# Carroll County Maryland

# Adopted Budget

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

**Available online at:**

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# Carroll County Government

# FY27 Adopted Budget

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# ***Board of County Commissioners***

**Joseph Vigliotti**
**President**
**District 1**

**Michael Guerin**
**Vice- President**
**District 4**

**Kenneth Kiler**
**District 2**

**Thomas S. Gordon III**
**District 3**

**Susan W. Krebs**
**District 5**

## *Appointed Officials*

***Roberta Windham***
***County Administrator***

***Deborah Effingham***
***Deputy County Administrator***

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

***Jennifer D. Hobbs***
***Comptroller***

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

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

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

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

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

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

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

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

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

***Alison A. Deigan***
***Director of Technology Services***

# *Budget Message and Ordinance*

# Fiscal Year 2027 Adopted Budget

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

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

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

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

- Some years ago, the State passed on some of the costs of teacher pensions to counties. This year they passed an additional $1.0M a year to Carroll.
- Last year, the State passed approximately $115,000 for community college pensions. Unlike teacher pensions, this was a new cost to Carroll. This year they passed on another $63,100.
- Similarly, for the first time, the State passed on $34,340 toward the cost of library pensions.
- Counties, including Carroll, will be responsible for some of the cost of funding private Pre-K providers. Without some history, it is difficult to know how much this will cost.

State legislation known as Blueprint for Maryland's Future remains a concern. The legislation has been in place for a handful of years, but implementation is still evolving. This time last year, Carroll County Public Schools (CCPS) believed they would have to eliminate approximately one hundred positions, and move approximately one-hundred teachers to other schools unless the county provided an additional $44.0M. Fortunately, work between CCPS and the Accountability and Implementation Board (AIB), has led to a more favorable interpretation of implementation compliance. Changes will need to be made in FY28, but with a much smaller impact. State projections of future shortfalls reaching $3.5B are largely driven by the cost of Blueprint implementation. The possibility of more of those costs being passed to counties remains a concern.

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

The Commissioners made other notable changes in the FY27 Budget:

- $43.3M to modernize or replace the Eldersburg Library. Approximately $5.0M of that is expected to come from the State.
- $15.0M to complete the planned development of Krimgold Park and added $5.0M to restore the condition of playing fields in our parks.
- $10.0M to improve Courtroom #6 and related spaces in the Courthouse Annex.
- $1.9M per year for twelve additional EMS positions.

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

The General Fund, or what people often think of as the Operating Budget, gets most of the attention, but the County Budget includes thirteen funds. The All Funds Budget is $981.0M, an increase of $178.5M, or 22.2%, from FY26. There are changes to every fund, but the most notable changes include:

The Capital Fund increases $98.9M from FY26 due to several large projects. Funding is included in FY27 for:

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

**Multi-year Operating Plan**

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

| In Millions | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 |
|---|---|---|---|---|---|---|
| Revenues | $652.1 | $620.3 | $642.7 | $662.6 | $689.0 | $694.6 |
| Expenditures | 652.1 | 608.3 | 631.1 | 658.7 | 691.4 | 708.6 |
| **Balance** | **$0.0** | **$12.1** | **$11.5** | **$3.9** | **($2.4)** | **($13.9)** |
| Balance as a % of Budget | 0.0% | 2.0% | 1.8% | 0.6% | (0.4%) | (2.0%) |

**County Highlights**

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

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

**Stay Informed**

Follow the remaining actions and discussions through:

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

Thank you for your interest in the Commissioners' budget.

Ted Zaleski, Director
Management and Budget

## ORDINANCE NO.- 2026-07

WHEREAS, the County Commissioners of Carroll County are required by law to provide for the health, safety and welfare of the citizens of Carroll County, and to provide certain services as required by law; and

WHEREAS, under the provisions of Resolution 32-75, the County Commissioners of Carroll County have provided for a proposed annual budget to be filed with the Clerk to the County Commissioners and distributed to the various news agencies in Carroll County, and to the Carroll County Public Library for reference by the public; and

WHEREAS, pursuant to the provisions of Resolution 32-75, the Clerk to the Board of County Commissioners of Carroll County advertised a public hearing on the Budget which was held on May 6, 2026, at which time the County Commissioners of Carroll County received comments concerning the Proposed Budget; and

WHEREAS, the County Commissioners of Carroll County have reviewed the requested budgets of the various departments of County Government and those agencies to whom the County is obligated to provide appropriations and have reviewed the comments made at the public hearing on the Budget; and

WHEREAS, the County Commissioners of Carroll County, in order to provide necessary services to the people of Carroll County at the lowest possible cost, DO HEREBY ORDAIN that the following amounts of money be appropriated for the following services of government from the revenues generated from taxes to be levied, fees, grants, fines, and other revenue sources available to County Government:

**COUNTY COMMISSIONERS OF CARROLL COUNTY, MARYLAND**

THE ANNUAL BUDGET AND APPROPRIATION ORDINANCE
OF CARROLL COUNTY
FOR FISCAL YEAR 2026-2027

**SECTION I** GENERAL FUND

Whereas, General Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027, have been estimated at $652,079,187.50. In order to provide a balanced budget, as is required by law, funds are allocated to the departments, boards, agencies, commissions, programs, and projects as follows:

**APPROPRIATIONS**

| | | | |
|---|---|---|---|
| **PUBLIC SCHOOLS** | | | |
| Board of Education | | | $266,019,600.00 |
| Revenue Sources: | | | |
| Local: | | | |
| Direct Funding | $266,019,600.00 | | |
| Fund Balance | 500,000.00 | | |
| In-Kind | 5,367,490.00 | | |
| Total Local | $271,887,090.00 | | |
| State | | $203,514,945.00 | |
| Federal | | 14,480,129.00 | |
| Other | | 17,084,541.00 | |
| Total Revenue Sources | | $506,966,705.00 | |

| | | |
|---|---|---|
| Category Totals - Uses: | | |
| Administration | $7,552,878.00 | |
| Instructional Salaries & Wages | 171,679,886.00 | |
| Student Personnel Services | 2,484,364.00 | |
| Student Health Services | 4,903,426.00 | |
| Student Transportation | 29,798,489.00 | |
| Operation of Plant | 32,706,222.00 | |
| Maintenance of Plant | 9,305,547.00 | |
| Fixed Charges | 129,068,423.00 | |
| Community Services | 1,741,632.00 | |
| Capital Outlay | 1,151,907.00 | |
| Mid-Level Administration | 29,367,770.00 | |
| Special Education | 57,081,853.00 | |
| Textbooks and Instructional Supplies | 22,881,827.00 | |
| Other Instructional Costs | 7,242,481.00 | |
| Total BOE Budget | $506,966,705.00 | |
| Board of Education Debt Service | | $16,197,190.00 |
| Food Service | | 13,065,000.00 |
| MDSE Payments for Private Pre-K | | 715,380.00 |
| State Pension Cost Shift to Public Schools | | 3,449,490.00 |
| TOTAL PUBLIC SCHOOLS | | $286,381,660.00 |
| | | |
| **EDUCATION OTHER** | | |
| Carroll County Cable Commission | | $220,580.00 |
| Carroll Community College - Adult Basic Education | | 204,040.00 |
| Carroll County Community College | | 13,760,080.00 |
| Category Totals - Includes all revenue sources: | | |
| Instruction | $18,177,276.00 | |
| Academic Support | 6,541,851.00 | |
| Student Services | 4,468,955.00 | |
| Institutional Support | 10,066,522.00 | |
| Operation and Maintenance of Plant | 4,813,805.00 | |
| Mandatory Transfers | 75,000.00 | |
| | $44,143,409.00 | |
| Community Media Center | | $673,340.00 |
| State Pension Cost Shift to Community College | | 178,180.00 |
| TOTAL EDUCATION OTHER | | $15,036,220.00 |
| | | |
| Carroll County Public Library | | $12,904,140.00 |
| State Pension Cost Shift to Public Library | | 34,340.00 |
| TOTAL CARROLL COUNTY PUBLIC LIBRARY | | $12,938,480.00 |
| | | |
| **PUBLIC SAFETY AND CORRECTIONS** | | |
| Animal Control | | $1,155,520.00 |
| Emergency Management and Communications | | 8,528,860.00 |
| Fire and EMS Administration | | 7,368,160.00 |
| Emergency Medical Services | | 11,739,530.00 |
| Fire Services | | 5,162,010.00 |
| Volunteer Emergency Services Association | | 5,752,910.00 |
| Length of Service Award Program | | 660,000.00 |
| Administrative Services | | 4,999,640.00 |
| Advocacy and Investigation Center | | 20,700.00 |
| Corrections | | 14,073,120.00 |
| Law Enforcement | | 21,109,100.00 |
| Training Academy | | 36,560.00 |
| State's Attorney's Office | | 6,563,800.00 |
| TOTAL PUBLIC SAFETY AND CORRECTIONS | | $87,169,910.00 |

| | |
|---|---|
| **JUDICIAL SERVICES** | |
| Circuit Court | $3,560,710.00 |
| Circuit Court Magistrates | 541,260.00 |
| Orphans Court | 62,000.00 |
| Volunteer Community Service Program | 243,480.00 |
| TOTAL JUDICIAL SERVICES | $4,407,450.00 |
| | |
| **PUBLIC WORKS** | |
| Public Works Administration | $1,013,790.00 |
| Building Construction | 547,050.00 |
| Engineering Administration | 760,890.00 |
| Engineering Construction Inspection | 501,730.00 |
| Engineering Design | 513,100.00 |
| Engineering Survey | 306,080.00 |
| Facilities | 15,962,110.00 |
| Fleet Management | 13,274,520.00 |
| Permits and Inspections | 2,206,310.00 |
| Roads Operations | 9,424,060.00 |
| Storm Emergencies | 3,046,070.00 |
| Traffic Control | 532,520.00 |
| Transit Administration | 101,480.00 |
| Veteran Transit Services | 129,250.00 |
| TOTAL PUBLIC WORKS | $48,318,960.00 |
| | |
| **HEALTH AND HUMAN SERVICES** | |
| | |
| **HEALTH** | |
| The ARC Carroll County | $337,400.00 |
| Care Healing Center | 223,090.00 |
| Flying Colors of Success | 59,520.00 |
| Penn-Mar Human Services | 293,190.00 |
| Springboard Community Services | 454,520.00 |
| Target, Community and Educational Services | 298,990.00 |
| Health Department | 4,255,380.00 |
| | $5,922,090.00 |
| **HUMAN SERVICES** | |
| Citizen Services Administration | $706,710.00 |
| Aging and Disabilities | 1,875,630.00 |
| Recovery Support Services | 218,490.00 |
| Access Carroll | 35,010.00 |
| Human Services Program | 1,393,650.00 |
| Sheppard Pratt | 121,190.00 |
| Youth Services Bureau | 1,262,980.00 |
| Social Services | 20,000.00 |
| | $5,633,660.00 |
| | |
| TOTAL HEALTH AND HUMAN SERVICES | $11,555,750.00 |
| | |
| **CULTURE AND RECREATION** | |
| Recreation and Parks Administration | $637,170.00 |
| Community Parks | 1,017,600.00 |
| Farm Museum | 1,099,440.00 |
| Hashawha | 1,157,840.00 |
| Piney Run Park | 1,197,340.00 |
| Recreation | 717,950.00 |
| Sports Complex | 277,180.00 |
| Historical Society of Carroll County | 50,000.00 |
| Homestead Museum | 20,000.00 |
| TOTAL CULTURE AND RECREATION | $6,174,520.00 |

| | |
|---|---|
| **GENERAL GOVERNMENT** | |
| Comptroller Administration | $518,040.00 |
| Accounting | 1,532,120.00 |
| Bond Issuance Expense | 223,200.00 |
| Collections Office | 2,102,020.00 |
| Independent Post Audit | 70,880.00 |
| Office of Procurement | 511,160.00 |
| Administrative Hearings | 114,220.00 |
| Board of License Commissioners | 121,500.00 |
| County Attorney | 928,760.00 |
| Economic Development Administration | 1,111,960.00 |
| Carroll County Workforce Development | 357,530.00 |
| Economic Development Infrastructure and Investment | 850,000.00 |
| Human Resources Administration | 1,749,070.00 |
| Health and Fringe Benefits | 31,655,760.00 |
| Personnel Services | 98,780.00 |
| Management and Budget Administration | 382,680.00 |
| Budget | 784,910.00 |
| Grants Management | 249,810.00 |
| Risk Management | 4,761,980.00 |
| Planning and Land Management Administration | 1,519,260.00 |
| Comprehensive Planning | 907,500.00 |
| Development Review | 702,950.00 |
| Resource Management | 1,360,700.00 |
| Zoning Administration | 337,270.00 |
| Technology Services | 10,142,220.00 |
| Production and Distribution Services | 393,010.00 |
| Audio Video Production | 306,310.00 |
| Board of Elections | 2,540,740.00 |
| County Commissioners | 1,658,070.00 |
| Not in Carroll | 337,660.00 |
| TOTAL GENERAL GOVERNMENT | $68,330,070.00 |
| **CONSERVATION AND NATURAL RESOURCES** | |
| Extension Office of Carroll County | $541,010.00 |
| Soil Conservation District | 544,400.00 |
| Spongy Moth | 30,000.00 |
| Weed Control | 77,520.00 |
| TOTAL CONSERVATION AND NATURAL RESOURCES | $1,192,930.00 |
| **MISCELLANEOUS** | |
| Debt Service | $22,363,960.00 |
| Intergovernmental Transfers | 4,141,580.00 |
| Reserve for Contingencies | 4,164,830.00 |
| Interfund Transfers | 5,666,290.00 |
| Transfer to Capital | 74,236,577.50 |
| TOTAL MISCELLANEOUS | $110,573,237.50 |
| TOTAL GENERAL FUND APPROPRIATIONS | $652,079,187.50 |

**GENERAL FUND REVENUE AND FUND BALANCE APPROPRIATED**

| | |
|---|---|
| **TAXES-LOCAL** | |
| Real Property Tax | $286,520,040.00 |
| Taxes-Discounts | (990,000.00) |
| Penalty and Interest | 700,000.00 |
| Homestead Tax Credit | (10,936,590.00) |
| Personal Property Tax - Unincorporated | 250,000.00 |
| Railroad & Public Utility | 11,500,000.00 |
| Personal Property Tax - Incorporated | 8,000,000.00 |
| Semi-Annual Service Charges | 50,000.00 |
| TOTAL LOCAL - TAXES | $295,093,450.00 |

| | |
|---|---|
| **TAXES-LOCAL OTHER** | |
| Income Tax | $228,429,910.00 |
| 911 Service Fee | 4,000,000.00 |
| Cable Franchise Fee | 1,520,000.00 |
| Recordation | 21,000,000.00 |
| Admissions | 600,000.00 |
| TOTAL LOCAL OTHER -TAXES | $255,549,910.00 |
| | |
| **STATE SHARED** | |
| Police Aid | $1,400,000.00 |
| TOTAL STATE SHARED | $1,400,000.00 |
| | |
| **LICENSES AND PERMITS** | |
| Heavy Equipment Tax | $115,000.00 |
| Beer, Wine and Liquor Licenses | 250,000.00 |
| Traders Licenses | 130,000.00 |
| Mobile Home Licenses | 70,000.00 |
| Animal Licenses | 30,000.00 |
| Building Permits | 500,000.00 |
| Plumbing Licenses | 30,000.00 |
| Marriage Licenses | 32,000.00 |
| Electrical Licenses | 30,000.00 |
| Utility Construction Permits | 30,000.00 |
| Electrical Permits | 300,000.00 |
| Grading Permits | 18,000.00 |
| Use and Occupancy Certificates | 20,000.00 |
| Zoning Certificates/Ordinances | 2,500.00 |
| Plumbing Permits | 150,000.00 |
| Reinspection Fees | 30,000.00 |
| Kennel Licenses | 17,000.00 |
| TOTAL LICENSES AND PERMITS | $1,754,500.00 |
| | |
| **INTERGOVERNMENTAL REVENUES** | |
| State Aid - Fire Companies | $387,000.00 |
| Grand & Petit Jury Reimbursements | 90,000.00 |
| Circuit Court Master Reimbursements | 222,450.00 |
| TOTAL INTERGOVERNMENTAL REVENUES | $699,450.00 |
| | |
| **GENERAL GOVERNMENT** | |
| Lien Certification | $160,000.00 |
| Data Processing Services | 2,000.00 |
| Administrative Hearing Fees | 15,000.00 |
| Copy Fees | 5,000.00 |
| Health Department | 50,000.00 |
| Hearing Fees - Board of Zoning Appeals | 11,000.00 |
| TOTAL GENERAL GOVERNMENT | $243,000.00 |
| | |
| **PUBLIC SAFETY** | |
| Sheriff Fees | $150,000.00 |
| Detention Center | 150,000.00 |
| Inspection Fees - Roads | 15,000.00 |
| Inspection Fees - Development Review | 30,000.00 |
| Detention Center - Commissary | 75,000.00 |
| Detention Center - Work Release | 30,000.00 |
| Detention Center - Home Detention | 6,000.00 |
| Citations | 25,000.00 |
| Inspection Fees - Fire Safety | 85,000.00 |
| Detention Center - Juvenile Transport | 10,000.00 |
| Sheriff Training Academy | 40,000.00 |
| Circuit Court Annex - Rent and Heat | 10,200.00 |
| TOTAL PUBLIC SAFETY | $626,200.00 |

| | |
|---|---|
| **PUBLIC WORKS** | |
| Vehicle Maintenance | $420,000.00 |
| Road Maintenance | 80,000.00 |
| Development Review Fees | 600,000.00 |
| Fuel Recovery | 650,000.00 |
| Stormwater\Environmental Review Fees | 150,000.00 |
| Engineering Review Fees | 60,000.00 |
| Floodplain Review Fees | 3,000.00 |
| Forest Conservation Review Fees | 30,000.00 |
| Weed Control | 50,000.00 |
| TOTAL PUBLIC WORKS | $2,043,000.00 |
| | |
| **CULTURE AND RECREATION** | |
| Bear Branch Programs | $30,000.00 |
| Dog Park Memberships | 10,000.00 |
| Farm Museum Admissions | 15,000.00 |
| Farm Museum Concessions | 40,000.00 |
| Farm Museum Special Events | 100,000.00 |
| Farm Museum Sponsorship | 45,000.00 |
| Farm Museum Weddings | 5,000.00 |
| Farm Museum Wine Festival | 115,000.00 |
| Hashawha Concessions | 700.00 |
| Hashawha Fees | 200,000.00 |
| Hashawha Outdoor School Meals | 150,000.00 |
| Hashawha School Programs | 10,000.00 |
| Park Facility Rental | 15,000.00 |
| Pavilion and Facility Rentals | 70,000.00 |
| Piney Run Admissions | 200,000.00 |
| Piney Run Boat Rentals | 75,000.00 |
| Piney Run Concessions | 10,000.00 |
| Piney Run Nature Camp | 100,000.00 |
| Piney Run Nature Center Concessions | 1,000.00 |
| Piney Run Nature Center Facility Rental | 1,000.00 |
| Piney Run Nature Center Programs | 6,500.00 |
| Piney Run Programs | 15,000.00 |
| Piney Run School Groups | 8,000.00 |
| Sports Complex Advertisement | 1,500.00 |
| Sports Complex Concessions | 3,000.00 |
| Sports Complex Rent/Lighting/Cell Tower Fees | 60,000.00 |
| Sports Complex Tournament Fees | 15,000.00 |
| TOTAL CULTURE AND RECREATION | $1,301,700.00 |
| | |
| **AGING** | |
| Westminster Senior Center Classes | $12,000.00 |
| North Carroll Senior Center Classes | 20,000.00 |
| South Carroll Senior Center Classes | 35,000.00 |
| Taneytown Senior Center Classes | 5,000.00 |
| Mt. Airy Senior Center Classes | 11,000.00 |
| Senior Center Bus Trips | 22,000.00 |
| TOTAL AGING | $105,000.00 |
| | |
| **FINES AND FORFEITS** | |
| Circuit Court Fines | $25,000.00 |
| Liquor License Fines | 7,500.00 |
| Animal Violations Fines | 8,000.00 |
| Humane Society Impound Fees | 19,500.00 |
| TOTAL FINES AND FORFEITS | $60,000.00 |

**OTHER**

| | |
|---|---|
| Interest - Fire Company Loans | $404,610.00 |
| Investment Income | 12,300,000.00 |
| Investment Income - IPA | 103,480.00 |
| Rents And Royalties | 500,000.00 |
| Cell Tower Rent | 75,000.00 |
| Rent - Family Law | 6,600.00 |
| Advertising - Liquor Licenses | 10,000.00 |
| Postage | 20,000.00 |
| Equipment Sales | 250,000.00 |
| Purchasing Card Rebates | 60,000.00 |
| Miscellaneous | 225,000.00 |
| TOTAL OTHER | $13,954,690.00 |

**COST RECOVERY**

| | |
|---|---|
| Pension Recovery - Enterprise and Grants | $1,812,250.00 |
| OPEB Recovery - Enterprise and Grants | 594,100.00 |
| State Retirement Recovery - Enterprise and Grants | 7,800.00 |
| Grant Cost Recovery | 403,280.00 |
| Westminster Motorola Revenue Recovery | 30,000.00 |
| TOTAL COST RECOVERY | $2,847,430.00 |

**TRANSFER FROM OTHER FUNDS**

| | |
|---|---|
| Capital Fund | $16,197,190.00 |
| TOTAL TRANSFER FROM OTHER FUNDS | $16,197,190.00 |

| | |
|---|---|
| **GENERAL FUND BALANCE APPROPRIATION** | $60,203,667.50 |
| **TOTAL REVENUES & FUND BALANCE APPROPRIATED** | $652,079,187.50 |

**SECTION II** **CAPITAL FUND**

WHEREAS, Capital Funds revenues for fiscal year beginning July 1, 2026, and ending June 30, 2027 have been estimated at $227,168,050.04. In order to provide a balanced budget, as required by law, funds are allocated to the various projects as follows:

**APPROPRIATIONS**

**EDUCATION**

| | |
|---|---|
| HVAC System Replacement - Carroll Springs | $2,601,933.00 |
| HVAC System Replacement - Carrolltowne Elementary | 2,387,288.00 |
| HVAC System Replacement - Friendship Valley Elementary | 4,598,000.00 |
| HVAC System Replacement - Northwest Middle | 4,560,000.00 |
| HVAC System Replacement - Piney Ridge Elementary | 4,240,000.00 |
| Infrastructure Renewal | 4,000,000.00 |
| Liberty High Modernization/Replacement | 18,970,000.00 |
| Paving | 1,200,000.00 |
| Prekindergarten Addition - Elmer Wolfe Elementary | 1,520,000.00 |
| Prekindergarten Addition - Robert Moton Elementary | 1,423,000.00 |
| Prekindergarten Addition - Runnymede Elementary | 1,151,000.00 |
| Prekindergarten Addition - Spring Garden Elementary | 958,005.00 |
| Prekindergarten Addition - Westminster Elementary | 1,582,000.00 |
| Prekindergarten Addition - William Winchester Elementary | 1,979,000.00 |
| Prekindergarten Additions | 200,000.00 |
| Relocatable Classrooms | 300,000.00 |
| Roof Replacement - Century High | 3,975,000.00 |
| Roof Replacement - Shiloh Middle | 3,780,000.00 |
| Technology Improvements | 2,000,000.00 |
| Transfer to Operating Budget for BOE Debt Service | 16,197,190.00 |

| | | |
|---|---|---|
| Other Locally Funded Projects* | | |
| Roof Replacement - Shiloh Middle | $3,780,000.00 | |
| Other State Funded Projects* | | |
| HVAC System Replacement - Northwest Middle | $456,000.00 | |
| Aging Schools | 137,261.00 | |
| Maryland School Safety Grant Program | 245,241.00 | |
| Westminster Elementary Front Sign Replacement | 35,000.00 | |
| MD Energy Grant - Northwest Middle HVAC | 1,875,000.00 | |
| TOTAL EDUCATION | | $77,622,416.00 |

**Duplicated projects are included in the Carroll County CIP documents, but are fully State funded.*

**CONSERVATION AND OPEN SPACE**

| | |
|---|---|
| Agricultural Land Preservation | $8,033,300.00 |
| Fire and EMS Public Safety Training Center Remediation | 8,000,000.00 |
| Stormwater Facility Renovation | 318,000.00 |
| Watershed Assessment and Improvement (NPDES) | 3,824,500.00 |
| TOTAL CONSERVATION AND OPEN SPACE | $20,175,800.00 |

**PUBLIC WORKS**

**Roads:**

| | |
|---|---|
| Highway Safety Improvements | $42,000.00 |
| Eldersburg Road Improvements | 7,664,919.96 |
| MD26 Improvements - Georgetown Blvd. to Homeland Dr. | 3,500,000.00 |
| Pavement Management Program | 18,970,000.00 |
| Pavement Preservation | 1,244,000.00 |
| Ramp and Sidewalk Upgrades | 109,000.00 |
| Small Drainage Structures | 221,000.00 |
| Storm Drain Rehabilitation | 221,000.00 |
| Storm Drain Video Inspection | 110,000.00 |
| TOTAL ROADS | $32,081,919.96 |

**Bridges:**

| | |
|---|---|
| Bridge Inspection and Inventory | $36,000.00 |
| Bridge Maintenance and Structural Repair | 99,000.00 |
| Cleaning and Painting of Bridge Structural Steel | 298,000.00 |
| Hawks Hill Road over Little Pipe Creek Tributary | 540,000.00 |
| Hughes Shop Road Bridge over Bear Branch Road | 353,000.00 |
| McKinstry's Mill Road over Sams Creek | 292,000.00 |
| McKinstry's Mill Road over Tributary to Little Pipe Creek | 99,000.00 |
| Old Kays Mill Road over Beaver Run | 840,000.00 |
| Patapsco Road over E. Branch Patapsco | 199,000.00 |
| Stem Road over Wolf Pit Branch | 402,000.00 |
| Stone Chapel Road over Little Pipe Creek | 326,000.00 |
| TOTAL BRIDGES | $3,484,000.00 |
| | |
| TOTAL PUBLIC WORKS | $35,565,919.96 |

**CULTURE AND RECREATION**

| | |
|---|---|
| Community Self-Help Projects | $138,000.00 |
| Krimgold Park Phase III | 15,000,000.00 |
| Park Field Restoration | 5,000,000.00 |
| Park Restoration | 274,000.00 |
| Piney Run Boathouse Replacement | 62,000.00 |
| Piney Run Park Pavilion 3 Replacement | 282,000.00 |
| Piney Run Seawall and Launch Replacement | 75,000.00 |
| Sports Complex Field Improvements | 1,210,000.00 |
| Town Fund | 9,600.00 |
| Unallocated Impact Fees | 110,562.02 |
| TOTAL CULTURE AND RECREATION | $22,161,162.02 |

**GENERAL GOVERNMENT**

| | | |
|---|---|---|
| | Carroll Community College Building Systemic Renovations | $1,905,000.00 |
| | Carroll Community College TTT Complex Feasibility Study | 450,000.00 |
| | County Technology | 1,584,000.00 |
| | Courthouse Annex Office Reconfig. and Courtroom Renovation | 10,000,000.00 |
| | Courthouse Annex Roof Replacement | 2,731,752.06 |
| | Detention Center Access System Replacement | 100,000.00 |
| | Eldersburg Library Modernization/Replacement | 38,400,000.00 |
| | Elections Pollbooks and Printers | 210,000.00 |
| | Elections Voting Equipment | 390,000.00 |
| | Emergency Mgmt. and Comm. Dispatch Console Hardware Upgrade | 2,900,000.00 |
| | Emergency Mgmt. and Comm. Radio Management | 362,000.00 |
| | Emergency Mgmt. and Comm. Radios | 788,000.00 |
| | Fire and EMS Public Safety Training Center | 5,947,000.00 |
| | Fire and EMS Regional Water Supply | 125,000.00 |
| | Fire and EMS Self-Contained Breathing Apparatus Replacement | 1,750,000.00 |
| | Generator Replacement | 100,000.00 |
| | HR and Payroll System Replacement | 500,000.00 |
| | Library Technology | 100,000.00 |
| | Parking Lot Overlays | 500,000.00 |
| | Robert Moton Building Renovations | 150,000.00 |
| | Sheriff's Office - Eldersburg Satellite Office Renovation | 2,650,000.00 |
| | TOTAL GENERAL GOVERNMENT | $71,642,752.06 |
| | | |
| | **TOTAL CAPITAL FUND APPROPRIATIONS** | $227,168,050.04 |
| | | |
| | **CAPITAL FUND REVENUES** | |
| **LOCAL:** | Transfer from General Fund | $74,236,577.50 |
| | Reallocated GF Transfer | 8,196,542.46 |
| | Local Income Tax | 42,667,190.00 |
| | Reallocated Property Tax | 200,000.00 |
| | Bonds | 54,899,841.78 |
| | Reallocated Bonds | 7,293,225.28 |
| | Reallocated Impact Fee - Parks | 110,562.02 |
| | Transfer from Special Revenue - Watershed Protection and Restoration Fund | 321,820.00 |
| | TOTAL LOCAL | $187,925,759.04 |
| **STATE:** | | |
| | State Highway Administration | $176,000.00 |
| | Highway User Revenue | 5,493,000.00 |
| | Program Open Space | 526,810.00 |
| | Reallocated Program Open Space | 939,590.00 |
| | Ag. Preservation (MALPF) | 1,000,000.00 |
| | Ag. Transfer Tax | 700,000.00 |
| | State School Construction | 14,259,459.00 |
| | State | 1,905,000.00 |
| | Healthy Schools Funding | 3,780,000.00 |
| | MD Energy Administration | 216,752.00 |
| | TOTAL STATE | $28,996,611.00 |
| **FEDERAL:** | | |
| | Federal Highway/Bridge | $1,843,000.00 |
| | TOTAL FEDERAL | $1,843,000.00 |

**OTHER:**

| | |
|---|---|
| Municipal | $402,680.00 |
| Internal Service Fund Transfer | 8,000,000.00 |
| TOTAL OTHER | $8,402,680.00 |
| **TOTAL CAPITAL FUND REVENUES** | $227,168,050.04 |

**SECTION III**

**PENSION TRUST FUND**

WHEREAS, Pension Trust Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027, have been estimated at $14,128,770.00. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | |
|---|---|
| County Pension Fund Trust | $5,381,670.00 |
| Public Safety Pension Fund | 8,747,100.00 |
| TOTAL APPROPRIATIONS | $14,128,770.00 |

**REVENUES**

| | |
|---|---|
| General Fund Contribution | $14,128,770.00 |
| TOTAL REVENUES | $14,128,770.00 |

**SECTION IV** **OTHER POST EMPLOYMENT BENEFITS**

WHEREAS, OPEB Fund revenues for the fiscal year beginning July 1, 2026 and ending June 30, 2027, have been estimated at $3,085,000.00. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | |
|---|---|
| Employer OPEB Trust Contribution | $1,885,000.00 |
| Retiree Health OPEB Trust Contribution | 1,200,000.00 |
| TOTAL APPROPRIATIONS | $3,085,000.00 |

**REVENUES**

| | |
|---|---|
| General Fund Contribution | $1,885,000.00 |
| Retiree Contributions | 1,200,000.00 |
| TOTAL REVENUES | $3,085,000.00 |

**SECTION V** **HOTEL RENTAL TAX FUND**

WHEREAS, Special Revenue Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027 have been estimated at $404,090.00. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | |
|---|---|
| Personnel | $223,470.00 |
| Operating | 180,620.00 |
| TOTAL APPROPRIATIONS | $404,090.00 |

**REVENUES**

| | |
|---|---|
| Hotel Rental Tax | $348,160.00 |
| Fund Balance | 45,930.00 |
| Interest | 10,000.00 |
| TOTAL REVENUES | $404,090.00 |

**SECTION VI** **WATERSHED PROTECTION AND RESTORATION FUND**

WHEREAS, Watershed Protection and Restoration Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027 have been estimated at $4,048,430.00. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | |
|---|---|
| Personnel | $1,663,950.00 |
| Operating | 270,260.00 |
| Debt Service | 1,792,400.00 |
| Transfer to Capital | 321,820.00 |
| TOTAL APPROPRIATIONS | $4,048,430.00 |

**REVENUES**

| | |
|---|---|
| Dedicated Property Tax | $3,881,660.00 |
| Town Contributions | 166,770.00 |
| TOTAL REVENUES | $4,048,430.00 |

**SECTION VII** **OPIOID RESTITUTION FUND**

WHEREAS, Opioid Restitution Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027 have been estimated at $1,061,550.00. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | |
|---|---|
| Personnel | $208,750.00 |
| Operating | 852,800.00 |
| TOTAL APPROPRIATIONS | $1,061,550.00 |

**REVENUES**

| | |
|---|---|
| State Pass-Through Allocations | $749,000.00 |
| Investment Income | 123,000.00 |
| Fund Balance | 189,550.00 |
| TOTAL REVENUES | $1,061,550.00 |

**SECTION VIII** **EMERGENCY MEDICAL BILLING FUND**

WHEREAS, Emergency Medical Billing Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027 have been estimated at $10,542,180.00. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | |
|---|---|
| Personnel | $6,163,180.00 |
| Operating | 1,229,000.00 |
| Capital Outlay | 3,150,000.00 |
| TOTAL APPROPRIATIONS | $10,542,180.00 |

**REVENUES**

| | |
|---|---|
| EMS Billing | $8,390,000.00 |
| Fund Balance | 2,152,180.00 |
| TOTAL REVENUES | $10,542,180.00 |

**SECTION IX** **COMMUNITY REINVESTMENT AND REPAIR FUND**

WHEREAS, Community Reinvestment and Repair Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027 have been estimated at $280,000.00. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | |
|---|---|
| Operating | $280,000.00 |
| TOTAL APPROPRIATIONS | $280,000.00 |

**REVENUES**

| | |
|---|---|
| State Pass-Through Allocations | $280,000.00 |
| TOTAL REVENUES | $280,000.00 |

**SECTION X** **LENGTH OF SERVICE AWARD PROGRAM**

WHEREAS, Length of Service Award Program for the fiscal year beginning July 1, 2026, and ending June 30, 2027 have been estimated at $660,000.00. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | |
|---|---|
| Length of Service Award Payments | $660,000.00 |
| TOTAL APPROPRIATIONS | $660,000.00 |

**REVENUES**

| | |
|---|---|
| General Fund Contribution | $660,000.00 |
| TOTAL REVENUES | $660,000.00 |

**SECTION XI** **UTILITIES ENTERPRISE FUND**

WHEREAS, Utilities Enterprise Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027 have been estimated at $20,312,900.00 in operating and $5,540,099.43 in capital. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| Operating | |
|---|---|
| Bureau of Utilities Administration | $1,777,370.00 |
| Board of Education Facilities | 430,120.00 |
| Freedom Sewer | 4,476,320.00 |
| Freedom Water | 4,207,510.00 |
| Hampstead Sewer | 1,576,160.00 |
| Other Water & Sewer | 303,020.00 |
| Capital - Repair, Replace, Rehabilitate | 7,542,400.00 |
| TOTAL OPERATING APPROPRIATIONS | $20,312,900.00 |

**REVENUES**

| | |
|---|---|
| MES Reimbursement | $26,030.00 |
| Water Usage | 8,715,310.00 |
| Sewer Usage | 10,462,140.00 |
| Interest Income | 422,500.00 |
| Rents | 188,800.00 |
| Miscellaneous | 68,000.00 |
| General Fund Transfer | 430,120.00 |
| TOTAL OPERATING REVENUES | $20,312,900.00 |

**APPROPRIATIONS**

| Capital | |
|---|---|
| County Sewer Line Rehabilitation and Replacement | $556,000.00 |
| County Water Line Rehabilitation and Replacement | 500,000.00 |
| Edgewood Pump Station Rehabilitation | 150,000.00 |
| Francis Scott Key Pump Station Rehabilitation | 296,099.43 |
| Freedom Water Treatment Plant Equipment Replacement | 150,000.00 |
| Freedom Water Treatment Plant Membrane Replacement | 190,000.00 |
| Hampstead WWTP Equipment Replacement | 100,000.00 |
| PFAS Sewer Remediation | 100,000.00 |
| PFAS Water Remediation | 100,000.00 |
| Pump Station Equipment Replacement | 125,000.00 |
| Snowdens Run Pump Station Wet Well | 675,000.00 |
| Sykesville Pump Station Expansion | 1,700,000.00 |
| Tank Inspection and Rehabilitation | 318,000.00 |
| Water Main Valve Replacement and Rehabilitation | 205,000.00 |

| | | |
|---|---|---|
| | Water Meters | 150,000.00 |
| | Water Service Line Replacement | 225,000.00 |
| | TOTAL CAPITAL APPROPRIATIONS | $5,540,099.43 |

**REVENUES**

| | | |
|---|---|---|
| | **Capital** | |
| | Reallocated GF Transfer | $296,099.43 |
| | Utilities Water Maintenance Fee | 468,000.00 |
| | Utilities Sewer User Fees | 1,481,000.00 |
| | Reallocated Utilities Sewer User Fees | 1,700,000.00 |
| | Utilities Water User Fees | 1,370,000.00 |
| | Utilities Sewer Maintenance Fee | 225,000.00 |
| | TOTAL CAPITAL REVENUES | $5,540,099.43 |

**SECTION XII** **SOLID WASTE ENTERPRISE FUND**

WHEREAS, Solid Waste Enterprise Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027, have been estimated at $17,663,150.00 in operating. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | | |
|---|---|---|
| | **Operating** | |
| | Solid Waste Management | $444,820.00 |
| | Closed Landfills | 388,050.00 |
| | Northern Landfill | 3,714,780.00 |
| | Recycling Operations | 2,636,710.00 |
| | Solid Waste Accounting Administration | 808,290.00 |
| | Solid Waste Transfer Station | 9,670,500.00 |
| | TOTAL OPERATING REVENUES | $17,663,150.00 |

**REVENUES**

| | | |
|---|---|---|
| | **Operating** | |
| | Tipping Fee | $14,385,750.00 |
| | County Hauling | 11,000.00 |
| | Interest Income | 1,200,000.00 |
| | Rent and Royalties | 122,210.00 |
| | Recycling | 110,000.00 |
| | Miscellaneous | 1,000.00 |
| | General Fund Transfer | 1,833,190.00 |
| | TOTAL REVENUES | $17,663,150.00 |

**SECTION XIII** **AIRPORT ENTERPRISE FUND**

WHEREAS, Airport Enterprise Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027 have been estimated at $1,375,690.00 in operating and $36,000.00 in capital. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | | |
|---|---|---|
| | **Operating** | |
| | Airport Operations | $1,339,690.00 |
| | Transfer to Capital | 36,000.00 |
| | TOTAL OPERATING APPROPRIATIONS | $1,375,690.00 |

**REVENUES**

| | |
|---|---|
| **Operating** | |
| Fuel | $91,410.00 |
| Rents | 207,360.00 |
| Corporate Hangar Rents | 896,470.00 |
| Pass - Through Utilities/Taxes | 144,450.00 |
| FAA Rental | 20,000.00 |
| Transfer from the General Fund | 16,000.00 |
| TOTAL OPERATING REVENUES | $1,375,690.00 |

**APPROPRIATIONS**

| | |
|---|---|
| **Capital** | |
| Grounds and Maintenance Equipment | $36,000.00 |
| TOTAL CAPITAL APPROPRIATIONS | $36,000.00 |

**REVENUES**

| | |
|---|---|
| **Capital** | |
| Transfer from General Fund | $16,000.00 |
| Federal Aviation Administration | 20,000.00 |
| TOTAL CAPITAL REVENUES | $36,000.00 |

**SECTION XIV** **FIREARMS ENTERPRISE FUND**

WHEREAS, Firearms Enterprise Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027 have been estimated at $307,830.00 in operating. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | |
|---|---|
| **Operating** | |
| Firearms Operations | $307,830.00 |
| TOTAL OPERATING APPROPRIATIONS | $307,830.00 |

**REVENUES**

| | |
|---|---|
| **Operating** | |
| Firearms User Fees | $229,000.00 |
| Firearms Facility Concessions | 10,000.00 |
| Recycling | 7,000.00 |
| Interest Income | 12,000.00 |
| Transfer from Fund Balance | 49,830.00 |
| TOTAL OPERATING REVENUES | $307,830.00 |

**SECTION XV** **SEPTAGE ENTERPRISE FUND**

WHEREAS, Septage Enterprise Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027 have been estimated at $916,000.00 in operating and $100,000.00 in capital. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | |
|---|---|
| **Operating** | |
| Septage Facility Operations | $816,000.00 |
| Transfer to Capital | 100,000.00 |
| TOTAL OPERATING APPROPRIATIONS | $916,000.00 |

**REVENUES**

| | |
|---|---|
| **Operating** | |
| Septage Processing Fees | $916,000.00 |
| TOTAL OPERATING REVENUES | $916,000.00 |

**APPROPRIATIONS**

| | |
|---|---|
| **Capital** | |
| Westminster Septage Facility Improvements | $100,000.00 |
| TOTAL CAPITAL APPROPRIATIONS | $100,000.00 |

**REVENUES**

| | |
|---|---|
| **Capital** | |
| Enterprise Fund - Septage | $100,000.00 |
| TOTAL CAPITAL REVENUES | $100,000.00 |

**SECTION XVI** **FIBER NETWORK ENTERPRISE FUND**

WHEREAS, Fiber Network Enterprise Fund revenues for the fiscal year beginning July 1, 2026 and ending June 30, 2027 have been estimated at $761,870.00 in operating and $354,000.00 in capital. In order to provide a balanced budget, as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | |
|---|---|
| **Operating** | |
| Fiber Network Operations | $407,870.00 |
| Transfer to Capital | 354,000.00 |
| TOTAL OPERATING APPROPRIATIONS | $761,870.00 |

**REVENUES**

| | |
|---|---|
| **Operating** | |
| General Fund Transfer | $388,320.00 |
| Dark Fiber Lease | 335,600.00 |
| Interest Income | 37,950.00 |
| TOTAL OPERATING REVENUES | $761,870.00 |

**APPROPRIATIONS**

| | |
|---|---|
| **Capital** | |
| CCPN Equipment Replacement | $354,000.00 |
| TOTAL CAPITAL APPROPRIATIONS | $354,000.00 |

**REVENUES**

| | |
|---|---|
| **Capital** | |
| Transfer from General Fund | $354,000.00 |
| TOTAL CAPITAL REVENUES | $354,000.00 |

**SECTION XVII** **GRANT FUND**

WHEREAS, Grant Fund revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027 have been estimated at $28,239,980.00. In order to provide a balanced budget as is required by law, funds are allocated as follows:

**APPROPRIATIONS**

| | |
|---|---|
| **BUREAU OF AGING** | |
| Aging Services | $30,000.00 |
| Case Management and Supports Planning | 436,680.00 |
| Federal Financial Participation | 120,000.00 |
| IIIB Ombudsman | 61,790.00 |
| Level One | 12,000.00 |
| Long Term Care and Dementia Navigation | 57,870.00 |
| Money Follows Person | 4,200.00 |
| Nutritional Services Incentive Program | 26,500.00 |
| Ombudsman | 105,920.00 |
| Senior Assisted Housing | 210,000.00 |
| Senior Citizens Center Operating Fund | 12,240.00 |
| Senior Coordinated Community Care | 283,000.00 |
| Senior Guardianship Program | 97,590.00 |
| Senior Health Insurance Program | 104,860.00 |
| Senior Inclusion Program | 752,940.00 |
| Senior Information and Assistance | 202,140.00 |
| Senior Medicare Patrol Program | 14,500.00 |
| Title III B (Supportive Services) | 208,350.00 |
| Title III C1 (Congregate Meals) | 290,500.00 |
| Title III C2 (Home Delivered Meals) | 138,500.00 |
| Title III D (Health Promotion) | 9,700.00 |
| Title III E (Caregiver) | 70,000.00 |
| Veterans Celebration | 15,000.00 |
| Veterans Services | 90,000.00 |
| TOTAL BUREAU OF AGING GRANTS | $3,354,280.00 |

**CARROLL COUNTY WORKFORCE DEVELOPMENT**

| | |
|---|---|
| DORS Pre-Employment Transition Services | $208,530.00 |
| Blueprint | 505,610.00 |
| Summer Youth Connections | 20,940.00 |
| WIOA Title I - Adult | 167,980.00 |
| WIOA Title I - Dislocated Worker | 335,340.00 |
| WIOA Title I - Youth | 175,200.00 |
| TOTAL CARROLL COUNTY WORKFORCE DEVELOPMENT GRANTS | $1,413,600.00 |

**CIRCUIT COURT**

| | |
|---|---|
| Child Support Enforcement | $62,400.00 |
| Drug Treatment Court | 384,750.00 |
| Family Law Administration | 905,240.00 |
| TOTAL CIRCUIT COURT GRANTS | $1,352,390.00 |

**CITIZEN SERVICES STATE**

| | |
|---|---|
| Health Department - Emergency Funds | $4,000.00 |
| TOTAL CITIZEN SERVICES STATE GRANTS | $4,000.00 |

**COMPREHENSIVE PLANNING**

| | |
|---|---|
| Unified Planning Work Program (UPWP) | $60,000.00 |
| TOTAL COMPREHENSIVE PLANNING GRANTS | $60,000.00 |

**EMERGENCY MANAGEMENT AND COMMUNICATIONS**

| | |
|---|---|
| Hazardous Material Emergency Planning | $207,500.00 |
| Homeland Security Grants | 542,760.00 |
| TOTAL EMERGENCY MANAGEMENT & COMMUNICATIONS GRANTS | $750,260.00 |

**FARM MUSEUM**

| | |
|---|---|
| Farm Museum Endowment Fund | $30,000.00 |
| TOTAL FARM MUSEUM GRANTS | $30,000.00 |

**FIRE AND EMS**

| | |
|---|---|
| MIEMSS ALS Training Grant | $10,260.00 |
| MIEMSS Cardiac Device Grant | 117,000.00 |
| TOTAL FIRE AND EMS GRANTS | $127,260.00 |

**HOUSING AND COMMUNITY DEVELOPMENT**

| | |
|---|---|
| Continuum of Care | $100,040.00 |
| Family Self Sufficiency | 110,140.00 |
| Homeless Solutions Program | 893,450.00 |
| HUD Housing Choice - Vouchers | 9,898,410.00 |
| TOTAL HOUSING AND COMMUNITY DEV. GRANTS | $11,002,040.00 |

**LOCAL MANAGEMENT BOARD**

| | |
|---|---|
| CPA Admin | $160,310.00 |
| Community Programs | 500,330.00 |
| ENOUGH Act Capacity Building Grant | 56,680.00 |
| Family Engagement Program | 87,580.00 |
| Interagency Family Preservation | 395,830.00 |
| Local Care Team | 88,150.00 |
| HUB | 3,107,680.00 |
| Safe and Stable Families | 125,820.00 |
| TOTAL LOCAL MANAGEMENT BOARD GRANTS | $4,522,380.00 |

**RECREATION**

| | |
|---|---|
| Community Recreation Programs | $277,100.00 |
| Community Recreation Trips | 20,000.00 |
| TOTAL RECREATION GRANTS | $297,100.00 |

| | |
|---|---|
| **SHERIFF'S OFFICE** | |
| Adequate Coverage | $309,420.00 |
| Body Armor for Local Law Enforcement | 19,600.00 |
| Child Advocacy Center Services | 12,000.00 |
| Child Exploitation Task Force | 22,300.00 |
| Child Support Unit | 346,420.00 |
| High Intensity Drug Trafficking Area | 78,100.00 |
| Highway Safety Enforcement Operations | 40,000.00 |
| Internet Crimes Against Children | 50,840.00 |
| Joint Law Enforcement Operations | 19,380.00 |
| Maryland Criminal Intelligence Network | 40,750.00 |
| Motor Carrier Safety Assistance Program | 30,000.00 |
| Police Accountability, Community, and Transparency | 44,010.00 |
| Police Recruitment and Retention | 21,980.00 |
| Sexual Offender & Compliance Enfor. in MD | 18,930.00 |
| Tobacco Sales Compliance | 34,000.00 |
| TOTAL SHERIFF'S OFFICE GRANTS | $1,087,730.00 |
| **STATE'S ATTORNEY** | |
| Maryland Criminal Intelligence Network | $431,050.00 |
| Violence Against Women Act | 118,220.00 |
| TOTAL STATE'S ATTORNEY GRANTS | $549,270.00 |
| **TOURISM** | |
| Maryland Tourism Development Board | $40,000.00 |
| TOTAL TOURISM GRANTS | $40,000.00 |
| **TRANSIT** | |
| Section 5307 - Capital Assets | $472,270.00 |
| Section 5307 - Preventative Maintenance | 220,000.00 |
| Section 5311 - Operating | 2,734,300.00 |
| SSTAP - Operating | 223,100.00 |
| TOTAL TRANSIT GRANTS | $3,649,670.00 |
| **TOTAL GRANT APPROPRIATIONS** | $28,239,980.00 |

**REVENUES**

| | |
|---|---|
| Federal | $10,384,060.00 |
| Federal Pass thru State | 5,327,057.00 |
| State | 8,967,233.00 |
| Endowments | 30,000.00 |
| Program Income | 395,940.00 |
| Donations | 120,000.00 |
| County Match | 3,015,690.00 |
| **TOTAL GRANT REVENUES** | $28,239,980.00 |

**FY27 Budget Ordinance**

Should any provision, section, paragraph, or subparagraph of this Ordinance, including any code or text adopted hereby, be declared null and void, illegal, unconstitutional, or otherwise determined to be unenforceable by a court having jurisdiction, the same shall not affect the validity, legality, or enforceability of any other provision, section, paragraph, or subparagraph hereof, including any code or text adopted hereby. Each such provision, section, paragraph or subparagraph is expressly declared to be and is deemed severable.

For additional descriptions and information see attached Operating and Capital Budget books which are incorporated herein.

Adopted this 21st day of May, 2026.

COUNTY COMMISSIONERS OF CARROLL COUNTY

Joseph A. Vigliotti, President

Michael R. Guerin, Vice President

Thomas S. Gordon III

Kenneth A. Kiler

Susan W. Krebs

Susan W. Krebs

APPROVED AS TO FORM

Timothy C. Burke, County Attorney

**ORDINANCE NO.** 2026-06

WHEREAS, under the provisions of the Tax-Property Article, Section 6-302 of the Annotated Code of Maryland, in each year after the date of finality and before the following July 1, the County Commissioners of Carroll County are required to set the tax rate for the next taxable year on all assessments of property subject to the County's Property tax; and

WHEREAS, under the provisions of Tax-Property Article, 6-308 the County Commissioners of Carroll County have conducted a public hearing pursuant to Tax-Property , Section 6-308 on May 6, 2026 and at that hearing announced that this Ordinance would be considered and approved on May 21, 2026 at 9:00 am during the Commissioners' meeting; and

WHEREAS, the County Commissioners of Carroll County have met at the place and time so indicated for the consideration and adoption of this Ordinance; and

WHEREAS, under the provisions of Resolution 32-75, the County Commissioners of Carroll County have adopted the annual budget and appropriation ordinance immediately prior hereto, and there remains a duty to levy a tax to balance the budget as provided by law.

NOW, THEREFORE, BE IT ORDAINED THAT:

1. An ordinary tax at the rate of $1.018 per $100 of assessed value is hereby imposed upon all real property subject to taxation in Carroll County and an ordinary tax at the rate of $2.515 per $100 of assessed value is hereby imposed upon all personal property subject to taxation in Carroll County for the taxable year beginning July 1, 2026 ending June 30, 2027. A portion, $0.0142, of the real property tax rate of $1.018 per $100 of assessed value is restricted for the Watershed Protection and Restoration Fund and may be used solely for operating expenditures of watershed improvement activities in accordance with Section 4-202.1 of the Environment Article of the Annotated Code of Maryland.
2. The Collector of Taxes for Carroll County is hereby directed to take whatever steps are legally permissible and necessary to collect the taxes imposed hereby, including but not limited to, rendering a bill for county taxes to each owner of property in Carroll County; giving a discount to persons who pay taxes promptly when due based upon a schedule for such discounts as previously established, and instituting legal proceedings for the recovery of taxes.

**FY27 Tax Ordinance**

Adopted this 21st day of May, 2026

COUNTY COMMISSIONERS OF CARROLL COUNTY

Joseph A. Vigliotti, President

Michael R. Guerin, Vice President

Thomas S. Gordon III

Kenneth A. Kiler

Susan W. Krebs

APPROVED AS TO FORM:

Timothy C. Burke, County Attorney

# RESOLUTION NO. 1267 -2026

**WHEREAS,** by virtue of the Environment Article of the Annotated Code of Maryland, Chapter 9, Subtitle 7, Part III, the County Commissioners of Carroll County have been given the authority to establish reasonable connection charges and rates for water and sewer services;

**WHEREAS,** by virtue of Chapter 51.01(C) and 51.24(A) of the Code of Public Local Laws and Ordinances of Carroll County, the County Commissioners are authorized to establish by resolution water and sewer area connection charges, water and sewer usage rates and front-foot maintenance fee after notice and a public hearing; and

**WHEREAS,** a public notice was advertised in the Carroll County Times on April 26th and the public hearing was held on May 6, 2026.

**NOW, THEREFORE,** The County Commissioners of Carroll County do hereby resolve that the following water and sewer charges, rates and fees be established:

**FY 2026/2027**
**Usage Rates – Sewer System**

| Meter Size | Charge |
|---|---|
| 5/8 inch | $20.48 |
| 3/4inch | $22.53 |
| 1 inch | $28.67 |
| 1 ½ inch | $36.86 |
| 2 inch | $59.39 |
| 2 inch (a) | $100.35 |
| 2 inch (b) | $143.36 |
| 2 inch (c) | $184.32 |
| 3 inch | $225.28 |
| 4 inch | $286.72 |
| 6 inch | $430.08 |
| 8 inch | $596.92 |

Gallonage, per 1,000 gallons per quarter:
First 10,000 gallons: $15.73
10,001 to 30,000 gallons: $16.63
Amounts over 30,000 gallons: $17.94

**FY 2026/2027**
**Usage Rates – Water System**

| Meter Size | Charge |
| --- | --- |
| 5/8 inch | $14.05 |
| 3/4inch | $15.46 |
| 1 inch | $19.67 |
| 1 ½ inch | $25.29 |
| 2 inch | $40.75 |
| 2 inch (a) | $68.85 |
| 2 inch (b) | $98.35 |
| 2 inch (c) | $126.45 |
| 3 inch | $154.55 |
| 4 inch | $196.70 |
| 6 inch | $295.05 |
| 8 inch | $407.45 |

Gallonage, per 1,000 gallons per quarter:
First 10,000 gallons: $12.99
10,001 to 30,000 gallons: $13.32
Amounts over 30,000 gallons: $13.75

**BE IT FURTHER RESOLVED** that this Resolution shall become effective on the 1st day of July, 2026.

Adopted this 21st day of May, 2026.

THE COUNTY COMMISSIONERS
OF CARROLL COUNTY, MARYLAND,
a body corporate and politic of the
State of Maryland

(SEAL)
Joseph A. Vigliotti, President

(SEAL)
Michael R. Guerin, Vice-President

(SEAL)
Thomas S. Gordon III, Commissioner

(SEAL)
Kenneth A. Kiler, Commissioner

(SEAL)
Susan W. Krebs, Commissioner

Approved for legal sufficiency:

Timothy C. Burke
County Attorney

# *Quick Guide to the FY27 Budget*

# A Quick Guide to the FY27 Budget
## Department of Management and Budget

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

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

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

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

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

- The FY27 Budget increases $178.5M, or 22.2%, from the FY26 Budget.
- Positive reassessments in FY26 result in Property Tax revenue growth of 6.5%, or $18.3M, in FY27.
- Income Tax increases $35.4M, or 15.0%. Average growth in distributions is planned at 3.4% from FY28 to FY32.
- Investment Income increases $3.8M, or 29.4%, based on projected interest rates and portfolio size.
- Prior and Current Year Surplus increases $32.8M, or 118.6%, due to use of surplus for various capital projects in FY27.

**Expenditures**

- Changes and percentages listed below are presented with benefits for the General Fund.
- A 4.5% salary increase is included in FY27.

**General Fund:**

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

- County funding to Carroll County Public Schools (CCPS) increases $14.0M, or 5.6%, from FY26.
- The State has shifted an additional $0.9M above FY26, for a total of $3.5M, of teacher pension costs to the County.
- The State has shifted $0.7M in Private Prekindergarten costs to the County.

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

- The State has shifted an additional $63,100 above FY26, for a total of $0.2M, of Community College pension costs to the County.
- Carroll County Public Library (CCPL) increases $1.3M, or 11.05%, due to the planned 4% increase, and additional funding to support salary increases and three new positions.
- Community Media Center increases $53,340, or 8.6%, due to one-time video support partially offset by a decrease in project revenue collections.
- Starting in FY27, the State shifted $34,340 of CCPL pension costs to the County.

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

- Total Courts increases $.04M or 10.44%, due to increases in Petit Juror payments, offset by revenue, and the addition of one full-time bailiff and 3 part-time bailiff positions.
- Emergency Management and Communications increases $0.9M, or 12.3%, due to one-time funding for Hazardous Mitigation Plan consultants, and the addition of two part-time Call Taker positions.
- Total Sheriff's Office increases $2.0M, or 5.2%, due to increased costs of inmate services partially offset by the one-time planned replacement of duty weapons for law enforcement officers completed in FY26.
- State's Attorney's Office increases $0.5M, or 8.0%, due to an additional 2.5% salary increase beyond the 4.5% and an additional Paralegal position.
- Some costs were initially captured in Fire and EMS during the transition to County-staffed Emergency Medical Service. With the conclusion of the transition, these costs are being transferred from Fire and EMS to centralized budgets, including Fleet Management, Health and Fringe Benefits, Risk Management, and Technology Services in FY27. As a result, the Fire and EMS budget shows a decrease, while the other budgets show increases.
- In FY27, four new Safety Lieutenant positions and eight new Paramedic/Firefighter positions were added. Funding is included for five additional replacement ambulances within the EMS Billing Special Revenue Fund.

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

- Total Public Works increases $3.6M, or 8.0%, due to an increase in electricity costs of $0.2M, operating impacts for the State's Attorney's Office of $0.3M, adding a replacement Paver and Gradall for the Roads Division for $1.2M, and an increase in building maintenance costs of $0.2M.

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

- Total Citizen Services decreases $0.1M, or 3.3%, due to recognizing grant funding offset by one-time funding for Carroll County Veterans Independence Project.
- An Administrative Associate position was added to Aging and Disabilities.
- Total Citizen Services – Non-Profits increases $0.1M, or 3.2%, partially due to one-time support for The Arc of Carroll County to purchase two vehicles.

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

- Total Recreation and Culture increases by $0.1M, or 2.3%, due to boat replacements for Piney Run Park.

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

- Total Comptroller increases $0.4M, or 8.2%, due to increases related to the State-mandated SDAT cost.
- Total Economic Development decreases $0.8M, or 18.6%, due to the removal of one-time FY26 funding for an infrastructure development project. The decrease is partially offset by the conversion of a grant-funded Administrative Assistant position to Workforce Development.
- Total Human Resources increases $6.1M, or 22.4%, due to the transition of benefit costs from the Fire and EMS budget to the Health and Fringe Benefits budget.
- Total Management and Budget increases $2.1M, or 50.8%, due to the transition of workers' compensation costs from the Fire and EMS budget to the Risk budget.
- Technology Services increases $1.1M, or 11.9%, due to increased costs of software contracts and cyber security efforts.
- Board of Elections decreases $0.1M, or 4.0%, due to a decrease in State-mandated costs.

