b>3.36%</b>

Timothy Burke, County Attorney (410) 386-2030

Lexi Biondo, Management and Budget Analyst (410) 386-2082

[www.carrollcountymd.gov/government/directory/county-administrator/administrative-hearings/](http://www.carrollcountymd.gov/government/directory/county-administrator/administrative-hearings/)

The Office of Administrative Hearings coordinates and schedules public hearings for County Commissioner appointed Boards and Commissions. The Board of Zoning Appeals, the Board of License Commissioners (Liquor Board), and the Ethics Commission are supported by staff in the Administrative Hearings budget.

## Budget Changes:

- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.

# Board of License Commissioners

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$78,691	\$90,310	\$90,380	\$93,640	3.69%	3.61%
Benefits	12,129	13,010	13,010	13,100	0.69%	0.69%
Operating	13,443	11,370	11,370	10,860	-4.49%	-4.49%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$104,263</b>	<b>\$114,690</b>	<b>\$114,760</b>	<b>\$117,600</b>	<b>2.54%</b>	<b>2.47%</b>

Timothy Burke, County Attorney (410) 386-2030

Lexi Biondo, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/boards-commissions/board-of-license-commissioners-liquor-board/>

The Board of License Commissioners regulates and controls all matters pertaining to alcoholic beverages in Carroll County.

## Budget Changes:

- A 5.0% salary increase is included in FY26. The salaries of the license commissioners are by-law.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating decreases based on reduction in professional development.



# County Attorney

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$478,557	\$551,740	\$553,590	\$581,210	5.34%	4.99%
Benefits	188,445	90,110	90,250	91,450	1.49%	1.33%
Operating	70,506	190,080	190,080	199,830	5.13%	5.13%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$737,507</b>	<b>\$831,930</b>	<b>\$833,920</b>	<b>\$872,490</b>	<b>4.88%</b>	<b>4.63%</b>

**Timothy Burke, County Attorney (410) 386-2030**

**Lexi Biondo, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/county-attorney/>

This Department was created by State law to serve as in-house counsel to the Board of County Commissioners and the departments, bureaus, agencies, offices, quasi-judicial boards, commissions, and other organizations that receive operating funds from the County.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to salary adjustments.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to JustFOIA software to track Freedom of Information Act requests.



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# **Economic Development**



# Economic Development Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Economic Development Administration	\$1,124,091	\$1,021,780	\$1,019,350	\$1,033,420	1.14%	1.38%
Carroll County Workforce Development	335,625	265,280	265,150	281,750	6.21%	6.26%
Economic Development Infrastructure and Investments	883,081	850,000	850,000	1,850,000	117.65%	117.65%
Farm Museum	943,777	1,038,310	1,029,650	1,012,880	-2.45%	-1.63%
<b>Total Economic Development</b>	<b>\$3,286,574</b>	<b>\$3,175,370</b>	<b>\$3,164,150</b>	<b>\$4,178,050</b>	<b>31.58%</b>	<b>32.04%</b>

# Economic Development Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$572,801	\$585,730	\$583,470	\$612,650	4.60%	5.00%
Benefits	230,434	95,700	95,530	96,420	0.75%	0.93%
Operating	320,857	340,350	340,350	324,350	-4.70%	-4.70%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$1,124,091</b>	<b>\$1,021,780</b>	<b>\$1,019,350</b>	<b>\$1,033,420</b>	<b>1.14%</b>	<b>1.38%</b>

**Denise Beaver, Director of Economic Development (410) 386-2071**

**Hanley Allen, Management and Budget Analyst (410) 386-2304**

<http://www.carrollbiz.org/>

The Department of Economic Development provides an array of services to residents and potential businesses, such as site and facility tours, research, financing, regulatory agency assistance, and business advocacy services.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating decreases due to elimination of funding for the Heart of the Civil War Heritage Area.

# Carroll County Workforce Development

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$218,186	\$214,160	\$214,050	\$224,750	4.94%	5.00%
Benefits	108,059	34,950	34,930	36,680	4.95%	5.01%
Operating	8,279	16,170	16,170	20,320	25.66%	25.66%
Capital	1,100	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$335,625</b>	<b>\$265,280</b>	<b>\$265,150</b>	<b>\$281,750</b>	<b>6.21%</b>	<b>6.26%</b>

**Denise Beaver, Director of Economic Development (410) 386-2071**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

<http://www.carrollworks.org/>

Carroll County Workforce Development, located at 224 N. Center Street, Westminster, MD, provides employment-related services which include skills and career assessment, career counseling, career exploration, occupational skills training, job skill remediation, diploma programs, on-the-job training, and job search/placement assistance.

## Budget Changes:

- A 5.0 % salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to additional funding for conference registrations, tuition funding for Asset Limited, Income Constrained, Employed (ALICE) population, and membership for the National Association of Workforce Boards.

# Economic Development Infrastructure and Investments

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	883,081	850,000	850,000	1,850,000	117.65%	117.65%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$883,081</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$1,850,000</b>	<b>117.65%</b>	<b>117.65%</b>

**Denise Beaver, Director of Economic Development (410) 386-2071**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

Economic Development Infrastructure and Investments provides funding to support and encourage economic development in the County. This funding promotes Carroll County as a commercial/industrial site for businesses, which may include infrastructure improvements, studies, and targeted investments.

## Budget Changes:

Operating increases due to additional investments and infrastructure.

# Farm Museum

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$497,445	\$537,240	\$529,200	\$555,680	3.43%	5.00%
Benefits	154,520	77,450	76,830	78,030	0.75%	1.56%
Operating	290,705	418,620	418,620	373,970	-10.67%	-10.67%
Capital	1,107	5,000	5,000	5,200	4.00%	4.00%
<b>Total</b>	<b>\$943,777</b>	<b>\$1,038,310</b>	<b>\$1,029,650</b>	<b>\$1,012,880</b>	<b>-2.45%</b>	<b>-1.63%</b>

**Denise Beaver, Director of Economic Development (410) 386-2071**

**Hanley Allen, Management and Budget Analyst (410) 386-2304**

<http://carrollcountyfarmmuseum.org/>

The Carroll County Farm Museum, located at 500 South Center Street, Westminster, MD, provides visitors an overview of the rural Carroll County farm lifestyle of the 19<sup>th</sup> century through exhibits, demonstrations, and traditional arts classes.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base and two part-time 25 hour positions were converted to one full-time 40 hour position.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating decreases due to Winery Commission fee being captured in revenues.





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# Human Resources



# Human Resources Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Human Resources Administration	\$1,703,668	\$1,470,970	\$1,473,610	\$1,551,510	5.48%	5.29%
Health and Fringe Benefits	772,678	19,476,210	19,476,210	25,705,190	31.98%	31.98%
Personnel Services	76,111	95,650	94,750	98,910	3.41%	4.39%
<b>Total Human Resources</b>	<b>\$2,552,456</b>	<b>\$21,042,830</b>	<b>\$21,044,570</b>	<b>\$27,355,610</b>	<b>30.00%</b>	<b>29.99%</b>

# Human Resources Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$1,027,677	\$1,144,510	\$1,146,970	\$1,200,530	4.89%	4.67%
Benefits	578,614	186,690	186,870	188,640	1.04%	0.95%
Operating	97,377	139,770	139,770	162,340	16.15%	16.15%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$1,703,668</b>	<b>\$1,470,970</b>	<b>\$1,473,610</b>	<b>\$1,551,510</b>	<b>5.48%</b>	<b>5.29%</b>

Kristy Bixler, Director (410) 386-2119

Lexi Biondo, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/human-resources/>

Human Resources oversees all responsibilities associated with Carroll County Government employment.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to additional costs for employee retention and training.

# Health and Fringe Benefits

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$27,100	\$27,100	\$32,200	18.82%	18.82%
Benefits	656,222	423,870	423,870	5,853,610	1280.99%	1280.99%
Operating	116,456	19,025,240	19,025,240	19,819,380	4.17%	4.17%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$772,678</b>	<b>\$19,476,210</b>	<b>\$19,476,210</b>	<b>\$25,705,190</b>	<b>31.98%</b>	<b>31.98%</b>

Kristy Bixler, Director (410) 386-2119

Lexi Biondo, Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/human-resources/benefits-summary/>

The County offers various benefits such as pension plans, death benefits, longevity program, life insurance, disability benefits, medical healthcare, dental healthcare, tuition reimbursement, and the wellness program. The staff responsible for this are included in the Human Resources Administration budget.

## Budget Changes:

- Personnel includes longevity costs.
- Health and Fringe Benefits increases due to the net effect of:
  - An increase in the contribution for Other Post-Employment Benefits.
  - A new Maintenance Specialist position for the Department of Recreation and Parks.

# Personnel Services

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$44,815	\$82,200	\$81,370	\$85,440	3.94%	5.00%
Benefits	31,296	13,440	13,370	13,460	0.15%	0.67%
Operating	0	10	10	10	0.00%	0.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$76,111</b>	<b>\$95,650</b>	<b>\$94,750</b>	<b>\$98,910</b>	<b>3.41%</b>	<b>4.39%</b>

**Kristy Bixler, Director (410) 386-2119**

**Lexi Biondo, Management and Budget Analyst (410) 386-2082**

Personnel Services provides administrative support to county agencies.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.



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## **Management and Budget**





# Management and Budget Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Management and Budget Administration	\$352,409	\$348,830	\$345,220	\$362,060	3.79%	4.88%
Budget	782,021	711,940	699,830	728,060	2.26%	4.03%
Grants Office	237,505	222,250	226,160	236,600	6.46%	4.62%
Risk Management	1,666,154	2,360,160	2,353,150	2,770,690	17.39%	17.74%
<b>Total Management and Budget</b>	<b>\$3,038,089</b>	<b>\$3,643,180</b>	<b>\$3,624,360</b>	<b>\$4,097,410</b>	<b>12.47%</b>	<b>13.05%</b>

# Management and Budget Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$263,300	\$287,280	\$283,930	\$299,330	4.19%	5.42%
Benefits	80,563	46,960	46,700	47,030	0.15%	0.71%
Operating	8,545	14,590	14,590	15,700	7.61%	7.61%
Capital	0	0	0	0	0.00%	0.00%
Total	\$352,409	\$348,830	\$345,220	\$362,060	3.79%	4.88%

**Ted Zaleski, Director of Management and Budget (410) 386-2082**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

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

The Department of Management and Budget provides detailed fiscal analysis and management information to assist the Board of County Commissioners and County agencies in making informed management decisions.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to position returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to higher costs of professional development.

# Budget

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$563,804	\$601,020	\$589,760	\$617,930	2.81%	4.78%
Benefits	214,650	97,920	97,070	97,100	-0.84%	0.03%
Operating	3,567	13,000	13,000	13,030	0.23%	0.23%
Capital	0	0	0	0	0.00%	0.00%
Total	\$782,021	\$711,940	\$699,830	\$728,060	2.26%	4.03%

**Ted Zaleski, Director of Management and Budget (410) 386-2082**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

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

The Bureau of Budget facilitates the County Budget process and is responsible for forecasting and monitoring revenues and expenditures.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to a reduction in Pension allocations based on annual actuarial study.

# Grants Office

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$159,870	\$185,850	\$189,470	\$198,950	7.05%	5.00%
Benefits	73,544	30,380	30,670	31,320	3.09%	2.12%
Operating	4,091	6,020	6,020	6,330	5.15%	5.15%
Capital	0	0	0	0	0.00%	0.00%
Total	\$237,505	\$222,250	\$226,160	\$236,600	6.46%	4.62%

**Ted Zaleski, Director of Management and Budget (410) 386-2082**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/management-budget/grants-management/>

The Grants Office assists County agencies and partners with grant research, screening, development, editing and management in support of the Board of County Commissioners' goals.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to salary adjustments.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to higher costs of professional development.

# Risk Management

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$339,525	\$405,420	\$398,920	\$418,870	3.32%	5.00%
Benefits	312,534	96,290	95,780	97,970	1.74%	2.29%
Operating	1,010,591	1,856,950	1,856,950	2,252,850	21.32%	21.32%
Capital	3,504	1,500	1,500	1,000	-33.33%	-33.33%
Total	\$1,666,154	\$2,360,160	\$2,353,150	\$2,770,690	17.39%	17.74%

**Ted Zaleski, Director of Management and Budget (410) 386-2082**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/management-budget/risk-management/>

Risk Management administers the County's safety and insurance programs. Staff serves as the liaison between the County's insurance carriers and the employees, or the public who present claims. The Office is responsible for maintaining adequate insurance coverage on all County employees, operations, vehicles, and properties.

## Budget Changes:

- The decrease from the FY25 Original to Adjusted Budget is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to higher costs of insurance premiums.
- Capital decreases due to one-time purchase of furniture in FY25.



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# **Planning and Land Management**



# Planning and Land Management Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Planning and Land Management Administration	\$1,337,889	\$1,402,780	\$1,408,130	\$1,519,950	8.35%	7.94%
Comprehensive Planning	977,072	946,530	936,690	945,500	-0.11%	0.94%
Development Review	746,930	632,250	638,850	667,690	5.61%	4.51%
Resource Management	1,532,313	1,337,220	1,291,290	1,302,640	-2.59%	0.88%
Zoning Administration	413,434	329,850	286,330	295,660	-10.37%	3.26%
<b>Total Planning and Land Management</b>	<b>\$5,007,637</b>	<b>\$4,648,630</b>	<b>\$4,561,290</b>	<b>\$4,731,440</b>	<b>1.78%</b>	<b>3.73%</b>

# Planning and Land Management Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$823,908	\$933,460	\$938,430	\$985,350	5.56%	5.00%
Benefits	346,273	151,600	151,980	154,200	1.72%	1.46%
Operating	167,708	317,720	317,720	380,400	19.73%	19.73%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$1,337,889</b>	<b>\$1,402,780</b>	<b>\$1,408,130</b>	<b>\$1,519,950</b>	<b>8.35%</b>	<b>7.94%</b>

**Chris Heyn, Director of Planning and Land Management (410) 386-2639**

**Hanley Allen, Management and Budget Analyst (410) 386-2304**

<https://www.carrollcountymd.gov/government/directory/planning-land-management/>

The Department of Planning and Land Management provides leadership guidance, GIS products, and technical and statistical information on issues relating to development, land preservation, water resource management, zoning, town/county cooperation, and resource protection issues.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to salary adjustments.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to one-time funding for Planimetric data update.

# Comprehensive Planning

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$605,111	\$659,910	\$650,760	\$681,980	3.34%	4.80%
Benefits	231,874	105,870	105,180	105,550	-0.30%	0.35%
Operating	140,087	180,750	180,750	157,970	-12.60%	-12.60%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$977,072</b>	<b>\$946,530</b>	<b>\$936,690</b>	<b>\$945,500</b>	<b>-0.11%</b>	<b>0.94%</b>

**Chris Heyn, Director of Planning and Land Management (410) 386-2639**

**Hanley Allen, Management and Budget Analyst (410) 386-2304**

<https://www.carrollcountymd.gov/government/directory/planning-land-management/comprehensive-planning/>

The Department of Comprehensive Planning is responsible for developing and implementing the County Master Plan as envisioned by the citizens. The meetings and activities of the Planning and Zoning Commission are coordinated by the Deputy Director, who is Secretary to the Commission. Capital Improvement Projects review, site selection, and land banking for future schools, roads, and other public facilities are administrative functions of the Department.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to Pension allocations based on an annual actuarial study.
- Operating decreases due to a planned reduction in funding for outreach efforts related to the Master Plan.



# Development Review

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$508,991	\$530,120	\$536,250	\$563,000	6.20%	4.99%
Benefits	232,182	86,580	87,050	88,580	2.31%	1.76%
Operating	5,648	15,550	15,550	15,610	0.39%	0.39%
Capital	108	0	0	500	100.00%	100.00%
<b>Total</b>	<b>\$746,930</b>	<b>\$632,250</b>	<b>\$638,850</b>	<b>\$667,690</b>	<b>5.61%</b>	<b>4.51%</b>

Chris Heyn, Director of Planning and Land Management (410) 386-2639

Hanley Allen, Management and Budget Analyst (410) 386-2304

<https://www.carrollcountymd.gov/government/directory/land-resource-management/development-review/>

The Bureau of Development Review processes and tracks development plans from submission through approval. Services are also provided to the municipalities.

## Budget Changes:

- The increase from FY25 Original to Adjusted is due to salary adjustments.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Capital increases due to one-time equipment replacement.

# Resource Management

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$897,849	\$1,096,000	\$1,053,330	\$1,066,630	-2.68%	1.26%
Benefits	341,194	177,640	174,380	166,700	-6.16%	-4.40%
Operating	258,675	38,580	38,580	38,110	-1.22%	-1.22%
Capital	34,595	25,000	25,000	31,200	24.80%	24.80%
<b>Total</b>	<b>\$1,532,313</b>	<b>\$1,337,220</b>	<b>\$1,291,290</b>	<b>\$1,302,640</b>	<b>-2.59%</b>	<b>0.88%</b>

Chris Heyn, Director of Planning and Land Management (410) 386-2639

Hanley Allen, Management and Budget Analyst (410) 386-2304

<https://www.carrollcountymd.gov/government/directory/planning-land-management/resource-management/>

The Bureau of Resource Management staff is responsible for protection and management of water, soil, and forestry resources. The staff is involved in a wide range of activities: subdivision and site plan review, retrofit and restoration projects, tree plantings, water supply protection, watershed assessments, restoration and protection, forest protection and enhancement, landscape development and enhancement, floodplain management and grading/sediment control, sinkhole investigation, program development, inspection and enforcement, and technical assistance to other County agencies and the general public. The work of the Bureau is regulated by County Codes and State/Federal mandated programs.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- In FY26, an additional Stormwater Engineer position was created, partially allocated to the Watershed Protection and Restoration Special Revenue Fund.
- Benefits decrease due to Pension allocations based on an annual actuarial study.
- Capital increases due to a one-time replacement of a well video system.

# Zoning Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$295,030	\$275,750	\$235,330	\$247,100	-10.39%	5.00%
Benefits	108,781	45,000	41,900	38,830	-13.71%	-7.33%
Operating	9,343	8,670	8,670	9,730	12.23%	12.23%
Capital	280	430	430	0	-100.00%	-100.00%
<b>Total</b>	<b>\$413,434</b>	<b>\$329,850</b>	<b>\$286,330</b>	<b>\$295,660</b>	<b>-10.37%</b>	<b>3.26%</b>

**Chris Heyn, Director of Planning and Land Management (410) 386-2639**

**Hanley Allen, Management and Budget Analyst (410) 386-2304**

<https://www.carrollcountymd.gov/government/directory/planning-land-management/zoning-administration/>

Zoning Administration oversees the regulation of the Zoning Ordinance, including structure height and number of stories, size, location, and use and purpose.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to Pension allocations based on an annual actuarial study.
- Operating increases due to additional employee training.
- Capital decreases due to a one-time furniture replacement in FY25.

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## **Technology Services**



# Technology Services Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Technology Services	\$6,976,494	\$8,308,920	\$8,288,490	\$8,967,640	7.93%	8.19%
Production and Distribution Services	326,889	434,260	433,920	445,280	2.54%	2.62%
<b>Total Technology Services</b>	<b>\$7,303,382</b>	<b>\$8,743,180</b>	<b>\$8,722,410</b>	<b>\$9,412,920</b>	<b>7.66%</b>	<b>7.92%</b>

# Technology Services

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$2,796,223	\$3,253,950	\$3,234,960	\$3,396,640	4.39%	5.00%
Benefits	1,102,672	531,270	529,830	534,250	0.56%	0.83%
Operating	2,920,757	4,415,500	4,415,500	4,918,830	11.40%	11.40%
Capital	156,842	108,200	108,200	117,920	8.98%	8.98%
Total	\$6,976,494	\$8,308,920	\$8,288,490	\$8,967,640	7.93%	8.19%

**Mark Ripper, Director (410) 386-2056**

**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/technology-services/>

Technology Services provides information and technology services to Carroll County Government and governmental partners including Sheriff's Office, Circuit Court, and State's Attorney's Office. The office evaluates, selects, and initiates purchasing procedures for all information processing hardware, software, and consulting services.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to software contracts and enhanced cybersecurity efforts.
- Capital increases due to one-time installation of security cameras and door access controls at various County buildings.

# Production and Distribution Services

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$109,195	\$114,670	\$114,350	\$120,060	4.70%	4.99%
Benefits	52,460	18,700	18,680	18,880	0.96%	1.07%
Operating	164,882	296,890	296,890	302,340	1.84%	1.84%
Capital	352	4,000	4,000	4,000	0.00%	0.00%
Total	\$326,889	\$434,260	\$433,920	\$445,280	2.54%	2.62%

**Mark Ripper, Director (410) 386-2056**

**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/technology-services/>

Production and Distribution Services (PDS) serves as an in-house print shop. In addition, services include laminating, large scale prints, cutting and spiraling booklets, receiving and delivering USPS mail and UPS/FedEx.

## Budget Changes:

- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to higher postage costs.

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## **General Government Other**





# General Government Other Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Audio Video Production	\$306,782	\$266,170	\$266,170	\$291,800	9.63%	9.63%
Board of Elections	1,852,937	2,479,060	2,479,060	2,645,050	6.70%	6.70%
County Commissioners	1,413,700	1,476,190	1,432,590	1,437,890	-2.59%	0.37%
Not In Carroll	318,270	318,270	318,270	327,820	3.00%	3.00%
<b>Total General Government Other</b>	<b>\$3,891,688</b>	<b>\$4,539,690</b>	<b>\$4,496,090</b>	<b>\$4,702,560</b>	<b>3.59%</b>	<b>4.59%</b>

# Audio Video Production

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$191,065	\$199,690	\$199,690	\$209,590	4.96%	4.96%
Benefits	82,748	32,500	32,500	32,880	1.17%	1.17%
Operating	13,394	15,700	15,700	26,820	70.83%	70.83%
Capital	19,575	18,280	18,280	22,510	23.14%	23.14%
<b>Total</b>	<b>\$306,782</b>	<b>\$266,170</b>	<b>\$266,170</b>	<b>\$291,800</b>	<b>9.63%</b>	<b>9.63%</b>

Chris Swam, Digital Media Manager (410) 386-2801

Ryan Nowicki, Management and Budget Analyst (410) 386-2082

[www.carrollcountymd.gov/government/directory/county-administrator/audiovideo-production/](http://www.carrollcountymd.gov/government/directory/county-administrator/audiovideo-production/)

Audio Video Production creates digital content, content for Comcast Channel 24, County social networking, and provides media assistance to County departments. In addition, staff provides technical maintenance of audio/video equipment, along with the design and installation of County audio and video systems.

## Budget Changes:

- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to additional funding for website maintenance and closed captioning for the community channel.
- Capital increases due to the one-time replacement of speakers, an audio distribution amplifier, and an encoder.

# Board of Elections

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$439,479	\$21,000	\$21,000	\$21,000	0.00%	0.00%
Benefits	14,778	1,600	1,600	1,600	0.00%	0.00%
Operating	1,397,606	2,455,960	2,455,960	2,621,950	6.76%	6.76%
Capital	1,075	500	500	500	0.00%	0.00%
<b>Total</b>	<b>\$1,852,937</b>	<b>\$2,479,060</b>	<b>\$2,479,060</b>	<b>\$2,645,050</b>	<b>6.70%</b>	<b>6.70%</b>

Erin Perrone, Election Director (410) 386-2080

Lexi Biondo, Management and Budget Analyst (410) 386-2082

<https://elections.carrollcountymd.gov/>

The Board of Elections is responsible for all Federal, State, and County elections held in Carroll County. The Board administers programs, including voter registration, absentee ballots, election judge hiring and training, petition management, election and results management, candidacy and campaign finance, precinct boundary and street file management, voting system and electronic pollbook maintenance.

## Budget Changes:

- Salaries are held flat in FY26. Members of the Board of Elections are by-law.
- Operating increases due to increases in State-mandated quarterly billing costs.

