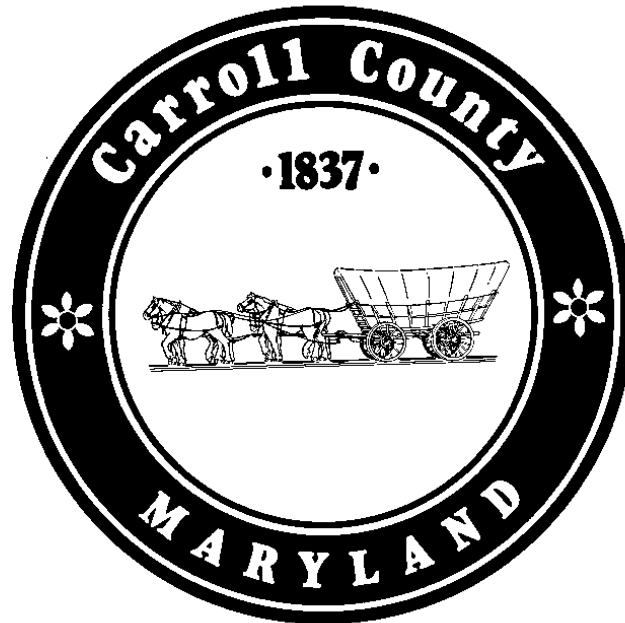


Carroll County Maryland

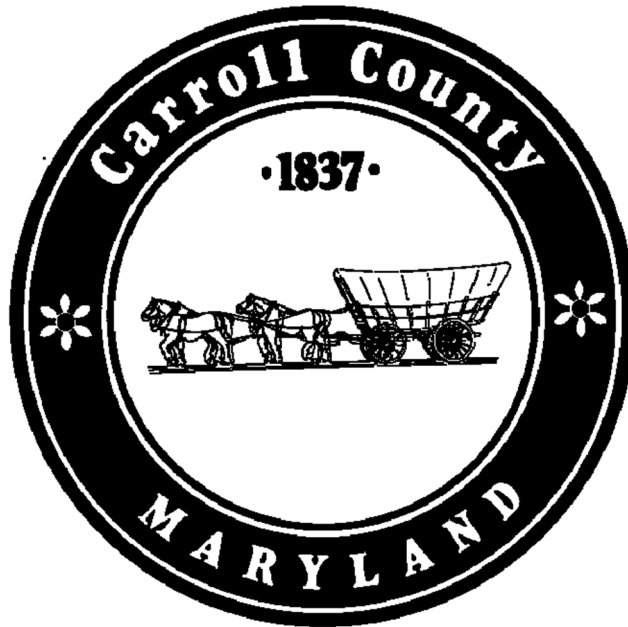


Recommended Budget Summary

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

Available online at:

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



PRODUCED BY

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Special thanks to the staff in Production and Distribution

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Board of County Commissioners



Joseph Vigliotti
Vice-President
District 1



Kenneth Kiler
President
District 2



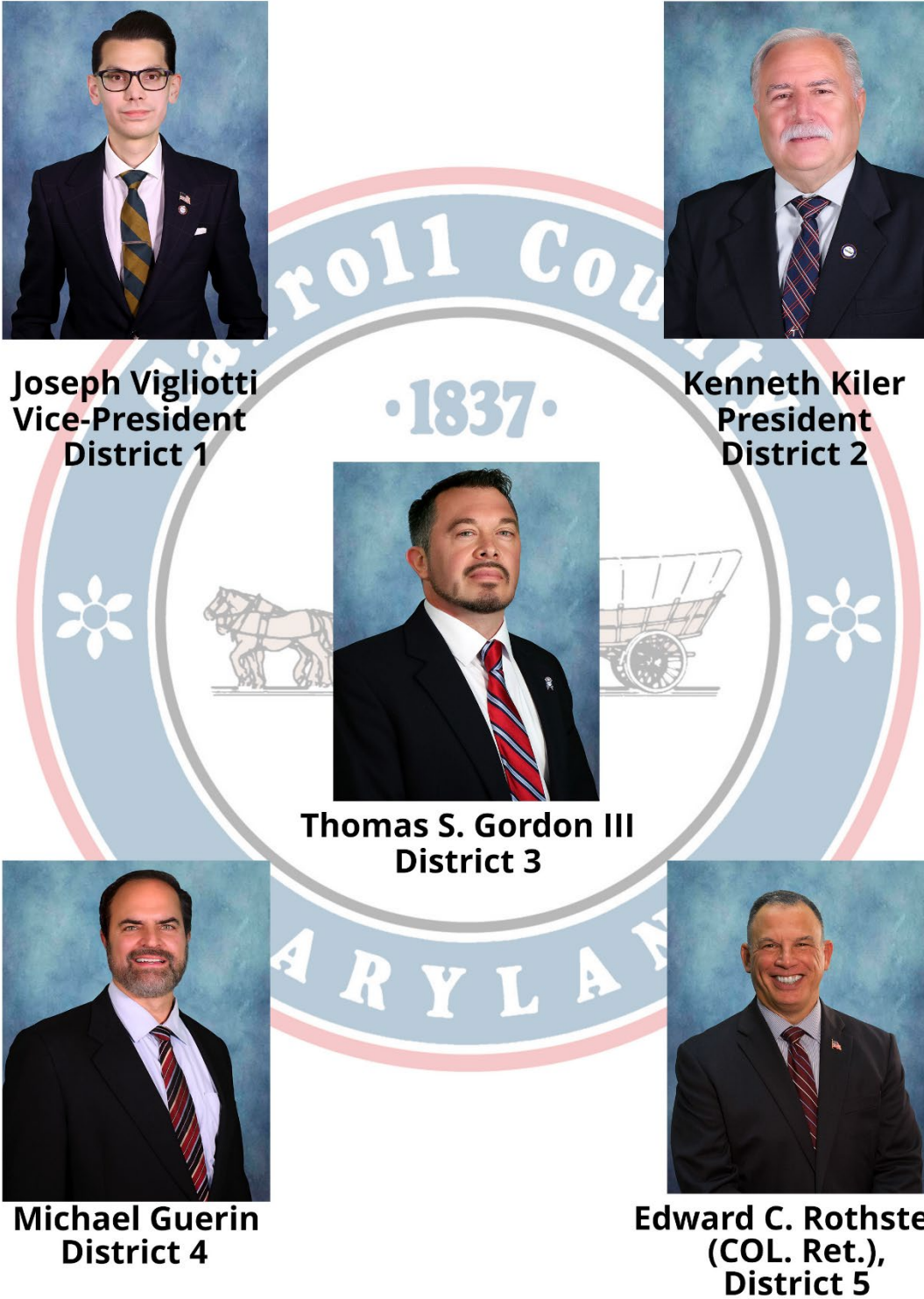
Thomas S. Gordon III
District 3



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*

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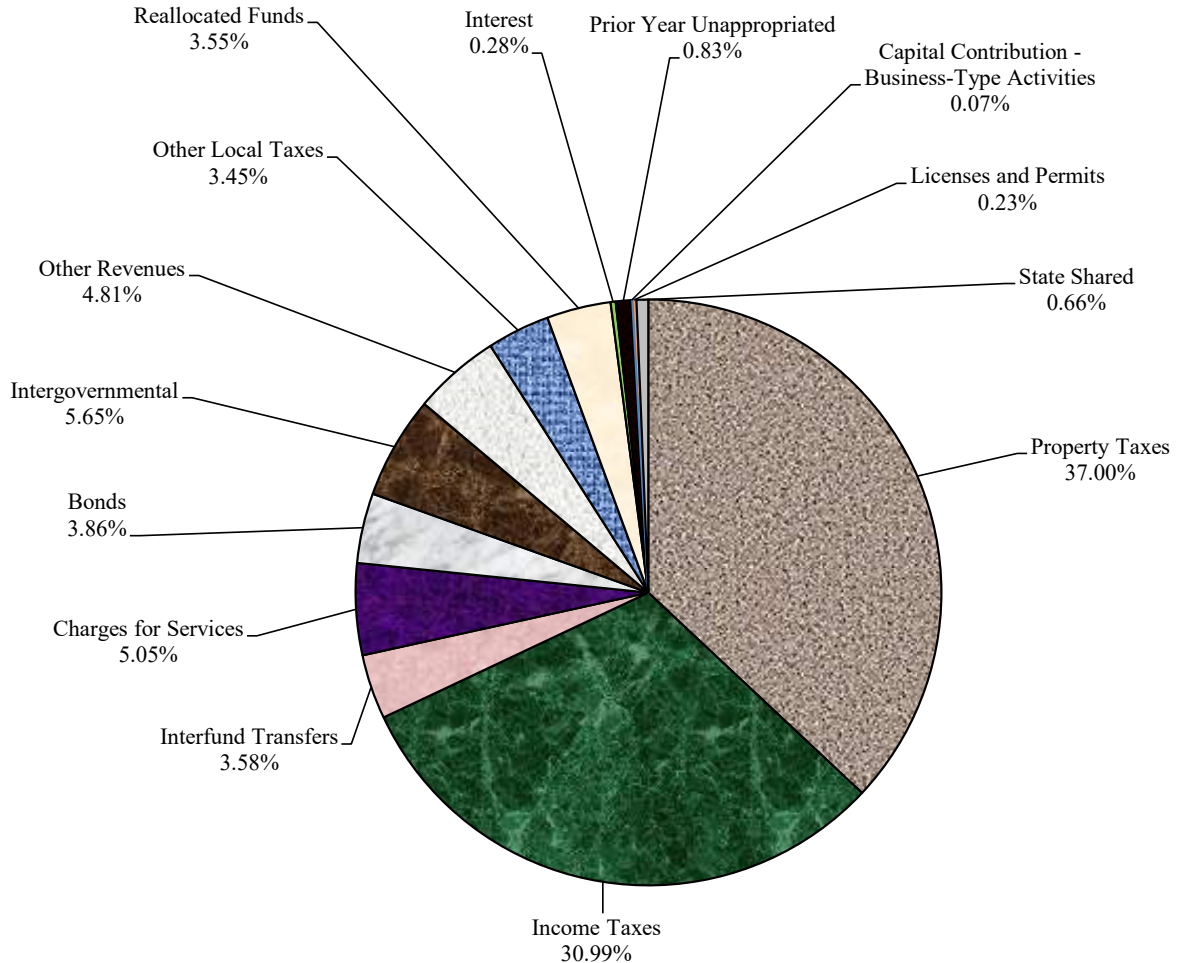
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Total Budget Summary