- Board of County Commissioners increases $0.2M or 15.3% due to additional hours for contractual Legislative Liaison position, one-time funding for efforts against the Maryland Piedmont Reliability Project (MPRP) and one-time funding for the Carroll County Literacy Council.

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

- Debt Service increases $1.6M, or 9.6%, due to an increase in the anticipated bond issue.
- Agricultural Land Preservation Debt Service increases $1.2M, or 39.1%, due to principal payments.
- Interfund Transfers increases $38.7M, or 93.8%, due to an increase in the transfer to the Capital Fund due to one-time funding for MD26 Improvements, Park Field Restoration, Fire and EMS Public Safety Training Center PFAS Remediation, Courthouse Annex Office Reconfiguration and Courtroom Renovation, Krimgold Park Phase III, and Eldersburg Library Modernization/Replacement.
- Intergovernmental Transfers increases $53,970, or 1.3%, due to inflation and population growth.

**Enterprise Funds (255-291)**

- Airport increases $36,600, or 2.7%, due to maintenance costs partially offset by removal of debt service.
- Septage decreases $0.1M, or 9.8%, due to a reduction in the transfer to the Septage Capital Fund.
- Solid Waste increases $1.9M, or 12.3%, due to an increase in testing fees, vendor services, and one-time equipment replacements.
- Utilities increases $2.8M, or 16.1%, due to increased costs of chemicals, supplies, contractual services, one-time vehicle and equipment replacements, and capital repair, replacement, and rehabilitation funding.

**Other Funds:**

**Grant Fund (293-315)**

- Overall, every $1.00 of County match/contribution brings in approximately $8.42 of grant funding.

**OPEB Fund (317)**

- OPEB decreases $3.2M, or 51.19%, due to new actuarial information.

**Pension Fund (320)**

- Pension increases $1.0M, or 23.2%, based on new actuarial information and additional positions.

**Public Safety Pension Fund (321)**

- Public Safety Pension decreases $1.5M or 14.7%, based on new actuarial information.

**Emergency Medical Billing Fund (323)**

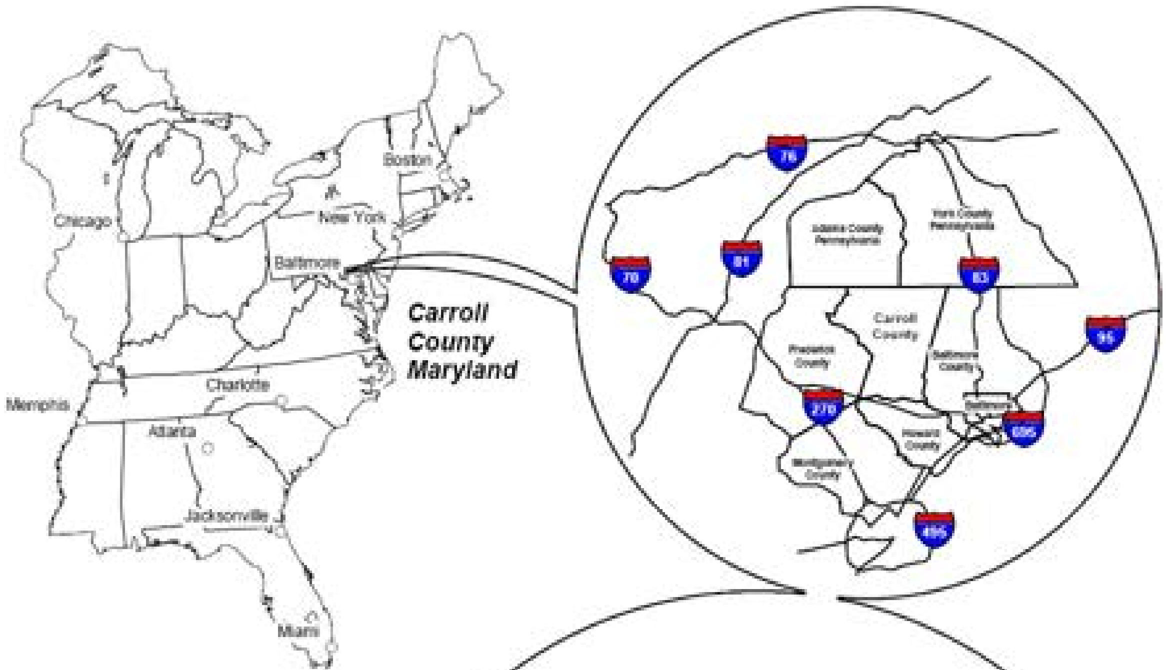
- Emergency Medical Billing increases $2.5M, or 32.0%, based on FY26 actuals and anticipated Emergency Service Transporter Supplemental Payment Program (ESPP).
- FY27 includes funding for five replacement ambulances.

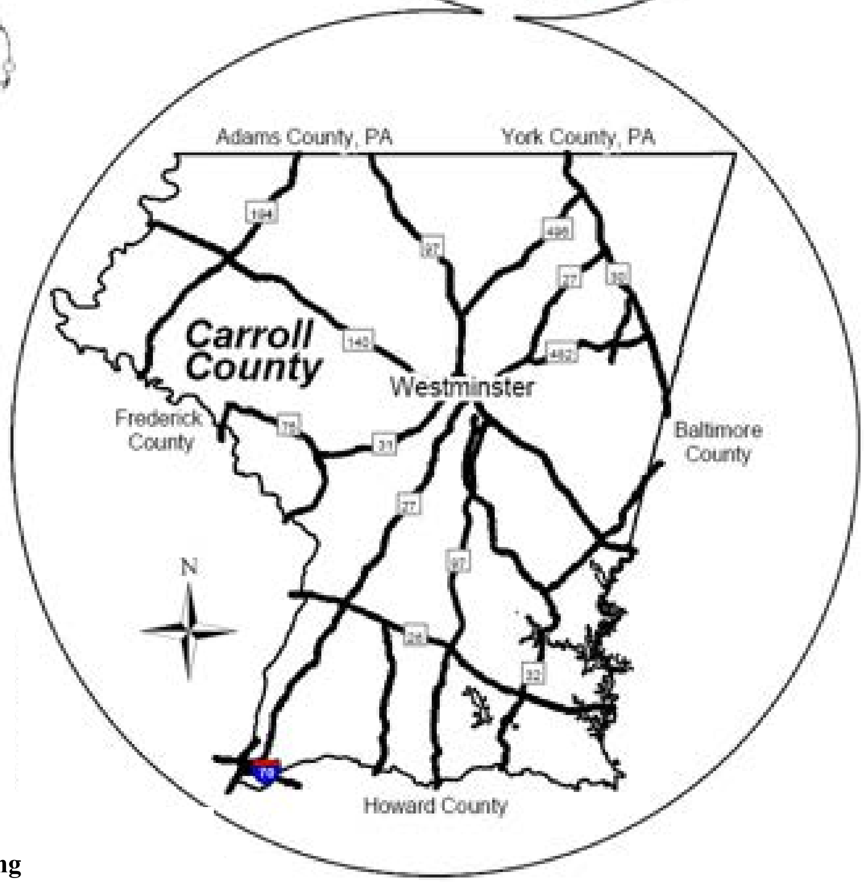
**Watershed Protection and Restoration Fund (327)**

- Watershed Protection and Restoration increases $52,690, or 1.3%, due to personnel costs.

# *General Information*

# Geography/Demographics of Carroll County, Maryland




**As of May 2026**

| | |
|---|---:|
| **Population:** | **176,677** |
| **Households:** | **64,285** |
| **Square Miles:** | **448** |
| **Persons Per Sq. Mile** | **386** |

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

# How Carroll County Government Operates

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

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

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

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

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

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

# The Budget Process

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

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

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

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

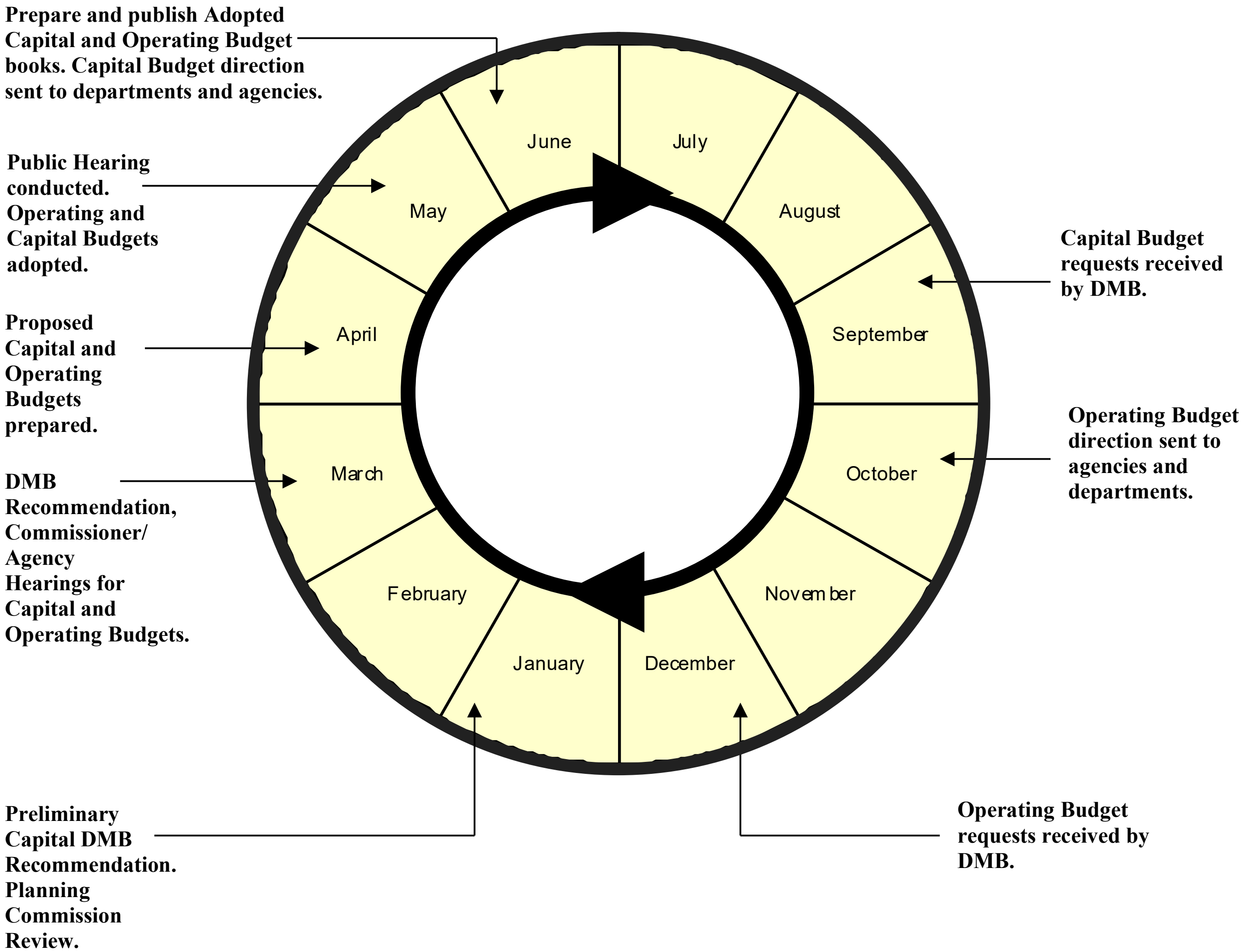
The DMB then prepares the Preliminary Recommended Capital Budget for the ensuing fiscal year and the next five fiscal years to present to the Planning and Zoning Commission for review and recommendation. The Commissioners, with the assistance of the Budget office, consider these recommendations in developing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

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

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

# The Budget Process

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




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

# CARROLL COUNTY GOVERNMENT

## CITIZENS OF CARROLL COUNTY

## COUNTY COMMISSIONERS

**Independent Boards/Agencies**
- Board of Education
- Cable Regulatory Commission
- Carroll Community College
- Carroll County Public Library
- Community Media Center
- Animal Control
- Volunteer Emergency Services Association (VESA)
- Historical Society of Carroll County
- Union Mills Homestead
- Board of Elections
- Extension Office of Carroll County
- Spongy Moth
- Soil Conservation
- Weed Control

**Local Elected Officials***
- Sheriff
- State's Attorney
- Circuit Court Judges
- Orphans Court Judges

*County Commissioners provide funding, but do not have managerial authority

### County Administrator

### Deputy County Administrator

Audio Video Production

**Department of Citizen Services**
- Aging
- Housing
- LMB
- Non-Profits

**Department of the Comptroller**
- Accounting
- Collections
- Procurement

**Department of the County Attorney**
- Administrative Hearings
- Board of License Commissioners
- Legal Services

**Department of Economic Development**
- Econ. Dev.
- Farm Museum
- Tourism
- Workforce Development

**Department of Fire and EMS**
- Emergency Medical Services
- EMS Billing
- Fire Services

**Department of Human Resources**
- Health/Fringe Benefits
- Personnel Services

**Department of Planning and Land Management**
- Comprehensive Planning
- Agricultural Land Preservation
- Development Review
- Resource Management
- Zoning Administration
- Watershed Protection and Restoration Fund

**Department of Management and Budget**
- Budget
- Grants
- Risk Management

**Department of Emergency Management and Communications**
- Emergency Management and Communications

**Department of Public Works**
- Airport
- Build. Construction
- Engineering
- Facilities
- Fleet
- Permits and Inspections
- Roads
- Solid Waste
- Transit
- Utilities
- Veterans Transit

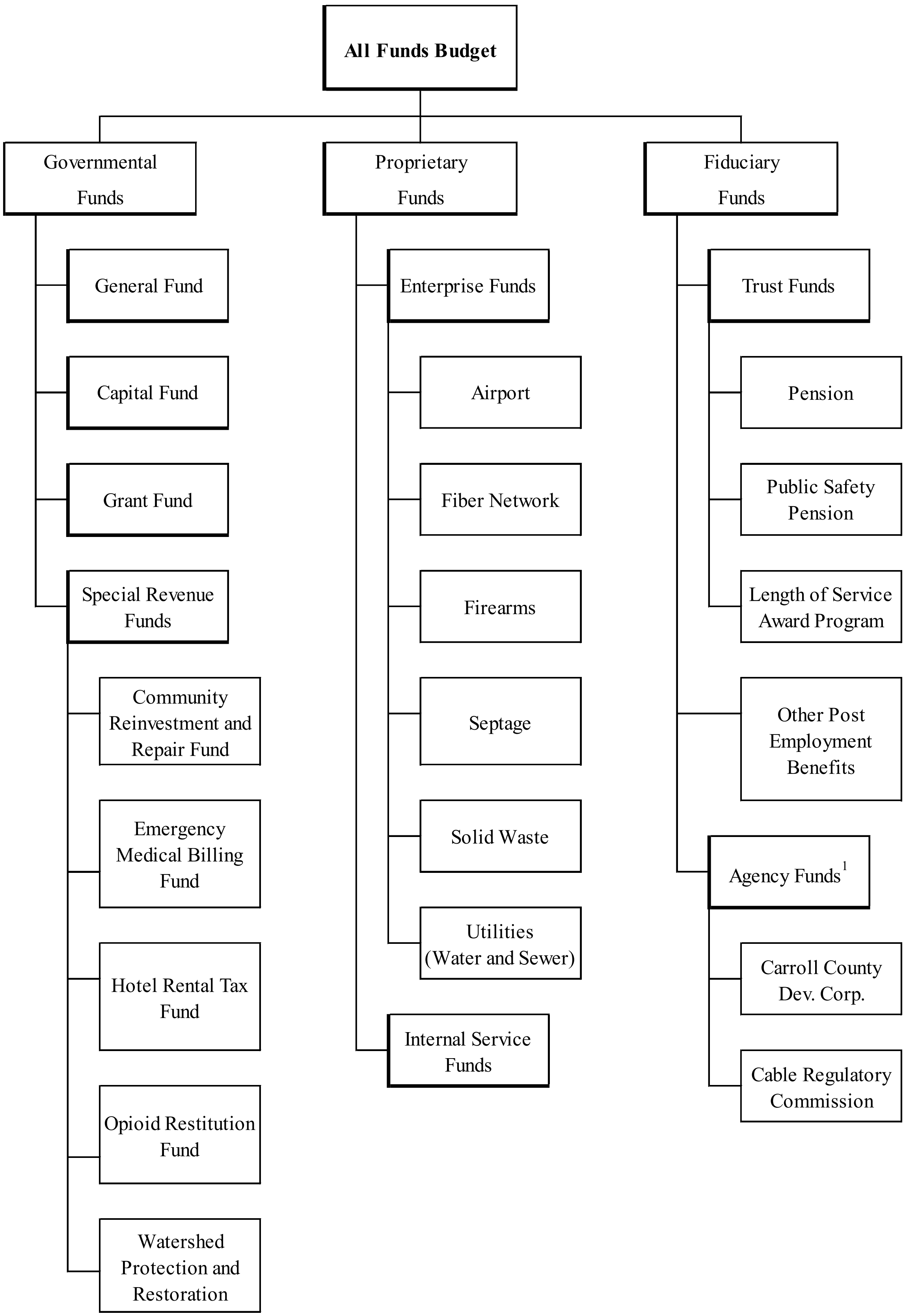
**Department of Recreation and Parks**
- Community Parks
- Firearms Facility
- Hashawha
- Piney Run Park
- Recreation
- Sports Complex

**Department of Technology Services**
- Fiber Network
- Technology Services
- Production and Distribution Services

# *Financial, Demographic and Economic Information and Policies*

# Description and Structure of Funds

## Carroll County Fund Structure




[1]All funds are appropriated except for Agency Fund, which is included in the audited financial statements.

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

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

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

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

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

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

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

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

***Special Revenue Funds*** include:

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

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

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

The ***Opioid Restitution Fund*** provides for expenses related to substance use treatment and prevention efforts. Allocations are pass-through awards from the State from legal settlements with prescription opioid manufacturers and distributors.

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

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

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

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

***Enterprise Funds*:**

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

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

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

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

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

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

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

Carroll uses the following ***Fiduciary Funds***:

***Trust Funds***:

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

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

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

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

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

# Long-Term Financial Policies

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

## Balanced Budget

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

## Basis of Budgeting

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

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

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

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

- Enterprise Funds
    - Airport
    - Fiber Network
    - Firearms
    - Septage
    - Solid Waste
    - Utilities
- Internal Service Funds
- Agency Funds
- Trust Funds
    - OPEB Fund
    - Pension Trust Fund
    - Public Safety Pension Trust Fund
    - Length of Service Award Program Fund

## Multi-Year Financial Forecasting

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

## Quarterly Financial Reporting

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

## Budget Appropriation Transfers

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

## Capital Budget

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

## Investment Management

The comprehensive Carroll County investment policy addresses the following areas:

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

It is the policy of Carroll County, Maryland to invest public funds in a manner which will conform to all State of Maryland and County statutes governing the investment of public funds while meeting its daily cash flow demands and providing a return at least equal to the three-month Treasury bill yield.

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

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

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

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

## Operational Stability Fund

During the FY26 Budget, the Board of County Commissioners approved setting aside 5% of budgeted annual revenues in Fund Balance. This reserve provides important flexibility to offset significant revenue losses or unplanned expenditures.

## Stabilization Arrangement Policy Resolution

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

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

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

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

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

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

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

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

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

Circumstances where the Stabilization Arrangement can be spent are:

1.) Unanticipated General Fund revenues in total fall more than 1% below the original projected revenues, and actual revenues for two of the following major revenue sources are projected in the current year to fall below the actual amount from the prior year:
   - Property Taxes
   - Income Tax
   - Recordation Tax
   - State Shared Taxes
   - Investment Interest

2.) The following events create significant financial difficulty for the County and are more than the current year's appropriated contingency:
   - Declaration of a State of Emergency by the Governor of Maryland
   - Unanticipated expenditures because of legislative changes from State/Federal governments in the current fiscal year
   - Acts of Terrorism declared by the Governor of Maryland or the President of the United States
   - Acts of Nature which are infrequent in occurrence and unusual in nature.

## Revenue

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

# *Debt Management*

# Debt Management

## Capital Expenditures vs. Current Expenditures

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

## Paying for Capital Assets

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

## Bonds

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

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

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

## Debt Retirement

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

## Rating Agencies

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

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

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

[1]Relative ranking within a range may be designated by a 1, 2, or 3.
[2]Relative ranking within a range may be designated by a + or -.

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

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

## Sale of Bonds

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

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

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

## Debt Affordability

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

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

## Schedule of Debt Service Requirements on Direct County Debt

The following table sets forth the schedule of debt service requirements for the County's direct general obligation bonded debt, State of Maryland Loans, Promissory Notes, Capital Leases, and Enterprise Fund bonded debt, projected as of the year ended June 30, 2026.

### Schedule of Debt Service Requirements (1)

| Fiscal Years Ending June 30 | G.O. Bonds (2) | | Watershed Bonds | | Notes, Capital Leases, and Other Debt | | General Obligation Debt | | Total Governmental Funds | | | Enterprise Funds | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Total Debt Service | Principal | Interest | Total Debt Service | Grand Total Debt Service (1) |
| 2027 | 23,823,058 | 9,322,468 | 1,188,527 | 422,875 | 431,248 | 43,752 | 2,584,000 | 1,723,065 | 28,026,833 | 11,512,160 | 39,538,993 | 543,276 | 53,182 | 596,458 | 40,135,451 |
| 2028 | 24,150,567 | 8,355,088 | 1,188,987 | 376,646 | 441,472 | 33,528 | - | 1,586,085 | 25,781,026 | 10,351,347 | 36,132,373 | 566,215 | 34,540 | 600,755 | 36,733,128 |
| 2029 | 24,511,629 | 7,366,210 | 1,189,359 | 329,621 | 451,938 | 23,062 | 107,290 | 1,586,085 | 26,260,216 | 9,304,978 | 35,565,194 | 590,720 | 15,077 | 605,797 | 36,170,991 |
| 2030 | 20,693,908 | 6,423,399 | 1,190,513 | 282,467 | 462,653 | 12,347 | 4,662,430 | 1,504,957 | 27,009,504 | 8,223,170 | 35,232,674 | 113,262 | 2,504 | 115,766 | 35,348,440 |
| 2031 | 17,310,664 | 5,626,617 | 1,140,171 | 237,319 | 235,424 | 2,077 | 13,115,500 | 1,131,976 | 31,801,759 | 6,997,989 | 38,799,748 | 2,429 | 49 | 2,478 | 38,802,226 |
| 2032 | 16,109,901 | 4,982,903 | 1,130,099 | 198,593 | - | - | - | 549,016 | 17,240,000 | 5,730,512 | 22,970,512 | - | - | - | 22,970,512 |
| 2033 | 14,837,119 | 4,426,424 | 1,097,881 | 166,538 | - | - | 445,320 | 537,326 | 16,380,320 | 5,130,288 | 21,510,608 | - | - | - | 21,510,608 |
| 2034 | 13,827,842 | 3,912,420 | 1,047,158 | 138,263 | - | - | 3,475,344 | 525,637 | 18,350,344 | 4,576,320 | 22,926,664 | - | - | - | 22,926,664 |
| 2035 | 12,735,174 | 3,424,279 | 954,826 | 112,016 | - | - | - | 343,181 | 13,690,000 | 3,879,476 | 17,569,476 | - | - | - | 17,569,476 |
| 2036 | 12,092,139 | 2,951,935 | 847,861 | 87,691 | - | - | 473,924 | 330,740 | 13,413,924 | 3,370,366 | 16,784,290 | - | - | - | 16,784,290 |
| 2037 | 10,903,859 | 2,506,526 | 681,142 | 67,501 | - | - | 1,303,000 | 285,725 | 12,888,001 | 2,859,752 | 15,747,753 | - | - | - | 15,747,753 |
| 2038 | 10,282,279 | 2,089,001 | 602,721 | 51,132 | - | - | - | 253,150 | 10,885,000 | 2,393,283 | 13,278,283 | - | - | - | 13,278,283 |
| 2039 | 10,282,279 | 1,692,400 | 602,721 | 35,776 | - | - | 887,000 | 230,975 | 11,772,000 | 1,959,151 | 13,731,151 | - | - | - | 13,731,151 |
| 2040 | 9,099,762 | 1,330,585 | 525,238 | 22,007 | - | - | 1,024,000 | 208,800 | 10,649,000 | 1,561,392 | 12,210,392 | - | - | - | 12,210,392 |
| 2041 | 7,749,762 | 1,016,739 | 375,238 | 11,919 | - | - | 2,587,000 | 128,875 | 10,712,000 | 1,157,533 | 11,869,533 | - | - | - | 11,869,533 |
| 2042 | 6,952,811 | 741,755 | 167,189 | 5,645 | - | - | - | 28,250 | 7,120,000 | 775,650 | 7,895,650 | - | - | - | 7,895,650 |
| 2043 | 5,961,161 | 490,112 | 58,839 | 2,208 | - | - | - | 28,250 | 6,020,000 | 520,570 | 6,540,570 | - | - | - | 6,540,570 |
| 2044 | 4,494,211 | 277,564 | 25,789 | 516 | - | - | - | 28,250 | 4,520,000 | 306,330 | 4,826,330 | - | - | - | 4,826,330 |
| 2045 | 3,125,000 | 121,660 | - | - | - | - | - | 28,250 | 3,125,000 | 149,910 | 3,274,910 | - | - | - | 3,274,910 |
| 2046 | 1,435,000 | 28,700 | - | - | - | - | 565,000 | 14,125 | 2,000,000 | 42,825 | 2,042,825 | - | - | - | 2,042,825 |
| Total | $250,378,125 | $67,086,785 | $14,014,259 | $2,548,733 | $2,022,735 | $114,766 | $31,229,808 | $11,052,718 | $297,644,927 | $80,803,002 | $378,447,929 | $1,815,902 | $105,352 | $1,921,254 | $380,369,183 |

(1) Totals may not add due to rounding.
(2) Loans paid from revenues or by repayments by others:
(a) Promissory Notes $0
(b) Capital Lease Agreements of $2,022,735
Source: Carroll County Department of the Comptroller.

The following table sets forth the amount of the County's projected general bonded debt issued and outstanding as of June 30, 2026.

**Projected Statement of Direct and Enterprise Fund Bonded Debt Issued and Outstanding As of June 30, 2026 (1)(2)(3)**

| **Direct Bonded Debt:** | **Principle Date of Issue** | **Issued** | **Outstanding (4)** |
|---|---|---|---|
| Consolidated Public Improvement Bonds | 11/13/14 | 15,000,000 | 6,750,000 |
| Consolidated Public Improvement Refunding Bonds | 11/13/14 | 52,576,682 | 11,593,750 |
| Consolidated Public Improvement Bonds | 11/19/15 | 28,000,000 | 13,585,000 |
| Consolidated Public Improvement Bonds | 11/10/16 | 14,000,000 | 7,700,000 |
| Consolidated Public Improvement Bonds | 11/01/18 | 25,000,000 | 16,250,000 |
| Consolidated Public Improvement Bonds | 11/05/19 | 30,000,000 | 21,000,000 |
| Consolidated Public Improvement Refunding Bonds | 11/05/19 | 39,797,184 | 20,081,422 |
| Consolidated Public Improvement Bonds | 12/03/20 | 20,000,000 | 15,000,000 |
| Consolidated Public Improvement Refunding Bonds | 12/03/20 | 33,989,958 | 23,018,926 |
| Consolidated Public Improvement Bonds | 12/02/21 | 22,000,000 | 17,600,000 |
| Consolidated Public Improvement Bonds | 11/01/22 | 30,000,000 | 25,500,000 |
| Consolidated Public Improvement Bonds | 11/01/23 | 27,950,000 | 25,150,000 |
| Consolidated Public Improvement Bonds | 12/05/24 | 27,480,000 | 26,105,000 |
| Taxable General Obligation Bonds | 12/05/24 | 6,470,000 | 6,145,000 |
| Consolidated Public Improvement Bonds | 12/05/25 | 28,780,000 | 28,780,000 |
| | | | |
| **Installment Purchase Agreements:** | | | |
| Installment Purchase Agreements | 7/1/05-6/30/06 | 1,346,000 | - |
| Installment Purchase Agreements | 7/1/06-6/30/07 | 2,584,000 | 2,584,000 |
| Installment Purchase Agreements | 7/1/08-6/30/09 | 2,215,126 | 107,290 |
| Installment Purchase Agreements | 7/1/09-6/30/10 | 4,662,430 | 4,662,430 |
| Installment Purchase Agreements | 7/1/10-6/30/11 | 13,115,500 | 13,115,500 |
| Installment Purchase Agreements | 7/1/12-6/30/13 | 445,320 | 445,320 |
| Installment Purchase Agreements | 7/1/14-6/30/15 | 3,475,344 | 3,475,344 |
| Installment Purchase Agreements | 7/1/15-6/30/16 | 473,924 | 473,924 |
| Installment Purchase Agreements | 7/1/16-6/30/17 | 1,303,000 | 1,303,000 |
| Installment Purchase Agreements | 7/1/18-6/30/19 | 887,000 | 887,000 |
| Installment Purchase Agreements | 7/1/19-6/30/20 | 1,024,000 | 1,024,000 |
| Installment Purchase Agreements | 7/1/20-6/30/21 | 2,587,000 | 2,587,000 |
| Installment Purchase Agreements | 7/1/21-6/30/22 | - | - |
| Installment Purchase Agreements | 7/1/22-6/30/23 | - | - |
| Installment Purchase Agreements | 7/1/23-6/30/24 | - | - |
| Installment Purchase Agreements | 7/1/24-6/30/25 | - | - |
| Installment Purchase Agreements | 7/1/25-6/30/26 | 565,000 | 565,000 |
| | | | |
| **Farmers Home Administration:** | | | |
| Watershed Bond — 1979 | 09/02/80 | 678,800 | 133,286 |
| | | $ 436,406,268 | $ 295,622,192 |

| Direct Bonded Debt: | Principle Date of Issue | Issued | Outstanding (4) |
|---|---|---|---|
| **Enterprise Fund Bonded Debt:** | | | |
| Consolidated Public Improvement Refunding Bonds - Utilities | 11/13/14 | 5,446,058 | 1,391,250 |
| Consolidated Public Improvement Refunding Bonds - Utilities | 11/05/19 | 902,816 | 413,578 |
| Consolidated Public Improvement Refunding Bonds - Utilities | 12/03/20 | 6,738 | 3,723 |
| Consolidated Public Improvement Refunding Bonds - Airport | 12/03/20 | 13,303 | 7,351 |
| | | $ 6,368,915 | $ 1,815,902 |
| | | $ 442,775,183 | $ 297,438,094 |

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

(a) Capital Lease Agreements of $2,022,735

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

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

(4) Outstanding 2026 projected from beginning balance of principle payments in NTE-6-27 workbook

Source: Carroll County Department of the Comptroller.

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

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

| | Bonded Debt | Estimated Population | Assessed Value | Bonded Debt Per Capita | Bonded Debt to Assessed Value |
|---|---|---|---|---|---|
| 2026 (4) | $ 295,622,192 | 177,902 | $26,558,918,000 | 1,661.71 | 1.11 |
| 2025 | 290,926,831 | 177,483 | 25,490,120,523 | 1,639.18 | 1.14 |
| 2024 | 280,412,276 | 176,792 | 23,942,703,094 | 1,586.11 | 1.17 |
| 2023 | 275,266,385 | 176,371 | 22,789,035,996 | 1,560.72 | 1.21 |
| 2022 | 267,019,884 | 175,560 | 22,010,186,885 | 1,520.96 | 1.21 |
| 2021 | 266,131,128 | 172,891 | 21,344,811,158 | 1,539.30 | 1.25 |

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

| | Bonded Debt (2) (3) | Estimated Population | Assessed Value | Bonded Debt Per Capita | Bonded Debt to Assessed Value |
|---|---|---|---|---|---|
| 2026 (4) | $ 297,438,094 | 177,902 | $26,558,918,000 | 1,671.92 | 1.12 |
| 2025 | 293,263,080 | 177,483 | 25,490,120,523 | 1,652.34 | 1.15 |
| 2024 | 283,243,790 | 176,792 | 23,942,703,094 | 1,602.13 | 1.18 |
| 2023 | 283,581,170 | 176,371 | 22,789,035,996 | 1,607.87 | 1.24 |
| 2022 | 276,642,298 | 175,560 | 22,010,186,885 | 1,575.77 | 1.26 |
| 2021 | 277,171,009 | 172,891 | 21,344,811,158 | 1,603.15 | 1.30 |

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

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

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

(4) Unaudited.

Source: Carroll County Department of the Comptroller.

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

### Computation of the Projected Legal Debt Margin
### As of June 30, 2026

| | | |
|---|---|---|
| Net assessed value- Real Property | $ 25,722,395,000 | |
| Debt limit - 6% of net total assessed value (1) | | $ 1,543,343,700 |
| Assessed Value-Personal Property | 836,523,000 | |
| Debt limit - 15% of net assessed value (1) | | 125,478,450 |
| Debt Limit - (6%/15%) of net assessed value | | 1,668,822,150 |
| Amount of debt applicable to debt limit: | | |
| Total Bonded Debt | $ 297,438,094 | |
| Less- Agricultural Preservation Program Self Supporting Debt | 31,229,808 | |
| Less - Bureau of Utilities bonds | 1,808,551 | |
| Less - Airport bonds | 7,351 | |
| Total amount of debt applicable to debt limit | | 264,392,384 |
| Legal debt margin | | $ 1,404,429,766 |

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

Schedule of Legal Debt Margin
2016-2026

| Fiscal Year | ** Assessed Value | Legal Debt Limitation | * Legal Borrowing Limitation | + Debt Subject to Limitation | # Legal Debt Margin | Ratio of Debt Subject to Limitation To Legal Borrowing Limitation |
|---|---|---|---|---|---|---|
| 2016 | 18,733,020,866 | 6%/15% | 1,174,512,828 | 272,857,221 | 901,655,607 | 23.23% |
| 2017 | 19,098,609,701 | 6%/15% | 1,199,599,196 | 258,522,314 | 941,076,882 | 21.55% |
| 2018 | 19,595,053,527 | 6%/15% | 1,232,388,106 | 231,870,818 | 1,000,517,288 | 18.81% |
| 2019 | 20,125,090,540 | 6%/15% | 1,254,193,231 | 235,052,602 | 1,019,140,629 | 18.74% |
| 2020 | 20,681,485,860 | 6%/15% | 1,300,249,667 | 236,498,333 | 1,063,751,334 | 18.19% |
| 2021 | 21,344,811,158 | 6%/15% | 1,343,396,395 | 231,396,398 | 1,111,999,997 | 17.22% |
| 2022 | 22,010,186,885 | 6%/15% | 1,384,324,580 | 232,755,640 | 1,151,568,940 | 16.81% |
| 2023 | 22,789,035,996 | 6%/15% | 1,436,229,537 | 241,983,438 | 1,194,246,099 | 16.85% |
| 2024 | 23,942,703,094 | 6%/15% | 1,502,772,446 | 243,628,115 | 1,259,144,331 | 16.21% |
| 2025 | 25,490,120,523 | 6%/15% | 1,600,316,974 | 250,145,429 | 1,350,171,545 | 15.63% |
| 2026 | $ 26,558,918,000 | 6%/15% | 1,668,822,150 | 264,392,384 | 1,933,214,534 | 15.84% |

# ***Fund Balance***

# Explanation of Fund Balance

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

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

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

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

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

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

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

# Schedule of Changes in Fund Balance
## General Fund

| | Actual for 6/30/25 Audited - ACFR | Projected for 6/30/26 as of 3/31/26 | Projected for 6/30/27 |
|---|---|---|---|
| **Beginning Fund Balance** | **$168,214,715** | **$197,026,359** | **$220,524,937** |
| Revenues | 565,364,857 | 593,953,708 | 591,875,520 |
| Expenditures | (536,553,213) | (570,455,130) | (645,558,396) |
| **Projected Ending Fund Balance** | **$197,026,359** | **$220,524,937** | **$166,842,061** |
| | | | |
| **Nonspendable** | | | |
| Inventory | 2,271,771 | 2,271,771 | 2,271,771 |
| Prepaid Expenses | 6,737,591 | 6,491,066 | 6,491,066 |
| Loans to Community Organizations | 4,164,901 | 4,098,086 | 4,098,086 |
| Loans to Volunteer Fire Companies | 11,843,050 | 12,195,658 | 12,195,658 |
| Loans to Municipalities | 149,037 | 149,037 | 149,037 |
| Advance to Airport Fund | 4,864,095 | 2,093,534 | 2,093,534 |
| Advances to Industrial Development Authority | 359,465 | 359,465 | 359,465 |
| Due from other Governmental Funds | 10,469,384 | 8,114,278 | 8,114,278 |
| **Total Nonspendable** | **40,859,294** | **35,772,895** | **35,772,895** |
| | | | |
| **Restricted** | | | |
| Weed Control Future Equipment Purchases | 128,115 | 128,115 | 128,115 |
| Agricultural Preservation Payables | 25,053,830 | 26,255,186 | 26,255,186 |
| Loans Collectible Within One Year | 1,409,458 | 0 | 0 |
| **Total Restricted** | **26,591,403** | **26,383,301** | **26,383,301** |
| | | | |
| **Committed** | | | |
| Stabilization Fund | 29,032,757 | 29,032,757 | 32,275,210 |
| **Total Committed** | **29,032,757** | **29,032,757** | **32,275,210** |
| | | | |
| **Assigned** | | | |
| Appropriation of Prior Year Unassigned Fund Balance | 26,226,263 | 63,016,790 | 10,387,730 |
| Community Media Center | 526,247 | 526,247 | 526,247 |
| Future Airport Loan | 1,935,905 | 1,935,905 | 1,935,905 |
| Operational Stability Reserve | 26,800,000 | 26,800,000 | 28,783,920 |
| Future Union Bridge WWTP Expansion Loan | 0 | 5,000,000 | 5,000,000 |
| Future Volunteer Fire Company Large Equipment Loan | 0 | 10,000,000 | 10,000,000 |
| Encumbrances | 8,382,522 | 2,537,578 | 2,537,578 |
| **Total Assigned** | **63,870,937** | **109,816,520** | **59,171,380** |
| | | | |
| **Unassigned** | | | |
| Unassigned | 36,671,968 | 19,519,464 | 13,239,276 |
| **Total Unassigned** | **36,671,968** | **19,519,464** | **13,239,276** |
| | | | |
| **Summary** | | | |
| **Ending Fund Balance** | **$197,026,359** | **$220,524,937** | **$166,842,061** |
| Less: Nonspendable | (40,859,294) | (35,772,895) | (35,772,895) |
| Less: Restricted | (26,591,403) | (26,383,301) | (26,383,301) |
| Less: Committed | (29,032,757) | (29,032,757) | (32,275,210) |
| Less: Assigned | (63,870,937) | (109,816,520) | (59,171,380) |
| **Current Year Unassigned** | **$36,671,968** | **$19,519,464** | **$13,239,276** |

# Schedule of Changes in Fund Balance
## Governmental Fund Types

| | General Fund | Capital Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| **Fund Balance - End of FY25** | **$168,214,715** | **$93,212,004** | **$7,302,606** | **$268,729,325** |
| FY26 Projected Revenues/other sources | 593,953,708 | 128,297,896 | 38,406,074 | 760,657,678 |
| FY26 Projected Expenditures/other uses | (570,455,130) | (128,297,896) | (38,406,074) | (737,159,100) |
| **Fund Balance - projected FY26** | **$191,713,293** | **$93,212,004** | **$7,302,606** | **$292,227,903** |
| FY27 Projected Revenues/other sources | 591,875,520 | 227,168,050 | 44,576,230 | 863,619,800 |
| FY27 Projected Expenditures/other uses | (645,558,396) | (227,168,050) | (44,576,230) | (917,302,676) |
| **Fund Balance - projected FY27** | **$138,030,417** | **$93,212,004** | **$7,302,606** | **$238,545,027** |
| **Percent Change from FY26 to FY27** | **-28.0%** | **0.0%** | **0.0%** | **-18.4%** |

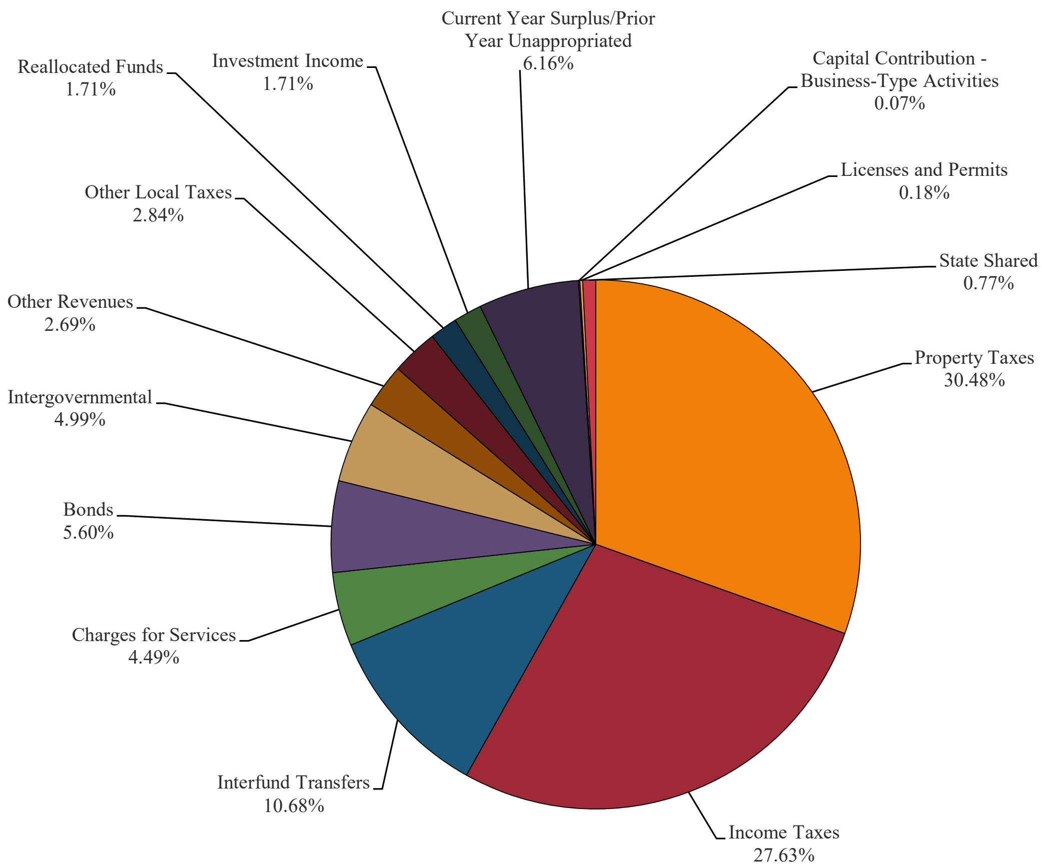
# Schedule of Changes in Net Assets
## Proprietary / Enterprise Funds

| | Solid Waste Fund | Utilities Fund | Airport Fund | Septage Fund | Firearms Fund | Fiber Network Fund | Total Enterprise Funds |
|---|---|---|---|---|---|---|---|
| **Net Assets - ending FY25** | **$41,778,196** | **$119,735,981** | **$15,238,276** | **$5,294,006** | **$535,228** | **$14,441,430** | **$146,725,312** |
| | | | | | | | |
| FY26 Projected Oper Rev, Non-Oper Rev, Capital Contributions & Transfers In | 15,722,670 | 17,501,710 | 1,339,090 | 1,015,750 | 304,000 | 756,020 | 36,639,240 |
| FY26 Projected Oper Exp, Non-Oper Exp & Transfers Out | (15,722,670) | (11,921,440) | (1,291,720) | (715,750) | (288,240) | (419,020) | (30,358,840) |
| **Net Assets - ending FY26** | **$41,778,196** | **$125,316,251** | **$15,285,646** | **$5,594,006** | **$550,988** | **$14,778,430** | **$153,005,712** |
| | | | | | | | |
| FY27 Projected Oper Rev, Non-Oper Rev, Capital Contributions & Transfers In | 17,663,150 | 18,310,599 | 1,375,690 | 916,000 | 307,830 | 761,870 | 39,335,139 |
| FY27 Projected Oper Exp, Non-Oper Exp & Transfers Out | (17,663,150) | (10,768,199) | (1,339,690) | (816,000) | (307,830) | (407,870) | (31,302,739) |
| **Net Assets - ending FY27** | **$41,778,196** | **$132,858,651** | **$15,321,646** | **$5,694,006** | **$550,988** | **$15,132,430** | **$161,038,112** |
| | | | | | | | |
| **Percent Change from FY26 to FY27** | **0.0%** | **6.0%** | **0.2%** | **1.8%** | **0.0%** | **2.4%** | **5.2%** |

# *Total Budget Summary*

# All Funds Sources - By Category

## Fiscal Year 2027 Budget $981,032,377

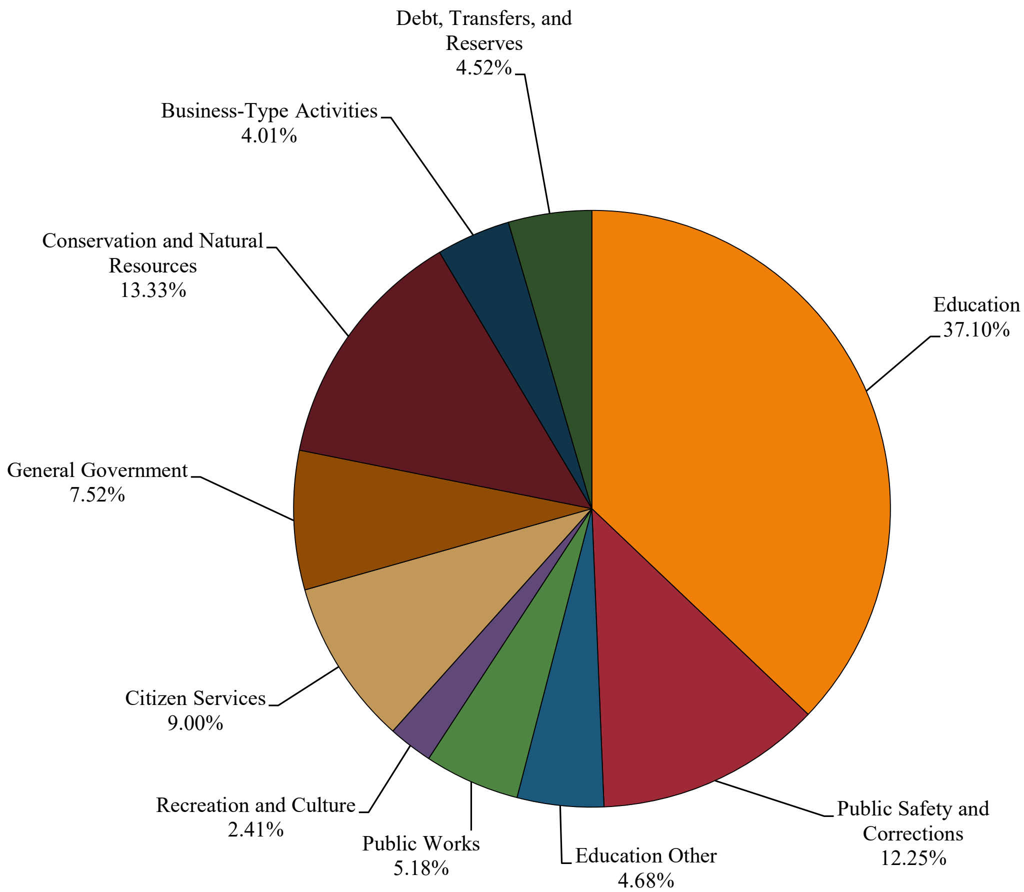



| Category | FY25 Actuals | FY26 Budget | Change from FY25 | FY27 Budget | Change from FY26 |
|---|---|---|---|---|---|
| Property Taxes | $267,929,498 | $280,631,164 | 4.7% | $298,975,110 | 6.5% |
| Income Taxes | 240,823,844 | 235,697,633 | -2.1% | 271,097,100 | 15.0% |
| Interfund Transfers | 52,142,095 | 57,735,006 | 10.7% | 104,787,068 | 81.5% |
| Charges for Services | 43,008,959 | 38,623,490 | -10.2% | 44,056,280 | 14.1% |
| Bonds | 0 | 17,435,706 | 100.0% | 54,899,842 | 214.9% |
| Intergovernmental | 40,316,619 | 42,885,970 | 6.4% | 48,977,491 | 14.2% |
| Other Revenues | 29,892,206 | 28,676,720 | -4.1% | 26,431,389 | -7.8% |
| Other Local Taxes | 29,191,122 | 26,166,700 | -10.4% | 27,820,000 | 6.3% |
| Reallocated Funds | 33,196,560 | 26,896,013 | -19.0% | 16,739,920 | -37.8% |
| Investment Income | 60,689,433 | 12,959,136 | -78.6% | 16,765,720 | 29.4% |
| Current Year Surplus/Prior Year Unappropriated | 31,013,695 | 27,650,802 | -10.8% | 60,439,148 | 118.6% |
| Capital Contribution - Business-Type Activities | 3,744,586 | 513,000 | -86.3% | 693,000 | 35.1% |
| Licenses and Permits | 2,883,308 | 1,723,100 | -40.2% | 1,754,500 | 1.8% |
| State Shared | 1,169,582 | 4,943,200 | 322.6% | 7,595,810 | 53.7% |
| **Total** | **$836,001,508** | **$802,537,640** | **-4.0%** | **$981,032,377** | **22.2%** |

# All Funds Uses - By Category

## Fiscal Year 2027 Budget

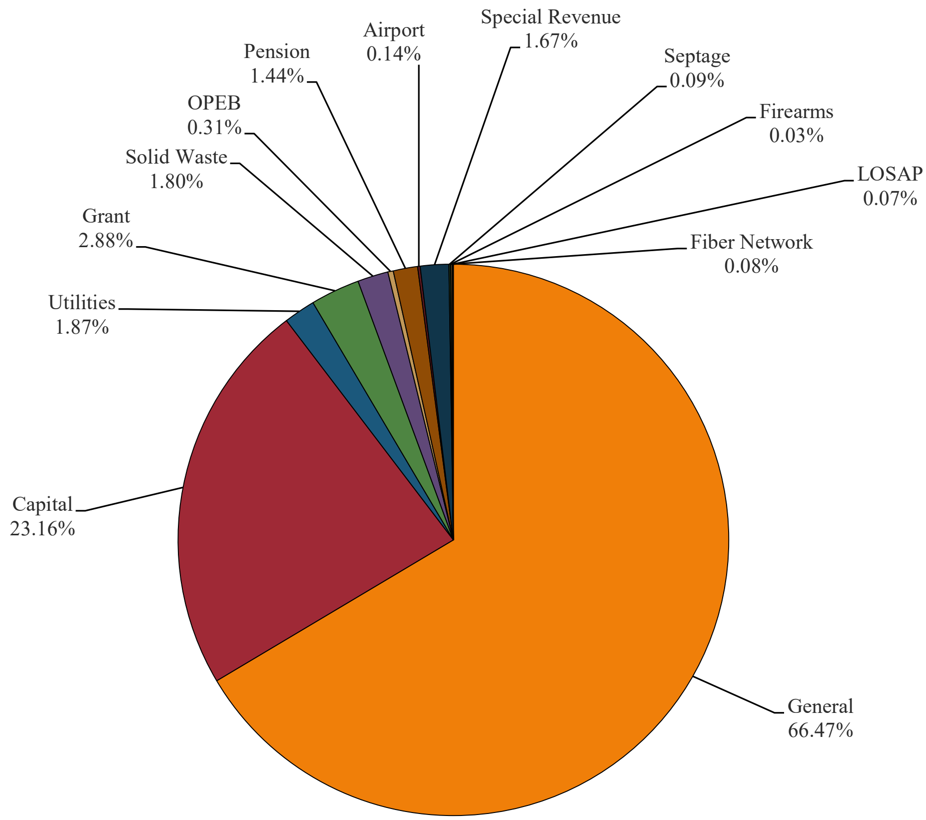
**$981,032,377**




| Category | FY25 Actual | FY26 Budget | Change from FY25 | FY27 Budget | Change from FY26 |
|---|---|---|---|---|---|
| Education | $278,241,746 | $330,811,905 | 18.9% | $364,004,076 | 10.0% |
| Public Safety and Corrections | 12,037,791 | 114,651,449 | 852.4% | 120,148,022 | 4.8% |
| Education Other | 6,262,957 | 5,063,180 | -19.2% | 45,930,080 | 807.1% |
| Public Works | 27,228,744 | 40,539,540 | 48.9% | 50,771,340 | 25.2% |
| Recreation and Culture | 4,758,860 | 7,769,421 | 63.3% | 23,651,192 | 204.4% |
| Citizen Services | 49,656,197 | 75,312,335 | 51.7% | 88,312,210 | 17.3% |
| General Government | 72,377,932 | 78,106,630 | 7.9% | 73,820,330 | -5.5% |
| Conservation and Natural Resources | 74,232,093 | 76,948,880 | 3.7% | 130,749,038 | 69.9% |
| Business-Type Activities | 36,132,373 | 33,582,970 | -7.1% | 39,335,139 | 17.1% |
| Debt, Transfers, and Reserves | 50,215,340 | 39,751,330 | -20.8% | 44,310,950 | 11.5% |
| **Total** | **$611,144,034** | **$802,537,640** | **31.3%** | **$981,032,377** | **22.2%** |

# All Funds Uses - By Fund

## Fiscal Year 2027 Budget $981,032,377




| Fund | FY25 Actual | FY26 Budget | Change from FY25 | FY27 Budget | Change from FY26 |
|---|---|---|---|---|---|
| General | $452,473,600 | $494,450,600 | 9.3% | $652,079,188 | 31.9% |
| Capital | 59,068,995 | 128,297,896 | 117.2% | 227,168,050 | 77.1% |
| Utilities | 17,083,796 | 14,445,440 | -15.4% | 18,310,599 | 26.8% |
| Grant | 34,970,936 | 24,783,464 | -29.1% | 28,239,980 | 13.9% |
| Solid Waste | 14,284,105 | 15,722,670 | 10.1% | 17,663,150 | 12.3% |
| OPEB | 6,883,848 | 6,320,370 | -8.2% | 3,085,000 | -51.2% |
| Pension | 6,271,723 | 14,615,200 | 133.0% | 14,128,770 | -3.3% |
| Airport | 1,617,699 | 1,339,090 | -17.2% | 1,375,690 | 2.7% |
| Special Revenue | 14,247,444 | 13,622,610 | -4.4% | 16,336,250 | 19.9% |
| Septage | 658,323 | 1,015,750 | 54.3% | 916,000 | -9.8% |
| Firearms | 302,858 | 304,000 | 0.4% | 307,830 | 1.3% |
| Fiber Network | 2,185,592 | 756,020 | -65.4% | 761,870 | 0.8% |
| LOSAP | 1,095,115 | 660,000 | -39.7% | 660,000 | 0.0% |
| **Total** | **$611,144,034** | **$716,333,110** | **17.2%** | **$981,032,377** | **37.0%** |

# All Funds Budget

The All Funds Budget consists of thirteen funds. When appropriations are transferred from one fund to another, the appropriation is recorded in both. This creates double counting of appropriations and artificially increases the All Funds Budget. For example, in FY27, $16.2M of Local Income Tax dollars is transferred from the Capital Fund to the General Fund, to provide funding For the Board of Education Debt Service budget. This is reflected in the General Fund as a revenue of $16.2M and as an expense of $16.2M. This is also captured in the Capital Fund under the Transfer to Board of Education Debt Service project. To capture the total budget without the double-counted appropriations, certain transfers and reappropriations of funds from prior years (listed below) need to be netted out of the All Funds Budget.

| | |
|---|---|
| All Funds – FY27 | **$981,032,377** |
| Double-Counted Appropriations:<br>Prior Year Unappropriated | 57,619,668 |
| Current Year Surplus | 2,584,000 |
| Transfer from Capital to General Fund for Board of Education Debt Service | 16,197,190 |
| Interfund Transfers from General Fund | 79,902,868 |
| Other Post-Employment Benefits | 1,885,000 |
| County and Public Safety Pension | 14,128,770 |
| Reallocated Transfer from the General Fund | 8,196,543 |
| Reallocated Bonds | 7,293,225 |
| Reallocated Impact Fees | 110,562 |
| Reallocated Program Open Space | 939,590 |
| Transfer from Special Revenue – WPRF to Capital Fund | 321,820 |
| Transfer from Internal Service Funds | 8,000,000 |
| Length of Service Awards Program | 660,000 |
| Total Double-Counted Appropriations | $197,839,236 |
| Net All Funds Budget | **$783,193,141** |

# All Funds Revenue Summary

All Funds revenue is projected to be $981.0M in FY27, with 58.1% coming from Property Taxes and Income Tax. Total revenue is $178.5M, or 22.2%, above FY26.

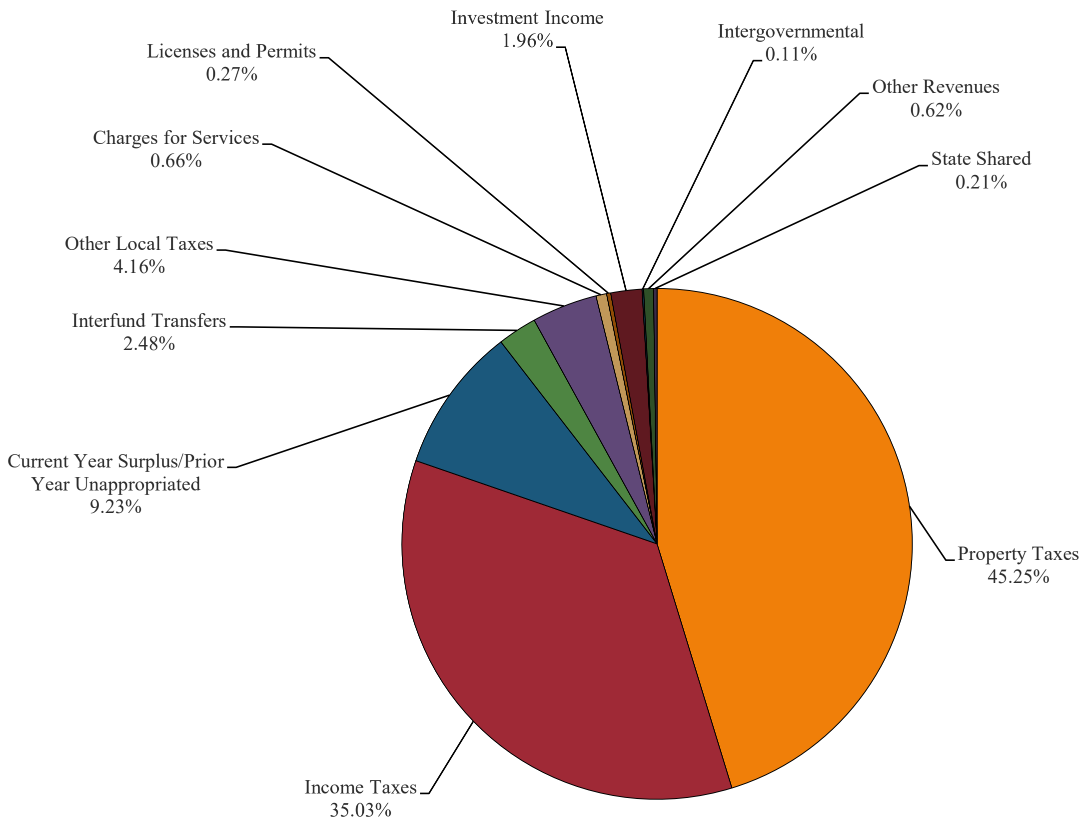
| Revenue In Millions | FY25 Actuals | Percent of Total | FY26 Budget | Percent of Total | FY27 Budget | Percent of Total |
|---|---|---|---|---|---|---|
| Property Taxes | $267.9 | 32.0% | $280.6 | 35.0% | $299.0 | 30.5% |
| Income Taxes | 240.8 | 28.8% | 235.7 | 29.4% | 271.1 | 27.6% |
| Interfund Transfers | 52.1 | 6.2% | 57.7 | 7.2% | 104.8 | 10.7% |
| Charges for Services | 43.0 | 5.1% | 38.6 | 4.8% | 44.1 | 4.5% |
| Bonds | 0.0 | 0.0% | 17.4 | 2.2% | 54.9 | 5.6% |
| Intergovernmental | 40.3 | 4.8% | 42.9 | 5.3% | 49.0 | 5.0% |
| Other Revenues | 29.9 | 3.6% | 28.7 | 3.6% | 26.4 | 2.7% |
| Other Local Taxes | 29.2 | 3.5% | 26.2 | 3.3% | 27.8 | 2.8% |
| Reallocated Funds | 33.2 | 4.0% | 26.9 | 3.4% | 16.7 | 1.7% |
| Investment Income | 60.7 | 7.3% | 13.0 | 1.6% | 16.8 | 1.7% |
| Current Year Surplus/Prior Year Unappropriated | 31.0 | 3.7% | 27.7 | 3.4% | 60.4 | 6.2% |
| Capital Contribution - Business-Type Activities | 3.7 | 0.4% | 0.5 | 0.1% | 0.7 | 0.1% |
| Licenses and Permits | 2.9 | 0.3% | 1.7 | 0.2% | 1.8 | 0.2% |
| State Shared | 1.2 | 0.1% | 4.9 | 0.6% | 7.6 | 0.8% |
| **Total Revenue** | **$836.0** | **100.0%** | **$802.5** | **100.0%** | **$981.0** | **100.0%** |

Percentages may not add to 100% due to rounding.