# County Commissioners

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$994,642	\$1,196,910	\$1,156,410	\$1,160,690	-3.03%	0.37%
Benefits	330,476	187,480	184,380	180,450	-3.75%	-2.13%
Operating	87,592	89,700	89,700	96,750	7.86%	7.86%
Capital	991	2,100	2,100	0	-100.00%	-100.00%
<b>Total</b>	<b>\$1,413,700</b>	<b>\$1,476,190</b>	<b>\$1,432,590</b>	<b>\$1,437,890</b>	<b>-2.59%</b>	<b>0.37%</b>

Roberta Windham, County Administrator (410) 386-2043

Ryan Nowicki, Management and Budget Analyst (410) 386-2082

[www.carrollcountymd.gov/government/commissioners/](http://www.carrollcountymd.gov/government/commissioners/)

Pursuant to the Maryland Constitution, State law, and the County Code, the Board of County Commissioners serves as the executive and legislative branches of Carroll County government. The Commissioners' duties include setting and enacting administrative, legislative, and executive policies, approving budgets, and establishing the tax levy.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions return to base.
- A 5.0% salary increase is included in FY26. The salaries of the Commissioners are held flat. One Administrative Coordinator position was eliminated.
- Benefits decrease due to a reduction in Pension allocations based on annual actuarial study.
- Operating increases due to higher costs for professional development, offset by a decrease in preprinted forms and subscriptions.
- Capital decreases due to a one-time furniture replacement in FY25.

# Not in Carroll

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	318,270	318,270	318,270	327,820	3.00%	3.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$318,270</b>	<b>\$318,270</b>	<b>\$318,270</b>	<b>\$327,820</b>	<b>3.00%</b>	<b>3.00%</b>

Ted Zaleski, Director of Management and Budget (410) 386-2082

Hanley Allen, Management and Budget Analyst (410) 386-2082

Not in Carroll is an initiative to combat drug abuse and provide resources for drug prevention, treatment, prosecution, and enforcement in Carroll County. Funding is provided to the Boys and Girls Club after-school programs and the Mobile Crisis Unit.

## Budget Changes:

Operating increases 3% as planned.



# *Conservation and Natural Resources Appropriations*



# Conservation and Natural Resources Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Extension Office of Carroll County	\$461,661	\$468,640	\$468,640	\$488,770	4.30%	4.30%
Soil Conservation District	596,327	522,810	492,160	586,760	12.23%	19.22%
Spongy Moth	9,306	30,000	30,000	30,000	0.00%	0.00%
Weed Control	80,123	78,450	78,450	78,020	-0.55%	-0.55%
<b>Total Conservation and Natural Resources</b>	<b>\$1,147,416</b>	<b>\$1,099,900</b>	<b>\$1,069,250</b>	<b>\$1,183,550</b>	<b>7.61%</b>	<b>10.69%</b>

# Extension Office of Carroll County

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	461,661	468,640	468,640	488,770	4.30%	4.30%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$461,661</b>	<b>\$468,640</b>	<b>\$468,640</b>	<b>\$488,770</b>	<b>4.30%</b>	<b>4.30%</b>

**Cheryl Hill, Business Services Specialist (410) 386-2760**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

<http://extension.umd.edu/carroll-county>

The University of Maryland Extension (UME) is located at 700 Agricultural Drive in Westminster. It is a statewide, non-formal education system within the college of Agriculture and Natural Resources and the University of Maryland Eastern Shore. UME educational programs and problem-solving assistance are available to citizens and are based on the research and experience of land grant universities such as the University of Maryland, College Park.

## Budget Changes:

Operating includes salaries for State employees. FY26 increases due to State of Maryland salary increases.

# Soil Conservation District

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$395,021	\$404,890	\$376,410	\$395,230	-2.39%	5.00%
Benefits	163,770	76,440	74,270	82,720	8.22%	11.38%
Operating	37,535	41,480	41,480	43,710	5.38%	5.38%
Capital	0	0	0	65,100	100.00%	100.00%
<b>Total</b>	<b>\$596,327</b>	<b>\$522,810</b>	<b>\$492,160</b>	<b>\$586,760</b>	<b>12.23%</b>	<b>19.22%</b>

**Matt McMahon, District Manager (410) 848-8200 Extension 3**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

<http://www.carrollsoil.com/>

The Carroll County Soil Conservation District (CCSCD) is located at the Carroll County Commerce Center, 698 J Corporate Center Court, Westminster. The CCSCD is one of 24 members of the Maryland Association of Soil Conservation Districts (MASCD), which speaks to soil and water conservation and State legislative issues.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salary, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating increases due to higher costs of audit fees, environthon contribution, and insurance.
- Capital increases due to replacement of pick-up truck.



# Spongy Moth

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	9,306	30,000	30,000	30,000	0.00%	0.00%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$9,306</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0.00%</b>	<b>0.00%</b>

**Kenton Sumpter, Program Manager Maryland Department of Agriculture (301) 662-2074**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

<http://mda.maryland.gov/Pages/default.aspx>

The Forest Pest Management Section (FPM), part of the Maryland Department of Agriculture is located at 92 Thomas Johnson Drive Suite 160 in Frederick. They conduct several activities to monitor, assess, and control tree disease or insect infestations that affect the health of Maryland forests. FPM provides advice on forest insects and diseases and manages Spongy Moth infestations in forest habitats.

# Weed Control

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	78,724	77,150	77,150	78,020	1.13%	1.13%
Capital	1,399	1,300	1,300	0	-100.00%	-100.00%
<b>Total</b>	<b>\$80,123</b>	<b>\$78,450</b>	<b>\$78,450</b>	<b>\$78,020</b>	<b>-0.55%</b>	<b>-0.55%</b>

**Peter Rupp, Maryland Weed Control Specialist (301) 600-1586**

**Ryan Nowicki, Management and Budget Analyst (410) 386-2082**

The Carroll County Weed Control Program is operated in cooperation with Maryland Department of Agriculture (MDA). The Weed Control Coordinator manages the methods and techniques available for controlling and eradicating noxious weed infestations. A spray service is available on a fee basis as an additional option for controlling and eradicating noxious weeds, and revenues generated from this service help offset the cost of funding the Carroll County Weed Control Program.

## Budget Changes:

- Operating includes salaries for Spray Technicians. FY26 increases due to salary increase for Spray Technicians.
- Capital decreases due to one-time spray pump replacement in FY25.



***Debt, Transfers, and Reserves  
Appropriations***



# Debt, Transfers, and Reserves Summary

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	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Debt Service	\$19,845,648	\$15,544,280	\$15,544,280	\$16,445,880	5.80%	5.80%
Debt Service - Ag. Pres.	2,919,161	4,022,960	4,022,960	3,121,790	5.80%	5.80%
Interfund Transfers	62,000,170	40,532,340	40,528,510	42,361,700	-22.40%	-22.40%
Intergovernmental Transfer	3,850,140	3,950,250	3,950,250	4,087,610	3.48%	3.48%
Reserve for Contingencies	0	4,262,210	4,262,210	4,516,580	5.97%	5.97%
<b>Total Debt, Transfers, and Reserves</b>	<b>\$88,615,118</b>	<b>\$68,312,040</b>	<b>\$68,308,210</b>	<b>\$70,533,560</b>	<b>3.25%</b>	<b>3.26%</b>

# Debt Service

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	19,845,648	15,544,280	15,544,280	16,445,880	5.80%	5.80%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$19,845,648</b>	<b>\$15,544,280</b>	<b>\$15,544,280</b>	<b>\$16,445,880</b>	<b>5.80%</b>	<b>5.80%</b>

**Ted Zaleski, Director of Management and Budget (410) 386-2082**  
**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

Debt Service includes the principal and interest paid on long-term debt. The County is reviewed annually by the three rating agencies (Fitch, Standard and Poor, and Moody's). In FY25, the County maintained its AAA bond rating, confirming a strong credit worthiness with the three major credit rating agencies.

## Budget Changes:

In FY26, the anticipated bond issue is \$24.0 million.

# Debt Service – Agricultural Preservation

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	2,919,161	4,022,960	4,022,960	3,121,790	-22.40%	-22.40%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$2,919,161</b>	<b>\$4,022,960</b>	<b>\$4,022,960</b>	<b>\$3,121,790</b>	<b>-22.40%</b>	<b>-22.40%</b>

**Chris Heyn, Director of Planning and Land Management (410) 386-2639**  
**Hanley Allen, Management and Budget Analyst (410) 386-2082**

The Agricultural Preservation Debt Service budget pays on Installment Purchase Agreements (IPAs) for the Agricultural Land Preservation Program. The budget is determined by a combination of known debt service and estimated IPAs for the upcoming fiscal year. Typically, a landowner is offered 40% of Fair Market Value for the agricultural easement and the County pays 5.0% annual interest for 20 years on the easement value.

## Budget Changes:

Operating decreases due to lower principal payments.

# Interfund Transfers

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	62,000,170	40,532,340	40,528,510	42,361,700	4.51%	4.52%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$62,000,170</b>	<b>\$40,532,340</b>	<b>\$40,528,510</b>	<b>\$42,361,700</b>	<b>4.51%</b>	<b>4.52%</b>

**Ted Zaleski, Director of Management and Budget (410) 386-2082**  
**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

The Interfund Transfers include transfers from the General Fund to the Capital, Grant, and Enterprise Funds. Transfer to Capital moves operating funds to the Capital Fund for paygo funding. The transfer to the Utilities Enterprise Fund is to fund the Board of Education facilities. The transfer to the Airport Enterprise Fund is for use of property by The Arc Carroll County. The transfer to the Solid Waste Enterprise Fund is to support operations. The transfer to the Fiber Enterprise Fund is to support operations and equipment replacement. The expenditures from the General Fund to the Grant Fund can be voluntary contributions by the Commissioners to support State and Federal grant programs or the contribution may be a requirement of the State or Federal program.

Included in the Interfund Transfer:

Transfer to Capital Fund	\$35,273,520
Transfer to Airport Enterprise Fund	16,000
Transfer to Fiber Enterprise Fund	397,650
Transfer to Solid Waste Enterprise Fund	3,168,320
Transfer to Utilities Enterprise Fund	437,510
<b>Total</b>	<b>\$39,293,000</b>

Included in the Transfer to Grant Fund:

Aging and Disabilities	\$392,570
Circuit Court	27,470
Citizen Services State – Health Department	4,000
Comprehensive Planning	4,400
Fire & EMS	60,000
Housing and Community Development	42,770
Local Management Board	82,450
Public Safety	96,690
Recreation	9,100
Sheriff's Office	133,550
State's Attorney Office	157,410
Transit	2,058,290
<b>Total</b>	<b>\$3,068,700</b>

## Budget Changes:

- Transfer to the Capital Fund increases \$2.1M due to \$13.4M in additional funding for the State's Attorney's Building, as well as a funding swap of \$13.0M from planned bonds to cash, to reduce debt service. These are offset by a decrease due to one-time funding in FY25.
- Transfer to Transit increases due to grant funding, which covered a portion of these costs ending.

# Intergovernmental Transfers

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	3,850,140	3,950,250	3,950,250	4,087,610	3.48%	3.48%
Capital	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$3,850,140</b>	<b>\$3,950,250</b>	<b>\$3,950,250</b>	<b>\$4,087,610</b>	<b>3.48%</b>	<b>3.48%</b>

**Ted Zaleski, Director of Management and Budget (410) 386-2082**  
**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

The County provides several revenues to Carroll County municipalities. The Bank Shares Tax, Road Grant, and State Aid for Fire Protection are all pass-through revenues from the State. The County provides liquor and building permit services and sends the collections to the municipalities. The County also shares County revenue with the municipalities through the Town Program funding. Brief descriptions of these revenues are below:

- Bank Shares Tax – This revenue replaced the municipal share of a discontinued State tax.
- Local Permits – As a service to the towns, the County collects fees for permits issued inside town boundaries.
- Local Liquor License – As a service to the towns, the County collects liquor license fees inside town boundaries.
- Road Grant – The State allocates funds to the County to replace Federal Road funding. The municipalities receive 20% of the total allocation and individual town distributions are based on road mileage within their jurisdiction.
- State Aid for Fire Protection – State funds received by the County are passed on to the Volunteer Emergency Services Association. The County receives quarterly payments and distributes these funds at the end of the fiscal year.
- Town Program – The County shares a portion of its revenue with the municipalities. The amount is adjusted based on changes in municipal assessable base and populations. Assessable base and population determine individual town distributions.

## Budget Changes:

- The Town Program increases due to assessable base and population growth.
- State Aid for Fire Protection increases based on the State budget.

# Reserve for Contingencies

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	0	0	0	0	0.00%	0.00%
Capital	0	4,262,210	4,262,210	4,516,580	5.97%	5.97%
<b>Total</b>	<b>\$0</b>	<b>\$4,262,210</b>	<b>\$4,262,210</b>	<b>\$4,516,580</b>	<b>5.97%</b>	<b>5.97%</b>

**Ted Zaleski, Director of Management and Budget (410) 386-2082**  
**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

The Reserve for Contingencies provides funds for emergency and unforeseeable expenses. Funds are moved from the Reserve to the appropriate budget with the approval of the Board of County Commissioners.

## Budget Changes:

The Reserve for Contingencies is set at 0.66% of General Fund revenues.



## *Capital Fund*



# **A Quick Guide to the FY26 – 31 Community Investment Plan Department of Management and Budget**

## **Introduction**

This Quick Guide is intended to serve as a summary of important information and changes. For more information on the Community Investment Plan and individual projects, refer to the FY26 – 31 Proposed Community Investment Plan.

Recommended, Proposed, and Adopted Budgets are available online at <https://www.carrollcountymd.gov/government/directory/management-budget/bureau-of-budget/>.

## **Revenues**

- Total Capital Fund revenues are budgeted at \$128.3M in FY26, an increase of \$14.4M from the FY25 Capital Fund budget of \$113.9M.
- 9.09% of Local Income Tax has been dedicated for school construction and debt service.
- Impact Fee collections are used to fund school and park construction projects.
- The State allocation of Highway User Revenue is directly appropriated to the Capital Fund for road projects.

## **Public Schools**

- Freedom Elementary School Addition – Funding of \$6.7M is included in FY26 – 27, for a total of \$7.2M, for the design and construction of an addition at Freedom Elementary.
- Funding is included for nine HVAC replacements throughout the plan.
- Design and construction funding for four kindergarten and 10 pre-kindergarten additions is included in FY26. Funding is included in FY27 – 29 for future pre-kindergarten additions.
- Funding of \$12.0M is included in the plan for roof replacements at Shiloh Middle School and Oklahoma Road Middle School.
- Sykesville Middle School Addition – Funding of \$18.9M is included in FY26 – 28, for a total of \$20.2M, for the design and construction of an addition at Sykesville Middle.

## **Conservation and Open Space**

- Agricultural Land Preservation – Total funding for Agricultural Land Preservation for FY26 – 31 is \$30.4M and includes funding for easements and debt service to landowners participating in Installment Purchase Agreements (IPAs).
- Forest Bank – \$0.1M included in FY26 for reforestation and to create a forest bank located at the Northern Landfill.
- Stormwater Facility Renovation – \$2.0M is included in FY26 – 31 for a long-term plan to keep existing County-owned stormwater management facilities in compliance with the National Pollution Discharge Elimination Permit and to extend the useful life of the facilities. The plan is to evaluate and repair five to seven facilities per year over a 30-year period. Funding will be used for erosion repairs, replacement of filter material, and replacement of metal pipes with concrete pipes.

- Watershed Assessment and Improvements (NPDES) – \$24.4M is included in the FY26 – 31 CIP to implement watershed improvement projects to work toward mitigating impervious surface areas within the County to stay compliant with the NPDES permit. In FY15, the municipalities and the County agreed to a combined NPDES permit with the County paying 80% of the cost to mitigate municipal impervious surfaces.

### **Public Works**

- Monroe Avenue Connection – Funding of \$1.4M is included in FY26, for a total of \$1.8M, to extend Monroe Avenue.
- Ridenour Way Extension – Funding of \$1.2M is included in FY26, for a total of \$2.6M to extend Ridenour Way.
- Slacks Road Improvements – Funding of \$3.0M is included in FY27 for a total of \$3.1M to improve Slacks Road.
- Approximately \$134.7M is included in FY26 – 31 to maintain roads throughout the County through Pavement Management and Pavement Preservation.
- Funding of \$1.9M is included for video inspection and rehabilitation of storm drains in FY26 – 31.
- Babylon Road over Silver Run – Funding of \$0.1M is included in FY26 for the repayment of federal funds.
- Gaither Road over South Branch Patapsco – Funding of \$0.5M is included in FY26, for a total of \$2.9M, for a replacement bridge structure.
- Woodbine Road over South Branch Patapsco – Funding of \$1.1M is included in FY26, for a total of \$7.5M, for a replacement bridge structure.
- Funding is included in the plan for the rehabilitation of nine additional bridge structures.

### **Recreation and Culture**

- Funding of \$1.0M is planned in FY29 – FY31 to replace field lights at Freedom Park.
- In FY26, \$4.8M is included for 2 fields, walking trails, road network, and parking at Krimgold Park.
- Leister Pickleball Courts – Funding of \$0.2M is included in FY26 to install pickleball courts.
- In FY27, \$0.5M is included to replace the Piney Run Park boathouse.
- Two replacement pavilions, located at Piney Run and Freedom Parks, are planned in FY26 and FY28, respectively, for \$0.6M.
- Piney Run Park Paving – Funding of \$0.5M is included in FY26, for a total of \$0.8M, to replace the pavement at the main entrance and north parking lot at Piney Run Park.
- Sports Complex Field Improvements – Funding of \$0.7M is planned in FY27, for a total of \$2.4M to improve five softball fields.

### **General Government**

- Carroll Community College Technology – Funding of \$1.4M is planned over FY28 – 31 for replacement of laboratory computers and classroom technology.
- County Building Systemic Renovations – Funding of \$11.1M is included in FY26 – 31 for replacement of County facilities' systemic components.

- County Technology – Funding of \$10.3M is included in FY26 – 31 for replacement of County government information and communication systems.
- Elections Software – Funding of \$1.2M is included in FY26, for a total of \$4.8M, for the State mandated replacement of software.
- Fire and EMS – Self-Contained Breathing Apparatus Replacement – Funding of \$3.7M is included in FY26 – 31 for the replacement of SCBA for volunteer and career firefighters.
- Government Complex Infrastructure – Funding of \$4.0M is included in FY26 for the construction of a surface parking lot and stormwater management.
- Library Technology – Funding of \$0.8M is included in FY26 – 31 for replacement of library computers and technology.
- Payroll/Human Resources System Replacement – Funding of \$0.5M is included in FY26, for a total of \$1.7M, to convert the current Payroll/Human Resources system to an upgraded platform.
- Piney Run Dam Rehabilitation – Funding of \$0.8M is included in FY26, for a total of \$4.0M, to comply with MDE safety and performance standards.
- Public Safety Emergency Communications Radios – Funding of \$5.0M is included in FY26 – 31 for replacement of mobile and portable radios used by Public Safety and other governmental agencies.
- Public Safety Dispatch Console Hardware Upgrade – Funding of \$2.9M is included in FY26 for the upgrade of dispatch console hardware used by Public Safety.
- Public Safety Radio Tower Upgrade – Funding of \$0.8M is included in FY26 to upgrade the 911 radio towers.
- State’s Attorney Building – Funding of \$13.4M is included in FY26 for the construction of the new facility. Also, \$13.0M in planned bonds will be replaced with cash to reduce debt service.

#### **Fiber Network Enterprise Fund**

- CCPN Equipment Replacement – Funding of \$2.3M is included throughout the plan for the replacement of equipment in the Carroll County Public Network.

#### **Septage Enterprise Fund**

- Westminster Septage Facility Improvements – Funding of \$0.3M is included in FY26 to support the Enhanced Nutrient Removal and Bio-Solids Upgrade.

#### **Utilities Enterprise Fund**

- County Sewer Line Rehabilitation/Replacement and County Water Line Rehabilitation/Replacement – Funding of \$7.0M is included in FY26 – 31 to rehabilitate, repair, and replace water and sewer lines in the Freedom, Bark Hill, Hampstead, and Pleasant Valley Service Areas.
- Shiloh Pump Station Expansion – Funding of \$4.9M is planned in FY28, for a total of \$6.6M, for rehabilitation and expansion of the pump station.
- Snowdens Run Pump Station Wet Well – Funding of \$0.8M is included in FY26 – 27 for the redesign of the wet well and force main at the pump station.

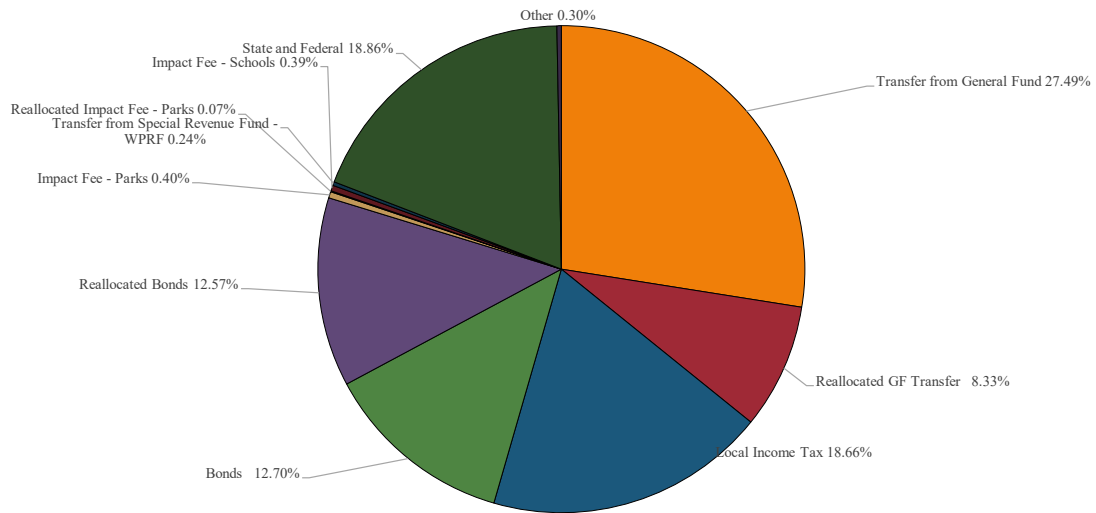
## FY24 - FY26 Capital Fund Revenues

Revenue Source	Fiscal Year			\$ Change FY25 to FY26
	2024 Budget	2025 Budget	2026 Budget	
<b>Local</b>				
Transfer from General Fund	\$55,236,700	\$33,196,560	\$35,273,524	\$2,076,964
Reallocated GF Transfer	2,272,618	3,230,440	10,683,577	7,453,138
Local Income Tax	16,238,000	18,978,320	23,942,910	4,964,590
Property Tax	1,500,000	0	0	0
Bonds	54,768,342	29,728,758	16,295,164	(13,433,594)
Reallocated Bonds	287,958	3,906,142	16,127,436	12,221,294
Impact Fee - Parks	(85,000)	0	516,700	516,700
Reallocated Impact Fee - Parks	200,000	0	85,000	85,000
Impact Fee - Schools	0	0	500,000	500,000
Transfer from Special Revenue Fund - WPRF	278,150	291,760	306,500	14,740
<b>LOCAL TOTAL</b>	<b>\$130,696,768</b>	<b>\$89,331,980</b>	<b>\$103,730,811</b>	<b>\$14,398,831</b>
<b>State</b>				
State Highway Administration	\$176,000	\$176,000	\$176,000	\$0
Highway User Revenue	3,200,000	4,168,000	3,176,000	(992,000)
Program Open Space	914,300	2,107,000	422,400	(1,684,600)
Ag. Preservation (MALPF)	1,000,000	1,000,000	1,000,000	0
Ag. Transfer Tax	400,000	100,000	100,000	0
State School Construction	21,445,991	12,839,289	12,196,180	(643,109)
State Miscellaneous Grants	1,000,000	0	0	0
Healthy Schools Funding	0	0	4,842,200	4,842,200
<b>STATE TOTAL</b>	<b>\$28,136,291</b>	<b>\$20,390,289</b>	<b>\$21,912,780</b>	<b>\$1,522,491</b>
<b>Federal</b>				
Federal Highway/Bridge	\$1,424,000	\$3,816,400	\$2,283,800	(\$1,532,600)
<b>FEDERAL TOTAL</b>	<b>\$1,424,000</b>	<b>\$3,816,400</b>	<b>\$2,283,800</b>	<b>(\$1,532,600)</b>
<b>Other</b>				
Developer Contribution	\$172,407	\$0	\$0	\$0
Municipal	347,850	365,250	383,510	18,260
<b>OTHER TOTAL</b>	<b>\$520,257</b>	<b>\$365,250</b>	<b>\$383,510</b>	<b>\$18,260</b>
<b>TOTAL REVENUES</b>	<b>\$160,777,316</b>	<b>\$113,903,919</b>	<b>\$128,310,901</b>	<b>\$14,406,982</b>