All Funds Sources - By Category

Fiscal Year 2026 Budget

\$758,501,486

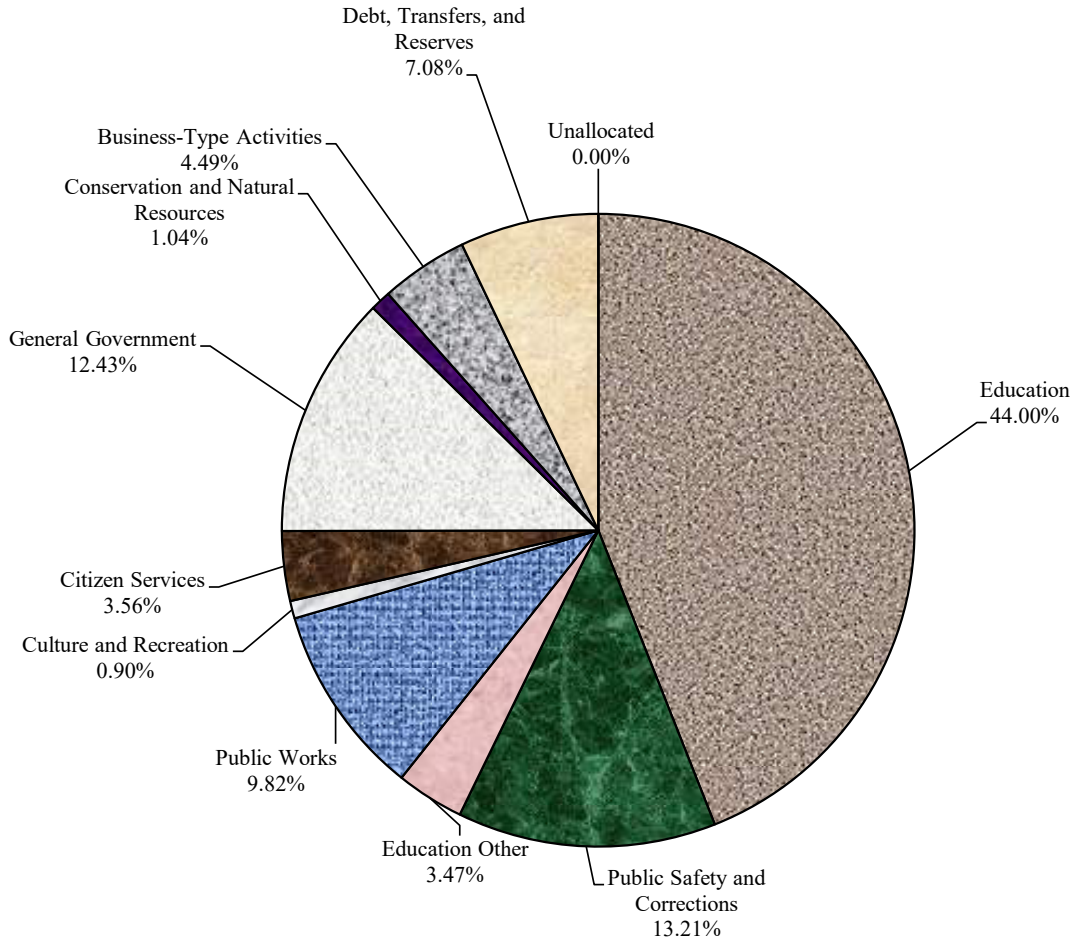


Category	FY24 Actuals	FY25 Budget	Change from FY24	FY26 Budget	Change from FY25
Property Taxes	\$252,193,227	\$263,768,108	4.6%	\$280,631,164	6.4%
Income Taxes	216,991,408	219,405,520	1.1%	235,049,670	7.1%
Interfund Transfers	50,768,137	55,304,480	8.9%	27,127,405	-50.9%
Charges for Services	39,793,310	32,647,967	-18.0%	38,295,157	17.3%
Bonds	0	29,728,758	100.0%	29,295,164	-1.5%
Intergovernmental	39,366,208	38,370,124	-2.5%	42,885,919	11.8%
Other Revenues	19,381,504	31,303,883	61.5%	36,503,690	16.6%
Other Local Taxes	18,439,990	24,083,000	30.6%	26,166,700	8.7%
Reallocated Funds	55,236,700	7,136,582	-87.1%	26,896,013	276.9%
Interest	54,761,557	1,134,123	-97.9%	2,152,739	89.8%
Prior Year Unappropriated	42,026,017	29,463,437	-29.9%	6,287,365	-78.7%
Capital Contribution - Business-Type Activities	6,060,318	784,000	-87.1%	513,000	-34.6%
Licenses and Permits	1,586,496	1,703,100	7.3%	1,723,100	1.2%
State Shared	1,212,591	7,351,000	506.2%	4,974,400	-32.3%
Total	\$797,817,463	\$742,184,082	-7.0%	\$758,501,486	2.2%

All Funds Uses - By Category

Fiscal Year 2026 Budget

\$744,310,421

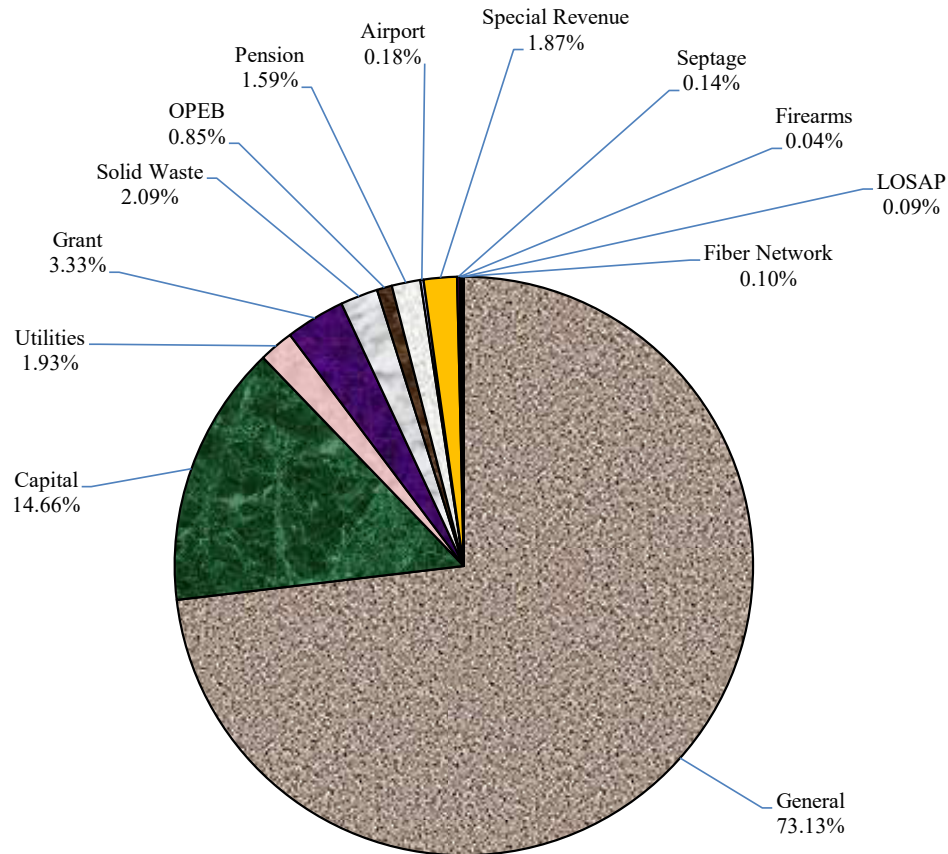


Category	FY24 Actual	FY25 Budget	Change from FY24	FY26 Budget	Change from FY25
Education	\$279,540,284	\$301,471,539	7.8%	\$327,502,920	8.6%
Public Safety and Corrections	89,407,084	101,100,430	13.1%	98,351,549	-2.7%
Education Other	35,493,708	25,246,290	-28.9%	25,829,040	2.3%
Public Works	50,621,438	77,223,420	52.6%	73,113,220	-5.3%
Culture and Recreation	7,295,967	7,649,440	4.8%	6,680,591	-12.7%
Citizen Services	23,896,630	24,203,855	1.3%	26,481,865	9.4%
General Government	51,236,284	74,047,910	44.5%	92,529,320	25.0%
Conservation and Natural Resources	11,716,880	10,390,210	-11.3%	7,716,960	-25.7%
Business-Type Activities	47,306,665	36,295,730	-23.3%	33,392,637	-8.0%
Debt, Transfers, and Reserves	94,046,823	79,055,259	-15.9%	52,712,320	-33.3%
Unallocated	1,953,677	5,500,000	181.5%	0	100.0%
Total	\$692,515,440	\$742,184,083	7.2%	\$744,310,421	0.3%

All Funds Uses - By Fund

Fiscal Year 2026 Budget

\$744,310,421



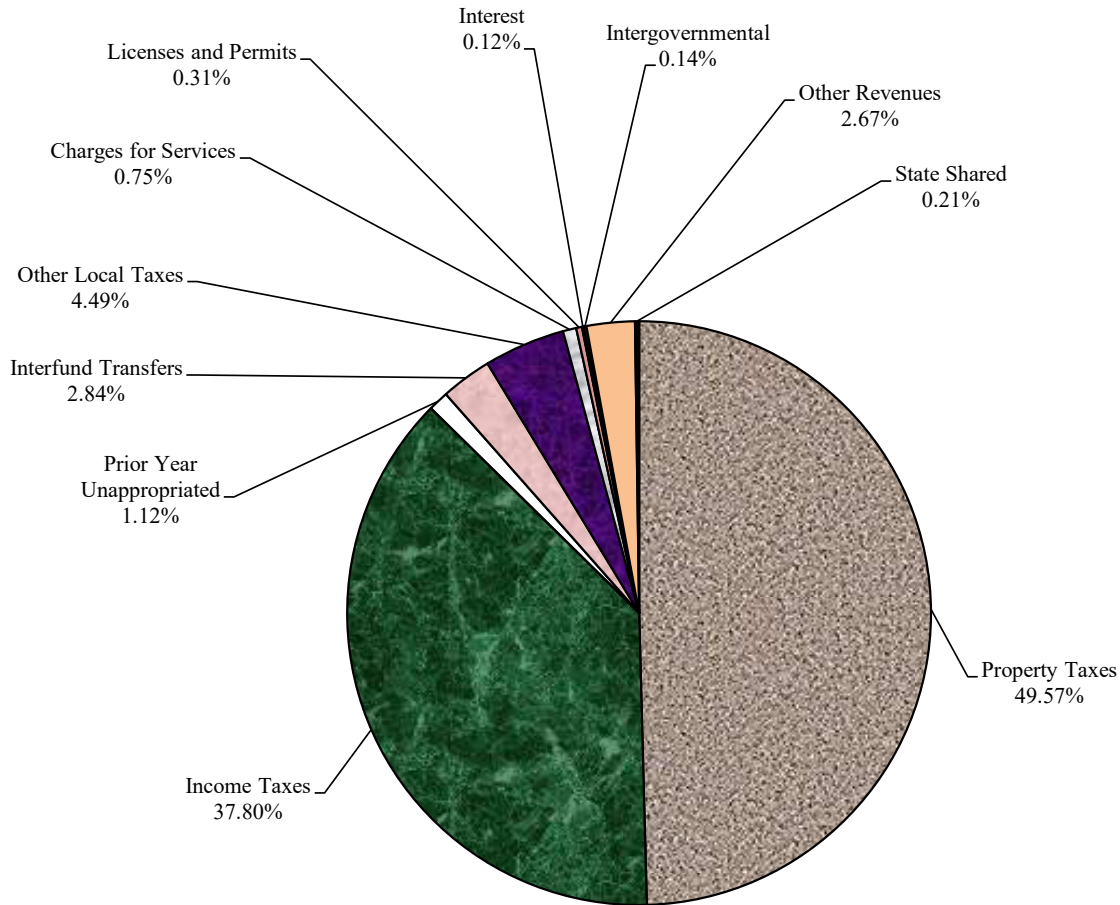
<u>Fund</u>	FY24 Actual	FY25 Budget	Change from FY24	FY26 Budget	Change from FY25
General	\$527,300,557	\$545,024,990	3.4%	\$544,305,490	-0.1%
Capital	75,019,118	113,903,919	51.8%	109,150,901	-4.2%
Utilities	27,477,484	18,645,050	-32.1%	14,388,107	-22.8%
Grant	24,687,479	22,315,975	-9.6%	24,775,464	11.0%
Solid Waste	17,084,107	13,995,560	-18.1%	15,589,670	11.4%
OPEB	6,059,413	1,350,000	-77.7%	6,319,040	368.1%
Pension	5,594,138	11,890,250	112.5%	11,822,130	-0.6%
Airport	1,302,862	1,305,250	0.2%	1,339,090	2.6%
Special Revenue	5,431,705	10,743,219	97.8%	13,884,760	29.2%
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%
Total	\$692,515,440	\$742,184,082	7.2%	\$744,310,421	0.3%