# *General Fund Appropriations*

# General Fund Sources - By Category

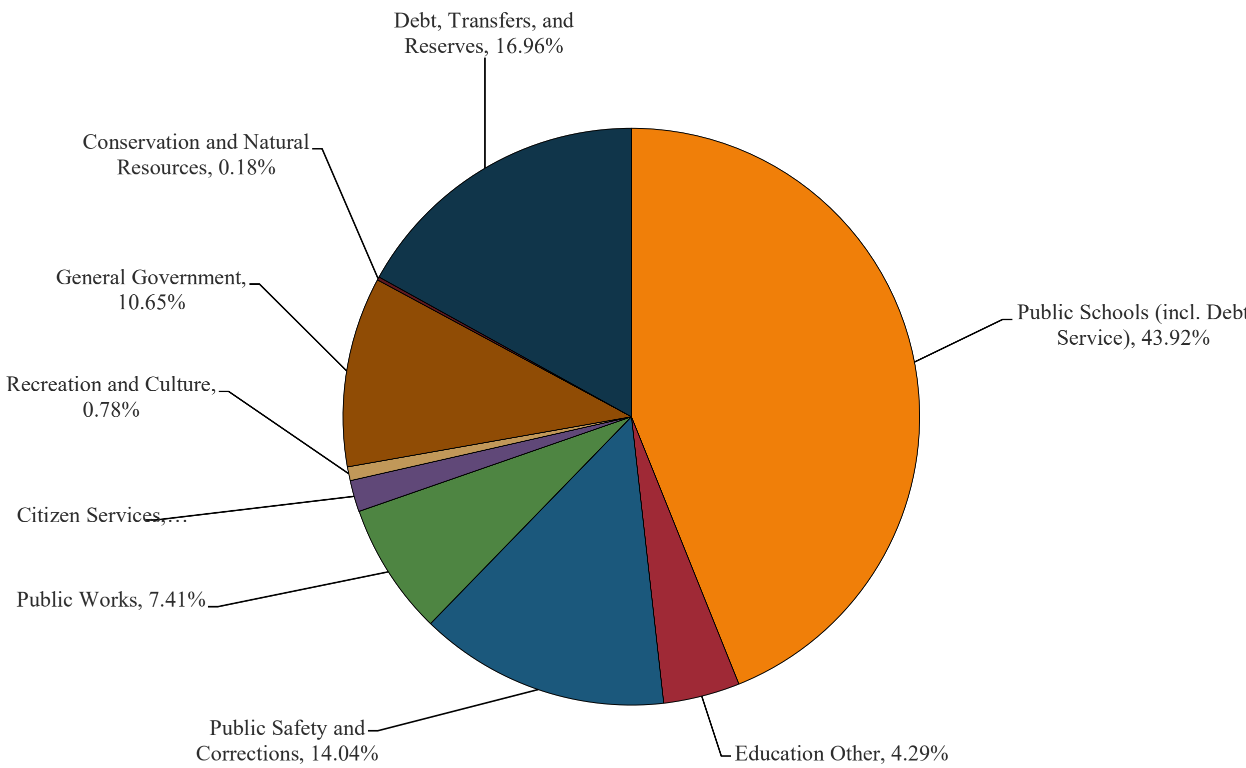
**Fiscal Year 2027 Budget** **$652,079,188**




| Category | FY25 Actuals | FY26 Budget | Change from FY25 | FY27 Budget | Change from FY26 |
|---|---|---|---|---|---|
| Property Taxes | $264,254,658 | $276,793,934 | 4.7% | $295,093,450 | 6.6% |
| Income Taxes | 218,374,939 | 211,754,723 | -3.0% | 228,429,910 | 7.9% |
| Current Year Surplus/Prior Year Unappropriated | 29,335,147 | 27,601,422 | -5.9% | 60,203,668 | 118.1% |
| Interfund Transfers | 14,129,320 | 15,841,970 | 12.1% | 16,197,190 | 2.2% |
| Other Local Taxes | 28,272,398 | 25,050,000 | -11.4% | 27,120,000 | 8.3% |
| Charges for Services | 4,588,223 | 4,173,500 | -9.0% | 4,318,900 | 3.5% |
| Licenses and Permits | 1,721,948 | 1,723,100 | 0.1% | 1,754,500 | 1.8% |
| Investment Income | 11,427,724 | 11,467,376 | 0.3% | 12,808,090 | 11.7% |
| Intergovernmental | 738,035 | 762,955 | 3.4% | 699,450 | -8.3% |
| Other Revenues | 5,958,730 | 4,286,150 | -28.1% | 4,054,030 | -5.4% |
| State Shared | 1,169,582 | 1,200,000 | 2.6% | 1,400,000 | 16.7% |
| **Total** | **$579,970,705** | **$580,655,130** | **0.1%** | **$652,079,188** | **12.3%** |

# General Fund Uses - By Category

**Fiscal Year 2027 Budget** **$652,079,188**




| Category | FY25 Actuals | FY26 Budget | Change from FY25 | FY27 Budget | Change from FY26 |
|---|---|---|---|---|---|
| Public Schools (incl. Debt Service) | $255,142,254 | $270,322,620 | 5.9% | $286,381,660 | 5.9% |
| Education Other | 35,967,896 | 26,128,720 | -27.4% | 27,974,700 | 7.1% |
| Public Safety and Corrections | 93,304,975 | 92,284,410 | -1.1% | 91,577,360 | -0.8% |
| Public Works | 36,028,488 | 44,748,590 | 24.2% | 48,318,960 | 8.0% |
| Citizen Services | 10,978,894 | 11,392,810 | 3.8% | 11,555,750 | 1.4% |
| Recreation and Culture | 5,360,148 | 4,963,180 | -7.4% | 5,075,080 | 2.3% |
| General Government | 33,336,248 | 60,215,780 | 80.6% | 69,429,510 | 15.3% |
| Conservation and Natural Resources | 1,110,422 | 1,183,550 | 6.6% | 1,192,930 | 0.8% |
| Debt, Transfers, and Reserves | 67,805,577 | 69,415,470 | 2.4% | 110,573,238 | 59.3% |
| **Total** | **$539,034,902** | **$580,655,130** | **7.7%** | **$652,079,188** | **12.3%** |

# General Fund Revenue Analysis

Carroll County's General Fund receives revenue from over 120 sources including taxes, permit fees, State aid, user fees, and investment income. 80.3% of total revenue comes from Total Property and Income Taxes.

| Revenue In Millions | FY25 Budget | Percent of Total | FY26 Budget | Percent of Total | FY27 Budget | Percent of Total | Cumulative Percent of Total |
|---|---|---|---|---|---|---|---|
| Real Property | $242.5 | 44.5% | $257.7 | 44.4% | $275.3 | 42.2% | 42.2% |
| Railroad and Public Utilities | 9.5 | 1.7% | 11.0 | 1.9% | 11.5 | 1.8% | 44.0% |
| Total Business | 8.1 | 1.5% | 8.1 | 1.4% | 8.3 | 1.3% | 45.3% |
| **Total Property** | **260.1** | **47.7%** | **276.8** | **47.7%** | **295.1** | **45.3%** | **45.3%** |
| Income Tax | 200.4 | 36.8% | 211.7 | 36.5% | 228.4 | 35.0% | 80.3% |
| Recordation Tax | 18.0 | 3.3% | 19.0 | 3.3% | 21.0 | 3.2% | 83.5% |
| Investment Income | 6.5 | 1.2% | 10.8 | 1.9% | 12.3 | 1.9% | 85.4% |
| Cable Franchise Fee | 1.7 | 0.3% | 1.6 | 0.3% | 1.5 | 0.2% | 85.6% |
| 911 Service Fee | 3.9 | 0.7% | 4.0 | 0.7% | 4.0 | 0.6% | 86.2% |
| Building Permits | 0.5 | 0.1% | 0.5 | 0.1% | 0.5 | 0.1% | 86.3% |
| **Total Major Revenues** | **491.1** | **90.1%** | **524.4** | **90.3%** | **562.8** | **86.3%** | **86.3%** |
| Other Annual Revenues | 10.4 | 1.9% | 12.8 | 2.2% | 12.9 | 2.0% | 88.3% |
| **Total Annual Revenues** | **501.5** | **92.0%** | **537.2** | **92.5%** | **575.7** | **88.3%** | **88.3%** |
| Other Revenues | 43.5 | 8.0% | 43.4 | 7.5% | 76.4 | 11.7% | 100.0% |
| **Total Revenue** | **$545.0** | **100.0%** | **$580.6** | **100.0%** | **$652.1** | **100.0%** | **100.0%** |

Percentages may not add to 100% due to rounding.

# Assessable Base
## Comparison of Maryland Jurisdictions by Property Type

| | FY24 | | | FY25 | | | FY26 | | |
|---|---|---|---|---|---|---|---|---|---|
| **Jurisdiction** | Commercial/ Industrial | Residential | Agricultural | Commercial/ Industrial | Residential | Agricultural | Commercial/ Industrial | Residential | Agricultural |
| Baltimore City | 43.25% | 56.75% | 0.00% | 43.18% | 56.82% | 0.00% | 42.44% | 57.56% | 0.00% |
| Washington | 29.70% | 65.78% | 4.52% | 30.19% | 65.27% | 4.54% | 29.30% | 66.04% | 4.66% |
| Prince George's | 28.65% | 71.03% | 0.31% | 28.24% | 71.44% | 0.32% | 27.93% | 71.76% | 0.32% |
| Baltimore | 27.96% | 70.83% | 1.21% | 27.29% | 71.48% | 1.24% | 26.63% | 72.11% | 1.26% |
| Cecil | 25.37% | 69.25% | 5.37% | 26.22% | 68.34% | 5.44% | 26.58% | 68.05% | 5.37% |
| Allegany | 26.12% | 70.16% | 3.73% | 26.08% | 70.27% | 3.65% | 25.79% | 70.38% | 3.83% |
| Wicomico | 25.75% | 69.69% | 4.57% | 25.25% | 70.18% | 4.57% | 24.18% | 71.22% | 4.60% |
| Montgomery | 23.56% | 76.12% | 0.32% | 23.21% | 76.47% | 0.32% | 22.40% | 77.27% | 0.33% |
| Howard | 23.47% | 75.75% | 0.78% | 22.83% | 76.38% | 0.79% | 22.01% | 77.17% | 0.81% |
| Anne Arundel | 22.35% | 77.06% | 0.59% | 22.00% | 77.39% | 0.60% | 21.51% | 77.88% | 0.61% |
| Harford | 19.79% | 77.50% | 2.71% | 19.54% | 77.75% | 2.71% | 19.48% | 77.80% | 2.72% |
| Frederick | 18.80% | 77.25% | 3.95% | 18.41% | 77.61% | 3.98% | 18.30% | 77.75% | 3.94% |
| Somerset | 18.95% | 70.36% | 10.69% | 17.48% | 72.00% | 10.52% | 16.12% | 73.36% | 10.51% |
| Dorchester | 17.93% | 73.48% | 8.59% | 17.09% | 74.69% | 8.22% | 16.38% | 75.59% | 8.03% |
| Charles | 17.32% | 80.44% | 2.24% | 16.44% | 81.29% | 2.27% | 15.77% | 81.90% | 2.33% |
| Worcester | 16.75% | 81.33% | 1.92% | 15.98% | 82.14% | 1.87% | 15.23% | 82.94% | 1.83% |
| St. Mary's | 14.81% | 79.85% | 5.34% | 14.68% | 79.96% | 5.36% | 14.62% | 79.93% | 5.45% |
| Caroline | 13.85% | 71.92% | 14.23% | 13.17% | 72.77% | 14.06% | 12.61% | 73.39% | 14.00% |
| Kent | 13.45% | 72.88% | 13.68% | 13.01% | 73.34% | 13.65% | 12.56% | 73.76% | 13.68% |
| ***Carroll*** | ***12.94%*** | ***82.69%*** | ***4.37%*** | ***12.86%*** | ***82.76%*** | ***4.38%*** | ***12.74%*** | ***82.91%*** | ***4.35%*** |
| Talbot | 12.58% | 77.23% | 10.19% | 12.29% | 77.53% | 10.18% | 12.12% | 77.92% | 9.97% |
| Queen Anne's | 11.58% | 79.37% | 9.06% | 11.18% | 79.85% | 8.97% | 10.98% | 80.24% | 8.78% |
| Calvert | 10.86% | 86.75% | 2.39% | 10.76% | 86.83% | 2.40% | 8.23% | 89.30% | 2.47% |
| Garrett | 9.64% | 85.26% | 5.09% | 8.84% | 86.42% | 4.74% | 8.09% | 87.32% | 4.59% |
| State Total | 24.17% | 74.25% | 1.58% | 23.76% | 74.64% | 1.60% | 23.15% | 75.23% | 1.61% |

Numbers may not add to 100% due to rounding.
Source: State Department of Assessments and Taxation, AIMS 2 Report
Chart Ranked by FY26 Commercial/Industrial Assessable Base

# General Fund Operating Revenues

| Revenue | FY25 Actuals | FY26 Budget | FY27 Budget | Increase (Decrease) | % Change |
|---|---|---|---|---|---|
| Real Property Tax | $250,208,384 | $265,983,181 | $286,520,040 | $20,536,859 | 7.72% |
| Homestead Tax Credit | (6,245,313) | (8,449,247) | (10,936,590) | (2,487,343) | 29.44% |
| Taxes - Discounts | (892,741) | (990,000) | (990,000) | 0 | 0.00% |
| Penalty and Interest | 644,865 | 700,000 | 700,000 | 0 | 0.00% |
| Semi-Annual Service Charges | 973,480 | 50,000 | 50,000 | 0 | 0.00% |
| Prior Years Taxes Deferred | 0 | 400,000 | 0 | (400,000) | -100.00% |
| Real Property Tax - Prior Year | (16,702) | 0 | 0 | 0 | 0.00% |
| Collections Office - Over/Under | (436,197) | 0 | 0 | 0 | 0.00% |
| Railroad and Public Utility | 11,083,298 | 11,000,000 | 11,500,000 | 500,000 | 4.55% |
| Personal Property Tax | 234,409 | 350,000 | 250,000 | (100,000) | -28.57% |
| Ordinary Business Tax | 8,701,174 | 7,750,000 | 8,000,000 | 250,000 | 3.23% |
| Total Local Property Taxes | $264,254,658 | $276,793,934 | $295,093,450 | $18,299,516 | 6.61% |
| Income Tax | $218,374,939 | $211,754,723 | $228,429,910 | $16,675,187 | 7.87% |
| Recordation Fee | $20,606,953 | $19,000,000 | $21,000,000 | $2,000,000 | 10.53% |
| Cable Franchise Fee | 1,579,728 | 1,550,000 | 1,520,000 | (30,000) | -1.94% |
| 911 Service Fee | 5,521,075 | 4,000,000 | 4,000,000 | 0 | 0.00% |
| Admissions | 564,642 | 500,000 | 600,000 | 100,000 | 20.00% |
| Other Local Taxes | $28,272,398 | $25,050,000 | $27,120,000 | $2,070,000 | 8.26% |
| State Aid - Police Protection | $1,169,582 | $1,200,000 | $1,400,000 | $200,000 | 16.67% |
| Total State Shared Taxes | $1,169,582 | $1,200,000 | $1,400,000 | $200,000 | 16.67% |
| Heavy Equipment Tax | $110,277 | $115,000 | $115,000 | $0 | 0.00% |
| Beer, Wine, Liquor Licenses | 257,590 | 240,000 | 250,000 | 10,000 | 4.17% |
| Traders Licenses | 123,162 | 130,000 | 130,000 | 0 | 0.00% |
| Mobile Home Licenses | 71,028 | 70,000 | 70,000 | 0 | 0.00% |
| Animal Licenses | 36,304 | 30,000 | 30,000 | 0 | 0.00% |
| Building Permits | 472,009 | 500,000 | 500,000 | 0 | 0.00% |
| Plumbing Licenses | 26,075 | 30,000 | 30,000 | 0 | 0.00% |
| Marriage Licenses | 30,800 | 32,000 | 32,000 | 0 | 0.00% |
| Electrical Licenses | 33,605 | 30,000 | 30,000 | 0 | 0.00% |
| Utility Construction Permits | 27,545 | 35,000 | 30,000 | (5,000) | -14.29% |
| Electrical Permits | 268,460 | 300,000 | 300,000 | 0 | 0.00% |
| Grading Permits | 18,516 | 18,000 | 18,000 | 0 | 0.00% |
| Use and Occupancy Certificates | 20,270 | 16,000 | 20,000 | 4,000 | 25.00% |
| Zoning Certificates/Ordinances | 2,325 | 2,100 | 2,500 | 400 | 19.05% |
| Plumbing Permits | 153,135 | 150,000 | 150,000 | 0 | 0.00% |
| Reinspection Fees | 54,200 | 10,000 | 30,000 | 20,000 | 200.00% |
| Kennel Licenses | 16,648 | 15,000 | 17,000 | 2,000 | 13.33% |
| Total Licenses and Permits | $1,721,948 | $1,723,100 | $1,754,500 | $31,400 | 1.82% |
| State Aid - Fire Protection | $384,230 | $422,800 | $387,000 | ($35,800) | -8.47% |
| Grand and Petit Jury Reimbursements | 128,650 | 115,000 | 90,000 | (25,000) | -21.74% |
| Circuit Court Master Reimbursement | 225,155 | 225,155 | 222,450 | (2,705) | -1.20% |
| Total Intergovernmental | $738,035 | $762,955 | $699,450 | ($63,505) | -8.32% |
| Lien Certification | $144,035 | $160,000 | $160,000 | $0 | 0.00% |
| Data Processing Services | 1,394 | 2,400 | 2,000 | (400) | -16.67% |
| Administrative Hearing Fees | 11,945 | 15,000 | 15,000 | 0 | 0.00% |
| Copy Fees | 3,872 | 10,000 | 5,000 | (5,000) | -50.00% |
| Health Department | 24,438 | 50,000 | 50,000 | 0 | 0.00% |
| Hearing Fees - Zoning Administration | 8,000 | 11,000 | 11,000 | 0 | 0.00% |
| Total General Government | $193,685 | $248,400 | $243,000 | ($5,400) | -2.17% |

# General Fund Operating Revenues

| Revenue | FY25 Actuals | FY26 Budget | FY27 Budget | Increase (Decrease) | % Change |
|---|---|---|---|---|---|
| Sheriff Salary Recovery | $0 | $20,000 | $0 | ($20,000) | -100.00% |
| Sheriff Fees | 151,465 | 120,000 | 150,000 | 30,000 | 25.00% |
| Detention Center | 208,681 | 150,000 | 150,000 | 0 | 0.00% |
| Inspection Fees - Roads | 19,169 | 15,000 | 15,000 | 0 | 0.00% |
| Inspection Fees - Development Review | 15,724 | 30,000 | 30,000 | 0 | 0.00% |
| Detention Center - Commissary | 98,706 | 70,000 | 75,000 | 5,000 | 7.14% |
| Detention Center - Work Release | 68,225 | 15,000 | 30,000 | 15,000 | 100.00% |
| Detention Center - Home Detention | 5,800 | 10,000 | 6,000 | (4,000) | -40.00% |
| Citations | 57,750 | 25,000 | 25,000 | 0 | 0.00% |
| Inspection Fees - Fire Safety | 84,457 | 100,000 | 85,000 | (15,000) | -15.00% |
| Detention Center - Juvenile Transport | 22,639 | 5,500 | 10,000 | 4,500 | 81.82% |
| Sheriff Training Academy | 21,000 | 45,000 | 40,000 | (5,000) | -11.11% |
| Sheriff Academy Recovery (Housing) | 973 | 0 | 0 | 0 | 0.00% |
| Circuit Court Annex - Rent and Heat | 10,248 | 10,200 | 10,200 | 0 | 0.00% |
| Total Public Safety | $764,838 | $615,700 | $626,200 | $10,500 | 1.71% |
| Vehicle Maintenance | $461,544 | $415,000 | $420,000 | $5,000 | 1.20% |
| Road Maintenance | 75,978 | 107,000 | 80,000 | (27,000) | -25.23% |
| Development Review Fees | 668,378 | 500,000 | 600,000 | 100,000 | 20.00% |
| Fuel Recovery | 656,321 | 700,000 | 650,000 | (50,000) | -7.14% |
| Stormwater/Environmental Review Fees | 129,469 | 150,000 | 150,000 | 0 | 0.00% |
| Engineering Review Fees | 89,667 | 60,000 | 60,000 | 0 | 0.00% |
| Floodplain Review Fees | 0 | 3,000 | 3,000 | 0 | 0.00% |
| Forest Conservation Review Fees | 29,835 | 30,000 | 30,000 | 0 | 0.00% |
| Weed Control | 46,320 | 50,000 | 50,000 | 0 | 0.00% |
| Total Public Works | $2,157,511 | $2,015,000 | $2,043,000 | $28,000 | 1.39% |
| Bear Branch Programs | $66,859 | $25,000 | $30,000 | $5,000 | 20.00% |
| Dog Park Memberships | 9,795 | 10,000 | 10,000 | 0 | 0.00% |
| Farm Museum Admissions | 10,652 | 15,000 | 15,000 | 0 | 0.00% |
| Farm Museum Concessions | 39,307 | 30,000 | 40,000 | 10,000 | 33.33% |
| Farm Museum Special Events | 115,763 | 70,000 | 100,000 | 30,000 | 42.86% |
| Farm Museum Sponsors | 43,150 | 45,000 | 45,000 | 0 | 0.00% |
| Farm Museum Weddings | 8,100 | 5,000 | 5,000 | 0 | 0.00% |
| Farm Museum Wine Festival | 121,740 | 115,000 | 115,000 | 0 | 0.00% |
| Hashawha Concessions | 271 | 700 | 700 | 0 | 0.00% |
| Hashawha Fees | 191,945 | 200,000 | 200,000 | 0 | 0.00% |
| Hashawha Outdoor School Meals | 164,617 | 100,000 | 150,000 | 50,000 | 50.00% |
| Hashawha School Programs | 10,660 | 10,000 | 10,000 | 0 | 0.00% |
| Park Facility Rental | 17,030 | 15,000 | 15,000 | 0 | 0.00% |
| Pavilion and Facility Rentals | 58,888 | 70,000 | 70,000 | 0 | 0.00% |
| Piney Run Admissions | 194,183 | 200,000 | 200,000 | 0 | 0.00% |
| Piney Run Boat Rentals | 72,672 | 75,000 | 75,000 | 0 | 0.00% |
| Piney Run Concessions | 5,478 | 10,000 | 10,000 | 0 | 0.00% |
| Piney Run Council Sponsorship | 186 | 0 | 0 | 0 | 0.00% |
| Piney Run Nature Camp | 111,905 | 90,000 | 100,000 | 10,000 | 11.11% |
| Piney Run Nature Center Concessions | 1,281 | 800 | 1,000 | 200 | 25.00% |
| Piney Run Nature Center Facility Rental | 415 | 1,500 | 1,000 | (500) | -33.33% |
| Piney Run Nature Center Programs | 7,780 | 6,500 | 6,500 | 0 | 0.00% |
| Piney Run Programs | 10,265 | 15,000 | 15,000 | 0 | 0.00% |
| Piney Run School Groups | 6,024 | 8,000 | 8,000 | 0 | 0.00% |
| Sports Complex Advertisement | 600 | 2,000 | 1,500 | (500) | -25.00% |
| Sports Complex Concessions | 3,686 | 3,000 | 3,000 | 0 | 0.00% |
| Sports Complex Rent/Lighting/Cell Tower Fees | 73,628 | 48,000 | 60,000 | 12,000 | 25.00% |
| Sports Complex Tournament Fees | 12,061 | 28,000 | 15,000 | (13,000) | -46.43% |
| Total Recreation | $1,358,942 | $1,198,500 | $1,301,700 | $103,200 | 8.61% |
| Westminster Senior Center Classes | $16,510 | $12,000 | $12,000 | $0 | 0.00% |
| North Carroll Senior Center Classes | 23,022 | 17,900 | 20,000 | 2,100 | 11.73% |
| South Carroll Senior Center Classes | 37,135 | 30,000 | 35,000 | 5,000 | 16.67% |
| Taneytown Senior Center Classes | 3,987 | 5,000 | 5,000 | 0 | 0.00% |
| Mt. Airy Senior Center Classes | 9,820 | 11,000 | 11,000 | 0 | 0.00% |
| Senior Center Bus Trips | 22,774 | 20,000 | 22,000 | 2,000 | 10.00% |
| Total Aging | $113,248 | $95,900 | $105,000 | $9,100 | 9.49% |

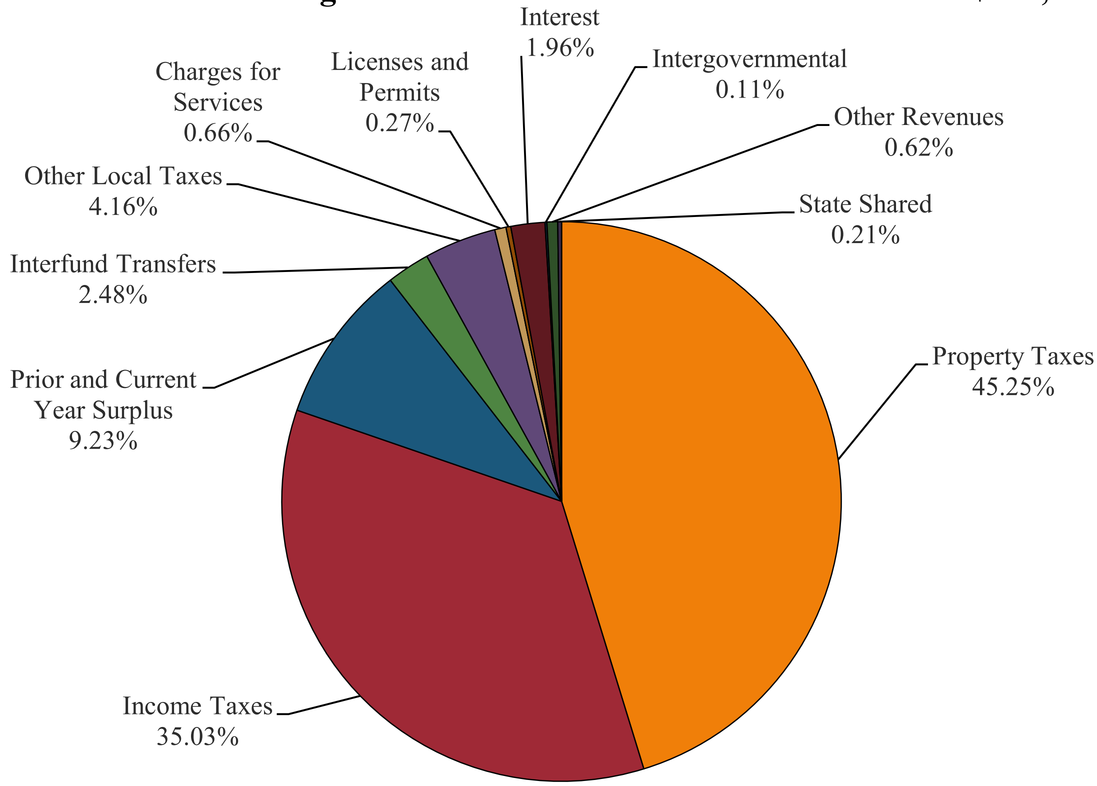
# General Fund Operating Revenues

| Revenue | FY25 Actuals | FY26 Budget | FY27 Budget | Increase (Decrease) | % Change |
|---|---|---|---|---|---|
| Circuit Court Fines | $20,364 | $25,000 | $25,000 | $0 | 0.00% |
| Liquor License Fines | 9,225 | 7,500 | 7,500 | 0 | 0.00% |
| Animal Violation Fines | 7,206 | 8,000 | 8,000 | 0 | 0.00% |
| Humane Society Impound Fees | 20,417 | 19,500 | 19,500 | 0 | 0.00% |
| Total Fines and Forfeits | $57,212 | $60,000 | $60,000 | $0 | 0.00% |
| Interest - Miscellaneous Loans | $256,715 | $10,000 | $0 | ($10,000) | -100.00% |
| Interest - Fire Company Loans | 333,080 | 363,627 | 404,610 | 40,983 | 11.27% |
| Investment Income | 10,404,345 | 10,806,400 | 12,300,000 | 1,493,600 | 13.82% |
| Investment Income - IPA | 355,575 | 287,349 | 103,480 | (183,869) | -63.99% |
| Unrealized Gains/Losses | 78,010 | 0 | 0 | 0 | 0.00% |
| Rents and Royalties | 429,497 | 670,000 | 500,000 | (170,000) | -25.37% |
| Cell Tower Rent | 76,237 | 65,000 | 75,000 | 10,000 | 15.38% |
| Rent - Family Law | 6,600 | 6,600 | 6,600 | 0 | 0.00% |
| Advertising - Liquor Licenses | 7,500 | 10,000 | 10,000 | 0 | 0.00% |
| Jury Duty | 215 | 0 | 0 | 0 | 0.00% |
| Postage | 23,916 | 15,000 | 20,000 | 5,000 | 33.33% |
| Equipment Sales | 326,608 | 250,000 | 250,000 | 0 | 0.00% |
| Purchasing Card Rebates | 52,167 | 60,000 | 60,000 | 0 | 0.00% |
| Miscellaneous | 967,228 | 225,000 | 225,000 | 0 | 0.00% |
| Land Sales | 2,000,000 | 0 | 0 | 0 | 0.00% |
| Total Other | $15,317,693 | $12,768,976 | $13,954,690 | $1,185,714 | 9.29% |
| Insurance Recovery | $20,479 | $0 | $0 | $0 | 0.00% |
| Pension Recovery - Enterprise and Grants | 1,309,188 | 1,610,850 | 1,812,250 | 201,400 | 12.50% |
| OPEB Recovery - Enterprise and Grants | 299,800 | 872,620 | 594,100 | (278,520) | -31.92% |
| State Retirement Recovery - Enterprise and Grants | 0 | 7,800 | 7,800 | 0 | 0.00% |
| Grant Cost Recovery | 351,520 | 403,280 | 403,280 | 0 | 0.00% |
| Westminster Motorola Revenue Recovery | 30,563 | 30,000 | 30,000 | 0 | 0.00% |
| Total Cost Recovery | $2,011,550 | $2,924,550 | $2,847,430 | ($77,120) | -2.64% |
| **Total Annual Revenue** | **$536,506,238** | **$537,211,738** | **$575,678,330** | **$38,466,592** | **7.16%** |
| Prior Year Unappropriated Reserve | $27,155,212 | $26,255,422 | $57,619,668 | $31,364,245 | 119.46% |
| Current Year Surplus | 2,179,935 | 1,346,000 | 2,584,000 | 1,238,000 | 91.98% |
| Transfer from Capital Fund | 14,129,320 | 15,841,970 | 16,197,190 | 355,220 | 2.24% |
| **Total Operating Revenue** | **$579,970,705** | **$580,655,130** | **$652,079,188** | **$71,424,057** | **12.30%** |

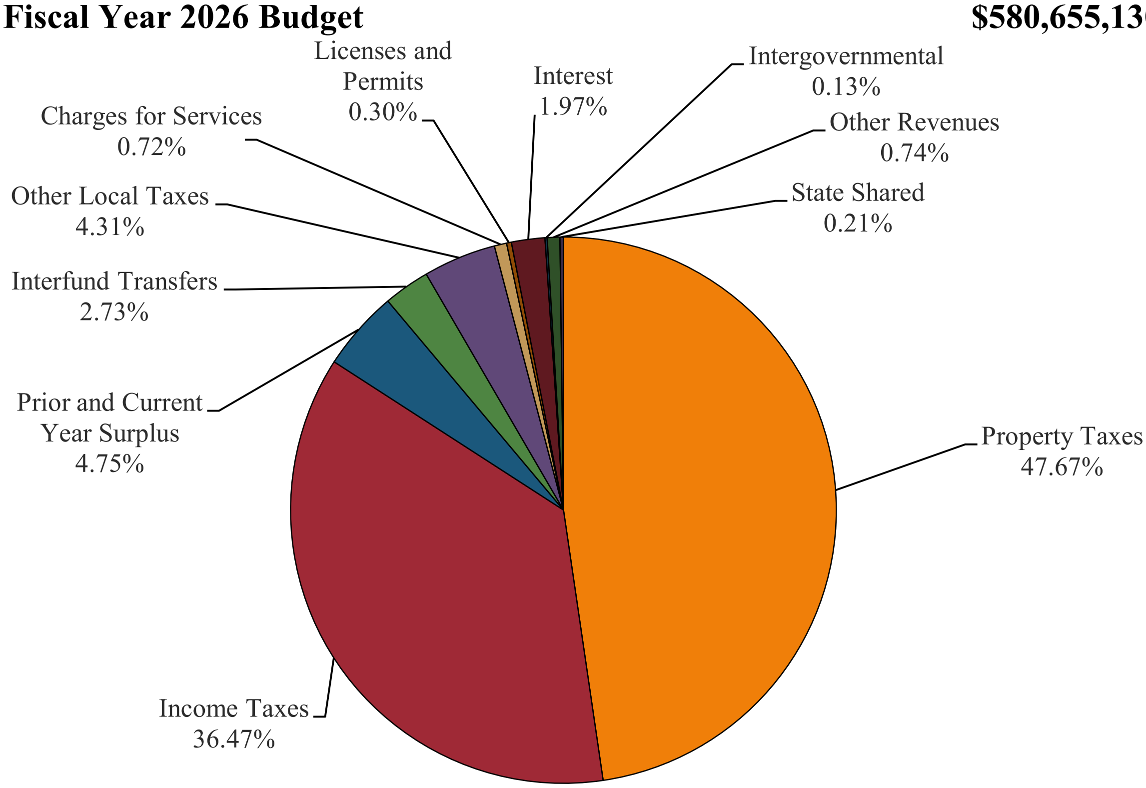
| | |
|---|---|
| Prior Year Unappropriated Reserve | Consists of projected revenue in excess of current budget and projected unspent appropriated dollars. These funds are carried over to the next budget following the completion of an independent audit. |
| Current Year Surplus | Consists of revenues from new IPA principal payments to landowners and the transfer of fund balance to pay for replacement equipment for Weed Control. |
| Transfer from Capital Fund | Dedicated Local Income Tax revenue for Public School construction transferred into the General Fund to pay debt service on school construction. |

# Operating Budget Revenues

**Fiscal Year 2027 Budget** **$652,079,188**




**Fiscal Year 2026 Budget** **$580,655,130**



# *Operating Plan*

# Multi-Year Financial Forecasting

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

## Six-Year Operating Revenue Forecast

Growth rates for Property Tax, our largest revenue, are expected to decrease throughout the plan, ranging from 6.6% to 2.3%. Reassessments are planned at lower growth rates in the outyears.

Income Tax collections, the County's second largest revenue, are projected to increase 7.9% in FY27. In response to volatility in distribution, gross Income Tax revenue growth rates were lowered throughout the plan.

Recordation growth remains flat throughout the plan.

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

## Six-Year Operating Expenditure Forecast

Projected Operating Plan expenditures are built on assumed growth rates, operating impacts of capital projects, projected debt service on known and planned debt issuance, and expenditures that are non-recurring in nature. General operating expenditures are planned to grow at an assumed annual rate of 3.0%, while salary increases are planned at 4.0%. Other expenditures, such as employee health benefits, have varying growth rates based on projected annual cost increases. Debt service is calculated by using known debt service amortization schedules and planned debt based on the anticipated timing of capital projects and assumed bond interest rates. Non-recurring costs, such as replacement furniture and equipment, are planned in the year they are expected to occur. The table on the following page provides examples of growth assumptions incorporated into the six-year Operating Plan.

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

## Operating Impacts of Capital Projects

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

## Growth Rate Assumptions

| Department/Agency | FY28 Planned | FY29 Planned | FY30 Planned | FY31 Planned | FY32 Planned |
|---|---|---|---|---|---|
| Salary | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% |
| General Operating | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| Board of Education | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| Employee Health Costs | 6.8% | 7.0% | 7.3% | 7.5% | 7.8% |
| Risk Management (Workers Compensation) | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Detention Center (Medical/Food) | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Storm Emergencies | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Collections Office | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% |
| Spongy Moth | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Board of Elections | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% |
| Youth Services Bureau | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% |
| Transfer to Grant Fund – Housing | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Transfer to Grant Fund – Sheriff's Office | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% |

# Six-Year Operating Revenue

| | FY27 Budget | FY28 Planned | FY29 Planned | FY30 Planned | FY31 Planned | FY32 Planned |
|---|---|---|---|---|---|---|
| **Real Property Tax** | $279,225,110 | $293,523,267 | $306,718,136 | $317,122,051 | $327,132,895 | $335,436,757 |
| | *6.77%* | *5.12%* | *4.50%* | *3.39%* | *3.16%* | *2.54%* |
| **Property Tax directly to Stormwater Fund** | (3,881,660) | (4,579,090) | (5,163,112) | (6,013,178) | (6,666,779) | (7,283,212) |
| **Railroad and Public Utility** | 11,500,000 | 11,615,000 | 11,731,150 | 11,848,462 | 11,966,946 | 12,086,616 |
| | *4.55%* | *1.00%* | *1.00%* | *1.00%* | *1.00%* | *1.00%* |
| **Total Business Tax** | 8,250,000 | 8,332,500 | 8,415,825 | 8,499,983 | 8,584,983 | 8,670,833 |
| | *1.85%* | *1.00%* | *1.00%* | *1.00%* | *1.00%* | *1.00%* |
| **Total Property Tax** | **$295,093,450** | **$308,891,678** | **$321,701,999** | **$331,457,318** | **$341,018,045** | **$348,910,994** |
| | ***6.61%*** | ***4.68%*** | ***4.15%*** | ***3.03%*** | ***2.88%*** | ***2.31%*** |
| **Income Tax** | $228,429,910 | $237,806,784 | $245,625,017 | $253,711,837 | $262,076,596 | $270,728,969 |
| | *7.87%* | *4.10%* | *3.29%* | *3.29%* | *3.30%* | *3.30%* |
| **Recordation** | 21,000,000 | 21,000,000 | 21,000,000 | 21,000,000 | 21,000,000 | 21,000,000 |
| | *10.53%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* |
| **Cable Franchise Fee** | 1,520,000 | 1,520,000 | 1,520,000 | 1,520,000 | 1,520,000 | 1,520,000 |
| | *-1.94%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* |
| **Building Permits** | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* |
| **911 Service Fee** | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* |
| **Investment Income** | 12,300,000 | 11,200,000 | 10,270,000 | 9,360,000 | 9,240,000 | 9,120,000 |
| | *13.82%* | *-8.94%* | *-8.30%* | *-8.86%* | *-1.28%* | *-1.30%* |
| **Total Major Revenues** | **$562,843,360** | **$584,918,462** | **$604,617,015** | **$621,549,155** | **$639,354,641** | **$655,779,963** |
| | ***7.33%*** | ***3.92%*** | ***3.37%*** | ***2.80%*** | ***2.86%*** | ***2.57%*** |
| **Other Revenues *** | $508,090 | $478,850 | $449,390 | $368,130 | $287,180 | $258,830 |
| | *-21.95%* | *-5.75%* | *-6.15%* | *-18.08%* | *-21.99%* | *-9.87%* |
| **Tier 2 Revenues **** | 7,875,800 | 8,112,074 | 8,355,436 | 8,606,099 | 8,864,282 | 9,130,211 |
| | *-0.26%* | *3.00%* | *3.00%* | *3.00%* | *3.00%* | *3.00%* |
| **Tier 3 Revenues ***** | 4,451,080 | 4,498,054 | 4,565,525 | 4,654,398 | 4,724,214 | 4,795,077 |
| | *4.50%* | *1.06%* | *1.50%* | *1.95%* | *1.50%* | *1.50%* |
| **Annual Revenues** | **$575,678,330** | **$598,007,439** | **$617,987,366** | **$635,177,782** | **$653,230,317** | **$669,964,081** |
| | ***7.16%*** | ***3.88%*** | ***3.34%*** | ***2.78%*** | ***2.84%*** | ***2.56%*** |
| **Prior Year Unappropriated Reserve** | $57,619,667.50 | $5,372,117 | $5,756,783 | $5,980,074 | $6,179,874 | $6,351,778 |
| | *119.46%* | *-90.68%* | *7.16%* | *3.88%* | *3.34%* | *2.78%* |
| **Current Year Surplus** | 2,584,000 | 0 | 109,080 | 4,662,430 | 13,115,500 | 62,300 |
| | *91.98%* | *-100.00%* | *100.00%* | *4174.32%* | *181.30%* | *-99.52%* |
| **Transfer from Capital Fund - Income Tax For BOE Debt Service** | 16,197,190 | 16,949,750 | 18,800,170 | 16,766,750 | 16,480,790 | 18,258,500 |
| | *2.24%* | *4.65%* | *10.92%* | *-10.82%* | *-1.71%* | *10.79%* |
| **Total Revenues** | **$652,079,187.50** | **$620,329,307** | **$642,653,399** | **$662,587,037** | **$689,006,481** | **$694,636,659** |
| ***Overall % Change*** | ***12.30%*** | ***-4.87%*** | ***3.60%*** | ***3.10%*** | ***3.99%*** | ***0.82%*** |

**Percentages shown above represent % Change.**
*** Other Revenues include Fire Company Loan Interest and IPA Interest.**
**** There are approximately 16 Tier 2 revenues. They generally fall between $200,000 and $800,000 on an annual basis.**
***** There are approximately 90 Tier 3 revenues. They generally are below $200,000 on an annual basis.**

# Operating Plan
# Fiscal Years 2027 - 2032

| Department/Agency | FY27 Budget | FY28 Planned | FY29 Planned | FY30 Planned | FY31 Planned | FY32 Planned |
|---|---|---|---|---|---|---|
| **Public Schools** | | | | | | |
| Carroll County Public Schools | 266,019,600 | 274,000,190 | 282,220,190 | 290,686,800 | 299,407,400 | 308,389,630 |
| Carroll County Public Schools Debt Service | 16,197,190 | 16,949,750 | 18,800,170 | 16,766,750 | 16,480,790 | 18,258,500 |
| MSDE Payments for Private Pre-K | 715,380 | 736,840 | 758,950 | 781,720 | 805,170 | 829,320 |
| State Pension Cost Shift to Public Schools | 3,449,490 | 3,552,970 | 3,659,560 | 3,769,350 | 3,882,430 | 3,998,900 |
| **Total Public Schools** | **286,381,660** | **295,239,750** | **305,438,870** | **312,004,620** | **320,575,790** | **331,476,350** |
| | | | | | | |
| **Education Other** | | | | | | |
| Cable Regulatory Commission | 220,580 | 231,610 | 243,190 | 255,350 | 268,120 | 281,520 |
| Carroll Community College | 13,760,080 | 14,172,880 | 14,598,070 | 15,036,010 | 15,487,090 | 15,951,700 |
| Carroll Community College - Adult Basic Education | 204,040 | 204,040 | 204,040 | 204,040 | 204,040 | 204,040 |
| Carroll County Public Library | 12,904,140 | 13,420,310 | 13,957,120 | 14,515,400 | 15,096,020 | 15,699,860 |
| Community Media Center | 673,340 | 608,000 | 608,000 | 608,000 | 608,000 | 608,000 |
| State Pension Cost Shift to Community College | 178,180 | 183,530 | 189,030 | 194,700 | 200,540 | 206,560 |
| State Pension Cost Shift to Public Library | 34,340 | 35,370 | 36,430 | 37,520 | 38,650 | 39,810 |
| **Total Education Other** | **27,974,700** | **28,855,740** | **29,835,880** | **30,851,020** | **31,902,460** | **32,991,490** |
| | | | | | | |
| **Public Safety and Corrections** | | | | | | |
| Animal Control | 1,155,520 | 1,224,410 | 1,261,140 | 1,298,980 | 1,337,950 | 1,378,080 |
| ***Total Animal Control*** | 1,155,520 | 1,224,410 | 1,261,140 | 1,298,980 | 1,337,950 | 1,378,080 |
| Circuit Court | 3,560,710 | 3,845,670 | 3,844,210 | 3,995,120 | 4,151,410 | 4,313,270 |
| Circuit Court Magistrates | 541,260 | 561,760 | 584,080 | 607,290 | 631,430 | 654,400 |
| Orphans Court | 62,000 | 62,060 | 62,110 | 62,170 | 62,230 | 62,300 |
| Volunteer Community Service Program | 243,480 | 253,180 | 263,260 | 273,740 | 284,650 | 295,990 |
| ***Total Courts*** | 4,407,450 | 4,722,670 | 4,753,660 | 4,938,320 | 5,129,720 | 5,325,960 |
| Emergency Management and Communications | 8,528,860 | 8,684,220 | 8,921,550 | 9,243,440 | 9,577,150 | 10,117,810 |
| ***Total Emergency Management and Communications*** | 8,528,860 | 8,684,220 | 8,921,550 | 9,243,440 | 9,577,150 | 10,117,810 |
| Fire and EMS Administration | 7,368,160 | 7,463,700 | 7,724,460 | 7,994,520 | 8,274,200 | 8,563,870 |
| Emergency Medical Services | 11,739,530 | 12,209,110 | 12,697,480 | 13,205,370 | 13,922,740 | 14,478,900 |
| Fire Services | 5,162,010 | 5,367,580 | 5,581,350 | 5,803,650 | 6,034,800 | 6,275,180 |
| Volunteer Emergency Services Association | 5,752,910 | 5,683,260 | 5,853,760 | 6,029,370 | 6,210,250 | 6,396,560 |
| Length of Service Award Program | 660,000 | 660,000 | 660,000 | 660,000 | 660,000 | 660,000 |
| ***Total Fire and EMS*** | 30,682,610 | 31,383,650 | 32,517,050 | 33,692,910 | 35,101,990 | 36,374,510 |
| Administrative Services | 4,999,640 | 5,198,870 | 5,457,240 | 5,728,490 | 6,014,560 | 6,313,550 |
| Advocacy and Investigation Center | 20,700 | 21,320 | 21,960 | 22,620 | 27,350 | 24,120 |
| Corrections | 14,073,120 | 14,620,450 | 15,291,730 | 15,953,100 | 16,726,650 | 17,280,020 |
| Law Enforcement | 21,109,100 | 21,846,130 | 22,708,890 | 23,682,100 | 24,563,020 | 25,782,210 |
| Training Academy | 36,560 | 33,510 | 34,480 | 35,490 | 36,520 | 37,590 |
| ***Total Sheriff's Office*** | 40,239,120 | 41,720,280 | 43,514,300 | 45,421,800 | 47,368,100 | 49,437,490 |
| State's Attorney's Office | 6,563,800 | 6,836,020 | 7,106,250 | 7,387,770 | 7,680,460 | 7,985,370 |
| ***Total State's Attorney's Office*** | 6,563,800 | 6,836,020 | 7,106,250 | 7,387,770 | 7,680,460 | 7,985,370 |
| **Total Public Safety and Corrections** | **91,577,360** | **94,571,250** | **98,073,950** | **101,983,220** | **106,195,370** | **110,619,220** |
| | | | | | | |
| **Public Works** | | | | | | |
| Public Works Administration | 1,013,790 | 1,053,190 | 1,096,670 | 1,138,100 | 1,189,420 | 1,231,610 |
| Building Construction | 547,050 | 567,980 | 589,880 | 612,190 | 636,190 | 661,550 |
| Engineering Administration | 760,890 | 769,900 | 799,100 | 856,280 | 864,320 | 899,880 |
| Engineering - Construction Inspection | 501,730 | 522,620 | 542,520 | 564,140 | 586,630 | 611,040 |
| Engineering - Design | 513,100 | 533,530 | 554,770 | 576,860 | 599,830 | 623,720 |
| Engineering - Survey | 306,080 | 280,930 | 292,120 | 378,960 | 315,640 | 328,010 |
| Facilities | 15,962,110 | 17,225,260 | 18,150,100 | 19,112,430 | 20,113,690 | 23,171,240 |
| Fleet Management | 13,274,520 | 15,456,980 | 14,625,370 | 15,134,720 | 15,662,740 | 16,210,140 |
| Permits and Inspections | 2,206,310 | 2,294,110 | 2,394,340 | 2,480,890 | 2,579,770 | 2,691,400 |
| Roads Operations | 9,424,060 | 9,725,080 | 10,088,900 | 10,466,500 | 10,858,440 | 11,265,250 |
| Storm Emergencies | 3,046,070 | 3,191,080 | 3,343,060 | 3,502,320 | 3,669,240 | 3,844,180 |
| Traffic Control | 532,520 | 548,530 | 614,830 | 581,930 | 615,540 | 616,850 |
| Transit Administration | 101,480 | 106,030 | 110,140 | 114,410 | 118,850 | 123,460 |
| Veteran Transit Services | 129,250 | 135,710 | 142,500 | 149,620 | 157,100 | 164,960 |
| **Total Public Works** | **48,318,960** | **52,410,930** | **53,344,300** | **55,669,350** | **57,967,400** | **62,443,290** |

# Operating Plan
# Fiscal Years 2027 - 2032

| Department/Agency | FY27 Budget | FY28 Planned | FY29 Planned | FY30 Planned | FY31 Planned | FY32 Planned |
|---|---|---|---|---|---|---|
| **Citizen Services** | | | | | | |
| Citizen Services Administration | 706,710 | 604,730 | 628,650 | 653,530 | 679,400 | 706,290 |
| Aging and Disabilities | 1,875,630 | 1,951,330 | 2,005,810 | 2,104,890 | 2,165,230 | 2,253,690 |
| Recovery Support Services | 218,490 | 225,050 | 231,800 | 238,750 | 245,910 | 253,290 |
| ***Total Citizen Services*** | 2,800,830 | 2,781,110 | 2,866,260 | 2,997,170 | 3,090,540 | 3,213,270 |
| Access Carroll | 35,010 | 36,060 | 37,140 | 38,260 | 39,400 | 40,590 |
| The Arc Carroll County | 337,400 | 304,970 | 311,070 | 317,290 | 323,640 | 330,110 |
| Care Healing Center | 223,090 | 234,240 | 245,960 | 258,250 | 271,170 | 284,730 |
| Flying Colors of Success | 59,520 | 62,500 | 65,620 | 68,900 | 72,350 | 75,960 |
| Human Services of Program | 1,393,650 | 1,421,520 | 1,449,950 | 1,478,950 | 1,508,530 | 1,538,700 |
| Penn-Mar Human Services | 293,190 | 299,050 | 305,030 | 311,140 | 317,360 | 323,710 |
| Sheppard Pratt | 121,190 | 123,610 | 126,090 | 128,610 | 131,180 | 133,800 |
| Springboard Community Services | 454,520 | 468,160 | 482,200 | 496,670 | 511,570 | 526,910 |
| Target Community and Educational Services | 298,990 | 304,970 | 311,070 | 317,290 | 323,640 | 330,110 |
| Youth Services Bureau | 1,262,980 | 1,288,240 | 1,314,000 | 1,340,280 | 1,367,090 | 1,394,430 |
| ***Citizen Services Non - Profits*** | 4,479,540 | 4,543,320 | 4,648,130 | 4,755,640 | 4,865,930 | 4,979,050 |
| Health Department | 4,255,380 | 4,380,640 | 4,509,660 | 4,642,550 | 4,779,430 | 4,920,410 |
| Social Services | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| ***Citizen Services State*** | 4,275,380 | 4,400,640 | 4,529,660 | 4,662,550 | 4,799,430 | 4,940,410 |
| **Total Citizen Services** | **11,555,750** | **11,725,070** | **12,044,050** | **12,415,360** | **12,755,900** | **13,132,730** |
| | | | | | | |
| **Recreation and Culture** | | | | | | |
| Recreation and Parks Administration | 637,170 | 652,600 | 678,410 | 705,250 | 736,150 | 762,250 |
| Community Parks | 1,017,600 | 1,062,590 | 1,082,900 | 1,119,440 | 1,156,430 | 1,221,910 |
| Hashawha | 1,157,840 | 1,207,670 | 1,236,280 | 1,281,050 | 1,327,460 | 1,376,190 |
| Piney Run Park | 1,197,340 | 1,242,180 | 1,289,570 | 1,338,780 | 1,389,890 | 1,442,960 |
| Recreation | 717,950 | 705,510 | 732,500 | 760,530 | 789,650 | 819,890 |
| Sports Complex | 277,180 | 287,270 | 297,740 | 308,590 | 319,850 | 331,520 |
| ***Total Recreation and Parks*** | 5,005,080 | 5,157,820 | 5,317,400 | 5,513,640 | 5,719,430 | 5,954,720 |
| Historical Society of Carroll County | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Union Mills Homestead | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| ***Total Culture*** | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| **Total Recreation and Culture** | **5,075,080** | **5,227,820** | **5,387,400** | **5,583,640** | **5,789,430** | **6,024,720** |
| | | | | | | |
| **General Government** | | | | | | |
| Comptroller Administration | 518,040 | 535,390 | 556,160 | 578,650 | 600,500 | 623,050 |
| Accounting | 1,532,120 | 1,590,460 | 1,620,030 | 1,683,850 | 1,750,190 | 1,819,150 |
| Bond Issuance Expense | 223,200 | 354,440 | 395,790 | 352,050 | 439,760 | 345,080 |
| Collections Office | 2,102,020 | 2,203,250 | 2,303,860 | 2,409,240 | 2,519,630 | 2,635,280 |
| Independent Post Audit | 70,880 | 73,510 | 75,710 | 77,980 | 81,880 | 84,340 |
| Office of Procurement | 511,160 | 535,140 | 556,030 | 577,740 | 600,310 | 623,750 |
| ***Total Comptroller*** | 4,957,420 | 5,292,190 | 5,507,580 | 5,679,510 | 5,992,270 | 6,130,650 |
| Administrative Hearings | 114,220 | 118,310 | 122,540 | 126,930 | 131,480 | 136,190 |
| Board of License Commissioners | 121,500 | 126,250 | 131,190 | 136,320 | 141,660 | 147,200 |
| County Attorney | 928,760 | 963,740 | 1,000,060 | 1,037,770 | 1,076,910 | 1,117,550 |
| ***Total County Attorney*** | 1,164,480 | 1,208,300 | 1,253,790 | 1,301,020 | 1,350,050 | 1,400,940 |
| Economic Development Administration | 1,111,960 | 1,137,800 | 1,179,720 | 1,223,210 | 1,268,330 | 1,315,140 |
| Carroll County Workforce Development | 357,530 | 371,610 | 386,240 | 401,450 | 417,260 | 433,690 |
| Economic Dev. Infrastructure and Investments | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 |
| Farm Museum | 1,099,440 | 1,139,590 | 1,181,290 | 1,224,550 | 1,269,410 | 1,315,950 |
| ***Total Economic Development*** | 3,418,930 | 3,499,000 | 3,597,250 | 3,699,210 | 3,805,000 | 3,914,780 |
| Human Resources Administration | 1,749,070 | 1,817,300 | 1,888,210 | 1,961,910 | 2,038,490 | 2,118,090 |
| Health and Fringe Benefits | 31,655,760 | 34,030,720 | 36,669,040 | 39,631,100 | 42,963,170 | 46,719,070 |
| Personnel Services | 98,780 | 102,730 | 106,840 | 111,110 | 115,560 | 120,180 |
| ***Total Human Resources*** | 33,503,610 | 35,950,750 | 38,664,090 | 41,704,120 | 45,117,220 | 48,957,340 |
| Management and Budget Administration | 382,680 | 397,820 | 413,560 | 429,920 | 446,930 | 464,620 |
| Budget | 784,910 | 816,180 | 848,690 | 882,500 | 917,660 | 954,220 |
| Grants Office | 249,810 | 259,740 | 270,070 | 280,810 | 291,980 | 303,590 |
| Risk Management | 4,761,980 | 5,034,990 | 5,278,430 | 5,537,350 | 5,813,010 | 6,304,250 |
| ***Total Management and Budget*** | 6,179,380 | 6,508,730 | 6,810,750 | 7,130,580 | 7,469,580 | 8,026,680 |

# Operating Plan
# Fiscal Years 2027 - 2032

| Department/Agency | FY27 Budget | FY28 Planned | FY29 Planned | FY30 Planned | FY31 Planned | FY32 Planned |
|---|---|---|---|---|---|---|
| Planning and Land Management Administration | 1,519,260 | 1,578,200 | 1,685,900 | 1,701,330 | 1,763,730 | 1,882,540 |
| Comprehensive Planning | 907,500 | 941,940 | 977,960 | 1,015,380 | 1,054,250 | 1,094,610 |
| Development Review | 702,950 | 730,390 | 759,450 | 789,660 | 821,070 | 853,740 |
| Resource Management | 1,360,700 | 1,412,000 | 1,467,940 | 1,526,100 | 1,586,570 | 1,649,450 |
| Zoning Administration | 337,270 | 350,350 | 364,250 | 378,710 | 393,750 | 409,380 |
| ***Total Planning and Land Management*** | 4,827,680 | 5,012,880 | 5,255,500 | 5,411,180 | 5,619,370 | 5,889,720 |
| Technology Services | 10,142,220 | 10,172,730 | 10,389,890 | 10,907,600 | 11,054,110 | 11,634,130 |
| Production and Distribution Services | 393,010 | 406,200 | 419,840 | 433,940 | 460,530 | 463,990 |
| ***Total Technology Services*** | 10,535,230 | 10,578,930 | 10,809,730 | 11,341,540 | 11,514,640 | 12,098,120 |
| Audio Video Production | 306,310 | 318,050 | 330,260 | 342,940 | 356,110 | 369,790 |
| Board of Elections | 2,540,740 | 2,667,730 | 2,827,330 | 2,996,480 | 3,200,760 | 3,367,270 |
| County Commissioners | 1,658,070 | 1,557,960 | 1,619,240 | 1,682,940 | 1,760,660 | 1,818,150 |
| Not in Carroll | 337,660 | 347,780 | 358,220 | 368,960 | 380,030 | 391,430 |
| ***Total General Government Other*** | 4,842,780 | 4,891,520 | 5,135,050 | 5,391,320 | 5,697,560 | 5,946,640 |
| **Total General Government** | **69,429,510** | **72,942,300** | **77,033,740** | **81,658,480** | **86,565,690** | **92,364,870** |
| | | | | | | |
| **Conservation and Natural Resources** | | | | | | |
| Extension Office of Carroll County | 541,010 | 562,650 | 585,160 | 608,560 | 632,910 | 658,220 |
| Soil Conservation District | 544,400 | 599,990 | 587,890 | 610,930 | 634,880 | 659,770 |
| Spongy Moth | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Weed Control | 77,520 | 79,850 | 84,030 | 84,710 | 87,250 | 152,170 |
| **Total Conservation and Natural Resources** | **1,192,930** | **1,272,490** | **1,287,080** | **1,334,200** | **1,385,040** | **1,500,160** |
| | | | | | | |
| **Debt and Transfers** | | | | | | |
| Debt Service | 18,022,800 | 19,792,430 | 22,709,300 | 25,025,790 | 26,100,540 | 28,231,590 |
| Debt Service - Ag Pres. | 4,341,160 | 1,680,630 | 1,838,400 | 6,361,360 | 14,491,240 | 842,430 |
| Intergovernmental Transfers | 4,141,580 | 4,265,830 | 4,393,800 | 4,525,620 | 4,661,380 | 4,801,230 |
| **Total Debt and Transfers** | **26,505,540** | **25,738,890** | **28,941,500** | **35,912,770** | **45,253,160** | **33,875,250** |
| | | | | | | |
| **Reserves** | | | | | | |
| Reserve for Contingencies | 4,164,830 | 4,330,020 | 4,480,360 | 4,612,940 | 4,752,160 | 4,883,530 |
| **Total Reserves** | **4,164,830** | **4,330,020** | **4,480,360** | **4,612,940** | **4,752,160** | **4,883,530** |
| | | | | | | |
| **Interfund Transfers** | | | | | | |
| Transfer to Capital Fund | 74,236,578 | 9,018,600 | 7,871,100 | 8,045,100 | 8,284,400 | 8,179,600 |
| Transfer to Grant Fund - Aging & Disabilities | 416,450 | 438,940 | 462,640 | 487,620 | 513,960 | 541,710 |
| Transfer to Grant Fund - Circuit Court | 27,470 | 29,120 | 30,870 | 32,720 | 34,680 | 36,760 |
| Transfer to Grant Fund - Comprehensive Planning | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Transfer to Grant Fund - Emergency Mgmt. & Comm. | 99,590 | 99,590 | 99,590 | 99,590 | 99,590 | 99,590 |
| Transfer to Grant Fund - Fire & EMS | 60,000 | 61,800 | 63,650 | 65,560 | 67,530 | 69,560 |
| Transfer to Grant Fund - Health Department | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Transfer to Grant Fund - Housing & Community Dev. | 170,060 | 52,540 | 55,170 | 57,930 | 60,820 | 63,870 |
| Transfer to Grant Fund - Local Management Board | 86,570 | 90,900 | 95,440 | 100,220 | 105,230 | 110,490 |
| Transfer to Grant Fund - Recreation | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 |
| Transfer to Grant Fund - Sheriff's Office | 143,650 | 151,550 | 159,890 | 168,680 | 177,960 | 187,740 |
| Transfer to Grant Fund - State's Attorney's Office | 70,450 | 77,000 | 84,930 | 93,430 | 102,490 | 112,230 |
| Transfer to Grant Fund - Transit | 1,900,320 | 2,156,180 | 2,426,890 | 2,718,690 | 3,298,610 | 3,658,980 |
| Transfer to Airport Enterprise Fund | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| Transfer to Fiber Network Enterprise Fund | 388,320 | 442,710 | 452,560 | 472,750 | 493,590 | 515,140 |
| Transfer to Solid Waste Enterprise Fund | 1,833,190 | 2,307,810 | 2,980,700 | 3,796,260 | 4,495,610 | 5,159,980 |
| Transfer to Utilities Enterprise Fund | 430,120 | 969,310 | 444,140 | 458,310 | 472,960 | 488,080 |
| **Total Interfund Transfers** | **79,902,868** | **15,936,150** | **15,267,670** | **16,636,960** | **18,247,530** | **19,263,830** |
| | | | | | | |
| Projected Revenue | 652,079,188 | 620,329,307 | 642,653,399 | 662,587,037 | 689,006,481 | 694,636,659 |
| Projected Expenditures | 652,079,188 | 608,250,410 | 631,134,800 | 658,662,560 | 691,389,930 | 708,575,440 |
| **Balance** | **0** | **12,078,897** | **11,518,599** | **3,924,477** | **(2,383,449)** | **(13,938,781)** |

# Reading a Typical Budget Page

Previous year actual expenditures

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

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

The Board of County Commissioners' budget for next fiscal year

Shows budget by type of expenditure

Significant changes and information

## Farm Museum

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $563,769 | $555,680 | $604,280 | $629,310 | 13.25% | 4.14% |
| Benefits | 100,056 | 78,030 | 84,670 | 92,360 | 18.36% | 9.08% |
| Operating | 324,480 | 373,970 | 373,970 | 365,300 | -2.29% | -2.29% |
| Capital | 7,169 | 5,200 | 5,200 | 5,360 | 3.08% | 3.08% |
| Total | $1,035,473 | $1,012,880 | $1,068,120 | $1,092,430 | 7.85% | 2.28% |

**Denise Beaver, Director of Economic Development (410) 386-2071**
**Allie Fogle, Budget Analyst I (410) 386-2304**
http://carrollcountyfarmmuseum.org/

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

**Budget Changes:**

- The decrease from FY26 Original to Adjusted is due to the mid-year creation of a new caretaker position, compensation and class adjustments, and one full-time 40-hour position converted into two part-time 25-hour positions.
- A 3.5% salary increase is included in FY27.
- Payroll taxes and benefits increase based on salary; pension allocations increase based on annual actuarial study.
- Operating decreases due to reductions in contractual services based on historical actuals for services such as building maintenance, pest control, and printing services.