# Capital Fund Revenues

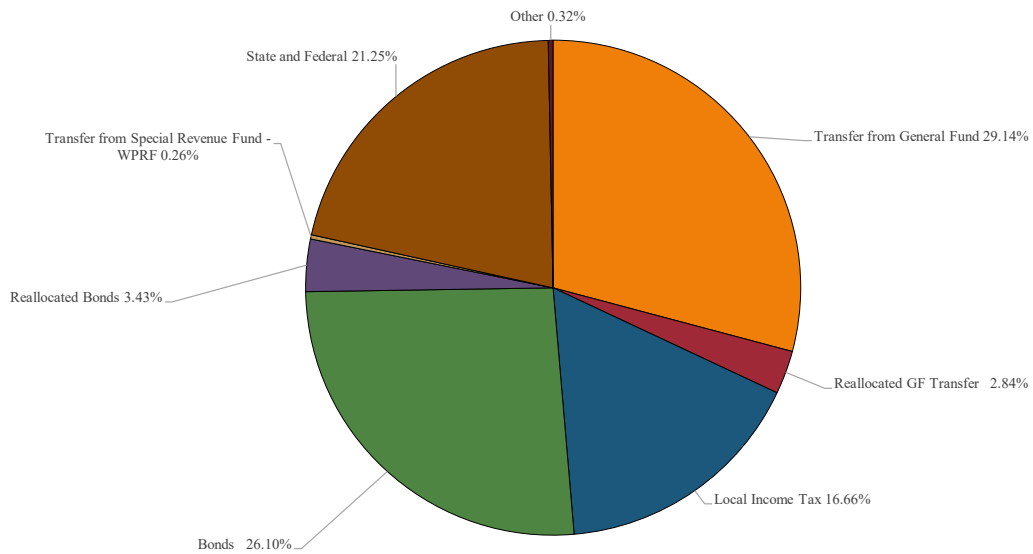
Fiscal Year 2026 Budget

\$128,310,901



Fiscal Year 2025 Budget

\$113,903,919



## FY24 - FY26 Capital Fund Appropriations

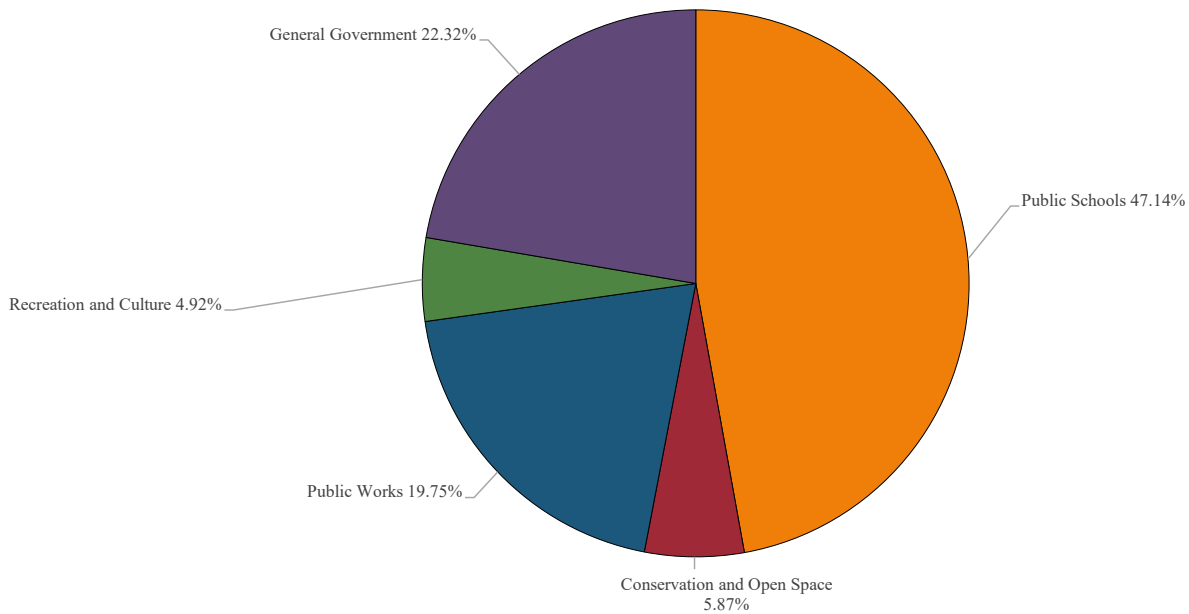
Appropriation Area	Fiscal Year			\$ Change FY25 to FY26
	2024 Budget	2025 Budget	2026 Budget	
<b><u>Public Schools</u></b>	\$58,927,991	\$48,340,609	\$60,489,290	\$12,148,681
<b><u>Conservation and Open Space</u></b>	14,732,310	9,290,310	7,533,410	(\$1,756,900)
<b><u>Public Works</u></b>				
Roads	20,452,000	23,124,000	21,885,000	(1,239,000)
Bridges	2,309,000	7,186,000	3,458,430	(3,727,570)
<b>Public Works Total</b>	<b>22,761,000</b>	<b>30,310,000</b>	<b>25,343,430</b>	<b>(4,966,570)</b>
<b><u>Recreation and Culture</u></b>	1,570,016	2,696,000	6,308,771	3,612,771
<b><u>General Government</u></b>				
County Facilities/Infrastructure	29,418,000	7,207,000	9,996,000	2,789,000
Criminal Justice/Public Safety	28,283,000	10,460,000	18,540,000	8,080,000
Carroll Community College	850,000	0	0	0
Libraries/Senior Centers	100,000	100,000	100,000	0
Unallocated/Other	4,135,000	5,500,000	0	(5,500,000)
<b>General Government Total</b>	<b>62,786,000</b>	<b>23,267,000</b>	<b>28,636,000</b>	<b>5,369,000</b>
<b>Total Appropriations</b>	<b>\$160,777,316</b>	<b>\$113,903,919</b>	<b>\$128,310,901</b>	<b>\$14,406,982</b>



# Capital Fund Appropriations

Fiscal Year 2026 Budget

\$128,310,901



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

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

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

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

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

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

**Community Investment Plan - Schedule of Reappropriations**  
**Fiscal Year 2026**

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
9592 Cape Horn Park Field Lighting	9591 Piney Run Paving	\$15,000.00		
8892 Bark Hill Park Trail	9009 Unallocated Impact Fees	85,000.00		
8769 Storm Drain Video Inspection	9648 County Technology	819,000.00		
8322 Babylon Road over Silver Run	McKinstry's Mill Road over Tributary to Little Pipe Creek		\$164,997.80	
8813 Pavement Management 20	Pavement Management 26		2,488,280.70	
8845 Pavement Management 21	Pavement Management 26		4,474,157.66	
8813 Pavement Management 20	9648 County Technology	238,305.58		
8889 Gravel Roads	8819 Public Safety Emergency Communication Radios	149,956.58		
8163 PSTC Phase I	9594 Fire and EMS - SCBA Replacement	11,314.91		
9595 Parking Garage	8590 Payroll/HR System Replacement	450,000.00		
9595 Parking Garage	Government Complex Infrastructure		4,000,000.00	
9595 Parking Garage	Elections Software	1,200,000.00		
9595 Parking Garage	8940 Piney Run Dam Rehabilitation	760,000.00		
9595 Parking Garage	Public Safety Console Hardware Upgrade	2,900,000.00		
9595 Parking Garage	Public Safety Tower Upgrade	771,000.00		
9595 Parking Garage	Pavement Management 26	3,369,000.00	5,000,000.00	
<b>Total</b>		<b>\$10,768,577.07</b>	<b>\$16,127,436.16</b>	<b>\$0.00</b>

## Community Investment Plan For Fiscal Year 2026

	<b>Total FY26</b>
<b>PUBLIC SCHOOLS</b>	
Freedom Elementary Addition	\$3,735,000
HVAC System Replacement - Carroll Springs	2,840,920
Kindergarten and PreK Addition - Cranberry Station Elem.	1,737,250
Kindergarten and PreK/PRIDE Addition - Friendship Valley Elem.	5,027,360
Kindergarten and PreK Addition - Sandymount Elementary	2,762,770
Kindergarten and PreK Addition - Taneytown Elementary	2,073,820
Paving	1,200,000
Prekindergarten Additions	7,071,000
Relocatable Classrooms	300,000
Roof Replacement - Oklahoma Road Middle	4,842,200
Roof Replacement - Shiloh Middle	3,466,000
Sykesville Middle Addition	8,591,000
Technology Improvements	1,000,000
Transfer to Operating Budget for BOE Debt Service	15,841,970
<b>PUBLIC SCHOOLS TOTAL</b>	<b>\$60,489,290</b>
<b>CONSERVATION AND OPEN SPACE</b>	
Agricultural Land Preservation	\$3,433,400
Forest Bank	100,000
Stormwater Facility Renovation	310,000
Watershed Assessment and Improvement (NPDES)	3,690,010
<b>CONSERVATION AND OPEN SPACE TOTAL</b>	<b>\$7,533,410</b>
<b>PUBLIC WORKS</b>	
- ROADS -	
Highway Safety Improvements	\$40,000
Monroe Avenue Connection	1,364,000
Pavement Management Program	17,723,000
Pavement Preservation	1,185,000
Ramp and Sidewalk Upgrades	103,000
Ridenour Way Extension	1,155,000
Small Drainage Structures	210,000
Storm Drain Video Inspection	105,000
	<b>\$21,885,000</b>
- BRIDGES -	
Babylon Road over Silver Run	\$148,430
Bridge Inspection and Inventory	35,000
Bridge Maintenance and Structural Repair	94,000
Cleaning and Painting of Bridge Structural Steel	284,000
Gaither Road over South Branch Patapsco	480,000
Hughes Shop Road Bridge over Bear Branch Road	200,000
McKinstry's Mill Road over Little Pipe Creek	250,000
McKinstry's Mill Road over Sams Creek	200,000
McKinstry's Mill Road over Tributary to Little Pipe Creek	301,000
Patapsco Road over E. Branch Patapsco	145,000
Stone Chapel Road over Little Pipe Creek	200,000
Woodbine Road over S. Branch Patapsco	1,121,000
	<b>\$3,458,430</b>
<b>PUBLIC WORKS TOTAL</b>	<b>\$25,343,430</b>
<b>RECREATION AND CULTURE</b>	
Bark Hill Park Trail	(\$203,329)
Community Self-Help Projects	131,000
Krimgold Park Phase 3	4,760,000
Land Acquisition	217,000
Leister Park Pickleball Courts	160,000
Park Restoration	261,000
Piney Run Park Pavilion 3 Parking	125,000
Piney Run Park Pavilion 3 Replacement	282,000
Piney Run Park Paving	479,000
Town Fund	12,100
Unallocated Impact Fees	85,000
<b>RECREATION AND CULTURE TOTAL</b>	<b>\$6,308,771</b>
<b>GENERAL GOVERNMENT</b>	
County Building Systemic Renovations	\$1,575,000
County Technology	1,508,000
Elections Software	1,200,000
Fire and EMS - Regional Water Supply	160,000
Fire and EMS - Self-Contained Breathing Apparatus Replacement	544,000
Generator Replacement	150,000
Government Complex Infrastructure	4,000,000
Library Technology	100,000
Parking Lot Overlays	353,000
Payroll/Human Resources System Replacement	450,000
Piney Run Dam Rehabilitation	760,000
Public Safety Dispatch Console Hardware Upgrade	2,900,000
Public Safety Emergency Communication Radios	765,000
Public Safety Radio Tower Upgrade	771,000
State's Attorney Building	13,400,000
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$28,636,000</b>
<b>GRAND TOTAL</b>	<b>\$128,310,901</b>

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
<b>PUBLIC SCHOOLS</b>									
Freedom Elementary Addition	\$3,735,000	\$2,961,000	\$0	\$0	\$0	\$0	\$523,000	\$0	\$7,219,000
HVAC Improvements and Replacements	0	0	0	11,176,050	25,833,780	28,625,310	0	0	65,635,140
HVAC System Replacement - Carroll Springs	2,840,920	1,087,790	0	0	0	0	3,128,300	0	7,057,010
HVAC System Replacement - Carrolltowne Elementary	0	0	6,784,000	0	0	0	4,890,000	0	11,674,000
HVAC System Replacement - Northwest Middle	0	0	0	9,447,000	0	0	7,113,000	0	16,560,000
Kindergarten and PreK Addition - Cranberry Station Elem.	1,737,250	0	0	0	0	0	2,456,751	0	4,194,001
Kindergarten and PreK/PRIDE Addition - Friendship Valley Elem.	5,027,360	404,810	0	0	0	0	5,166,831	0	10,599,001
Kindergarten and PreK Addition - Sandymount Elementary	2,762,770	0	0	0	0	0	3,863,033	0	6,625,803
Kindergarten and PreK Addition - Taneytown Elementary	2,073,820	0	0	0	0	0	2,928,548	0	5,002,368
Paving	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	0	0	7,200,000
Prekindergarten Additions	7,071,000	9,776,000	8,217,000	3,730,000	0	0	955,000	0	29,749,000
Relocatable Classrooms	300,000	300,000	300,000	300,000	300,000	300,000	0	0	1,800,000
Roof Replacement - Oklahoma Road Middle	4,842,200	0	0	0	0	0	3,948,000	0	8,790,200
Roof Replacement - Shiloh Middle	3,466,000	3,703,000	0	0	0	0	0	0	7,169,000
Sykesville Middle Addition	8,591,000	5,146,000	5,146,000	0	0	0	1,271,000	0	20,154,000
Technology Improvements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0	6,000,000
Transfer to Operating Budget for BOE Debt Service	15,841,970	16,697,940	17,952,460	19,330,440	17,313,930	17,247,050	0	0	104,383,790
<b>PUBLIC SCHOOLS TOTAL</b>	<b>\$60,489,290</b>	<b>\$42,276,540</b>	<b>\$40,599,460</b>	<b>\$46,183,490</b>	<b>\$45,647,710</b>	<b>\$48,372,360</b>	<b>\$36,243,463</b>	<b>\$0</b>	<b>\$319,812,313</b>
<b>SOURCES OF FUNDING:</b>									
Local Income Tax	\$23,942,910	\$19,197,940	\$20,452,460	\$21,830,440	\$19,813,930	\$19,747,050	\$3,891,000	\$0	\$128,875,730
Bonds	19,008,000	4,982,000	5,107,000	11,176,050	13,893,700	13,781,250	30,665,000	0	98,613,000
Impact Fee - Schools	500,000	0	0	0	0	0	0	0	500,000
State School Construction	12,196,180	14,393,600	15,040,000	13,177,000	11,940,080	14,844,060	1,687,463	0	83,278,383
Healthy Schools Funding	4,842,200	3,703,000	0	0	0	0	0	0	8,545,200
<b>PUBLIC SCHOOLS TOTAL</b>	<b>\$60,489,290</b>	<b>\$42,276,540</b>	<b>\$40,599,460</b>	<b>\$46,183,490</b>	<b>\$45,647,710</b>	<b>\$48,372,360</b>	<b>\$36,243,463</b>	<b>\$0</b>	<b>\$319,812,313</b>

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031**

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
<b>CONSERVATION AND OPEN SPACE</b>									
Agricultural Land Preservation	\$3,433,400	\$3,433,300	\$3,433,300	\$3,433,400	\$3,433,300	\$3,433,400	\$0	\$0	\$20,600,100
Forest Bank	100,000	0	0	0	0	0	0	0	100,000
Stormwater Facility Renovation	310,000	318,000	328,000	338,000	348,000	358,000	0	0	2,000,000
Watershed Assessment and Improvement (NPDES)	3,690,010	3,824,500	3,960,720	4,125,000	4,300,000	4,500,000	0	0	24,400,230
<b>CONSERVATION AND OPEN SPACE TOTAL</b>	<b>\$7,533,410</b>	<b>\$7,575,800</b>	<b>\$7,722,020</b>	<b>\$7,896,400</b>	<b>\$8,081,300</b>	<b>\$8,291,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,100,330</b>
<b>SOURCES OF FUNDING:</b>									
Transfer from General Fund	\$1,100,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$6,100,000
Bonds	4,643,400	4,751,300	4,861,300	4,997,650	5,142,300	5,330,030	0	0	29,725,980
Special Revenue Fund Transfer	306,500	321,820	337,910	354,800	373,000	376,730	0	0	2,070,760
Ag. Preservation (MALPF)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0	6,000,000
Ag Transfer Tax	100,000	100,000	100,000	100,000	100,000	100,000	0	0	600,000
Municipal	383,510	402,680	422,810	443,950	466,000	484,640	0	0	2,603,590
<b>CONSERVATION AND OPEN SPACE TOTAL</b>	<b>\$7,533,410</b>	<b>\$7,575,800</b>	<b>\$7,722,020</b>	<b>\$7,896,400</b>	<b>\$8,081,300</b>	<b>\$8,291,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,100,330</b>

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
<b>ROADS</b>									
Highway Safety Improvements	\$40,000	\$42,000	\$44,000	\$47,000	\$50,000	\$53,000	\$0	\$0	\$276,000
Monroe Avenue Connection	1,364,000	0	0	0	0	0	397,240	0	1,761,240
Pavement Management Program	17,723,000	18,970,000	20,319,000	21,666,000	23,182,000	24,805,000	0	0	126,665,000
Pavement Preservation	1,185,000	1,244,000	1,306,000	1,372,000	1,440,000	1,512,000	0	0	8,059,000
Ramp and Sidewalk Upgrades	103,000	109,000	114,000	120,000	126,000	131,900	0	0	703,900
Ridenour Way Extension	1,155,000	0	0	0	0	0	1,470,000	0	2,625,000
Slacks Road Improvements	0	3,000,000	0	0	0	0	100,000	0	3,100,000
Small Drainage Structures	210,000	221,000	232,000	244,000	256,000	268,000	0	0	1,431,000
Storm Drain Rehabilitation	0	221,000	232,000	244,000	256,000	268,000	0	0	1,221,000
Storm Drain Video Inspection	105,000	110,000	116,000	122,000	128,000	134,000	0	0	715,000
<b>ROADS TOTAL</b>	<b>\$21,885,000</b>	<b>\$23,917,000</b>	<b>\$22,363,000</b>	<b>\$23,815,000</b>	<b>\$25,438,000</b>	<b>\$27,171,900</b>	<b>\$1,967,240</b>	<b>\$0</b>	<b>\$146,557,140</b>
SOURCES OF FUNDING:									
Transfer from General Fund	\$118,000	\$972,000	\$1,030,000	\$1,093,000	\$1,157,000	\$1,235,000	\$100,000	\$0	\$5,705,000
Reallocated GF Transfer	3,369,000	0	0	0	0	0	0	0	3,369,000
Bonds	3,083,562	19,581,000	17,957,000	19,346,000	20,905,000	22,560,900	1,835,000	0	105,268,462
Reallocated Bonds	11,962,438	0	0	0	0	0	0	0	11,962,438
State Highway Administration	176,000	176,000	176,000	176,000	176,000	176,000	0	0	1,056,000
Highway User Revenue	3,176,000	3,188,000	3,200,000	3,200,000	3,200,000	3,200,000	0	0	19,164,000
Developer Contribution	0	0	0	0	0	0	32,240	0	32,240
<b>ROADS TOTAL</b>	<b>\$21,885,000</b>	<b>\$23,917,000</b>	<b>\$22,363,000</b>	<b>\$23,815,000</b>	<b>\$25,438,000</b>	<b>\$27,171,900</b>	<b>\$1,967,240</b>	<b>\$0</b>	<b>\$146,557,140</b>

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
<b>BRIDGES</b>									
Babylon Road over Silver Run	\$148,430	\$0	\$0	\$0	\$0	\$0	\$899,000	\$0	\$1,047,430
Bridge Inspection and Inventory	35,000	36,000	37,000	38,000	39,000	40,000	0	0	225,000
Bridge Maintenance and Structural Repair	94,000	99,000	104,000	110,000	115,000	121,000	0	0	643,000
Brown Road over Roaring Run	0	2,158,000	0	0	0	0	556,000	0	2,714,000
Cleaning and Painting of Bridge Structural Steel	284,000	298,000	313,000	329,000	345,000	362,000	0	0	1,931,000
Gaither Road over South Branch Patapsco	480,000	0	2,420,000	0	0	0	0	0	2,900,000
Hughes Shop Road Bridge over Bear Branch Road	200,000	0	0	0	0	0	2,401,000	0	2,601,000
McKinstry's Mill Road over Little Pipe Creek	250,000	0	2,091,000	0	0	0	464,000	0	2,805,002
McKinstry's Mill Road over Sams Creek	200,000	0	0	0	0	0	1,665,000	0	1,865,000
McKinstry's Mill Road over Tributary to Little Pipe Creek	301,000	0	0	971,000	0	0	0	0	1,272,000
Niner Road over Middle Run	0	0	0	0	0	431,000	0	939,000	1,370,000
Old Kays Mill Road over Beaver Run	0	570,000	0	2,233,000	0	0	0	0	2,803,000
Patapsco Road over E. Branch Patapsco	145,000	0	0	0	0	0	2,648,000	0	2,793,000
Stone Chapel Road over Little Pipe Creek	200,000	0	0	0	0	0	2,080,000	0	2,280,000
Woodbine Road over S. Branch Patapsco	1,121,000	0	0	0	6,367,000	0	0	0	7,488,000
<b>BRIDGES TOTAL</b>	<b>\$3,458,430</b>	<b>\$3,161,000</b>	<b>\$4,965,000</b>	<b>\$3,681,000</b>	<b>\$6,866,000</b>	<b>\$954,000</b>	<b>\$10,713,000</b>	<b>\$939,000</b>	<b>\$34,737,430</b>
SOURCES OF FUNDING:									
Transfer from General Fund	\$334,430	\$198,000	\$204,000	\$214,000	\$223,000	\$233,400	\$1,379,200	\$0	\$2,786,030
Bonds	675,202	704,300	1,241,600	1,581,900	1,773,400	431,000	1,482,600	939,000	8,829,002
Reallocated Bonds	164,998	0	0	0	0	0	0	0	164,998
Federal Highway/Bridge	2,283,800	2,258,700	3,519,400	1,885,100	4,869,600	289,600	7,851,200	0	22,957,400
<b>BRIDGES TOTAL</b>	<b>\$3,458,430</b>	<b>\$3,161,000</b>	<b>\$4,965,000</b>	<b>\$3,681,000</b>	<b>\$6,866,000</b>	<b>\$954,000</b>	<b>\$10,713,000</b>	<b>\$939,000</b>	<b>\$34,737,430</b>