General Fund Summary

General Fund Sources - By Category

Fiscal Year 2026 Budget

\$558,496,553

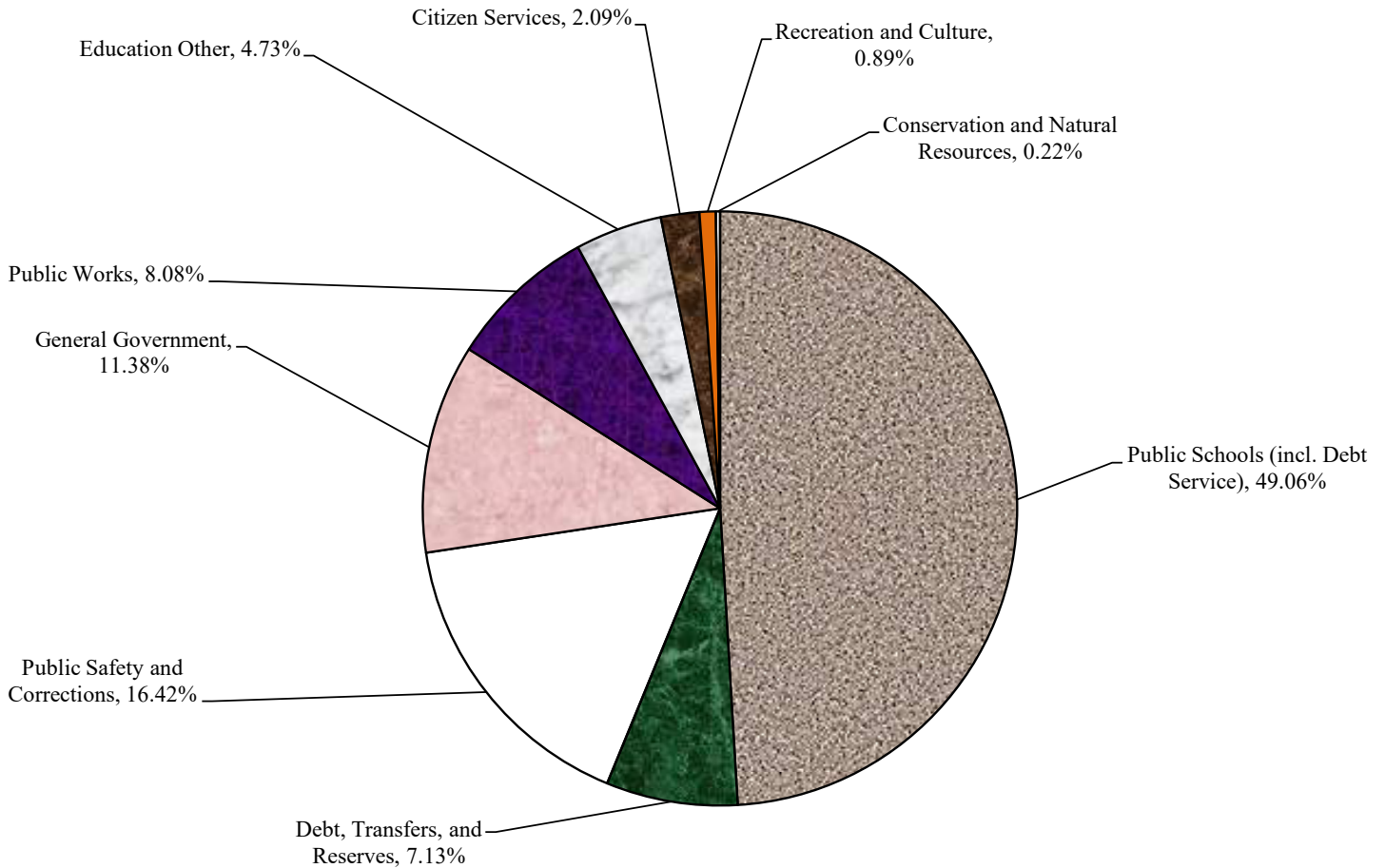


<u>Category</u>	FY24 Actuals	FY25 Budget	Change from FY24	FY26 Budget	Change from FY25
Property Taxes	\$247,424,827	\$260,093,270	5.1%	\$276,831,784	6.4%
Income Taxes	197,264,916	200,427,200	1.6%	211,106,760	5.3%
Prior Year Unappropriated	40,263,321	29,335,147	-27.1%	6,237,985	-78.7%
Interfund Transfers	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%	14,907,520	62.7%
State Shared	1,212,591	900,000	-25.8%	1,200,000	33.3%
Total	\$539,087,472	\$545,024,990	1.1%	\$558,496,553	2.5%

General Fund Uses - By Category

Fiscal Year 2026 Budget

\$544,305,490



<u>Category</u>	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%	\$267,013,630	5.5%
Debt, Transfers, and Reserves	88,615,118	68,312,040	-22.9%	38,827,560	-43.2%
Public Safety and Corrections	83,878,840	86,872,220	3.6%	89,392,510	2.9%
General Government	29,548,233	51,017,060	72.7%	61,965,680	21.5%
Public Works	33,496,951	43,976,450	31.3%	43,966,490	0.0%
Education Other	34,590,978	25,146,290	-27.3%	25,729,040	2.3%
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%	4,841,720	4.1%
Conservation and Natural Resources	1,147,416	1,099,900	-4.1%	1,183,550	7.6%
Total	\$527,300,557	\$545,024,990	3.4%	\$544,305,490	-0.1%

General Fund Revenues

Six-Year Operating Revenue

	FY26 Budget	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned
Real Property Tax	\$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%
Property Tax directly to Stormwater Fund	(3,799,380)	(4,526,750)	(5,397,822)	(5,996,355)	(6,612,642)	(7,069,731)
Railroad and Public Utility	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%
Total Business Tax	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%
Total Property Tax	\$276,831,784 6.44%	\$288,857,919 4.34%	\$300,631,619 4.08%	\$309,711,737 3.02%	\$316,464,493 2.18%	\$322,256,333 1.83%
Income Tax	\$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%
Recordation	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%
Cable Franchise Fee	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%
Building Permits	500,000 0.00%	507,500 1.50%	515,113 1.50%	522,839 1.50%	530,682 1.50%	538,642 1.50%
911 Service Fee	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%
Investment Income	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%
Total Major Revenues	\$523,794,947 6.65%	\$541,891,825 3.45%	\$559,658,536 3.28%	\$575,183,414 2.77%	\$588,808,116 2.37%	\$603,234,920 2.45%
Other Revenues *	\$650,976 56.06%	\$580,072 -10.89%	\$420,853 -27.45%	\$398,390 -5.34%	\$324,132 -18.64%	\$250,054 -22.85%
Tier 2 Revenues **	7,711,395 30.89%	7,942,737 3.00%	8,181,019 3.00%	8,426,450 3.00%	8,679,243 3.00%	8,939,620 3.00%
Tier 3 Revenues ***	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%
Annual Revenues	\$536,416,597 6.95%	\$554,737,802 3.42%	\$572,648,424 3.23%	\$588,462,090 2.76%	\$602,332,136 2.36%	\$617,013,048 2.44%
Prior Year Unappropriated Reserve	\$4,891,986 -81.99%	\$5,015,605 2.53%	\$5,364,166 6.95%	\$5,547,378 3.42%	\$5,726,484 3.23%	\$5,884,621 2.76%
Current Year Surplus	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%
Transfer from Capital Fund - Income Tax For Debt Service	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%
Total Revenues	\$558,496,553	\$579,035,347	\$595,965,050	\$613,448,818	\$630,036,650	\$653,319,519
<i>Overall % Change</i>	2.47%	3.68%	2.92%	2.93%	2.70%	3.70%

Percentages shown above represent % Change.

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

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

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

General Fund Revenue Analysis

Carroll County's General Fund receives revenues from over 120 sources including taxes, permit fees, State aid, user fees, and investment income. 87.4% 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	46.1%	46.1%
Railroad and Public Utilities	\$9.2	1.7%	9.5	1.7%	11.0	2.0%	48.1%
Total Business	\$8.1	1.5%	8.1	1.5%	8.1	1.5%	49.6%
Total Property	245.8	45.3%	260.1	47.7%	276.8	49.6%	49.6%
Income Tax	207.3	38.2%	200.4	36.8%	211.1	37.8%	87.4%
Recordation Tax	15.5	2.9%	18.0	3.3%	19.0	3.4%	90.8%
Investment Income	3.8	0.7%	6.5	1.2%	10.8	1.9%	92.7%
Cable Franchise Fee	1.7	0.3%	1.7	0.3%	1.6	0.3%	93.0%
911 Service Fee	3.8	0.7%	3.9	0.7%	4.0	0.7%	93.7%
Building Permits	0.7	0.1%	0.5	0.1%	0.5	0.1%	93.8%
Total Major Revenues	478.6	88.2%	491.1	90.1%	523.8	93.8%	93.8%
Other Annual Revenues	10.6	2.0%	10.4	1.9%	12.6	2.3%	96.0%
Total Annual Revenues	489.2	90.1%	501.5	92.0%	536.4	96.0%	96.0%
Other Revenues	53.6	9.9%	43.5	8.0%	22.1	4.0%	100.0%
Total Revenue	\$542.8	100.0%	\$545.0	100.0%	\$558.5	100.0%	100.0%

Percentages may not add to 100% due to rounding.

General Fund Operating Revenues

Revenue	FY24 Actuals	FY25 Budget	FY26 Budget	Increase (Decrease)	% Change
Real Property Tax	\$230,765,468	\$247,378,342	\$266,021,031	\$18,642,689	7.54%
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%
Total Local Property Taxes	\$247,424,827	\$260,093,270	\$276,831,784	\$16,738,514	6.44%
Income Tax	\$197,264,916	\$200,427,200	\$211,106,760	\$10,679,560	5.33%
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%
Other Local Taxes	\$17,513,698	\$23,983,000	\$25,050,000	\$1,067,000	4.45%
State Aid - Police Protection	\$1,212,591	\$900,000	\$1,200,000	\$300,000	33.33%
Total State Shared Taxes	\$1,212,591	\$900,000	\$1,200,000	\$300,000	33.33%
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%
Total Licenses and Permits	\$1,642,934	\$1,703,100	\$1,723,100	\$20,000	1.17%
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%
Total Intergovernmental	\$712,083	\$694,030	\$762,955	\$68,925	9.93%
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%
Total General Government	\$223,646	\$254,600	\$248,400	(\$6,200)	-2.44%

General Fund Operating Revenues

Revenue	FY24 Actuals	FY25 Budget	FY26 Budget	Increase (Decrease)	% Change
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%
Total Public Safety	\$707,049	\$632,900	\$615,700	(\$17,200)	-2.72%
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%
Total Public Works	\$1,984,674	\$2,002,220	\$2,015,000	\$12,780	0.64%
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%
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%
Total Recreation	\$1,350,837	\$1,184,300	\$1,198,500	\$14,200	1.20%

General Fund Operating Revenues

Revenue	FY24 Actuals	FY25 Budget	FY26 Budget	Increase (Decrease)	% Change
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%
Total Aging	\$108,993	\$97,900	\$95,900	(\$2,000)	-2.04%
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%
Total Fines and Forfeits	\$97,206	\$60,000	\$60,000	\$0	0.00%
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%
Total Other	\$13,564,293	\$8,665,203	\$12,768,979	\$4,103,776	47.36%
Pension Recovery - Enterprise and Grants	\$838,365	\$475,000	\$1,424,800	\$949,800	199.96%
OPEB Recovery - Enterprise and Grants	316,596	350,000	873,640	523,640	149.61%
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%
Total Cost Recovery	\$1,638,403	\$862,800	\$2,739,520	\$1,876,720	217.52%
Total Annual Revenue	\$485,446,151	\$501,560,523	\$536,416,598	\$34,856,075	6.95%
Prior Year Unappropriated Reserve	\$39,255,397	\$27,155,212	\$4,891,985	(\$22,263,227)	-81.99%
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%
Total Operating Revenue	\$539,087,472	\$545,024,990	\$558,496,553	\$13,471,563	2.47%

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.