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

# *Public Schools Appropriations*

# Public Schools Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Carroll County Public Schools | $241,104,684 | $251,971,660 | $251,971,660 | $266,019,600 | 5.58% | 5.58% |
| Carroll County Public Schools Debt Service | 14,037,570 | 15,841,970 | 15,841,970 | 16,197,190 | 2.24% | 2.24% |
| MSDE Payments for Private Pre-K | 0 | 0 | 0 | 715,380 | 100.00% | 100.00% |
| State Pension Cost Shift to Public Schools | 0 | 2,508,990 | 2,508,990 | 3,449,490 | 37.49% | 37.49% |
| **Total Public Schools** | **$255,142,254** | **$270,322,620** | **$270,322,620** | **$286,381,660** | **5.94%** | **5.94%** |

The Education Article of the Annotated Code of Maryland grants the County Commissioners authority to designate category totals for the Board of Education. The categorical totals, as approved by the County Commissioners for FY27, are summarized here:

| Budget Category | Amount | Percent of Total Budget |
|---|---|---|
| Administration | $7,552,878 | 1.49% |
| Instructional Salaries and Wages | 171,679,886 | 33.86% |
| Student Personnel Services | 2,484,364 | 0.49% |
| Student Health Services | 4,903,426 | 0.97% |
| Student Transportation | 29,798,489 | 5.88% |
| Operation of Plant | 32,706,222 | 6.45% |
| Maintenance of Plant | 9,305,547 | 1.84% |
| Fixed Charges | 129,068,423 | 25.46% |
| Community Services | 1,741,632 | 0.34% |
| Capital Outlay | 1,151,907 | 0.23% |
| Mid-Level Administration | 29,367,770 | 5.79% |
| Special Education | 57,081,853 | 11.26% |
| Textbooks and Instructional Supplies | 22,881,827 | 4.51% |
| Other Instructional Costs | 7,242,481 | 1.43% |
| **Total** | **$506,966,705** | **100.00%** |

# Carroll County Public Schools

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 241,104,684 | 251,971,660 | 251,971,660 | 266,019,600 | 5.58% | 5.58% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $241,104,684 | $251,971,660 | $251,971,660 | $266,019,600 | 5.58% | 5.58% |

**Dr. Cynthia McCabe, Superintendent (410) 751-3000**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
http://www.carrollk12.org/

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

### Budget Changes:

- An additional $6.5M, for a total of $14.1M, is included above the planned 3.0% for increased costs.

# Carroll County Public Schools Debt Service

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 14,037,570 | 15,841,970 | 15,841,970 | 16,197,190 | 2.24% | 2.24% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $14,037,570 | $15,841,970 | $15,841,970 | $16,197,190 | 2.24% | 2.24% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
http://www.carrollk12.org/

School construction is funded with Local Income Tax, revenue from the State, and bonds issued by Carroll County. This budget funds the principal and interest paid on bonds issued for school facilities construction projects. The percentage of Local Income Tax directed to school construction is 9.09% in FY27.

### Budget Changes:

- In FY27, the anticipated bond issue is $6.0M

# State Pension Cost Shift to Public Schools

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 0 | 2,508,990 | 2,508,990 | 3,449,490 | 37.49% | 37.49% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $0 | $2,508,990 | $2,508,990 | $3,449,490 | 37.49% | 37.49% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Jake Dellinger, Budget Analyst II (410) 386-2082**

Beginning in FY26, the State shifted more Pension costs for the Public Schools to the County.

### Budget Changes:

- In FY27, the State increased the cost shift by $0.9M.

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# MSDE Payments for Private Pre-K

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 0 | 0 | 0 | 715,380 | 100.00% | 100.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $0 | $0 | $0 | $715,380 | 100.00% | 100.00% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Jake Dellinger, Budget Analyst II (410) 386-2082**

Beginning mid-year FY26, the State shifted a portion of private prekindergarten costs to the County.

# *Education Other Appropriations*

# Education Other Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Cable Regulatory Commission | $200,581 | $210,080 | $210,080 | $220,580 | 5.00% | 5.00% |
| Carroll Community College | 18,113,652 | 13,359,300 | 13,359,300 | 13,760,080 | 3.00% | 3.00% |
| Carroll Community College - Adult Basic Education | 204,040 | 204,040 | 204,040 | 204,040 | 0.00% | 0.00% |
| Carroll County Public Library | 16,749,222 | 11,620,220 | 11,620,220 | 12,904,140 | 11.05% | 11.05% |
| Community Media Center | 700,400 | 620,000 | 620,000 | 673,340 | 8.60% | 8.60% |
| State Pension Cost Shift to Community College | 0 | 115,080 | 115,080 | 178,180 | 54.83% | 54.83% |
| State Pension Cost Shift to Public Library | 0 | 0 | 0 | 34,340 | 100.00% | 100.00% |
| **Total Education Other** | **$35,967,896** | **$26,128,720** | **$26,128,720** | **$27,974,700** | **7.06%** | **7.06%** |

# Cable Regulatory Commission

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 200,581 | 210,080 | 210,080 | 220,580 | 5.00% | 5.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $200,581 | $210,080 | $210,080 | $220,580 | 5.00% | 5.00% |

**Carol Shawver, Cable Coordinator (410) 386-2095**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
http://www.carrollcable.tv/

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

### Budget Changes:

- A 5% increase is included in FY27.

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# Carroll Community College

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 18,113,652 | 13,359,300 | 13,359,300 | 13,760,080 | 3.00% | 3.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $18,113,652 | $13,359,300 | $13,359,300 | $13,760,080 | 3.00% | 3.00% |

**Dr. Rose Mince, President (410) 386-8000**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
http://www.carrollcc.edu/

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

### Budget Changes:

- A 3% increase is included in FY27.

# Carroll Community College – Adult Education

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 204,040 | 204,040 | 204,040 | 204,040 | 0.00% | 0.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $204,040 | $204,040 | $204,040 | $204,040 | 0.00% | 0.00% |

**Dr. Rose Mince, President (410) 386-8000**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
https://www.carrollcc.edu/Programs-and-Courses/Non-Credit-Programs/Adult-Education/

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

**Budget Changes:**

- Funding held flat in FY27.

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# Carroll County Public Library

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 2,567,151 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 14,182,071 | 11,620,220 | 11,620,220 | 12,904,140 | 11.05% | 11.05% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $16,749,222 | $11,620,220 | $11,620,220 | $12,904,140 | 11.05% | 11.05% |

**Andrea Berstler, Executive Director (410) 386-4500**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
http://library.carr.org/

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

**Budget Changes:**

- Operating increases due to a 4% base funding increase, and an additional $0.8M in salary support. Funding also supports three new positions; benefit packages for the positions are in the county budget.

# Community Media Center

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 700,400 | 620,000 | 620,000 | 673,340 | 8.60% | 8.60% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $700,400 | $620,000 | $620,000 | $673,340 | 8.60% | 8.60% |

**Richard Turner, Director (410) 386-4415**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
http://www.carrollmediacenter.org

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

### Budget Changes:

- Operating increases due to one-time funding of video programming support, offset by a decrease in projected Cable Franchise Fee collections.

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# State Pension Cost Shift to Community College

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 0 | 115,080 | 115,080 | 178,180 | 54.83% | 54.83% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $0 | $115,080 | $115,080 | $178,180 | 54.83% | 54.83% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**

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

### Budget Changes:

- In FY27, the State increased the cost shift by $0.1M.

# State Pension Cost Shift to Public Library

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 0 | 0 | 0 | 34,340 | 100.00% | 100.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $0 | $0 | $0 | $34,340 | 100.00% | 100.00% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**

Beginning in FY27, the State is shifting a portion of Pension costs for Carroll County Public Library to the County.

# *Public Safety and Corrections Appropriations*

# Public Safety and Corrections Summary

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

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Circuit Court | $3,400,918 | $3,159,260 | $3,189,620 | $3,560,710 | 12.71% | 11.63% |
| Circuit Court Magistrates | 626,948 | 506,970 | 509,420 | 541,260 | 6.76% | 6.25% |
| Orphans Court | 58,454 | 62,090 | 62,090 | 62,000 | -0.14% | -0.14% |
| Volunteer Community Service Program | 358,949 | 262,520 | 229,710 | 243,480 | -7.25% | 5.99% |
| **Total Courts** | **$4,445,269** | **$3,990,840** | **$3,990,840** | **$4,407,450** | **10.44%** | **10.44%** |
| **Total Without Benefits** | **$3,307,167** | **$3,537,480** | **$3,537,480** | **$3,883,520** | **9.78%** | **9.78%** |

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Emergency Management and Communications | $7,323,446 | $7,592,570 | $7,583,230 | $8,528,860 | 12.33% | 12.47% |
| **Total Emergency Management and Communications** | **$7,323,446** | **$7,592,570** | **$7,583,230** | **$8,528,860** | **12.33%** | **12.47%** |
| **Total Without Benefits** | **$6,076,883** | **$7,055,890** | **$7,047,220** | **$7,877,380** | **11.64%** | **11.78%** |

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Fire and EMS Administration | $21,322,779 | $14,067,020 | $14,094,220 | $7,368,160 | -47.62% | -47.72% |
| Emergency Medical Services | 0 | 11,075,020 | 11,005,360 | 11,739,530 | 6.00% | 6.67% |
| Fire Services | 0 | 4,521,880 | 4,759,600 | 5,162,010 | 14.16% | 8.45% |
| Volunteer Emergency Services Association | 5,709,652 | 4,885,720 | 4,885,720 | 5,752,910 | 17.75% | 17.75% |
| Length of Service Award Program | 0 | 660,000 | 660,000 | 660,000 | 0.00% | 0.00% |
| **Total Fire and Emergency Services** | **$27,032,431** | **$35,209,640** | **$35,404,900** | **$30,682,610** | **-12.86%** | **-13.34%** |
| **Total Without Benefits** | **$21,277,706** | **$29,682,580** | **$29,863,950** | **$25,333,680** | **-14.65%** | **-15.17%** |

Some EMS expenses for Fire and Emergency Services are included in Emergency Medical Billing Fund in the Special Revenue Funds.

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

# Public Safety and Corrections Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Administrative Services | $5,536,555 | $4,691,070 | $4,725,900 | $4,999,640 | 6.58% | 5.79% |
| Advocacy and Investigation Center | 20,133 | 24,170 | 24,170 | 20,700 | -14.36% | -14.36% |
| Corrections | 14,498,628 | 12,918,600 | 12,928,010 | 14,073,120 | 8.94% | 8.86% |
| Law Enforcement | 26,240,682 | 20,590,960 | 20,759,050 | 21,109,100 | 2.52% | 1.69% |
| Training Academy | 37,498 | 32,560 | 32,560 | 36,560 | 12.29% | 12.29% |
| **Total Sheriff's Office** | **$46,333,495** | **$38,257,360** | **$38,469,690** | **$40,239,120** | **5.18%** | **4.60%** |
| **Total Without Benefits** | **$32,602,817** | **$29,905,470** | **$30,102,720** | **$32,794,680** | **9.66%** | **8.94%** |

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| State's Attorney's Office | $6,743,673 | $6,079,880 | $6,079,880 | $6,563,800 | 7.96% | 7.96% |
| **Total State's Attorney's Office** | **$6,743,673** | **$6,079,880** | **$6,079,880** | **$6,563,800** | **7.96%** | **7.96%** |
| **Total Without Benefits** | **$4,922,124** | **$5,266,300** | **$5,266,300** | **$5,669,350** | **7.65%** | **7.65%** |
| **Total Public Safety and Corrections** | **$93,304,975** | **$92,284,410** | **$92,682,660** | **$91,577,360** | **-0.77%** | **-1.19%** |
| **Total Without Benefits** | **$69,315,345** | **$76,601,840** | **$76,971,790** | **$76,714,130** | **0.15%** | **-0.33%** |

# Animal Control

# Animal Control Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Animal Control | $1,426,662 | $1,154,120 | $1,154,120 | $1,155,520 | 0.12% | 0.12% |
| **Total Animal Control** | **$1,426,662** | **$1,154,120** | **$1,154,120** | **$1,155,520** | **0.12%** | **0.12%** |

# Animal Control

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 298,013 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 1,128,648 | 1,154,120 | 1,154,120 | 1,155,520 | 0.12% | 0.12% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $1,426,662 | $1,154,120 | $1,154,120 | $1,155,520 | 0.12% | 0.12% |

**Jaime Limoges, Executive Director, Humane Society of Carroll County (410) 848-4810**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://hscarroll.org/

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

### Budget Changes:

- A 3% increase is included in FY27, offset by one-time vehicle replacement in FY26.
- Funding for a replacement livestock trailer is included in FY27.

# Courts

# Courts Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Circuit Court | $3,400,918 | $3,159,260 | $3,189,620 | $3,560,710 | 12.71% | 11.63% |
| Circuit Court Magistrates | 626,948 | 506,970 | 509,420 | 541,260 | 6.76% | 6.25% |
| Orphans Court | 58,454 | 62,090 | 62,090 | 62,000 | -0.14% | -0.14% |
| Volunteer Community Service Program | 358,949 | 262,520 | 229,710 | 243,480 | -7.25% | 5.99% |
| **Total Courts** | **$4,445,269** | **$3,990,840** | **$3,990,840** | **$4,407,450** | **10.44%** | **10.44%** |

# Circuit Court

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $2,353,244 | $2,527,410 | $2,555,610 | $2,839,180 | 12.34% | 11.10% |
| Benefits | 797,086 | 339,080 | 341,240 | 399,480 | 17.81% | 17.07% |
| Operating | 236,817 | 277,270 | 277,270 | 312,050 | 12.54% | 12.54% |
| Capital | 13,771 | 15,500 | 15,500 | 10,000 | -35.48% | -35.48% |
| Total | $3,400,918 | $3,159,260 | $3,189,620 | $3,560,710 | 12.71% | 11.63% |

**The Honorable Fred S. Hecker, Administrative Judge (410) 386-2650**
**Allie Fogle, Budget Analyst I (410) 386-2082**
https://circuitcourt.carrollcountymd.gov

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

**Budget Changes:**

- The change from FY26 Original to Adjusted is due to mid-year salary adjustments, and the addition of one full-time bailiff and 3 part-time bailiff positions.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to an increase in costs for books and subscriptions. Petit Juror payments also increased, offset by state reimbursement.
- Capital includes furniture replacement.

# Circuit Court Magistrates

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $413,179 | $427,340 | $429,620 | $449,800 | 5.26% | 4.70% |
| Benefits | 201,793 | 67,310 | 67,480 | 76,240 | 13.27% | 12.98% |
| Operating | 10,053 | 9,620 | 9,620 | 12,520 | 30.15% | 30.15% |
| Capital | 1,924 | 2,700 | 2,700 | 2,700 | 0.00% | 0.00% |
| Total | $626,948 | $506,970 | $509,420 | $541,260 | 6.76% | 6.25% |

**The Honorable Fred S. Hecker, Administrative Judge (410) 386-2650**
**Allie Fogle, Budget Analyst I (410) 386-2082**
https://circuitcourt.carrollcountymd.gov/judges.aspx

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

**Budget Changes:**

- The change from FY26 Original to Adjusted is due to mid-year salary adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to additional professional development.
- Capital includes furniture replacement.

# Orphans Court

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $46,679 | $46,500 | $46,500 | $46,500 | 0.00% | 0.00% |
| Benefits | 11,365 | 13,720 | 13,720 | 13,630 | -0.66% | -0.66% |
| Operating | 410 | 1,870 | 1,870 | 1,870 | 0.00% | 0.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $58,454 | $62,090 | $62,090 | $62,000 | -0.14% | -0.14% |

**The Honorable Charles M. Coles, Jr., Chief Judge (410) 386-2086**
**Allie Fogle, Budget Analyst I (410) 386-2082**
https://registers.maryland.gov/main/carroll.html

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

**Budget Changes:**
- Members of the Orphans Court are by-law, and their salaries are held flat in FY27.
- Benefits decrease due to state retirement allocations.

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# Volunteer Community Service Program

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $225,766 | $225,140 | $194,660 | $204,620 | -9.11% | 5.12% |
| Benefits | 127,857 | 33,250 | 30,920 | 34,580 | 4.00% | 11.84% |
| Operating | 5,326 | 4,130 | 4,130 | 4,280 | 3.63% | 3.63% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $358,949 | $262,520 | $229,710 | $243,480 | -7.25% | 5.99% |

**The Honorable Fred S. Hecker, Administrative Judge(410) 386-2650**
**Allie Fogle, Budget Analyst I (410) 386-2082**
https://circuitcourt.carrollcountymd.gov/vcsp.aspx

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

**Budget Changes:**
- The change from FY26 Original to Adjusted is due to mid-year salary adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to program supply costs.

# Emergency Management and Communications

# Emergency Management and Communications Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Emergency Management and Communications | $7,323,446 | $7,592,570 | $7,583,230 | $8,528,860 | 12.33% | 12.47% |
| **Total Emergency Management and Communications** | **$7,323,446** | **$7,592,570** | **$7,583,230** | **$8,528,860** | **12.33%** | **12.47%** |

# Emergency Management and Communications

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $3,298,787 | $3,631,390 | $3,622,720 | $4,363,080 | 20.15% | 20.44% |
| **Benefits** | 1,246,563 | 536,680 | 536,010 | 651,480 | 21.39% | 21.54% |
| **Operating** | 2,760,090 | 3,148,450 | 3,148,450 | 3,251,350 | 3.27% | 3.27% |
| **Capital** | 18,006 | 276,050 | 276,050 | 262,950 | -4.75% | -4.75% |
| **Total** | $7,323,446 | $7,592,570 | $7,583,230 | $8,528,860 | 12.33% | 12.47% |

**Valerie Hawkins, Director (410) 386-2592**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-safety/

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

### Budget Changes:

- The decrease from FY26 Original to Adjusted is due to positions returning to base.
- A 4.5% salary increase is included in FY27.
- Salary increases due to the addition of two part-time Emergency Call Taker positions.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to one-time consultation for hazardous mitigation planning, partially offset by the reduction of one-time funding for mobile radio encryption for the Sheriff's Office in FY26.
- Capital decreases due to one-time funding in FY26 for additional radios.

# Sheriff's Office

# Sheriff's Office Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Administrative Services | $5,536,555 | $4,691,070 | $4,725,900 | $4,999,640 | 6.58% | 5.79% |
| Advocacy and Investigation Center | 20,133 | 24,170 | 24,170 | 20,700 | -14.36% | -14.36% |
| Corrections | 14,498,628 | 12,918,600 | 12,928,010 | 14,073,120 | 8.94% | 8.86% |
| Law Enforcement | 26,240,682 | 20,590,960 | 20,759,050 | 21,109,100 | 2.52% | 1.69% |
| Training Academy | 37,498 | 32,560 | 32,560 | 36,560 | 12.29% | 12.29% |
| **Total Sheriff's Office** | **$46,333,495** | **$38,257,360** | **$38,469,690** | **$40,239,120** | **5.18%** | **4.60%** |

# Administrative Services

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $3,908,690 | $3,994,330 | $4,026,690 | $4,219,630 | 5.64% | 4.79% |
| **Benefits** | 1,534,006 | 620,760 | 623,230 | 704,030 | 13.41% | 12.96% |
| **Operating** | 93,859 | 75,980 | 75,980 | 75,980 | 0.00% | 0.00% |
| **Capital** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Total** | $5,536,555 | $4,691,070 | $4,725,900 | $4,999,640 | 6.58% | 5.79% |

**James DeWees, Sheriff (410) 386-2900**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
https://sheriff.carrollcountymd.gov/asb.htm

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

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to noncompetitive promotions and step increases.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.

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# Advocacy & Investigation Center

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| **Benefits** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Operating** | 20,133 | 24,170 | 24,170 | 20,700 | -14.36% | -14.36% |
| **Capital** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Total** | $20,133 | $24,170 | $24,170 | $20,700 | -14.36% | -14.36% |

**James DeWees, Sheriff (410) 386-2900**
**Jake Dellinger, Budget Analyst II (410) 386-2082**

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

### Budget Changes:

- Operating decreases due to a five-year recertification with the National Children's Alliance in FY26.

# Corrections

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $7,216,903 | $7,319,710 | $7,328,460 | $7,661,630 | 4.67% | 4.55% |
| **Benefits** | 3,606,901 | 2,657,420 | 2,658,080 | 2,298,150 | -13.52% | -13.54% |
| **Operating** | 3,438,459 | 2,809,370 | 2,809,370 | 3,982,840 | 41.77% | 41.77% |
| **Capital** | 236,365 | 132,100 | 132,100 | 130,500 | -1.21% | -1.21% |
| **Total** | $14,498,628 | $12,918,600 | $12,928,010 | $14,073,120 | 8.94% | 8.86% |

**James DeWees, Sheriff (410) 386-2900**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
https://sheriff.carrollcountymd.gov/index.htm

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

**Budget Changes:**
- The increase from FY26 Original to Adjusted is due to noncompetitive promotions and step increases.
- A 4.5% salary increase is included in FY27.
- Pension allocations decrease based on annual actuarial study.
- Operating increases due to higher costs of food and medical services for inmates.
- Capital decreases due to one-time equipment replacements in FY26.

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# Law Enforcement

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $14,804,355 | $14,542,270 | $14,698,410 | $15,730,710 | 8.17% | 7.02% |
| **Benefits** | 8,589,771 | 5,073,710 | 5,085,660 | 4,442,260 | -12.45% | -12.65% |
| **Operating** | 878,129 | 958,300 | 958,300 | 919,350 | -4.06% | -4.06% |
| **Capital** | 1,968,427 | 16,680 | 16,680 | 16,780 | 0.60% | 0.60% |
| **Total** | $26,240,682 | $20,590,960 | $20,759,050 | $21,109,100 | 2.52% | 1.69% |

**James DeWees, Sheriff (410) 386-2900**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
https://sheriff.carrollcountymd.gov/index.htm

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

**Budget Changes:**
- The increase from FY26 Original to Adjusted is due to noncompetitive promotions and step increases.
- A 4.5% salary increase is included in FY27.
- Pension allocations decrease based on annual actuarial study.
- Operating decreases due to one-time replacement of duty weapons for law enforcement officers in FY26.
- Capital increases due to planned equipment replacement.

# Training Academy

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| **Benefits** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Operating** | 37,498 | 31,060 | 31,060 | 31,560 | 1.61% | 1.61% |
| **Capital** | 0 | 1,500 | 1,500 | 5,000 | 233.33% | 233.33% |
| **Total** | $37,498 | $32,560 | $32,560 | $36,560 | 12.29% | 12.29% |

**James DeWees, Sheriff (410) 386-2900**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
https://sheriff.carrollcountymd.gov/index.htm

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

### Budget Changes:

- Capital increases due to the one-time replacement desks and chairs in FY27.

# State's Attorney's Office

# State's Attorney's Office Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| State's Attorney's Office | $6,743,673 | $6,079,880 | $6,079,880 | $6,563,800 | 7.96% | 7.96% |
| **Total State's Attorney's Office** | **$6,743,673** | **$6,079,880** | **$6,079,880** | **$6,563,800** | **7.96%** | **7.96%** |

# State’s Attorney’s Office

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $4,586,657 | $5,021,150 | $5,021,150 | $5,422,720 | 8.00% | 8.00% |
| **Benefits** | 1,821,549 | 813,580 | 813,580 | 894,450 | 9.94% | 9.94% |
| **Operating** | 304,508 | 242,830 | 242,830 | 242,800 | -0.01% | -0.01% |
| **Capital** | 30,958 | 2,320 | 2,320 | 3,830 | 65.09% | 65.09% |
| **Total** | $6,743,673 | $6,079,880 | $6,079,880 | $6,563,800 | 7.96% | 7.96% |

**Haven Shoemaker, State’s Attorney (410) 386-2671**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
http://carrollcountystatesattorney.org/

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

### Budget Changes:

- Personnel increases due to 2.5% salary adjustments, included above the 4.5% increase, and an additional Paralegal position.
- Pension allocations increase based on annual actuarial study.
- Operating decreases due to a reduction in Continued Legal Education, offset by increase in legal fees and professional development.

# Fire and Emergency Services

# Fire and Emergency Services Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Fire and EMS Administration | $21,322,779 | $14,067,020 | $14,094,220 | $7,368,160 | -47.62% | -47.72% |
| Emergency Medical Services | 0 | 11,075,020 | 11,005,360 | 11,739,530 | 6.00% | 6.67% |
| Fire Services | 0 | 4,521,880 | 4,759,600 | 5,162,010 | 14.16% | 8.45% |
| Volunteer Emergency Services Association | 5,709,652 | 4,885,720 | 4,885,720 | 5,752,910 | 17.75% | 17.75% |
| Length of Service Award Program | 0 | 660,000 | 660,000 | 660,000 | 0.00% | 0.00% |
| **Total Fire and Emergency Services** | **$27,032,431** | **$35,209,640** | **$35,404,900** | **$30,682,610** | **-12.86%** | **-13.34%** |

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

# Fire and EMS Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $10,762,709 | $2,249,210 | $2,274,470 | $2,836,220 | 26.10% | 24.70% |
| Benefits | 4,772,994 | 618,770 | 620,710 | 706,780 | 14.22% | 13.87% |
| Operating | 5,564,087 | 10,760,010 | 10,760,010 | 3,545,630 | -67.05% | -67.05% |
| Capital | 222,990 | 439,030 | 439,030 | 279,530 | -36.33% | -36.33% |
| Total | $21,322,779 | $14,067,020 | $14,094,220 | $7,368,160 | -47.62% | -47.72% |

**Michael Robinson, Chief of Fire and EMS (410) 386-2075**
**Allie Fogle, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/county-administrator/fire-and-emergency-services/

In FY22, Carroll County began the transition of ambulance services previously provided by VESA. In FY25, the remaining seven stations were brought to County employment. Some were initially captured in Fire and EMS Administration during the transition to County-staffed Emergency Medical Service. With the conclusion of the transition, these costs are being transferred to centralized budgets, including Fleet Management, Health and Fringe Benefits, Risk Management, and Technology Services in FY27. As a result, the Fire and EMS budget shows a decrease, while the other budgets show increases.

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to compensation and class adjustments, offset by positions returning to base.
- A 4.5% salary increase and four new Safety Lieutenant positions are included in FY27; additional funding is included for overtime and holiday pay
- Pension allocations increase based on annual actuarial study, offset by a decrease in Public Safety Pension allocations.
- Operating and Capital decreases due to expenses moving to Fleet Management, Health and Fringe Benefits, Risk Management, and Technology Services.

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# Emergency Medical Services

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $7,628,780 | $7,564,070 | $9,206,460 | 20.68% | 21.71% |
| Benefits | 0 | 2,846,240 | 2,841,290 | 2,533,070 | -11.00% | -10.85% |
| Operating | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Capital | 0 | 600,000 | 600,000 | 0 | -100.00% | -100.00% |
| Total | $0 | $11,075,020 | $11,005,360 | $11,739,530 | 6.00% | 6.67% |

**Michael Robinson, Chief of Fire and EMS (410) 386-2075**
**Allie Fogle, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/county-administrator/fire-and-emergency-services/

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

### Budget Changes:

- A 4.5% salary increase and eight new Firefighter/Paramedic positions are included in FY27; additional funding is included for overtime and holiday pay
- Public Safety Pension allocations decrease based on annual actuarial study.
- Capital decreases due to a one-time ambulance replacement in FY26.

# Fire Services

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $3,390,400 | $3,611,220 | $3,978,270 | 17.34% | 10.16% |
| Benefits | 0 | 1,056,480 | 1,073,380 | 1,093,140 | 3.47% | 1.84% |
| Operating | 0 | 75,000 | 75,000 | 90,600 | 20.80% | 20.80% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $0 | $4,521,880 | $4,759,600 | $5,162,010 | 14.16% | 8.45% |

**Michael Robinson, Chief of Fire and EMS (410) 386-2075**
**Allie Fogle, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/county-administrator/fire-and-emergency-services/

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

### Budget Changes:

- A 4.5% salary increase is included in FY27, remaining increases are due to additional funding in overtime and holiday pay.
- Benefits increase due to additional funding in overtime and holiday pay, offset by a decrease in Public Safety Pension allocations based on annual actuarial study.
- Operating increases are due to price escalation in hook, ladder, and pump testing.

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# Volunteer Emergency Services Association

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 981,732 | 345,570 | 345,570 | 355,940 | 3.00% | 3.00% |
| Operating | 4,727,920 | 4,540,150 | 4,540,150 | 5,396,970 | 18.87% | 18.87% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $5,709,652 | $4,885,720 | $4,885,720 | $5,752,910 | 17.75% | 17.75% |

**Joe Dennis, Budget Committee Chairman, VESA (410) 848-1488**
**Allie Fogle, Budget Analyst I (410) 386-2082**
http://www.ccvesa.org

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

### Budget Changes:

- Operating increases 3% as planned, and one-time additional funding of $0.7M for maintenance and capital improvements.

# Length of Service Award Program

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 660,000 | 660,000 | 660,000 | 0.00% | 0.00% |
| Operating | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $0 | $660,000 | $660,000 | $660,000 | 0.00% | 0.00% |

**Jennifer Hobbs, Comptroller (410) 386-2085**
**Allie Fogle, Budget Analyst I (410) 386-2082**
**https://www.carrollcountymd.gov/government/directory/comptroller/length-of-service-award-program-new-member-and-existing-member-application-losap/**

The Length of Service Award Program (LOSAP) Pension Trust Fund, a defined benefit pension plan, was implemented July 1, 2004. The Plan covers all volunteer firefighters meeting eligibility requirements and provides a monthly payment to retirees beginning at age 60.

**Budget Changes:**

- Funding held flat for FY27 based on most recent actuarial study.

# *Public Works Appropriations*

# Public Works Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Public Works Administration | $1,025,872 | $922,640 | $958,770 | $1,013,790 | 9.88% | 5.74% |
| Building Construction | 491,633 | 562,730 | 520,290 | 547,050 | -2.79% | 5.14% |
| Engineering Administration | 741,314 | 685,890 | 685,900 | 760,890 | 10.93% | 10.93% |
| Engineering - Construction Inspection | 578,376 | 460,310 | 473,580 | 501,730 | 9.00% | 5.94% |
| Engineering - Design | 524,676 | 434,520 | 482,630 | 513,100 | 18.08% | 6.31% |
| Engineering - Survey | 380,729 | 304,970 | 258,340 | 306,080 | 0.36% | 18.48% |
| Facilities | 10,574,082 | 15,066,000 | 14,951,070 | 15,962,110 | 5.95% | 6.76% |
| Fleet Management | 3,502,695 | 11,566,100 | 11,586,830 | 13,274,520 | 5.88% | 5.88% |
| Permits and Inspections | 2,583,027 | 2,078,000 | 2,094,860 | 2,206,310 | 6.17% | 5.32% |
| Roads Operations | 12,640,190 | 8,904,490 | 8,992,310 | 9,424,060 | 5.83% | 4.80% |
| Storm Emergencies | 2,363,876 | 2,922,450 | 2,922,450 | 3,046,070 | 4.23% | 4.23% |
| Traffic Control | 477,206 | 527,570 | 527,570 | 532,520 | 0.94% | 0.94% |
| Transit Administration | 81,047 | 181,670 | 90,750 | 101,480 | -44.14% | 11.82% |
| Veteran Transit Services | 63,765 | 131,250 | 131,250 | 129,250 | -1.52% | -1.52% |
| **Total Public Works** | **$36,028,488** | **$44,748,590** | **$44,676,600** | **$48,318,960** | **7.98%** | **8.15%** |
| | | | | | | |
| **Total Without Benefits** | **$28,765,742** | **$42,211,920** | **$42,146,450** | **$45,477,950** | **7.74%** | **7.90%** |

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

# Public Works Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $716,980 | $746,550 | $781,750 | $816,790 | 9.41% | 4.48% |
| Benefits | 269,697 | 122,110 | 123,040 | 138,150 | 13.14% | 12.28% |
| Operating | 39,195 | 53,580 | 53,580 | 58,450 | 9.09% | 9.09% |
| Capital | 0 | 400 | 400 | 400 | 0.00% | 0.00% |
| Total | $1,025,872 | $922,640 | $958,770 | $1,013,790 | 9.88% | 5.74% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/

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

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to the Asset Manager position being charged 100% to this budget.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to supplies, contractual services, and higher cost of professional development.

# Building Construction

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $350,425 | $465,380 | $425,950 | $443,860 | -4.62% | 4.20% |
| Benefits | 125,482 | 70,480 | 67,470 | 75,240 | 6.75% | 11.52% |
| Operating | 11,601 | 25,370 | 25,370 | 25,650 | 1.10% | 1.10% |
| Capital | 4,125 | 1,500 | 1,500 | 2,300 | 53.33% | 53.33% |
| Total | $491,633 | $562,730 | $520,290 | $547,050 | -2.79% | 5.14% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/building-construction/

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

**Budget Changes:**

- The decrease from FY26 Original to Adjusted is due to a position returning to base.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to higher costs of travel and membership fees.
- Capital increases due to one-time furniture replacement in FY27.

# Engineering Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $428,498 | $576,990 | $577,000 | $602,960 | 4.50% | 4.50% |
| Benefits | 206,525 | 90,880 | 90,880 | 102,200 | 12.46% | 12.46% |
| Operating | 106,292 | 16,120 | 16,120 | 55,730 | 245.72% | 245.72% |
| Capital | 0 | 1,900 | 1,900 | 0 | -100.00% | -100.00% |
| Total | $741,314 | $685,890 | $685,900 | $760,890 | 10.93% | 10.93% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/engineering/

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

### Budget Changes:

- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to traffic signal maintenance.
- Capital decreases due to one-time furniture replacement.

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# Engineering Construction Inspection

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $362,343 | $393,070 | $405,400 | $424,790 | 8.07% | 4.78% |
| Benefits | 169,754 | 60,050 | 60,990 | 69,660 | 16.00% | 14.22% |
| Operating | 46,279 | 7,190 | 7,190 | 7,280 | 1.25% | 1.25% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $578,376 | $460,310 | $473,580 | $501,730 | 9.00% | 5.94% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/engineering/construction-inspection-division/

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

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to higher costs of safety equipment.

# Engineering Design

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $332,725 | $367,580 | $412,270 | $431,010 | 17.26% | 4.55% |
| Benefits | 190,172 | 57,890 | 61,310 | 72,580 | 25.38% | 18.38% |
| Operating | 1,779 | 9,050 | 9,050 | 9,510 | 5.08% | 5.08% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $524,676 | $434,520 | $482,630 | $513,100 | 18.08% | 6.31% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/engineering/

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

**Budget Changes**:
- The increase from FY26 Original to Adjusted is due to an Engineering Associate position being transferred from Engineering Survey.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to higher costs for CAD plotter ink.

# Engineering Survey

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $189,487 | $252,830 | $209,520 | $218,950 | -13.40% | 4.50% |
| Benefits | 88,923 | 39,830 | 36,510 | 37,100 | -6.85% | 1.62% |
| Operating | 17,607 | 12,310 | 12,310 | 14,310 | 16.25% | 16.25% |
| Capital | 84,710 | 0 | 0 | 35,720 | 100.00% | 100.00% |
| Total | $380,729 | $304,970 | $258,340 | $306,080 | 0.36% | 18.48% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/engineering/survey-control-network/

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

**Budget Changes:**
- The decrease from FY26 Original to Adjusted is due to an Engineering Associate position being transferred to Engineering Design.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to a contract for network base station access.
- Capital increases due to a one-time purchase of a second GPS receiver.

# Facilities

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $3,674,066 | $4,091,740 | $3,988,040 | $4,168,530 | 1.88% | 4.53% |
| **Benefits** | 1,889,773 | 632,150 | 624,220 | 694,970 | 9.94% | 11.33% |
| **Operating** | 4,468,536 | 10,292,440 | 10,289,140 | 11,045,940 | 7.32% | 7.36% |
| **Capital** | 541,707 | 49,670 | 49,670 | 52,670 | 6.04% | 6.04% |
| **Total** | $10,574,082 | $15,066,000 | $14,951,070 | $15,962,110 | 5.95% | 6.76% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/facilities/

The Division of Facilities provides maintenance, repairs, and renovations for County buildings and property.

**Budget Changes:**
- The decrease from FY26 Original to Adjusted is due to positions returning to base partially offset by compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study
- Operating increases due to increased costs for electricity and operating impacts for the new State's Attorney's building.
- Capital decreases due to one-time furniture replacement in FY26.

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# Fleet Management

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $1,528,502 | $1,665,980 | $1,685,240 | $1,764,680 | 5.92% | 4.71% |
| **Benefits** | 791,932 | 255,850 | 257,320 | 290,930 | 13.71% | 13.06% |
| **Operating** | 2,535,009 | 4,967,600 | 4,967,600 | 5,698,150 | 14.71% | 14.71% |
| **Capital** | (1,352,748) | 4,676,670 | 4,676,670 | 5,520,760 | 18.05% | 18.05% |
| **Total** | $3,502,695 | $11,566,100 | $11,586,830 | $13,274,520 | 5.88% | 5.88% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/fleet-managementwarehouse/

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

**Budget Changes**:
- The increase from FY26 Original to Adjusted is due to career ladders and compensation and classification adjustments offset by positions returning to base.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on the annual actuarial study.
- Operating increases due to vehicle maintenance costs and DFEMS fuel moving into Fleet's budget.
- Capital increases due to one-time equipment replacement of a gradall and a paver for Roads Operations.

# Permits and Inspections

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $1,622,214 | $1,764,520 | $1,780,190 | $1,860,080 | 5.42% | 4.49% |
| Benefits | 801,159 | 275,820 | 277,010 | 314,040 | 13.86% | 13.37% |
| Operating | 100,463 | 37,660 | 37,660 | 32,190 | -14.52% | -14.52% |
| Capital | 59,190 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $2,583,027 | $2,078,000 | $2,094,860 | $2,206,310 | 6.17% | 5.32% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/permits-inspections/

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

**Budget Changes:**
- The increase from FY26 Original to Adjusted is due to salary adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating decreases due to the triennial purchase of code books in FY26.

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# Roads Operations

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $4,909,278 | $5,605,080 | $5,686,650 | $5,941,120 | 6.00% | 4.47% |
| Benefits | 2,704,493 | 867,110 | 873,360 | 987,640 | 13.90% | 13.09% |
| Operating | 2,874,692 | 2,415,800 | 2,415,800 | 2,428,800 | 0.54% | 0.54% |
| Capital | 2,151,727 | 16,500 | 16,500 | 66,500 | 303.03% | 303.03% |
| Total | $12,640,190 | $8,904,490 | $8,992,310 | $9,424,060 | 5.83% | 4.80% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/roads-operations/

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

**Budget Changes:**
- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments to salary.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to increased costs for tree trimming and road repairs.
- Capital increases due to one-time purchase of brush grapple.

# Storm Emergencies

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $539,369 | $638,610 | $638,610 | $677,170 | 6.04% | 6.04% |
| **Benefits** | 374 | 48,850 | 48,850 | 51,800 | 6.04% | 6.04% |
| **Operating** | 1,818,549 | 2,209,990 | 2,209,990 | 2,292,100 | 3.72% | 3.72% |
| **Capital** | 5,583 | 25,000 | 25,000 | 25,000 | 0.00% | 0.00% |
| **Total** | $2,363,876 | $2,922,450 | $2,922,450 | $3,046,070 | 4.23% | 4.23% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/roads-operations/

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

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments to salary.
- Personnel costs include overtime. A 4.5% salary increase is included in FY27.
- Operating increases due to higher costs for snow removal contractors and salt.

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# Traffic Control

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| **Benefits** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Operating** | 470,331 | 522,800 | 522,800 | 532,600 | 1.87% | 1.87% |
| **Capital** | 6,875 | 4,770 | 4,770 | 4,500 | -5.66% | -5.66% |
| **Total** | $477,206 | $527,570 | $527,570 | $532,520 | 0.94% | 0.94% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/roads-operations/

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

### Budget Changes:

- Operating increases due to an increase in guardrail materials, hand tools, and signage materials.

# Transit Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $47,647 | $99,350 | $14,890 | $76,760 | -22.74% | 415.51% |
| Benefits | 24,460 | 15,650 | 9,190 | 13,010 | -16.87% | 41.57% |
| Operating | 8,940 | 66,670 | 66,670 | 13,440 | -79.84% | -79.84% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $81,047 | $181,670 | $90,750 | $101,480 | -44.14% | 11.82% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/transit/

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

**Budget Changes:**

- The decrease from FY26 Original to Adjusted is due to the Transit Grants Manager salary allocated to grants.
- A 4.5% salary increase is included in FY27, partially offset by a full-time Asset Manager position reallocated to other budgets.
- Operating decreases due to removal of software expenses.

# Veteran Transit Services

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 63,765 | 131,250 | 131,250 | 129,250 | -1.52% | -1.52% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $63,765 | $131,250 | $131,250 | $129,250 | -1.52% | -1.52% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Maria Masturzo, Budget Analyst I (410) 386-2082**

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

# *Citizen Services Appropriations*

# Citizen Services Summary

| | Actual FY 25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Citizen Services Administration | $615,906 | $550,170 | $551,360 | $706,710 | 28.45% | 28.18% |
| Aging and Disabilities | 2,034,914 | 1,739,770 | 1,728,730 | 1,875,630 | 7.81% | 8.50% |
| Recovery Support Services | 57,000 | 607,620 | 607,620 | 218,490 | -64.04% | -64.04% |
| **Total Citizen Services** | **$2,707,819** | **$2,897,560** | **$2,887,710** | **$2,800,830** | **-3.34%** | **-3.01%** |
| **Total Without Benefits** | **$1,957,496** | **$2,617,150** | **$2,608,010** | **$2,479,930** | **-5.24%** | **-4.91%** |

| | Actual FY 25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Access Carroll | $33,000 | $33,990 | $33,990 | $35,010 | 3.00% | 3.00% |
| The Arc Carroll County | 287,380 | 293,130 | 293,130 | 337,400 | 15.10% | 15.10% |
| Care Healing Center | 195,210 | 212,470 | 212,470 | 223,090 | 5.00% | 5.00% |
| Flying Colors of Success | 53,990 | 56,690 | 56,690 | 59,520 | 4.99% | 4.99% |
| Human Services Program | 1,339,530 | 1,366,320 | 1,366,320 | 1,393,650 | 2.00% | 2.00% |
| Penn-Mar Human Services | 281,800 | 287,440 | 287,440 | 293,190 | 2.00% | 2.00% |
| Sheppard Pratt | 116,480 | 118,810 | 118,810 | 121,190 | 2.00% | 2.00% |
| Springboard Community Services | 428,430 | 441,280 | 441,280 | 454,520 | 3.00% | 3.00% |
| Target Community and Educational Services | 287,380 | 293,130 | 293,130 | 298,990 | 2.00% | 2.00% |
| Youth Services Bureau | 1,213,940 | 1,238,220 | 1,238,220 | 1,262,980 | 2.00% | 2.00% |
| **Total Citizen Services Non-Profits** | **$4,237,140** | **$4,341,480** | **$4,341,480** | **$4,479,540** | **3.18%** | **3.18%** |

| | Actual FY 25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Health Department | $4,013,935 | $4,133,770 | $4,133,770 | $4,255,380 | 2.94% | 2.94% |
| Social Services | 20,000 | 20,000 | 20,000 | 20,000 | 0.00% | 0.00% |
| **Total Citizen Services State** | **$4,033,935** | **$4,153,770** | **$4,153,770** | **$4,275,380** | **2.93%** | **2.93%** |
| **Total Citizen Services** | **$10,978,894** | **$11,392,810** | **$11,382,960** | **$11,555,750** | **1.43%** | **1.52%** |
| **Total Without Benefits** | **$10,223,011** | **$11,112,400** | **$11,103,260** | **$11,234,850** | **0.86%** | **1.20%** |

# Citizen Services

# Citizen Services Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Citizen Services Administration | $615,906 | $550,170 | $551,360 | $706,710 | 28.45% | 28.18% |
| Aging and Disabilities | 2,034,914 | 1,739,770 | 1,728,730 | 1,875,630 | 7.81% | 8.50% |
| Recovery Support Services | 57,000 | 607,620 | 607,620 | 218,490 | -64.04% | -64.04% |
| **Total Citizen Services** | **$2,707,819** | **$2,897,560** | **$2,887,710** | **$2,800,830** | **-3.34%** | **-3.01%** |

# Citizen Services Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $439,321 | $455,410 | $456,520 | $475,810 | 4.48% | 4.23% |
| Benefits | 154,607 | 71,630 | 71,710 | 80,650 | 12.59% | 12.47% |
| Operating | 21,977 | 23,130 | 23,130 | 150,250 | 549.59% | 549.59% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $615,906 | $550,170 | $551,360 | $706,710 | 28.45% | 28.18% |

**Celene Steckel, Director of Citizen Services (410) 386-3600**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/citizen-services/

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

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to one-time funding to the Carroll County Veterans Independence Project.

# Aging and Disabilities

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $1,246,301 | $1,328,650 | $1,318,400 | $1,421,470 | 6.99% | 7.82% |
| Benefits | 595,716 | 208,780 | 207,990 | 240,250 | 15.07% | 15.51% |
| Operating | 168,698 | 176,340 | 176,340 | 185,680 | 5.30% | 5.30% |
| Capital | 24,199 | 26,000 | 26,000 | 28,230 | 8.58% | 8.58% |
| Total | $2,034,914 | $1,739,770 | $1,728,730 | $1,875,630 | 7.81% | 8.50% |

**Celene Steckel, Director of Citizen Services (410) 386-3600**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/citizen-services/bureau-of-aging-disabilities/

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

**Budget Changes:**

- The decrease from FY26 Original to Adjusted is due to positions returning to base, offset by compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to funding for Senior Center classes, offset by additional revenue.
- Capital increases due to kitchen equipment replacements.

# Recovery Support Services

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 57,000 | 591,230 | 591,230 | 201,610 | -65.90% | -65.90% |
| Capital | 0 | 16,390 | 16,390 | 16,880 | 2.99% | 2.99% |
| Total | $57,000 | $607,620 | $607,620 | $218,490 | -64.04% | -64.04% |

**Celene Steckel, Director of Citizen Services (410) 386-3600**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
http://cchd.maryland.gov/recovery-support-services-rss/

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

### Budget Changes:

- Operating decreases due to recognizing grant funding.

# Citizen Services Non-Profits

# Citizen Services Non-Profits Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Access Carroll | $33,000 | $33,990 | $33,990 | $35,010 | 3.00% | 3.00% |
| The Arc Carroll County | 287,380 | 293,130 | 293,130 | 337,400 | 15.10% | 15.10% |
| Care Healing Center | 195,210 | 212,470 | 212,470 | 223,090 | 5.00% | 5.00% |
| Flying Colors of Success | 53,990 | 56,690 | 56,690 | 59,520 | 4.99% | 4.99% |
| Human Services Program | 1,339,530 | 1,366,320 | 1,366,320 | 1,393,650 | 2.00% | 2.00% |
| Penn-Mar Human Services | 281,800 | 287,440 | 287,440 | 293,190 | 2.00% | 2.00% |
| Sheppard Pratt | 116,480 | 118,810 | 118,810 | 121,190 | 2.00% | 2.00% |
| Springboard Community Services | 428,430 | 441,280 | 441,280 | 454,520 | 3.00% | 3.00% |
| Target Community and Educational Services | 287,380 | 293,130 | 293,130 | 298,990 | 2.00% | 2.00% |
| Youth Services Bureau | 1,213,940 | 1,238,220 | 1,238,220 | 1,262,980 | 2.00% | 2.00% |
| **Total Citizen Services Non-Profits** | **$4,237,140** | **$4,341,480** | **$4,341,480** | **$4,479,540** | **3.18%** | **3.18%** |

# Access Carroll

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 33,000 | 33,990 | 33,990 | 35,010 | 3.00% | 3.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $33,000 | $33,990 | $33,990 | $35,010 | 3.00% | 3.00% |

**Melissa Zahn, Executive Director & CEO (410) 871-1478**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
http://www.accesscarroll.org/

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

**Budget Changes:**

- Operating funding increases 3% as planned.

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# The Arc Carroll County

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 287,380 | 293,130 | 293,130 | 337,400 | 15.10% | 15.10% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $287,380 | $293,130 | $293,130 | $337,400 | 15.10% | 15.10% |

**Donald Rowe, Executive Director (410) 848-4124**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
http://www.arccarroll.com

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

**Budget Changes:**

- Operating funding increases 2% as planned and one-time funding of $38,410 in included towards two vehicles.

# Care Healing Center

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 195,210 | 212,470 | 212,470 | 223,090 | 5.00% | 5.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $195,210 | $212,470 | $212,470 | $223,090 | 5.00% | 5.00% |

**Stephanie Powers, Executive Director (410) 857-0900**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://carehealingcenter.org/

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

**Budget Changes:**
- Operating funding increases 5% as planned.

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# Flying Colors of Success

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 53,990 | 56,690 | 56,690 | 59,520 | 4.99% | 4.99% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $53,990 | $56,690 | $56,690 | $59,520 | 4.99% | 4.99% |

**C. Michael Hardesty, M.S. President/CEO (410) 876-0838**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
http://www.flyingcolorsofsuccess.org/

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

**Budget Changes:**
- Operating funding increases 5% as planned.

# Human Services Program

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 1,339,530 | 1,366,320 | 1,366,320 | 1,393,650 | 2.00% | 2.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $1,339,530 | $1,366,320 | $1,366,320 | $1,393,650 | 2.00% | 2.00% |

**Jennifer Graybill, Chief Executive Officer (410) 386-6620**
**Maria Masturzo, Budget Analyst I (410) 386-6677**
http://www.hspinc.org/

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

**Budget Changes:**

- Operating funding increases 2% as planned.

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# Penn-Mar Human Services

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 281,800 | 287,440 | 287,440 | 293,190 | 2.00% | 2.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $281,800 | $287,440 | $287,440 | $293,190 | 2.00% | 2.00% |

**Gregory T. Miller, President & Chief Executive Officer (410) 876-2179**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
http://www.penn-mar.org/

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

**Budget Changes:**

- Operating funding increases 2% as planned.

# Sheppard Pratt

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 116,480 | 118,810 | 118,810 | 121,190 | 2.00% | 2.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $116,480 | $118,810 | $118,810 | $121,190 | 2.00% | 2.00% |

**Harsh K. Trivedi, MD, MBA, President & Chief Executive Officer (410) 938-3000**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.sheppardpratt.org/

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

### Budget Changes:

- Operating funding increases 2% as planned.

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# Springboard Community Services

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 428,430 | 441,280 | 441,280 | 454,520 | 3.00% | 3.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $428,430 | $441,280 | $441,280 | $454,520 | 3.00% | 3.00% |

**F.T. Burden, Chief Executive Director (410) 366-2420**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.springboardmd.org/

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

### Budget Changes:

- Operating funding increases 3% as planned.

# Target Community and Educational Services

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 287,380 | 293,130 | 293,130 | 298,990 | 2.00% | 2.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $287,380 | $293,130 | $293,130 | $298,990 | 2.00% | 2.00% |

**Dr. Matthew J. Ramsey, President & CEO (410) 848-9090**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
http://www.targetcommunity.org/

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

### Budget Changes:

- Operating funding increases 2% as planned.

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# Youth Service Bureau

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 1,213,940 | 1,238,220 | 1,238,220 | 1,262,980 | 2.00% | 2.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $1,213,940 | $1,238,220 | $1,238,220 | $1,262,980 | 2.00% | 2.00% |

**Liza Guroff, Executive Director (410) 848-2500**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
http://www.ccysb.org/

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

### Budget Changes:

- Operating funding increases 2% as planned.