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
<b>RECREATION AND CULTURE</b>									
Bark Hill Park Trail	(\$203,329)	\$0	\$0	\$0	\$0	\$0	\$260,000	\$0	\$56,671
Cape Horn Park Field Lighting Phase II	0	0	0	0	0	0	300,000	0	300,000
Community Self-Help Projects	131,000	138,000	145,000	152,000	160,000	168,000	0	0	894,000
Freedom Park Field Light Replacement	0	0	0	300,000	322,000	344,000	0	1,814,900	2,780,900
Freedom Park Pavilion 1 Replacement	0	0	305,000	0	0	0	0	0	305,000
Krimgold Park Phase 3	4,760,000	0	0	0	0	0	0	0	4,760,000
Land Acquisition	217,000	217,000	217,000	217,000	217,000	217,000	0	0	1,302,000
Leister Park Pickleball Courts	160,000	0	0	0	0	0	0	0	160,000
Park Restoration	261,000	274,000	288,000	302,000	317,000	333,000	0	0	1,775,000
Piney Run Boathouse Replacement	0	525,000	0	0	0	0	0	0	525,000
Piney Run Park Pavilion 3 Parking	125,000	0	0	0	0	0	0	0	125,000
Piney Run Park Pavilion 3 Replacement	282,000	0	0	0	0	0	0	0	282,000
Piney Run Park Paving	479,000	0	0	0	0	0	355,000	0	834,000
Playground Equipment Replacement	0	0	500,000	100,000	0	0	0	0	600,000
Sports Complex Field Improvements	0	745,000	0	0	0	0	1,700,000	0	2,445,000
Town Fund	12,100	12,100	12,100	12,100	12,100	12,100	0	0	72,600
Westminster Veterans Memorial Park	0	0	0	0	0	0	3,169,352	0	3,169,352
Unallocated Impact Fees	85,000	0	0	0	0	0	0	0	85,000
<b>RECREATION AND CULTURE TOTAL</b>	<b>\$6,308,771</b>	<b>\$1,911,100</b>	<b>\$1,467,100</b>	<b>\$1,083,100</b>	<b>\$1,028,100</b>	<b>\$1,074,100</b>	<b>\$5,784,352</b>	<b>\$1,814,900</b>	<b>\$20,471,523</b>
<b>SOURCES OF FUNDING:</b>									
Transfer from General Fund	\$5,269,671	\$551,100	\$525,600	\$506,100	\$521,300	\$547,500	\$225,600	\$181,500	\$8,328,371
Reallocated GF Transfer	15,000	0	0	0	0	0	20,000	0	35,000
Bonds	0	0	0	0	0	0	80,168	0	80,168
Impact Fee - Parks	516,700	0	0	0	0	0	834,756	0	1,351,456
Reallocated Impact Fee - Parks	85,000	0	0	0	0	0	155,000	0	240,000
Program Open Space	422,400	1,360,000	941,500	577,000	506,800	526,600	4,468,828	1,633,400	10,436,528
<b>RECREATION AND CULTURE TOTAL</b>	<b>\$6,308,771</b>	<b>\$1,911,100</b>	<b>\$1,467,100</b>	<b>\$1,083,100</b>	<b>\$1,028,100</b>	<b>\$1,074,100</b>	<b>\$5,784,352</b>	<b>\$1,814,900</b>	<b>\$20,471,523</b>



COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
<b>GENERAL GOVERNMENT</b>									
Carroll Community College Technology	\$0	\$0	\$350,000	\$350,000	\$350,000	\$350,000	\$2,800,000	\$0	\$4,200,000
County Building Systemic Renovations	1,575,000	1,750,000	1,750,000	2,000,000	2,000,000	2,000,000	0	0	11,075,000
County Technology	1,508,000	1,584,000	1,663,000	1,746,000	1,833,000	1,925,000	0	0	10,259,000
Elections Software	1,200,000	0	0	0	0	0	0	3,600,000	4,800,000
Fire and EMS - Regional Water Supply	160,000	168,000	176,000	185,000	194,000	204,000	0	0	1,087,000
Fire and EMS - Self-Contained Breathing Apparatus Replacement	544,000	572,000	601,000	631,000	663,000	696,000	0	0	3,707,000
Fleet Lift Replacements	0	0	355,000	0	0	0	0	0	355,000
Generator Replacement	150,000	150,000	125,000	125,000	125,000	125,000	0	0	800,000
Government Complex Infrastructure	4,000,000	0	0	0	0	0	0	0	4,000,000
Library Technology	100,000	100,000	100,000	150,000	150,000	150,000	0	0	750,000
Parking Lot Overlays	353,000	371,000	390,000	410,000	431,000	453,000	0	0	2,408,000
Payroll/Human Resources System Replacement	450,000	0	0	0	0	0	1,250,000	0	1,700,000
Piney Run Dam Rehabilitation	760,000	0	0	0	0	0	3,190,000	0	3,950,000
Public Safety Dispatch Console Hardware Upgrade	2,900,000	0	0	0	0	0	0	0	2,900,000
Public Safety Emergency Communication Radios	765,000	788,000	812,000	836,000	861,000	887,000	0	0	4,949,000
Public Safety Radio Tower Upgrade	771,000	0	0	0	0	0	0	0	771,000
State's Attorney Building	13,400,000	0	0	0	0	0	17,000,000	0	30,400,000
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$28,636,000</b>	<b>\$5,483,000</b>	<b>\$6,322,000</b>	<b>\$6,433,000</b>	<b>\$6,607,000</b>	<b>\$6,790,000</b>	<b>\$24,240,000</b>	<b>\$3,600,000</b>	<b>\$88,111,000</b>
SOURCES OF FUNDING:									
Transfer from General Fund	\$28,451,423	\$3,415,000	\$3,916,000	\$4,123,000	\$4,288,000	\$4,461,000	\$7,090,000	\$0	\$55,744,423
Reallocated GF Transfer	7,299,577	0	0	0	0	0	150,000	3,600,000	11,049,577
Bonds	(11,115,000)	2,068,000	2,406,000	2,310,000	2,319,000	2,329,000	13,000,000	0	13,317,000
Reallocated Bonds	4,000,000	0	0	0	0	0	0	0	4,000,000
Land Sales	0	0	0	0	0	0	4,000,000	0	4,000,000
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$28,636,000</b>	<b>\$5,483,000</b>	<b>\$6,322,000</b>	<b>\$6,433,000</b>	<b>\$6,607,000</b>	<b>\$6,790,000</b>	<b>\$24,240,000</b>	<b>\$3,600,000</b>	<b>\$88,111,000</b>

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031**

**Capital Fund Summary**

	Fiscal Year						Prior Allocation	Balance To Complete	Total Project Cost
	2026	2027	2028	2029	2030	2031			
<b>GRAND TOTAL USES</b>	<b>\$128,310,901</b>	<b>\$84,324,440</b>	<b>\$83,438,580</b>	<b>\$89,091,990</b>	<b>\$93,668,110</b>	<b>\$92,653,760</b>	<b>\$78,948,055</b>	<b>\$6,353,900</b>	<b>\$656,789,736</b>
<b>SOURCES OF FUNDING</b>									
- LOCAL -									
Transfer from General Fund	\$35,273,524	\$6,136,100	\$6,675,600	\$6,936,100	\$7,189,300	\$7,476,900	\$8,794,800	\$181,500	\$78,663,824
Reallocated GF Transfer	10,683,577	0	0	0	0	0	170,000	3,600,000	14,453,577
Local Income Tax	23,942,910	19,197,940	20,452,460	21,830,440	19,813,930	19,747,050	3,891,000	0	128,875,730
Bonds	16,295,164	32,086,600	31,572,900	39,411,600	44,033,400	44,432,180	47,062,768	939,000	255,833,611
Reallocated Bonds	16,127,436	0	0	0	0	0	0	0	16,127,436
Impact Fee - Parks	516,700	0	0	0	0	0	834,756	0	1,351,456
Reallocated Impact Fee - Parks	85,000	0	0	0	0	0	155,000	0	240,000
Impact Fee - Schools	500,000	0	0	0	0	0	0	0	500,000
Transfer from Special Revenue - WPRF	306,500	321,820	337,910	354,800	373,000	376,730	0	0	2,070,760
<b>LOCAL TOTAL</b>	<b>\$103,730,811</b>	<b>\$57,742,460</b>	<b>\$59,038,870</b>	<b>\$68,532,940</b>	<b>\$71,409,630</b>	<b>\$72,032,860</b>	<b>\$60,908,324</b>	<b>\$4,720,500</b>	<b>\$498,116,395</b>
- STATE -									
State Highway Administration	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$0	\$0	\$1,056,000
Highway User Revenue	3,176,000	3,188,000	3,200,000	3,200,000	3,200,000	3,200,000	0	0	19,164,000
Program Open Space	422,400	1,360,000	941,500	577,000	506,800	526,600	4,468,828	1,633,400	10,436,528
Ag. Preservation (MALPF)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0	6,000,000
Ag. Transfer Tax	100,000	100,000	100,000	100,000	100,000	100,000	0	0	600,000
State School Construction	12,196,180	14,393,600	15,040,000	13,177,000	11,940,080	14,844,060	1,687,463	0	83,278,383
Healthy Schools Funding	4,842,200	3,703,000	0	0	0	0	0	0	8,545,200
<b>STATE TOTAL</b>	<b>\$21,912,780</b>	<b>\$23,920,600</b>	<b>\$20,457,500</b>	<b>\$18,230,000</b>	<b>\$16,922,880</b>	<b>\$19,846,660</b>	<b>\$6,156,291</b>	<b>\$1,633,400</b>	<b>\$129,080,111</b>
- FEDERAL -									
Federal Highway/Bridge	\$2,283,800	\$2,258,700	\$3,519,400	\$1,885,100	\$4,869,600	\$289,600	\$7,851,200	\$0	\$22,957,400
<b>FEDERAL TOTAL</b>	<b>\$2,283,800</b>	<b>\$2,258,700</b>	<b>\$3,519,400</b>	<b>\$1,885,100</b>	<b>\$4,869,600</b>	<b>\$289,600</b>	<b>\$7,851,200</b>	<b>\$0</b>	<b>\$22,957,400</b>
- OTHER -									
Developer Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$32,240	\$0	\$32,240
Land Sales	0	0	0	0	0	0	4,000,000	0	4,000,000
Municipal	383,510	402,680	422,810	443,950	466,000	484,640	0	0	2,603,590
<b>OTHER TOTAL</b>	<b>\$383,510</b>	<b>\$402,680</b>	<b>\$422,810</b>	<b>\$443,950</b>	<b>\$466,000</b>	<b>\$484,640</b>	<b>\$4,032,240</b>	<b>\$0</b>	<b>\$6,635,830</b>
<b>GRAND TOTAL SOURCES</b>	<b>\$128,310,901</b>	<b>\$84,324,440</b>	<b>\$83,438,580</b>	<b>\$89,091,990</b>	<b>\$93,668,110</b>	<b>\$92,653,760</b>	<b>\$78,948,055</b>	<b>\$6,353,900</b>	<b>\$656,789,736</b>

## ***Enterprise Funds***



## *Airport Enterprise Fund*



# Airport Enterprise Fund Summary

	Actual	Original	Adjusted	Budget	% Change	% Change
	FY24	Budget	Budget		From	From
Sources of Funding		FY25	FY25	FY26	Orig. FY25	Adj. FY25
Fuel Sales	\$83,585	\$84,000	\$84,000	\$85,000	1.19%	1.19%
Rents	224,480	367,890	367,890	208,350	-43.37%	-43.37%
Corporate Hanger Rental	822,089	677,900	677,900	875,990	29.22%	29.22%
Pass-Through Utilities/Taxes	107,667	139,460	139,460	133,750	-4.09%	-4.09%
Miscellaneous	29,042	0	0	0	0.00%	0.00%
FAA Rental	20,000	20,000	20,000	20,000	0.00%	0.00%
Transfer from the General Fund	16,000	16,000	16,000	16,000	0.00%	0.00%
<b>Total Sources of Funding</b>	<b>\$1,302,862</b>	<b>\$1,305,250</b>	<b>\$1,305,250</b>	<b>\$1,339,090</b>	<b>2.59%</b>	<b>2.59%</b>

	Actual	Original	Adjusted	Budget	% Change	% Change
	FY24	Budget	Budget		From	From
Uses of Funding		FY25	FY25	FY26	Orig. FY25	Adj. FY25
Airport Operations	\$995,720	\$1,251,920	\$1,204,930	\$1,291,720	3.18%	7.20%
Revenue in Excess of Expenses	271,142	17,330	64,320	11,370	-34.39%	-82.32%
Transfer to Capital	36,000	36,000	36,000	36,000	0.00%	0.00%
<b>Total Uses of Funding</b>	<b>\$1,302,862</b>	<b>\$1,305,250</b>	<b>\$1,305,250</b>	<b>\$1,339,090</b>	<b>2.59%</b>	<b>2.59%</b>

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.

# Airport Operations

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$251,135	\$263,460	\$203,720	\$213,920	-18.80%	5.01%
Benefits	113,219	130,720	126,140	118,710	-9.19%	-5.89%
Operating	481,427	640,237	640,237	576,087	-10.02%	-10.02%
Capital	509,151	234,833	234,833	394,370	67.94%	67.94%
Total	\$1,354,932	\$1,269,250	\$1,204,930	\$1,303,087	2.67%	8.15%

**Bryan Bokey, Director of Public Works (410) 386-2248**

**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

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Airport Operations provide safe operation of the Carroll County Regional Airport by meeting or exceeding Federal Aviation Administration and Maryland Aviation Administration guidelines.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to the elimination of a full-time Administrative Assistant position, partially offset by the creation of a DPW Project Analyst position that is charged 20% to the Airport Enterprise Fund.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to a reduction in Pension allocations based on annual actuarial study.
- Operating decreases due to projected debt service.
- Capital increases due to one-time roof repairs.



COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
<b>AIRPORT ENTERPRISE FUND</b>									
Grounds and Maintenance Equipment	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000
<b>AIRPORT ENTERPRISE FUND TOTAL</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$216,000</b>
<b>SOURCES OF FUNDING:</b>									
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
<b>AIRPORT ENTERPRISE FUND TOTAL</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$216,000</b>



## ***Fiber Network Enterprise Fund***



# Fiber Network Enterprise Fund Summary

	Actual	Original	Adjusted	Budget	% Change	% Change
Sources of Funding	FY24	Budget	Budget	FY26	From	From
		FY25	FY25		Orig. FY25	Adj. FY25
Dark Fiber Lease	\$151,463	\$303,670	\$303,670	\$328,370	8.13%	8.13%
General Fund Transfer	250,240	932,200	932,200	397,650	-57.34%	-57.34%
Interest	30,963	15,000	15,000	30,000	100.00%	100.00%
<b>Total Sources of Funding</b>	<b>\$432,670</b>	<b>\$1,250,870</b>	<b>\$1,250,870</b>	<b>\$756,020</b>	<b>-39.56%</b>	<b>-39.56%</b>

	Actual	Original	Adjusted	Budget	% Change	% Change
Uses of Funding	FY24	Budget	Budget	FY26	From	From
		FY25	FY25		Orig. FY25	Adj. FY25
Fiber Network	\$382,080	\$390,870	\$390,870	\$419,020	7.20%	7.20%
Transfer to Capital	0	860,000	860,000	337,000	-60.81%	-60.81%
Revenue in Excess of Expenses	50,590	0	0	0	0.00%	0.00%
<b>Total Uses of Funding</b>	<b>\$432,670</b>	<b>\$1,250,870</b>	<b>\$1,250,870</b>	<b>\$756,020</b>	<b>-39.56%</b>	<b>-39.56%</b>

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.

# Fiber Network Operations

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	382,080	390,870	390,870	395,870	1.28%	1.28%
Capital	893,601	0	0	23,150	100.00%	100.00%
Total	\$1,275,681	\$390,870	\$390,870	\$419,020	7.20%	7.20%

**Mark Ripper, Director of Technology Services (410) 386-2056**

**Jake Dellinger, Management and Budget Senior Analyst (410) 386-2082**

Construction of the Fiber Network began in 2007 to connect Carroll County Government with Carroll County Public Schools, Carroll County Public Library, and Carroll Community College. The network connects over 120 local, State, Federal, and public safety sites, as well as seven primary business parks and 16 secondary business parks.

## Budget Changes:

Capital increases due to one-time planned equipment replacement.

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
<b>FIBER NETWORK ENTERPRISE FUND</b>									
CCPN Equipment Replacement	\$337,000	\$354,000	\$372,000	\$391,000	\$411,000	\$432,000	\$0	\$0	\$2,297,000
<b>FIBER NETWORK ENTERPRISE FUND TOTAL</b>	<b>\$337,000</b>	<b>\$354,000</b>	<b>\$372,000</b>	<b>\$391,000</b>	<b>\$411,000</b>	<b>\$432,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,297,000</b>
SOURCES OF FUNDING:									
Transfer from General Fund	\$337,000	\$354,000	\$372,000	\$391,000	\$411,000	\$432,000	\$0	\$0	\$2,297,000
<b>FIBER NETWORK ENTERPRISE FUND TOTAL</b>	<b>\$337,000</b>	<b>\$354,000</b>	<b>\$372,000</b>	<b>\$391,000</b>	<b>\$411,000</b>	<b>\$432,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,297,000</b>





## ***Firearms Enterprise Fund***



# Firearms Enterprise Fund Summary

	Actual	Original	Adjusted	Budget	% Change	% Change
Sources of Funding	FY24	Budget FY25	Budget FY25	FY26	From Orig. FY25	From Adj. FY25
User Fees	\$171,440	\$275,000	\$275,000	\$275,000	0.00%	0.00%
Concession Fees	10,139	10,000	10,000	10,000	0.00%	0.00%
Recycling	6,105	7,000	7,000	7,000	0.00%	0.00%
Interest	15,716	12,000	12,000	12,000	0.00%	0.00%
<b>Total Sources of Funding</b>	<b>\$203,400</b>	<b>\$304,000</b>	<b>\$304,000</b>	<b>\$304,000</b>	<b>0.00%</b>	<b>0.00%</b>

	Actual	Original	Adjusted	Budget	% Change	% Change
Uses of Funding	FY24	Budget FY25	Budget FY25	FY26	From Orig. FY25	From Adj. FY25
Firearms Facility Operations	\$264,281	\$268,340	\$298,770	\$288,240	7.42%	-3.52%
Revenue in Excess of Expenses	0	35,660	5,230	15,760	-55.80%	201.34%
<b>Total Uses of Funding</b>	<b>\$264,281</b>	<b>\$304,000</b>	<b>\$304,000</b>	<b>\$304,000</b>	<b>0.00%</b>	<b>0.00%</b>

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.

# Firearms Operations

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$133,894	\$140,540	\$135,680	\$142,480	1.38%	5.01%
Benefits	45,797	45,950	45,580	48,660	5.90%	6.76%
Operating	32,296	52,850	52,850	49,500	-6.34%	-6.34%
Capital	52,294	64,660	64,660	63,360	-2.01%	-2.01%
Total	\$264,281	\$304,000	\$298,770	\$304,000	0.00%	1.75%

**Robert Hicks, Director of Recreation and Parks (410) 386-2103**

**Lexi Biondo, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/recreation-parks/places-to-go/hap-baker-firearms-facility/>

The Hap Baker Firearms Facility, adjacent to the Northern Landfill, includes 10 firing lanes from 25 to 200 yards long, and a 9-lane pistol range from 5 to 17 yards. It is used by the public as well as by police personnel.

## Budget Changes:

- The decrease from FY25 Original to Adjusted due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salaries, partially offset by a decrease in Pension allocations based on annual actuarial study.
- Operating decreases due to one-time sound proofing in FY25.
- Capital decreases due to a one-time replacement for a section of one baffle. Revenue in excess is also included.

## *Septage Enterprise Fund*



## Septage Enterprise Fund Summary

	Actual	Original	Adjusted		% Change	% Change
	FY24	Budget	Budget	Budget	From	From
Sources of Funding	FY24	FY25	FY25	FY26	Orig. FY25	Adj. FY25
Septage Processing Fee	\$745,261	\$795,000	\$795,000	\$1,015,750	27.77%	27.77%
<b>Total Sources of Funding</b>	<b>\$745,261</b>	<b>\$795,000</b>	<b>\$795,000</b>	<b>\$1,015,750</b>	<b>27.77%</b>	<b>27.77%</b>

	Actual	Original	Adjusted		% Change	% Change
	FY24	Budget	Budget	Budget	From	From
Uses of Funding	FY24	FY25	FY25	FY26	Orig. FY25	Adj. FY25
Septage Facility Operations	\$656,226	\$724,400	\$724,400	\$715,750	-1.19%	-1.19%
Transfer to Capital	0	0	0	300,000	100.00%	100.00%
Revenue in Excess of Expenditures	89,035	70,600	70,600	0	-100.00%	-100.00%
<b>Total Uses of Funding</b>	<b>\$745,261</b>	<b>\$795,000</b>	<b>\$795,000</b>	<b>\$1,015,750</b>	<b>27.77%</b>	<b>27.77%</b>

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

# Septage Facility

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	556,390	724,400	724,400	715,750	-1.19%	-1.19%
Capital	99,836	70,600	70,600	0	-100.00%	-100.00%
<b>Total</b>	<b>\$656,226</b>	<b>\$795,000</b>	<b>\$795,000</b>	<b>\$715,750</b>	<b>-9.97%</b>	<b>-9.97%</b>

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

The Septage Facility is responsible the treatment of recyclables, residuals, and leachate in the wastewater.

## **Budget Changes:**

- Operating increases due to salary adjustments for City of Westminster employees, and license and permit fees.
- Revenue in Excess decreases to fund operating expenses.



COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
SEPTAGE ENTERPRISE FUND									
Westminster Septage Facility Improvements	\$300,000	\$0	\$0	\$0	\$0	\$0	\$5,500,000	\$0	\$5,800,000
SEPTAGE ENTERPRISE FUND TOTAL	\$300,000	\$0	\$0	\$0	\$0	\$0	\$5,500,000	\$0	\$5,800,000
SOURCES OF FUNDING:									
Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$2,200,773	\$0	\$2,200,773
Enterprise Fund - Septage	300,000	0	0	0	0	0	3,299,227	0	3,599,227
SEPTAGE ENTERPRISE FUND TOTAL	\$300,000	\$0	\$0	\$0	\$0	\$0	\$5,500,000	\$0	\$5,800,000



## ***Solid Waste Enterprise Fund***



# Solid Waste Enterprise Fund Summary

	Actual	Original	Adjusted		% Change	% Change
	FY24	Budget	Budget	Budget	From	From
Sources of Funding	FY24	FY25	FY25	FY26	Orig. FY25	Adj. FY25
Tipping Fees	\$10,658,778	\$9,674,000	\$9,674,000	\$11,154,750	15.31%	15.31%
County Hauling	10,650	8,750	8,750	10,500	20.00%	20.00%
Interest	1,536,470	400,000	400,000	1,160,000	190.00%	190.00%
Rents and Royalties	122,208	122,210	122,210	111,600	-8.68%	-8.68%
Recycling	117,007	100,000	100,000	110,000	10.00%	10.00%
Miscellaneous	7,174	10,500	10,500	7,500	-28.57%	-28.57%
Transfer from General Fund	4,631,820	3,680,100	3,680,100	3,168,320	-13.91%	-13.91%
<b>Total Sources of Funding</b>	<b>\$17,084,107</b>	<b>\$13,995,560</b>	<b>\$13,995,560</b>	<b>\$15,722,670</b>	<b>12.34%</b>	<b>12.34%</b>

	Actual	Original	Adjusted		% Change	% Change
	FY24	Budget	Budget	Budget	From	From
Uses of Funding	FY24	FY25	FY25	FY26	Orig. FY25	Adj. FY25
Solid Waste - Accounting Administrative	\$1,442,804	\$642,650	\$642,530	\$786,810	22.43%	22.45%
Recycling Operations	2,061,399	2,410,050	2,410,010	2,441,510	1.31%	1.31%
Solid Waste Management	434,441	435,990	435,990	448,650	2.90%	2.90%
Northern Landfill	4,229,204	3,888,020	3,804,460	4,445,650	14.34%	16.85%
Solid Waste Transfer Station	6,481,746	6,220,800	6,220,800	7,221,600	16.09%	16.09%
Closed Landfills	215,228	398,050	398,050	378,450	-4.92%	-4.92%
Revenue in Excess of Expenses	1,219,285	0	83,720	0	0.00%	-100.00%
Transfer to Capital	1,000,000	0	0	0	0.00%	0.00%
<b>Total Uses of Funding</b>	<b>\$17,084,107</b>	<b>\$13,995,560</b>	<b>\$13,995,560</b>	<b>\$15,722,670</b>	<b>12.34%</b>	<b>12.34%</b>

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.