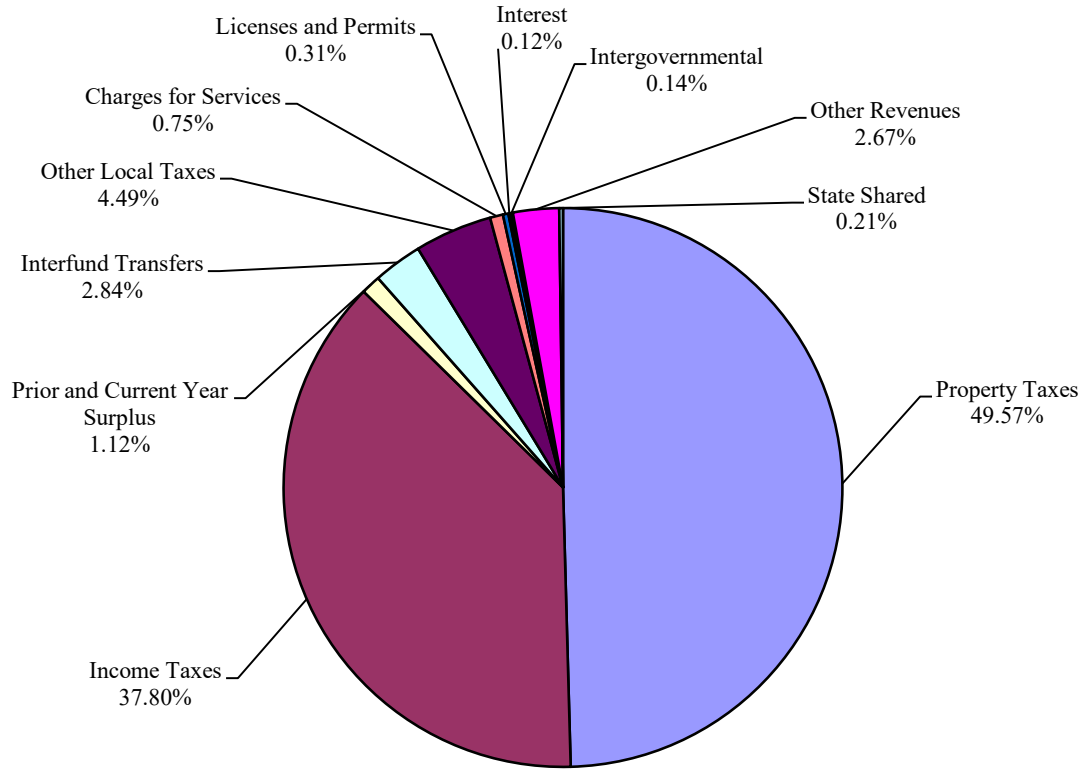
Transfer from Utilities Enterprise Fund

Funding transferred from the Utilities Enterprise Fund due to scope changes for Board of Education Facilities projects.

Operating Budget Revenues

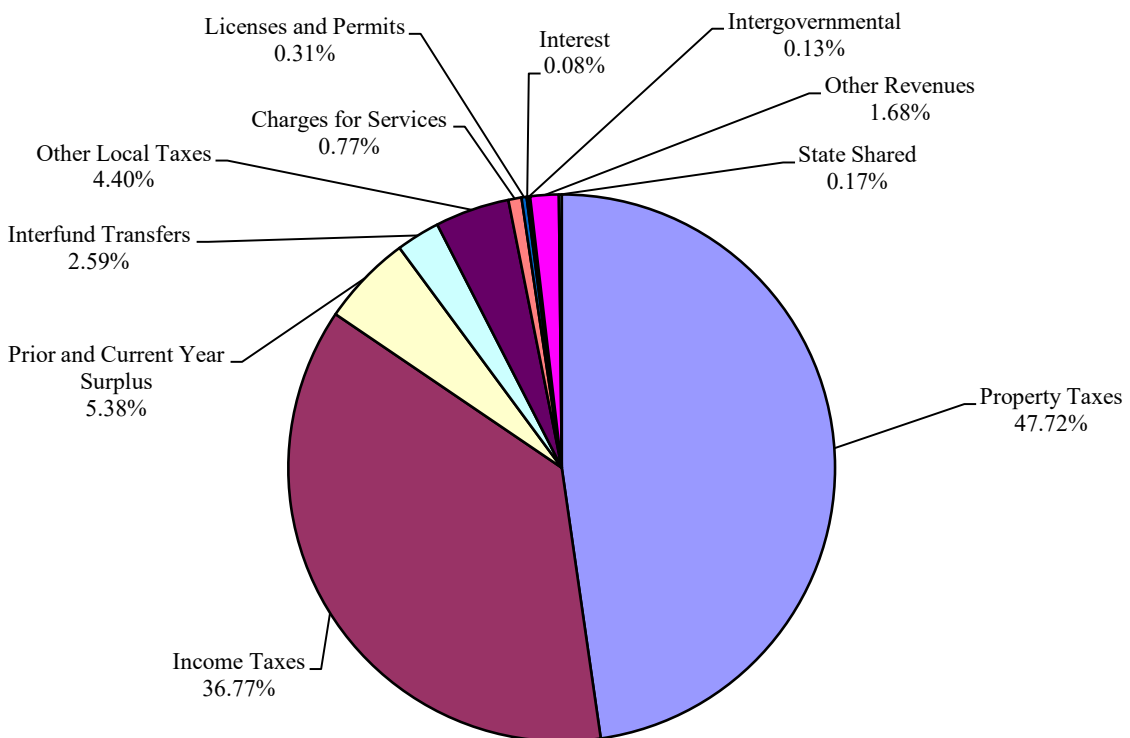
Fiscal Year 2026 Budget

\$558,496,553



Fiscal Year 2025 Budget

\$545,024,990



Operating Plan

Operating Plan

Fiscal Years 2026 - 2031

Department/Agency	FY26 Budget	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned
Public Schools						
Carroll County Public Schools	246,171,660	253,556,810	261,163,510	268,998,420	277,068,370	285,380,420
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	5,000,000	5,150,000	5,304,500	5,463,630	5,627,540	5,796,370
Total Public Schools	267,013,630	275,404,750	284,420,470	293,792,490	300,009,840	308,423,840
Education Other						
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	11,968,830	12,327,890	12,697,730	13,078,660	13,471,020
Community Media Center	620,000	620,000	620,000	620,000	620,000	620,000
State Pension Cost Shift to Community College	230,000	236,900	244,000	251,320	258,860	266,620
Total Education Other	25,729,040	26,480,390	27,254,480	28,052,030	28,873,730	29,720,330
Public Safety and Corrections						
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
Total Courts	3,990,840	4,161,890	4,360,960	4,569,780	4,788,870	5,018,730
Public Safety 911	7,592,570	7,760,920	8,078,420	8,416,930	8,741,690	9,130,970
Total Public Safety 911	7,592,570	7,760,920	8,078,420	8,416,930	8,741,690	9,130,970
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	12,195,160	12,786,010	13,392,820	14,116,430	14,816,640	15,575,470
Law Enforcement	20,721,490	21,611,210	22,727,620	23,843,450	25,090,900	26,268,470
Training Academy	32,560	33,580	34,590	35,630	36,700	37,850
Total Sheriff's Office	37,664,450	39,376,300	41,345,810	43,443,780	45,662,810	47,889,470
State's Attorney's Office	5,938,730	6,230,830	6,537,870	6,859,000	7,196,590	7,550,900
Total State's Attorney's Office	5,938,730	6,230,830	6,537,870	6,859,000	7,196,590	7,550,900
Fire and EMS Administration	13,845,080	14,309,890	14,975,920	15,685,840	16,460,100	17,320,760
Emergency Medical Services	9,310,580	9,776,110	11,060,070	11,597,170	12,160,650	14,091,900
Fire Services	4,350,420	4,566,440	4,793,220	5,031,290	5,281,210	5,543,590
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
Total Fire and EMS	33,051,800	34,344,730	36,672,470	38,313,060	40,060,880	43,280,140
Animal Control	1,154,120	1,151,220	1,224,400	1,261,140	1,298,970	1,337,940
Total Animal Control	1,154,120	1,151,220	1,224,400	1,261,140	1,298,970	1,337,940
Total Public Safety and Corrections	89,392,510	93,025,890	98,219,930	102,863,690	107,749,810	114,208,150
Public Works						
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	14,877,100	16,481,800	17,465,450	18,193,580	18,948,760	19,732,060
Fleet Management	10,972,900	11,321,200	11,346,270	11,736,150	12,140,280	12,559,200
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
Total Public Works	43,966,490	46,743,270	48,633,200	50,732,620	52,880,470	55,023,420

Operating Plan

Fiscal Years 2026 - 2031

Department/Agency	FY26 Budget	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned
Citizen Services						
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
Total Citizen Services	2,897,560	3,006,020	3,160,380	3,279,370	3,446,480	3,578,570
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
Citizen Services Non - Profits	4,333,980	4,433,260	4,535,050	4,639,460	4,746,520	4,856,350
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
Citizen Services State	4,153,770	4,275,380	4,400,640	4,529,660	4,662,550	4,799,430
Total Citizen Services	11,385,310	11,714,660	12,096,070	12,448,490	12,855,550	13,234,350
Recreation and Culture						
Recreation and Parks Administration	598,170	623,720	651,370	683,340	716,880	755,090
Community Parks	1,017,660	1,039,450	1,126,710	1,166,980	1,207,920	1,252,180
Hashawha	1,092,570	1,138,570	1,186,590	1,236,760	1,289,160	1,342,940
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
Total Recreation and Parks	4,771,720	4,925,580	5,148,780	5,369,700	5,600,230	5,844,880
Historical Society of Carroll County	50,000	50,000	50,000	50,000	50,000	50,000
Union Mills Homestead	20,000	20,000	20,000	20,000	20,000	20,000
Total Culture	70,000	70,000	70,000	70,000	70,000	70,000
Total Recreation and Culture	4,841,720	4,995,580	5,218,780	5,439,700	5,670,230	5,914,880
General Government						
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	261,460	367,960	360,350	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
Total Comptroller	4,586,420	4,891,280	5,090,100	5,261,430	5,506,960	5,719,030
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
Total County Attorney	1,104,410	1,154,870	1,207,710	1,263,040	1,320,980	1,381,670
Economic Development Administration	1,064,420	1,110,530	1,143,740	1,193,690	1,245,920	1,300,530
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	1,021,150	1,064,570	1,109,930	1,157,320	1,206,840	1,258,580
Total Economic Development	4,217,320	3,320,530	3,413,450	3,525,850	3,643,400	3,766,320
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	27,548,520	29,201,510	31,422,370	33,530,320	35,847,210	38,397,840
Personnel Services	98,910	103,860	109,050	114,500	120,220	126,240
Total Human Resources	29,198,940	30,931,210	33,235,210	35,430,350	37,838,690	40,485,250
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
Total Management and Budget	4,097,410	5,182,460	5,458,920	5,727,620	6,013,250	6,317,110

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	1,217,450	1,256,660	1,318,470	1,383,350	1,451,430	1,522,880
Zoning Administration	295,660	310,250	325,560	341,630	358,500	376,210
Total Planning and Land Management	4,646,250	4,795,110	5,023,220	5,262,400	5,513,180	5,776,130
Technology Services	8,967,090	9,686,130	9,835,380	10,159,730	10,527,220	10,836,790
Production and Distribution Services	445,280	457,300	473,930	491,220	509,170	527,820
Total Technology Services	9,412,370	10,143,430	10,309,310	10,650,950	11,036,390	11,364,610
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
Total General Government Other	4,702,560	4,990,860	5,243,330	5,503,460	5,799,460	6,148,440
Total General Government	61,965,680	65,409,750	68,981,250	72,625,100	76,672,310	80,958,560
Conservation and Natural Resources						
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
Total Conservation and Natural Resources	1,183,550	1,165,550	1,248,990	1,267,720	1,321,420	1,435,080
Debt and Transfers						
Debt Service	16,470,880	18,790,190	22,148,610	25,160,050	26,689,520	26,623,150
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
Total Debt and Transfers	23,680,280	27,373,790	28,188,020	31,485,790	37,673,060	45,874,450
Reserves						
Reserve for Contingencies	3,577,900	3,700,100	3,819,560	3,925,040	4,017,560	4,115,480
Reserve for Comp/Classifications	937,680	984,560	1,033,790	1,085,480	1,139,760	1,196,740
Total Reserves	4,515,580	4,684,660	4,853,350	5,010,520	5,157,320	5,312,220
Interfund Transfers						
Transfer to Capital Fund	3,113,520	5,136,100	5,675,600	5,936,100	6,189,300	6,476,900
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	149,410	177,800	208,020	239,230	272,720	308,170
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	3,606,320	3,476,620	4,059,580	4,663,380	5,349,060	5,927,820
Transfer to Utilities Enterprise Fund	437,510	492,980	507,660	462,870	478,640	494,980
Total Interfund Transfers	10,631,700	12,893,210	14,376,060	15,566,870	16,919,570	18,228,540
Projected Revenue	558,496,553	579,035,347	595,965,050	613,448,818	630,036,650	653,319,519
Projected Expenditures	544,305,490	569,891,500	593,490,600	619,285,020	645,783,310	678,333,820
Balance	14,191,063	9,143,847	2,474,450	(5,836,202)	(15,746,660)	(25,014,301)