# Citizen Services State

# Citizen Services State Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Health Department | $4,013,935 | $4,133,770 | $4,133,770 | $4,255,380 | 2.94% | 2.94% |
| Social Services | 20,000 | 20,000 | 20,000 | 20,000 | 0.00% | 0.00% |
| **Total Citizen Services State** | **$4,033,935** | **$4,153,770** | **$4,153,770** | **$4,275,380** | **2.93%** | **2.93%** |

# Health Department

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $72,675 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 5,560 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 3,935,700 | 4,053,770 | 4,053,770 | 4,175,380 | 3.00% | 3.00% |
| Capital | 0 | 80,000 | 80,000 | 80,000 | 0.00% | 0.00% |
| Total | $4,013,935 | $4,133,770 | $4,133,770 | $4,255,380 | 2.94% | 2.94% |

**Matthew Levy, M.D., M.P.H., F.A.A.P., Deputy Health Officer (410) 876-4974**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
http://cchd.maryland.gov/

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

**Budget Changes:**

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

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# Social Services

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 20,000 | 20,000 | 20,000 | 20,000 | 0.00% | 0.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $20,000 | $20,000 | $20,000 | $20,000 | 0.00% | 0.00% |

**Vicky Kretzer, Director of Social Services (410) 386-3300**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
http://dhr.maryland.gov/local-offices/carroll-county/

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

**Budget Changes:**

- Funding held flat in FY27

# *Recreation and Culture Appropriations*

# Recreation and Culture Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Recreation and Parks Administration | $935,942 | $598,170 | $602,100 | $637,170 | 6.52% | 5.82% |
| Community Parks | 1,029,481 | 1,067,310 | 1,079,650 | 1,017,600 | -4.66% | -5.75% |
| Hashawha | 1,147,607 | 1,092,570 | 1,104,180 | 1,157,840 | 5.97% | 4.86% |
| Piney Run Park | 1,181,224 | 1,108,230 | 1,134,280 | 1,197,340 | 8.04% | 5.56% |
| Recreation | 747,373 | 754,590 | 760,390 | 717,950 | -4.86% | -5.58% |
| Sports Complex | 248,519 | 272,310 | 274,970 | 277,180 | 1.79% | 0.80% |
| **Total Recreation and Parks** | **$5,290,148** | **$4,893,180** | **$4,955,570** | **$5,005,080** | **2.29%** | **1.00%** |
| | | | | | | |
| **Total Without Benefits** | **$4,293,352** | **$4,502,880** | **$4,560,830** | **$4,557,690** | **1.22%** | **-0.07%** |

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Historical Society of Carroll County | $50,000 | $50,000 | $50,000 | $50,000 | 0.00% | 0.00% |
| Union Mills Homestead | 20,000 | 20,000 | 20,000 | 20,000 | 0.00% | 0.00% |
| **Total Culture** | **$70,000** | **$70,000** | **$70,000** | **$70,000** | **0.00%** | **0.00%** |
| | | | | | | |
| **Total Recreation and Culture** | **$5,360,148** | **$4,963,180** | **$5,025,570** | **$5,075,080** | **2.25%** | **0.99%** |
| | | | | | | |
| **Total Without Benefits** | **$4,363,352** | **$4,572,880** | **$4,630,830** | **$4,627,690** | **1.20%** | **-0.07%** |

# Recreation and Parks

# Recreation and Parks Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Recreation and Parks Administration | $935,942 | $598,170 | $602,100 | $637,170 | 6.52% | 5.82% |
| Community Parks | 1,029,481 | 1,067,310 | 1,079,650 | 1,017,600 | -4.66% | -5.75% |
| Hashawha | 1,147,607 | 1,092,570 | 1,104,180 | 1,157,840 | 5.97% | 4.86% |
| Piney Run Park | 1,181,224 | 1,108,230 | 1,134,280 | 1,197,340 | 8.04% | 5.56% |
| Recreation | 747,373 | 754,590 | 760,390 | 717,950 | -4.86% | -5.58% |
| Sports Complex | 248,519 | 272,310 | 274,970 | 277,180 | 1.79% | 0.80% |
| **Total Recreation and Parks** | **$5,290,148** | **$4,893,180** | **$4,955,570** | **$5,005,080** | **2.29%** | **1.00%** |

# Recreation and Parks Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $455,846 | $486,900 | $490,560 | $512,640 | 5.29% | 4.50% |
| Benefits | 178,579 | 76,690 | 76,960 | 86,890 | 13.30% | 12.90% |
| Operating | 46,233 | 31,200 | 31,200 | 28,240 | -9.49% | -9.49% |
| Capital | 255,285 | 3,380 | 3,380 | 9,400 | 178.11% | 178.11% |
| Total | $935,942 | $598,170 | $602,100 | $637,170 | 6.52% | 5.82% |

**Robert Hicks, Director (410) 386-2101**
**Lexi Biondo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/recreation-parks/

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

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating decreases due to one-time print fees in FY26.
- Capital increases due to one-time furniture replacement in FY27.

# Community Parks

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $244,704 | $295,900 | $307,360 | $321,200 | 8.55% | 4.50% |
| Benefits | 160,359 | 46,490 | 47,370 | 54,300 | 16.80% | 14.63% |
| Operating | 615,570 | 706,620 | 706,620 | 623,130 | -11.82% | -11.82% |
| Capital | 8,848 | 18,300 | 18,300 | 18,970 | 3.66% | 3.66% |
| Total | $1,029,481 | $1,067,310 | $1,079,650 | $1,017,600 | -4.66% | -5.75% |

**Robert Hicks, Director (410) 386-2101**
**Lexi Biondo, Budget Analyst I (410) 386-2082**

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

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating decreases due to lower cost of contractual mowing and transfer of electricity costs from Recreation.
- Capital increases for a replacement pump for Westminster Community Pond.

# Hashawha

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $547,125 | $574,450 | $585,240 | $611,520 | 6.45% | 4.49% |
| Benefits | 233,946 | 86,340 | 87,160 | 98,470 | 14.05% | 12.98% |
| Operating | 304,015 | 390,850 | 390,850 | 405,690 | 3.80% | 3.80% |
| Capital | 62,521 | 40,930 | 40,930 | 42,160 | 3.01% | 3.01% |
| Total | $1,147,607 | $1,092,570 | $1,104,180 | $1,157,840 | 5.97% | 4.86% |

**Robert Hicks, Director (410) 386-2101**
**Lexi Biondo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/recreation-parks/places-to-go/hashawha-environmental-center-bear-branch-nature-center/

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

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments, offset by positions returning to base.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating increases for one-time costs for the Hashawha 50th Anniversary Celebration.
- Capital increases due to one-time replacement of the flooring in the Iroquois building, residential washer and dryer, and cafeteria tables in FY27, offset by one-time replacement of outdoor school deck, flooring, appliances, and skid-steer attachment in FY26.

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# Piney Run

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $698,026 | $804,460 | $828,650 | $860,830 | 7.01% | 3.88% |
| Benefits | 196,787 | 96,350 | 98,210 | 112,060 | 16.31% | 14.10% |
| Operating | 212,007 | 184,700 | 184,700 | 189,200 | 2.44% | 2.44% |
| Capital | 74,405 | 22,720 | 22,720 | 35,250 | 55.15% | 55.15% |
| Total | $1,181,224 | $1,108,230 | $1,134,280 | $1,197,340 | 8.04% | 5.56% |

**Robert Hicks, Director (410) 386-2101**
**Lexi Biondo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/recreation-parks/places-to-go/piney-run-park/

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

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating increases due to costs for portable toilets, Nature Camp supplies, and heating fuel.
- Capital increases due to planned boat purchases moving up in the capital replacement plan.

# Recreation

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $370,965 | $459,170 | $464,560 | $487,810 | 6.24% | 5.00% |
| Benefits | 168,820 | 63,510 | 63,920 | 72,080 | 13.49% | 12.77% |
| Operating | 207,589 | 227,900 | 227,900 | 149,640 | -34.34% | -34.34% |
| Capital | 0 | 4,010 | 4,010 | 8,420 | 109.98% | 109.98% |
| Total | $747,373 | $754,590 | $760,390 | $717,950 | -4.86% | -5.58% |

**Robert Hicks, Director (410) 386-2101**
**Lexi Biondo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/recreation-parks/

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

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating decreases due to the transfer of electricity costs to Community Parks and the transfer of umpire costs to the Sports Complex.
- Capital increases due to one-time office furniture replacement in FY27.

# Sports Complex

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $127,237 | $145,040 | $147,500 | $154,140 | 6.27% | 4.50% |
| Benefits | 58,305 | 20,920 | 21,120 | 23,590 | 12.76% | 11.70% |
| Operating | 60,094 | 101,850 | 101,850 | 93,350 | -8.35% | -8.35% |
| Capital | 2,883 | 4,500 | 4,500 | 6,100 | 35.56% | 35.56% |
| Total | $248,519 | $272,310 | $274,970 | $277,180 | 1.79% | 0.80% |

**Robert Hicks, Director (410) 386-2101**
**Lexi Biondo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/recreation-parks/places-to-go/carroll-county-sports-complex/

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

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating decreases due to the transfer of umpire costs to the Recreation budget.
- Capital increases due to one-time purchase of appliances, small machinery and batter box in FY27, offset by display fridge purchase in FY26.

# Culture

# Culture Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Historical Society of Carroll County | $50,000 | $50,000 | $50,000 | $50,000 | 0.00% | 0.00% |
| Union Mills Homestead | 20,000 | 20,000 | 20,000 | 20,000 | 0.00% | 0.00% |
| **Total Culture** | **$70,000** | **$70,000** | **$70,000** | **$70,000** | **0.00%** | **0.00%** |

# Historical Society of Carroll County

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 50,000 | 50,000 | 50,000 | 50,000 | 0.00% | 0.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $50,000 | $50,000 | $50,000 | $50,000 | 0.00% | 0.00% |

**Jason Illari, Executive Director (410) 848-6494**
**Lexi Biondo, Budget Analyst I (410) 386-2082**
http://hsccmd.org/

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

**Budget Changes:**
- Funding held flat in FY27

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# Union Mills Homestead

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 20,000 | 20,000 | 20,000 | 20,000 | 0.00% | 0.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $20,000 | $20,000 | $20,000 | $20,000 | 0.00% | 0.00% |

**Kyle Dalton, Executive Director (410) 848-2288**
**Lexi Biondo, Budget Analyst I (410) 386-2082**
http://www.unionmills.org/

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

**Budget Changes:**
- Funding held flat in FY27

# *General Government Appropriations*

# General Government Summary

| | Actual FY 25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Comptroller Administration | $529,981 | $497,380 | $497,190 | $518,040 | 4.15% | 4.19% |
| Accounting | 1,670,475 | 1,493,020 | 1,460,230 | 1,532,120 | 2.62% | 4.92% |
| Bond Issuance Expenses | 229,448 | 256,790 | 256,790 | 223,200 | -13.08% | -13.08% |
| Collections Office | 1,428,386 | 1,815,710 | 1,800,010 | 2,102,020 | 15.77% | 16.78% |
| Independent Post Audit | 62,715 | 68,480 | 68,480 | 70,880 | 3.50% | 3.50% |
| Office of Procurement | 531,669 | 450,370 | 485,400 | 511,160 | 13.50% | 5.31% |
| **Total Comptroller** | **$4,452,674** | **$4,581,750** | **$4,568,100** | **$4,957,420** | **8.20%** | **8.52%** |
| **Total Without Benefits** | **$3,372,567** | **$4,212,200** | **$4,199,530** | **$4,540,390** | **7.79%** | **8.12%** |

| | Actual FY 25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Administrative Hearings | $112,769 | $114,320 | $91,510 | $114,220 | -0.09% | 24.82% |
| Board of License Commissioners | 120,181 | 117,600 | 116,280 | 121,500 | 3.32% | 4.49% |
| County Attorney | 918,983 | 872,490 | 874,310 | 928,760 | 6.45% | 6.23% |
| **Total County Attorney** | **$1,151,933** | **$1,104,410** | **$1,082,100** | **$1,164,480** | **5.44%** | **7.61%** |
| **Total Without Benefits** | **$853,116** | **$988,030** | **$967,330** | **$1,037,350** | **4.99%** | **7.24%** |

| | Actual FY 25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Economic Development Administration | $1,146,339 | $1,056,920 | $1,056,910 | $1,111,960 | 5.21% | 5.21% |
| Carroll County Workforce Development | 350,192 | 281,750 | 279,700 | 357,530 | 26.90% | 27.83% |
| Economic Development Infrastructure and Investments | 734,788 | 1,850,000 | 1,850,000 | 850,000 | -54.05% | -54.05% |
| Farm Museum | 1,085,478 | 1,012,880 | 1,068,120 | 1,099,440 | 8.55% | 2.93% |
| **Total Economic Development** | **$3,316,797** | **$4,201,550** | **$4,254,730** | **$3,418,930** | **-18.63%** | **-19.64%** |
| **Total Without Benefits** | **$2,713,078** | **$3,990,420** | **$4,037,100** | **$3,168,780** | **-20.59%** | **-21.51%** |

| | Actual FY 25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Human Resources Administration | $1,533,315 | $1,551,510 | $1,520,580 | $1,749,070 | 12.73% | 15.03% |
| Health and Fringe Benefits | 1,257,404 | 25,729,990 | 25,729,990 | 31,655,760 | 23.03% | 23.03% |
| Personnel Services | 21,768 | 98,910 | 96,480 | 98,780 | -0.13% | 2.38% |
| **Total Human Resources** | **$2,812,486** | **$27,380,410** | **$27,347,050** | **$33,503,610** | **22.36%** | **22.51%** |
| **Total Without Benefits** | **$1,437,045** | **$21,443,200** | **$21,412,210** | **$30,039,430** | **40.09%** | **40.29%** |

# General Government Summary

| | Actual FY 25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Management and Budget Administration | $355,781 | $362,060 | $362,210 | $382,680 | 5.70% | 5.65% |
| Budget | 789,021 | 728,060 | 742,870 | 784,910 | 7.81% | 5.66% |
| Grants Office | 285,467 | 236,600 | 237,200 | 249,810 | 5.58% | 5.32% |
| Risk Management | 1,877,872 | 2,770,690 | 2,727,140 | 4,761,980 | 71.87% | 74.61% |
| **Total Management and Budget** | **$3,308,140** | **$4,097,410** | **$4,069,420** | **$6,179,380** | **50.81%** | **51.85%** |
| **Total Without Benefits** | **$3,142,909** | **$3,823,990** | **$3,797,980** | **$5,876,450** | **53.67%** | **54.73%** |

| | Actual FY 25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Planning and Land Management Administration | $1,521,695 | $1,519,950 | $1,591,530 | $1,519,260 | -0.05% | -4.54% |
| Comprehensive Planning | 982,236 | 945,500 | 891,120 | 907,500 | -4.02% | 1.84% |
| Development Review | 817,736 | 667,690 | 665,640 | 702,950 | 5.28% | 5.61% |
| Resource Management | 1,584,126 | 1,302,640 | 1,307,600 | 1,360,700 | 4.46% | 4.06% |
| Zoning Administration | 370,584 | 295,660 | 317,420 | 337,270 | 14.07% | 6.25% |
| **Total Planning and Land Management** | **$5,276,377** | **$4,731,440** | **$4,773,310** | **$4,827,680** | **2.03%** | **1.14%** |
| **Total Without Benefits** | **$3,745,545** | **$4,177,580** | **$4,221,920** | **$4,213,340** | **0.86%** | **-0.20%** |

| | Actual FY 25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Technology Services | $8,352,087 | $8,970,970 | $8,956,710 | $10,142,220 | 13.06% | 13.24% |
| Production and Distribution Services | 366,534 | 445,280 | 439,170 | 393,010 | -11.74% | -10.51% |
| **Total Technology Services** | **$8,718,621** | **$9,416,250** | **$9,395,880** | **$10,535,230** | **11.88%** | **12.13%** |
| **Total Without Benefits** | **$7,416,322** | **$8,863,120** | **$8,844,190** | **$9,916,920** | **11.89%** | **12.13%** |

| | Actual FY 25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Audio Video Production | $316,413 | $291,800 | $291,820 | $306,310 | 4.97% | 4.97% |
| Board of Elections | 2,133,563 | 2,645,050 | 2,645,050 | 2,540,740 | -3.94% | -3.94% |
| County Commissioners | 1,530,974 | 1,437,890 | 1,433,650 | 1,658,070 | 15.31% | 15.65% |
| Not In Carroll | 318,270 | 327,820 | 327,820 | 337,660 | 3.00% | 3.00% |
| **Total General Government Other** | **$4,299,220** | **$4,702,560** | **$4,698,340** | **$4,842,780** | **2.98%** | **3.07%** |
| **Total Without Benefits** | **$3,801,418** | **$4,487,630** | **$4,483,700** | **$4,608,860** | **2.70%** | **2.79%** |
| **Total General Government** | **$33,336,248** | **$60,215,780** | **$60,188,930** | **$69,429,510** | **85.09%** | **87.19%** |
| **Total Without Benefits** | **$26,481,999** | **$51,986,170** | **$51,963,960** | **$63,401,520** | **101.40%** | **103.58%** |

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

# Comptroller

# Comptroller Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Comptroller Administration | $529,981 | $497,380 | $497,190 | $518,040 | 4.15% | 4.19% |
| Accounting | 1,670,475 | 1,493,020 | 1,460,230 | 1,532,120 | 2.62% | 4.92% |
| Bond Issuance Expenses | 229,448 | 256,790 | 256,790 | 223,200 | -13.08% | -13.08% |
| Collections Office | 1,428,386 | 1,815,710 | 1,800,010 | 2,102,020 | 15.77% | 16.78% |
| Independent Post Audit | 62,715 | 68,480 | 68,480 | 70,880 | 3.50% | 3.50% |
| Office of Procurement | 531,669 | 450,370 | 485,400 | 511,160 | 13.50% | 5.31% |
| **Total Comptroller** | **$4,452,674** | **$4,581,750** | **$4,568,100** | **$4,957,420** | **8.20%** | **8.52%** |

# Comptroller Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $328,021 | $365,870 | $365,700 | $379,450 | 3.71% | 3.76% |
| Benefits | 149,284 | 57,270 | 57,250 | 64,180 | 12.07% | 12.10% |
| Operating | 51,174 | 72,240 | 72,240 | 73,410 | 1.62% | 1.62% |
| Capital | 1,502 | 2,000 | 2,000 | 1,000 | -50.00% | -50.00% |
| Total | $529,981 | $497,380 | $497,190 | $518,040 | 4.15% | 4.19% |

**Jennifer Hobbs, Comptroller (410) 386-2004**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/comptroller/

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

### Budget Changes:

- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Capital decreases due to one-time furniture replacement in FY26.

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# Accounting

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $1,139,306 | $1,208,000 | $1,177,550 | $1,231,640 | 1.96% | 4.59% |
| Benefits | 494,748 | 185,600 | 183,260 | 205,510 | 10.73% | 12.14% |
| Operating | 29,014 | 95,520 | 95,520 | 92,750 | -2.90% | -2.90% |
| Capital | 7,407 | 3,900 | 3,900 | 2,220 | -43.08% | -43.08% |
| Total | $1,670,475 | $1,493,020 | $1,460,230 | $1,532,120 | 2.62% | 4.92% |

**Jennifer Hobbs, Comptroller (410) 386-2004**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/comptroller/accounting/

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

### Budget Changes:

- The decrease from FY26 Original to Adjusted is due to positions returning to base, partially offset by compensation and classification adjustments.
- A 4.5% salary increase is included in FY27 with additional overtime associated with the implementation of a new financial system.
- Pension allocation increases based on annual actuarial study.
- Operating decreases due to the transfer of credit card payment fees for EMS service to the Department of Fire and EMS.
- Capital decreases due to a planned reduction in furniture replacements.

# Bond Issuance Expense

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 229,448 | 256,790 | 256,790 | 223,200 | -13.08% | -13.08% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $229,448 | $256,790 | $256,790 | $223,200 | -13.08% | -13.08% |

**Jennifer Hobbs, Comptroller (410) 386-2004**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/comptroller/

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

**Budget Changes:**

- Operating decreases due to estimated bond sale.

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# Collections Office

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $487,451 | $477,300 | $462,710 | $484,730 | 1.56% | 4.76% |
| Benefits | 264,154 | 71,940 | 70,830 | 80,020 | 11.23% | 12.97% |
| Operating | 675,423 | 1,265,770 | 1,265,770 | 1,536,520 | 21.39% | 21.39% |
| Capital | 1,358 | 700 | 700 | 750 | 7.14% | 7.14% |
| Total | $1,428,386 | $1,815,710 | $1,800,010 | $2,102,020 | 15.77% | 16.78% |

**Jennifer Hobbs, Comptroller (410) 386-2004**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/comptroller/collectionstaxes/

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

**Budget Changes:**

- The decrease from FY26 Original to Adjusted is due to positions returning to base, partially offset by compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating increases due to the local share of State Department of Assessments and Taxation costs rising based on real property assessments.

# Independent Post Audit

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 62,715 | 68,480 | 68,480 | 70,880 | 3.50% | 3.50% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $62,715 | $68,480 | $68,480 | $70,880 | 3.50% | 3.50% |

**Jennifer Hobbs, Comptroller (410) 386-2004**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/comptroller/

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

### Budget Changes:

- Operating increases due to an increase in contract cost.

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# Office of Procurement

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $332,578 | $347,970 | $380,510 | $397,630 | 14.27% | 4.50% |
| Benefits | 171,922 | 54,740 | 57,230 | 67,320 | 22.98% | 17.63% |
| Operating | 27,170 | 46,160 | 46,160 | 46,210 | 0.11% | 0.11% |
| Capital | 0 | 1,500 | 1,500 | 0 | -100.00% | -100.00% |
| Total | $531,669 | $450,370 | $485,400 | $511,160 | 13.50% | 5.31% |

**Jennifer Hobbs, Comptroller (410) 386-2004**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/comptroller/purchasing/

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

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to a career ladder and compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating increases due to higher costs for conference registration.
- Capital decreases due to one-time furniture replacement in FY26.

# County Attorney

# County Attorney Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Administrative Hearings | $112,769 | $114,320 | $91,510 | $114,220 | -0.09% | 24.82% |
| Board of License Commissioners | 120,181 | 117,600 | 116,280 | 121,500 | 3.32% | 4.49% |
| County Attorney | 918,983 | 872,490 | 874,310 | 928,760 | 6.45% | 6.23% |
| **Total County Attorney** | **$1,151,933** | **$1,104,410** | **$1,082,100** | **$1,164,480** | **5.44%** | **7.61%** |

# Administrative Hearings

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $69,679 | $75,090 | $53,910 | $56,340 | -24.97% | 4.51% |
| **Benefits** | 26,521 | 11,830 | 10,200 | 9,550 | -19.27% | -6.37% |
| **Operating** | 16,570 | 27,400 | 27,400 | 48,330 | 76.39% | 76.39% |
| **Capital** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Total** | $112,769 | $114,320 | $91,510 | $114,220 | -0.09% | 24.82% |

**Timothy Burke, County Attorney (410) 386-2030**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
www.carrollcountymd.gov/government/directory/county-administrator/administrative-hearings

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

**Budget Changes:**
- The decrease from FY26 Original to Adjusted is due to a position returning to base.
- A 4.5% salary increase is included in FY27.
- Benefits decrease in FY27 based on salary, offset by an increase in pension allocations based on annual actuarial study.
- Operating increases due to the transfer of the Police Accountability Board and Trial Boards from the County Attorney budget, and the addition of the Administrative Charging Committee.

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# Board of License Commissioners

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $78,583 | $93,640 | $92,420 | $96,220 | 2.76% | 4.11% |
| **Benefits** | 23,582 | 13,100 | 13,000 | 14,460 | 10.38% | 11.23% |
| **Operating** | 18,016 | 10,860 | 10,860 | 10,820 | -0.37% | -0.37% |
| **Capital** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Total** | $120,181 | $117,600 | $116,280 | $121,500 | 3.32% | 4.49% |

**Timothy Burke, County Attorney (410) 386-2030**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/boards-commissions/board-of-license-commissioners-liquor-board/

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

**Budget Changes:**
- The decrease from FY26 Original to Adjusted is due to salary adjustments.
- A 4.5% salary increase is included in FY27. License Commissioners are by-law, and their salaries are held flat in FY27.
- Pension allocations increase based on annual actuarial study.

# County Attorney

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $542,598 | $581,210 | $582,910 | $609,090 | 4.80% | 4.49% |
| **Benefits** | 248,715 | 91,450 | 91,570 | 103,120 | 12.76% | 12.61% |
| **Operating** | 127,669 | 199,830 | 199,830 | 216,550 | 8.37% | 8.37% |
| **Capital** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Total** | $918,983 | $872,490 | $874,310 | $928,760 | 6.45% | 6.23% |

**Timothy Burke, County Attorney (410) 386-2030**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/county-attorney/

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

## Budget Changes:

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases for outside legal services, partially offset by the transfer of some costs to the Administrative Hearings budget.

# Economic Development

# Economic Development Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Economic Development Administration | $1,146,339 | $1,056,920 | $1,056,910 | $1,111,960 | 5.21% | 5.21% |
| Carroll County Workforce Development | 350,192 | 281,750 | 279,700 | 357,530 | 26.90% | 27.83% |
| Economic Development Infrastructure and Investments | 734,788 | 1,850,000 | 1,850,000 | 850,000 | -54.05% | -54.05% |
| Farm Museum | 1,085,478 | 1,012,880 | 1,068,120 | 1,099,440 | 8.55% | 2.93% |
| **Total Economic Development** | **$3,316,797** | **$4,201,550** | **$4,254,730** | **$3,418,930** | **-18.63%** | **-19.64%** |

# Economic Development Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $585,040 | $612,650 | $612,640 | $640,180 | 4.49% | 4.50% |
| Benefits | 287,529 | 96,420 | 96,420 | 108,430 | 12.46% | 12.46% |
| Operating | 273,770 | 347,850 | 347,850 | 363,350 | 4.46% | 4.46% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $1,146,339 | $1,056,920 | $1,056,910 | $1,111,960 | 5.21% | 5.21% |

**Denise Beaver, Director of Economic Development (410) 386-2071**
**Allie Fogle, Budget Analyst I (410) 386-2082**
http://www.carrollbiz.org/

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

**Budget Changes:**
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating decreases due to a reduction in professional development.

# Carroll County Workforce Development

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $217,522 | $224,750 | $222,840 | $286,450 | 27.45% | 28.55% |
| Benefits | 126,135 | 36,680 | 36,540 | 48,460 | 32.12% | 32.62% |
| Operating | 6,535 | 20,320 | 20,320 | 22,620 | 11.32% | 11.32% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $350,192 | $281,750 | $279,700 | $357,530 | 26.90% | 27.83% |

**Denise Beaver, Director of Economic Development (410) 386-2071**
**Allie Fogle, Budget Analyst I (410) 386-2082**
http://www.carrollworks.org/

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

**Budget Changes:**
- The change from FY26 Original to Adjusted is due to positions returning to base.
- A 4.5% salary increase is included in FY27, and an Administrative Assistant position transferred from CCWD Grants.
- Pension allocation increases based on annual actuarial study.
- Operating increases due to additional funding for tuition and membership for the Maryland Workforce Association.

# Economic Development Infrastructure and Investments

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 734,788 | 1,850,000 | 1,850,000 | 850,000 | -54.05% | -54.05% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $734,788 | $1,850,000 | $1,850,000 | $850,000 | -54.05% | -54.05% |

**Denise Beaver, Director of Economic Development (410) 386-2071**
**Allie Fogle, Budget Analyst I (410) 386-2082**

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

**Budget Changes:**
- Operating decreases due to removal of one-time FY26 funding for an infrastructure development project.

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# Farm Museum

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $563,769 | $555,680 | $604,280 | $635,430 | 14.35% | 5.15% |
| Benefits | 190,056 | 78,030 | 84,670 | 93,260 | 19.52% | 10.15% |
| Operating | 324,489 | 373,970 | 373,970 | 365,390 | -2.29% | -2.29% |
| Capital | 7,165 | 5,200 | 5,200 | 5,360 | 3.08% | 3.08% |
| Total | $1,085,478 | $1,012,880 | $1,068,120 | $1,099,440 | 8.55% | 2.93% |

**Denise Beaver, Director of Economic Development (410) 386-2071**
**Allie Fogle, Budget Analyst I (410) 386-2082**
http://carrollcountyfarmmuseum.org/

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

**Budget Changes:**
- The decrease from FY26 Original to Adjusted is due to the mid-year creation of a new Caretaker position and one full-time position converted to two part-time positions.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating decreases due to reductions in contractual services.

# Human Resources

# Human Resources Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Human Resources Administration | $1,533,315 | $1,551,510 | $1,520,580 | $1,749,070 | 12.73% | 15.03% |
| Health and Fringe Benefits | 1,257,404 | 25,729,990 | 25,729,990 | 31,655,760 | 23.03% | 23.03% |
| Personnel Services | 21,768 | 98,910 | 96,480 | 98,780 | -0.13% | 2.38% |
| **Total Human Resources** | **$2,812,486** | **$27,380,410** | **$27,347,050** | **$33,503,610** | **22.36%** | **22.51%** |

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

# Human Resources Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $1,107,497 | $1,200,530 | $1,171,800 | $1,358,800 | 13.18% | 15.96% |
| Benefits | 309,297 | 188,640 | 186,440 | 217,300 | 15.19% | 16.55% |
| Operating | 116,520 | 162,340 | 162,340 | 172,970 | 6.55% | 6.55% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $1,533,315 | $1,551,510 | $1,520,580 | $1,749,070 | 12.73% | 15.03% |

**Kristy Bixler, Director (410) 386-2119**
**Lexi Biondo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/human-resources/

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

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments, offset by the Retirement Manager position being converted to a Retirement Coordinator.
- A 4.5% salary increase is included in FY27.
- Interns are centralized in this budget, offset by decreases in other budgets.
- Pension allocation increases based on annual actuarial study.
- Operating increases due to additional costs for advertising and harassment hotline costs.

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# Health and Fringe Benefits

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $3,550 | $32,200 | $32,200 | $39,700 | 23.29% | 23.29% |
| Benefits | 1,135,693 | 5,853,610 | 5,853,610 | 3,234,960 | -44.74% | -44.74% |
| Operating | 118,160 | 19,844,180 | 19,844,180 | 28,381,100 | 43.02% | 43.02% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $1,257,404 | $25,729,990 | $25,729,990 | $31,655,760 | 23.03% | 23.03% |

**Kristy Bixler, Director (410) 386-2119**
**Lexi Biondo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/human-resources/benefits-summary/

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

**Budget Changes:**

- Health and Fringe Benefits increases due to the net effect of:
  - The transfer of health costs from the Department of Fire and EMS budget to this budget.
  - A decrease in the contribution for Other Post-Employment Benefits (OPEB).
  - An increase in Pension allocations based on annual actuarial study.
  - New positions for Fire and EMS, Emergency Management and Communications, Economic Development, Citizen Services, States Attorney, Circuit Court, and the Library.

# Personnel Services

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $12,238 | $85,440 | $83,180 | $86,850 | 1.65% | 4.41% |
| **Benefits** | 9,529 | 13,460 | 13,290 | 11,920 | -11.44% | -10.31% |
| **Operating** | 0 | 10 | 10 | 10 | 0.00% | 0.00% |
| **Capital** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Total** | $21,768 | $98,910 | $96,480 | $98,780 | -0.13% | 2.38% |

**Kristy Bixler, Director (410) 386-2119**
**Lexi Biondo, Budget Analyst I (410) 386-2082**

Personnel Services provides administrative support to county agencies.

### Budget Changes:

- The decrease from FY26 Original to Adjusted is due to positions returning to base.
- A 4.5% salary increase is included in FY27.
- Benefits decrease based on salary, offset by pension allocation increase based on annual actuarial study.

# Management and Budget

# Management and Budget Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Management and Budget Administration | $355,781 | $362,060 | $362,210 | $382,680 | 5.70% | 5.65% |
| Budget | 789,021 | 728,060 | 742,870 | 784,910 | 7.81% | 5.66% |
| Grants Office | 285,467 | 236,600 | 237,200 | 249,810 | 5.58% | 5.32% |
| Risk Management | 1,877,872 | 2,770,690 | 2,727,140 | 4,761,980 | 71.87% | 74.61% |
| **Total Management and Budget** | **$3,308,140** | **$4,097,410** | **$4,069,420** | **$6,179,380** | **50.81%** | **51.85%** |

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

# Management and Budget Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $282,046 | $299,330 | $299,470 | $312,840 | 4.51% | 4.46% |
| Benefits | 59,441 | 47,030 | 47,040 | 52,910 | 12.50% | 12.48% |
| Operating | 14,112 | 15,700 | 15,700 | 16,930 | 7.83% | 7.83% |
| Capital | 182 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $355,781 | $362,060 | $362,210 | $382,680 | 5.70% | 5.65% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/management-budget/

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

### Budget Changes:

- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to higher costs of professional development, subscriptions, and membership dues.

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# Budget

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $542,678 | $617,930 | $631,690 | $660,380 | 6.87% | 4.54% |
| Benefits | 237,130 | 97,100 | 98,150 | 111,650 | 14.98% | 13.75% |
| Operating | 9,212 | 13,030 | 13,030 | 12,880 | -1.15% | -1.15% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $789,021 | $728,060 | $742,870 | $784,910 | 7.81% | 5.66% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/management-budget/bureau-of-budget/

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

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.

# Grants Office

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $190,126 | $198,950 | $199,500 | $208,470 | 4.79% | 4.50% |
| Benefits | 91,811 | 31,320 | 31,370 | 35,340 | 12.84% | 12.66% |
| Operating | 3,530 | 6,330 | 6,330 | 6,000 | -5.21% | -5.21% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $285,467 | $236,600 | $237,200 | $249,810 | 5.58% | 5.32% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/management-budget/grants-management/

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

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating decreases due to changes in professional development participation.

# Risk Management

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $490,839 | $418,870 | $378,410 | $395,440 | -5.59% | 4.50% |
| Benefits | 236,002 | 97,970 | 94,880 | 103,030 | 5.16% | 8.59% |
| Operating | 1,121,186 | 2,252,850 | 2,252,850 | 4,262,010 | 89.18% | 89.18% |
| Capital | 29,845 | 1,000 | 1,000 | 1,500 | 50.00% | 50.00% |
| Total | $1,877,872 | $2,770,690 | $2,727,140 | $4,761,980 | 71.87% | 74.61% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/management-budget/risk-management/

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

**Budget Changes:**

- The decrease from the FY26 Original to Adjusted Budget is due to positions returning to base.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to transfer of insurance costs from Fire/EMS, including Workers' Compensation, and insurance rate increases.
- Capital increases due to one-time purchase of furniture and safety equipment in FY27.

# Planning and Land Management

# Planning and Land Management Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Planning and Land Management Administration | $1,521,695 | $1,519,950 | $1,591,530 | $1,519,260 | -0.05% | -4.54% |
| Comprehensive Planning | 982,236 | 945,500 | 891,120 | 907,500 | -4.02% | 1.84% |
| Development Review | 817,736 | 667,690 | 665,640 | 702,950 | 5.28% | 5.61% |
| Resource Management | 1,584,126 | 1,302,640 | 1,307,600 | 1,360,700 | 4.46% | 4.06% |
| Zoning Administration | 370,584 | 295,660 | 317,420 | 337,270 | 14.07% | 6.25% |
| **Total Planning and Land Management** | **$5,276,377** | **$4,731,440** | **$4,773,310** | **$4,827,680** | **2.03%** | **1.14%** |

# Planning and Land Management Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $938,718 | $985,350 | $980,560 | $1,015,860 | 3.10% | 3.60% |
| Benefits | 441,693 | 154,200 | 153,830 | 172,070 | 11.59% | 11.86% |
| Operating | 95,500 | 380,400 | 457,140 | 330,830 | -13.03% | -27.63% |
| Capital | 45,784 | 0 | 0 | 500 | 100.00% | 100.00% |
| Total | $1,521,695 | $1,519,950 | $1,591,530 | $1,519,260 | -0.05% | -4.54% |

**Chris Heyn, Director of Planning and Land Management (410) 386-2639**
**Lexi Biondo, Budget Analyst I (410) 386-2304**
https://www.carrollcountymd.gov/government/directory/planning-land-management/

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

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to a budget resolution for consulting services for zoning code amendments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating decreases due to one-time funding for Planimetric data update in FY26.
- Capital increases due to one-time furniture replacement.

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# Comprehensive Planning

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $583,357 | $681,980 | $631,460 | $639,000 | -6.30% | 1.19% |
| Benefits | 223,315 | 105,550 | 101,690 | 108,020 | 2.34% | 6.22% |
| Operating | 175,564 | 157,970 | 157,970 | 160,230 | 1.43% | 1.43% |
| Capital | 0 | 0 | 0 | 250 | 100.00% | 100.00% |
| Total | $982,236 | $945,500 | $891,120 | $907,500 | -4.02% | 1.84% |

**Chris Heyn, Director of Planning and Land Management (410) 386-2639**
**Lexi Biondo, Budget Analyst I (410) 386-2304**
https://www.carrollcountymd.gov/government/directory/planning-land-management/comprehensive-planning/

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

### Budget Changes:

- The decrease from FY26 Original to Adjusted is due to positions returning to base.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating increases due to an increase in membership fees.
- Capital increases due to one-time furniture replacement.

# Development Review

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $540,226 | $563,000 | $561,090 | $587,480 | 4.35% | 4.70% |
| Benefits | 268,979 | 88,580 | 88,440 | 99,350 | 12.16% | 12.34% |
| Operating | 8,530 | 15,610 | 15,610 | 15,620 | 0.06% | 0.06% |
| Capital | 0 | 500 | 500 | 500 | 0.00% | 0.00% |
| Total | $817,736 | $667,690 | $665,640 | $702,950 | 5.28% | 5.61% |

**Chris Heyn, Director of Planning and Land Management (410) 386-2639**
**Lexi Biondo, Budget Analyst I (410) 386-2304**
https://www.carrollcountymd.gov/government/directory/land-resource-management/development-review/

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

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments, offset by positions returning to base.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.

# Resource Management

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $1,049,982 | $1,066,630 | $1,071,240 | $1,118,090 | 4.82% | 4.37% |
| Benefits | 465,841 | 166,700 | 167,050 | 187,650 | 12.57% | 12.33% |
| Operating | 46,529 | 38,110 | 38,110 | 39,910 | 4.72% | 4.72% |
| Capital | 21,774 | 31,200 | 31,200 | 15,050 | -51.76% | -51.76% |
| Total | $1,584,126 | $1,302,640 | $1,307,600 | $1,360,700 | 4.46% | 4.06% |

**Chris Heyn, Director of Planning and Land Management (410) 386-2639**
**Lexi Biondo, Budget Analyst I (410) 386-2304**
https://www.carrollcountymd.gov/government/directory/planning-land-management/resource-management/

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

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments, offset by positions returning to base.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating increases based on new dam registration fee requirements from Maryland Department of the Environment.
- Capital decreases due to a one-time replacement of a well video system in FY26.

# Zoning Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $230,039 | $247,100 | $267,310 | $279,340 | 13.05% | 4.50% |
| Benefits | 131,004 | 38,830 | 40,380 | 47,250 | 21.68% | 17.01% |
| Operating | 9,542 | 9,730 | 9,730 | 10,380 | 6.68% | 6.68% |
| Capital | 0 | 0 | 0 | 300 | 100.00% | 100.00% |
| Total | $370,584 | $295,660 | $317,420 | $337,270 | 14.07% | 6.25% |

**Chris Heyn, Director of Planning and Land Management (410) 386-2639**
**Lexi Biondo, Budget Analyst I (410) 386-2304**
https://www.carrollcountymd.gov/government/directory/planning-land-management/zoning-administration/

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

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating increases due to additional printer cartridge ink for a replacement printer.
- Capital increases due to one-time furniture replacement.

# Technology Services

# Technology Services Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Technology Services | $8,352,087 | $8,970,970 | $8,956,710 | $10,142,220 | 13.06% | 13.24% |
| Production and Distribution Services | 366,534 | 445,280 | 439,170 | 393,010 | -11.74% | -10.51% |
| **Total Technology Services** | **$8,718,621** | **$9,416,250** | **$9,395,880** | **$10,535,230** | **11.88%** | **12.13%** |

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

# Technology Services

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $3,389,317 | $3,396,640 | $3,383,390 | $3,531,060 | 3.96% | 4.36% |
| Benefits | 1,252,881 | 534,250 | 533,240 | 598,080 | 11.95% | 12.16% |
| Operating | 3,540,569 | 4,919,060 | 4,919,060 | 5,819,520 | 18.31% | 18.31% |
| Capital | 169,321 | 121,020 | 121,020 | 193,560 | 59.94% | 59.94% |
| Total | $8,352,087 | $8,970,970 | $8,956,710 | $10,142,220 | 13.06% | 13.24% |

**Alison Deigan, Director (410) 386-2053**
**Allie Fogle, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/technology-services/

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

**Budget Changes:**

- The decrease from FY26 Original to Adjusted is due to positions returning to base, offset by compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating increases due to software and cybersecurity contracts, and centralization of technology costs for the Department of Fire and EMS.
- Capital increases due to one-time installation of security cameras, door access controls, and wireless access points at various County facilities.

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# Production and Distribution Services

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $107,432 | $120,060 | $114,380 | $119,530 | -0.44% | 4.50% |
| Benefits | 49,418 | 18,880 | 18,450 | 20,230 | 7.15% | 9.65% |
| Operating | 209,409 | 302,340 | 302,340 | 253,250 | -16.24% | -16.24% |
| Capital | 275 | 4,000 | 4,000 | 0 | -100.00% | -100.00% |
| Total | $366,534 | $445,280 | $439,170 | $393,010 | -11.74% | -10.51% |

**Alison Deigan, Director (410) 386-2053**
**Allie Fogle, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/technology-services/

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

**Budget Changes:**

- The decrease from FY26 Original to Adjusted is due to positions returning to base, offset by compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating decreases based on current postage machine rental contract costs and lower supply expenses.

# General Government Other

# General Government Other Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Audio Video Production | $316,413 | $291,800 | $291,820 | $306,310 | 4.97% | 4.97% |
| Board of Elections | 2,133,563 | 2,645,050 | 2,645,050 | 2,540,740 | -3.94% | -3.94% |
| County Commissioners | 1,530,974 | 1,437,890 | 1,433,650 | 1,658,070 | 15.31% | 15.65% |
| Not In Carroll | 318,270 | 327,820 | 327,820 | 337,660 | 3.00% | 3.00% |
| **Total General Government Other** | **$4,299,220** | **$4,702,560** | **$4,698,340** | **$4,842,780** | **2.98%** | **3.07%** |

# Audio Video Production

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $201,145 | $209,590 | $209,600 | $219,130 | 4.55% | 4.55% |
| Benefits | 85,014 | 32,880 | 32,890 | 36,990 | 12.50% | 12.47% |
| Operating | 11,980 | 26,820 | 26,820 | 26,680 | -0.52% | -0.52% |
| Capital | 18,274 | 22,510 | 22,510 | 23,510 | 4.44% | 4.44% |
| Total | $316,413 | $291,800 | $291,820 | $306,310 | 4.97% | 4.97% |

**Chris Swam, Digital Media Manager (410) 386-2801**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
www.carrollcountymd.gov/government/directory/county-administrator/audiovideo-production

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

**Budget Changes:**

- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating decreases due to lower costs of subscriptions.
- Capital increases due to the one-time replacement of video switcher and control room television.

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# Board of Elections

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $484,700 | $21,000 | $21,000 | $21,000 | 0.00% | 0.00% |
| Benefits | 32,265 | 1,600 | 1,600 | 1,600 | 0.00% | 0.00% |
| Operating | 1,616,060 | 2,621,950 | 2,621,950 | 2,518,140 | -3.96% | -3.96% |
| Capital | 539 | 500 | 500 | 0 | -100.00% | -100.00% |
| Total | $2,133,563 | $2,645,050 | $2,645,050 | $2,540,740 | -3.94% | -3.94% |

**Erin Perrone, Election Director (410) 386-2080**
**Lexi Biondo, Budget Analyst I (410) 386-2082**
https://elections.carrollcountymd.gov/

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

**Budget Changes:**

- Members of the Board of Elections are by-law, and their salaries are held flat in FY27.
- Operating decreases due to decreases in State-mandated costs.

# County Commissioners

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $1,061,674 | $1,160,690 | $1,156,750 | $1,202,920 | 3.64% | 3.99% |
| Benefits | 380,523 | 180,450 | 180,150 | 195,330 | 8.25% | 8.43% |
| Operating | 86,778 | 96,750 | 96,750 | 254,190 | 162.73% | 162.73% |
| Capital | 1,999 | 0 | 0 | 5,630 | 100.00% | 100.00% |
| Total | $1,530,974 | $1,437,890 | $1,433,650 | $1,658,070 | 15.31% | 15.65% |

**Roberta Windham, County Administrator (410) 386-2043**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
www.carrollcountymd.gov/government/commissioners/

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

### Budget Changes:

- The decrease from FY26 Original to Adjusted is due to positions receiving Cost of Living Adjustment (COLA) only increases.
- A 4.5% salary increase is included in FY27.
  - The Commissioners are by-law, and their salaries are held flat.
  - Two intern positions were moved to Human Resources budget.
  - Additional hours were added for the contractual Legislative Liaison position.
- Pension allocation increases based on annual actuarial study.
- Operating increases due to one-time funding for efforts against the Maryland Piedmont Reliability Project (MPRP) and one-time funding for the Carroll County Literacy Council.
- Capital increases due to one-time furniture replacement in FY27.

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# Not in Carroll

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 318,270 | 327,820 | 327,820 | 337,660 | 3.00% | 3.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $318,270 | $327,820 | $327,820 | $337,660 | 3.00% | 3.00% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Maria Masturzo, Budget Analyst I (410) 386-2082**

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

### Budget Changes:

- Operating increases 3% as planned.

# *Conservation and Natural Resources Appropriations*

# Conservation and Natural Resources Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Extension Office of Carroll County | $454,711 | $488,770 | $488,770 | $541,010 | 10.69% | 10.69% |
| Soil Conservation District | 573,396 | 586,760 | 586,760 | 544,400 | -7.22% | -7.22% |
| Spongy Moth | 9,414 | 30,000 | 30,000 | 30,000 | 0.00% | 0.00% |
| Weed Control | 72,900 | 78,020 | 78,020 | 77,520 | -0.64% | -0.64% |
| **Total Conservation and Natural Resources** | **$1,110,422** | **$1,183,550** | **$1,183,550** | **$1,192,930** | **0.79%** | **0.79%** |

# Extension Office of Carroll County

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 454,711 | 488,770 | 488,770 | 541,010 | 10.69% | 10.69% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $454,711 | $488,770 | $488,770 | $541,010 | 10.69% | 10.69% |

**Chuck Schuster, Senior Agent Emeritus 410-596-2159**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
http://extension.umd.edu/carroll-county

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

### Budget Changes:

- Operating includes salaries for State employees. FY27 increases due to State of Maryland salary increases and funding to support a new Agent Associate position.

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# Soil Conservation District

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $370,806 | $395,230 | $395,230 | $413,020 | 4.50% | 4.50% |
| Benefits | 166,476 | 82,720 | 82,720 | 86,440 | 4.50% | 4.50% |
| Operating | 36,114 | 43,710 | 43,710 | 44,940 | 2.81% | 2.81% |
| Capital | 0 | 65,100 | 65,100 | 0 | -100.00% | -100.00% |
| Total | $573,396 | $586,760 | $586,760 | $544,400 | -7.22% | -7.22% |

**Matt McMahon, District Manager (410) 848-8200 Extension 3**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
http://www.carrollsoil.com/

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

### Budget Changes:

- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating increases due to reinstating a scholarship program.
- Capital decreases due to one-time replacement of pick-up truck in FY26.

# Spongy Moth

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 9,414 | 30,000 | 30,000 | 30,000 | 0.00% | 0.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $9,414 | $30,000 | $30,000 | $30,000 | 0.00% | 0.00% |

**Kenton Sumpter, Program Manager Maryland Department of Agriculture (301) 662-2074**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
http://mda.maryland.gov/Pages/default.aspx

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

**Budget Changes:**

- Funding held flat in FY27

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# Weed Control

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 72,900 | 78,020 | 78,020 | 77,520 | -0.64% | -0.64% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $72,900 | $78,020 | $78,020 | $77,520 | -0.64% | -0.64% |

**Peter Rupp, Maryland Weed Control Specialist (301) 600-1586**
**Jake Dellinger, Budget Analyst II (410) 386-2082**
http://mda.maryland.gov/Pages/default.aspx

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

**Budget Changes:**

- Operating includes salaries for Spray Technicians. FY27 decreases due to contractual and rental costs.

# *Debt, Transfers, and Reserves Appropriations*

# Debt, Transfers, and Reserves Summary

| | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Debt Service | $19,297,178 | $16,445,880 | $16,445,880 | $18,022,800 | 9.59% | 9.59% |
| Debt Service - Ag Pres. | 3,982,504 | 3,121,790 | 3,121,790 | 4,341,160 | 39.06% | 39.06% |
| Interfund Transfers | 40,573,970 | 41,239,310 | 41,239,310 | 79,902,868 | 93.75% | 93.75% |
| Intergovernmental Transfers | 3,951,925 | 4,087,610 | 4,087,610 | 4,141,580 | 1.32% | 1.32% |
| Reserve for Contingencies | 0 | 4,520,880 | 4,520,880 | 4,164,830 | -7.88% | -7.88% |
| **Total Debt, Transfers, and Reserves** | **$67,805,577** | **$69,415,470** | **$69,415,470** | **$110,573,238** | **59.29%** | **59.29%** |

# Debt Service

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 19,297,178 | 16,445,880 | 16,445,880 | 18,022,800 | 9.59% | 9.59% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $19,297,178 | $16,445,880 | $16,445,880 | $18,022,800 | 9.59% | 9.59% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Jake Dellinger, Budget Analyst II (410) 386-2082**

Debt Service includes the principal and interest paid on long-term debt. The County is reviewed annually by the three rating agencies (Fitch, Standard and Poor, and Moody's). In FY26, the County maintained its AAA bond rating, confirming a strong credit worthiness with the three major credit rating agencies.

### Budget Changes:

- In FY27, the anticipated bond issue is $24.0 million.

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# Debt Service – Agricultural Preservation

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 3,982,504 | 3,121,790 | 3,121,790 | 4,341,160 | 39.06% | 39.06% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $3,982,504 | $3,121,790 | $3,121,790 | $4,341,160 | 39.06% | 39.06% |

**Chris Heyn, Director of Planning and Land Management (410) 386-2639**
**Lexi Biondo, Management and Budget Analyst (410) 386-2082**

The Agricultural Preservation Debt Service budget pays on Installment Purchase Agreements (IPAs) for the Agricultural Land Preservation Program. The budget is determined by a combination of known debt service and estimated IPAs for the upcoming fiscal year. Typically, a landowner is offered 40% of Fair Market Value for the agricultural easement and the County pays 5.0% annual interest for 20 years on the easement value.

### Budget Changes:

- Operating increases due to higher principal payments.

# Interfund Transfers

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| **Benefits** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Operating** | 40,573,970 | 41,239,310 | 41,239,310 | 79,902,868 | 93.75% | 93.75% |
| **Capital** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Total** | $40,573,970 | $41,239,310 | $41,239,310 | $79,902,868 | 93.75% | 93.75% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Jake Dellinger, Budget Analyst II (410) 386-2082**

The Interfund Transfers include transfers from the General Fund to the Capital, Grant, and Enterprise Funds. Transfer to Capital moves operating funds to the Capital Fund for paygo funding. The transfer to the Utilities Enterprise Fund is to fund the Board of Education facilities. The transfer to the Airport Enterprise Fund is for use of property by The Arc Carroll County. The transfer to the Solid Waste Enterprise Fund is to support operations. The transfer to the Fiber Enterprise Fund is to support operations and equipment replacement. The expenditures from the General Fund to the Grant Fund can be voluntary contributions by the Commissioners to support State and Federal grant programs or as a requirement of the program.

Included in the Interfund Transfer:

| | |
|---|---|
| Transfer to Capital Fund | $74,236,577 |
| Transfer to Airport Enterprise Fund | 16,000 |
| Transfer to Fiber Enterprise Fund | 388,320 |
| Transfer to Solid Waste Enterprise Fund | 1,833,190 |
| Transfer to Utilities Enterprise Fund | 430,120 |
| **Total** | **$76,904,208** |

Included in the Transfer to Grant Fund:

| | |
|---|---|
| Aging and Disabilities | $416,450 |
| Circuit Court | 27,470 |
| Citizen Services State – Health Department | 4,000 |
| Comprehensive Planning | 12,000 |
| Emergency Management and Communications | 99,590 |
| Fire & EMS | 60,000 |
| Housing and Community Development | 170,060 |
| Local Management Board | 86,570 |
| Recreation | 8,100 |
| Sheriff's Office | 143,650 |
| State's Attorney's Office | 70,450 |
| Transit | 1,900,320 |
| **Total** | **$2,998,660** |

### Budget Changes:

- Transfer to the Capital Fund increases $40.1M due to the addition of $3.5M in funding for road improvements along MD Route 26, $5.0M for park field restorations, $10.0M for renovations at the Historic Courthouse, and $15.0M for Krimgold Park phase three. $8.0M is included as a transfer from the Special Revenues to the Capital Fund for PFAS remediation at the Public Safety Training Center.

# Intergovernmental Transfers

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| **Benefits** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Operating** | 3,951,925 | 4,087,610 | 4,087,610 | 4,141,580 | 1.32% | 1.32% |
| **Capital** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Total** | $3,951,925 | $4,087,610 | $4,087,610 | $4,141,580 | 1.32% | 1.32% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Jake Dellinger, Budget Analyst II (410) 386-2082**

The County provides several revenues to Carroll County municipalities. The Bank Shares Tax, Road Grant, and State Aid for Fire Protection are all pass-through revenues from the State. The County provides liquor and building permit services and sends the collections to the municipalities. The County also shares County revenue with the municipalities through the Town Program funding. Brief descriptions of these revenues are below:

- Bank Shares Tax – This revenue replaced the municipal share of a discontinued State tax.
- Local Permits – As a service to the towns, the County collects fees for permits issued inside town boundaries.
- Local Liquor License – As a service to the towns, the County collects liquor license fees inside town boundaries.
- Road Grant – The State allocates funds to the County to replace Federal Road funding. The municipalities receive 20% of the total allocation and individual town distributions are based on road mileage within their jurisdiction.
- State Aid for Fire Protection – State funds received by the County are passed on to the Volunteer Emergency Services Association. The County receives quarterly payments and distributes these funds at the end of the fiscal year.
- Town Program – The County shares a portion of its revenue with the municipalities. The amount is adjusted based on changes in municipal assessable base and populations. Assessable base and population determine individual town distributions.

### Budget Changes:

- The Town Program increases due to assessable base and population growth.
- State Aid for Fire Protection decreases based on the State budget.

# Reserve for Contingencies

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| **Benefits** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Operating** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Capital** | 0 | 4,520,880 | 4,520,880 | 4,164,830 | -7.88% | -7.88% |
| **Total** | $0 | $4,520,880 | $4,520,880 | $4,164,830 | -7.88% | -7.88% |

**Ted Zaleski, Director of Management and Budget (410) 386-2082**
**Jake Dellinger, Budget Analyst II (410) 386-2082**

The Reserve for Contingencies provides funds for emergency and unforeseeable expenses. Funds are moved from the Reserve to the appropriate budget with the approval of the Board of County Commissioners.

### Budget Changes:

- The Reserve for Contingencies is set at 0.66% of General Fund revenues.

# *Total Other County Funding*

# Total Other County Funding

Carroll County government provides funding to several agencies that do not report directly to the Commissioners. While direct funding is reflected in the individual agency budgets, additional county resources are provided through centralized services such as Human Resources, Fleet Management, and other shared support functions, as detailed in the charts below. Although these allocations do not capture the full cost of county support, they provide a broader perspective on the resources dedicated to these agencies.

## Education Other Total County Funding

| Title | Estimated Cost |
|---|---|
| Carroll County Public Library | $12,904,140 |
| OPEB | 224,680 |
| Health Benefits | 4,067,200 |
| Utilities | 700,130 |
| Building Maintenance | 236,150 |
| ***Total CCPL*** | ***$18,132,300*** |

## Public Safety and Corrections Total County Funding

| Title | Estimated Cost |
|---|---|
| Sheriff Administrative Services | $4,999,640 |
| Health Benefits | 1,047,800 |
| OPEB | 78,430 |
| Building Maitenance | 13,900 |
| Technology Support | 71,140 |
| ***Total Sheriff Admin. Services*** | ***$6,210,910*** |
| CCAIC | $20,700 |
| Technology Support | 300 |
| ***Total CCAIC*** | ***$21,000*** |
| Corrections | $14,073,120 |
| Health Benefits | 1,959,200 |
| OPEB | 117,820 |
| Utilities | 276,710 |
| Building Maintenance | 306,900 |
| Public Safety Support | 2,000 |
| Technology Support | 46,960 |
| Fleet | 145,000 |
| ***Total Corrections*** | ***$16,927,710*** |
| Law Enforcement | $21,109,100 |
| Health Benefits | 3,100,000 |
| OPEB | 179,470 |
| Utilities | 79,000 |
| Building Maintenance | 5,900 |
| Building Leases | 20,600 |
| Public Safety Support | 135,000 |
| Technology Support | 406,960 |
| Risk Management | 120,510 |
| Fleet | 1,570,800 |
| Grant Cash Match | 143,650 |
| ***Total Law Enforcement*** | ***$26,870,990*** |
| Training Academy | $36,560 |
| ***Total Training Academy*** | ***$36,560*** |
| DFEMS | $34,811,880 |
| Health Benefits | 4,538,400 |
| OPEB | 250,710 |
| Utilities | 67,090 |
| Building Maintenance | 37,150 |
| Technology Support | 194,250 |
| Risk Management | 1,045,700 |
| Fleet | 268,750 |
| Grant Cash Match | 60,000 |
| ***Total DFEMS*** | ***$41,273,930*** |

| Title | Estimated Cost |
|---|---|
| State’s Attorney’s Office | $6,563,800 |
| Health Benefits | 1,438,400 |
| OPEB | 79,460 |
| Technology Support | 179,610 |
| Public Safety | 23,010 |
| Fleet | 42,300 |
| Grant Cash Match | 70,450 |
| ***Total State’s Attorney’s Office*** | ***$8,397,030*** |
| Circuit Court | $3,560,710 |
| Health Benefits | 520,800 |
| OPEB | 34,250 |
| Utilities | 452,190 |
| Building Maintenance | 601,370 |
| Technology Support | 77,860 |
| Grant Cash Match | 27,470 |
| ***Total Circuit Court*** | ***$5,274,650*** |
| Circuit Court Magistrates | $541,260 |
| Health Benefits | 124,000 |
| OPEB | 6,850 |
| ***Total Circuit Court Magistrates*** | ***$672,110*** |
| Volunteer Community Service Program | $243,480 |
| Health Benefits | 49,600 |
| OPEB | 4,110 |
| ***Total VCSP*** | ***$297,190*** |
| Animal Control | $1,555,520 |
| Health Benefits | 322,400 |
| Utilities | 31,730 |
| Building Maintenance | 50,600 |
| Insurance | 1,880 |
| Technology Support | 11,070 |
| ***Total Animal Control*** | ***$1,973,200*** |

**Public Works Total County Funding**

| Title | Estimated Cost |
|---|---|
| Transit Administration | $101,480 |
| Cash Match for Grants | 1,900,320 |
| Federal/State Grants | 1,749,350 |
| ***Total Transit Administration*** | ***$3,751,150*** |

**Citizen Services Non-Profits Total County Funding**

| Title | Estimated Cost |
|---|---|
| Access Carroll | $35,010 |
| Utilities | 51,990 |
| In-Kind Services | 279,370 |
| ***Total Access Carroll*** | ***$366,370*** |
| Care Healing Center | 223,090 |
| Utilities | 8,650 |
| In-Kind Services | 40,290 |
| ***Total Care Healing Center*** | ***$272,030*** |
| Human Service Program | 1,393,650 |
| Utilities | 132,770 |
| In-Kind Services | 713,468 |
| ***Total Human Service Program*** | ***$2,239,888*** |

**Fleet Budgeted Vehicles and Equipment**

Operating includes the following replacement vehicles and equipment:

| Replacement Type | Number | Amount |
|---|---|---|
| DFEMS SUVs | 2 | $190,000 |
| Roads Operations Compact Track Loader | 1 | 120,900 |
| Corrections SUVs | 2 | 126,900 |
| Roads Operations Double Drum Roller | 1 | 75,000 |
| Community Parks Dump Truck | 1 | 145,000 |
| Roads Operations Dump Trucks | 4 | 1,188,600 |
| DFEMS Gators | 2 | 69,800 |
| Facilities Gator | 1 | 34,900 |
| Hashawa Gator | 1 | 26,400 |
| Piney Run Park Gators | 1 | 24,300 |
| Piney Run Park Tractor | 1 | 34,700 |
| Roads Operations Gradall | 1 | 612,910 |
| Law Enforcement SUVs | 16 | 1,191,100 |
| Law Enforcement Trucks | 4 | 289,100 |
| Veteran's Transit Minivan | 1 | 78,800 |
| Facilities Mowers | 2 | 30,900 |
| Sports Complex Mower | 1 | 17,700 |
| Building Construction Pickup Truck | 1 | 54,500 |
| Facilities Pickup Truck | 1 | 76,600 |
| Roads Operations Pickup Truck | 1 | 94,300 |
| Community Parks Pickup Truck | 1 | 69,500 |
| Roads Operations Paver | 1 | 595,400 |
| Sports Complex Sand Star Groomer | 1 | 31,500 |
| Technology Services SUV | 1 | 42,800 |
| DFEMS Trailer | 1 | 15,600 |
| Hashawa Trailer | 1 | 14,500 |
| ***Total*** | ***51*** | ***$5,251,710*** |

Operating includes the following additional vehicles and equipment:

| Additional Type | Number | Amount |
|---|---|---|
| Compact Track Loader | 1 | $175,700 |
| DFEMS SUV | 1 | 78,750 |
| Gator | 1 | 36,000 |
| ***Total*** | ***3*** | ***$290,450*** |

# ***Capital Fund***

# A Quick Guide to the FY27 – 32 Community Investment Plan
## Department of Management and Budget

This Quick Guide is intended to serve as a summary of important information and changes. For more information on the Community Investment Plan and individual projects, refer to the FY27 – 32 Community Investment Plan.