# Recycling Operations

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$67,326	\$65,610	\$65,570	\$68,850	4.94%	5.00%
Benefits	(1,251)	49,820	49,820	51,490	3.35%	3.35%
Operating	1,974,189	2,278,120	2,278,120	2,304,870	1.17%	1.17%
Capital	21,135	16,500	16,500	16,300	-1.21%	-1.21%
Total	\$2,061,399	\$2,410,050	\$2,410,010	\$2,441,510	1.31%	1.31%

Bryan Bokey, Director of Public Works (410) 386-2170

Hanley Allen, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/public-works/office-of-recycling/>

Recycling Operations facilitates programs and educates students, residents, and businesses to minimize the waste stream and maximize the recovery of useful materials. The County offers recycling opportunities for all residents and businesses.

## Budget Changes:

- A 5.0% salary increase is included in FY26.
- Operating increases due to the cost of single-stream recycling.
- Capital decreases due to one-time furniture replacement in FY25.

# Solid Waste Accounting

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$306,852	\$305,670	\$305,550	\$322,020	5.35%	5.39%
Benefits	204,353	204,610	204,610	204,120	-0.24%	-0.24%
Operating	927,664	131,570	131,570	259,770	97.44%	97.44%
Capital	3,934	800	800	900	12.50%	12.50%
Total	\$1,442,804	\$642,650	\$642,530	\$786,810	22.43%	22.45%

Bryan Bokey, Director of Public Works (410) 386-2170

Hanley Allen, Management and Budget Analyst (410) 386-2082

<https://www.carrollcountymd.gov/government/directory/public-works/solid-waste/>

The Solid Waste Accounting budget reflects the accounting and weighmaster operations.

## Budget Changes:

- A 5.0% salary increase is included in FY26.
- Benefits decrease due to Pension allocations based on an annual actuarial study.
- Operating increases due to an anticipated increase in post-closure liability.
- Capital increases due to one-time equipment replacement.

# Solid Waste Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$169,107	\$158,520	\$158,520	\$166,370	4.95%	4.95%
Benefits	83,090	81,400	81,400	78,660	-3.37%	-3.37%
Operating	182,243	196,070	196,070	203,620	3.85%	3.85%
Capital	0	0	0	0	0.00%	0.00%
Total	\$434,441	\$435,990	\$435,990	\$448,650	2.90%	2.90%

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Hanley Allen, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-works/solid-waste/>

Solid Waste Management is responsible for Carroll County's full-time operational Northern Landfill, recycling operations, third waste program, and monitoring the four closed landfills: Bark Hill, Hodges, John Owings, and Hoods Mill.

## Budget Changes:

- A 5.0% salary increase is included in FY26.
- Benefits decrease due to Pension allocations based on an annual actuarial study.
- Operating increases due to the Northeast Waste Disposal Authority membership.

# Northern Landfill Operations

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$880,692	\$926,870	\$849,260	\$891,660	-3.80%	4.99%
Benefits	492,160	482,730	476,780	536,550	11.15%	12.54%
Operating	981,254	1,576,900	1,576,900	1,807,070	14.60%	14.60%
Capital	1,875,098	901,520	901,520	1,210,370	34.26%	34.26%
Total	\$4,229,204	\$3,888,020	\$3,804,460	\$4,445,650	14.34%	16.85%

**Bryan Bokey, Director of Public Works (410) 386-2170**

**Hanley Allen, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-works/solid-waste/landfill/>

Northern Landfill is the County's only operational landfill and waste transfer station. Facilities are provided for a variety of waste disposal and recycling programs.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salaries, partially offset by a reduction in Pension allocations based on annual actuarial study.
- Operating increases due to testing fees and vendor services.
- Capital increases due to one-time replacement of a compactor.

# Transfer Station Operating

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	6,481,746	6,220,800	6,220,800	7,221,600	16.09%	16.09%
Capital	0	0	0	0	0.00%	0.00%
Total	\$6,481,746	\$6,220,800	\$6,220,800	\$7,221,600	16.09%	16.09%

**Bryan Bokey, Director of Public Works (410) 386-2170**  
**Hanley Allen, Management and Budget Analyst (410) 386-2082**

The transfer station allows the County to accept solid waste from residents and businesses, and to transport the waste to a landfill in Pennsylvania for disposal.

## Budget Changes:

Operating increases due to additional tonnage and cost per ton.

# Closed Landfills

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	214,386	398,050	398,050	378,450	-4.92%	-4.92%
Capital	842	0	0	0	0.00%	0.00%
Total	\$215,228	\$398,050	\$398,050	\$378,450	-4.92%	-4.92%

**Bryan Bokey, Director of Public Works (410) 386-2170**  
**Hanley Allen, Management and Budget Analyst (410) 386-2082**

Federal law requires that the County monitor landfills for 30 years after closure. Bark Hill and Hoods Mill Landfills still produce leachate that must be hauled to a wastewater facility for treatment. Leachate is a liquid produced when rainwater and other moisture travel through the waste. Staff overseeing the closed landfills are included in the Solid Waste Administration and Northern Landfill budgets.

## Budget Changes:

Operating increases due to monitoring and testing fees.



## ***Utilities Enterprise Fund***



# Utilities Enterprise Fund Summary

	Actual	Original	Adjusted	Budget	% Change	% Change
Sources of Funding	FY24	Budget FY25	Budget FY25	FY26	From Orig. FY25	From Adj. FY25
MES Reimbursement	\$29,470	\$25,000	\$25,000	\$25,000	0.00%	0.00%
Water Usage	7,066,735	7,253,200	7,253,200	7,405,900	2.11%	2.11%
Sewer Usage	8,054,577	8,632,900	8,632,900	9,042,400	4.74%	4.74%
Lateral/Meter Service	18,487	0	0	0	0.00%	0.00%
Interest Income	409,893	280,000	280,000	280,000	0.00%	0.00%
Rents	177,000	182,000	182,000	182,000	0.00%	0.00%
Miscellaneous	94,183	128,900	128,900	128,900	0.00%	0.00%
Transfer from General Fund	511,890	403,130	403,130	437,510	8.53%	8.53%
<b>Total Sources of Funding</b>	<b>\$16,362,235</b>	<b>\$16,905,130</b>	<b>\$16,905,130</b>	<b>\$17,501,710</b>	<b>3.53%</b>	<b>3.53%</b>

	Actual	Original	Adjusted	Budget	% Change	% Change
Uses of Funding	FY24	Budget FY25	Budget FY25	FY26	From Orig. FY25	From Adj. FY25
BOU Administration	\$1,741,448	\$1,390,920	\$1,391,110	\$1,636,660	17.67%	17.65%
Board of Education Facilities	246,229	403,130	399,300	437,510	8.53%	9.57%
Freedom Sewer	5,478,804	3,811,760	3,786,380	3,912,810	2.65%	3.34%
Freedom Water	4,245,800	3,898,760	3,896,190	4,288,560	10.00%	10.07%
Hampstead Sewer	1,706,400	1,300,570	1,294,670	1,397,570	7.46%	7.95%
Other Water and Sewer	320,061	231,910	229,950	248,330	7.08%	7.99%
Capital - Repair, Replace, Rehabilitate	5,600,000	5,868,080	5,868,080	5,580,270	\$562,200	-4.90%
Revenue in Excess of Expenses	0	0	39,450	0	0.00%	-100.00%
<b>Total Uses of Funding</b>	<b>\$19,338,742</b>	<b>\$16,905,130</b>	<b>\$16,905,130</b>	<b>\$17,501,710</b>	<b>3.53%</b>	<b>3.53%</b>

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

# Bureau of Utilities Administration

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$583,637	\$610,680	\$610,820	\$641,360	5.02%	5.00%
Benefits	404,630	342,690	342,740	343,830	0.33%	0.32%
Operating	411,474	344,050	344,050	356,970	3.76%	3.76%
Capital	341,708	93,500	93,500	294,500	214.97%	214.97%
Total	\$1,741,448	\$1,390,920	\$1,391,110	\$1,636,660	17.67%	17.65%

**Bryan Bokey, Director of Public Works (410) 386-2248**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

<https://www.carrollcountymd.gov/government/directory/public-works/utilities/>

The Bureau of Utilities Administration keeps all facilities, including water and wastewater treatment plants, sewer pumping stations, distribution lines and collection systems, functioning at peak performance without interruption in service.

## Budget Changes:

- A 5.0% salary increase is included in FY26.
- Benefits increase based on salaries, partially offset by a reduction in Pension allocations based on annual actuarial study.
- Operating increases due to higher costs of software contracts.
- Capital increases due to vehicle replacements, offset by one-time equipment purchases in FY25.

# Board of Education Facilities

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$54,305	\$81,420	\$77,860	\$81,490	0.09%	4.66%
Benefits	34,391	58,270	58,000	55,780	-4.27%	-3.83%
Operating	138,186	258,440	258,440	276,540	7.00%	7.00%
Capital	19,347	5,000	5,000	23,700	374.00%	374.00%
Total	\$246,229	\$403,130	\$399,300	\$437,510	21.38%	21.64%

**Bryan Bokey, Director of Public Works (410) 386-2248**

**Kelly Burke, Management and Budget Analyst (410) 386-2082**

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The Board of Education Facilities operate and maintain the wastewater treatment plants for the Board of Education and meet the needs of the schools served.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to reduction in Pension allocations based on annual actuarial study.
- Operating increases due to materials and contractual services.
- Capital increases due to one-time replacement of programmable logic controllers and one air conditioning unit.

# Freedom Sewer

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$963,057	\$993,930	\$970,350	\$1,018,820	2.50%	5.00%
Benefits	509,189	533,220	531,420	626,410	17.48%	17.87%
Operating	1,873,363	2,138,110	2,138,110	2,213,580	3.53%	3.53%
Capital	2,133,196	146,500	146,500	54,000	-63.14%	-63.14%
<b>Total</b>	<b>\$5,478,804</b>	<b>\$3,811,760</b>	<b>\$3,786,380</b>	<b>\$3,912,810</b>	<b>2.65%</b>	<b>3.34%</b>

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The Freedom Waste Water Treatment Plant (FWWTP) is capable of processing 3.5 million gallons of raw sewage per day. The County's service area generates 87% of the current flow to the plant, while State of Maryland owned property generates the remaining 13%. The FWWTP is owned by the State and is operated by the Maryland Environmental Service (MES).

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to salary adjustments.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salaries, partially offset by a reduction in Pension allocations based on annual actuarial study.
- Operating increases due to contractual services and supplies.
- Capital decreases due to one-time equipment purchases in FY25.

# Freedom Water

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$424,644	\$428,570	\$426,180	\$447,440	4.40%	4.99%
Benefits	233,893	255,800	255,620	243,490	-4.81%	-4.75%
Operating	2,606,207	2,943,120	2,943,120	3,356,930	14.06%	14.06%
Capital	981,056	271,270	271,270	240,700	-11.27%	-11.27%
<b>Total</b>	<b>\$4,245,800</b>	<b>\$3,898,760</b>	<b>\$3,896,190</b>	<b>\$4,288,560</b>	<b>10.00%</b>	<b>10.07%</b>

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The Freedom Water System serves approximately 8,600 accounts and includes Freedom Water Treatment Plant.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to reduction in Pension allocations based on annual actuarial study.
- Operating increases due to higher costs of contractual services and supplies.
- Capital decreases due to one-time equipment purchases in FY25.

# Hampstead Sewer

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$292,851	\$308,400	\$302,930	\$318,060	3.13%	4.99%
Benefits	154,419	178,470	178,040	187,100	4.84%	5.09%
Operating	573,416	755,700	755,700	819,210	8.40%	8.40%
Capital	685,713	58,000	58,000	73,200	26.21%	26.21%
<b>Total</b>	<b>\$1,706,400</b>	<b>\$1,300,570</b>	<b>\$1,294,670</b>	<b>\$1,397,570</b>	<b>7.46%</b>	<b>7.95%</b>

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The Hampstead Sewer system services approximately 2,300 sewer accounts and includes Hampstead Wastewater Treatment Plant (HWWTP), 35 miles of collection lines, seven pumping stations, and a wastewater treatment plant.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits increase based on salaries, partially offset by a reduction in Pension allocations based on annual actuarial study.
- Operating increases due to higher costs contractual services, supplies, and treatment chemicals.
- Capital increases due to one-time variable drive and pump replacement in FY26.

# Other Water/Sewer

Description	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Personnel	\$27,118	\$40,860	\$39,030	\$40,990	0.32%	5.02%
Benefits	17,179	32,600	32,470	28,490	-12.61%	-12.26%
Operating	184,959	152,950	152,950	164,850	7.78%	7.78%
Capital	90,805	5,500	5,500	14,000	154.55%	154.55%
<b>Total</b>	<b>\$320,061</b>	<b>\$231,910</b>	<b>\$229,950</b>	<b>\$248,330</b>	<b>7.08%</b>	<b>7.99%</b>

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This budget includes Bark Hill Water, Pleasant Valley Water, and the Pleasant Valley Sewer systems.

## Budget Changes:

- The decrease from FY25 Original to Adjusted is due to positions returning to base.
- A 5.0% salary increase is included in FY26.
- Benefits decrease due to reduction in Pension allocations based on annual actuarial study.
- Operating increases due to higher costs of contractual services and supplies.
- Capital increases due to one-time replacement of a programmable logic controller.

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
<b>UTILITIES ENTERPRISE FUND</b>									
County Sewer Line Rehabilitation and Replacement	\$0	\$556,000	\$583,000	\$612,000	\$642,000	\$674,000	\$2,429,000	\$0	\$5,496,000
County Water Line Rehabilitation and Replacement	400,000	500,000	600,000	700,000	800,000	900,000	3,733,000	0	7,633,000
Freedom Water Treatment Plant Equipment Replacement	110,000	120,000	120,000	120,000	130,000	130,000	1,128,490	0	1,858,490
Freedom Water Treatment Plant Membrane Replacement	206,000	206,000	206,000	206,000	206,000	206,000	2,317,250	0	3,553,250
Pump Station Equipment Replacement	100,000	125,000	150,000	175,000	200,000	225,000	906,695	0	1,881,695
Shiloh Pump Station Expansion	0	0	4,872,000	0	0	0	1,720,000	0	6,592,000
Snowdens Run Pump Station Wet Well	150,000	675,000	0	0	0	0	0	0	825,000
Tank Inspection and Rehabilitation	303,000	318,000	334,000	351,000	150,000	158,000	5,192,032	0	6,806,032
Water Main Valve Replacement and Rehabilitation	332,000	342,000	352,000	363,000	380,000	400,000	3,394,700	0	5,563,700
Water Meters	611,000	655,000	699,000	759,000	811,000	868,000	8,836,660	0	13,239,660
Water Service Line Replacement	262,000	275,000	289,000	303,000	318,000	334,000	3,085,200	0	4,866,200
<b>UTILITIES ENTERPRISE FUND TOTAL</b>	<b>\$2,474,000</b>	<b>\$3,772,000</b>	<b>\$8,205,000</b>	<b>\$3,589,000</b>	<b>\$3,637,000</b>	<b>\$3,895,000</b>	<b>\$32,743,027</b>	<b>\$0</b>	<b>\$58,315,027</b>
SOURCES OF FUNDING:									
Utilities Water Maintenance Fee	\$413,000	\$438,000	\$454,000	\$471,000	\$280,000	\$288,000	\$7,664,074	\$0	\$10,008,074
Utilities Sewer User Fees	150,000	1,231,000	5,455,000	612,000	642,000	674,000	3,986,652	0	12,750,652
Reallocated Utilities Sewer User Fees	0	0	0	0	0	0	1,633,587	0	1,633,587
Utilities Water User Fees	1,811,000	1,978,000	2,146,000	2,331,000	2,515,000	2,708,000	17,907,980	0	31,396,980
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	100,000	125,000	150,000	175,000	200,000	225,000	906,695	0	1,881,695
<b>UTILITIES ENTERPRISE FUND TOTAL</b>	<b>\$2,474,000</b>	<b>\$3,772,000</b>	<b>\$8,205,000</b>	<b>\$3,589,000</b>	<b>\$3,637,000</b>	<b>\$3,895,000</b>	<b>\$32,743,027</b>	<b>\$0</b>	<b>\$58,315,027</b>





## ***Grant Fund***



# Grant Fund Summary

	Actual	Original	Adjusted <sup>1</sup>	Budget	% Change
Sources of Funding	FY24	Budget FY25	Budget FY25	FY26	From Adj. FY25
Federal	\$17,334,743	\$9,195,470	\$9,243,470	\$9,974,430	7.91%
Federal / Pass thru State	8,598,820	4,648,320	4,834,135	5,008,732	3.61%
State	7,737,334	5,635,335	4,739,631	6,250,602	31.88%
Endowments	(12,035)	190,000	190,000	150,000	-21.05%
Recreation Program Fees	445,976	342,500	333,400	331,000	-0.72%
Miscellaneous	(978,035)	0	0	0	0.00%
Donations	3,742	0	50,000	0	-100.00%
County Match / Contribution	1,334,573	2,304,350	2,286,880	3,068,700	34.19%
<b>Total Sources of Funding</b>	<b>\$34,465,117</b>	<b>\$22,315,975</b>	<b>\$21,677,516</b>	<b>\$24,783,464</b>	<b>14.33%</b>

	Actual	Original	Adjusted	Budget	% Change
Uses of Funding	FY24	Budget FY25	Budget FY25	FY26	From Adj. FY25
Aging and Disabilities	\$3,495,010	\$2,817,890	\$2,806,820	\$3,149,600	12.21%
Audit Fees	5,543	0	0	0	0.00%
Carroll County Workforce Development	844,248	1,783,600	1,160,060	1,679,470	44.77%
Circuit Court	1,044,127	1,394,600	1,394,600	1,307,560	-6.24%
Comprehensive Planning	62,061	60,000	60,000	22,000	-63.33%
Economic Development	4,450	0	0	0	0.00%
Farm Museum Endowment	39,578	30,000	30,000	30,000	0.00%
Fiber	1,241,132	0	0	0	0.00%
Fire and EMS	154,568	117,000	117,000	117,000	0.00%
Fiscal Recovery Funds	6,504,354	0	0	0	0.00%
Health Department	0	4,000	4,000	4,000	0.00%
Housing and Community Development	9,370,276	9,172,850	9,155,255	10,423,350	13.85%
Local Management Board	1,163,659	1,390,855	1,382,855	1,519,605	9.89%
Non-Profits	45,600	0	0	0	0.00%
Public Safety	1,417,633	748,990	741,140	726,750	-1.94%
Recreation	291,857	301,600	342,500	290,100	-15.30%
Sheriff's Office	2,340,639	915,050	1,377,262	1,080,319	-21.56%
State's Attorney's Office	515,884	592,570	134,400	595,410	343.01%
Tourism	0	50,000	34,654	35,000	1.00%
Transit	2,560,719	2,936,970	2,936,970	3,803,300	29.50%
<b>Total Uses of Funding</b>	<b>\$31,101,338</b>	<b>\$22,315,975</b>	<b>\$21,677,516</b>	<b>\$24,783,464</b>	<b>14.33%</b>

<sup>1</sup> At the time the FY25 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.

# FY26 Program Summary by Function

Function	County	Grant	Total
	Match / Contribution	Funding	Program
Aging and Disabilities	\$392,570	\$2,757,030	\$3,149,600
Carroll County Workforce Development	0	1,679,470	1,679,470
Circuit Court	27,470	1,280,090	1,307,560
Comprehensive Planning	4,400	17,600	22,000
Farm Museum Endowment	0	30,000	30,000
Fire and EMS	60,000	57,000	117,000
Health Department	4,000	0	4,000
Housing and Community Development	42,770	10,380,580	10,423,350
Local Management Board	82,450	1,437,155	1,519,605
Public Safety	96,690	630,060	726,750
Recreation	9,100	281,000	290,100
Sheriff's Office	133,550	946,769	1,080,319
State's Attorney's Office	157,410	438,000	595,410
Tourism	0	35,000	35,000
Transit	2,058,290	1,745,010	3,803,300
<b>Total Grant Fund</b>	<b>\$3,068,700</b>	<b>\$21,714,764</b>	<b>\$24,783,464</b>

# Aging and Disabilities – Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY24	County Match/ Contribution
Aging Services	\$60,000	\$60,000	\$30,000	-50.00%	\$0
Case Management and Supports Planning	388,350	403,490	423,420	4.94%	118,890
Federal Financial Participation	138,240	164,880	120,000	-27.22%	0
IIIB Ombudsman	0	0	60,000	100.00%	0
Level One	15,000	15,000	12,000	-20.00%	0
Long Term Care and Dementia Navigation	0	0	32,200	100.00%	0
Money Follows Person	4,380	4,380	4,200	-4.11%	0
Nutritional Services Incentive Program	36,050	48,000	31,400	-34.58%	0
Ombudsman	136,850	139,060	106,550	-23.38%	49,690
Senior Assisted Housing	130,000	200,000	237,000	18.50%	0
Senior Care Wait List	0	0	62,000	100.00%	0
Senior Citizens Center Operating Fund	12,500	12,500	12,500	0.00%	0
Senior Coordinated Community Care	174,000	210,000	150,000	-28.57%	0
Senior Guardianship Program	89,360	94,290	83,240	-11.72%	57,940
Senior Health Insurance Program	86,610	91,130	96,500	5.89%	58,500
Senior Inclusion Program	509,720	547,130	650,500	18.89%	0
Senior Information and Assistance	218,590	155,290	199,120	28.22%	52,120
Senior Medicare Patrol Program	6,470	6,840	13,330	94.88%	630
Title III B (Supportive Services)	181,070	196,770	149,800	-23.87%	39,800
Title III C1 (Congregate Meals)	244,460	256,980	282,500	9.93%	0
Title III C2 (Home Delivered Meals)	112,390	16,650	208,220	1150.57%	0
Title III D (Health Promotion)	9,450	10,120	10,120	0.00%	0
Title III E (Caregiver)	68,810	70,380	70,000	-0.54%	0
Veterans Celebration	15,000	15,000	15,000	0.00%	15,000
Veterans Directed Home Services	21,000	0	0	0.00%	0
Veterans Services	75,000	100,000	90,000	-10.00%	0
<b>Total Aging and Disabilities Grants</b>	<b>\$2,733,300</b>	<b>\$2,817,890</b>	<b>\$3,149,600</b>	<b>11.77%</b>	<b>\$392,570</b>

Some grants require the County to match funding or contribute a certain percentage of the cost of the program in order to receive the grant funding. The County is contributing more than the required match for these grants and supports an operating budget for Aging and Disabilities of \$1,739,770.

## Aging Services

This privately funded program provides services for the aging population and coordinates assistance through the Bureau of Aging and Disabilities.

## Case Management and Supports Planning

This federal pass-through program, formally known as Community Options Waiver, assists individuals who are medically, technically, and financially eligible for Medicaid waiver services who have been transitioned or diverted from a nursing facility. Eligible individuals must be 18 years or older, require a nursing facility level of care, choose to receive services in the community, and have a cost-neutral plan that supports the individual to safely live in the community. This program supports a Program Coordinator position.

# Aging and Disabilities – Grants

## **Federal Financial Participation**

This federal pass-through funding supports the administrative costs related to the Community First Choice and Maryland Access Point. Funding supports a portion of the Aging and Disabilities Bureau Chief position.

## **IIIB Ombudsman**

This federal pass-through funding includes supportive services through the Ombudsman program. Prior to FY26, this grant was included in IIIB (Supportive Services).

## **Level One**

This state-funded program assists jurisdictions with screening individuals who contact the Maryland Access Point. Screening results allow jurisdictions to prioritize those requesting services.

## **Long Term Care and Dementia Navigation**

This state-funded program assists older adults experiencing dementia as well as provides support to older adults over living in poverty. This was a new award in FY25.

## **Money Follows Person**

This state-funded program helps people transition from an institution, e.g. a nursing facility, to community living in an apartment, private home, or small group setting.

## **Nutritional Services Incentive Program**

This state-funded program provides support to the caregivers of the elderly. Some of the services provided are respite care, training, support groups, informational resources, and referrals to community agencies where services may be obtained.

## **Ombudsman**

The state and federally funded Long-Term Care Ombudsman Program upholds the rights of residents of nursing homes and assisted living facilities in Carroll County. Information and education are provided about long-term care, including resident's rights, restraints, and elder abuse. Ombudsman funding supports a Program Coordinator and an Ombudsman assistant position.