Funding to State Mandated Agencies Fiscal Years 2026-2031

	FY26 Budget	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned
Carroll County Public Schools	246,171,660	253,556,810	261,163,510	268,998,420	277,068,370	285,380,420
Carroll County Public Schools Debt Service	15,841,970	16,697,940	17,952,460	19,330,440	17,313,930	17,247,050
Carroll Community College	12,844,700	13,230,040	13,626,940	14,035,750	14,456,820	14,890,530
Carroll County Public Library	11,620,220	11,968,830	12,327,890	12,697,730	13,078,660	13,471,020
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
State's Attorney's Office	5,938,730	6,230,830	6,537,870	6,859,000	7,196,590	7,550,900
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
Board of Elections	2,645,050	2,828,500	2,993,340	3,151,040	3,339,810	3,564,910
Extension Office of Carroll County	488,770	508,320	528,650	549,800	571,790	594,660
Spongy Moth	30,000	30,000	30,000	30,000	30,000	30,000
Soil Conservation District	586,760	546,870	607,570	601,050	630,150	660,670
Weed Control	78,020	80,360	82,770	86,870	89,480	149,750
Total Funding to State Mandated Agencies	304,390,490	314,115,770	324,612,600	335,439,540	343,227,020	353,358,070

General Fund Appropriations

Public Schools Summary

	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	\$246,171,660	3.00%	3.00%
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	5,000,000	100.00%	100.00%
Total Public Schools	\$240,880,118	\$253,130,930	\$253,130,930	\$267,013,630	5.48%	5.48%

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	230,000	100.00%	100.00%
Total Education Other	\$34,590,978	\$25,146,290	\$25,146,290	\$25,729,040	2.32%	2.32%

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%
Total Courts	\$4,190,823	\$3,922,180	\$3,922,190	\$3,990,840	1.75%	1.75%

Total Without Benefits	\$3,203,773	\$3,477,030	\$3,477,030	\$3,537,480	1.74%	1.74%
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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	\$7,432,616	\$7,237,300	\$7,230,920	\$7,592,570	4.91%	5.00%
Total Public Safety	\$7,432,616	\$7,237,300	\$7,230,920	\$7,592,570	4.91%	5.00%

Total Without Benefits	\$6,248,302	\$6,706,690	\$6,700,770	\$7,055,890	5.21%	5.30%
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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 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	12,195,160	2.54%	3.88%
Law Enforcement	22,579,575	18,673,890	18,474,640	20,721,490	10.97%	12.16%
Training Academy	66,175	71,960	71,960	32,560	-54.75%	-54.75%
Total Sheriff's Office	\$40,616,941	\$35,218,810	\$34,807,940	\$37,664,450	6.94%	8.21%

Total Without Benefits	\$29,925,593	\$28,703,960	\$28,322,280	\$29,905,470	4.19%	5.59%
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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	\$5,938,730	4.46%	4.46%
Total State's Attorney's Office	\$6,112,585	\$5,685,260	\$5,685,260	\$5,938,730	4.46%	4.46%

Total Without Benefits	\$4,505,960	\$4,888,240	\$4,888,240	\$5,144,350	5.24%	5.24%
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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	\$13,845,080	-50.93%	-50.74%
Emergency Medical Services	0	0	0	9,310,580	100.00%	100.00%
Fire Services	0	0	0	4,350,420	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%
Total Fire and Emergency Services	\$24,311,132	\$33,688,170	\$27,621,870	\$33,051,800	-1.89%	19.66%
Total Without Benefits	\$20,461,907	\$32,444,210	\$32,340,450	\$28,744,840	-11.40%	-11.12%

	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%
Total Public Safety and Corrections Other	\$1,214,744	\$1,120,500	\$1,120,500	\$1,154,120	3.00%	3.00%
Total Without Benefits	\$1,033,562	\$1,120,500	\$1,120,500	\$1,154,120	3.00%	3.00%
Total Public Safety and Corrections	\$83,878,840	\$86,872,220	\$80,388,680	\$89,392,510	2.90%	11.20%
Total Without Benefits	\$65,379,098	\$77,340,630	\$76,849,270	\$75,542,150	-2.33%	-1.70%

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

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	812,870	685,890	3.44%	-15.62%
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	14,877,100	12.50%	12.50%
Fleet Management	3,183,163	11,883,170	11,862,500	10,972,900	-7.66%	-7.50%
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%
Total Public Works	\$33,496,951	\$43,976,450	\$43,760,940	\$43,966,490	-0.02%	0.47%
Total Without Benefits	\$27,276,734	\$41,456,750	\$41,256,560	\$41,429,820	-0.06%	0.42%

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%
Total Citizen Services	\$2,410,972	\$2,545,420	\$2,628,470	\$2,897,560	13.83%	10.24%
Total Without Benefits	\$1,765,516	\$2,279,010	\$2,356,160	\$2,617,150	14.84%	11.08%

	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%
Total Citizen Services Non-Profits	\$4,268,410	\$4,237,140	\$4,237,140	\$4,333,980	2.29%	2.29%

	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%
Total Citizen Services State	\$3,993,647	\$4,035,700	\$4,035,700	\$4,153,770	2.93%	2.93%
Total Without Benefits	\$10,027,572	\$10,551,850	\$10,629,000	\$11,104,900	5.24%	4.48%

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	1,017,660	6.86%	6.65%
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%
Total Recreation and Parks	\$4,500,961	\$4,581,840	\$4,588,650	\$4,771,720	4.14%	3.99%
Total Without Benefits	\$3,728,754	\$4,214,570	\$4,220,900	\$4,397,660	4.34%	4.19%

	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%
Total Culture	\$80,000	\$70,000	\$70,000	\$70,000	0.00%	0.00%
Total Recreation and Culture	\$4,580,961	\$4,651,840	\$4,658,650	\$4,841,720	4.08%	3.93%
Total Without Benefits	\$3,808,754	\$4,284,570	\$4,290,900	\$4,467,660	4.27%	4.12%

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	261,460	-2.43%	-2.43%
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%
Total Comptroller	\$4,479,343	\$4,166,910	\$4,009,130	\$4,586,420	10.07%	14.40%
Total Without Benefits	\$3,487,250	\$3,777,620	\$3,631,030	\$4,216,870	11.63%	16.13%

	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%
Total County Attorney	\$951,501	\$1,057,270	\$1,059,280	\$1,104,410	4.46%	4.26%
Total Without Benefits	\$724,533	\$942,450	\$944,330	\$988,030	4.84%	4.63%

	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	\$1,064,420	4.17%	4.42%
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	1,037,530	1,021,150	-1.65%	-1.58%
Total Economic Development	\$3,286,574	\$3,175,370	\$3,172,030	\$4,217,320	32.81%	32.95%
Total Without Benefits	\$2,793,560	\$2,967,270	\$2,964,180	\$4,005,600	34.99%	35.13%

	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	27,548,520	41.45%	41.45%
Personnel Services	76,111	95,650	94,750	98,910	3.41%	4.39%
Total Human Resources	\$2,552,456	\$21,042,830	\$21,044,570	\$29,198,940	38.76%	38.75%
Total Without Benefits	\$1,286,325	\$20,418,830	\$20,420,460	\$21,232,940	3.99%	3.98%

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%
Total Management and Budget	\$3,038,089	\$3,643,180	\$3,624,360	\$4,097,410	12.47%	13.05%
Total Without Benefits	\$2,356,798	\$3,371,630	\$3,354,140	\$3,823,990	13.42%	14.01%

	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	1,217,450	-8.96%	-5.72%
Zoning Administration	413,434	329,850	286,330	295,660	-10.37%	3.26%
Total Planning and Land Management	\$5,007,637	\$4,648,630	\$4,561,290	\$4,646,250	-0.05%	1.86%
Total Without Benefits	\$3,747,333	\$4,081,940	\$4,000,800	\$4,103,980	0.54%	2.58%

	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	\$8,967,090	7.92%	8.19%
Production and Distribution Services	326,889	434,260	433,920	445,280	2.54%	2.62%
Total Technology Services	\$7,303,382	\$8,743,180	\$8,722,410	\$9,412,370	7.65%	7.91%
Total Without Benefits	\$6,148,250	\$8,193,210	\$8,173,900	\$8,859,240	8.13%	8.38%

	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	451,262	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%
Total General Government Other	\$2,929,250	\$4,539,690	\$4,496,090	\$4,702,560	3.59%	4.59%
Total Without Benefits	\$2,501,249	\$4,318,110	\$4,277,610	\$4,487,630	3.93%	4.91%
Total General Government	\$29,548,233	\$51,017,060	\$50,689,160	\$61,965,680	109.76%	117.78%
Total Without Benefits	\$23,045,299	\$48,071,060	\$47,766,450	\$51,718,280	81.46%	89.76%

Conservation and Natural Resources Summary

	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%
Total Conservation and Natural Resources	\$1,147,416	\$1,099,900	\$1,069,250	\$1,183,550	7.61%	10.69%
Total Without Benefits	\$983,646	\$1,023,460	\$994,980	\$1,100,830	7.56%	10.64%

Debt, Transfers, and Reserves Summary

	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	\$16,470,880	5.96%	5.96%
Debt Service - Ag. Pres.	2,919,161	4,022,960	4,022,960	3,121,790	5.96%	5.96%
Interfund Transfers	62,000,170	40,532,340	40,528,510	10,631,700	-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	4,515,580	5.94%	5.94%
Total Debt, Transfers, and Reserves	\$88,615,118	\$68,312,040	\$68,308,210	\$38,827,560	-43.16%	-43.16%

Capital Fund Summary

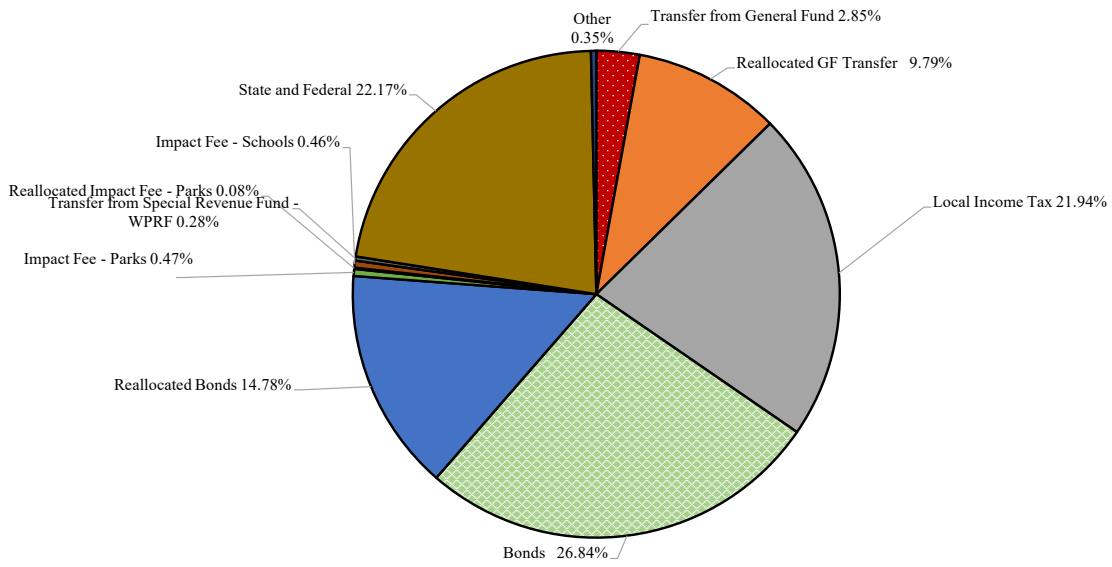
FY24 - FY26 Capital Fund Revenues

Revenue Source	Fiscal Year			\$ Change FY25 to FY26
	2024 Budget	2025 Budget	2026 Budget	
Local				
Transfer from General Fund	\$55,236,700	\$33,196,560	\$3,113,524	(\$30,083,036)
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	29,295,164	(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
LOCAL TOTAL	\$130,696,768	\$89,331,980	\$84,570,811	(\$4,761,169)
State				
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
STATE TOTAL	\$28,136,291	\$20,390,289	\$21,912,780	\$1,522,491
Federal				
Federal Highway/Bridge	\$1,424,000	\$3,816,400	\$2,283,800	(\$1,532,600)
FEDERAL TOTAL	\$1,424,000	\$3,816,400	\$2,283,800	(\$1,532,600)
Other				
Developer Contribution	\$172,407	\$0	\$0	\$0
Municipal	347,850	365,250	383,510	18,260
OTHER TOTAL	\$520,257	\$365,250	\$383,510	\$18,260
TOTAL REVENUES	\$160,777,316	\$113,903,919	\$109,150,901	(\$4,753,018)