Recommended, Proposed, and Adopted Budgets are available online:
https://www.carrollcountymd.gov/government/directory/management-budget/division-of-budget/

**Revenues**

- Total FY27 Capital Fund revenues are budgeted at $227.2M, an increase of $98.9M from the FY26 Capital Fund budget of $128.3M.
- 9.09% of Local Income Tax has been dedicated for school construction and debt service.
- Impact Fee collections are used to fund park construction projects.
- The State allocation of Highway User Revenue is directly appropriated to the Capital Fund for road projects.

**Public Schools**

- Funding is included for five HVAC replacements throughout the plan.
- Infrastructure Renewal – Funding of $4.0M is included in FY27 for maintenance of Public Schools infrastructure including stadium light replacements.
- Funding of $117.5M is included in FY27 – 32, with an additional $31.2M outside of the plan, for a total of $148.7M to modernize or replace Liberty High. This project is contingent on State funding.
- Construction funding for six pre-kindergarten additions is included in FY27. Funding is included in FY28 – 30 for nine pre-kindergarten additions to meet Blueprint for Maryland's Future requirements.
- Funding of $14.2M is included in FY27 – 29, for a total of $17.7M, for roof replacements at Shiloh Middle, Century High, and Gateway Schools.
- Funding for Freedom Elementary and Sykesville Middle Additions has been removed from the plan.

**Conservation and Open Space**

- Agricultural Land Preservation – Total funding for Agricultural Land Preservation in FY27 – 32 is $39.3M and includes funding for easements and debt service to landowners participating in Installment Purchase Agreements (IPAs).
- Fire and EMS Public Safety Training Center PFAS Remediation – $8.0M is included in FY27 for remediation of identified PFAS (Per- and Polyfluorinated Substances) at the Fire and EMS Public Safety Training Center.
- Stormwater Facility Renovation – $2.1M is included in FY27 – 32 for a long-term plan to keep existing County-owned stormwater management facilities in compliance with the National Pollution Discharge Elimination Permit and to extend the useful life of the facilities. The plan is to evaluate and repair five to seven facilities per year over a 30-year period. Funding will be used for erosion repairs, replacement of filter material, and replacement of metal pipes with concrete pipes.
- Watershed Assessment and Improvements (NPDES) – $25.4M is included in FY27 – 32 to implement watershed improvement projects to work toward mitigating impervious surface

areas within the County to stay compliant with the NPDES permit. In FY15, the municipalities and the County agreed to a combined NPDES permit with the County paying 80% of the cost to mitigate municipal impervious surfaces.

**Public Works**

- Approximately $144.0M is included in FY27 – 32 to maintain roads throughout the County through Pavement Management and Pavement Preservation.
- Eldersburg Road Improvements – Funding of $7.7M is included in FY27 for future road improvements in the Eldersburg area around MD26.
- MD26 Improvements – Georgetown Blvd. to Homeland Dr. – Funding of $3.5M is included in FY27 to contribute towards state road improvements.
- Funding of $2.3M is included for video inspection and rehabilitation of storm drains in FY27 – 32.
- Old Kays Mill Road over Beaver Run – Funding of $3.3M is included in FY27 – 29 for a replacement bridge structure.
- Stem Road over Wolf Pit Branch – Funding of $0.4M is included in FY27, for a total of $1.7M, for a replacement bridge structure.
- Funding is included in the plan for the rehabilitation of eleven additional bridge structures.

**Recreation and Culture**

- Cape Horn Park Field Lighting – Funding of $0.5M is planned in FY29 to install lights for a multipurpose field at Cape Horn Park.
- Hashawha Raptor Mews Improvements – Funding of $0.7M is planned in FY29 to replace and improve the raptor mews at Hashawha Environmental Center.
- Krimgold Park Phase III – Funding of $15.0M is included in FY27 for an access road, parking, two ballfields, one multipurpose field, and walking trails at Krimgold Park.
- Park Field Restoration – Funding of $5.0M is included in FY27 to restore athletic fields throughout the County. Sites will be determined as the project develops.
- Piney Run Park Outdoor Programming Area Improvements – Funding of $1.0M is planned in FY30 – 31 for the replacement of the outdoor programming area behind the nature center at Piney Run Park.
- Two replacement pavilions, located at Piney Run Park and Freedom Park, are included in FY27 and FY28 for a total of $0.7M.
- Playground Equipment Replacement – Funding of $2.0M is included in the plan for the replacement of playground equipment at Westminster Community Pond, Double Pipe Creek Park, Carroll County Sports Complex, Mayeski Park, and Salt Box Park.
- Sports Complex Field Improvements – Funding of $1.2M is included in FY27, for a total of $2.9M. This project will address drainage issues and improve conditions at all five ballfields and includes installation of shade structures and concrete pads.

**General Government**

- Carroll Community College Building Systemic Renovations – State funding of $1.9M is included in FY27 for boiler and chiller replacements. The total County and State funding for this project is $13.9M.
- Carroll Community College Technology – Funding of $1.4M is planned over FY28 – 31 for replacement of computers and classroom technology.
- Carroll Community College TTT Complex Feasibility Study – $0.5M is included for a feasibility study for a Trades, Technology, and Training (TTT) Complex at Carroll Community College. No construction funding is included in the plan.

- Courthouse Annex Office Reconfiguration and Courtroom Renovation – Funding of $10.0M is included in FY27, for a total of $12.3M, for the redesign and renovation of Courtroom Six and the current State's Attorney's Office space in the Courthouse Annex.
- Courthouse Annex Roof Replacement – Funding of $2.8M is included in FY27 for the replacement of the roof at the Courthouse Annex. Funding is being reappropriated from County Building Systemic Renovations into a new project to track grant funding.
- Eldersburg Library Modernization/Replacement – Funding of $38.4M is included in FY27, for a total of $43.3M, to modernize or replace the Eldersburg Branch of Carroll County Public Library. This project is contingent on State funding.
- Elections – Additional funding of $0.6M is included in FY27, for a total of $1.6M, for the State-mandated replacement of pollbooks and voting equipment.
- Emergency Management and Communications Radios – Funding of $5.1M is included in FY27 – 32 for replacement of mobile and portable radios used by Law Enforcement, Department of Fire and EMS, and other governmental agencies.
- Fire and EMS Public Safety Training Center – Funding of $5.9M is included in FY27, for a total of $13.2M, for additional phases including a burn building, outdoor classroom, outdoor restroom, parking lot paving, and training props.
- Fire and EMS Self-Contained Breathing Apparatus Replacement – Funding of $5.9M is included in FY27 – 32 for the replacement of SCBA for volunteer and career firefighters.
- Library Technology – Funding of $0.8M is included in FY27 – 32 for replacement of library computers and technology.
- Robert Moton Building Renovations – Funding of $0.2M is included in FY27 for renovations at the County-owned Robert Moton Building. This project includes buildout of space to be used by the Friends of Robert Moton.
- Sheriff's Office – Eldersburg Satellite Office Renovation – Funding of $2.7M is included to renovate leased space for the Sheriff's Office in Eldersburg.

**Septage Enterprise Fund**

- Westminster Septage Facility Improvements – Funding of $0.1M is included in FY27, for a total of $5.9M, to support the Enhanced Nutrient Removal and Bio-Solids Upgrade.

**Utilities Enterprise Fund**

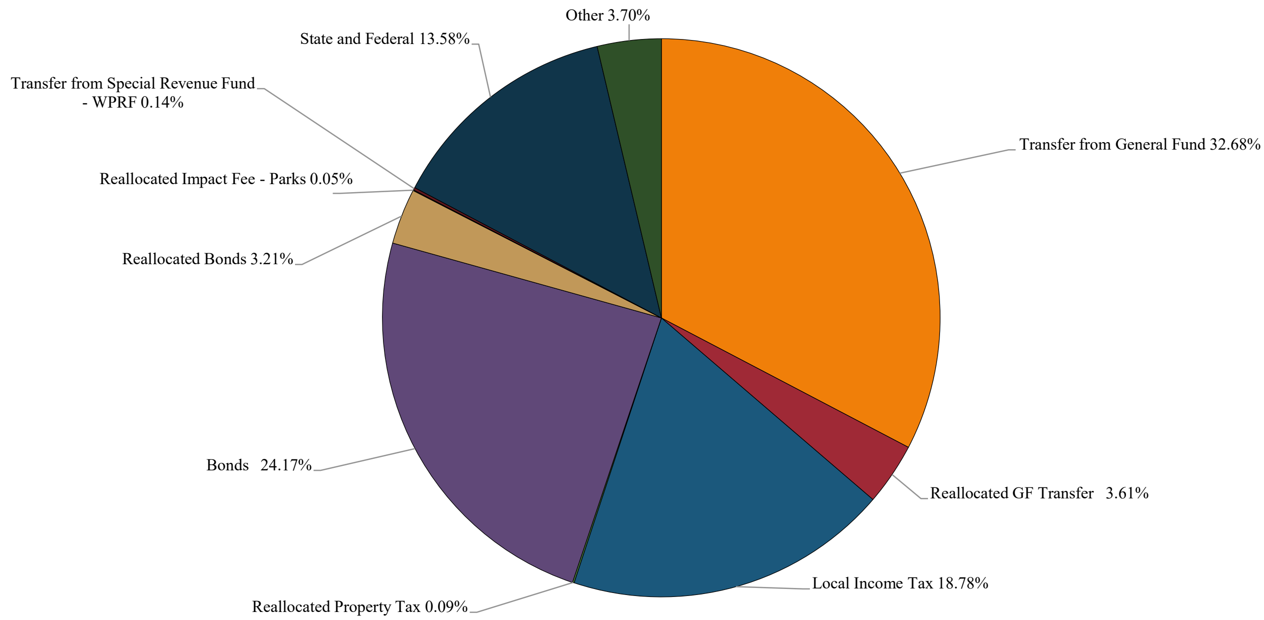
- County Sewer Line Rehabilitation/Replacement and County Water Line Rehabilitation/Replacement – Funding of $9.0M is included in FY27 – 32 to rehabilitate, repair, and replace water and sewer lines in the Freedom, Bark Hill, Hampstead, and Pleasant Valley Service Areas.
- Shiloh Pump Station Expansion – Funding of $5.6M is planned in FY28, for a total of $6.5M, for rehabilitation and expansion of the pump station.
- Sykesville Pump Station Expansion – Funding of $1.7M is included in FY27, for a total of $4.1M, for rehabilitation and expansion of the pump station.
- Funding is included in the plan for the rehabilitation of five pump stations.

# FY25 - FY27 Capital Fund Appropriations

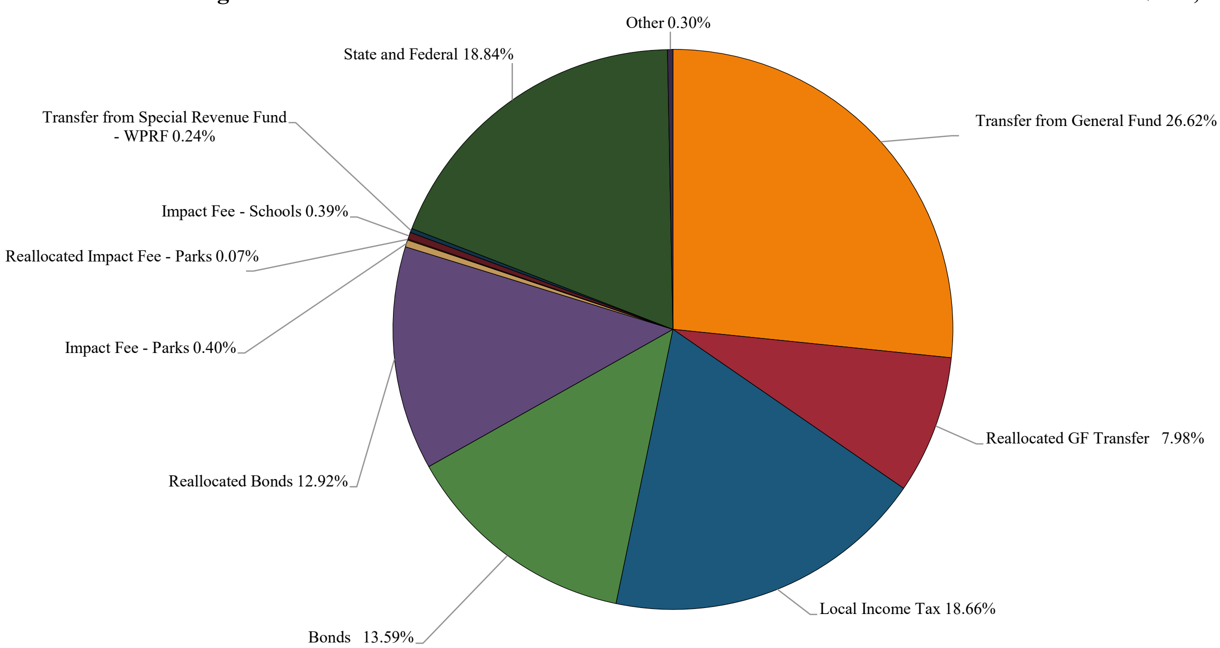
| Appropriation Area | Fiscal Year 2025 Budget | 2026 Budget | 2027 Budget | $ Change FY26 to FY27 |
|---|---|---|---|---|
| **Public Schools** | **$48,340,609** | **$60,489,285** | **$77,622,416** | **$17,133,131** |
| **Conservation and Open Space** | **$9,290,310** | **$7,533,410** | **$20,175,800** | **$12,642,390** |
| **Public Works** | | | | |
| Roads | $23,124,000 | $21,885,000 | $32,081,920 | $10,196,920 |
| Bridges | 7,186,000 | 3,458,430 | 3,484,000 | 25,570 |
| **Public Works Total** | **$30,310,000** | **$25,343,430** | **$35,565,920** | **$10,222,490** |
| **Recreation and Culture** | **$2,696,000** | **$6,295,771** | **$22,161,162** | **$15,865,391** |
| **General Government** | | | | |
| County Facilities/Infrastructure | $7,207,000 | $9,996,000 | $5,484,000 | ($4,512,000) |
| Criminal Justice/Public Safety | 10,460,000 | 18,540,000 | 24,703,752 | 6,163,752 |
| Board of Elections | 0 | 0 | 600,000 | 600,000 |
| Carroll Community College | 0 | 0 | 2,355,000 | 2,355,000 |
| Libraries/Senior Centers | 100,000 | 100,000 | 38,500,000 | 38,400,000 |
| **General Government Total** | **$23,267,000** | **$28,636,000** | **$71,642,752** | **$43,006,752** |
| **Total Appropriations** | **$113,903,919** | **$128,297,896** | **$227,168,050** | **$98,870,154** |

# Capital Fund Revenues

**Fiscal Year 2027 Budget** **$227,168,050**




**Fiscal Year 2026 Budget** **$128,297,896**

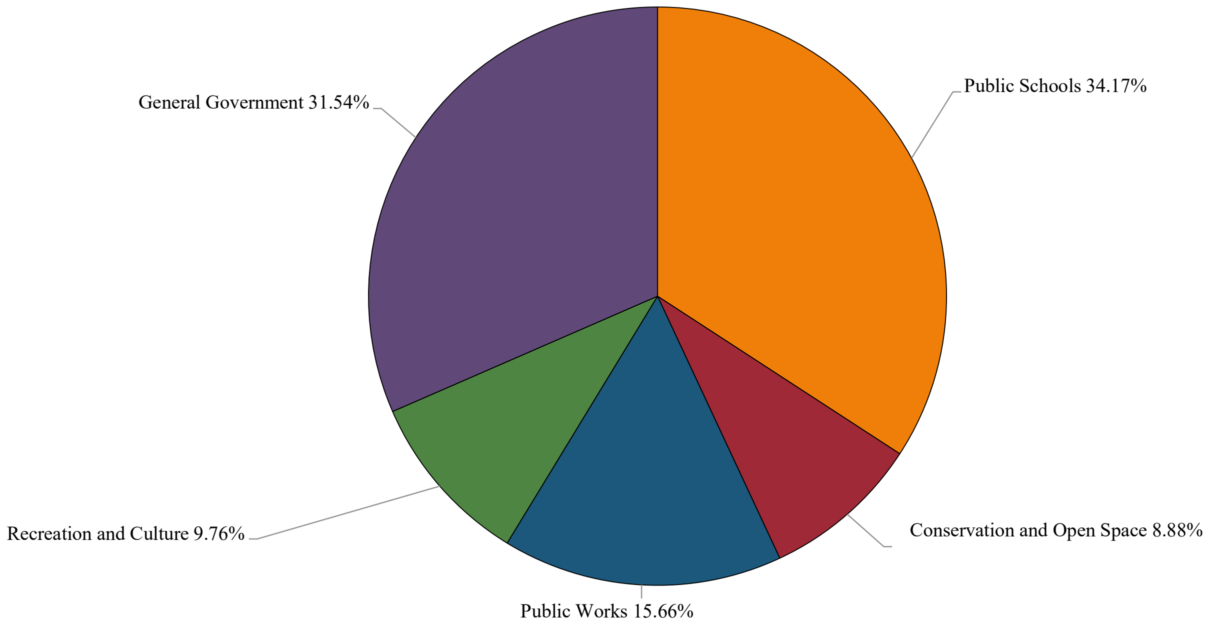


# FY25 - FY27 Capital Fund Revenues

| Revenue Source | 2025 Budget | 2026 Budget | 2027 Budget | $ Change FY26 to FY27 |
|---|---|---|---|---|
| **Local** | | | | |
| Transfer from General Fund | $33,196,560 | $34,151,126 | $74,236,578 | $40,085,451 |
| Reallocated GF Transfer | 3,230,440 | 10,233,577 | 8,196,542 | (2,037,035) |
| Local Income Tax | 18,978,320 | 23,942,910 | 42,667,190 | 18,724,280 |
| Reallocated Property Tax | 0 | 0 | 200,000 | 200,000 |
| Bonds | 29,728,758 | 17,435,706 | 54,899,842 | 37,464,136 |
| Reallocated Bonds | 3,906,142 | 16,577,436 | 7,293,225 | (9,284,211) |
| Impact Fee - Parks | 0 | 516,700 | 0 | (516,700) |
| Reallocated Impact Fee - Parks | 0 | 85,000 | 110,562 | 25,562 |
| Impact Fee - Schools | 0 | 500,000 | 0 | (500,000) |
| Transfer from Special Revenue Fund - WPRF | 291,760 | 306,500 | 321,820 | 15,320 |
| **LOCAL TOTAL** | **$89,331,980** | **$103,748,955** | **$187,925,759** | **$84,176,804** |
| | | | | |
| **State** | | | | |
| State Highway Administration | $176,000 | $176,000 | $176,000 | $0 |
| Highway User Revenue | 4,168,000 | 3,176,000 | 5,493,000 | 2,317,000 |
| Program Open Space | 2,107,000 | 391,200 | 526,810 | 135,610 |
| Reallocated Program Open Space | 0 | 0 | 939,590 | 939,590 |
| Ag. Preservation (MALPF) | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| Ag. Transfer Tax | 100,000 | 100,000 | 700,000 | 600,000 |
| State School Construction | 12,839,289 | 12,196,231 | 14,259,459 | 2,063,228 |
| State | 0 | 0 | 1,905,000 | 1,905,000 |
| Healthy Schools Funding | 0 | 4,842,200 | 3,780,000 | (1,062,200) |
| MD Energy Administration | 0 | 0 | 216,752 | 216,752 |
| **STATE TOTAL** | **$20,390,289** | **$21,881,631** | **$28,996,611** | **$7,114,980** |
| | | | | |
| **Federal** | | | | |
| Federal Highway/Bridge | $3,816,400 | $2,283,800 | $1,843,000 | ($440,800) |
| **FEDERAL TOTAL** | **$3,816,400** | **$2,283,800** | **$1,843,000** | **($440,800)** |
| | | | | |
| **Other** | | | | |
| Municipal | $365,250 | $383,510 | $402,680 | $19,170 |
| Internal Service Fund Transfer | 0 | 0 | 8,000,000 | 8,000,000 |
| **OTHER TOTAL** | **$365,250** | **$383,510** | **$8,402,680** | **$8,019,170** |
| | | | | |
| **TOTAL REVENUES** | **$113,903,919** | **$128,297,896** | **$227,168,050** | **$98,870,154** |

# Capital Fund Appropriations

**Fiscal Year 2027 Budget** **$227,168,050**




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

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

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

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

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

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

## Community Investment Plan - Schedule of Reappropriations

**Fiscal Year 2027**

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

**Capital Fund**

| Project | | Source/Amount | | |
|---|---|---|---|---|
| From | To | Local | Bonds | Other |
| 8776 Union Mills Waterwheel and Shaft Replacement | M0002 Courthouse Annex Roof Replacement | | $343,191.26 | |
| 9954 County Building Systemic Renovations | M0002 Courthouse Annex Roof Replacement | | 765,000.00 | |
| 8727 Charles Carroll Community Center | M0002 Courthouse Annex Roof Replacement | | 163,102.80 | |
| 8898 Piney Run Pavilion Road Paving | 8232 Park Restoration | $27,427.50 | | |
| 8773 Double Pipe Creek Boat Ramp | 8232 Park Restoration | 7,620.66 | | |
| 9139 Rec and Parks Unallocated | 8232 Park Restoration | 10.00 | | |
| 8233 Parkland Acquisition | 8988 Sports Complex Field Improvements | | | $939,590.00 |
| 8175 Westminster Veteran's Memorial Park | 9009 Unallocated Impact Fees | 52,943.45 | | |
| 9592 Cape Horn Field Lighting | 9009 Unallocated Impact Fees | 57,618.57 | | |
| 8716 Stormwater Facility Renovation | 9920 Watershed Assessment and Improvement | | 300,000.00 | |
| 9586 Slacks Road Improvements | 8769 Storm Drain Video Inspection | 100,000.00 | | |
| 8587 Johnsville Road Sidewalk | L0003 Pavement Management 27 | | 23,859.51 | |
| 9847 Small Drainage Structures | L0003 Pavement Management 27 | | 1,000,000.00 | |
| 9598 Historic Courthouse Holding Area Renovation | 8819 Public Safety Emergency Communication Radios | 51,564.34 | | |
| 8767 Pavement Management 19 | L0003 Pavement Management 27 | | 108,071.71 | |
| 9957 General Government Unallocated | 9215 Public Safety Dispatch Console Hardware Upgrade | 995,000.00 | | |
| 8517 Carroll Community College Systemic Renovations | 9215 Public Safety Dispatch Console Hardware Upgrade | 1,905,000.00 | | |
| 8590 Payroll/Human Resources System Replacement | T0001 HR and Payroll System Replacement | 450,000.00 | | |
| 8353 Londontown Boulevard | L0001 Eldersburg Road Improvements | 864,919.96 | 1,650,000.00 | |
| 8023 Georgetown Boulevard | L0001 Eldersburg Road Improvements | 2,545,000.00 | | |
| 8308 Ridenour Way | L0001 Eldersburg Road Improvements | 1,450,000.00 | 1,155,000.00 | |
| 9574 Kindergarten/PreK Addition - Cranberry Station | YB004 Prekindergarten Addition - Elmer Wolfe | | 163,000.00 | |
| 9574 Kindergarten/PreK Addition - Cranberry Station | YB008 Prekindergarten Addition - Westminster | | 107,000.00 | |
| 9575 Kindergarten/PreK Addition - Friendship Valley | YB008 Prekindergarten Addition - Westminster | | 43,000.00 | |
| 9575 Kindergarten/PreK Addition - Friendship Valley | YB007 Prekindergarten Addition - Spring Garden | | 202,000.00 | |
| 9575 Kindergarten/PreK Addition - Friendship Valley | YB005 Prekindergarten Addition - Robert Moton | | 75,000.00 | |
| 9575 Kindergarten/PreK Addition - Friendship Valley | YB009 Prekindergarten Addition - William Winchester | | 31,000.00 | |
| 9577 Kindergarten/PreK Addition - Sandymount | YB005 Prekindergarten Addition - Robert Moton | | 482,000.00 | |
| 9578 Kindergarten/PreK Addition - Taneytown | YB009 Prekindergarten Addition - William Winchester | | 682,000.00 | |
| | **Total** | **$8,507,104.48** | **$7,293,225.28** | **$939,590.00** |

## Community Investment Plan - Enterprise Fund Schedule of Reappropriations

**Fiscal Year 2027**

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

**Enterprise Funds**

| Project | | Source/Amount | | |
|---|---|---|---|---|
| **From** | **To** | **Local** | **Bonds** | **Other** |
| 6469 Winfield Pump Station Rehabiliation | N0002 Francis Scott Key Pump Station Rehabiliation | $196,099.43 | | |
| 6467 Kabik Court Water Tank | N0002 Francis Scott Key Pump Station Rehabiliation | 100,000.00 | | |
| 6470 Hampstead Sludge Press | 6460 Sykesville Pump Station Expansion | 1,700,000.00 | | |
| | **Total** | **$1,996,099.43** | **$0.00** | **$0.00** |

**Community Investment Plan For Fiscal Year 2027**

| | Total FY27 |
|---|---|
| PUBLIC SCHOOLS | |
| HVAC System Replacement - Carroll Springs | $2,601,933 |
| HVAC System Replacement - Carrolltowne Elementary | 2,387,288 |
| HVAC System Replacement - Friendship Valley Elementary | 4,598,000 |
| HVAC System Replacement - Northwest Middle | 4,560,000 |
| HVAC System Replacement - Piney Ridge Elementary | 4,240,000 |
| Infrastructure Renewal | 4,000,000 |
| Liberty High Modernization/Replacement | 18,970,000 |
| Paving | 1,200,000 |
| Prekindergarten Addition - Elmer Wolfe Elementary | 1,520,000 |
| Prekindergarten Addition - Robert Moton Elementary | 1,423,000 |
| Prekindergarten Addition - Runnymede Elementary | 1,151,000 |
| Prekindergarten Addition - Spring Garden Elementary | 958,005 |
| Prekindergarten Addition - Westminster Elementary | 1,582,000 |
| Prekindergarten Addition - William Winchester Elementary | 1,979,000 |
| Prekindergarten Additions | 200,000 |
| Relocatable Classrooms | 300,000 |
| Roof Replacement - Century High | 3,975,000 |
| Roof Replacement - Shiloh Middle | 3,780,000 |
| Technology Improvements | 2,000,000 |
| Transfer to Operating Budget for BOE Debt Service | 16,197,190 |
| **PUBLIC SCHOOLS TOTAL** | **$77,622,416** |
| | |
| CONSERVATION AND OPEN SPACE | |
| Agricultural Land Preservation | $8,033,300 |
| Fire and EMS Public Safety Training Center PFAS Remediation | 8,000,000 |
| Stormwater Facility Renovation | 318,000 |
| Watershed Assessment and Improvement (NPDES) | 3,824,500 |
| **CONSERVATION AND OPEN SPACE TOTAL** | **$20,175,800** |
| | |
| PUBLIC WORKS | |
| - ROADS - | |
| Eldersburg Road Improvements | $7,664,920 |
| Highway Safety Improvements | 42,000 |
| MD26 Improvements - Georgetown Blvd. to Homeland Dr. | 3,500,000 |
| Pavement Management Program | 18,970,000 |
| Pavement Preservation | 1,244,000 |
| Ramp and Sidewalk Upgrades | 109,000 |
| Small Drainage Structures | 221,000 |
| Storm Drain Rehabilitation | 221,000 |
| Storm Drain Video Inspection | 110,000 |
| | $32,081,920 |
| - BRIDGES - | |
| Bridge Inspection and Inventory | $36,000 |
| Bridge Maintenance and Structural Repair | 99,000 |
| Cleaning and Painting of Bridge Structural Steel | 298,000 |
| Hawks Hill Road over Little Pipe Creek Tributary | 540,000 |
| Hughes Shop Road Bridge over Bear Branch Road | 353,000 |
| McKinstry's Mill Road over Sams Creek | 292,000 |
| McKinstry's Mill Road over Tributary to Little Pipe Creek | 99,000 |
| Old Kays Mill Road over Beaver Run | 840,000 |
| Patapsco Road over E. Branch Patapsco | 199,000 |
| Stem Road over Wolf Pit Branch | 402,000 |
| Stone Chapel Road over Little Pipe Creek | 326,000 |
| | $3,484,000 |
| **PUBLIC WORKS TOTAL** | **$35,565,920** |
| | |
| RECREATION AND CULTURE | |
| Community Self-Help Projects | $138,000 |
| Krimgold Park Phase III | 15,000,000 |
| Park Field Restoration | 5,000,000 |
| Park Restoration | 274,000 |
| Piney Run Boathouse Replacement | 62,000 |
| Piney Run Park Pavilion 3 Replacement | 282,000 |
| Piney Run Seawall and Launch Replacement | 75,000 |
| Sports Complex Field Improvements | 1,210,000 |
| Town Fund | 9,600 |
| Unallocated Impact Fees | 110,562 |
| **RECREATION AND CULTURE TOTAL** | **$22,161,162** |
| | |
| GENERAL GOVERNMENT | |
| Carroll Community College Building Systemic Renovations | $1,905,000 |
| Carroll Community College TTT Complex Feasibility Study | 450,000 |
| County Technology | 1,584,000 |
| Courthouse Annex Office Reconfig. and Courtroom Renovation | 10,000,000 |
| Courthouse Annex Roof Replacement | 2,731,752 |
| Detention Center Access System Replacement | 100,000 |
| Eldersburg Library Modernization/Replacement | 38,400,000 |
| Elections Pollbooks and Printers | 210,000 |
| Elections Voting Equipment | 390,000 |
| Emergency Mgmt. and Comm. Dispatch Console Hardware Upgrade | 2,900,000 |
| Emergency Mgmt. and Comm. Radio Management | 362,000 |
| Emergency Mgmt. and Comm. Radios | 788,000 |
| Fire and EMS Public Safety Training Center | 5,947,000 |
| Fire and EMS Regional Water Supply | 125,000 |
| Fire and EMS Self-Contained Breathing Apparatus Replacement | 1,750,000 |
| Generator Replacement | 100,000 |
| HR and Payroll System Replacement | 500,000 |
| Library Technology | 100,000 |
| Parking Lot Overlays | 500,000 |
| Robert Moton Building Renovations | 150,000 |
| Sheriff's Office - Eldersburg Satellite Office Renovation | 2650000 |
| **GENERAL GOVERNMENT TOTAL** | **$71,642,752** |
| | |
| **GRAND TOTAL** | **$227,168,050** |

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032**

| | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | Prior Allocation | Balance To Complete | Total Project Cost |
|---|---|---|---|---|---|---|---|---|---|
| **PUBLIC SCHOOLS** | | | | | | | | | |
| HVAC System Replacement - Carroll Springs | $2,601,933 | $0 | $0 | $0 | $0 | $0 | $5,969,220 | $0 | $8,571,153 |
| HVAC System Replacement - Carrolltowne Elementary | 2,387,288 | 4,074,712 | 0 | 0 | 0 | 0 | 4,890,000 | 0 | 11,352,000 |
| HVAC System Replacement - Friendship Valley Elementary | 4,598,000 | 4,902,000 | 0 | 0 | 0 | 0 | 0 | 0 | 9,500,000 |
| HVAC System Replacement - Northwest Middle | 4,560,000 | 5,561,000 | 0 | 0 | 0 | 0 | 7,113,000 | 0 | 17,234,000 |
| HVAC System Replacement - Piney Ridge Elementary | 4,240,000 | 0 | 4,560,000 | 0 | 0 | 0 | 0 | 0 | 8,800,000 |
| Infrastructure Renewal | 4,000,000 | 0 | 0 | 0 | 0 | 0 | 2,564,338 | 0 | 6,564,338 |
| Liberty High Modernization/Replacement | 18,970,000 | 18,970,000 | 0 | 51,590,000 | 14,000,000 | 14,000,000 | 0 | 31,165,000 | 148,695,000 |
| Paving | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,260,000 | 1,323,000 | 0 | 0 | 7,383,000 |
| Prekindergarten Addition - Elmer Wolfe Elementary | 1,520,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,520,000 |
| Prekindergarten Addition - Robert Moton Elementary | 1,423,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,423,000 |
| Prekindergarten Addition - Runnymede Elementary | 1,151,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,151,000 |
| Prekindergarten Addition - Spring Garden Elementary | 958,005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 958,005 |
| Prekindergarten Addition - Westminster Elementary | 1,582,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,582,000 |
| Prekindergarten Addition - William Winchester Elementary | 1,979,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,979,000 |
| Prekindergarten Additions | 200,000 | 5,971,000 | 9,267,000 | 4,042,000 | 0 | 0 | 8,026,000 | 0 | 27,506,000 |
| Relocatable Classrooms | 300,000 | 310,000 | 320,000 | 330,000 | 340,000 | 350,000 | 0 | 0 | 1,950,000 |
| Roof Replacement - Century High | 3,975,000 | 0 | 4,275,000 | 0 | 0 | 0 | 0 | 0 | 8,250,000 |
| Roof Replacement - Gateway | 0 | 1,060,000 | 1,140,000 | 0 | 0 | 0 | 0 | 0 | 2,200,000 |
| Roof Replacement - Shiloh Middle | 3,780,000 | 0 | 0 | 0 | 0 | 0 | 3,466,000 | 0 | 7,246,000 |
| Technology Improvements | 2,000,000 | 1,030,000 | 1,060,000 | 1,090,000 | 1,123,000 | 1,157,000 | 0 | 0 | 7,460,000 |
| Transfer to Operating Budget for BOE Debt Service | 16,197,190 | 16,949,750 | 18,800,170 | 16,766,750 | 16,480,790 | 18,258,500 | 0 | 0 | 103,453,150 |
| **PUBLIC SCHOOLS TOTAL** | **$77,622,416** | **$60,028,462** | **$40,622,170** | **$75,018,750** | **$33,203,790** | **$35,088,500** | **$32,028,558** | **$31,165,000** | **$384,777,646** |
| SOURCES OF FUNDING: | | | | | | | | | |
| Reallocated GF Transfer | $0 | $0 | $0 | $0 | $0 | $0 | $26,968 | $0 | $26,968 |
| Local Income Tax | 42,667,190 | 38,459,750 | 21,380,170 | 19,386,750 | 19,203,790 | 21,088,500 | 955,000 | 0 | 163,141,150 |
| Reallocated Local Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 265,668 | 0 | 265,668 |
| Reallocated Property Tax | 0 | 0 | 0 | 0 | 0 | 0 | 2,271,702 | 0 | 2,271,702 |
| Bonds | 15,130,767 | 8,509,000 | 6,149,000 | 37,590,000 | 0 | 0 | 26,086,944 | 0 | 93,465,711 |
| Reallocated Bonds | 1,785,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,785,000 |
| State School Construction | 14,259,459 | 13,059,712 | 13,093,000 | 18,042,000 | 14,000,000 | 14,000,000 | 2,422,276 | 31,165,000 | 120,041,447 |
| Healthy Schools Funding | 3,780,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,780,000 |
| **PUBLIC SCHOOLS TOTAL** | **$77,622,416** | **$60,028,462** | **$40,622,170** | **$75,018,750** | **$33,203,790** | **$35,088,500** | **$32,028,558** | **$31,165,000** | **$384,777,646** |

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032**

| | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | Prior Allocation | Balance To Complete | Total Project Cost |
|---|---|---|---|---|---|---|---|---|---|
| **CONSERVATION AND OPEN SPACE** | | | | | | | | | |
| Agricultural Land Preservation | $8,033,300 | $4,433,300 | $4,433,400 | $4,433,300 | $4,433,400 | $4,433,400 | $0 | $0 | $30,200,100 |
| Fire and EMS Public Safety Training Center PFAS Remediation | 8,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,000,000 |
| Stormwater Facility Renovation | 318,000 | 328,000 | 338,000 | 348,000 | 358,000 | 369,000 | 0 | 0 | 2,059,000 |
| Watershed Assessment and Improvement (NPDES) | 3,824,500 | 3,960,720 | 4,125,000 | 4,300,000 | 4,500,000 | 4,680,000 | 0 | 0 | 25,390,220 |
| **CONSERVATION AND OPEN SPACE TOTAL** | **$20,175,800** | **$8,722,020** | **$8,896,400** | **$9,081,300** | **$9,291,400** | **$9,482,400** | **$0** | **$0** | **$65,649,320** |
| SOURCES OF FUNDING: | | | | | | | | | |
| Transfer from General Fund | $5,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | $0 | $0 | $15,000,000 |
| Bonds | 4,451,300 | 4,861,300 | 5,012,650 | 5,164,300 | 5,336,400 | 5,493,400 | 0 | 0 | 30,319,350 |
| Reallocated Bonds | 300,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300,000 |
| Special Revenue Fund Transfer | 321,820 | 337,910 | 330,000 | 344,000 | 360,000 | 375,000 | 0 | 0 | 2,068,730 |
| Ag. Preservation (MALPF) | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 0 | 0 | 6,000,000 |
| Ag Transfer Tax | 700,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 0 | 0 | 1,200,000 |
| Municipal | 402,680 | 422,810 | 453,750 | 473,000 | 495,000 | 514,000 | 0 | 0 | 2,761,240 |
| Internal Service Fund Transfer | 8,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,000,000 |
| **CONSERVATION AND OPEN SPACE TOTAL** | **$20,175,800** | **$8,722,020** | **$8,896,400** | **$9,081,300** | **$9,291,400** | **$9,482,400** | **$0** | **$0** | **$65,649,320** |

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032**

| | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | Prior Allocation | Balance To Complete | Total Project Cost |
|---|---|---|---|---|---|---|---|---|---|
| **ROADS** | | | | | | | | | |
| Eldersburg Road Improvements | $7,664,920 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $7,664,920 |
| Highway Safety Improvements | 42,000 | 44,000 | 47,000 | 50,000 | 53,000 | 56,000 | 0 | 0 | 292,000 |
| MD26 Improvements - Georgetown Blvd. to Homeland Dr. | 3,500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,500,000 |
| Pavement Management Program | 18,970,000 | 20,319,000 | 21,666,000 | 23,182,000 | 24,805,000 | 26,542,000 | 0 | 0 | 135,484,000 |
| Pavement Preservation | 1,244,000 | 1,306,000 | 1,372,000 | 1,440,000 | 1,512,000 | 1,588,000 | 0 | 0 | 8,462,000 |
| Ramp and Sidewalk Upgrades | 109,000 | 114,000 | 120,000 | 126,000 | 132,000 | 139,000 | 0 | 0 | 740,000 |
| Small Drainage Structures | 221,000 | 232,000 | 244,000 | 256,000 | 268,000 | 281,000 | 0 | 0 | 1,502,000 |
| Storm Drain Rehabilitation | 221,000 | 232,000 | 244,000 | 256,000 | 268,000 | 281,000 | 0 | 0 | 1,502,000 |
| Storm Drain Video Inspection | 110,000 | 116,000 | 122,000 | 128,000 | 134,000 | 141,000 | 0 | 0 | 751,000 |
| **ROADS TOTAL** | **$32,081,920** | **$22,363,000** | **$23,815,000** | **$25,438,000** | **$27,172,000** | **$29,028,000** | **$0** | **$0** | **$159,897,920** |
| SOURCES OF FUNDING: | | | | | | | | | |
| Transfer from General Fund | $4,310,000 | $916,000 | $922,000 | $928,000 | $934,000 | $941,000 | $0 | $0 | $8,951,000 |
| Reallocated GF Transfer | 4,759,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,759,920 |
| Reallocated Property Tax | 200,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 |
| Bonds | 13,206,069 | 17,971,000 | 19,384,000 | 20,968,000 | 22,662,000 | 24,477,000 | 0 | 0 | 118,668,069 |
| Reallocated Bonds | 3,936,931 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,936,931 |
| State Highway Administration | 176,000 | 176,000 | 176,000 | 176,000 | 176,000 | 176,000 | 0 | 0 | 1,056,000 |
| Highway User Revenue | 5,493,000 | 3,300,000 | 3,333,000 | 3,366,000 | 3,400,000 | 3,434,000 | 0 | 0 | 22,326,000 |
| **ROADS TOTAL** | **$32,081,920** | **$22,363,000** | **$23,815,000** | **$25,438,000** | **$27,172,000** | **$29,028,000** | **$0** | **$0** | **$159,897,920** |

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032**

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

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032**

| | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | Prior Allocation | Balance To Complete | Total Project Cost |
|---|---|---|---|---|---|---|---|---|---|
| **RECREATION AND CULTURE** | | | | | | | | | |
| Cape Horn Park Field Lighting | $0 | $0 | $507,000 | $0 | $0 | $0 | $0 | $0 | $507,000 |
| Community Self-Help Projects | 138,000 | 145,000 | 152,000 | 160,000 | 168,000 | 177,000 | 0 | 0 | 940,000 |
| Freedom Park Pavilion 1 Replacement | 0 | 410,000 | 0 | 0 | 0 | 0 | 0 | 0 | 410,000 |
| Hashawha Raptor Mews Replacements & Improvements | 0 | 0 | 710,000 | 0 | 0 | 0 | 0 | 0 | 710,000 |
| Krimgold Park Phase III | 15,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000,000 |
| Park Field Restoration | 5,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000,000 |
| Park Restoration | 274,000 | 288,000 | 302,000 | 317,000 | 333,000 | 350,000 | 0 | 0 | 1,864,000 |
| Piney Run Boathouse Replacement | 62,000 | 0 | 0 | 0 | 0 | 0 | 488,500 | 0 | 550,500 |
| Piney Run Park Outdoor Programming Area Improvements | 0 | 0 | 0 | 220,000 | 800,000 | 0 | 0 | 0 | 1,020,000 |
| Piney Run Park Pavilion 3 Replacement | 282,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 282,000 |
| Piney Run Seawall and Launch Replacement | 75,000 | 0 | 0 | 0 | 0 | 0 | 277,000 | 0 | 352,000 |
| Playground Equipment Replacement | 0 | 750,000 | 175,000 | 350,000 | 0 | 725,000 | 0 | 0 | 2,000,000 |
| Sports Complex Field Improvements | 1,210,000 | 0 | 0 | 0 | 0 | 0 | 1,700,000 | 0 | 2,910,000 |
| Town Fund | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 | 0 | 0 | 57,600 |
| Unallocated Impact Fees | 110,562 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110,562 |
| **RECREATION AND CULTURE TOTAL** | **$22,161,162** | **$1,602,600** | **$1,855,600** | **$1,056,600** | **$1,310,600** | **$1,261,600** | **$2,465,500** | **$0** | **$31,713,662** |
| SOURCES OF FUNDING: | | | | | | | | | |
| Transfer from General Fund | $20,549,142 | $558,600 | $552,100 | $543,600 | $590,600 | $609,100 | $226,600 | $0 | $23,629,742 |
| Reallocated GF Transfer | 35,058 | 0 | 0 | 0 | 0 | 0 | 20,000 | 0 | 55,058 |
| Impact Fee - Parks | 0 | 0 | 507,000 | 0 | 0 | 0 | 0 | 0 | 507,000 |
| Reallocated Impact Fee - Parks | 110,562 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110,562 |
| Program Open Space | 526,810 | 1,044,000 | 796,500 | 513,000 | 720,000 | 652,500 | 2,218,900 | 0 | 6,471,710 |
| Reallocated Program Open Space | 939,590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 939,590 |
| **RECREATION AND CULTURE TOTAL** | **$22,161,162** | **$1,602,600** | **$1,855,600** | **$1,056,600** | **$1,310,600** | **$1,261,600** | **$2,465,500** | **$0** | **$31,713,662** |

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032**

| | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | Prior Allocation | Balance To Complete | Total Project Cost |
|---|---|---|---|---|---|---|---|---|---|
| **GENERAL GOVERNMENT** | | | | | | | | | |
| Carroll Community College Building Systemic Renovations | $1,905,000 | $0 | $0 | $0 | $0 | $0 | $11,982,000 | $0 | $13,887,000 |
| Carroll Community College Technology | 0 | 350,000 | 350,000 | 350,000 | 350,000 | 0 | 0 | 0 | 1,400,000 |
| Carroll Community College TTT Complex Feasibility Study | 450,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 450,000 |
| County Building Systemic Renovations | 0 | 1,890,000 | 2,041,000 | 2,204,000 | 2,380,000 | 2,570,000 | 0 | 0 | 11,085,000 |
| County Technology | 1,584,000 | 1,663,000 | 1,746,000 | 1,833,000 | 1,925,000 | 2,021,000 | 0 | 0 | 10,772,000 |
| Courthouse Annex Office Reconfig. and Courtroom Renovation | 10,000,000 | 0 | 0 | 0 | 0 | 0 | 2,300,000 | 0 | 12,300,000 |
| Courthouse Annex Roof Replacement | 2,731,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,731,752 |
| Detention Center Access System Replacement | 100,000 | 0 | 0 | 0 | 0 | 0 | 500,000 | 0 | 600,000 |
| Eldersburg Library Modernization/Replacement | 38,400,000 | 1,900,000 | 1,500,000 | 1,500,000 | 0 | 0 | 0 | 0 | 43,300,000 |
| Elections Pollbooks and Printers | 210,000 | 0 | 0 | 0 | 0 | 0 | 452,000 | 0 | 662,000 |
| Elections Voting Equipment | 390,000 | 0 | 0 | 0 | 0 | 0 | 605,000 | 0 | 995,000 |
| Emergency Mgmt. and Comm. Dispatch Console Hardware Upgrade | 2,900,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,900,000 |
| Emergency Mgmt. and Comm. Radio Management | 362,000 | 140,000 | 0 | 0 | 0 | 0 | 0 | 0 | 502,000 |
| Emergency Mgmt. and Comm. Radios | 788,000 | 812,000 | 836,000 | 861,000 | 887,000 | 940,000 | 0 | 0 | 5,124,000 |
| Fire and EMS Public Safety Training Center | 5,947,000 | 0 | 0 | 0 | 0 | 0 | 7,300,000 | 0 | 13,247,000 |
| Fire and EMS Regional Water Supply | 125,000 | 131,000 | 138,000 | 145,000 | 152,000 | 160,000 | 0 | 0 | 851,000 |
| Fire and EMS Self-Contained Breathing Apparatus Replacement | 1,750,000 | 1,750,000 | 550,000 | 577,500 | 606,400 | 636,700 | 0 | 0 | 5,870,600 |
| Fleet Lift Replacements | 0 | 195,000 | 0 | 0 | 0 | 0 | 0 | 0 | 195,000 |
| Generator Replacement | 100,000 | 105,000 | 110,000 | 116,000 | 122,000 | 128,000 | 0 | 0 | 681,000 |
| HR and Payroll System Replacement | 500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500,000 |
| Library Technology | 100,000 | 100,000 | 150,000 | 150,000 | 150,000 | 150,000 | 0 | 0 | 800,000 |
| Parking Lot Overlays | 500,000 | 525,000 | 551,000 | 579,000 | 608,000 | 638,000 | 0 | 0 | 3,401,000 |
| Robert Moton Building Renovations | 150,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150,000 |
| Sheriff's Office - Eldersburg Satellite Office Renovation | 2,650,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,650,000 |
| **GENERAL GOVERNMENT TOTAL** | **$71,642,752** | **$9,561,000** | **$7,972,000** | **$8,315,500** | **$7,180,400** | **$7,243,700** | **$23,139,000** | **$0** | **$135,054,352** |
| SOURCES OF FUNDING: | | | | | | | | | |
| Transfer from General Fund | $44,179,436 | $5,340,000 | $4,183,000 | $4,350,500 | $4,526,400 | $4,385,700 | $3,857,000 | $0 | $70,822,036 |
| Reallocated GF Transfer | 3,401,564 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,401,564 |
| Bonds | 20,668,706 | 2,321,000 | 2,289,000 | 2,465,000 | 2,654,000 | 2,858,000 | 9,533,000 | 0 | 42,788,706 |
| Reallocated Bonds | 1,271,294 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,271,294 |
| MD Library Development | 0 | 1,900,000 | 1,500,000 | 1,500,000 | 0 | 0 | 0 | 0 | 4,900,000 |
| State | 1,905,000 | 0 | 0 | 0 | 0 | 0 | 9,749,000 | 0 | 11,654,000 |
| MD Energy Administration | 216,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 216,752 |
| **GENERAL GOVERNMENT TOTAL** | **$71,642,752** | **$9,561,000** | **$7,972,000** | **$8,315,500** | **$7,180,400** | **$7,243,700** | **$23,139,000** | **$0** | **$135,054,352** |

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032**

**Capital Fund Summary**

| | Fiscal Year | | | | | | Prior | Balance To | Total |
|---|---|---|---|---|---|---|---|---|---|
| | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | Allocation | Complete | Project Cost |
| **GRAND TOTAL USES** | $227,168,050 | $107,342,082 | $87,380,170 | $126,333,150 | $79,112,190 | $82,651,200 | $72,819,058 | $32,409,000 | $815,214,900 |
| SOURCES OF FUNDING | | | | | | | | | |
| - LOCAL - | | | | | | | | | |
| Transfer from General Fund | $74,236,578 | $9,018,600 | $7,871,100 | $8,045,100 | $8,284,400 | $8,179,600 | $4,083,600 | $0 | $119,718,978 |
| Reallocated GF Transfer | 8,196,542 | 0 | 0 | 0 | 0 | 0 | 46,968 | 0 | 8,243,511 |
| Local Income Tax | 42,667,190 | 38,459,750 | 21,380,170 | 19,386,750 | 19,203,790 | 21,088,500 | 955,000 | 0 | 163,141,150 |
| Reallocated Local Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 265,668 | 0 | 265,668 |
| Reallocated Property Tax | 200,000 | 0 | 0 | 0 | 0 | 0 | 2,271,702 | 0 | 2,471,702 |
| Bonds | 54,899,842 | 34,900,520 | 34,807,370 | 68,072,100 | 31,083,400 | 32,828,400 | 40,712,946 | 1,244,000 | 298,548,578 |
| Reallocated Bonds | 7,293,225 | 0 | 0 | 0 | 0 | 0 | 164,998 | 0 | 7,458,223 |
| Impact Fee - Parks | 0 | 0 | 507,000 | 0 | 0 | 0 | 0 | 0 | 507,000 |
| Reallocated Impact Fee - Parks | 110,562 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110,562 |
| Impact Fee - Schools | 0 | 0 | 0 | 0 | 0 | 0 | 500,000 | 0 | 500,000 |
| Transfer from Special Revenue - WPRF | 321,820 | 337,910 | 330,000 | 344,000 | 360,000 | 375,000 | 0 | 0 | 2,068,730 |
| **LOCAL TOTAL** | **$187,925,759** | **$82,716,780** | **$64,895,640** | **$95,847,950** | **$58,931,590** | **$62,471,500** | **$49,000,882** | **$1,244,000** | **$603,034,101** |
| - STATE - | | | | | | | | | |
| State Highway Administration | $176,000 | $176,000 | $176,000 | $176,000 | $176,000 | $176,000 | $0 | $0 | $1,056,000 |
| Highway User Revenue | 5,493,000 | 3,300,000 | 3,333,000 | 3,366,000 | 3,400,000 | 3,434,000 | 0 | 0 | 22,326,000 |
| Program Open Space | 526,810 | 1,044,000 | 796,500 | 513,000 | 720,000 | 652,500 | 2,218,900 | 0 | 6,471,710 |
| Reallocated Program Open Space | 939,590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 939,590 |
| Ag. Preservation (MALPF) | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 0 | 0 | 6,000,000 |
| Ag. Transfer Tax | 700,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 0 | 0 | 1,200,000 |
| State School Construction | 14,259,459 | 13,059,712 | 13,093,000 | 18,042,000 | 14,000,000 | 14,000,000 | 2,422,276 | 31,165,000 | 120,041,447 |
| MD Library Development | 0 | 1,900,000 | 1,500,000 | 1,500,000 | 0 | 0 | 0 | 0 | 4,900,000 |
| State | 1,905,000 | 0 | 0 | 0 | 0 | 0 | 9,749,000 | 0 | 11,654,000 |
| Healthy Schools Funding | 3,780,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,780,000 |
| MD Energy Administration | 216,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 216,752 |
| **STATE TOTAL** | **$28,996,611** | **$20,579,712** | **$19,998,500** | **$24,697,000** | **$19,396,000** | **$19,362,500** | **$14,390,176** | **$31,165,000** | **$178,585,499** |
| - FEDERAL - | | | | | | | | | |
| Federal Highway/Bridge | $1,843,000 | $3,622,780 | $2,032,280 | $5,315,200 | $289,600 | $303,200 | $9,928,000 | $0 | $23,334,060 |
| **FEDERAL TOTAL** | **$1,843,000** | **$3,622,780** | **$2,032,280** | **$5,315,200** | **$289,600** | **$303,200** | **$9,928,000** | **$0** | **$23,334,060** |
| - OTHER - | | | | | | | | | |
| Municipal | $402,680 | $422,810 | $453,750 | $473,000 | $495,000 | $514,000 | $0 | $0 | $2,761,240 |
| Internal Service Fund Transfer | 8,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,000,000 |
| **OTHER TOTAL** | **$8,402,680** | **$422,810** | **$453,750** | **$473,000** | **$495,000** | **$514,000** | **$0** | **$0** | **$10,761,240** |
| **GRAND TOTAL SOURCES** | **$227,168,050** | **$107,342,082** | **$87,380,170** | **$126,333,150** | **$79,112,190** | **$82,651,200** | **$73,319,058** | **$32,409,000** | **$815,714,900** |

# *Enterprise Funds*

# *Airport Enterprise Fund*

# Airport Enterprise Fund Summary

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

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

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

# Airport Operations

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $235,853 | $213,920 | $285,520 | $298,330 | 39.46% | 4.49% |
| **Benefits** | 212,466 | 114,290 | 119,770 | 122,920 | 7.55% | 2.63% |
| **Operating** | 648,239 | 812,430 | 812,430 | 712,380 | -12.31% | -12.31% |
| **Capital** | 485,141 | 162,450 | 162,450 | 206,060 | 26.85% | 26.85% |
| **Total** | $1,581,699 | $1,303,090 | $1,380,170 | $1,339,690 | 2.81% | -2.93% |

**Bryan Bokey, Director of Public Works (410) 386-2248**
**Maria Masturzo, Budget Analyst I (410) 386-2082**
https://carrollcountyregionalairport.com/

Airport Operations provide safe operation of the Carroll County Regional Airport by meeting or exceeding Federal Aviation Administration and Maryland Aviation Administration guidelines.

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to salary adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating decreases due to projected debt service.
- Capital increases due to one-time roof repairs and paving.

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032**

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

# *Fiber Network Enterprise Fund*

# Fiber Network Enterprise Fund Summary

| Sources of Funding | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Dark Fiber Lease | $244,203 | $328,370 | $328,370 | $335,600 | 2.20% | 2.20% |
| General Fund Transfer | 932,200 | 397,650 | 397,650 | 388,320 | -2.35% | -2.35% |
| Investment Income | 58,701 | 30,000 | 30,000 | 37,950 | 26.50% | 26.50% |
| **Total Sources of Funding** | **$1,235,100** | **$756,020** | **$756,020** | **$761,870** | **0.77%** | **0.77%** |

| Uses of Funding | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Fiber Network | $1,325,592 | $419,020 | $419,020 | $407,870 | -2.66% | -2.66% |
| Transfer to Capital | 860,000 | 337,000 | 337,000 | 354,000 | 5.04% | 5.04% |
| **Total Uses of Funding** | **$2,185,592** | **$756,020** | **$756,020** | **$761,870** | **0.77%** | **0.77%** |

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

# Fiber Network Operations

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| **Benefits** | 5,624 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Operating** | 296,923 | 395,870 | 395,870 | 407,870 | 3.03% | 3.03% |
| **Capital** | 1,023,046 | 23,150 | 23,150 | 0 | -100.00% | -100.00% |
| **Total** | $1,325,592 | $419,020 | $419,020 | $407,870 | -2.66% | -2.66% |

**Alison Deigan, Director of Technology Services (410) 386-2056**
**Allie Fogle, Budget Analyst I (410) 386-2082**

Construction of the Fiber Network began in 2007 to connect Carroll County Government with Carroll County Public Schools, Carroll County Public Library, and Carroll Community College. The network connects over 120 local, State, Federal, and public safety sites, as well as seven primary business parks and 16 secondary business parks.

### Budget Changes:

- Operating increases due to higher vendor costs for network engineering, maintenance, and repairs.
- Capital decreases due to one-time equipment replacement in FY26.

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032**

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

# *Firearms Enterprise Fund*

# Firearms Enterprise Fund Summary

| Sources of Funding | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| User Fees | $203,586 | $275,000 | $275,000 | $229,000 | -16.73% | -16.73% |
| Concession Fees | 10,397 | 10,000 | 10,000 | 10,000 | 0.00% | 0.00% |
| Recycling | 8,272 | 7,000 | 7,000 | 7,000 | 0.00% | 0.00% |
| Investment Income | 13,100 | 12,000 | 12,000 | 12,000 | 0.00% | 0.00% |
| Fund Balance | 0 | 0 | 18,430 | 49,830 | 100.00% | 170.37% |
| **Total Sources of Funding** | **$235,355** | **$304,000** | **$322,430** | **$307,830** | **1.26%** | **-4.53%** |

| Uses of Funding | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Firearms Facility Operations | $302,858 | $304,000 | $322,430 | $307,830 | 1.26% | -4.53% |
| **Total Uses of Funding** | **$302,858** | **$304,000** | **$322,430** | **$307,830** | **1.26%** | **-4.53%** |

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

# Firearms Operations

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $149,030 | $142,480 | $159,830 | $169,270 | 18.80% | 5.91% |
| **Benefits** | 55,003 | 48,660 | 49,740 | 50,140 | 3.04% | 0.80% |
| **Operating** | 32,710 | 49,500 | 49,500 | 48,420 | -2.18% | -2.18% |
| **Capital** | 66,115 | 63,360 | 63,360 | 40,000 | -36.87% | -36.87% |
| **Total** | $302,858 | $304,000 | $322,430 | $307,830 | 1.26% | -4.53% |

**Robert Hicks, Director of Recreation and Parks (410) 386-2103**
**Lexi Biondo, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/recreation-parks/places-to-go/hap-baker-firearms-facility/

The Hap Baker Firearms Facility, adjacent to the Northern Landfill, includes 10 firing lanes from 25 to 200 yards long, and a 9-lane pistol range from 5 to 17 yards. It is used by the public as well as by police personnel.