## **Senior Assisted Housing**

Senior Assisted Housing provides housing and supportive services, personalized assistance, and health-related services to meet the needs of residents who need assistance to, or who are unable to, perform the activities of daily living, in a way that promotes independence for residents using state funding.

## **Senior Care Wait List**

This state funded Senior Care program provides case management and support services for people aged 65 years or older. This funding is for those on the waitlist for services.

## **Senior Citizens Center Operating Fund**

This state funding supports an evidence-based program designed to improve strength, mobility, flexibility, and balance for enhanced overall physical and mental health in daily activities.

## **Senior Coordinated Community Care**

This state program helps adults 65 years or older remain in their homes. Funding supports an Accounts Technician position.

## **Senior Guardianship Program**

This program services adults who, as determined by a court of law, require a surrogate decision maker. Decisions made by the Public Guardian include medical care involving surgery, invasive diagnostic procedures, medications, and placement in nursing homes or community facilities.

## **Senior Health Insurance Program**

Senior Health Insurance Program provides health insurance information and counseling services to Medicare beneficiaries, regardless of age, and their families and caregivers through the use of state funding. All citizens are welcome to call with long-term care insurance questions, questions about Medicare billing issues, and prescription drug help. Trained volunteers provide confidential counseling services free of charge and the funding pays for a portion of a Program Specialist position.

# Aging and Disabilities – Grants

## **Senior Inclusion Program**

This state program is designed to offer both structured and non-structured activities to older adults with disabilities within a mainstreamed setting. Funding supports a Program Coordinator, an Instruction and Events Coordinator, and multiple Program Aides.

## **Senior Information and Assistance**

The Senior Information and Assistance program is the first step in finding resources, public benefits, services, and activities for older adults, their families, and friends. Assessment, follow-up service, assistance in completing applications, and referrals to other public and private agencies are also part of the Senior Information and Assistance services. This program is part of a state and national network that provides information about community programs for older adults anywhere in the United States. Funding supports a Program Coordinator and an Office Associate.

## **Senior Medicare Patrol Program**

The purpose of this federal pass-through program is to increase senior awareness of healthcare fraud, waste, and abuse and to mobilize national, state, and community resources to work together in resolving and publicizing healthcare fraud concerns.

## **Title III B (Supportive Services)**

Programs supported by these federal pass-through funds include the ombudsman program, elder abuse, outreach, education, in-home care, training, counseling, advocacy, legal assistance, income tax assistance, employee assistance programs, and transportation.

## **Title III C1 (Congregate Meals)**

These federal pass-through funds support various health and nutritional programs offered at the five senior centers located throughout Carroll County. This program provides for a balanced nutrition program at each of the centers for adults 60 years of age and older.

## **Title III C2 (Home Delivered Meals)**

These federal pass-through funds support the delivery of meals to homebound persons who are unable to shop for and/or prepare meals for themselves due to illness, injury, or disability. Two meals are provided daily.

## **Title III D (Health Promotion)**

These federal pass-through funds are used to improve the level of functioning and increase the level of independence for older adults by providing education and essential services to promote overall health, physical fitness, and mental acuity for all seniors.

## **Title III E (Caregiver)**

These federal pass-through funds help aging adults to secure and maintain maximum independence and dignity in a home environment with appropriate supportive services. Funds also provided a continuum of care for vulnerable older adults and help to remove individual and social barriers to economic and personal independence.

## **Veterans Celebration**

This privately funded program is used to support supplies and vendor expenses for the Veterans Celebration of Carroll County.

## **Veterans Directed Home Services**

This privately funded program was awarded in FY24, and the funds were used to provide services, such as temporary housing assistance and hotel stays, to Veterans as needs arise.

## **Veterans Services**

This privately funded program provides case management and financial resources for veterans' needs such as housing, auto repairs, job training, or educational opportunities, and coordinates assistance through the Veterans Services Program of Carroll County and the Veterans' Advisory Council.

# Carroll County Workforce Development – Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
DORS Pre-Employment Transition Services	\$88,760	\$156,570	\$184,230	17.67%	\$0
Blueprint	0	623,540	505,610	-18.91%	0
Summer Youth Connections	28,340	28,340	23,110	-18.45%	0
WIOA Title I - Admin	21,180	11,570	17,310	49.61%	0
WIOA Title I - Adult	199,190	266,900	220,720	-17.30%	0
WIOA Title I - Dislocated Worker	458,220	429,270	512,720	19.44%	0
WIOA Title I - Youth	1,811,840	267,410	215,770	-19.31%	0
<b>Total CCWD Grants</b>	<b>\$2,607,530</b>	<b>\$1,783,600</b>	<b>\$1,679,470</b>	<b>-5.84%</b>	<b>\$0</b>

## DORS Pre-Employment Transition Services

This state funded program contracts with CCWD to assist with their summer program in order to increase the opportunity for students with disabilities in Carroll County. CCWD assists the Maryland Division of Rehabilitation Services (DORS) with the hiring of 50 eligible youth who are placed at worksites.

## Blueprint

State funds are used to implement requirements for the College and Career Readiness pillar of Blueprint for Maryland's Future. Funding supports two Career Navigators, a College and Career Readiness Professional, a Youth Program Specialist, supplies, and other administrative costs.

## Summer Youth Connections Program

This state funded program is used to plan, develop, and implement meaningful, well supervised summer employment for youth. This funding prioritizes low-income youth with employment barriers and places them in employment throughout the County for up to six weeks.

## WIOA Title I - Admin

These federal pass-through funds assist in paying associated administrative costs for the other Workforce Investment and Opportunity Act (WIOA) programs listed in this section. In FY22, Carroll County became an independent workforce, separate from Howard County, through the WIOA programs.

## WIOA Title I - Adult

These federal pass-through funds, provided under the Workforce Investment and Opportunity Act (WIOA), are used to provide the following two levels of services:

### Core Level

- Outreach
- Initial orientation and assessment
- Job search and placement assistance
- Career counseling
- Labor market information
- Access to training

### Intensive Level

- Individual employment plans
- Planning and case management
- Training services
- Short-term prevocational services
- Support services (transportation and childcare)

Clients that are low income, lack high school diplomas/GEDs, ex-offenders, homeless, disabled, or have reading and/or math deficiencies, are given priority.



# Carroll County Workforce Development – Grants

## **WIOA Title I - Dislocated Worker**

These federal pass-through funds, provided under the Workforce Investment and Opportunity Act (WIOA), are used to provide services to adults who have received notice or have been laid off, as a result of permanent closure or a substantial layoff within a facility. Self-employed individuals currently unemployed due to general economic conditions or natural disaster and displaced homemakers are also eligible for the following two levels of services under this grant:

### **Core Level**

- Initial orientation and assessment
- Job search and placement assistance
- Career counseling
- Labor market information
- Access to training

### **Intensive Level**

- Individual employment plans
- Comprehensive and individual assessments
- Support services (transportation and childcare)
- Planning and case management
- Training services
- Short-term prevocational services
- Counseling and career planning

## **WIOA Title I - Youth**

These federal pass-through program combines a year-round training strategy with a summer employment component, fusing youth-development activities with traditional employment and training activities, as provided under the Workforce Investment and Opportunity Act (WIOA). This program integrates academic and vocational education work-based and classroom-based instruction, and links to the market and employers.

The program serves youths 14 - 24 years of age who are economically disadvantaged and meet at least one of the following six specific barriers to employment:

- Basic skills deficient
- High school drop-out
- Homeless
- Runaway or foster child
- Pregnant or parenting
- Offender

To focus resources on those most in need, 75% of the funds must be expended on out-of-school youth.

# Circuit Court – Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
Child Support Enforcement	\$51,640	\$69,100	\$62,400	-9.70%	\$22,720
Drug Treatment Court	390,180	409,660	386,630	-5.62%	4,750
Family Law Administration	721,890	915,840	858,530	-6.26%	0
<b>Total Circuit Court Grants</b>	<b>\$1,163,710</b>	<b>\$1,394,600</b>	<b>\$1,307,560</b>	<b>-6.24%</b>	<b>\$27,470</b>

## Child Support Enforcement

Child Support Enforcement program facilitates the recovery of child support payments using federal pass-through state dollars.

## Drug Treatment Court

Drug Treatment Court uses State funds for treatment of adults convicted of non-violent drug and alcohol related offenses. The grant funds the positions of Drug Court Coordinator, a full-time Drug Court Case Manager, and a part-time Drug Court Case Manager.

## Family Law Administration

Family Law state grants ensure that services provided by the courts are accessible to all litigants regardless of their ability to pay for the services and without regard to representational status. The grant funds the full-time positions of a Family Law Administrator, Administrative Assistant, Visitation Services Court Coordinator, Deputy Family Law Administrator, Guardianship Case Manager, and Domestic Case Navigator. Family Law Administration includes the following functions and staffing:

- The Settlement Officers (outside attorneys) preside over settlement conferences to facilitate family law case settlements to reduce the number of trials.
- The Mediation Coordinator reviews domestic files to determine which cases are appropriate for mediation, and coordinates the mediation process, attends domestic violence final protective order hearings to conduct facilitated settlements for consent orders, and mediates cases for same-day hearings at the request of the Master or Judge when available.
- A full-time Alternative Dispute Resolution (ADR) Practitioner conducts date of trial facilitations/settlements conferences, mediations, as well as screening cases for mediation, and coordinates the system of evaluations of ADR services.

# Comprehensive Planning – Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
<b>Unified Planning Work Program</b>	\$60,000	\$60,000	\$22,000	-63.33%	\$4,400
<b>Total Comprehensive Planning Grants</b>	\$60,000	\$60,000	\$22,000	-63.33%	\$4,400

## Unified Planning Work Program (UPWP)

UPWP provides federal pass-through funding to support efforts for transportation improvements, GIS activities, demographic/socioeconomic forecasting, and bicycle and pedestrian facilities planning.

The Baltimore Regional Transportation Board members include:

- Annapolis
- Anne Arundel County
- Baltimore City
- Baltimore County
- Carroll County
- Harford County
- Howard County
- Queen Anne’s County

# Farm Museum Endowment – Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
<b>Farm Museum Endowment</b>	\$30,000	\$30,000	\$30,000	0.00%	\$0
<b>Total Farm Museum Endowment Grants</b>	\$30,000	\$30,000	\$30,000	0.00%	\$0

## Farm Museum Endowment

The Farm Museum Endowment revenues are derived from a portion of yearly admission passes, donations to the Farm Museum, gift shop revenues, and fundraisers run by the Farm Museum Board of Governors. The funds are earmarked for operating costs for the Farm Museum, such as: historic restoration projects, educational materials for exhibits, and purchases for the onsite gift shop.

# Fire and EMS—Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
MIEMSS Cardiac Device Grant	\$0	\$117,000	\$117,000	0.00%	\$60,000
<b>Total Fire and EMS Grants</b>	\$0	\$117,000	\$117,000	0.00%	\$60,000

## Maryland Institute for Emergency Medical Services Systems (MIEMSS) Cardiac Devices

State funding for the purchase of cardiac devices, including Automatic External Defibrillators, to replace devices used by the Department of Fire and EMS.

# Health Department – Grant

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
Health Department - Emergency Funds	\$4,000	\$4,000	\$4,000	0.00%	\$4,000
Total Citizen Services State Grants	\$4,000	\$4,000	\$4,000	0.00%	\$4,000

## Health Department - Emergency Funds

The funds from this grant are used for eligible clinic patients for necessary and immediate primary medical services not covered by any other health insurance. Eligibility is based on the Federal Income Guidelines which state that an applicant's gross income must fall at or below 185 percent of the U.S. Poverty Income Guidelines. These funds are used only for direct diagnostic and treatment services for specified medical conditions.

# Housing and Community Development – Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
Continuum of Care	\$54,180	\$103,230	\$105,270	1.98%	\$42,770
Family Self Sufficiency	94,800	110,140	115,420	4.79%	0
Homeless Solutions Program	232,740	310,140	772,500	149.08%	0
HUD Housing Choice - Vouchers	7,349,110	8,649,340	9,430,160	9.03%	0
<b>Total Housing and Comm. Dev. Grants</b>	<b>\$7,730,830</b>	<b>\$9,172,850</b>	<b>\$10,423,350</b>	<b>13.63%</b>	<b>\$42,770</b>

**Continuum of Care** These federal funds are for the required match for the Housing and Urban Development (HUD) mandated Coordinated Intake and Assessment project, the required match and leasing costs for Human Services Program (HSP) of Carroll County's Permanent Supportive Housing projects, and the match for the Planning Grant.

## Family Self-Sufficiency

The goal of this federally funded program is to increase participants' economic independence within five years. Qualified families can contract to establish escrow accounts proportionate to their incomes, targeting the funds toward achieving major life goals such as higher education or home ownership.

## Homeless Solutions Program

This federal and state funded program provides funding to local Continuum of Care teams to support homeless shelters and homeless service programs. It includes funds previously managed through the Emergency Solutions Grant, Rental Allowance Program, and Emergency and Transitional Housing Service Program.

## HUD Housing Choice – Vouchers

This federally funded, tenant-based program provides rental subsidies for low-income eligible families already living or working in Carroll County. Included in the grant is funding for administration of the voucher program. These funds are used for salaries and benefits that are necessary for the distribution, monitoring, and accounting of the vouchers.

# Local Management Board – Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
CPA Admin	\$92,210	\$125,365	\$130,685	4.24%	\$82,450
Community Programs	454,340	578,350	548,410	-5.18%	0
ENOUGH Act Capacity Building Grant	0	0	142,000	100.00%	0
Family Engagement Program	80,000	87,580	87,580	0.00%	0
Interagency Family Preservation	395,830	395,830	395,830	0.00%	0
Local Care Team	63,520	77,910	89,280	14.59%	0
Safe and Stable Families	125,820	125,820	125,820	0.00%	0
<b>Total LMB Grants</b>	<b>\$1,211,720</b>	<b>\$1,390,855</b>	<b>\$1,519,605</b>	<b>9.26%</b>	<b>\$82,450</b>

## Community Partnership Agreement (CPA) Admin

This State grant supports the administration and operations of the Local Management Board within the Department of Citizen Services. This Board is responsible for planning, developing, evaluating, and managing community-based services for the children and families in Carroll County.

## Community Programs

Community Partnership Agreement (CPA) The Governor's Office for Children has been re-named the Office for Children and Youth and has been merged with The Governor's Office of Crime Prevention, Youth and Victims Services (formerly GOCCP). The CCLMB focuses on the strategic populations of Disconnected/Opportunity Youth and the Impact of ACES and Trauma in the community.

## ENOUGH Act Capacity Building Grant

The Engaging Neighborhoods, Organizations, Unions, Governments, and Households is a state grant that provides resources to communities to fight poverty. This was a new grant received January 1, 2025.

## Family Engagement Program

This state grant provides behavioral health case management and behavioral health services for youth and their families who are currently involved in Maryland's Department of Juvenile Services.

## Interagency Family Preservation Program

This Federal grant supports the Interagency Family Preservation Program. This program provides crisis intervention and stabilization services for families whose children are at imminent risk of being placed outside of the home. Services are provided in the home and community, are time limited and are individualized to meet the strengths and needs of the families.

## Local Care Team

This State grant provides funding provides coordination and facilitation of the inter-agency work group. LCT is designed to provide a Family Action plan, and connections and recommendations to resources for families with children experiencing intensive behavioral, emotional, and mental health challenges. LCT is designed to help prevent the out of home and out of state placement of children.

## Safe and Stable Families

This Federal pass thru grant provides funding to Youth Services Bureau of Carroll County to collaborate efforts with Human Services Program and the Department of Social Services to conduct evidenced-based treatment services to children five and under. The partnership will work with the families to provide a continuum of family and mental health services to support, strengthen, and preserve families in Carroll County.



# Public Safety – Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
Hazardous Material Emergency Planning	\$265,480	\$223,170	\$201,230	-9.83%	\$96,690
Homeland Security Grants	458,640	525,820	525,520	-0.06%	0
<b>Total Public Safety Grants</b>	<b>\$724,120</b>	<b>\$748,990</b>	<b>\$726,750</b>	<b>-2.97%</b>	<b>\$96,690</b>

## Hazardous Material Emergency Planning

The Hazardous Material Emergency Planning program is a Federal pass-through grant. Under the Hazardous Material Transportation Uniform Safety Act, Section 117A, the grant provides hazardous materials training and emergency planning training. The State Emergency Response Commission awards these funds to the Local Emergency Planning Committee.

The grant provides funds for:

- Services to maintain the Carroll County Hazardous Materials Plan
- Planning and training for the Local Emergency Planning Committee
- Yearly renewal of the computer-based hazardous materials emergency response program for hazardous materials incidents

## Homeland Security Grants

Homeland Security supports the implementation of State Homeland Security Strategies to address the identified planning, organization, equipment, training, and exercise needs to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other catastrophic events.

Urban Areas Security Initiative program funds address the unique planning, organization, equipment, training, and exercise needs of high-threat, high-density urban areas, and assists them in building an enhanced and sustainable capacity to prevent, protect against, mitigate, respond to, and recover from acts of terrorism.

The Emergency Planner portion of the grant provides funds for four positions.

# Recreation – Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
Community Recreation Programs	\$282,100	\$286,600	\$270,100	-5.76%	\$9,100
Community Recreation Trips	10,000	15,000	20,000	33.33%	0
<b>Total Recreation Grants</b>	<b>\$292,100</b>	<b>\$301,600</b>	<b>\$290,100</b>	<b>-3.81%</b>	<b>\$9,100</b>

## Community Recreation Programs

The Bureau of Recreation offers a wide variety of activities through its Community Recreation Programs. Program guides feature activities available for adults, youth, and families at a variety of sites throughout the County. The County contribution helps offset operating costs associated with the Therapeutic Recreation Program for individuals with developmental and physical disabilities due in part to the low teacher/student ratios required for these types of programs. The remainder of this budget is funded through registration fees and supports 50% of an administrative position.

## Community Recreation Trips

Program guides feature one-day sightseeing tours, Broadway shows, and other attractions available for adults, youth, and families at a variety of destinations. This budget is funded through program fees.

# Sheriff's Office – Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
Adequate Coverage	\$274,700	\$292,850	\$308,792	5.44%	\$0
Body Armor for Local Law Enforcement	13,200	19,600	19,600	0.00%	9,800
Child Advocacy Center Services	12,500	16,500	26,000	57.58%	0
Child Exploitation Task Force	21,370	22,300	22,300	0.00%	1,600
Child Support Unit	312,020	328,800	320,422	-2.55%	121,050
E-Tix Reimbursement	5,000	5,000	5,000	0.00%	0
High Intensity Drug Trafficking Area	75,000	51,100	51,100	0.00%	0
Highway Safety Enforcement Operations	34,500	37,500	43,500	16.00%	0
Internet Crimes Against Children	25,000	30,000	28,040	-6.53%	0
Joint Law Enforcement Operations	12,920	15,100	15,100	0.00%	1,100
Maryland Criminal Intelligence Network	18,000	20,000	20,000	0.00%	0
Motor Carrier Safety Assistance Program	10,000	20,000	20,000	0.00%	0
Police Accountability, Community, and Transparency	0	70,000	70,000	0.00%	0
Police Recruitment and Retention	0	47,405	47,405	0.00%	0
Sexual Offender & Compliance Enfor. in MD	18,500	16,800	17,660	5.12%	0
Sexual Offender Registry	36,000	30,000	30,000	0.00%	0
Tobacco Sales Compliance	7,150	9,500	35,400	272.63%	0
<b>Total Sheriff's Office Grants</b>	<b>\$907,310</b>	<b>\$1,032,455</b>	<b>\$1,080,319</b>	<b>4.64%</b>	<b>\$133,550</b>

## Adequate Coverage (SRO)

State funding provides reimbursement for payroll expenses associated with the School Resource Officers (SRO).

## Body Armor for Local Law Enforcement (BARM)

State funding to non-state agencies for the purchase of bullet-resistant body armor for law enforcement officers.

## Child Advocacy Center Services (CACS)

State funding supports law enforcement, child protective services, social workers, and all who work to protect Maryland's vulnerable child victims of crime and abuse.

## Child Exploitation Task Force

Federal funding may reimburse local law enforcement agencies for the cost of overtime incurred by officers assigned full-time to FBI-managed task forces provided the overtime expenses were incurred as a result of task force-related activities.

## Child Support Unit

The Sheriff's Office Child Support Unit is mandated by law to locate absent parents and serve complaints, summonses, and subpoenas. Additional responsibilities include researching and executing arrest warrants and writs. The federal pass-through state grant, along with county match, funds a portion of an administrative position and a full-time law enforcement position.

## E-Tix Reimbursement

The Sheriff's Office receives reimbursement from the State for the purchase of ticketing paper used in the E-Tix system.

## High Intensity Drug Trafficking Area (HIDTA)

The HIDTA federal pass-through state grant assists Federal, state, and local enforcement agencies operating in areas determined to be critical drug-trafficking regions.

## Highway Safety Enforcement Operations

The federal pass-through state grant program funds activities aimed at reducing the number of vehicle-related crashed, deaths, and injuries on Maryland roadways.

# Sheriff's Office – Grant

## **Internet Crimes Against Children**

State funding supports local law enforcement agencies for salaries, training, and equipment to be used in the investigation and prosecution of Internet Crimes Against Children.

## **Joint Law Enforcement Operations**

Federal funding eligible for payment of overtime, travel, fuel, training, equipment, and other similar costs of State or local law enforcement officers involved in a joint law enforcement operation with a federal law enforcement agency.

## **Maryland Criminal Intelligence Network (MCIN)**

State funding enables law enforcement to identify, disrupt, and dismantle criminal networks through collaboration and comprehensive data sharing.

## **Motor Carrier Safety Assistance Program**

The objective of this federal pass-through state grant program is to reduce the number of commercial truck and bus related crashes, fatalities, and injuries resulting from improper operation of motor vehicles and aggressive driving behavior.

## **Police Accountability, Community, and Transparency**

State funding to enhance accountability, community relations, and transparency in local law enforcement.

## **Police Recruitment and Retention**

State funding to aid in the recruitment and retention of law enforcement officers.

## **Sexual Offender Compliance and Enforcement in Maryland (SOCM)**

Under the authority of the Governor's Office of Crime Control and Prevention (GOCCP), this State program provide resources to the designated Maryland law enforcement agencies that are responsible for the registration and compliance enforcement of sexual offenders that reside in the jurisdiction on the Maryland Sex Offender Registry.

## **Sexual Offender Registry**

The Sheriff's Office receives reimbursement from the State based on the number of registered sex offenders who reside and have registered in the county.

## **Tobacco Sales Compliance**

Tobacco Sales Compliance is awarded by the Carroll County Health Department. These state funds can be used to pay overtime for performing compliance surveys as well as administrative time.

# State's Attorney's Office – Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
Maryland Criminal Intelligence Network	\$405,570	\$458,170	\$433,740	-5.33%	\$63,740
Violence Against Women Act	149,790	134,400	161,670	20.29%	93,670
<b>Total State's Attorney Grants</b>	<b>\$555,360</b>	<b>\$592,570</b>	<b>\$595,410</b>	<b>0.48%</b>	<b>\$157,410</b>

## Maryland Criminal Intelligence Network (MCIN)

State funding enables law enforcement to identify, disrupt, and dismantle criminal networks through collaboration and comprehensive data sharing. Grants to local jurisdictions give law enforcement and State's Attorney's Offices the tools to share information across borders and pursue federal and state charges against criminal networks and gangs responsible for violent crime across the state. The grant, along with County match, funds the positions of Attorney Team Leader and Criminal Analyst.

## Violence Against Women Act (VAWA)

The Violence Against Women Act grant, along with the County match, funds the salary and benefits of a full-time Assistant State's Attorney that deals solely with the area of Domestic Violence.

# Tourism – Grant

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
Maryland Tourism Development Board	\$50,000	\$50,000	\$35,000	-30.00%	\$0
Total Tourism Grants	\$50,000	\$50,000	\$35,000	-30.00%	\$0

## Maryland Tourism Development Board

The funds from this State grant are used to advertise Carroll County as a tourist destination.