Capital Fund Revenues

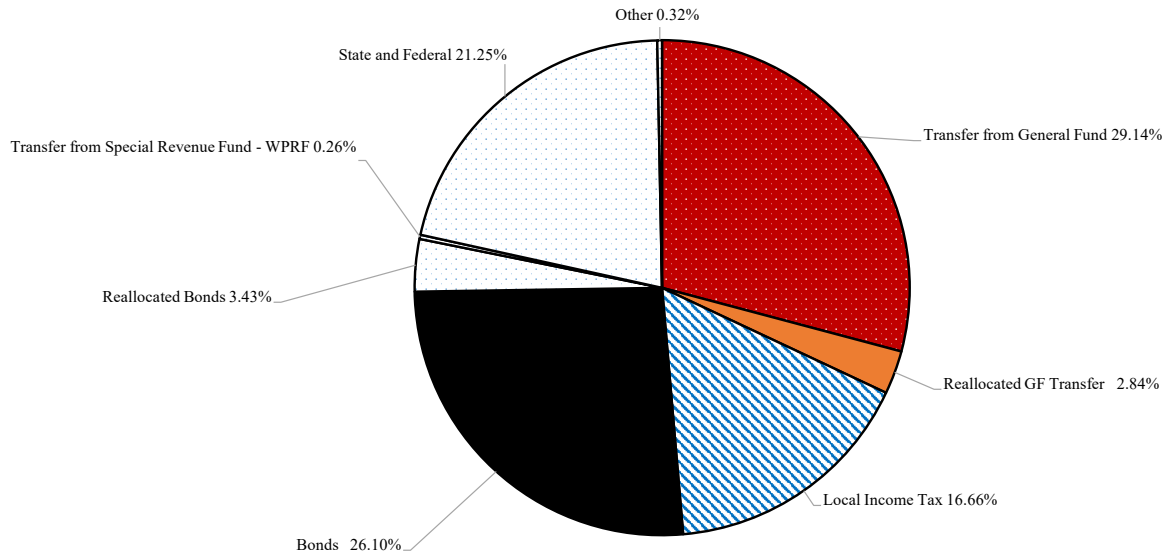
Fiscal Year 2026 Budget

\$109,150,901



Fiscal Year 2025 Budget

\$113,903,919



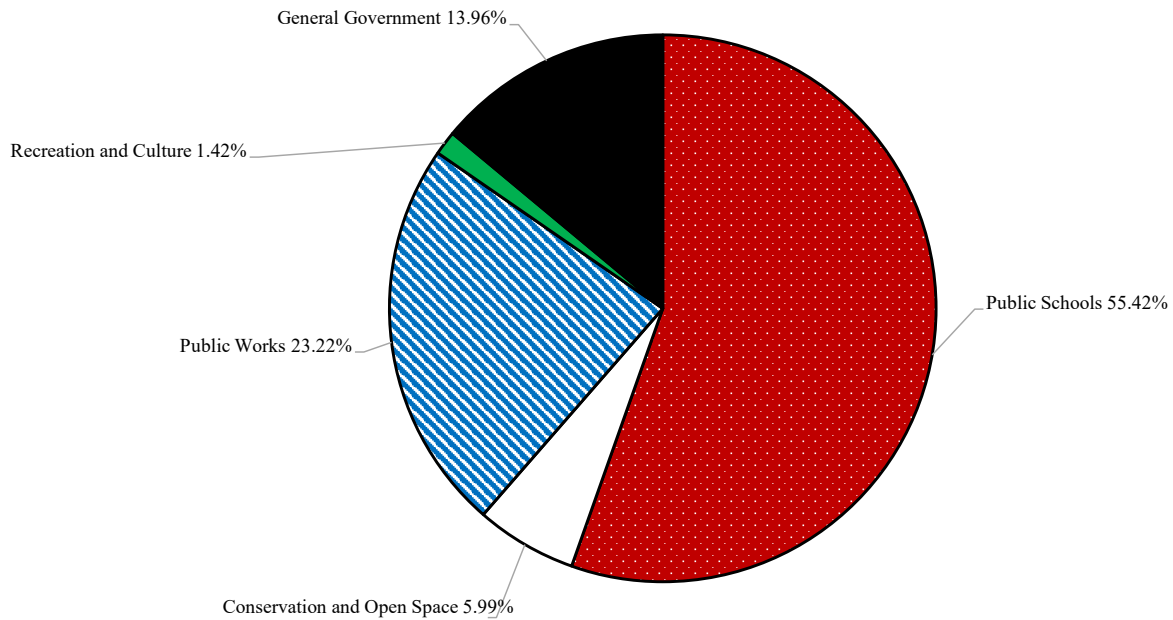
FY24 - FY26 Capital Fund Appropriations

Appropriation Area	Fiscal Year			\$ Change FY25 to FY26
	2024 Budget	2025 Budget	2026 Budget	
<u>Public Schools</u>	\$58,927,991	\$48,340,609	\$60,489,290	\$12,148,681
<u>Conservation and Open Space</u>	14,732,310	9,290,310	6,533,410	(\$2,756,900)
<u>Public Works</u>				
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)
Public Works Total	22,761,000	30,310,000	25,343,430	(4,966,570)
<u>Recreation and Culture</u>	1,570,016	2,696,000	1,548,771	(1,147,229)
<u>General Government</u>				
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	5,140,000	(5,320,000)
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)
General Government Total	62,786,000	23,267,000	15,236,000	(8,031,000)
Total Appropriations	\$160,777,316	\$113,903,919	\$109,150,901	(\$4,753,018)

Capital Fund Appropriations

Fiscal Year 2026 Budget

\$109,150,901



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

From	Project		Source/Amount		
		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	
	Total		\$10,768,577.07	\$16,127,436.16	\$0.00

Community Investment Plan For Fiscal Year 2026

	Total FY26
<u>PUBLIC SCHOOLS</u>	
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
PUBLIC SCHOOLS TOTAL	\$60,489,290
<u>CONSERVATION AND OPEN SPACE</u>	
Agricultural Land Preservation	\$2,433,400
Forest Bank	100,000
Stormwater Facility Renovation	310,000
Watershed Assessment and Improvement (NPDES)	3,690,010
CONSERVATION AND OPEN SPACE TOTAL	\$6,533,410
<u>PUBLIC WORKS</u>	
- ROADS -	
Highway Safety Improvements	\$40,000
Monroe Avenue Extension	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
	<u>\$21,885,000</u>
- 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
	<u>\$3,458,430</u>
PUBLIC WORKS TOTAL	\$25,343,430
<u>RECREATION AND CULTURE</u>	
Bark Hill Park Trail	(\$203,329)
Community Self-Help Projects	131,000
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
RECREATION AND CULTURE TOTAL	\$1,548,771
<u>GENERAL GOVERNMENT</u>	
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
GENERAL GOVERNMENT TOTAL	\$15,236,000
GRAND TOTAL	\$109,150,901

Capital Budget Summary

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
PUBLIC SCHOOLS									
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
PUBLIC SCHOOLS TOTAL	\$60,489,290	\$42,276,540	\$40,599,460	\$46,183,490	\$45,647,710	\$48,372,360	\$36,243,463	\$0	\$319,812,313
SOURCES OF FUNDING:									
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
PUBLIC SCHOOLS TOTAL	\$60,489,290	\$42,276,540	\$40,599,460	\$46,183,490	\$45,647,710	\$48,372,360	\$36,243,463	\$0	\$319,812,313

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
CONSERVATION AND OPEN SPACE									
Agricultural Land Preservation	\$2,433,400	\$2,433,300	\$2,433,300	\$2,433,400	\$2,433,300	\$2,433,400	\$0	\$0	\$14,600,100
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
CONSERVATION AND OPEN SPACE TOTAL	\$6,533,410	\$6,575,800	\$6,722,020	\$6,896,400	\$7,081,300	\$7,291,400	\$0	\$0	\$41,100,330
SOURCES OF FUNDING:									
Transfer from General Fund	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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
CONSERVATION AND OPEN SPACE TOTAL	\$6,533,410	\$6,575,800	\$6,722,020	\$6,896,400	\$7,081,300	\$7,291,400	\$0	\$0	\$41,100,330

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
ROADS									
Highway Safety Improvements	\$40,000	\$42,000	\$44,000	\$47,000	\$50,000	\$53,000	\$0	\$0	\$276,000
Monroe Avenue Extension	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
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
ROADS TOTAL	\$21,885,000	\$20,917,000	\$22,363,000	\$23,815,000	\$25,438,000	\$27,171,900	\$1,867,240	\$0	\$143,457,140
SOURCES OF FUNDING:									
Transfer from General Fund	\$118,000	\$972,000	\$1,030,000	\$1,093,000	\$1,157,000	\$1,235,000	\$0	\$0	\$5,605,000
Reallocated GF Transfer	3,369,000	0	0	0	0	0	0	0	3,369,000
Bonds	3,083,562	16,581,000	17,957,000	19,346,000	20,905,000	22,560,900	1,835,000	0	102,268,462
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
ROADS TOTAL	\$21,885,000	\$20,917,000	\$22,363,000	\$23,815,000	\$25,438,000	\$27,171,900	\$1,867,240	\$0	\$143,457,140

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
BRIDGES									
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	2,805,000
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
BRIDGES TOTAL	\$3,458,430	\$3,161,000	\$4,965,000	\$3,681,000	\$6,866,000	\$954,000	\$10,713,000	\$939,000	\$34,737,430
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
BRIDGES TOTAL	\$3,458,430	\$3,161,000	\$4,965,000	\$3,681,000	\$6,866,000	\$954,000	\$10,713,000	\$939,000	\$34,737,430

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
RECREATION AND CULTURE									
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
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
RECREATION AND CULTURE TOTAL	\$1,548,771	\$1,911,100	\$1,467,100	\$1,083,100	\$1,028,100	\$1,074,100	\$5,784,352	\$1,814,900	\$15,711,523
SOURCES OF FUNDING:									
Transfer from General Fund	\$509,671	\$551,100	\$525,600	\$506,100	\$521,300	\$547,500	\$225,600	\$181,500	\$3,568,371
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
RECREATION AND CULTURE TOTAL	\$1,548,771	\$1,911,100	\$1,467,100	\$1,083,100	\$1,028,100	\$1,074,100	\$5,784,352	\$1,814,900	\$15,711,523

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
GENERAL GOVERNMENT									
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
GENERAL GOVERNMENT TOTAL	\$15,236,000	\$5,483,000	\$6,322,000	\$6,433,000	\$6,607,000	\$6,790,000	\$7,240,000	\$3,600,000	\$57,711,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$2,051,423	\$3,415,000	\$3,916,000	\$4,123,000	\$4,288,000	\$4,461,000	\$7,090,000	\$0	\$29,344,423
Reallocated GF Transfer	7,299,577	0	0	0	0	0	150,000	3,600,000	11,049,577
Bonds	1,885,000	2,068,000	2,406,000	2,310,000	2,319,000	2,329,000	0	0	13,317,000
Reallocated Bonds	4,000,000	0	0	0	0	0	0	0	4,000,000
GENERAL GOVERNMENT TOTAL	\$15,236,000	\$5,483,000	\$6,322,000	\$6,433,000	\$6,607,000	\$6,790,000	\$7,240,000	\$3,600,000	\$57,711,000