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocation increases based on annual actuarial study.
- Operating decreases due to decreases in electricity and other supplies.
- Capital decreases due to revenue in excess included in FY26.

# *Septage Enterprise Fund*

# Septage Enterprise Fund Summary

| Sources of Funding | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Septage Processing Fee | $855,002 | $1,015,750 | $1,015,750 | $916,000 | -9.82% | -9.82% |
| **Total Sources of Funding** | **$855,002** | **$1,015,750** | **$1,015,750** | **$916,000** | **-9.82%** | **-9.82%** |

| Uses of Funding | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Septage Facility Operations | $658,323 | $715,750 | $715,750 | $816,000 | 14.01% | 14.01% |
| Transfer to Capital | 0 | 300,000 | 300,000 | 100,000 | -200.00% | -200.00% |
| **Total Uses of Funding** | **$658,323** | **$1,015,750** | **$1,015,750** | **$916,000** | **-9.82%** | **-9.82%** |

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

# Septage Facility

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| **Benefits** | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **Operating** | 641,093 | 715,750 | 715,750 | 684,950 | -4.30% | -4.30% |
| **Capital** | 17,231 | 0 | 0 | 131,050 | 100.00% | 100.00% |
| **Total** | $658,323 | $715,750 | $715,750 | $816,000 | 14.01% | 14.01% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Lydia Rivera, Budget Analyst I (410) 386-2082**

The Septage Facility is responsible the treatment of recyclables, residuals, and leachate in the wastewater.

## Budget Changes:

- Operating decreases due to reduced supply costs.
- Capital increases due to one-time purchase of replacement electrical switchgear.

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032**

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

# *Solid Waste Enterprise Fund*

# Solid Waste Enterprise Fund Summary

| Sources of Funding | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Tipping Fees | $11,981,331 | $11,154,750 | $11,154,750 | $14,385,750 | 28.97% | 28.97% |
| County Hauling | 11,550 | 10,500 | 10,500 | 11,000 | 4.76% | 4.76% |
| Investment Income | 1,530,395 | 1,160,000 | 1,160,000 | 1,200,000 | 3.45% | 3.45% |
| Rents and Royalties | 122,208 | 111,600 | 111,600 | 122,210 | 9.51% | 9.51% |
| Recycling | 108,291 | 110,000 | 110,000 | 110,000 | 0.00% | 0.00% |
| Miscellaneous | 1,050 | 7,500 | 7,500 | 1,000 | -86.67% | -86.67% |
| Transfer from General Fund | 3,680,100 | 3,168,320 | 3,168,320 | 1,833,190 | -42.14% | -42.14% |
| Fund Balance | 0 | 0 | 12,760 | 0 | 0.00% | -100.00% |
| **Total Sources of Funding** | **$17,434,926** | **$15,722,670** | **$15,735,430** | **$17,663,150** | **12.34%** | **12.25%** |

| Uses of Funding | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Solid Waste - Accounting Administration | $696,185 | $786,810 | $787,900 | $808,290 | 2.73% | 2.59% |
| Recycling Operations | 2,041,362 | 2,441,510 | 2,448,140 | 2,636,710 | 8.00% | 7.70% |
| Solid Waste Management | 411,479 | 448,650 | 442,930 | 444,820 | -0.85% | 0.43% |
| Northern Landfill | 4,005,894 | 4,445,650 | 4,456,410 | 3,714,780 | -16.44% | -16.64% |
| Solid Waste Transfer Station | 6,866,319 | 7,221,600 | 7,221,600 | 9,670,500 | 33.91% | 33.91% |
| Closed Landfills | 262,865 | 378,450 | 378,450 | 388,050 | 2.54% | 2.54% |
| **Total Uses of Funding** | **$14,284,105** | **$15,722,670** | **$15,735,430** | **$17,663,150** | **12.34%** | **12.25%** |

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

# Recycling Operations

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $65,976 | $68,850 | $75,090 | $78,470 | 13.97% | 4.50% |
| Benefits | 49,304 | 51,490 | 51,880 | 51,480 | -0.02% | -0.77% |
| Operating | 1,917,869 | 2,304,870 | 2,304,870 | 2,490,460 | 8.05% | 8.05% |
| Capital | 8,213 | 16,300 | 16,300 | 16,300 | 0.00% | 0.00% |
| Total | $2,041,362 | $2,441,510 | $2,448,140 | $2,636,710 | 8.00% | 7.70% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/office-of-recycling/

Recycling Operations facilitates programs and educates students, residents, and businesses to minimize the waste stream and maximize the recovery of useful materials. The County offers recycling opportunities for all residents and businesses.

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Benefits decrease based on a decrease in OPEB and health insurance costs, offset by an increase in pension allocations based on annual actuarial study.
- Operating increases due to single-stream recycling costs.

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# Solid Waste Accounting

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $320,546 | $322,020 | $323,080 | $337,570 | 4.83% | 4.48% |
| Benefits | 120,456 | 204,120 | 204,150 | 200,500 | -1.77% | -1.79% |
| Operating | 251,071 | 259,770 | 259,770 | 264,680 | 1.89% | 1.89% |
| Capital | 4,112 | 900 | 900 | 5,540 | 515.56% | 515.56% |
| Total | $696,185 | $786,810 | $787,900 | $808,290 | 2.73% | 2.59% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/solid-waste/

The Solid Waste Accounting budget reflects the accounting and weighmaster operations.

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Benefits decrease based on a decrease in OPEB and health insurance costs, offset by an increase in pension allocations based on annual actuarial study.
- Operating increases due to the landfill scale contract and printing expenses.

# Solid Waste Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $158,967 | $166,370 | $161,120 | $168,370 | 1.20% | 4.50% |
| Benefits | 66,425 | 78,660 | 78,190 | 75,200 | -4.40% | -3.82% |
| Operating | 186,087 | 203,620 | 203,620 | 201,250 | -1.16% | -1.16% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $411,479 | $448,650 | $442,930 | $444,820 | -0.85% | 0.43% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/solid-waste/

Solid Waste Management is responsible for Carroll County's full-time operational Northern Landfill, recycling operations, therd waste program, and monitoring the four closed landfills: Bark Hill, Hodges, John Owings, and Hoods Mill.

**Budget Changes:**

- The decrease from FY26 Original to Adjusted is due to a transfer of 5% of the Asset Manager position to the DPW Administration budget.
- A 4.5% salary increase is included in FY27.
- Benefits decrease based on a decrease in OPEB and health insurance costs, offset by an increase in pension allocations based on annual actuarial study.
- Operating decreases due to a reduction in membership costs.

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# Northern Landfill Operations

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $905,896 | $891,660 | $905,000 | $945,670 | 6.06% | 4.49% |
| Benefits | 663,382 | 536,550 | 533,970 | 469,820 | -12.44% | -12.01% |
| Operating | 992,526 | 1,807,070 | 1,807,070 | 1,881,440 | 4.12% | 4.12% |
| Capital | 1,444,090 | 1,210,370 | 1,210,370 | 417,850 | -65.48% | -65.48% |
| Total | $4,005,894 | $4,445,650 | $4,456,410 | $3,714,780 | -16.44% | -16.64% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/solid-waste/landfill/

Northern Landfill is the County's only operational landfill and waste transfer station. Facilities are provided for a variety of waste disposal and recycling programs.

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Benefits decrease based on a decrease in OPEB and health insurance costs, offset by an increase in pension allocations based on annual actuarial study.
- Operating increases due to blacktop patch, stone patch, and one-time funding for a security camera.
- Capital decreases due to one-time replacement of a compactor in FY26 offset by a one-time replacement of a roll-off truck.

# Transfer Station Operating

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 6,866,319 | 7,221,600 | 7,221,600 | 9,670,500 | 33.91% | 33.91% |
| Capital | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $6,866,319 | $7,221,600 | $7,221,600 | $9,670,500 | 33.91% | 33.91% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**

The transfer station allows the County to accept solid waste from residents and businesses, and to transport the waste to a landfill in Pennsylvania for disposal.

### Budget Changes:

- Operating increases due to additional tonnage and cost per ton.

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# Closed Landfills

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Operating | 262,023 | 378,450 | 378,450 | 388,050 | 2.54% | 2.54% |
| Capital | 842 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $262,865 | $378,450 | $378,450 | $388,050 | 2.54% | 2.54% |

**Bryan Bokey, Director of Public Works (410) 386-2170**
**Ryan Nowicki, Budget Analyst I (410) 386-2082**

Federal law requires that the County monitor landfills for 30 years after closure. Bark Hill and Hoods Mill Landfills still produce leachate that must be hauled to a wastewater facility for treatment. Leachate is a liquid produced when rainwater and other moisture travel through the waste. Staff overseeing the closed landfills are included in the Solid Waste Administration and Northern Landfill budgets.

### Budget Changes:

- Operating increases due to monitoring and testing fees.

# *Utilities Enterprise Fund*

# Utilities Enterprise Fund Summary

| Sources of Funding | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| MES Reimbursement | $28,072 | $25,000 | $25,000 | $26,030 | 4.12% | 4.12% |
| Water Usage | 3,016,388 | 7,405,900 | 7,530,200 | 8,715,310 | 17.68% | 15.74% |
| Sewer Usage | 7,221,722 | 9,042,400 | 9,042,400 | 10,462,140 | 15.70% | 15.70% |
| Investment Income | 511,480 | 280,000 | 280,000 | 422,500 | 50.89% | 50.89% |
| Rents | 173,363 | 182,000 | 182,000 | 188,800 | 3.74% | 3.74% |
| Miscellaneous | 111,972 | 128,900 | 128,900 | 68,000 | -47.25% | -47.25% |
| Transfer from General Fund | 403,130 | 437,510 | 437,510 | 430,120 | -1.69% | -1.69% |
| Fund Balance | 0 | 0 | 109,410 | 0 | 0.00% | -100.00% |
| **Total Sources of Funding** | **$11,466,127** | **$17,501,710** | **$17,735,420** | **$20,312,900** | **16.06%** | **14.53%** |

| Uses of Funding | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| BOU Administration | $1,456,074 | $1,686,660 | $1,681,190 | $1,777,370 | 5.38% | 5.72% |
| Board of Education Facilities | 440,546 | 437,510 | 438,500 | 430,120 | -1.69% | -1.91% |
| Freedom Sewer | 4,324,431 | 3,912,810 | 4,255,850 | 4,476,320 | 14.40% | 5.18% |
| Freedom Water | 5,750,912 | 4,288,560 | 3,970,870 | 4,207,510 | -1.89% | 5.96% |
| Hampstead Sewer | 1,807,965 | 1,397,570 | 1,401,390 | 1,576,160 | 12.78% | 12.47% |
| Other Water and Sewer | 437,897 | 248,330 | 247,620 | 303,020 | 22.02% | 22.37% |
| Capital - Repair, Replace, Rehabilitate | 0 | 5,530,270 | 5,740,000 | 7,542,400 | 36.38% | 31.40% |
| **Total Uses of Funding** | **$14,217,825** | **$17,501,710** | **$17,735,420** | **$20,312,900** | **16.06%** | **14.53%** |

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. Capital - Repair, Replace, Rehabilitate captures the annual amount generated by the operating revenue available to repair, replace, or rehabilitate capital assets.

# Bureau of Utilities Administration

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $605,113 | $641,360 | $636,020 | $666,700 | 3.95% | 4.82% |
| Benefits | 475,860 | 343,830 | 343,700 | 338,200 | -1.64% | -1.60% |
| Operating | 54,180 | 306,970 | 306,970 | 480,470 | 56.52% | 56.52% |
| Capital | 320,921 | 394,500 | 394,500 | 292,000 | -25.98% | -25.98% |
| Total | $1,456,074 | $1,686,660 | $1,681,190 | $1,777,370 | 5.38% | 5.72% |

**Bryan Bokey, Director of Public Works (410) 386-2248**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/utilities/

The Bureau of Utilities Administration keeps all facilities, including water and wastewater treatment plants, sewer pumping stations, distribution lines and collection systems, functioning at peak performance without interruption in service.

**Budget Changes:**

- The decrease from FY26 Original to Adjusted is due to a transfer of 50% of the Asset Manager position to Public Works Administration budget, offset by compensation and classification adjustments.
- A 4.5% salary increase is included in FY27.
- Benefits decrease based on a decrease in OPEB and health insurance costs, offset by an increase in pension allocations based on annual actuarial study.
- Operating increases due to one-time consulting fees. These were previously budgeted in the Capital portion of the budget.
- Capital decreases due to one-time equipment replacements in FY26.

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# Board of Education Facilities

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $60,228 | $81,490 | $82,410 | $86,120 | 5.68% | 4.50% |
| Benefits | 36,497 | 55,780 | 55,850 | 50,260 | -9.90% | -10.01% |
| Operating | 322,793 | 276,540 | 276,540 | 275,740 | -0.29% | -0.29% |
| Capital | 21,028 | 23,700 | 23,700 | 18,000 | -24.05% | -24.05% |
| Total | $440,546 | $437,510 | $438,500 | $430,120 | 21.38% | 21.64% |

**Bryan Bokey, Director of Public Works (410) 386-2248**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/utilities/

The Board of Education Facilities operate and maintain the wastewater treatment plants for the Board of Education and meet the needs of the schools served.

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to salary adjustments.
- A 4.5% salary increase is included in FY27.
- Benefits decrease based on a decrease in OPEB and health insurance costs, offset by an increase in pension allocations based on annual actuarial study.
- Operating decreases due to a reduction in contractual services.
- Capital decreases due to one-time equipment purchases in FY26, offset by one-time replacement of holding tank and pumps in FY27.

# Freedom Sewer

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $435,579 | $447,440 | $461,840 | $482,490 | 7.83% | 4.47% |
| **Benefits** | 248,319 | 243,490 | 244,600 | 234,750 | -3.59% | -4.03% |
| **Operating** | 2,554,759 | 3,308,710 | 3,308,710 | 3,344,180 | 1.07% | 1.07% |
| **Capital** | 1,085,774 | 240,700 | 240,700 | 414,900 | 72.37% | 72.37% |
| **Total** | $4,324,431 | $4,240,340 | $4,255,850 | $4,476,320 | 5.57% | 5.18% |

**Bryan Bokey, Director of Public Works (410) 386-2248**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/utilities/

The Freedom Waste Water Treatment Plant (FWWTP) is capable of processing 3.5 million gallons of raw sewage per day. The County's service area generates 87% of the current flow to the plant, while State of Maryland owned property generates the remaining 13%. The FWWTP is owned by the State and is operated by the Maryland Environmental Service (MES).

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to salary adjustments.
- A 4.5% salary increase is included in FY27.
- Benefits decrease based on a decrease in OPEB and health insurance costs, offset by an increase in pension allocations based on annual actuarial study.
- Operating increases due to supplies and higher costs of electricity.
- Capital increases due to one-time purchase of a bypass pump and fence replacement.

# Freedom Water

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| **Personnel** | $982,295 | $1,018,820 | $1,029,370 | $1,074,430 | 5.46% | 4.38% |
| **Benefits** | 695,025 | 626,410 | 625,700 | 628,510 | 0.34% | 0.45% |
| **Operating** | 1,909,528 | 2,261,800 | 2,261,800 | 2,480,570 | 9.67% | 9.67% |
| **Capital** | 2,164,063 | 54,000 | 54,000 | 24,000 | -55.56% | -55.56% |
| **Total** | $5,750,912 | $3,961,030 | $3,970,870 | $4,207,510 | 6.22% | 5.96% |

**Bryan Bokey, Director of Public Works (410) 386-2248**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/utilities/

The Freedom Water System serves approximately 8,600 accounts and includes Freedom Water Treatment Plant.

### Budget Changes:

- The increase from FY26 Original to Adjusted is due to salary adjustments, partially offset by positions returning to base.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to higher costs of contractual services and supplies.
- Capital decreases due to one-time equipment purchases in FY26.

# Hampstead Sewer

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $308,450 | $318,060 | $321,610 | $337,290 | 6.05% | 4.88% |
| Benefits | 188,269 | 187,100 | 187,370 | 199,080 | 6.40% | 6.25% |
| Operating | 625,091 | 819,210 | 819,210 | 997,590 | 21.77% | 21.77% |
| Capital | 686,156 | 73,200 | 73,200 | 42,200 | -42.35% | -42.35% |
| Total | $1,807,965 | $1,397,570 | $1,401,390 | $1,576,160 | 12.78% | 12.47% |

**Bryan Bokey, Director of Public Works (410) 386-2248**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/utilities/

The Hampstead Sewer system services approximately 2,300 sewer accounts and includes Hampstead Wastewater Treatment Plant (HWWTP), 35 miles of collection lines, seven pumping stations, and a wastewater treatment plant.

**Budget Changes:**

- The increase from FY26 Original to Adjusted is due to salary adjustments.
- A 4.5% salary increase is included in FY27.
- Pension allocations increase based on annual actuarial study.
- Operating increases due to costs of contractual services, supplies, and treatment chemicals.
- Capital decreases due to one-time equipment purchases in FY26.

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# Other Water/Sewer

| Description | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Orig. FY26 | % Change From Adj. FY26 |
|---|---|---|---|---|---|---|
| Personnel | $30,128 | $40,990 | $41,460 | $43,320 | 5.68% | 4.49% |
| Benefits | 18,246 | 27,280 | 27,310 | 25,680 | -5.87% | -5.97% |
| Operating | 267,216 | 164,850 | 164,850 | 229,520 | 39.23% | 39.23% |
| Capital | 122,307 | 14,000 | 14,000 | 4,500 | -67.86% | -67.86% |
| Total | $437,897 | $247,120 | $247,620 | $303,020 | 22.62% | 22.37% |

**Bryan Bokey, Director of Public Works (410) 386-2248**
**Lydia Rivera, Budget Analyst I (410) 386-2082**
https://www.carrollcountymd.gov/government/directory/public-works/utilities/

This budget includes Bark Hill Water, Pleasant Valley Water, and the Pleasant Valley Sewer systems.

**Budget Changes:**

- A 4.5% salary increase is included in FY27.
- Benefits decrease based on a decrease in OPEB and health insurance costs, offset by an increase in pension allocations based on annual actuarial study.
- Operating increases due to higher costs of contractual services and supplies.
- Capital decreases due to one-time replacement of equipment in FY26, offset by replacement mower, sewer auger, and pumps in FY27.

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2027 TO 2032**

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

# ***Grant Fund***

# Grant Fund Summary

| Sources of Funding | Actual FY25 | Original Budget FY26 | Adjusted [1] Budget FY26 | Budget FY27 | % Change From Adj. FY26 |
|---|---|---|---|---|---|
| Federal | $19,245,282 | $9,974,430 | $9,243,470 | $10,384,060 | 12.34% |
| Federal / Pass thru State | 7,180,246 | 5,008,732 | 4,834,135 | 5,158,507 | 6.71% |
| State | 6,704,379 | 6,250,602 | 4,739,631 | 8,984,263 | 89.56% |
| Endowments | (702,983) | 150,000 | 190,000 | 30,000 | -84.21% |
| Recreation Program Fees | 323,348 | 331,000 | 281,000 | 395,940 | 40.90% |
| Miscellaneous | 1,711,782 | 0 | 0 | 0 | 0.00% |
| Donations | 767,183 | 0 | 50,000 | 120,000 | 140.00% |
| County Match / Contribution | 2,345,980 | 3,068,700 | 2,286,880 | 2,998,660 | 31.12% |
| **Total Sources of Funding** | **$37,575,216** | **$24,783,464** | **$21,625,116** | **$28,071,430** | **29.81%** |

| Uses of Funding | Actual FY25 | Original Budget FY26 | Adjusted Budget FY26 | Budget FY27 | % Change From Adj. FY26 |
|---|---|---|---|---|---|
| Aging and Disabilities | $3,738,485 | $3,149,600 | $2,806,820 | $3,185,730 | 13.50% |
| Audit Fees | 694 | 0 | 0 | 0 | 0.00% |
| Carroll County Workforce Development | 1,980,653 | 1,679,470 | 1,160,060 | 1,413,600 | 21.86% |
| Circuit Court | 1,217,298 | 1,307,560 | 1,394,600 | 1,352,390 | -3.03% |
| Comprehensive Planning | 91,420 | 22,000 | 60,000 | 60,000 | 0.00% |
| Emergency Management and Communications | 1,185,477 | 726,750 | 741,140 | 750,260 | 1.23% |
| Farm Museum Endowment | 152,487 | 30,000 | 30,000 | 30,000 | 0.00% |
| Fire and EMS | 63,967 | 117,000 | 117,000 | 127,260 | 8.77% |
| Fiscal Recovery Funds | 8,820,058 | 0 | 0 | 0 | 0.00% |
| Health Department | 5,113 | 4,000 | 4,000 | 4,000 | 0.00% |
| Housing and Community Development | 10,506,911 | 10,423,350 | 9,155,255 | 11,002,040 | 20.17% |
| Local Management Board | 1,278,539 | 1,519,605 | 1,382,855 | 4,522,380 | 227.03% |
| Non-Profits | 790,901 | 0 | 0 | 0 | 0.00% |
| Recreation | 298,510 | 290,100 | 290,100 | 297,100 | 2.41% |
| Risk Management | 1,108 | 0 | 0 | 0 | 0.00% |
| Sheriff's Office | 1,709,475 | 1,080,319 | 919,092 | 1,087,730 | 18.35% |
| State's Attorney's Office | 559,431 | 595,410 | 592,570 | 549,270 | -7.31% |
| Tourism | 2,000 | 35,000 | 34,654 | 40,000 | 15.43% |
| Transit | 2,568,409 | 3,803,300 | 2,936,970 | 3,649,670 | 24.27% |
| **Total Uses of Funding** | **$34,970,936** | **$24,783,464** | **$21,625,116** | **$28,071,430** | **29.81%** |

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

# FY27 Grant Summary by Function

| Function | County Match / Contribution | Grant Funding | Total Program |
|---|---|---|---|
| Aging and Disabilities | $416,450 | $2,937,830 | $3,354,280 |
| Carroll County Workforce Development | 0 | 1,413,600 | 1,413,600 |
| Circuit Court | 27,470 | 1,324,920 | 1,352,390 |
| Comprehensive Planning | 12,000 | 48,000 | 60,000 |
| Emergency Management and Communications | 99,590 | 650,670 | 750,260 |
| Farm Museum Endowment | 0 | 30,000 | 30,000 |
| Fire and EMS | 60,000 | 67,260 | 127,260 |
| Health Department | 4,000 | 0 | 4,000 |
| Housing and Community Development | 170,060 | 10,831,980 | 11,002,040 |
| Local Management Board | 86,570 | 4,435,810 | 4,522,380 |
| Recreation | 8,100 | 289,000 | 297,100 |
| Sheriff's Office | 143,650 | 944,080 | 1,087,730 |
| State's Attorney's Office | 70,450 | 478,820 | 549,270 |
| Tourism | 0 | 40,000 | 40,000 |
| Transit | 1,900,320 | 1,749,350 | 3,649,670 |
| **Total Grant Fund** | **$2,998,660** | **$25,241,320** | **$28,239,980** |

# Aging and Disabilities – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| Aging Services | $60,000 | $30,000 | $30,000 | 0.00% | $0 |
| Case Management and Supports Planning | 403,490 | 423,420 | 436,680 | 3.13% | 98,960 |
| Federal Financial Participation | 164,880 | 120,000 | 120,000 | 0.00% | 0 |
| Level One | 15,000 | 12,000 | 12,000 | 0.00% | 0 |
| Long Term Care and Dementia Navigation | 0 | 32,200 | 57,870 | 44.36% | 0 |
| Money Follows Person | 4,380 | 4,200 | 4,200 | 0.00% | 0 |
| Nutritional Services Incentive Program | 48,000 | 31,400 | 26,500 | -15.61% | 0 |
| Ombudsman | 139,060 | 106,550 | 105,920 | -0.59% | 53,420 |
| Senior Assisted Housing | 200,000 | 237,000 | 210,000 | -11.39% | 0 |
| Senior Citizens Center Operating Fund | 12,500 | 12,500 | 12,240 | -2.08% | 0 |
| Senior Coordinated Community Care | 210,000 | 150,000 | 283,000 | 88.67% | 0 |
| Senior Guardianship Program | 94,290 | 83,240 | 97,590 | 17.24% | 74,090 |
| Senior Health Insurance Program | 91,130 | 96,500 | 104,860 | 8.66% | 66,860 |
| Senior Inclusion Program | 547,130 | 650,500 | 752,940 | 15.75% | 0 |
| Senior Information and Assistance | 155,290 | 199,120 | 202,140 | 1.52% | 54,730 |
| Senior Medicare Patrol Program | 6,840 | 13,330 | 14,500 | 8.78% | 1,800 |
| Title III B (Supportive Services) | 196,770 | 149,800 | 208,350 | 39.09% | 39,800 |
| Title III B (Ombudsman) | 0 | 60,000 | 61,790 | 2.90% | 11,790 |
| Title III C1 (Congregate Meals) | 256,980 | 282,500 | 290,500 | 2.83% | 0 |
| Title III C2 (Home Delivered Meals) | 16,650 | 208,220 | 138,500 | -33.48% | 0 |
| Title III D (Health Promotion) | 10,120 | 10,120 | 9,700 | -4.15% | 0 |
| Title III E (Caregiver) | 70,380 | 70,000 | 70,000 | 0.00% | 0 |
| Veterans Celebration | 15,000 | 15,000 | 15,000 | 0.00% | 15,000 |
| Veterans Services | 100,000 | 90,000 | 90,000 | 0.00% | 0 |
| Total Aging and Disabilities Grants | $2,817,890 | $3,087,600 | $3,354,280 | 8.64% | $416,450 |

Some grants require the County to match funding or contribute a certain percentage of the cost of the program in order to receive the grant funding. The County is contributing more than the required match for these grants and supports the General Fund operating budget for Aging and Disabilities.

## Aging Services

This privately funded program provides services for the aging population and coordinates assistance through the Bureau of Aging and Disabilities.

## Case Management and Supports Planning

This federal pass-through program, formally known as Community Options Waiver, assists individuals who are medically, technically, and financially eligible for Medicaid waiver services who have been transitioned or diverted from a nursing facility. Eligible individuals must be 18 years or older, require a nursing facility level of care, choose to receive services in the community, and have a cost-neutral plan that supports the individual to safely live in the community. This program supports a Program Coordinator position.

## Federal Financial Participation

This federal pass-through funding supports the administrative costs related to the Community First Choice and Maryland Access Point. Funding supports a portion of the Aging and Disabilities Division Manager position.

## Level One

This state-funded program assists jurisdictions with screening individuals who contact the Maryland Access Point. Screening results allow jurisdictions to prioritize those requesting services.

# Aging and Disabilities – Grants

## Long Term Care and Dementia Navigation
This state-funded program assists older adults experiencing dementia as well as provides support to older adults over living in poverty.

## Money Follows Person
This state-funded program helps people transition from an institution, e.g. a nursing facility, to community living in an apartment, private home, or small group setting.

## Nutritional Services Incentive Program
This state-funded program provides support to the caregivers of the elderly. Some of the services provided are respite care, training, support groups, informational resources, and referrals to community agencies where services may be obtained.

## Ombudsman
The state and federally funded Long-Term Care Ombudsman Program upholds the rights of residents of nursing homes and assisted living facilities in Carroll County. Information and education are provided about long-term care, including resident's rights, restraints, and elder abuse. Ombudsman funding supports a Program Coordinator and an Ombudsman assistant position.

## Senior Assisted Housing
Senior Assisted Housing provides housing and supportive services, personalized assistance, and health-related services to meet the needs of residents who need assistance to, or who are unable to, perform the activities of daily living, in a way that promotes independence for residents using state funding.

## Senior Citizens Center Operating Fund
This state funding supports an evidence-based program designed to improve strength, mobility, flexibility, and balance for enhanced overall physical and mental health in daily activities.

## Senior Coordinated Community Care
This state program helps adults 65 years or older remain in their homes. Funding supports an Accounts Technician position.

## Senior Guardianship Program
This program services adults who, as determined by a court of law, require a surrogate decision maker. Decisions made by the Public Guardian include medical care involving surgery, invasive diagnostic procedures, medications, and placement in nursing homes or community facilities.

## Senior Health Insurance Program
Senior Health Insurance Program provides health insurance information and counseling services to Medicare beneficiaries, regardless of age, and their families and caregivers through the use of state funding. All citizens are welcome to call with long-term care insurance questions, questions about Medicare billing issues, and prescription drug help. Trained volunteers provide confidential counseling services free of charge and the funding pays for a portion of a Program Specialist position.

## Senior Inclusion Program
This state program is designed to offer both structured and non-structured activities to older adults with disabilities within a mainstreamed setting. Funding supports a Program Coordinator, an Instruction and Events Coordinator, and multiple Program Aides.

## Senior Information and Assistance
The Senior Information and Assistance program is the first step in finding resources, public benefits, services, and activities for older adults, their families, and friends. Assessment, follow-up service, assistance in completing applications, and referrals to other public and private agencies are also part of the Senior Information and Assistance services. This program is part of a state and national network that provides information about community programs for older adults anywhere in the United States. Funding supports a Program Coordinator and an Office Associate.

## Senior Medicare Patrol Program
The purpose of this federal pass-through program is to increase senior awareness of healthcare fraud, waste, and abuse and to mobilize national, state, and community resources to work together in resolving and publicizing healthcare fraud concerns.

# Aging and Disabilities – Grants

### Title III B (Ombudsman)
This federal pass-through funding includes supportive services through the Ombudsman program. Prior to FY26, this grant was included in IIIB (Supportive Services).

### Title III B (Supportive Services)
Programs supported by these federal pass-through funds include the ombudsman program, elder abuse, outreach, education, in-home care, training, counseling, advocacy, legal assistance, income tax assistance, employee assistance programs, and transportation.

### Title III C1 (Congregate Meals)
These federal pass-through funds support various health and nutritional programs offered at the five senior centers located throughout Carroll County. This program provides for a balanced nutrition program at each of the centers for adults 60 years of age and older.

### Title III C2 (Home Delivered Meals)
These federal pass-through funds support the delivery of meals to homebound persons who are unable to shop for and/or prepare meals for themselves due to illness, injury, or disability. Two meals are provided daily.

### Title III D (Health Promotion)
These federal pass-through funds are used to improve the level of functioning and increase the level of independence for older adults by providing education and essential services to promote overall health, physical fitness, and mental acuity for all seniors.

### Title III E (Caregiver)
These federal pass-through funds help aging adults to secure and maintain maximum independence and dignity in a home environment with appropriate supportive services. Funds also provided a continuum of care for vulnerable older adults and help to remove individual and social barriers to economic and personal independence.

### Veterans Celebration
This privately funded program is used to support supplies and vendor expenses for the Veterans Celebration of Carroll County.

### Veterans Services
This privately funded program provides case management and financial resources for veterans' needs such as housing, auto repairs, job training, or educational opportunities, and coordinates assistance through the Veterans Services Program of Carroll County and the Veterans' Advisory Council.

# Carroll County Workforce Development – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| **Blueprint** | $623,540 | $505,610 | $505,610 | 0.00% | $0 |
| **DORS Pre-Employment Transition Services** | 156,570 | 184,230 | 208,530 | 13.19% | 0 |
| **Summer Youth Connections** | 28,340 | 23,110 | 20,940 | -9.39% | 0 |
| **WIOA Title I - Admin** | 11,570 | 17,310 | 0 | -100.00% | 0 |
| **WIOA Title I - Adult** | 266,900 | 220,720 | 167,980 | -23.89% | 0 |
| **WIOA Title I - Dislocated Worker** | 429,270 | 512,720 | 335,340 | -34.60% | 0 |
| **WIOA Title I - Youth** | 267,410 | 215,770 | 175,200 | -18.80% | 0 |
| **Total CCWD Grants** | $1,783,600 | $1,679,470 | $1,413,600 | -15.83% | $0 |

## Blueprint

State funds are used to implement requirements for the College and Career Readiness pillar of Blueprint for Maryland's Future. Funding supports two Career Navigators, a College and Career Readiness Professional, a Youth Program Specialist, supplies, and other administrative costs.

## DORS Pre-Employment Transition Services

This state funded program contracts with CCWD to assist with their summer program in order to increase the opportunity for students with disabilities in Carroll County. CCWD assists the Maryland Division of Rehabilitation Services (DORS) with the hiring of 50 eligible youth who are placed at worksites.

## Summer Youth Connections Program

This state funded program is used to plan, develop, and implement meaningful, well supervised summer employment for youth. This funding prioritizes low-income youth with employment barriers and places them in employment throughout the County for up to six weeks.

## WIOA Title I - Admin

These federal pass-through funds assist in paying associated administrative costs for the other Workforce Investment and Opportunity Act (WIOA) programs listed in this section. In FY22, Carroll County became an independent workforce, separate from Howard County, through the WIOA programs.

## WIOA Title I - Adult

These federal pass-through funds, provided under the Workforce Investment and Opportunity Act (WIOA), are used to provide the following two levels of services:

**Core Level**

- Outreach
- Initial orientation and assessment
- Job search and placement assistance
- Career counseling
- Labor market information
- Access to training

**Intensive Level**

- Individual employment plans
- Planning and case management
- Training services
- Short-term prevocational services
- Support services (transportation and childcare)

Clients that are low income, lack high school diplomas/GEDs, ex-offenders, homeless, disabled, or have reading and/or math deficiencies, are given priority.

# Carroll County Workforce Development – Grants

## WIOA Title I - Dislocated Worker

These federal pass-through funds, provided under the Workforce Investment and Opportunity Act (WIOA), are used to provide services to adults who have received notice or have been laid off, as a result of permanent closure or a substantial layoff within a facility. Self-employed individuals currently unemployed due to general economic conditions or natural disaster and displaced homemakers are also eligible for the following two levels of services under this grant:

**Core Level**

- Initial orientation and assessment
- Job search and placement assistance
- Career counseling
- Labor market information
- Access to training

**Intensive Level**

- Individual employment plans
- Comprehensive and individual assessments
- Support services (transportation and childcare)
- Planning and case management
- Training services
- Short-term prevocational services
- Counseling and career planning

## WIOA Title I - Youth

These federal pass-through program combines a year-round training strategy with a summer employment component, fusing youth-development activities with traditional employment and training activities, as provided under the Workforce Investment and Opportunity Act (WIOA). This program integrates academic and vocational education work-based and classroom-based instruction, and links to the market and employers.

The program serves youths 14 - 24 years of age who are economically disadvantaged and meet at least one of the following six specific barriers to employment:

- Basic skills deficient
- High school drop-out
- Homeless
- Runaway or foster child
- Pregnant or parenting
- Offender

To focus resources on those most in need, 75% of the funds must be expended on out-of-school youth.

# Circuit Court – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| **Child Support Enforcement** | $69,100 | $62,400 | $62,400 | 0.00% | $22,720 |
| **Drug Treatment Court** | 409,660 | 386,630 | 384,750 | -0.49% | 4,750 |
| **Family Law Administration** | 915,840 | 858,530 | 905,240 | 5.44% | 0 |
| **Total Circuit Court Grants** | $1,394,600 | $1,307,560 | $1,352,390 | 3.43% | $27,470 |

## Child Support Enforcement
Child Support Enforcement program facilitates the recovery of child support payments using federal pass-through state dollars.

## Drug Treatment Court
Drug Treatment Court uses State funds for treatment of adults convicted of non-violent drug and alcohol related offenses. The grant funds the positions of Drug Court Coordinator, a full-time Drug Court Case Manager, and a part-time Drug Court Case Manager.

## Family Law Administration
Family Law state grants ensure that services provided by the courts are accessible to all litigants regardless of their ability to pay for the services and without regard to representational status. The grant funds the full-time positions of a Family Law Administrator, Administrative Assistant, Visitation Services Court Coordinator, Deputy Family Law Administrator, Guardianship Case Manager, and Domestic Case Navigator. Family Law Administration includes the following functions and staffing:

- The Settlement Officers (outside attorneys) preside over settlement conferences to facilitate family law case settlements to reduce the number of trials.
- The Mediation Coordinator reviews domestic files to determine which cases are appropriate for mediation, and coordinates the mediation process, attends domestic violence final protective order hearings to conduct facilitated settlements for consent orders, and mediates cases for same-day hearings at the request of the Master or Judge when available.
- The Guardianship Case Manager is a client-facing role, acting as the liaison for guardianship-related matters.
- A full-time Alternative Dispute Resolution (ADR) Practitioner conducts date of trial facilitations/settlements conferences, mediations, as well as screening cases for mediation, and coordinates the system of evaluations of ADR services.

# Comprehensive Planning – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| **Unified Planning Work Program** | $60,000 | $22,000 | $60,000 | 172.73% | $12,000 |
| **Total Comprehensive Planning Grants** | $60,000 | $22,000 | $60,000 | 172.73% | $12,000 |

## Unified Planning Work Program (UPWP)

UPWP provides federal pass-through funding to support efforts for transportation improvements, GIS activities, demographic/socioeconomic forecasting, and bicycle and pedestrian facilities planning.

The Baltimore Regional Transportation Board members include:

- Annapolis
- Anne Arundel County
- Baltimore City
- Baltimore County
- Carroll County
- Harford County
- Howard County
- Queen Anne’s County

# Emergency Mgmt. and Comm. – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| **Hazardous Material Emergency Planning** | $223,170 | $201,230 | $207,500 | 3.12% | $99,590 |
| **Homeland Security Grants** | 525,820 | 525,520 | 542,760 | 3.28% | 0 |
| **Total Public Safety Grants** | $748,990 | $726,750 | $750,260 | 3.23% | $99,590 |

## Hazardous Material Emergency Planning

The Hazardous Material Emergency Planning program is a Federal pass-through grant. Under the Hazardous Material Transportation Uniform Safety Act, Section 117A, the grant provides hazardous materials training and emergency planning training. The State Emergency Response Commission awards these funds to the Local Emergency Planning Committee.

The grant provides funds for:

- Services to maintain the Carroll County Hazardous Materials Plan
- Planning and training for the Local Emergency Planning Committee
- Yearly renewal of the computer-based hazardous materials emergency response program for hazardous materials incidents

## Homeland Security Grants

Homeland Security supports the implementation of State Homeland Security Strategies to address the identified planning, organization, equipment, training, and exercise needs to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other catastrophic events.

Urban Areas Security Initiative program funds address the unique planning, organization, equipment, training, and exercise needs of high-threat, high-density urban areas, and assists them in building an enhanced and sustainable capacity to prevent, protect against, mitigate, respond to, and recover from acts of terrorism.

The Emergency Planner portion of the grant provides funding for four positions.

# Farm Museum Endowment – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| Farm Museum Endowment | $30,000 | $30,000 | $30,000 | 0.00% | $0 |
| Total Farm Museum Endowment Grants | $30,000 | $30,000 | $30,000 | 0.00% | $0 |

## Farm Museum Endowment

The Farm Museum Endowment revenues are derived from a portion of yearly admission passes, donations to the Farm Museum, gift shop revenues, and fundraisers run by the Farm Museum Board of Governors. The funds are earmarked for operating costs for the Farm Museum, such as: historic restoration projects, educational materials for exhibits, and purchases for the onsite gift shop.

# Fire and EMS – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| **MIEMSS ALS Training Grant** | $0 | $0 | $10,260 | 100.00% | $0 |
| **MIEMSS Cardiac Device Grant** | 117,000 | 117,000 | 117,000 | 0.00% | 60,000 |
| **Total Fire and EMS Grants** | $117,000 | $117,000 | $127,260 | 100.00% | $60,000 |

## Maryland Institute for Emergency Medical Services Systems (MIEMSS) ALS Training Grant
State funding for the purchase of Advanced Life Support training services used by the Department of Fire and EMS.

## Maryland Institute for Emergency Medical Services Systems (MIEMSS) Cardiac Devices
State funding for the purchase of cardiac devices, including Automatic External Defibrillators, to replace devices used by the Department of Fire and EMS.

# Health Department – Grant

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| Health Department - Emergency Funds | $4,000 | $4,000 | $4,000 | 0.00% | $4,000 |
| Total Citizen Services State Grants | $4,000 | $4,000 | $4,000 | 0.00% | $4,000 |

## Health Department – Emergency Funds

The funds from this grant are used for eligible clinic patients for necessary and immediate primary medical services not covered by any other health insurance. Eligibility is based on the Federal Income Guidelines which state that an applicant’s gross income must fall at or below 185 percent of the U.S. Poverty Income Guidelines. These funds are used only for direct diagnostic and treatment services for specified medical conditions.

# Housing and Community Development – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| **Continuum of Care** | $103,230 | $105,270 | $100,040 | -4.97% | $50,040 |
| **Family Self Sufficiency** | 110,140 | 115,420 | 110,140 | -4.57% | 0 |
| **Homeless Solutions Program** | 310,140 | 772,500 | 893,450 | 15.66% | 120,020 |
| **HUD Housing Choice - Vouchers** | 8,649,340 | 9,430,160 | 9,898,410 | 4.97% | 0 |
| **Total Housing and Comm. Dev. Grants** | $9,172,850 | $10,423,350 | $11,002,040 | 5.55% | $170,060 |

## Continuum of Care
These federal funds are for the required match for the Housing and Urban Development (HUD) mandated Coordinated Intake and Assessment project, the required match and leasing costs for Human Services Program (HSP) of Carroll County's Permanent Supportive Housing projects, and the match for the Planning Grant.

## Family Self-Sufficiency
The goal of this federally funded program is to increase participants' economic independence within five years. Qualified families can contract to establish escrow accounts proportionate to their incomes, targeting the funds toward achieving major life goals such as higher education or home ownership.

## Homeless Solutions Program
This federal and state funded program provides funding to local Continuum of Care teams to support homeless shelters and homeless service programs. It includes funds previously managed through the Emergency Solutions Grant, Rental Allowance Program, and Emergency and Transitional Housing Service Program.

## HUD Housing Choice – Vouchers
This federally funded, tenant-based program provides rental subsidies for low-income eligible families already living or working in Carroll County. Included in the grant is funding for administration of the voucher program. These funds are used for salaries and benefits necessary for the distribution, monitoring, and accounting of the vouchers.

# Local Management Board – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| **Community Programs** | $578,350 | $548,410 | $500,330 | -8.77% | $0 |
| **CPA Admin** | 125,365 | 130,685 | 160,310 | 22.67% | 86,570 |
| **ENOUGH Act Capacity Building Grant** | 0 | 142,000 | 56,680 | -150.53% | 0 |
| **Family Engagement Program** | 87,580 | 87,580 | 87,580 | 0.00% | 0 |
| **HUB** | 0 | 195,000 | 3,107,680 | 1493.68% | 0 |
| **Interagency Family Preservation** | 395,830 | 395,830 | 395,830 | 0.00% | 0 |
| **Local Care Team** | 77,910 | 89,280 | 88,150 | -1.27% | 0 |
| **Safe and Stable Families** | 125,820 | 125,820 | 125,820 | 0.00% | 0 |
| **Total LMB Grants** | $1,390,855 | $1,714,605 | $4,522,380 | 163.76% | $86,570 |

## Community Programs

Community Partnership Agreement (CPA) The Governor's Office for Children has been re-named the Office for Children and Youth and has been merged with The Governor's Office of Crime Prevention, Youth and Victims Services (formerly GOCCP). The CCLMB focuses on the strategic populations of Disconnected/Opportunity Youth and the Impact of ACES and Trauma in the community.

## Community Partnership Agreement (CPA) Admin

This State grant supports the administration and operations of the Local Management Board within the Department of Citizen Services. This Board is responsible for planning, developing, evaluating, and managing community-based services for the children and families in Carroll County.

## ENOUGH Act Capacity Building Grant

The Engaging Neighborhoods, Organizations, Unions, Governments, and Households is a state grant that provides resources to communities to fight poverty. This was a new grant received January 1, 2025.

## Family Engagement Program

This state grant provides behavioral health case management and behavioral health services for youth and their families who are currently involved in Maryland's Department of Juvenile Services.

## HUB

This state grant provides funding for the hub staffing and pass-through funding that the LMB awards to programs. The programs selected are based on priorities established by a Steering Committee consisting of the LMB, Citizen Services, Carroll County Public Schools, and the Local Behavioral Health Authority considering community input and needs. Carroll County's LMB became a pilot HUB in 2026 and a full partnership HUB beginning in FY 2027.

## Interagency Family Preservation Program

This Federal grant supports the Interagency Family Preservation Program. This program provides crisis intervention and stabilization services for families whose children are at imminent risk of being placed outside of the home. Services are provided in the home and community, are time limited and are individualized to meet the strengths and needs of the families.

## Local Care Team

This State grant provides coordination and facilitation of the inter-agency work group. LCT is designed to provide a Family Action plan, and connections and recommendations to resources for families with children experiencing intensive behavioral, emotional, and mental health challenges. LCT is designed to help prevent the out of home and out of state placement of children.

## Safe and Stable Families

This Federal pass thru grant provides funding to Youth Services Bureau of Carroll County to collaborate efforts with Human Services Program and the Department of Social Services to conduct evidenced-based treatment services to children five and under. The partnership will work with the families to provide a continuum of family and mental health services to support, strengthen, and preserve families in Carroll County.

# Recreation – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| **Community Recreation Programs** | $286,600 | $270,100 | $277,100 | 2.59% | $8,100 |
| **Community Recreation Trips** | 15,000 | 20,000 | 20,000 | 0.00% | 0 |
| **Total Recreation Grants** | $301,600 | $290,100 | $297,100 | 2.41% | $8,100 |

## Community Recreation Programs

The Bureau of Recreation offers a wide variety of activities through its Community Recreation Programs. Program guides feature activities available for adults, youth, and families at a variety of sites throughout the County. The County contribution helps offset operating costs associated with the Adaptive Recreation Program for individuals with developmental and physical disabilities due in part to the low teacher/student ratios required for these types of programs. The remainder of this budget is funded through registration fees and supports 50% of an administrative position.

## Community Recreation Trips

Program guides feature one-day sightseeing tours, Broadway shows, and other attractions available for adults, youth, and families at a variety of destinations. This budget is funded through program fees.

# Sheriff's Office – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| Adequate Coverage | $292,850 | $308,792 | $309,420 | 0.20% | $0 |
| Body Armor for Local Law Enforcement | 19,600 | 19,600 | 19,600 | 0.00% | 9,800 |
| Child Advocacy Center Services | 16,500 | 26,000 | 12,000 | -53.85% | 0 |
| Child Exploitation Task Force | 22,300 | 22,300 | 22,300 | 0.00% | 1,600 |
| Child Support Unit | 328,800 | 320,422 | 346,420 | 8.11% | 130,870 |
| E-Tix Reimbursement | 5,000 | 5,000 | 0 | -100.00% | 0 |
| High Intensity Drug Trafficking Area | 51,100 | 51,100 | 78,100 | 52.84% | 0 |
| Highway Safety Enforcement Operations | 37,500 | 43,500 | 40,000 | -8.05% | 0 |
| Internet Crimes Against Children | 30,000 | 28,040 | 50,840 | 81.31% | 0 |
| Joint Law Enforcement Operations | 15,100 | 15,100 | 19,380 | 28.34% | 1,380 |
| Maryland Criminal Intelligence Network | 20,000 | 20,000 | 40,750 | 103.75% | 0 |
| Motor Carrier Safety Assistance Program | 20,000 | 20,000 | 30,000 | 50.00% | 0 |
| Police Accountability, Community, and Transparency | 70,000 | 70,000 | 44,010 | -37.13% | 0 |
| Police Recruitment and Retention | 47,405 | 47,405 | 21,980 | -53.63% | 0 |
| Sexual Offender & Compliance Enfor. in MD | 16,800 | 17,660 | 18,930 | 7.19% | 0 |
| Sexual Offender Registry | 30,000 | 30,000 | 0 | -100.00% | 0 |
| Tobacco Sales Compliance | 9,500 | 35,400 | 34,000 | -3.95% | 0 |
| Total Sheriff's Office Grants | $1,032,455 | $1,080,319 | $1,087,730 | 0.69% | $143,650 |

### Adequate Coverage (SRO)
State funding provides reimbursement for payroll expenses associated with the School Resource Officers (SRO).

### Body Armor for Local Law Enforcement (BARM)
State funding to non-state agencies for the purchase of bullet-resistant body armor for law enforcement officers.

### Child Advocacy Center Services (CACS)
State funding supports law enforcement, child protective services, social workers, and all who work to protect Maryland's vulnerable child victims of crime and abuse.

### Child Exploitation Task Force
Federal funding may reimburse local law enforcement agencies for the cost of overtime incurred by officers assigned full-time to FBI-managed task forces provided the overtime expenses were incurred as a result of task force-related activities.

### Child Support Unit
The Sheriff's Office Child Support Unit is mandated by law to locate absent parents and serve complaints, summonses, and subpoenas. Additional responsibilities include researching and executing arrest warrants and writs. The federal pass-through state grant, along with county match, funds a portion of an administrative position and a full-time law enforcement position.

### E-Tix Reimbursement
The Sheriff's Office receives reimbursement from the State for the purchase of ticketing paper used in the E-Tix system. Starting in FY27, the grant is no longer anticipated.

### High Intensity Drug Trafficking Area (HIDTA)
The HIDTA federal pass-through state grant assists Federal, state, and local enforcement agencies operating in areas determined to be critical drug-trafficking regions.

### Highway Safety Enforcement Operations
The federal pass-through state grant program funds activities aimed at reducing the number of vehicle-related crashed, deaths, and injuries on Maryland roadways.

# Sheriff’s Office – Grant

### Internet Crimes Against Children
State funding supports local law enforcement agencies for salaries, training, and equipment to be used in the investigation and prosecution of Internet Crimes Against Children.

### Joint Law Enforcement Operations
Federal funding eligible for payment of overtime, travel, fuel, training, equipment, and other similar costs of State or local law enforcement officers involved in a joint law enforcement operation with a federal law enforcement agency.

### Maryland Criminal Intelligence Network (MCIN)
State funding enables law enforcement to identify, disrupt, and dismantle criminal networks through collaboration and comprehensive data sharing.

### Motor Carrier Safety Assistance Program
The objective of this federal pass-through state grant program is to reduce the number of commercial truck and bus related crashes, fatalities, and injuries resulting from improper operation of motor vehicles and aggressive driving behavior.

### Police Accountability, Community, and Transparency
State funding to enhance accountability, community relations, and transparency in local law enforcement.

### Police Recruitment and Retention
State funding to aid in the recruitment and retention of law enforcement officers.

### Sexual Offender Compliance and Enforcement in Maryland (SOCM)
Under the authority of the Governor’s Office of Crime Control and Prevention (GOCCP), this State program provide resources to the designated Maryland law enforcement agencies that are responsible for the registration and compliance enforcement of sexual offenders that reside in the jurisdiction on the Maryland Sex Offender Registry.

### Sexual Offender Registry
The Sheriff’s Office receives reimbursement from the State based on the number of registered sex offenders who reside and have registered in the county. Starting in FY27, this reimbursement is included in General Fund revenues.

### Tobacco Sales Compliance
Tobacco Sales Compliance is awarded by the Carroll County Health Department. These state funds can be used to pay overtime for performing compliance surveys as well as administrative time.

# State’s Attorney’s Office – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| **Maryland Criminal Intelligence Network** | $458,170 | $433,740 | $431,050 | -0.62% | $20,830 |
| **Violence Against Women Act** | 134,400 | 161,670 | 118,220 | -26.88% | 49,620 |
| **Total State's Attorney Grants** | $592,570 | $595,410 | $549,270 | -7.75% | $70,450 |

## Maryland Criminal Intelligence Network (MCIN)

State funding enables law enforcement to identify, disrupt, and dismantle criminal networks through collaboration and comprehensive data sharing. Grants to local jurisdictions give law enforcement and State’s Attorney’s Offices the tools to share information across borders and pursue federal and state charges against criminal networks and gangs responsible for violent crime across the state. The grant, along with County match, funds the positions of Attorney Team Leader and Criminal Analyst.

## Violence Against Women Act (VAWA)

The Violence Against Women Act grant, along with the County match, funds the salary and benefits of a full-time Assistant State’s Attorney that deals solely with the area of Domestic Violence.

# Tourism – Grant

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| **Maryland Tourism Development Board** | $50,000 | $35,000 | $40,000 | 14.29% | $0 |
| **Total Tourism Grants** | $50,000 | $35,000 | $40,000 | 14.29% | $0 |

## Maryland Tourism Development Board
The funds from this State grant are used to advertise Carroll County as a tourist destination.

# Transit – Grants

| | Original Budget FY25 | Original Budget FY26 | Budget FY27 | % Change From Orig. FY26 | County Match/ Contribution |
|---|---|---|---|---|---|
| **Section 5307 - Capital Assets** | $458,030 | $415,230 | $472,270 | 13.74% | $70,840 |
| **Section 5307 - Operating** | 651,660 | 0 | 0 | 0.00% | 0 |
| **Section 5307 - Preventative Maintenance** | 200,000 | 280,000 | 220,000 | -21.43% | 33,000 |
| **Section 5311 - Operating** | 1,320,390 | 2,900,900 | 2,734,300 | -5.74% | 1,740,700 |
| **SSTAP - Operating** | 206,890 | 207,170 | 223,100 | 7.69% | 55,780 |
| **Transportation Development Plan** | 100,000 | 0 | 0 | 0.00% | 0 |
| **Total Transit Grants** | $2,936,970 | $3,803,300 | $3,649,670 | -4.04% | $1,900,320 |

The FY27 figures match the anticipated grant award. Budgets are contingent on receiving grant funds.

## Section 5307 – Capital Assets

Federal and State funding is provided for the purchase of capital assets, including marketing, tablets, and replacement and expansion buses. The State/Federal share is 90% of the project cost, with the remainder locally funded.

## Section 5307 – Operating

This program includes Federal and State funds that provide operating funds for transportation management areas. A transportation management area is an urbanized area with a population between 50,000 and 200,000. Carroll Transit System, operated by Ride With Us, provides this contractual vendor service for Carroll County. There will be no grant funding for this program in FY26 due to a change in the urban designation for a portion of the county with the last census.

## Section 5307 – Preventative Maintenance

Funding is provided for maintenance of transit vehicles. The State/Federal share for preventive maintenance is 90% of the project cost, with the remainder locally funded.

## Section 5311 – Operating

This grant includes Federal and State funds allocated for the operating assistance of rural area public transportation. These funds are utilized for operating expenses as well as capital expenditures for the Carroll Transit System, operated by Ride With Us. In FY25, the local match increases due to Coronavirus Aid, Relief, and Economic Security Act (CARES) funds reducing.

## SSTAP – Operating

The Statewide Special Transportation Assistance Program (SSTAP) is a state grant obtained through the Maryland Transit Administration. These funds are issued to provide transportation services for the elderly and/or persons with disabilities.

## Transportation Development Plan

The Transit Development Plan (TDP) is a state grant obtained through the Maryland Transit Administration. Funds are used to develop a five-year plan for transit, including improvements, budget projections, and other goals and objectives of the transit system.