# Transit – Grants

	Original Budget FY24	Original Budget FY25	Budget FY26	% Change From Orig. FY25	County Match/ Contribution
<b>Section 5307 - Capital Assets</b>	\$452,200	\$458,030	\$415,230	-9.34%	\$74,300
<b>Section 5307 - Operating</b>	651,660	651,660	0	-100.00%	0
<b>Section 5307 - Preventative Maintenance</b>	200,000	200,000	280,000	40.00%	42,000
<b>Section 5311 - Operating</b>	200,240	1,320,390	2,900,900	119.70%	1,890,590
<b>SSTAP - Operating</b>	201,370	206,890	207,170	0.14%	51,400
<b>Transportation Development Plan</b>	0	100,000	0	100.00%	0
<b>Total Transit Grants</b>	<b>\$1,705,470</b>	<b>\$2,936,970</b>	<b>\$3,803,300</b>	<b>29.50%</b>	<b>\$2,058,290</b>

The FY26 figures match the anticipated grant award. Budgets are contingent on receiving grant funds.

## Section 5307 – Capital Assets

Federal and State funding is provided for the purchase of capital assets, including marketing, tablets, and replacement and expansion buses. The State/Federal share is 90% of the project cost, with the remainder locally funded.

## Section 5307 – Operating

This program includes Federal and State funds that provide operating funds for transportation management areas. A transportation management area is an urbanized area with a population between 50,000 and 200,000. Carroll Transit System, operated by Ride With Us, provides this contractual vendor service for Carroll County. There will be no grant funding for this program in FY26.

## Section 5307 – Preventative Maintenance

Funding is provided for maintenance of transit vehicles. The State/Federal share for preventive maintenance is 90% of the project cost, with the remainder locally funded.

## Section 5311 – Operating

This grant includes Federal and State funds allocated for the operating assistance of rural area public transportation. These funds are utilized for operating expenses as well as capital expenditures for the Carroll Transit System, operated by Ride With Us. In FY25, the local match increases due to Coronavirus Aid, Relief, and Economic Security Act (CARES) funds reducing.

## SSTAP – Operating

The Statewide Special Transportation Assistance Program (SSTAP) is a state grant obtained through the Maryland Transit Administration. These funds are issued to provide transportation services for the elderly and/or persons with disabilities.

## Transportation Development Plan

The Transit Development Plan (TDP) is a state grant obtained through the Maryland Transit Administration. Funds are used to develop a five-year plan for transit, including improvements, budget projections, and other goals and objectives of the transit system.





***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 increases in FY26 due to actuarial information.

	FY24	FY25	FY26	Increase
Sources of Funding	Actual	Budget	Budget	(Decrease)
OPEB Contribution - Transfer from General Fund	\$350,000	\$350,000	\$5,120,370	\$4,770,370
Retiree Contributions	954,386	1,000,000	1,200,000	200,000
Interest	102,515	0	0	0
Unrealized Gain/(Loss)	19,411,677	0	0	0
<b>Total Sources of Funding</b>	<b>\$20,818,578</b>	<b>\$1,350,000</b>	<b>\$6,320,370</b>	<b>\$4,970,370</b>

Uses of Funding				
Budgeted Employer OPEB Trust Contribution	\$6,047,575	\$350,000	\$5,120,370	\$4,770,370
Audit Fees	5,400	0	0	0
Consulting Fees	6,438	0	0	0
Retiree Health Benefit Payments	0	1,000,000	1,200,000	200,000
<b>Total Uses of Funding</b>	<b>\$6,059,413</b>	<b>\$1,350,000</b>	<b>\$6,320,370</b>	<b>\$4,970,370</b>

# 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. The decrease in FY26 is based on the annual actuarial study.

Sources of Funding	FY24	FY25	FY26	Increase
	Actuals	Budget	Budget	(Decrease)
County Pension - Employer Contribution	\$3,823,390	\$4,485,570	\$4,361,850	(\$123,720)
Unrealized Gain/(Loss)	14,934,351	0	0	0
Employee Pension Contribution	2,589,490	0	0	0
<b>Total Sources of Funding</b>	<b>\$21,347,231</b>	<b>\$4,485,570</b>	<b>\$4,361,850</b>	<b>(\$123,720)</b>

Uses of Funding				
Legal Fees	\$2,213	\$0	\$0	\$0
Audit Fees	5,400	0	0	0
Consulting Fees	56,093	0	0	0
Other Professional Services	52,343	0	0	0
Employee Pension Fund Payments	4,483,330	4,485,570	4,361,850	(123,720)
Budgeted Employer Pension Contribution	0	0	0	0
<b>Total Uses of Funding</b>	<b>\$4,599,378</b>	<b>\$4,485,570</b>	<b>\$4,361,850</b>	<b>(\$123,720)</b>

# 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. For FY26, disability and benefit multiplier formulas are increasing.

	FY24	FY25	FY26	Increase
Sources of Funding	Actuals	Budget	Budget	(Decrease)
Employer Pension Contribution	\$3,789,790	\$7,404,680	\$10,248,460	\$2,843,780
Unrealized Gain/(Loss)	5,165,918	0	0	0
Employee Pension Contribution	1,945,716	0	0	0
<b>Total Sources of Funding</b>	<b>\$10,901,424</b>	<b>\$7,404,680</b>	<b>\$10,248,460</b>	<b>\$2,843,780</b>

Uses of Funding				
Legal Fees	\$600	\$0	\$0	\$0
Consulting Fees	43,285	0	0	0
Other Professional Services	14,399	0	0	0
Certified Law Officers Pension Fund Payments	936,476	0	0	0
Budgeted Employer Pension Contribution - Fire/EMS	0	3,139,840	4,189,770	1,049,930
Budgeted Employer Pension Contribution - Corrections	0	1,492,340	2,097,460	605,120
Budgeted Employer Pension Contribution - Law Enforcement	0	2,772,500	3,961,230	1,188,730
<b>Total Uses of Funding</b>	<b>\$994,760</b>	<b>\$7,404,680</b>	<b>\$10,248,460</b>	<b>\$2,843,780</b>

# Community Reinvestment and Repair Fund

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

	FY24	FY25	FY26	Increase
Sources of Funding	Actual	Budget	Budget	(Decrease)
State Pass-Through Allocations	\$1,036,023	\$338,000	\$320,500	(\$17,500)
Interest	11,615	0	0	0
<b>Total Sources of Funding</b>	<b>\$1,047,639</b>	<b>\$338,000</b>	<b>\$320,500</b>	<b>(\$17,500)</b>

Uses of Funding				
Operating	\$1,047,639	\$338,000	\$320,500	(\$17,500)
<b>Total Uses of Funding</b>	<b>\$1,047,639</b>	<b>\$338,000</b>	<b>\$320,500</b>	<b>(\$17,500)</b>

# Emergency Medical Billing Fund

The Emergency Medical Billing Fund, established in FY24, is a Special Revenue fund that captures dedicated revenues and expenses related to providing emergency services. Funds received from EMS Billing are used to offset expenses related to the delivery of services including medical supplies, some EMT and paramedic positions, and two ambulances.

	FY24	FY25	FY26	Increase
Sources of Funding	Actual	Budget	Budget	(Decrease)
EMS Billing	\$2,352,874	\$5,000,000	\$8,000,000	\$3,000,000
Total Sources of Funding	\$2,352,874	\$5,000,000	\$8,000,000	\$3,000,000

Uses of Funding				
Personnel	\$0	\$0	\$5,610,080	\$5,610,080
Operating	741,926	5,000,000	1,389,920	(3,610,080)
Capital Outlay	0	0	1,000,000	1,000,000
Total Uses of Funding	\$741,926	\$5,000,000	\$8,000,000	\$3,000,000

# Hotel Rental Tax Fund

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

	FY24	FY25	FY26	Increase
Sources of Funding	Actual	Budget	Budget	(Decrease)
Hotel Rental Tax	\$348,054	\$351,060	\$347,230	(\$3,830)
Fund Balance	359,496	128,290	49,380	(78,910)
Interest	13,784	0	9,760	9,760
Unrealized Gain/(Loss)	(34,591)	0	0	0
<b>Total Sources of Funding</b>	<b>\$686,743</b>	<b>\$479,350</b>	<b>\$406,370</b>	<b>(\$72,980)</b>

Uses of Funding				
Personnel	\$187,929	\$206,440	\$215,600	\$9,160
Operating	244,223	272,910	190,770	(82,140)
<b>Total Uses of Funding</b>	<b>\$432,152</b>	<b>\$479,350</b>	<b>\$406,370</b>	<b>(\$72,980)</b>



# Length of Service Award Program Trust Fund

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

Sources of Funding	FY24	FY25	FY26	Increase
	Actual	Budget	Budget	(Decrease)
Unrealized Gain/(Loss)	\$1,317,399	\$0	\$0	\$0
Transfer from General Fund	660,000	660,000	660,000	0
<b>Total Sources of Funding</b>	<b>\$1,977,399</b>	<b>\$660,000</b>	<b>\$660,000</b>	<b>\$0</b>

Uses of Funding				
Audit Fees	\$2,800	\$0	\$0	\$0
Consulting Fees	12,318	0	0	0
Other Professional Services	13,849	0	0	0
LOSAP Pension Fund Payments	1,087,399	0	0	0
Budgeted LOSAP Contribution	0	660,000	660,000	0
<b>Total Uses of Funding</b>	<b>\$1,116,366</b>	<b>\$660,000</b>	<b>\$660,000</b>	<b>\$0</b>

# Opioid Restitution Fund

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

Sources of Funding	FY24	FY25	FY26	Increase
	Actual	Budget	Budget	(Decrease)
State Pass-Through Allocations	\$0	\$1,100,000	\$900,000	(\$200,000)
Interest	41,926	0	0	0
<b>Total Sources of Funding</b>	<b>\$41,926</b>	<b>\$1,100,000</b>	<b>\$900,000</b>	<b>(\$200,000)</b>

Uses of Funding				
Operating	\$0	\$1,100,000	\$900,000	(\$200,000)
<b>Total Uses of Funding</b>	<b>\$0</b>	<b>\$1,100,000</b>	<b>\$900,000</b>	<b>(\$200,000)</b>

# 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	FY24	FY25	FY26	Increase
	Actual	Budget	Budget	(Decrease)
Dedicated Property Tax	\$3,268,400	\$3,674,840	\$3,837,230	\$162,390
Fund Balance	156,067	0	0	0
Town Contributions	144,100	151,030	158,510	7,480
Interest Revenue	73,573	0	0	0
<b>Total Sources of Funding</b>	<b>\$3,642,141</b>	<b>\$3,825,870</b>	<b>\$3,995,740</b>	<b>\$169,870</b>

Uses of Funding				
Personnel	\$1,419,207	\$1,521,880	\$1,639,690	\$117,810
Operating	468,788	539,200	553,940	14,740
Debt Service	1,754,146	1,764,790	1,802,110	37,320
<b>Total Uses of Funding</b>	<b>\$3,642,141</b>	<b>\$3,825,870</b>	<b>\$3,995,740</b>	<b>\$169,870</b>



## ***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. Health and Fringe increases in FY26 for the additional of five new positions, including four for Fire/EMS and one for Recreation and Parks. Two Fire/EMS positions are captured in the General Fund and two are included in the Emergency Medical Billing Fund.

Sources of Funding	FY24	FY25	FY26	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$19,612,211	\$24,012,240	\$24,272,380	\$260,140
Prescription Rebates	2,776,970	0	0	0
Investment Interest	1,510,446	0	0	0
Enterprise Funds	624,806	1,460,860	1,504,640	43,780
Grant Fund	575,779	1,247,290	1,681,530	434,240
Watershed Protection and Restoration Fund	118,620	292,810	300,460	7,650
Emergency Medical Billing Fund	0	0	1,166,590	1,166,590
Retiree Medicare Part D	0	0	0	0
Interest and Gain/(Loss)	1,598,933	0	0	0
<b>Total Sources of Funding</b>	<b>\$26,817,765</b>	<b>\$27,013,200</b>	<b>\$28,925,600</b>	<b>\$1,912,400</b>

Uses of Funding				
Employee Fringe Benefits	\$21,130,190	\$27,013,200	\$28,925,600	\$1,912,400
<b>Total Uses of Funding</b>	<b>\$21,130,190</b>	<b>\$27,013,200</b>	<b>\$28,925,600</b>	<b>\$1,912,400</b>

# 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 FY26, there is sufficient fund balance in this ISF so no additional funding is required.

Sources of Funding	FY24	FY25	FY26	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$347,438	\$0	\$0	\$0
Total Sources of Funding	\$347,438	\$0	\$0	\$0

Uses of Funding				
Vehicle Claims	\$476,473	\$0	\$0	\$0
Total Uses of Funding	\$476,473	\$0	\$0	\$0



# Risk Management Insurance Deductible ISF

This Internal Service Fund (ISF) accounts for deductibles paid by the County from property and liability claims. In FY26, there is sufficient fund balance in this ISF so no additional funding is required.

Sources of Funding	FY24	FY25	FY26	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$0	\$0	\$0	\$0
Total Sources of Funding	\$0	\$0	\$0	\$0

Uses of Funding				
Deductibles	\$11,604	\$0	\$0	\$0
Total Uses of Funding	\$11,604	\$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 FY26, there is sufficient fund balance in this ISF so no additional funding is required.

Sources of Funding	FY24	FY25	FY26	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$171,696	\$0	\$0	\$0
Total Sources of Funding	\$171,696	\$0	\$0	\$0

Uses of Funding				
Claims	\$77,271	\$0	\$0	\$0
Total Uses of Funding	\$77,271	\$0	\$0	\$0

# Risk Management Workers Compensation ISF

This Internal Service Fund (ISF) was established in FY16 to account for the cost of the County's Workers Compensation claims. In FY26, there is sufficient fund balance in the ISF so no general fund transfer is required. Workers Compensation claims for Emergency Medical Services and Fire Service positions are separate and captured in the Fire and EMS Administration budget.

Sources of Funding	FY24 Actual	FY25 Budget	FY26 Budget	Increase (Decrease)
General Fund	\$1,237,747	\$0	\$0	\$0
Grant Fund	44,550	91,820	34,170	(57,650)
Enterprise Funds	88,850	86,850	78,320	(8,530)
Watershed Protection and Restoration Fund	21,900	20,950	21,200	250
<b>Total Sources of Funding</b>	<b>\$1,393,047</b>	<b>\$199,620</b>	<b>\$133,690</b>	<b>(\$65,930)</b>

Uses of Funding				
Claims	\$1,332,038	\$199,620	\$133,690	(\$65,930)
<b>Total Uses of Funding</b>	<b>\$1,332,038</b>	<b>\$199,620</b>	<b>\$133,690</b>	<b>(\$65,930)</b>



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

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

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

The overall number of authorized positions for FY26 is 1,352.83 FTE, an increase of 5.96 FTE from FY25 Budget.

The following changes are included in the FY25 Adjusted Budget:

- A Court Administrative Coordinator was transferred to Circuit Court from the Circuit Court Magistrates budget.
- A Legal Assistant was transferred to Circuit Court Magistrates from Circuit Court.
- A part-time State's Attorney's Office position was converted to a full-time position.
- Sixty-six full-time positions transferred from Fire/EMS Administration to EMS Billing Revenue Fund.
- A full-time Administrative Assistant position was eliminated from Public Works Administration.
- A full-time Public Works Project Analyst was added, charged 80% to Public Works Administration and 20% to the Airport Enterprise Fund.
- A full-time Bridge Program Manager was added to Engineering Administration.
- One full-time HVAC Mechanic and one full-time Boiler Mechanic position were eliminated from Facilities.
- A full-time Facilities Supervisor position was created.
- A full-time Grounds Maintenance Worker position was eliminated.

- A Transit Grants Manager moved from 75% allocated to Transit Administration to 75% Transit Grants. The remainder remains in Public Works Administration.
- One part-time Community Coordinator was eliminated from Recreation, offset by an increase in hours for another part-time Community Coordinator.
- A part-time Fiscal Coordinator was transferred from 50% Citizen Services Administration and 50% Housing to 100% Citizen Services Administration.
- A full-time Bureau Chief was transferred from 100% Federal Financial Participation to 50% Aging and Disabilities and 50% Federal Financial Participation.
- Two part-time contractual Curator positions were eliminated, and one full-time Camp Director position was added to the Farm Museum.
- A part-time Intern position was eliminated in Planning and Land Management Administration.
- A Resource Management Program Engineer is temporarily double filled, allocated 70% to Resource Management and 30% to Watershed Protection and Restoration Fund.
- One full-time Administrative Assistant position was eliminated from the Airport Enterprise Fund.
- A full-time Family Law Guardianship Case Manager was added to Circuit Court Grants.
- A part-time Housing Specialist position was converted to a full-time position and a Continuum of Care Coordinator added to the Housing Grant Fund.
- A full-time Community Engagement Coordinator was added to the Local Management Board.

For the FY26 Budget, the following changes are included:

- Twelve Chase Paramedics in the Fire and EMS Administration budget are upgraded to Lieutenants.
- Two additional full-time Paramedic/Firefighters for Emergency Medical Services are included in 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.
- A part-time Fiscal Coordinator was transferred from 100% Citizen Services Administration to 50% Citizen Services Administration and split between various grants in the grant fund.
- An additional Maintenance Specialist for Community Parks is included in Recreation and Parks.
- An additional Stormwater Engineer position is included in the FY26 budget and is allocated 70% to Resource Management and 30% to Watershed Protection and Restoration Fund.
- A full-time Administrative Coordinator position was eliminated from the County Commissioners budget.
- Two additional full-time Emergency Medical Technicians/Firefighters for Fire and Emergency Medical Services are included in EMS Billing Special Revenue Fund.

The transition to a County-staffed Emergency Medical Service concluded in FY25, adding a total of 72 positions. These positions were captured in the Fire/EMS Total Budget in FY25. Going forward, they will be included in the following budgets: Fire Services, Emergency Medical Services, Fire/EMS Administration, and EMS Billing.



# Authorized Position History By Fund

	FY24 Adjusted FTE				FY25 Budget FTE				FY25 Adjusted FTE				FY26 Budget FTE			
General Fund	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
<b>Cable Regulatory Commission TOTAL</b>	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	23.00	---	15.26	38.26	25.00	---	13.65	38.65	25.00	---	13.65	38.65	25.00	---	13.65	38.65
Circuit Court Magistrates	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Orphan's Court	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00
Volunteer Community Service Program	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
<b>Courts TOTAL</b>	31.00	0.00	18.26	49.26	33.00	0.00	16.65	49.65	33.00	0.00	16.65	49.65	33.00	0.00	16.65	49.65
Public Safety 911	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35
<b>Public Safety 911 TOTAL</b>	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35
Administrative Services	54.25	---	2.00	56.25	55.25	---	2.00	57.25	55.25	---	2.00	57.25	55.25	---	2.00	57.25
Corrections	87.00	---	---	87.00	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
<b>Sheriff's Office TOTAL</b>	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	51.80	0.00	1.00	52.80	52.80	0.00	1.00	53.80	53.00	0.00	1.00	54.00	53.00	0.00	1.00	54.00
<b>State's Attorney TOTAL</b>	51.80	0.00	1.00	52.80	52.80	0.00	1.00	53.80	53.00	0.00	1.00	54.00	53.00	0.00	1.00	54.00
Fire/EMS Administration	160.00	---	---	160.00	232.00	---	---	232.00	166.00	---	---	166.00	26.00	---	---	26.00
Emergency Medical Services	---	---	---	0.00	---	---	---	0.00	---	---	---	0.00	108.00	---	---	108.00
Fire Services	---	---	---	0.00	---	---	---	0.00	---	---	---	0.00	52.00	---	---	52.00
<b>Fire/EMS TOTAL</b>	160.00	0.00	0.00	160.00	232.00	0.00	0.00	232.00	166.00	0.00	0.00	166.00	186.00	0.00	0.00	186.00
Public Works Administration	7.35	0.50	---	7.85	7.60	0.50	---	8.10	7.40	0.50	---	7.90	7.40	0.50	---	7.90
Building Construction	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Engineering Administration	4.75	---	---	4.75	4.75	---	---	4.75	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	---	0.30	5.30	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Engineering Survey	5.00	---	---	5.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
Facilities	61.00	---	1.00	62.00	66.00	---	1.00	67.00	64.00	---	1.00	65.00	64.00	---	1.00	65.00
Fleet Management	22.00	---	---	22.00	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	105.00	---	2.40	107.40	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	0.35	---	---	0.35	1.10	---	---	1.10
<b>Public Works TOTAL</b>	246.45	0.50	3.70	250.65	245.45	0.50	3.40	249.35	243.50	0.50	3.40	247.40	244.25	0.50	3.40	248.15
Citizen Services Administration	5.00	---	---	5.00	5.50	---	---	5.50	5.00	---	---	5.00	5.50	---	---	5.50
Aging and Disabilities	18.94	---	1.88	20.82	18.94	---	1.88	20.82	19.44	---	1.88	21.32	19.44	---	1.88	21.32
<b>Citizen Services TOTAL</b>	23.94	0.00	1.88	25.82	24.44	0.00	1.88	26.32	24.44	0.00	1.88	26.32	24.94	0.00	1.88	26.82
Recreation and Parks Administration	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Community Parks	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	6.00	---	---	6.00
Hashawha	8.00	1.25	0.95	10.20	8.00	1.25	0.95	10.20	8.00	1.25	0.95	10.20	8.00	1.25	0.95	10.20
Piney Run	7.00	1.25	9.97	18.22	7.00	1.25	9.97	18.22	7.00	1.25	9.97	18.22	7.00	1.25	9.97	18.22
Recreation	4.50	---	3.00	7.50	4.50	---	3.00	7.50	4.50	---	2.98	7.48	4.50	---	2.98	7.48
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
<b>Recreation and Parks TOTAL</b>	31.50	2.50	14.62	48.62	31.50	2.50	14.62	48.62	31.50	2.50	14.60	48.60	32.50	2.50	14.60	49.60
Comptroller Administration	4.00	---	0.12	4.12	4.00	---	0.12	4.12	4.00	---	0.12	4.12	4.00	---	0.12	4.12
Accounting	15.00	---	---	15.00	16.00	---	---	16.00	16.00	---	---	16.00	16.00	---	---	16.00
Collections Office	9.00	---	0.63	9.63	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
<b>Comptroller TOTAL</b>	33.00	0.00	0.75	33.75	33.00	0.00	0.75	33.75	33.00	0.00	0.75	33.75	33.00	0.00	0.75	33.75

Some agencies have positions in multiple funds, captured in different sections of the Authorized Position History. Examples include Fire/EMS, Sheriff's Office, and Planning and Land Management.

# Authorized Position History By Fund

	FY24 Adjusted FTE			FY25 Budget FTE			FY25 Adjusted FTE			FY26 Budget FTE		
Administrative Hearings	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
County Attorney	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00
<b>County Attorney TOTAL</b>	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
Carroll County Workforce Development	2.85	---	---	2.85	2.85	---	---	2.85	2.85	---	---	2.85
Farm Museum	7.63	0.70	2.87	11.20	7.63	0.70	2.87	11.20	8.63	0.70	1.62	10.95
<b>Economic Development TOTAL</b>	16.23	0.70	2.87	19.80	16.23	0.70	2.87	19.80	17.23	0.70	1.62	19.55
Human Resources	16.00	---	---	16.00	16.00	---	---	16.00	16.00	---	---	16.00
Personnel Services	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
<b>Human Resources TOTAL</b>	18.00	0.00	0.00	18.00	18.00	0.00	0.00	18.00	18.00	0.00	0.00	18.00
Management and Budget Administration	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Budget	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
Risk Management	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
<b>Management and Budget TOTAL</b>	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00
Planning and Land Mgmt Administration	9.35	---	0.31	9.66	9.35	---	0.31	9.66	9.35	---	0.20	9.55
Comprehensive Planning	9.00	---	0.62	9.62	9.00	---	0.62	9.62	9.00	---	0.62	9.62
Development Review	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00
Resource Management	14.55	---	---	14.55	14.55	---	---	14.55	14.25	---	---	14.25
Zoning Administration	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
<b>Planning and Land Management TOTAL</b>	44.90	0.00	0.93	45.83	44.90	0.00	0.93	45.83	44.60	0.00	0.82	45.42
Technology Services	36.00	---	0.17	36.17	36.00	---	0.17	36.17	36.00	---	0.17	36.17
Production and Distribution Services	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
<b>Technology Services TOTAL</b>	38.00	0.00	0.17	38.17	38.00	0.00	0.17	38.17	38.00	0.00	0.17	38.17
Audio Video Production	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
County Commissioners	8.00	---	6.65	14.65	8.00	---	6.65	14.65	8.00	---	6.65	13.65
<b>Gen Government Other TOTAL</b>	11.00	0.00	6.65	17.65	11.00	0.00	6.65	17.65	11.00	0.00	6.65	16.65
Soil Conservation	5.00	0.63	---	5.63	5.00	0.63	---	5.63	5.00	0.63	---	5.63
<b>Cons. and Natural Resources TOTAL</b>	5.00	0.63	0.00	5.63	5.00	0.63	0.00	5.63	5.00	0.63	0.00	5.63
<b>TOTAL General Fund</b>	<b>1056.07</b>	<b>4.93</b>	<b>55.96</b>	<b>1116.96</b>	<b>1130.57</b>	<b>4.93</b>	<b>54.05</b>	<b>1189.55</b>	<b>1063.52</b>	<b>4.93</b>	<b>52.67</b>	<b>1121.12</b>
	<b>1084.77</b>	<b>4.93</b>	<b>52.67</b>	<b>1142.37</b>								

Some agencies have positions in multiple funds, captured in different sections of the Authorized Position History. Examples include Fire/EMS, Sheriff's Office, and Planning and Land Management.