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

Capital Fund

	Fiscal Year						Prior Allocation	Balance To Complete	Total Project Cost
	2026	2027	2028	2029	2030	2031			
GRAND TOTAL USES	\$109,150,901	\$80,324,440	\$82,438,580	\$88,091,990	\$92,668,110	\$91,653,760	\$61,848,055	\$6,353,900	\$612,529,736
SOURCES OF FUNDING									
- LOCAL -									
Transfer from General Fund	\$3,113,524	\$5,136,100	\$5,675,600	\$5,936,100	\$6,189,300	\$6,476,900	\$8,694,800	\$181,500	\$41,403,824
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	29,295,164	29,086,600	31,572,900	39,411,600	44,033,400	44,432,180	34,062,768	939,000	252,833,611
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
LOCAL TOTAL	\$84,570,811	\$53,742,460	\$58,038,870	\$67,532,940	\$70,409,630	\$71,032,860	\$47,808,324	\$4,720,500	\$457,856,395
- 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
STATE TOTAL	\$21,912,780	\$23,920,600	\$20,457,500	\$18,230,000	\$16,922,880	\$19,846,660	\$6,156,291	\$1,633,400	\$129,080,111
- 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
FEDERAL TOTAL	\$2,283,800	\$2,258,700	\$3,519,400	\$1,885,100	\$4,869,600	\$289,600	\$7,851,200	\$0	\$22,957,400
- OTHER -									
Developer Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$32,240	\$0	\$32,240
Municipal	383,510	402,680	422,810	443,950	466,000	484,640	0	0	2,603,590
OTHER TOTAL	\$383,510	\$402,680	\$422,810	\$443,950	\$466,000	\$484,640	\$32,240	\$0	\$2,635,830
GRAND TOTAL SOURCES	\$109,150,901	\$80,324,440	\$82,438,580	\$88,091,990	\$92,668,110	\$91,653,760	\$61,848,055	\$6,353,900	\$612,529,736

Enterprise Funds

Airport Enterprise Fund

Airport Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY24	Budget FY25	Budget FY25	FY26	From Orig. FY25	From 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%
Total Sources of Funding	\$1,302,862	\$1,305,250	\$1,305,250	\$1,339,090	2.59%	2.59%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY24	Budget FY25	Budget FY25	FY26	From Orig. FY25	From 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%
Total Uses of Funding	\$1,302,862	\$1,305,250	\$1,305,250	\$1,339,090	2.59%	2.59%

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
AIRPORT ENTERPRISE FUND									
Grounds and Maintenance Equipment	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000
AIRPORT ENTERPRISE FUND TOTAL	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$0	\$96,000
Federal Aviation Administration	20,000	20,000	20,000	20,000	20,000	20,000	0	0	120,000
AIRPORT ENTERPRISE FUND TOTAL	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000

Fiber Network Enterprise Fund

Fiber Network Enterprise Fund Summary

Sources of Funding	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From 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%
Total Sources of Funding	\$432,670	\$1,250,870	\$1,250,870	\$756,020	-39.56%	-39.56%

Uses of Funding	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From 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	100.00%	100.00%
Revenue in Excess of Expenses	50,590	0	0	0	0.00%	0.00%
Total Uses of Funding	\$432,670	\$1,250,870	\$1,250,870	\$756,020	-39.56%	-39.56%

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COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
FIBER NETWORK ENTERPRISE FUND									
CCPN Equipment Replacement	\$337,000	\$354,000	\$372,000	\$391,000	\$411,000	\$432,000	\$0	\$0	\$2,297,000
FIBER NETWORK ENTERPRISE FUND TOTAL	\$337,000	\$354,000	\$372,000	\$391,000	\$411,000	\$432,000	\$0	\$0	\$2,297,000
SOURCES OF FUNDING:									
Transfer from General Fund	\$337,000	\$354,000	\$372,000	\$391,000	\$411,000	\$432,000	\$0	\$0	\$2,297,000
FIBER NETWORK ENTERPRISE FUND TOTAL	\$337,000	\$354,000	\$372,000	\$391,000	\$411,000	\$432,000	\$0	\$0	\$2,297,000

Firearms Enterprise Fund

Firearms Enterprise Fund Summary

Sources of Funding	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change 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	13,883	12,000	12,000	12,000	0.00%	0.00%
Total Sources of Funding	\$201,567	\$304,000	\$304,000	\$304,000	0.00%	0.00%

Uses of Funding	Actual FY24	Original Budget FY25	Adjusted Budget FY25	Budget FY26	% Change From Orig. FY25	% Change From Adj. FY25
Firearms Facility Operations	\$264,281	\$304,000	\$298,770	\$288,240	-5.18%	-3.52%
Revenue in Excess of Expenses	0	0	5,230	15,760	100.00%	100.00%
Total Uses of Funding	\$264,281	\$304,000	\$304,000	\$304,000	0.00%	0.00%

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

Septage Enterprise Fund

Septage Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY24	Budget FY25	Budget FY25		FY26	From Orig. FY25
Septage Processing Fee	\$745,261	\$795,000	\$795,000	\$1,015,750	27.77%	27.77%
Total Sources of Funding	\$745,261	\$795,000	\$795,000	\$1,015,750	27.77%	27.77%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY24	Budget FY25	Budget FY25		FY26	From Orig. 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	0.00%	0.00%
Total Uses of Funding	\$745,261	\$795,000	\$795,000	\$1,015,750	27.77%	27.77%

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 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

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY24	Budget FY25	Budget FY25	Budget FY26	From Orig. FY25	From Adj. FY25
Tipping Fees	\$10,658,778	\$9,674,000	\$9,674,000	\$10,583,750	9.40%	9.40%
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	3,606,320	-2.00%	-2.00%
Total Sources of Funding	\$17,084,107	\$13,995,560	\$13,995,560	\$15,589,670	11.39%	11.39%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY24	Budget FY25	Budget FY25	Budget FY26	From Orig. FY25	From Adj. FY25
Solid Waste - Accounting Administration	\$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	4,312,650	10.92%	13.36%
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%	0.00%
Transfer to Capital	1,000,000	0	0	0	0.00%	0.00%
Total Uses of Funding	\$17,084,107	\$13,995,560	\$13,995,560	\$15,589,670	11.39%	11.39%

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

Utilities Enterprise Fund

Utilities Enterprise Fund Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	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	7,253,200	0.00%	0.00%
Sewer Usage	8,054,577	8,632,900	8,632,900	8,632,900	0.00%	0.00%
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%
Total Sources of Funding	\$16,362,235	\$16,905,130	\$16,905,130	\$16,939,510	0.20%	0.20%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY24	Budget FY25	Budget FY25	FY26	From Orig. FY25	From Adj. FY25
BOU Administration	\$1,741,448	\$1,390,920	\$1,391,110	\$1,636,655	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	3,912,815	2.65%	3.34%
Freedom Water	4,245,800	3,898,760	3,896,190	4,288,562	10.00%	10.07%
Hampstead Sewer	1,706,400	1,300,570	1,294,670	1,390,235	6.89%	7.38%
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	5,025,403	-14.36%	-14.36%
Revenue in Excess of Expenses	0	0	39,450	0	0.00%	-100.00%
Total Uses of Funding	\$19,338,742	\$16,905,130	\$16,905,130	\$16,939,510	0.20%	0.20%

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

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2026 TO 2031

	FY26	FY27	FY28	FY29	FY30	FY31	Prior Allocation	Balance To Complete	Total Project Cost
UTILITIES ENTERPRISE FUND									
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
UTILITIES ENTERPRISE FUND TOTAL	\$2,474,000	\$3,772,000	\$8,205,000	\$3,589,000	\$3,637,000	\$3,895,000	\$32,743,027	\$0	\$58,315,027
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
UTILITIES ENTERPRISE FUND TOTAL	\$2,474,000	\$3,772,000	\$8,205,000	\$3,589,000	\$3,637,000	\$3,895,000	\$32,743,027	\$0	\$58,315,027

Grant Fund

Grant Fund Summary

Sources of Funding	Actual	Original	Adjusted ¹	Budget	% Change
	FY24	Budget FY25	Budget FY25	Budget 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	4,704,977	6,250,602	32.85%
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	2,285,880	3,060,700	33.90%
Total Sources of Funding	\$34,465,117	\$22,315,975	\$21,641,862	\$24,775,464	14.48%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change
	FY24	Budget FY25	Budget FY25	Budget FY26	From Adj. FY25
Aging and Disabilities	\$3,105,225	\$2,817,890	\$2,806,820	\$3,149,600	12.21%
Audit Fees	5,543	0	0	0	0.00%
Carroll County Workforce Development	0	1,783,600	1,160,060	1,679,470	44.77%
Circuit Court	1,043,667	1,394,600	1,394,600	1,307,560	-6.24%
Comprehensive Planning	9,917	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%
Fire and EMS	0	117,000	117,000	117,000	0.00%
Fiscal Recovery Funds	6,493,638	0	0	0	0.00%
Health Department	0	4,000	4,000	4,000	0.00%
Housing and Community Development	9,199,322	9,172,850	9,155,255	10,423,350	13.85%
Local Management Board	0	1,390,855	1,382,855	1,519,605	9.89%
Public Safety	1,339,151	748,990	741,140	726,750	-1.94%
Recreation	291,857	301,600	342,500	290,100	-15.30%
Sheriff's Office	2,298,153	915,050	1,377,262	1,080,319	-21.56%
State's Attorney's Office	515,805	592,570	134,400	587,410	337.06%
Tourism	0	50,000	34,650	35,000	1.01%
Transit	2,560,719	2,936,970	2,936,970	3,803,300	29.50%
Total Uses of Funding	\$26,907,027	\$22,315,975	\$21,677,512	\$24,775,464	14.29%

¹At 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 Match / Contribution	Grant Funding	Total 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	149,410	438,000	587,410
Tourism	0	35,000	35,000
Transit	2,058,290	1,745,010	3,803,300
Total Grant Fund	\$3,060,700	\$21,714,764	\$24,775,464

***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.

Sources of Funding	FY24	FY25	FY26	Increase
	Actual	Budget	Budget	(Decrease)
OPEB Contribution - Transfer from General Fund	\$350,000	\$350,000	\$5,119,040	\$4,769,040
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
Total Sources of Funding	\$20,818,578	\$1,350,000	\$6,319,040	\$4,969,040

Uses of Funding				
Budgeted Employer OPEB Trust Contribution	\$6,047,575	\$350,000	\$5,119,040	\$4,769,040
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
Total Uses of Funding	\$6,059,413	\$1,350,000	\$6,319,040	\$4,969,040

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.

Sources of Funding	FY24	FY25	FY26	Increase
	Actuals	Budget	Budget	(Decrease)
County Pension - Employer Contribution	\$3,823,390	\$4,485,570	\$4,381,300	(\$104,270)
Unrealized Gain/(Loss)	14,934,351	0	0	0
Employee Pension Contribution	2,589,490	0	0	0
Total Sources of Funding	\$21,347,231	\$4,485,570	\$4,381,300	(\$104,270)

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	4,381,300	(104,270)
Budgeted Employer Pension Contribution	0	0	0	0
Total Uses of Funding	\$4,599,378	\$4,485,570	\$4,381,300	(\$104,270)

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. FY20 included improvements to disability benefits for law enforcement officers. During FY22, active Correctional Deputies became eligible to transfer to this plan from the Carroll County Pension Plan. During FY23, eligible staff of the Department of Fire and EMS began participation in this plan.