# Authorized Position History By Fund

Enterprise Funds	FY24 Adjusted FTE				FY25 Budget FTE				FY25 Adjusted FTE				FY26 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Solid Waste Management	1.68	---	---	1.68	1.48	---	---	1.48	1.48	---	---	1.48	1.48	---	---	1.48
Northern Landfill	13.00	---	---	13.00	13.00	---	---	13.00	13.00	---	---	13.00	13.00	---	---	13.00
Recycling	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
Solid Waste Accounting	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75
<b>Solid Waste TOTAL</b>	<b>21.43</b>	<b>0.00</b>	<b>0.00</b>	<b>21.43</b>	<b>21.23</b>	<b>0.00</b>	<b>0.00</b>	<b>21.23</b>	<b>21.23</b>	<b>0.00</b>	<b>0.00</b>	<b>21.23</b>	<b>21.23</b>	<b>0.00</b>	<b>0.00</b>	<b>21.23</b>
BOU Accounting/Administration	7.69	---	---	7.69	7.69	---	---	7.69	7.69	---	---	7.69	7.69	---	---	7.69
Board of Education Facilities	1.13	---	---	1.13	1.13	---	---	1.13	1.13	---	---	1.13	1.13	---	---	1.13
Freedom Sewer	7.00	---	---	7.00	7.00	---	---	7.00	7.00	---	---	7.00	7.00	---	---	7.00
Freedom Water	15.00	---	---	15.00	15.00	---	---	15.00	15.00	---	---	15.00	15.00	---	---	15.00
Hampstead Sewer	4.30	---	---	4.30	4.30	---	---	4.30	4.30	---	---	4.30	4.30	---	---	4.30
Other Water/Sewer	0.57	---	---	0.57	0.57	---	---	0.57	0.57	---	---	0.57	0.57	---	---	0.57
<b>Utilities TOTAL</b>	<b>35.69</b>	<b>0.00</b>	<b>0.00</b>	<b>35.69</b>	<b>35.69</b>	<b>0.00</b>	<b>0.00</b>	<b>35.69</b>	<b>35.69</b>	<b>0.00</b>	<b>0.00</b>	<b>35.69</b>	<b>35.69</b>	<b>0.00</b>	<b>0.00</b>	<b>35.69</b>
Airport	3.38	0.50	---	3.88	3.38	0.50	---	3.88	2.58	0.50	---	3.08	2.58	0.50	---	3.08
Firearms Facility	1.00	---	2.00	3.00	1.00	---	2.00	3.00	1.00	---	2.00	3.00	1.00	---	2.00	3.00
<b>Airport/Firearms Facility TOTAL</b>	<b>4.38</b>	<b>0.50</b>	<b>2.00</b>	<b>6.88</b>	<b>4.38</b>	<b>0.50</b>	<b>2.00</b>	<b>6.88</b>	<b>3.58</b>	<b>0.50</b>	<b>2.00</b>	<b>6.08</b>	<b>3.58</b>	<b>0.50</b>	<b>2.00</b>	<b>6.08</b>
<b>TOTAL Enterprise Funds</b>	<b>61.50</b>	<b>0.50</b>	<b>2.00</b>	<b>64.00</b>	<b>61.30</b>	<b>0.50</b>	<b>2.00</b>	<b>63.80</b>	<b>60.50</b>	<b>0.50</b>	<b>2.00</b>	<b>63.00</b>	<b>60.50</b>	<b>0.50</b>	<b>2.00</b>	<b>63.00</b>

Special Revenue Fund	FY24 Adjusted FTE				FY25 Budget FTE				FY25 Adjusted FTE				FY26 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
EMS Billing	---	---	---	---	---	---	---	---	66.00	---	---	66.00	50.00	---	---	50.00
Tourism	1.00	---	1.63	2.63	1.00	---	1.63	2.63	1.00	---	1.63	2.63	1.00	---	1.63	2.63
Watershed Protection and Restoration	12.10	---	---	12.10	12.10	---	---	12.10	12.10	---	---	12.10	12.40	---	---	12.40
<b>TOTAL Special Revenue Fund</b>	<b>13.10</b>	<b>0.00</b>	<b>1.63</b>	<b>14.73</b>	<b>13.10</b>	<b>0.00</b>	<b>1.63</b>	<b>14.73</b>	<b>79.10</b>	<b>0.00</b>	<b>1.63</b>	<b>80.73</b>	<b>63.40</b>	<b>0.00</b>	<b>1.63</b>	<b>65.03</b>

Grant Fund	FY24 Adjusted FTE				FY25 Budget FTE				FY25 Adjusted FTE				FY26 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Aging and Disabilities	20.31	4.78	---	25.09	20.31	4.78	---	25.09	20.81	4.78	---	25.59	20.81	4.78	---	25.59
Carroll County Workforce Development	17.90	---	---	17.90	17.90	---	---	17.90	17.90	---	---	17.90	17.90	---	---	17.90
Circuit Court	8.00	0.69	2.36	11.05	8.00	0.69	2.36	11.05	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	11.25	1.26	---	12.51	11.25	1.26	---	12.51	13.27	0.37	---	13.64	13.27	0.37	---	13.64
Local Management Board	2.00	---	---	2.00	2.00	---	---	2.00	3.00	---	---	3.00	3.00	---	---	3.00
Public Safety	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	0.50	---	---	0.50
Sheriff's Office	1.75	---	---	1.75	1.75	---	---	1.75	1.75	---	---	1.75	1.75	---	---	1.75
State's Attorney's Office	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Transit	0.75	---	---	0.75	---	---	---	0.00	0.75	---	---	0.75	---	---	---	0.00
<b>TOTAL Grant Fund</b>	<b>70.46</b>	<b>6.73</b>	<b>2.36</b>	<b>79.55</b>	<b>69.71</b>	<b>6.73</b>	<b>2.36</b>	<b>78.80</b>	<b>74.98</b>	<b>5.84</b>	<b>2.36</b>	<b>83.18</b>	<b>74.23</b>	<b>5.84</b>	<b>2.36</b>	<b>82.43</b>

TOTAL Government	FY24 Adjusted FTE				FY25 Budget FTE				FY25 Adjusted FTE				FY26 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
TOTAL General Fund	1056.07	4.93	55.96	1116.96	1130.57	4.93	54.05	1189.55	1063.52	4.93	52.67	1121.12	1084.77	4.93	52.67	1142.37
TOTAL Enterprise Funds	61.50	0.50	2.00	64.00	61.30	0.50	2.00	63.80	60.50	0.50	2.00	63.00	60.50	0.50	2.00	63.00
TOTAL Special Revenue Fund	13.10	---	1.63	14.73	13.10	---	1.63	14.73	79.10	---	1.63	80.73	63.40	---	1.63	65.03
TOTAL Grant Fund	70.46	6.73	2.36	79.55	69.71	6.73	2.36	78.80	74.98	5.84	2.36	83.18	74.23	5.84	2.36	82.43
<b>TOTAL FTE</b>	<b>1201.13</b>	<b>12.16</b>	<b>61.95</b>	<b>1275.24</b>	<b>1274.68</b>	<b>12.16</b>	<b>60.04</b>	<b>1346.88</b>	<b>1278.10</b>	<b>11.27</b>	<b>58.66</b>	<b>1348.03</b>	<b>1282.90</b>	<b>11.27</b>	<b>58.66</b>	<b>1352.83</b>

Some agencies have positions in multiple funds, captured in different sections of the Authorized Position History. Examples include Fire/EMS, Sheriff's Office, and Planning and Land Management.



# ***Glossary***



## GLOSSARY OF TERMS

**ADJUSTED BUDGET** The annual operating budget with up-to-date modifications resulting from operations of County agencies since the budget adoption.

**ANNUALIZE** Taking changes that occurred during the year and calculating their cost or savings for a full year for comparison purposes in the preparation of the annual budget.

**APPROPRIATION** The County's legal authorization to spend a specific amount of money for a particular purpose during a fiscal period.

**ASSESSABLE BASE** The total valuation placed on real and personal property, minus certain exemptions, by the State Department of Assessments and Taxation for the purposes of levying property taxes. The Board of County Commissioners determines the tax rate to be applied against the tax base to generate tax revenues to support the annual budget. Tax-exempt property is excluded from the assessable base.

**ASSESSED VALUATION** The valuation established for individual real estate or other property by the State for purposes of taxation.

**AUTHORIZED POSITION** An employee position approved by the Board of County Commissioners.

**BALANCED BUDGET** A budget in which total expenditures equal total revenues. By State law, the County's budget must be balanced.

**BOND** An investment-grade interest-bearing certificate of indebtedness sold by the County or another governmental agency to generate funds. The bond guarantees payment of the original investment plus interest by a specified date or dates in the future. Bonds typically involve long-term indebtedness to pay for capital projects.

**BOND RATING** Evaluation of the credit quality of bonds usually made by independent rating services. Ratings generally measure the probability of the timely repayment of principal and interest on municipal bonds. Before a bond issuance, rating agencies may require information on demographics, debt burden, economic base, finances and management structure. The information is evaluated and the bond issue is assigned a letter rating which reflects the credit worthiness of the bonds. The higher the credit rating, the more favorable the effect on the marketability of the bond.

**BONDED DEBT** The total amount owed by the County as a result of the sale of general obligation or other bonds guaranteed by the County Government.

**BUDGET** A comprehensive financial plan describing proposed expenditures and the means for financing those expenditures.

**BUREAU** A sub-unit within a department with its own budget. An example is the Bureau of Accounting within the Department of the Comptroller.

**CAPITAL FUND** Financial resources related to the acquisition or construction of major assets of the County.

**DEBT SERVICE** The annual payment of principal and interest on the County's bonded debt.

**DEPARTMENT** A County agency consisting of one or more bureaus or offices. Examples are the Department of Public Works and the Department of Management and Budget.

**EMPLOYEE TURNOVER** A term that refers to workers leaving a position and being replaced by new employees.

**ENTERPRISE FUND** A fund established to account for the financing of self-supporting services provided by the County government. The services generate revenues from fees, charges, and other receipts. Carroll County presently has six enterprise funds: Airport, Fiber Network, Firearms, Septage, Solid Waste, and Utilities.

**EXPENDITURE** The cost of goods delivered or services rendered.

**FISCAL YEAR** A twelve-month period of time to which the annual Operating and Capital Budgets apply. Carroll County's fiscal year commences July 1<sup>st</sup> and ends the following June 30<sup>th</sup>.

**FRINGE BENEFITS** Contributions made by the County government to meet its commitments or obligations for Social Security, and the various retirement, medical and insurance plans for employees.

**FULL-TIME EQUIVALENT POSITION (FTE)** A position converted to the decimal equivalent based on 37.5 – 40 hours per week. For example, a part-time employee working 20 hours per week would be equivalent to 0.5 of a full-time position, and a person working 40 hours per week would be equivalent to 1.0 full-time position. Positions in the Circuit Court are considered full time at 35 hours per week.

**FUND** A separate budget/accounting grouping with its own revenues and appropriations. The general fund, for example, covers most of the daily operations of the County agencies and is funded by a variety of taxes and other revenues.

**FUND BALANCES** These accounts serve as the function of the owner's equity account in for-profit entities. Available balances in these accounts are the cumulative result of actual revenues exceeding expenditures over time. Bond rating agencies use fund balance levels as a means of evaluating a government's ability to cover unanticipated shortfalls in revenue projections or emergency expenditures that arise during the year.

**GASB 54** Governmental Accounting Standards Board Statement 54. Fund Balance Reporting and Governmental Fund Type Definitions establishes five categories for governmental funds reporting: non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance.

**GENERAL FUND** The primary operating fund of the County, used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL GOVERNMENT** The function of government comprised of the central administrative offices, such as: Comptroller, Economic Development, Human Resources, Management and Budget, and County Commissioners.



**GENERAL OBLIGATION BONDS** Common type of municipal bond that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.

**GOALS** A broad statement of purpose that represents a framework of outcomes to be achieved on behalf of the customers and reflects realistic constraints upon the unit providing the service.

**GOVERNMENTAL PARTNERS** Agencies, such as Sheriff's Office and State's Attorney's Office, that are funded by the County, but not under the direct control of the Board of County Commissioners.

**GRANT** A contribution of assets (usually cash) from one governmental unit (typically the State or Federal government) or other organization to another. The contribution is usually provided in support of a particular public function, project, or program.

**GRANT FUND** Accounts for revenues that are formally restricted by law for a particular purpose or have specific requirements associated with the eligible program costs.

**HOMESTEAD TAX CREDIT** This credit, set by the Commissioners, caps the amount taxes can increase on a primary residence at five percent per year. The credit equals the County's tax rate multiplied by the amount by which the current year's assessment on residential property exceeds five percent of the previous year's taxable assessment.

**IMPACT FEES** One-time charges assessed against new development that attempt to recover from the developer the capital cost of the additional public facilities of parks and schools needed to serve that development.

**INCOME TAX** Counties in Maryland have the authority to levy a local income tax rate, which is expressed as a percentage of State taxable income.

**INDEPENDENT BOARDS/AGENCIES** Agencies of the County which are not subject to full County appropriation authority due to State Law (i.e., Carroll Community College, Carroll County Public Library, Health Departments, the Board of Education, and the Carroll County Volunteer Emergency Services Association), or are State agencies or legally independent boards not directly responsible to the Board of County Commissioners.

**INVESTMENT** Securities purchased and held for the production of income in the form of interest and dividends. An investment instrument is the specific type of security that a government purchases and holds.

**LEACHATE** A liquid produced when rain water and other moisture travels through solid waste.

**LICENSES/PERMITS** Documents issued in order to regulate various kinds of businesses and other activity within the community. Inspection may accompany the issuance of a license or permit, as in the case of liquor licenses or building permits. In most instances, a fee is charged in conjunction with the issuance of a license or permit to cover all or part of the related cost.

**MAINTENANCE OF EFFORT (MOE)** Refers to the State law requiring County governments to demonstrate that local funding remains constant from year to year. Each time a County government funds more than MOE, a new higher MOE is created.

**MUNICIPALITY** City or town incorporated for local self-government.

**OPERATING BUDGET** The annual budget that supports the day-to-day operations of County agencies.

**OPERATING IMPACTS** The costs associated with implementation of projects in the Capital Budget. Examples include utility, maintenance, and personnel costs.

**ORDINANCE** A regulation enacted by the government.

**OVERLAY (Roads)** Consists of milling and patching of failed areas and the application of hot mix asphalt over the existing road.

**PAYGO** A fiscal policy by which capital projects are funded with current revenue rather than long-term or bonded debt. In Carroll County, in addition to transfer to capital, other sources of current revenue are appropriated directly to the Capital Budget: Property Tax devoted to capital, Local Income Tax devoted to capital, fund balance appropriations, bond interest and Impact Fees.

**PERSONNEL ALLOCATIONS** Portion of a position allocated to a budget or fund.

**PROJECT** An identified cost center within the County's accounting system. Costs are summarized as follows:

**PERSONNEL** The costs associated with the payment of County personnel. Included are salaries and wages, hourly, part-time, overtime, night differential, and seasonal employee expenses.

**BENEFITS** The costs for payroll taxes, pension, 401K, and Other Post Employment Benefits (OPEB).

**OPERATING** The non-labor, non-capital related costs associated with the day-to-day operations of County agencies. Included are expenses such as business conferences, contractual services, rents and utilities, and supplies and materials.

**CAPITAL** The expenses associated with the purchase of an asset. An asset is defined as any tangible material that is non-expendable.

**PROPERTY TAX** Tax on the value of real and personal property is levied almost exclusively by local governments. In Maryland, the State Department of Assessments and Taxation is responsible for the valuation and assessment of all property in the State. The local government is responsible for setting the tax rate applied to the property assessments to generate revenues in support of the local budget.

**RECORDATION** A fee calculated on the value of recorded mortgages, deeds, and other documents conveying title or creating liens on real and personal property.

**RESERVE FOR CONTINGENCIES** Funds budgeted to provide for unforeseen expenses or emergencies that arise during the fiscal year.

**RESOLUTION** Formal statement presented to Commissioners for decision.

**REVENUE IN EXCESS OF EXPENDITURES** Net earnings retained by an enterprise fund to be reinvested in its core business or to pay debt.

**REVENUE** Monies received by the County to provide services needed by the public. Property Taxes, building permits, and receipts from State and Federal sources are examples. By law, revenues must meet or exceed appropriations.

**SPECIAL REVENUE FUND** Captures dedicated revenues until they are appropriated for use in other funds in a given year. An example is the Hotel Rental Tax.

**TRUST FUND** A special fund, administered by the County as trustee, consisting of resources to be expended or invested under the terms and conditions of the trust.

**UNAPPROPRIATED RESERVE** Revenue in excess of budget and unspent appropriated dollars.



# *Acronyms*



## ACRONYMS

<b>AARP</b>	American Association of Retired Persons
<b>ACFR</b>	Annual Comprehensive Financial Report
<b>ADA</b>	Americans with Disabilities Act
<b>BGE</b>	Baltimore Gas and Electric
<b>BMC</b>	Baltimore Metropolitan Council
<b>BOE</b>	Board of Education
<b>BOU</b>	Bureau of Utilities
<b>BRCPC</b>	Baltimore Regional Cooperative Purchasing Committee
<b>BSR</b>	Bridge Sufficiency Rating
<b>CAA</b>	Community Action Agency
<b>CAD</b>	Computer Aided Design
<b>CALEA</b>	Commission on Accreditation for Law Enforcement Agencies, Inc.
<b>CARES</b>	Coronavirus Aid, Relief, and Economic Security
<b>CC</b>	Carroll County
<b>CCAC</b>	Carroll County Arts Council
<b>CCAIC</b>	Carroll County Advocacy and Investigation Center
<b>CCFN</b>	Carroll County Fiber Network
<b>CCPL</b>	Carroll County Public Library
<b>CCPN</b>	Carroll County Public Network
<b>CCPS</b>	Carroll County Public Schools
<b>CCSCD</b>	Carroll County Soil Conservation District
<b>CCYSB</b>	Carroll County Youth Services Bureau
<b>CDBG</b>	Community Development Block Grant
<b>CELT</b>	Corrections Entrance Level Training
<b>CIP</b>	Community Investment Plan
<b>CISM</b>	Critical Incident Stress Management
<b>CMC</b>	Community Media Center
<b>COA</b>	Council on Accreditation
<b>CRC</b>	Cable Regulatory Commission

<b>CY</b>	Calendar Year
<b>DHMH</b>	Department of Health and Mental Hygiene
<b>DHR</b>	Department of Human Resources
<b>DJS</b>	Department of Juvenile Services
<b>DMB</b>	Department of Management and Budget
<b>DSS</b>	Department of Social Services
<b>DVP</b>	Domestic Violence Program
<b>DVUP</b>	Domestic Violence Unit Program
<b>ED</b>	Economic Development
<b>EMS</b>	Emergency Medical Services
<b>ENR</b>	Enhanced Nutrient Removal
<b>EOC</b>	Emergency Operations Center
<b>EPA</b>	Environmental Protection Agency
<b>EVOD</b>	Emergency Vehicle Operator Driver
<b>FBO</b>	Fixed Base Operator (Airport)
<b>FCS</b>	Family and Children's Services
<b>FCS, Inc.</b>	Flying Colors of Success, Inc.
<b>FPM</b>	Forest Pest Management
<b>FTE</b>	Full-Time Equivalent
<b>FY</b>	Fiscal Year
<b>GAAP</b>	General Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GED</b>	General Educational Development
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographic Information Systems
<b>GO</b>	General Obligation
<b>HAZ-MAT</b>	Hazardous Materials
<b>HMO</b>	Health Maintenance Organization
<b>HPC</b>	Historic Preservation Commission
<b>HPP</b>	Homeless Prevention Program
<b>HSCC</b>	Historical Society of Carroll County



<b>HSP</b>	Human Services Programs
<b>HUD</b>	U.S. Department of Housing and Urban Development
<b>HVAC</b>	Heating, Ventilation, and Air Conditioning
<b>IPA</b>	Installment Purchase Agreements
<b>IRS</b>	Internal Revenue Service
<b>ISF</b>	Internal Service Fund
<b>IT</b>	Information Technology
<b>LAP</b>	Lethality Assessment Program
<b>LEED</b>	Leadership in Energy and Environmental Design
<b>LMB</b>	Local Management Board
<b>LOSAP</b>	Length of Service Award Program
<b>M</b>	Million
<b>MACS</b>	Maryland Agricultural Cost Share Program
<b>MALPF</b>	Maryland Agricultural Land Preservation Foundation
<b>MAP I&amp;A</b>	Maryland Access Point Information & Assistance
<b>MASCD</b>	Maryland Association of Soil Conservation Districts
<b>MCIN</b>	Maryland Criminal Intelligence Network
<b>MDA</b>	Maryland Department of Agriculture
<b>MDT</b>	Mobile Data Terminals
<b>MES</b>	Maryland Environmental Services
<b>MOE</b>	Maintenance of Effort
<b>MOU</b>	Memorandum of Understanding
<b>MPPA</b>	Maryland Public Purchasing Association
<b>MRIS</b>	Metropolitan Regional Information Systems
<b>MSA</b>	Metropolitan Statistical Area
<b>MVOC</b>	Maryland Victims of Crime
<b>NIGP</b>	National Institute of Governmental Purchasing
<b>NPDES</b>	National Pollutant Discharge Elimination System
<b>OPEB</b>	Other Post Employment Benefits
<b>PAP</b>	Patient Assistance Programs
<b>PCI</b>	Patient Condition Index

<b>PCI</b>	Pavement Condition Index
<b>PDS</b>	Production and Distribution Services
<b>PELTP</b>	Police Entrance Level Training Program
<b>PILOT</b>	Payment in Lieu of Taxes
<b>POS</b>	Program Open Space
<b>RAP</b>	Rental Allowance Program
<b>SAO</b>	State's Attorney's Office
<b>SCS</b>	Springboard Community Services
<b>SDAT</b>	State Department of Assessments and Taxation
<b>SRO</b>	School Resource Officer
<b>SSA</b>	Social Services Administration
<b>SSTAP</b>	Statewide Special Transportation Assistance Program
<b>TDP</b>	Transportation Development Plan
<b>UME</b>	University of Maryland Extension
<b>UPWP</b>	Unified Planning Work Program
<b>VAWA</b>	Violence Against Women Act
<b>VCSP</b>	Volunteer Community Service Program
<b>VESA</b>	Volunteer Emergency Services Association
<b>WIOA</b>	Workforce Innovation and Opportunity Act
<b>WTP</b>	Water Treatment Plant
<b>WWTP</b>	Wastewater Treatment Plant

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