Sources of Funding	FY24 Actuals	FY25 Budget	FY26 Budget	Increase (Decrease)
Employer Pension Contribution	\$3,789,790	\$7,404,680	\$7,440,830	\$36,150
Unrealized Gain/(Loss)	5,165,918	0	0	0
Employee Pension Contribution	1,945,716	0	0	0
Total Sources of Funding	\$10,901,424	\$7,404,680	\$7,440,830	\$36,150

Uses of Funding	FY24 Actuals	FY25 Budget	FY26 Budget	Increase (Decrease)
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	1,975,050	(1,164,790)
Budgeted Employer Pension Contribution - Corrections	0	1,492,340	1,374,020	(118,320)
Budgeted Employer Pension Contribution - Law Enforcement	0	2,772,500	4,091,760	1,319,260
Total Uses of Funding	\$994,760	\$7,404,680	\$7,440,830	\$36,150

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
Total Sources of Funding	\$1,977,399	\$660,000	\$660,000	\$0

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
Total Uses of Funding	\$1,116,366	\$660,000	\$660,000	\$0

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.

Sources of Funding	FY24	FY25	FY26	Increase
	Actual	Budget	Budget	(Decrease)
State Pass-Through Allocations	\$1,036,023	\$338,000	\$320,500	(\$17,500)
Interest	11,615	0	0	0
Total Sources of Funding	\$1,047,639	\$338,000	\$320,500	(\$17,500)

Uses of Funding				
Operating	\$1,047,639	\$338,000	\$320,500	(\$17,500)
Total Uses of Funding	\$1,047,639	\$338,000	\$320,500	(\$17,500)

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.

Sources of Funding	FY24 Actual	FY25 Budget	FY26 Budget	Increase (Decrease)
EMS Billing	\$2,352,874	\$5,000,000	\$8,300,000	\$3,300,000
Total Sources of Funding	\$2,352,874	\$5,000,000	\$8,300,000	\$3,300,000

Uses of Funding	FY24 Actual	FY25 Budget	FY26 Budget	Increase (Decrease)
Personnel	\$0	\$0	\$5,684,840	\$5,684,840
Operating	741,926	5,000,000	1,615,160	1,615,160
Capital Outlay	0	0	1,000,000	1,000,000
Total Uses of Funding	\$741,926	\$5,000,000	\$8,300,000	\$3,300,000

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.

Sources of Funding	FY24	FY25	FY26	Increase
	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)
State Funding	0	0	0	0
Interest	13,784	0	9,760	9,760
Unrealized Gain/(Loss)	(34,591)	0	0	0
Total Sources of Funding	\$686,743	\$479,350	\$406,370	(\$72,980)

Uses of Funding				
Personnel	\$187,929	\$206,440	\$215,600	\$9,160
Operating	244,223	272,910	190,770	(82,140)
Total Uses of Funding	\$432,152	\$479,350	\$406,370	(\$72,980)

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
Total Sources of Funding	\$41,926	\$1,100,000	\$900,000	(\$200,000)

Uses of Funding				
Operating	\$0	\$1,100,000	\$900,000	(\$200,000)
Total Uses of Funding	\$0	\$1,100,000	\$900,000	(\$200,000)

Watershed Protection and Restoration Fund

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

Sources of Funding	FY24	FY25	FY26	Increase
	Actual	Budget	Budget	(Decrease)
Dedicated Property Tax	\$3,268,400	\$3,674,840	\$3,799,380	\$124,540
Fund Balance	156,067	0	0	0
Town Contributions	144,100	151,030	158,510	7,480
Interest Revenue	73,573	0	0	0
Total Sources of Funding	\$3,642,141	\$3,825,870	\$3,957,890	\$132,020

Uses of Funding				
Personnel	\$1,419,207	\$1,521,880	\$1,601,840	\$79,960
Operating	468,788	539,200	553,940	14,740
Debt Service	1,754,146	1,764,790	1,802,110	37,320
Total Uses of Funding	\$3,642,141	\$3,825,870	\$3,957,890	\$132,020

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.

Sources of Funding	FY24	FY25	FY26	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$19,612,211	\$24,012,240	\$24,155,820	\$143,580
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	293,020	210
Emergency Medical Billing Fund	0	0	1,116,990	1,116,990
Retiree Medicare Part D	0	0	0	0
Interest and Gain/(Loss)	1,598,933	0	0	0
Total Sources of Funding	\$26,817,765	\$27,013,200	\$28,752,000	\$1,738,800

Uses of Funding				
Employee Fringe Benefits	\$21,130,190	\$27,013,200	\$28,752,000	\$1,738,800
Total Uses of Funding	\$21,130,190	\$27,013,200	\$28,752,000	\$1,738,800

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 Actual	FY25 Budget	FY26 Budget	Increase (Decrease)
Insurance	\$171,696	\$0	\$0	\$0
Total Sources of Funding	\$171,696	\$0	\$0	\$0

Uses of Funding	FY24 Actual	FY25 Budget	FY26 Budget	Increase (Decrease)
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.

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
Total Sources of Funding	\$1,393,047	\$199,620	\$133,690	(\$65,930)

Uses of Funding	FY24 Actual	FY25 Budget	FY26 Budget	Increase (Decrease)
Claims	\$1,332,038	\$199,620	\$133,690	(\$65,930)
Total Uses of Funding	\$1,332,038	\$199,620	\$133,690	(\$65,930)

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 1,348.08 FTE, an increase of 0.2 FTE from FY25 Budget.

The following changes are included in the FY25 Adjusted Budget:

- One part-time State's Attorney's Office position was converted to a full-time position.
- Sixty-six full-time positions moved from Fire/EMS Administration to EMS Billing.
- One full-time Administrative Assistant position was eliminated from Public Works Administration.
- One full-time Public Works Project Analyst was added and is being charged 80% to Public Works Administration and 20% to the Airport Enterprise Fund.
- A full-time Bridge Program Manager was added to Engineering Administration.
- Two full-time positions were eliminated from Facilities.
- One full-time Facilities Supervisor position was created.
- One full-time position was transferred from Facilities to Recreation and Parks.
- One full-time Transit Grants Manager was split 75% to the Grant Fund.
- One part-time Community Coordinator was eliminated from Recreation and another part-time Community Coordinator had an increase in hours.

- 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.
- A part-time Intern position was eliminated in Planning and Land Management Administration.
- A Resource Management Program Engineer is temporarily double filled.
- A part-time position was converted to a full-time position and a Continuum of Care Coordinator was added to the Housing Grant Fund.
- A full-time Community Engagement Coordinator was added to the Local Management Board.
- 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.

For the FY26 Budget, the following changes are included:

- A Transit Grants Manager was transferred from 75% Grant Fund to 100% Transit 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.
- A temporarily double-filled stormwater engineer position is removed from the FY26 budget.
- A full-time Administrative Coordinator position was eliminated from the County Commissioners.

While not a change, 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 Administration Budget in FY25. Going forward, they will be included in the following budgets: Fire Services, Emergency Medical Services, Fire/EMS Administration, and EMS Billing.

Fire and EMS Admin	Prior Authorized	FY25
Administrative Assistant	2.0	
EMS Billing Tech	2.0	
Director/Chief Fire & EMS	1.0	
Data Analyst	1.0	
Training Health and Safety Officer	1.0	
EMS Officer	1.0	
Shift Commander	4.0	
Station Lieutenant	12.0	
Chase Vehicle Paramedic	12.0	
Quartermaster	1.0	
EMT/Paramedic/Driver	120.0	72.0
Assistant Fire Chiefs	2.0	
Deputy Chief of Operations	1.0	
Total	100.0	72.0

Authorized Position History By Fund

General 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
Cable Regulatory Commission	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
Cable Regulatory Commission TOTAL	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
Circuit Court	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
Courts TOTAL	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
Public Safety 911 TOTAL	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35	48.00	0.60	1.75	50.35	48.00	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
Sheriff's Office TOTAL	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25
State's Attorney's Office	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
State's Attorney TOTAL	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	106.00	---	---	106.00
Fire Services	---	---	---	0.00	---	---	---	0.00	---	---	---	0.00	52.00	---	---	52.00
Fire/EMS TOTAL	160.00	0.00	0.00	160.00	232.00	0.00	0.00	232.00	166.00	0.00	0.00	166.00	184.00	0.00	0.00	184.00
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
Public Works TOTAL	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
Citizen Services TOTAL	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	5.00	---	---	5.00
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
Recreation and Parks TOTAL	31.50	2.50	14.62	48.62	31.50	2.50	14.62	48.62	31.50	2.50	14.60	48.60	31.50	2.50	14.60	48.60
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
Comptroller TOTAL	33.00	0.00	0.75	33.75	33.00	0.00	0.75	33.75	33.00	0.00	0.75	33.75	33.00	0.00	0.75	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	1.00	---	---	1.00
Board of License Commissioners	1.00	---	0.38	1.38	1.00	---	0.38	1.38	1.00	---	0.38	1.38	1.00	---	0.38	1.38
County Attorney	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00
County Attorney TOTAL	8.00	0.00	0.38	8.38	8.00	0.00	0.38	8.38	8.00	0.00	0.38	8.38	8.00	0.00	0.38	8.38
Economic Development Administration	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75
Carroll County Workforce Development	2.85	---	---	2.85	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	7.63	0.70	2.87	11.20	7.63	0.70	2.87	11.20
Economic Development TOTAL	16.23	0.70	2.87	19.80	16.23	0.70	2.87	19.80	16.23	0.70	2.87	19.80	16.23	0.70	2.87	19.80
Human Resources	16.00	---	---	16.00	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	2.00	---	---	2.00
Human Resources TOTAL	18.00	0.00	0.00	18.00	18.00	0.00	0.00	18.00	18.00	0.00	0.00	18.00	18.00	0.00	0.00	18.00
Management and Budget Administration	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Budget	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00
Grant Management	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Risk Management	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Management and Budget TOTAL	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00	17.00	0.00	0.00	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	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	9.00	---	0.62	9.62
Development Review	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00
Resource Management	14.55	---	---	14.55	14.55	---	---	14.55	14.55	---	---	14.55	13.55	---	---	13.55
Zoning Administration	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
Planning and Land Management TOTAL	44.90	0.00	0.93	45.83	44.90	0.00	0.93	45.83	44.90	0.00	0.82	45.72	43.90	0.00	0.82	44.72
Technology Services	36.00	---	0.17	36.17	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	2.00	---	---	2.00
Technology Services TOTAL	38.00	0.00	0.17	38.17	38.00	0.00	0.17	38.17	38.00	0.00	0.17	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	3.00	---	---	3.00
County Commissioners	8.00	---	6.65	14.65	8.00	---	6.65	14.65	8.00	---	6.65	14.65	7.00	---	6.65	13.65
Gen Government Other TOTAL	11.00	0.00	6.65	17.65	11.00	0.00	6.65	17.65	11.00	0.00	6.65	17.65	10.00	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	5.00	0.63	---	5.63
Cons. and Natural Resources TOTAL	5.00	0.63	0.00	5.63	5.00	0.63	0.00	5.63	5.00	0.63	0.00	5.63	5.00	0.63	0.00	5.63
TOTAL General Fund	1056.07	4.93	55.96	1116.96	1130.57	4.93	54.05	1189.55	1062.82	4.93	53.92	1121.67	1080.07	4.93	53.92	1138.92

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
Solid Waste TOTAL	21.43	0.00	0.00	21.43	21.23	0.00	0.00	21.23	21.23	0.00	0.00	21.23	21.23	0.00	0.00	21.23
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
Utilities TOTAL	35.69	0.00	0.00	35.69	35.69	0.00	0.00	35.69	35.69	0.00	0.00	35.69	35.69	0.00	0.00	35.69
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
Airport/Firearms Facility TOTAL	4.38	0.50	2.00	6.88	4.38	0.50	2.00	6.88	3.58	0.50	2.00	6.08	3.58	0.50	2.00	6.08
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

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	48.00	---	---	48.00
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	12.10	---	---	12.10
TOTAL Special Revenue Fund	13.10	0.00	1.63	14.73	13.10	0.00	1.63	14.73	79.10	0.00	1.63	80.73	61.10	0.00	1.63	62.73

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
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

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	1062.82	4.93	53.92	1121.67	1080.07	4.93	53.92	1138.92
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	61.10	---	1.63	62.73
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
TOTAL FTE	1201.13	12.16	61.95	1275.24	1274.68	12.16	60.04	1346.88	1277.40	11.27	59.91	1348.58	1275.90	11.27	59.91	1347.08

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