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

# Other Post Employment Benefits Trust Fund

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

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

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

# Pension Trust Fund

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

| | FY25 | FY26 | FY27 | Increase |
|---|---|---|---|---|
| **Sources of Funding** | **Actual** | **Budget** | **Budget** | **(Decrease)** |
| County Pension - Employer Contribution | $4,485,570 | $4,366,740 | $5,381,670 | $1,014,930 |
| Unrealized Gain/(Loss) | 16,847,209 | 0 | 0 | 0 |
| Employee Pension Contribution | 2,754,607 | 0 | 0 | 0 |
| **Total Sources of Funding** | **$24,087,386** | **$4,366,740** | **$5,381,670** | **$1,014,930** |

| **Uses of Funding** | | | | |
|---|---|---|---|---|
| Legal Fees | $1,170 | $0 | $0 | $0 |
| Audit Fees | 5,615 | 0 | 0 | 0 |
| Consulting Fees | 52,967 | 0 | 0 | 0 |
| Other Professional Services | 58,072 | 0 | 0 | 0 |
| Employee Pension Fund Payments | 4,741,309 | 0 | 0 | 0 |
| Budgeted Employer Pension Contribution | 0 | 4,366,740 | 5,381,670 | 1,014,930 |
| **Total Uses of Funding** | **$4,859,133** | **$4,366,740** | **$5,381,670** | **$1,014,930** |

# Public Safety Pension Trust Fund

The Carroll County Public Safety Pension Plan, a defined benefit pension plan, was established October 1, 2009. A monthly benefit is provided for participants who attain 25 years of service or leave employment after age 55 with at least 15 years of service. Participants with at least 15, but less than 25, years of service who leave employment prior to age 55 are eligible for a monthly pension at age 62. The Plan's Administrative Committee, consisting of four individuals and two Plan participants selected by the County Commissioners, has responsibility for the oversight and administrative functions of the Plan. Prior changes include improvements to disability benefits and the addition of eligible Correctional Deputies and Department of Fire and EMS staff. In FY26, disability and benefit multiplier formulas increased and a Deferred Retirement Option Program (DROP) was approved. FY27 decreases due to new actuarial information, partially offset by the addition of 12 positions.

| Sources of Funding | FY25 Actual | FY26 Budget | FY27 Budget | Increase (Decrease) |
|---|---|---|---|---|
| Employer Pension Contribution | $7,404,680 | $10,248,460 | $8,747,100 | ($1,501,360) |
| Unrealized Gain/(Loss) | 6,671,794 | 0 | 0 | 0 |
| Employee Pension Contribution | 2,155,161 | 0 | 0 | 0 |
| **Total Sources of Funding** | **$16,231,635** | **$10,248,460** | **$8,747,100** | **($1,501,360)** |

| Uses of Funding | | | | |
|---|---|---|---|---|
| Legal Fees | $2,115 | $0 | $0 | $0 |
| Audit Fees | 2,915 | 0 | 0 | 0 |
| Consulting Fees | 64,867 | 0 | 0 | 0 |
| Other Professional Services | 19,288 | 0 | 0 | 0 |
| Law Officers and Fire/EMS Staff Pension Fund Payments | 1,323,405 | 0 | 0 | 0 |
| Budgeted Employer Pension Contribution - Fire/EMS | 0 | 4,189,770 | 3,829,340 | (360,430) |
| Budgeted Employer Pension Contribution - Corrections | 0 | 2,097,460 | 1,712,040 | (385,420) |
| Budgeted Employer Pension Contribution - Law Enforcement | 0 | 3,961,230 | 3,205,720 | (755,510) |
| **Total Uses of Funding** | **$1,412,590** | **$10,248,460** | **$8,747,100** | **($1,501,360)** |

# Length of Service Award Program Trust Fund

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

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

| Uses of Funding | | | | |
|---|---|---|---|---|
| Audit Fees | $2,915 | $0 | $0 | $0 |
| Consulting Fees | 5,686 | 0 | 0 | 0 |
| Other Professional Services | 12,590 | 0 | 0 | 0 |
| LOSAP Pension Fund Payments | 1,073,924 | 0 | 0 | 0 |
| Budgeted LOSAP Contribution | 0 | 660,000 | 660,000 | 0 |
| **Total Uses of Funding** | **$1,095,115** | **$660,000** | **$660,000** | **$0** |

# Community Reinvestment and Repair Fund

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

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

| Uses of Funding | | | | |
|---|---|---|---|---|
| Operating | $338,000 | $320,500 | $280,000 | ($40,500) |
| **Total Uses of Funding** | **$338,000** | **$320,500** | **$280,000** | **($40,500)** |

# Emergency Medical Billing Fund

The Emergency Medical Billing Fund, established in FY24, captures dedicated revenues and expenses related to providing emergency services. Funds received from EMS Billing are used to offset expenses related to the provision of services including medical supplies and some Emergency Medical Technician (EMT) and Paramedic positions. FY27 includes five replacement ambulances.

| Sources of Funding | FY25 Actual | FY26 Budget | FY27 Budget | Increase (Decrease) |
|---|---|---|---|---|
| EMS Billing | $7,235,918 | $8,000,000 | $8,390,000 | $390,000 |
| Fund Balance | 0 | 0 | 2,152,180 | 2,152,180 |
| Investment Income | 126,538 | 0 | 0 | 0 |
| Unrealized Gain/(Loss) | (197) | 0 | 0 | 0 |
| **Total Sources of Funding** | **$7,362,259** | **$8,000,000** | **$10,542,180** | **$2,542,180** |

| Uses of Funding | | | | |
|---|---|---|---|---|
| Personnel | $6,500,583 | $5,610,080 | $6,163,180 | $553,100 |
| Operating | 3,274,013 | 1,389,920 | 1,229,000 | (160,920) |
| Capital Outlay | 0 | 1,000,000 | 3,150,000 | 2,150,000 |
| **Total Uses of Funding** | **$9,774,596** | **$8,000,000** | **$10,542,180** | **$2,542,180** |

# Hotel Rental Tax Fund

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

| Sources of Funding | FY25 Actual | FY26 Budget | FY27 Budget | Increase (Decrease) |
|---|---|---|---|---|
| Hotel Rental Tax | $344,068 | $347,230 | $348,160 | $930 |
| Fund Balance | 0 | 49,380 | 45,930 | (3,450) |
| Investment Income | 9,714 | 9,760 | 10,000 | 240 |
| Unrealized Gain/(Loss) | 38,203 | 0 | 0 | 0 |
| **Total Sources of Funding** | **$391,985** | **$406,370** | **$404,090** | **($2,280)** |

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

# Opioid Restitution Fund

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

| Sources of Funding | FY25 Actual | FY26 Budget | FY27 Budget | Increase (Decrease) |
|---|---|---|---|---|
| State Pass-Through Allocations | $551,637 | $900,000 | $749,000 | ($151,000) |
| Investment Income | 150,282 | 0 | 123,000 | 123,000 |
| Fund Balance | 0 | 0 | 189,550 | 189,550 |
| Unrealized Gain/(Loss) | (713) | 0 | 0 | 0 |
| State Revenue | 2,077,717 | 0 | 0 | 0 |
| **Total Sources of Funding** | **$2,778,924** | **$900,000** | **$1,061,550** | **$161,550** |

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

# Watershed Protection and Restoration Fund

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

| | FY25 | FY26 | FY27 | Increase |
|---|---|---|---|---|
| **Sources of Funding** | **Actual** | **Budget** | **Budget** | **(Decrease)** |
| Dedicated Property Tax | $3,674,840 | $3,837,230 | $3,881,660 | $44,430 |
| Town Contributions | 168,991 | 158,510 | 166,770 | 8,260 |
| Investment Income | 81,475 | 0 | 0 | 0 |
| Unrealized Gain/(Loss) | (85) | 0 | 0 | 0 |
| **Total Sources of Funding** | **$3,925,221** | **$3,995,740** | **$4,048,430** | **$52,690** |

| **Uses of Funding** | | | | |
|---|---|---|---|---|
| Personnel | $1,538,868 | $1,639,690 | $1,663,950 | $24,260 |
| Operating | 226,443 | 247,440 | 270,260 | 22,820 |
| Debt Service | 1,706,046 | 1,802,110 | 1,792,400 | (9,710) |
| Transfer to Capital | 291,760 | 306,500 | 321,820 | 15,320 |
| **Total Uses of Funding** | **$3,763,117** | **$3,995,740** | **$4,048,430** | **$52,690** |

# *Internal Service Funds*

# Fringe Benefits ISF

This Internal Service Fund (ISF) captures the costs of self-insuring medical coverage and other benefits for County employees. Fringe Benefits Internal Service Fund includes items such as medical, dental, vision, prescription, and life insurance coverage. FY25 Actuals for the Grant Fund, Enterprise Funds, and Special Revenue Funds were included in the General Fund for presentation purposes. FY27 Budget amounts reflect anticipated contributions from each of the funds and includes a one-time transfer to the Fire and EMS Public Safety Training Center PFAS Remediation project. Included in FY27 are costs associated with 21 additional positions, including three Library positions.

| Sources of Funding | FY25 Actual | FY26 Budget | FY27 Budget | Increase (Decrease) |
|---|---|---|---|---|
| General Fund | $26,918,197 | $24,297,180 | $28,256,100 | $3,958,920 |
| Prescription Rebates | 2,276,246 | 0 | 0 | 0 |
| Investment Income | 1,609,023 | 0 | 0 | 0 |
| Enterprise Funds | 0 | 1,504,640 | 1,505,080 | 440 |
| Grant Fund | 0 | 1,681,530 | 1,785,430 | 103,900 |
| Watershed Protection and Restoration Fund | 0 | 300,460 | 289,180 | (11,280) |
| Emergency Medical Billing Fund | 0 | 1,166,590 | 883,450 | (283,140) |
| Fund Balance | 0 | 0 | 8,000,000 | 8,000,000 |
| Unrealized Gain/(Loss) | 2,217 | 0 | 0 | 0 |
| **Total Sources of Funding** | **$30,805,683** | **$28,950,400** | **$40,719,240** | **$11,768,840** |

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

# Risk Management Auto Damage ISF

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

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

| **Uses of Funding** | | | | |
|---|---|---|---|---|
| Vehicle Claims | $392,284 | $0 | $0 | $0 |
| **Total Uses of Funding** | **$392,284** | **$0** | **$0** | **$0** |

# Risk Management Insurance Deductible ISF

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

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

| Uses of Funding | | | | |
|---|---|---|---|---|
| Deductibles | $7,659 | $0 | $0 | $0 |
| **Total Uses of Funding** | **$7,659** | **$0** | **$0** | **$0** |

# Risk Management Liability ISF

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

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

| Uses of Funding | | | | |
|---|---|---|---|---|
| Claims | $59,210 | $0 | $0 | $0 |
| **Total Uses of Funding** | **$59,210** | **$0** | **$0** | **$0** |

# Risk Management Workers Compensation ISF

This Internal Service Fund (ISF) was established in FY16 to account for the cost of the County's Workers Compensation claims. FY25 Actuals for the Grant Fund, Enterprise Funds, and Special Revenue Funds were included in the General Fund for presentation purposes. During FY26, Workers Compensation claims for positions related to Fire and EMS were included in Risk Management's Workers Compensation ISF. FY27 Budget amounts reflect anticipated contributions from each of the funds. Included in FY27 are costs associated with 21 additional positions, including three Library positions.

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

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

# ***Position Summary***

# Position Summary

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

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

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

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

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

The overall number of authorized positions for FY27 is 1,372.74 FTE, an increase of 19.28 FTE from FY26 Budget.

The following changes are included in the FY26 Adjusted Budget:

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

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

For the FY27 Budget, the following changes are included:

- Two part-time Emergency Management Call Taker positions were added to Emergency Management and Communications.
- One full-time and three part-time Bailiff positions were added to Circuit Court.
- A full-time Paralegal position was added to the State's Attorney's Office.
- Three Station Lieutenant positions in Fire and EMS Administration were upgraded to Station Captain positions.
- Four Lieutenant – Training/Safety Officer positions were added to Fire and EMS Administration.
- Eight Firefighter/Paramedic positions were added to Emergency Medical Services.
- A Transit Grants Manager position was transferred from 75% allocated to Transit Grants to 75% Transit Administration. The other 25% remains in Public Works Administration.
- An Administrative Assistant position was transferred from Carroll County Workforce Development Grants to Carroll County Workforce Development.
- An Administrative Associate position was added to Aging and Disabilities.
- Additional hours for four seasonal contractual Camp Group Leader positions were added to the Farm Museum.
- Intern positions were transferred to the Human Resources Administration budget.
- Additional hours were included for the contractual Legislative Liaison position in the County Commissioners' budget.

The transition to a County-staffed Emergency Medical Service concluded in FY26. During FY26, the distribution of FTEs amongst the budgets shifted. Going forward, they will be included in the following budgets: Fire Administration, Emergency Medical Services, Fire/EMS Administration, and EMS Billing. EMS Billing is in the Special Revenue Fund section of the Authorized Position History by Fund. The total number of FTEs within the Department of Fire and EMS increased from 236.00 in FY26 to 248.00 in FY27.

# Authorized Position History By Fund

| | FY25 Adjusted FTE | | | | FY26 Budget FTE | | | | FY26 Adjusted FTE | | | | FY27 Budget FTE | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **General Fund** | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total |
| Cable Regulatory Commission | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 |
| **Cable Regulatory Commission TOTAL** | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| Circuit Court | 25.00 | --- | 13.65 | 38.65 | 25.00 | --- | 13.65 | 38.65 | 25.00 | --- | 13.65 | 38.65 | 26.00 | --- | 15.24 | 41.24 |
| Circuit Court Magistrates | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 |
| Orphan's Court | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 |
| Volunteer Community Service Program | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 |
| **Courts TOTAL** | 33.00 | 0.00 | 16.65 | 49.65 | 33.00 | 0.00 | 16.65 | 49.65 | 33.00 | 0.00 | 16.65 | 49.65 | 34.00 | 0.00 | 18.24 | 52.24 |
| Emergency Management and Communications | 48.00 | 0.60 | 1.75 | 50.35 | 48.00 | 0.60 | 1.75 | 50.35 | 48.00 | 0.60 | 1.75 | 50.35 | 48.00 | 2.20 | 1.75 | 51.95 |
| **Emergency Management and Communications Total** | 48.00 | 0.60 | 1.75 | 50.35 | 48.00 | 0.60 | 1.75 | 50.35 | 48.00 | 0.60 | 1.75 | 50.35 | 48.00 | 2.20 | 1.75 | 51.95 |
| Administrative Services | 55.25 | --- | 2.00 | 57.25 | 55.25 | --- | 2.00 | 57.25 | 55.25 | --- | 2.00 | 57.25 | 55.25 | --- | 2.00 | 57.25 |
| Corrections | 86.00 | --- | --- | 86.00 | 86.00 | --- | --- | 86.00 | 86.00 | --- | --- | 86.00 | 86.00 | --- | --- | 86.00 |
| Law Enforcement | 130.00 | --- | 1.00 | 131.00 | 130.00 | --- | 1.00 | 131.00 | 130.00 | --- | 1.00 | 131.00 | 130.00 | --- | 1.00 | 131.00 |
| **Sheriff's Office TOTAL** | 271.25 | 0.00 | 3.00 | 274.25 | 271.25 | 0.00 | 3.00 | 274.25 | 271.25 | 0.00 | 3.00 | 274.25 | 271.25 | 0.00 | 3.00 | 274.25 |
| State's Attorney's Office | 53.00 | 0.00 | 1.00 | 54.00 | 53.00 | 0.00 | 1.00 | 54.00 | 53.00 | 0.00 | 1.00 | 54.00 | 54.00 | 0.00 | 1.00 | 55.00 |
| **State's Attorney TOTAL** | 53.00 | 0.00 | 1.00 | 54.00 | 53.00 | 0.00 | 1.00 | 54.00 | 53.00 | 0.00 | 1.00 | 54.00 | 54.00 | 0.00 | 1.00 | 55.00 |
| Fire/EMS Administration | 166.00 | --- | --- | 166.00 | 26.00 | --- | --- | 26.00 | 26.00 | --- | --- | 26.00 | 30.00 | --- | --- | 30.00 |
| Emergency Medical Services | --- | --- | --- | 0.00 | 108.00 | --- | --- | 108.00 | 104.00 | --- | --- | 104.00 | 112.00 | --- | --- | 112.00 |
| Fire Services | --- | --- | --- | 0.00 | 52.00 | --- | --- | 52.00 | 53.00 | --- | --- | 53.00 | 53.00 | --- | --- | 53.00 |
| **Fire/EMS TOTAL** | 166.00 | 0.00 | 0.00 | 166.00 | 186.00 | 0.00 | 0.00 | 186.00 | 183.00 | 0.00 | 0.00 | 183.00 | 195.00 | 0.00 | 0.00 | 195.00 |
| Public Works Administration | 7.40 | 0.50 | --- | 7.90 | 7.40 | 0.50 | --- | 7.90 | 7.75 | 0.50 | --- | 8.25 | 7.75 | 0.50 | --- | 8.25 |
| Building Construction | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 |
| Engineering Administration | 5.75 | --- | --- | 5.75 | 5.75 | --- | --- | 5.75 | 5.75 | --- | --- | 5.75 | 5.75 | --- | --- | 5.75 |
| Engineering Construction Inspection | 6.00 | --- | --- | 6.00 | 6.00 | --- | --- | 6.00 | 6.00 | --- | --- | 6.00 | 6.00 | --- | --- | 6.00 |
| Engineering Design | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 6.00 | --- | --- | 6.00 | 6.00 | --- | --- | 6.00 |
| Engineering Survey | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 |
| Facilities | 64.00 | --- | 1.00 | 65.00 | 64.00 | --- | 1.00 | 65.00 | 64.00 | --- | 1.00 | 65.00 | 64.00 | --- | --- | 64.00 |
| Fleet Management | 24.00 | --- | --- | 24.00 | 24.00 | --- | --- | 24.00 | 24.00 | --- | --- | 24.00 | 24.00 | --- | --- | 24.00 |
| Permits and Inspections | 25.00 | --- | --- | 25.00 | 25.00 | --- | --- | 25.00 | 25.00 | --- | --- | 25.00 | 25.00 | --- | --- | 25.00 |
| Roads Operations | 97.00 | --- | 2.40 | 99.40 | 97.00 | --- | 2.40 | 99.40 | 97.00 | --- | 2.40 | 99.40 | 97.00 | --- | 2.40 | 99.40 |
| Transit Administration | 0.35 | --- | --- | 0.35 | 1.10 | --- | --- | 1.10 | 0.10 | --- | --- | 0.10 | 0.85 | --- | --- | 0.85 |
| **Public Works TOTAL** | 243.50 | 0.50 | 3.40 | 247.40 | 244.25 | 0.50 | 3.40 | 248.15 | 243.60 | 0.50 | 3.40 | 247.50 | 244.35 | 0.50 | 2.40 | 247.25 |
| Citizen Services Administration | 5.00 | --- | --- | 5.00 | 5.50 | --- | --- | 5.50 | 5.50 | --- | --- | 5.50 | 5.35 | --- | --- | 5.35 |
| Aging and Disabilities | 19.44 | --- | 1.88 | 21.32 | 19.44 | --- | 1.88 | 21.32 | 19.44 | --- | 1.88 | 21.32 | 20.44 | --- | 1.88 | 22.32 |
| **Citizen Services TOTAL** | 24.44 | 0.00 | 1.88 | 26.32 | 24.94 | 0.00 | 1.88 | 26.82 | 24.94 | 0.00 | 1.88 | 26.82 | 25.79 | 0.00 | 1.88 | 27.67 |
| Recreation and Parks Administration | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 |
| Community Parks | 5.00 | --- | --- | 5.00 | 6.00 | --- | --- | 6.00 | 6.00 | --- | --- | 6.00 | 6.00 | --- | --- | 6.00 |
| Hashawha | 8.00 | 1.25 | 0.95 | 10.20 | 8.00 | 1.25 | 0.95 | 10.20 | 8.00 | 1.25 | 0.95 | 10.20 | 8.00 | 1.26 | 0.96 | 10.22 |
| Piney Run | 7.00 | 1.25 | 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 | --- | 2.98 | 7.48 | 5.50 | --- | 2.98 | 8.48 | 5.50 | --- | 2.98 | 8.48 | 5.50 | --- | 2.98 | 8.48 |
| Sports Complex | 2.00 | --- | 0.70 | 2.70 | 2.00 | --- | 0.70 | 2.70 | 2.00 | --- | 0.70 | 2.70 | 2.00 | --- | 0.70 | 2.70 |
| **Recreation and Parks TOTAL** | 31.50 | 2.50 | 14.60 | 48.60 | 33.50 | 2.50 | 14.60 | 50.60 | 33.50 | 2.50 | 14.60 | 50.60 | 33.50 | 2.51 | 14.61 | 50.62 |
| Comptroller Administration | 4.00 | --- | 0.12 | 4.12 | 4.00 | --- | 0.12 | 4.12 | 4.00 | --- | 0.12 | 4.12 | 4.00 | --- | --- | 4.00 |
| Accounting | 16.00 | --- | --- | 16.00 | 16.00 | --- | --- | 16.00 | 16.00 | --- | --- | 16.00 | 16.00 | --- | --- | 16.00 |
| Collections Office | 8.00 | --- | 0.63 | 8.63 | 8.00 | --- | 0.63 | 8.63 | 8.00 | --- | 0.63 | 8.63 | 8.00 | --- | 0.63 | 8.63 |
| Purchasing | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 | 5.00 | --- | --- | 5.00 |
| **Comptroller TOTAL** | 33.00 | 0.00 | 0.75 | 33.75 | 33.00 | 0.00 | 0.75 | 33.75 | 33.00 | 0.00 | 0.75 | 33.75 | 33.00 | 0.00 | 0.63 | 33.63 |
| 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 | 3.85 | --- | --- | 3.85 |
| Farm Museum | 8.63 | 0.70 | 1.62 | 10.95 | 8.63 | 0.70 | 1.62 | 10.95 | 7.00 | 1.33 | 3.37 | 11.70 | 7.00 | 1.33 | 3.58 | 11.91 |
| **Economic Development TOTAL** | 17.23 | 0.70 | 1.62 | 19.55 | 17.23 | 0.70 | 1.62 | 19.55 | 15.60 | 1.33 | 3.37 | 20.30 | 16.60 | 1.33 | 3.58 | 21.51 |

# Authorized Position History By Fund

| | FY25 Adjusted FTE | | | | FY26 Budget FTE | | | | FY26 Adjusted FTE | | | | FY27 Budget FTE | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Human Resources | 16.00 | --- | --- | 16.00 | 16.00 | --- | --- | 16.00 | 16.00 | --- | --- | 16.00 | 16.00 | --- | 2.88 | 18.88 |
| Personnel Services | 2.00 | --- | --- | 2.00 | 2.00 | --- | --- | 2.00 | 2.00 | --- | --- | 2.00 | 2.00 | --- | --- | 2.00 |
| **Human Resources TOTAL** | 18.00 | 0.00 | 0.00 | 18.00 | 18.00 | 0.00 | 0.00 | 18.00 | 18.00 | 0.00 | 0.00 | 18.00 | 18.00 | 0.00 | 2.88 | 20.88 |
| 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 | --- | 0.20 | 9.55 | 9.35 | --- | 0.20 | 9.55 | 9.35 | --- | 0.20 | 9.55 | 9.35 | --- | --- | 9.35 |
| Comprehensive Planning | 9.00 | --- | 0.62 | 9.62 | 9.00 | --- | 0.62 | 9.62 | 9.00 | --- | 0.62 | 9.62 | 9.00 | --- | --- | 9.00 |
| Development Review | 8.00 | --- | --- | 8.00 | 8.00 | --- | --- | 8.00 | 8.00 | --- | --- | 8.00 | 8.00 | --- | --- | 8.00 |
| Resource Management | 14.25 | --- | --- | 14.25 | 14.25 | --- | --- | 14.25 | 14.25 | --- | --- | 14.25 | 14.25 | --- | --- | 14.25 |
| Zoning Administration | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 |
| **Planning and Land Management TOTAL** | 44.60 | 0.00 | 0.82 | 45.42 | 44.60 | 0.00 | 0.82 | 45.42 | 44.60 | 0.00 | 0.82 | 45.42 | 44.60 | 0.00 | 0.00 | 44.60 |
| Technology Services | 36.00 | --- | 0.17 | 36.17 | 36.00 | --- | 0.17 | 36.17 | 36.00 | --- | --- | 36.00 | 36.00 | --- | --- | 36.00 |
| 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 | 0.00 | 38.00 | 38.00 | 0.00 | 0.00 | 38.00 |
| Audio Video Production | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 |
| County Commissioners | 8.00 | --- | 6.65 | 14.65 | 7.00 | --- | 6.65 | 13.65 | 7.00 | --- | 5.63 | 12.63 | 7.00 | --- | 5.65 | 12.65 |
| **Gen Government Other TOTAL** | 11.00 | 0.00 | 6.65 | 17.65 | 10.00 | 0.00 | 6.65 | 16.65 | 10.00 | 0.00 | 5.63 | 15.63 | 10.00 | 0.00 | 5.65 | 15.65 |
| Soil Conservation | 5.00 | 0.63 | --- | 5.63 | 5.00 | 0.63 | --- | 5.63 | 5.00 | 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** | **1063.52** | **4.93** | **52.67** | **1121.12** | **1085.77** | **4.93** | **52.67** | **1143.37** | **1080.49** | **5.56** | **53.23** | **1139.28** | **1097.09** | **7.17** | **56.00** | **1160.26** |

| **Enterprise Funds** | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Solid Waste Management | 1.48 | --- | --- | 1.48 | 1.48 | --- | --- | 1.48 | 1.48 | --- | --- | 1.48 | 1.48 | --- | --- | 1.48 |
| Northern Landfill | 13.00 | --- | --- | 13.00 | 13.00 | --- | --- | 13.00 | 13.00 | --- | --- | 13.00 | 13.00 | --- | --- | 13.00 |
| Recycling | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 |
| Solid Waste Accounting | 5.75 | --- | --- | 5.75 | 5.75 | --- | --- | 5.75 | 5.75 | --- | --- | 5.75 | 5.75 | --- | --- | 5.75 |
| **Solid Waste TOTAL** | 21.23 | 0.00 | 0.00 | 21.23 | 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 | 7.64 | --- | --- | 7.64 | 7.64 | --- | --- | 7.64 |
| Board of Education Facilities | 1.13 | --- | --- | 1.13 | 1.13 | --- | --- | 1.13 | 1.13 | --- | --- | 1.13 | 1.13 | --- | --- | 1.13 |
| Freedom Sewer | 7.00 | --- | --- | 7.00 | 7.00 | --- | --- | 7.00 | 7.00 | --- | --- | 7.00 | 7.00 | --- | --- | 7.00 |
| Freedom Water | 15.00 | --- | --- | 15.00 | 15.00 | --- | --- | 15.00 | 15.00 | --- | --- | 15.00 | 15.00 | --- | --- | 15.00 |
| Hampstead Sewer | 4.30 | --- | --- | 4.30 | 4.30 | --- | --- | 4.30 | 4.30 | --- | --- | 4.30 | 4.30 | --- | --- | 4.30 |
| Other Water/Sewer | 0.57 | --- | --- | 0.57 | 0.57 | --- | --- | 0.57 | 0.57 | --- | --- | 0.57 | 0.57 | --- | --- | 0.57 |
| **Utilities TOTAL** | 35.69 | 0.00 | 0.00 | 35.69 | 35.69 | 0.00 | 0.00 | 35.69 | 35.64 | 0.00 | 0.00 | 35.64 | 35.64 | 0.00 | 0.00 | 35.64 |
| Airport | 2.58 | 0.50 | --- | 3.08 | 2.58 | 0.50 | --- | 3.08 | 2.58 | 0.50 | --- | 3.08 | 2.58 | 0.50 | --- | 3.08 |
| Firearms Facility | 1.00 | --- | 2.00 | 3.00 | 1.00 | --- | 2.00 | 3.00 | 1.00 | --- | 2.00 | 3.00 | 1.00 | --- | 2.01 | 3.01 |
| **Airport/Firearms Facility TOTAL** | 3.58 | 0.50 | 2.00 | 6.08 | 3.58 | 0.50 | 2.00 | 6.08 | 3.58 | 0.50 | 2.00 | 6.08 | 3.58 | 0.50 | 2.01 | 6.09 |
| **TOTAL Enterprise Funds** | **60.50** | **0.50** | **2.00** | **63.00** | **60.50** | **0.50** | **2.00** | **63.00** | **60.45** | **0.50** | **2.00** | **62.95** | **60.45** | **0.50** | **2.01** | **62.96** |

| **Special Revenue Fund** | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| EMS Billing | 66.00 | --- | --- | 66.00 | 50.00 | --- | --- | 50.00 | 53.00 | --- | --- | 53.00 | 53.00 | --- | --- | 53.00 |
| Opioid Restitution Fund | --- | --- | --- | 0.00 | --- | --- | --- | 0.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 |
| Tourism | 1.00 | --- | 1.63 | 2.63 | 1.00 | --- | 1.63 | 2.63 | 1.00 | --- | 1.55 | 2.55 | 1.00 | --- | 1.55 | 2.55 |
| Watershed Protection and Restoration | 12.10 | --- | --- | 12.10 | 12.40 | --- | --- | 12.40 | 12.40 | --- | --- | 12.40 | 12.40 | --- | --- | 12.40 |
| **TOTAL Special Revenue Fund** | **79.10** | **0.00** | **1.63** | **80.73** | **63.40** | **0.00** | **1.63** | **65.03** | **67.40** | **0.00** | **1.55** | **68.95** | **67.40** | **0.00** | **1.55** | **68.95** |

# Authorized Position History By Fund

| | FY25 Adjusted FTE | | | | FY26 Budget FTE | | | | FY26 Adjusted FTE | | | | FY27 Budget FTE | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Grant Fund** | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total |
| Aging and Disabilities | 20.81 | 4.78 | --- | 25.59 | 20.81 | 4.78 | --- | 25.59 | 20.66 | 3.18 | 0.63 | 24.47 | 20.66 | 3.18 | 0.63 | 24.47 |
| Carroll County Workforce Development | 17.90 | --- | --- | 17.90 | 17.90 | --- | --- | 17.90 | 15.00 | 1.13 | 0.38 | 16.51 | 14.00 | 1.13 | 0.38 | 15.51 |
| Circuit Court | 9.00 | 0.69 | 2.36 | 12.05 | 9.00 | 0.69 | 2.36 | 12.05 | 9.00 | 0.69 | 2.36 | 12.05 | 9.00 | 0.69 | 2.36 | 12.05 |
| Emergency Management and Communications | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 |
| Fiscal Recovery Fund | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 | 1.00 | --- | --- | 1.00 |
| Housing and Community Development | 12.90 | 0.37 | --- | 13.27 | 12.90 | 0.37 | --- | 13.27 | 13.15 | --- | --- | 13.15 | 14.15 | --- | --- | 14.15 |
| Local Management Board | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 4.00 | --- | --- | 4.00 | 4.00 | --- | --- | 4.00 |
| Recreation | 0.50 | --- | --- | 0.50 | 0.50 | --- | --- | 0.50 | 0.50 | --- | --- | 0.50 | 0.64 | --- | --- | 0.64 |
| Sheriff's Office | 1.75 | --- | --- | 1.75 | 1.75 | --- | --- | 1.75 | 1.75 | --- | --- | 1.75 | 1.75 | --- | --- | 1.75 |
| State's Attorney's Office | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 | 3.00 | --- | --- | 3.00 |
| Transit | 0.75 | --- | --- | 0.75 | --- | --- | --- | 0.00 | 0.75 | --- | --- | 0.75 | --- | --- | --- | 0.00 |
| **TOTAL Grant Fund** | **74.61** | **5.84** | **2.36** | **82.81** | **73.86** | **5.84** | **2.36** | **82.06** | **72.81** | **5.00** | **3.37** | **81.18** | **72.20** | **5.00** | **3.37** | **80.57** |

| **TOTAL Government** | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total | FT | PT | O | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL General Fund | 1063.52 | 4.93 | 52.67 | 1121.12 | 1085.77 | 4.93 | 52.67 | 1143.37 | 1080.49 | 5.56 | 53.23 | 1139.28 | 1097.09 | 7.17 | 56.00 | 1160.26 |
| TOTAL Enterprise Funds | 60.50 | 0.50 | 2.00 | 63.00 | 60.50 | 0.50 | 2.00 | 63.00 | 60.45 | 0.50 | 2.00 | 62.95 | 60.45 | 0.50 | 2.01 | 62.96 |
| TOTAL Special Revenue Fund | 79.10 | --- | 1.63 | 80.73 | 63.40 | --- | 1.63 | 65.03 | 67.40 | --- | 1.55 | 68.95 | 67.40 | --- | 1.55 | 68.95 |
| TOTAL Grant Fund | 74.61 | 5.84 | 2.36 | 82.81 | 73.86 | 5.84 | 2.36 | 82.06 | 72.81 | 5.00 | 3.37 | 81.18 | 72.20 | 5.00 | 3.37 | 80.57 |
| **TOTAL FTE** | **1277.73** | **11.27** | **58.66** | **1347.66** | **1283.53** | **11.27** | **58.66** | **1353.46** | **1281.15** | **11.06** | **60.15** | **1352.36** | **1297.14** | **12.67** | **62.93** | **1372.74** |

# Authorized Positions

## Governmental Partners

### Courts

| | | |
|---|---|---|
| **Circuit Court** | | |
| Assistant Chief Bailiff | Full-Time | 1.00 |
| Bailiff | Contractual | 15.24 |
| Bailiff | Full-Time | 3.00 |
| Chief Bailiff | Full-Time | 1.00 |
| Court Administration Coordinator | Full-Time | 1.00 |
| Court Administrator | Full-Time | 1.00 |
| Court Assignment Officer | Full-Time | 5.00 |
| Court Reporter | Full-Time | 4.00 |
| Court Reporter/Librarian | Full-Time | 1.00 |
| Deputy Court Administrator | Full-Time | 1.00 |
| Deputy Jury Commissioner | Full-Time | 1.00 |
| Judicial Assistant | Full-Time | 4.00 |
| Jury Clerk | Full-Time | 1.00 |
| Jury Commissioner | Full-Time | 1.00 |
| Staff Legal Asisstant/Trust Clerk | Full-Time | 1.00 |
| | | 41.24 |
| **Circuit Court Magistrates** | | |
| Standing and Juvenile Master[1] | Full-Time | 1.00 |
| Judicial Assistant | Full-Time | 2.00 |
| Legal Assistant | Full-Time | 2.00 |
| | | 5.00 |
| **Orphan's Court** | | |
| Chief Judge Orphan's Court | By-Law | 1.00 |
| Judge, Orphan's Court | By-Law | 2.00 |
| | | 3.00 |
| **Volunteer Community Service Program** | | |
| VCS Assistant | Full-Time | 1.00 |
| VCS Caseworker | Full-Time | 1.00 |
| VCS Coordinator | Full-Time | 1.00 |
| | | 3.00 |
| **Circuit Court - Grants** | | |
| Administrative Assistant | Full-Time | 1.00 |
| ADR Practitioner/Family Law | Full-Time | 1.00 |
| Bailiff | Contractual | 0.32 |
| Deputy Family Law Administrator | Full-Time | 1.00 |
| Domestic Case Navigator | Full-Time | 1.00 |
| Drug Court Case Manager | Full-Time | 1.00 |
| Drug Court Case Manager | Part-Time | 0.69 |
| Drug Court Coordinator | Full-Time | 1.00 |
| Family Law Administrator | Full-Time | 1.00 |
| Guardianship Case Manager | Full-Time | 1.00 |
| Visitation Observer | Contractual | 2.04 |
| Visitation Center Supervisor | Full-Time | 1.00 |
| | | 12.05 |
| **Courts Total** | | **64.29** |

## Sheriff's Office

| | | |
|---|---|---|
| **Administrative Services** | | |
| Accounting Coordinator | Full-Time | 1.00 |
| Accounts Payable Specialist | Full-Time | 1.00 |
| Accounts Receivable Specialist | Full-Time | 1.00 |
| Administrative Operations Manager | Full-Time | 1.00 |
| Cellular Forensic Investigator | Full-Time | 1.00 |
| Constable | Contractual | 2.00 |
| Correctional Specialist | Full-Time | 5.00 |
| Correctional Specialist Manager | Full-Time | 1.00 |
| Court Security Deputy | Full-Time | 11.00 |
| Crime Analyst | Full-Time | 1.00 |
| Digital Record Technician | Full-Time | 2.00 |
| Director, Administrative Services | Full-Time | 1.00 |
| Fleet Coordinator | Full-Time | 1.00 |
| Forensic Services Supervisor | Full-Time | 1.00 |
| Forensic Services Technician | Full-Time | 2.00 |
| Grants Coordinator/Buyer | Full-Time | 1.00 |
| Hiring Manager | Full-Time | 1.00 |
| HR Specialist | Full-Time | 3.00 |
| IT Project Lead | Full-Time | 1.00 |
| IT Technical Support | Full-Time | 2.00 |
| Media Relations Specialist | Full-Time | 1.00 |
| Polygraph Examiner | Full-Time | 1.00 |
| Quartermaster | Full-Time | 1.00 |
| Records Coordinator | Full-Time | 1.00 |
| Records Paralegal | Full-Time | 1.00 |
| Records Unit Supervisor | Full-Time | 1.00 |
| Records Unit Technician [2] | Full-Time | 3.25 |
| Risk/Safety Coordinator | Full-Time | 1.00 |
| Senior Records Unit Technician | Full-Time | 4.00 |
| Unit Coordinator | Full-Time | 3.00 |
| | | 57.25 |
| **Corrections** | | |
| Correctional Captain | Full-Time | 3.00 |
| Correctional Corporal | Full-Time | 10.00 |
| Correctional Deputy Sheriff | Full-Time | 60.00 |
| Correctional Lieutenant | Full-Time | 5.00 |
| Correctional Major | Full-Time | 2.00 |
| Correctional Sergeant | Full-Time | 5.00 |
| Correctional Warden/Colonel | Full-Time | 1.00 |
| | | 86.00 |
| **Law Enforcement** | | |
| Captain | Full-Time | 2.00 |
| Colonel | Full-Time | 1.00 |
| Corporal | Full-Time | 17.00 |
| Deputy 1st Class | Full-Time | 20.00 |
| Deputy Sheriff Recruit/Probationer | Full-Time | 11.00 |
| Lieutenant | Full-Time | 7.00 |
| Major | Full-Time | 2.00 |
| Master Deputy | Full-Time | 59.00 |
| Sergeant | Full-Time | 11.00 |
| Sheriff | By-Law | 1.00 |
| | | 131.00 |
| **Sheriff's Office - Grants** | | |
| Corporal | Full-Time | 1.00 |
| Records Unit Technician [2] | Full-Time | 0.75 |
| | | 1.75 |
| **Opioid Restitution Fund** | | |
| Medically Assisted Treatment Coordinator | Full-Time | 1.00 |
| | | 1.00 |
| **Sheriff's Office Total** | | **277.00** |

| | | |
|---|---|---|
| **Soil Conservation District** | | |
| District Secretary / Soil Conservation | Part-Time | 0.63 |
| Soil Conservation Administrative Assistant | Full-Time | 1.00 |
| Soil Conservation Planner | Full-Time | 3.00 |
| Soil Conservation Technician | Full-Time | 1.00 |
| | | 5.63 |

## State's Attorney's Office

| | | |
|---|---|---|
| **State's Attorney's Office** | | |
| Assistant State's Attorney | Full-Time | 8.00 |
| Attorney Team Leader | Full-Time | 2.00 |
| Bilingual Advocacy Assistant | Full-Time | 1.00 |
| Chief Investigator | Full-Time | 1.00 |
| Circuit Court Administrative Chief | Full-Time | 1.00 |
| Deputy State's Attorney/Admin. | Full-Time | 2.00 |
| District Court Supervisor | Full-Time | 1.00 |
| Drug Prevention & Community Outreach | Full-Time | 1.00 |
| Evidence Review Unit | Full-Time | 5.00 |
| Executive Paralegal | Full-Time | 1.00 |
| Extradition Fugitive Technician | Full-Time | 1.00 |
| Intake Unit Supervisor | Full-Time | 1.00 |
| Investigator II | Full-Time | 5.00 |
| Paralegal | Full-Time | 3.00 |
| Paralegal/Law Clerk | Full-Time | 4.00 |
| Prosecution Aide | Full-Time | 1.00 |
| Prosecution Assistant | Full-Time | 7.00 |
| PTTU Assistant State's Attorney II | Full-Time | 1.00 |
| PTTU Supervisor | Full-Time | 1.00 |
| Senior Asst. State's Attorney | Full-Time | 3.00 |
| Special Counsel | Full-Time | 1.00 |
| Specialty Unit Supervisor | Full-Time | 1.00 |
| State's Attorney | By-Law | 1.00 |
| Victim / Witness Advocate | Full-Time | 1.00 |
| Victim / Witness Advocate Unit Supervisor | Full-Time | 1.00 |
| | | 55.00 |
| **State's Attorney's Office - Grants** | | |
| Criminal Analyst | Full-Time | 1.00 |
| Attorney Team Leader | Full-Time | 1.00 |
| Assistant State's Attorney | Full-Time | 1.00 |
| | | 3.00 |
| **State's Attorney's Office Total** | | **58.00** |

| | |
|---|---|
| **Total Governmental Partners** | **404.92** |

## Commissioner Employees

| | | |
|---|---|---|
| **Audio Video Production** | | |
| Digital Communications Manager | Full-Time | 1.00 |
| Media Technician | Full-Time | 2.00 |
| | | 3.00 |
| **Cable Regulatory Commission** | | |
| Cable Coordinator | Full-Time | 1.00 |
| | | 1.00 |

## Citizen Services

| | | |
|---|---|---|
| **Citizen Services Administration** | | |
| Administrative Assistant, Citizen Services | Full-Time | 1.00 |
| Director, Citizen Services | Full-Time | 1.00 |
| Division Manager, Housing & Community Connections [3] | Full-Time | 0.60 |
| Event & Special Project Coordinator [23] | Full-Time | 0.50 |
| Fiscal Analyst, Housing [24] | Full-Time | 0.35 |
| Housing Inspector [4] | Full-Time | 0.50 |
| Homeless Management Information System Analyst | Full-Time | 1.00 |
| Office Associate [5] | Full-Time | 0.40 |
| | | 5.35 |

| | | |
|---|---|---|
| **Aging and Disabilities** | | |
| Administrative Associate | Full-Time | 1.00 |
| Aging & Disabilities Manager | Full-Time | 1.00 |
| Community Services Manager | Full-Time | 1.00 |
| Custodian, Senior Center | Full-Time | 5.00 |
| Division Manager, Aging & Disabilties [25] | Full-Time | 0.50 |
| Event & Special Project Coordinator [23] | Full-Time | 0.50 |
| Fiscal Analyst, Aging & Disabilities[6] | Full-Time | 0.44 |
| Program Coordinator, Veterans Services | Part-Time | 1.89 |
| Program Manager, Maryland Access Point | Full-Time | 1.00 |
| Senior Center Assistant | Full-Time | 5.00 |
| Senior Center Manager | Full-Time | 5.00 |
| | | 22.32 |
| **Aging and Disabilities - Grants** | | |
| Administrative Associate, Aging & Disabilities | Full-Time | 1.00 |
| Compliance Specialist, Senior Inclusion Program | Full-Time | 1.00 |
| Consultant, Age Friendly Community Initiative | Contractual | 0.63 |
| Direct Support Professional | Part-Time | 1.8 |
| Direct Support Professional | Full-Time | 3.00 |
| Division Manager, Aging & Disabilties [25] | Full-Time | 0.50 |
| Fiscal Analyst, Aging & Disabilities[6] | Full-Time | 0.56 |
| Fiscal Associate, Citizen Services | Full-Time | 1.00 |
| Guardianship Coordinator | Full-Time | 1.00 |
| Program Coordinator, MAP | Full-Time | 1.00 |
| Program Coordinator, Senior Care | Full-Time | 0.75 |
| Program Coordinator, State Health Insurance Program | Full-Time | 1.00 |
| Program Coordinator, Veterans Services | Part-Time | 0.63 |
| Program Manager, Medicaid Waiver | Full-Time | 1.00 |
| Program Manager, Ombudsman | Full-Time | 1.00 |
| Program Manager, Senior Inclusion Program | Full-Time | 1.00 |
| Program Specialist, Maryland Access Point | Full-Time | 1.00 |
| Program Specialist, Medicaid Waiver | Full-Time | 2.60 |
| Program Specialist, Ombudsman | Full-Time | 1.00 |
| Program Specialist, Senior Inclusion Program | Full-Time | 1.00 |
| Program Technician, Citizen Services | Full-Time | 1.00 |
| Senior Center Assistant | Full-Time | 1.00 |
| | | 24.47 |
| **Housing and Community Development - Grants** | | |
| Administrative Associate, Housing [5] | Full-Time | 1.60 |
| Continuum of Care Coordinator | Full-Time | 1.00 |
| Division Manager, Housing & Community Connections [3] | Full-Time | 0.40 |
| Fiscal Analyst, Housing [24] | Full-Time | 0.65 |
| Fiscal Technician, Housing | Full-Time | 1.00 |
| Housing Inspector [4] | Full-Time | 0.50 |
| Housing Specialist | Full-Time | 1.00 |
| Program Assistant, Housing | Full-Time | 3.00 |
| Program Coordinator, Housing and Community Connections | Full-Time | 1.00 |
| Program Coordinator, Housing Stability | Full-Time | 3.00 |
| Program Manager, Housing | Full-Time | 1.00 |
| | | 14.15 |
| **Local Management Board - Grants** | | |
| Local Care Team Coordinator, LMB | Full-Time | 1.00 |
| Local Management Board Manager | Full-Time | 1.00 |
| Hub Coordinator, Local Management Board | Full-Time | 1.00 |
| Program Coordinator, Community Engagement | Full-Time | 1.00 |
| | | 4.00 |
| **Citizen Services Total** | | **70.29** |

| | | |
|---|---|---|
| **County Commissioners** | | |
| County Administrator | Full-Time | 1.00 |
| County Commissioner | By-Law | 5.00 |
| Deputy County Administrator | Full-Time | 1.00 |
| Executive Assistant I | Full-Time | 2.00 |
| Executive Assistant II | Full-Time | 1.00 |
| Public Relations Manager | Full-Time | 1.00 |
| Legislative Liaison | Part-Time | 0.65 |
| Strategic Project Manager,Technology | Full-Time | 1.00 |
| | | 12.65 |

## Comptroller

| | | |
|---|---|---|
| **Comptroller Administration** | | |
| Administrative Assistant | Full-Time | 1.00 |
| Comptroller | Full-Time | 1.00 |
| Financial System Administrator | Full-Time | 1.00 |
| Financial System Analyst | Full-Time | 1.00 |
| | | 4.00 |
| **Accounting** | | |
| Accountant | Full-Time | 3.00 |
| Accounting Specialist | Full-Time | 1.00 |
| Accounts Payable Specialist | Full-Time | 1.00 |
| Accounts Payable Technician | Full-Time | 2.00 |
| Accounts Payable Manager | Full-Time | 1.00 |
| Division Manager, Accounting | Full-Time | 1.00 |
| Financial Manager | Full-Time | 1.00 |
| Grants Accountant | Full-Time | 1.00 |
| Investment Manager | Full-Time | 1.00 |
| Lead Payroll Specialist | Full-Time | 1.00 |
| Payroll Manager | Full-Time | 1.00 |
| Payroll Specialist | Full-Time | 1.00 |
| Payroll Technician | Full-Time | 1.00 |
| | | 16.00 |
| **Collections Office** | | |
| Cashier Trainee | Contractual | 0.63 |
| Collections Analyst | Full-Time | 1.00 |
| Collections Associate | Full-Time | 2.00 |
| Collections Manager | Full-Time | 1.00 |
| Collections Specialist | Full-Time | 1.00 |
| Collections Technician | Full-Time | 3.00 |
| | | 8.63 |
| **Office of Procurement** | | |
| Buyer | Full-Time | 2.00 |
| Senior Buyer | Full-Time | 1.00 |
| Procurement Assistant | Full-Time | 1.00 |
| Procurement Manager | Full-Time | 1.00 |
| | | 5.00 |
| **Comptroller Total** | | **33.63** |

## County Attorney

| | | |
|---|---|---|
| **Administrative Hearings** | | |
| Legal Specialist, Administrative Hearings | Full-Time | 1.00 |
| | | 1.00 |
| **Board of License Commissioners** | | |
| Liquour Board Inspector | Contractual | 0.38 |
| License Commission Inspector | Full-Time | 1.00 |
| | | 1.38 |
| **County Attorney** | | |
| Assistant County Attorney I | Full-Time | 1.00 |
| Assistant County Attorney II | Full-Time | 1.00 |
| County Attorney | Full-Time | 1.00 |
| Legal Assistant | Full-Time | 1.00 |
| Legal Coordinator | Full-Time | 2.00 |
| | | 6.00 |
| **County Attorney Total** | | **8.38** |

## Economic Development

| | | |
|---|---|---|
| **Economic Development Administration** | | |
| Administrative Assistant, Economic Development | Full-Time | 1.00 |
| Agriculture Development Coordinator | Full-Time | 0.75 |
| Deputy Director, Economic Development | Full-Time | 1.00 |
| Director, Economic Development | Full-Time | 1.00 |
| Marketing and Projects Manager, Economic Development | Full-Time | 1.00 |
| Research & Data Analyst | Full-Time | 1.00 |
| | | 5.75 |
| **Carroll County Workforce Development** | | |
| Administrative Associate, Workforce Development | Full-Time | 1.00 |
| Administrative Assistant, Workforce Development | Full-Time | 1.00 |
| Business Consultant [7] | Full-Time | 0.10 |
| Fiscal Analyst. Economic DEvelopment | Full-Time | 0.75 |
| Workforce Development Manager | Full-Time | 1.00 |
| | | 3.85 |
| **Farm Museum** | | |
| Administrative Associate, Farm Museum | Part-Time | 0.63 |
| Camp Group Leader | Contractual | 0.40 |
| Historic Trades Docent | Contractual | 0.63 |
| Curator | Full-Time | 1.00 |
| Event Coordinator, Farm Museum | Full-Time | 1.00 |
| Farm Museum Manager | Full-Time | 1.00 |
| Fiscal Technician, Farm Museum | Full-Time | 1.00 |
| Farm Museum Camp Director & Curatorial Assistant | Contractual | 0.63 |
| Farm Museum Caretaker | Contractual | 0.63 |
| Maintenance Technician, Farm Museum | Full-Time | 2.00 |
| Museum Docent | Contractual | 0.91 |
| Park Maintenance Supervisor, Farm Museum | Full-Time | 1.00 |
| Volunteer Coordinator | Part-Time | 0.70 |
| Weekend Support | Contractual | 0.38 |
| | | 11.91 |
| **Tourism** | | |
| Administrative Associate | Part-Time | 0.18 |
| Tour Guide | Part-Time | 0.33 |
| Tourism Information Associate | Part-Time | 1.06 |
| Tourism Manager | Full-Time | 1.00 |
| | | 2.55 |
| **Carroll County Workforce Development - Grants** | | |
| Administrative Assistant, Workforce Development | Full-Time | 0.00 |
| Business Consultant [7] | Full-Time | 2.00 |
| Career Navigator | Full-Time | 2.00 |
| College & Career Readiness Manager | Full-Time | 1.00 |
| Employment Consultant | Part-Time | 1.13 |
| Employment Consultant | Full-Time | 3.00 |
| Operations and Resource Manager | Full-Time | 1.00 |
| Performance & Data Analyst | Full-Time | 1.00 |
| Workforce Development Assistant, Customer Engagement | Full-Time | 0.00 |
| Workforce Development Assistant, Digital Literary | Full-Time | 0.00 |
| Workforce Development Assistant, Youth Programs | Full-Time | 2.00 |
| Workforce Development Employment Svcs. Super. | Full-Time | 1.00 |
| Workshop Facilitator | Contractual | 0.38 |
| Youth Program Coordinator & Career Advisor | Full-Time | 1.00 |
| | | 15.51 |
| **Economic Development Total** | | **39.57** |

## Emergency Management and Communications

| | | |
|---|---|---|
| **Emergency Management and Communications** | | |
| Administrative Assistant, Public Safety | Full-Time | 1.00 |
| Assistant Manager, Operations | Full-Time | 1.00 |
| Assistant Manager, Public Safety Systems | Full-Time | 1.00 |
| Assistant Manager, Training & QA | Full-Time | 1.00 |
| Communications Systems Technician | Full-Time | 1.00 |
| Director, Public Safety | Full-Time | 1.00 |
| Emergency Comm. Call Taker | Part-Time | 1.60 |
| Emergency Comm. Manager | Full-Time | 1.00 |
| Emergency Comm. Specialist Supervisor | Full-Time | 4.00 |
| Emergency Comm. Specialist | Full-Time | 36.00 |
| Emergency Comm. Specialist | Contractual | 1.75 |
| Fiscal Technician, Emergency Comm. | Part-Time | 0.60 |
| GIS Analyst, Public Safety | Full-Time | 1.00 |
| | | 51.95 |
| **Emergency Management and Communications - Grants** | | |
| Assistant Manager, Emergency Management | Full-Time | 1.00 |
| Emergency Management Planner | Full-Time | 1.00 |
| Emergency Management Planner & Fiscal Analyst | Full-Time | 1.00 |
| Emergency Management Technician | Full-Time | 1.00 |
| | | 4.00 |
| **Public Safety Total** | | **55.95** |

## Fire and Emergency Medical Services

| | | |
|---|---|---|
| **Fire/EMS Administration** | | |
| Administrative Assistant , Fire & EMS | Full-Time | 1.00 |
| Administrative Analyst, Fire & EMS | Full-Time | 1.00 |
| Assistant Chief, Emergency Medical Services | Full-Time | 1.00 |
| Assistant Chief, Training, Health, and Safety | Full-Time | 1.00 |
| Battalion Chief | Full-Time | 4.00 |
| Data Analyst | Full-Time | 1.00 |
| Deputy Chief of Operations, Fire & Emergency Medical Services | Full-Time | 1.00 |
| Director, Fire & Emergency Medical Services | Full-Time | 1.00 |
| Fire Protection Specialist | Full-Time | 1.00 |
| Fire/EMS Support Technician | Full-Time | 1.00 |
| Lieutenant - Station | Full-Time | 12.00 |
| Lieutenant - Training/Safety Officer | Full-Time | 4.00 |
| Quartermaster | Full-Time | 1.00 |
| | | 30.00 |
| **Emergency Medical Services** | | |
| Chase Paramedics | Full-Time | 12.00 |
| Firefighter/Emergency Medical Technician | Full-Time | 54.00 |
| Firefighter/Paramedic | Full-Time | 46.00 |
| | | 112.00 |
| **Fire Services** | | |
| Fire Apparatus Driver Operators | Full-Time | 53.00 |
| | | 53.00 |
| **EMS Billing Fund** | | |
| EMS Billing Specialist | Full-Time | 2.00 |
| Firefighter/Emergency Medical Tech | Full-Time | 14.00 |
| Paramedics | Full-Time | 37.00 |
| | | 53.00 |
| **Fire and Emergency Medical Services Total** | | **248.00** |

## Human Resources

| | | |
|---|---|---|
| **Human Resources Administration** | | |
| Administrative Assistant, Human Resources | Full-Time | 1.00 |
| Administrative Technician, Human Resources | Full-Time | 3.00 |
| College Interns | Contractual | 1.44 |
| Compliance Coordinator | Full-Time | 1.00 |
| Director, Human Resources | Full-Time | 1.00 |
| Division Manager, Employee Well-Being | Full-Time | 1.00 |
| Division Manager, Talent Management | Full-Time | 1.00 |
| Health Benefits Coordinator | Full-Time | 1.00 |
| Highschool Interns | Contractual | 1.44 |
| Human Resources Analyst, Compensation & Classification | Full-Time | 1.00 |
| Human Resources Analyst, Public Safety | Full-Time | 1.00 |
| Human Resources Specialist, Health Benefits | Full-Time | 1.00 |
| Human Resources Specialist, Leave of Absence | Full-Time | 1.00 |
| Human Resources Specialist, Recruitment | Full-Time | 1.00 |
| Human Resources Specialist, Talent Acquisition | Full-Time | 1.00 |
| Retirement Benefits Coordinator | Full-Time | 1.00 |
| | | 18.88 |
| **Personnel Services** | | |
| Administrative Associate, Personnel Services | Contractual | 0.50 |
| Administrative Associate, Personnel Services | Part-Time | 0.50 |
| Administrative Associate, Personnel Services | Full-Time | 1.00 |
| | | 2.00 |
| **Human Resources Total** | | **20.88** |

## Management and Budget

| | | |
|---|---|---|
| **Management and Budget Administration** | | |
| Administrative Assistant, Mangement & Budget | Full-Time | 1.00 |
| Director, Management & Budget | Full-Time | 1.00 |
| | | 2.00 |
| **Budget** | | |
| Budget Analyst I | Full-Time | 5.00 |
| Budget Analyst II | Full-Time | 1.00 |
| Budget Assistant | Full-Time | 1.00 |
| Division Manager, Budget | Full-Time | 1.00 |
| | | 8.00 |
| **Grants Office** | | |
| Grants Analyst II | Full-Time | 1.00 |
| Grants Manager | Full-Time | 1.00 |
| | | 2.00 |
| **Risk Management** | | |
| Division Manager, Risk Management | Full-Time | 1.00 |
| Risk Management Coordinator | Full-Time | 1.00 |
| Risk Management Specialist | Full-Time | 1.00 |
| Risk Management Technician | Full-Time | 1.00 |
| Safety & Training Coordinator | Full-Time | 1.00 |
| | | 5.00 |
| **Management and Budget Total** | | **17.00** |

## Planning and Land Management

| | | |
|---|---|---|
| **Planning and Land Management Administration** | | |
| Administrative Assistant, Planning & Land Management | Full-Time | 0.60 |
| Administrative Technician, Agricultural Land Preservation | Full-Time | 1.00 |
| Agricultural Land Preservation Manager | Full-Time | 1.00 |
| Coordinator, Agricultural Land Preservation | Full-Time | 1.00 |
| Deputy Director, Planning & Land Management | Full-Time | 1.00 |
| Director, Planning & Land Management[9] | Full-Time | 0.75 |
| GIS Analyst I, Planning & Land Management | Full-Time | 1.00 |
| GIS Analyst III, Planning & Land Management | Full-Time | 1.00 |
| GIS Manager, Planning & Land Management | Full-Time | 1.00 |
| Special Projects Coordinator, Planning & Land Management | Full-Time | 1.00 |
| | | 9.35 |

| | | |
|---|---|---|
| **Comprehensive Planning** | | |
| Administrative Assistant, Comprehensive Planning | Full-Time | 1.00 |
| Comprehensive Planner I | Full-Time | 2.00 |
| Comprehensive Planner II | Full-Time | 2.00 |
| Comprehensive Planner III | Full-Time | 2.00 |
| Division Manager, Comprehensive Planning | Full-Time | 1.00 |
| GIS Analyst I, Planning & Land Management | Full-Time | 1.00 |
| | | 9.00 |
| **Development Review** | | |
| Administrative Technician, Development Review | Full-Time | 1.00 |
| Development Review Assistant | Full-Time | 1.00 |
| Development Review Coordinator I | Full-Time | 1.00 |
| Development Review Coordinator II | Full-Time | 2.00 |
| Division Manager, Development Review | Full-Time | 1.00 |
| Engineering Reviewer | Full-Time | 1.00 |
| Legal Document Specialist | Full-Time | 1.00 |
| | | 8.00 |
| **Resource Management** [10] | | |
| Administrative Technician, Resource Management | Full-Time | 1.85 |
| Division Manager, Resource Management | Full-Time | 0.40 |
| Environmental Coordinator, Forest Conservation | Full-Time | 0.90 |
| Environmental Coordinator, Water Resources | Full-Time | 0.20 |
| Environmental Engineer, Stormwater Management | Full-Time | 1.40 |
| Environmental Engineer, Watershed Restoration | Full-Time | 0.20 |
| Environmental Inspection Manager | Full-Time | 0.70 |
| Environmental Inspector II | Full-Time | 3.00 |
| Environmental Review Manager, Development Review | Full-Time | 0.40 |
| Environmental Specialist, Resource Management | Full-Time | 0.20 |
| Environmental Specialist, Water Resources | Full-Time | 0.20 |
| Environmental Technician, Environmental Review | Full-Time | 1.00 |
| Environmental Technician, Stormwater | Full-Time | 1.00 |
| Environmental Technician, Water Resources | Full-Time | 1.00 |
| Hydrogeologist | Full-Time | 1.00 |
| Stormwater Management Analyst | Full-Time | 0.40 |
| Water Resources Manager | Full-Time | 0.20 |
| Watershed Restoration Manager | Full-Time | 0.20 |
| | | 14.25 |
| **Watershed Protection and Restoration Fund** [10] | | |
| Administrative Assistant, Planning & Land Management [8] | Full-Time | 0.40 |
| Administrative Technician, Resource Management | Full-Time | 0.15 |
| Director, Planning & Land Management [9] | Full-Time | 0.25 |
| Division Manager, Resource Management | Full-Time | 0.60 |
| Environmental Coordinator, Forest Conservation | Full-Time | 0.10 |
| Environmental Coordinator, NPDES | Full-Time | 2.00 |
| Environmental Coordinator, Water Quality | Full-Time | 0.80 |
| Environmental Engineer, Stormwater Management | Full-Time | 0.60 |
| Environmental Engineer, Watershed Restoration | Full-Time | 0.80 |
| Environmental Inspection Manager | Full-Time | 0.30 |
| Environmental Inspector II | Full-Time | 1.00 |
| Environmental Review Manager | Full-Time | 0.60 |
| Environmental Specialist, Resource Management | Full-Time | 0.80 |
| Environmental Specialist, Water Resources | Full-Time | 0.80 |
| Grants Coordinator, Planning & Land Management | Full-Time | 1.00 |
| Stormwater Management Analyst | Full-Time | 0.60 |
| Water Resources Manager | Full-Time | 0.80 |
| Watershed Restoration Manager | Full-Time | 0.80 |
| | | 12.40 |
| **Zoning Administration** | | |
| Administrative Technician, Zoning | Full-Time | 1.00 |
| Zoning Administrator | Full-Time | 1.00 |
| Zoning Inspector I | Full-Time | 1.00 |
| Zoning Inspector II | Full-Time | 1.00 |
| | | 4.00 |
| **Planning and Land Management Total** | | **57.00** |

## Public Works

| | | |
|---|---|---|
| **Public Works Administration** | | |
| Administrative Assistant, Public Works | Full-Time | 1.00 |
| Administrative Associate, Public Works | Full-Time | 2.00 |
| Asset Manager, Public Works | Full-Time | 1.00 |
| Deputy Director, Public Works [11] | Full-Time | 2.00 |
| Director, Public Works [12] | Full-Time | 0.70 |
| Land Acquisition Specialist | Part-Time | 0.50 |
| Program Manager, Transportation [22] | Full-Time | 0.25 |
| Project Analyst, Public Works [13] | Full-Time | 0.80 |
| | | 8.25 |
| **Airport** | | |
| Administrative Assistant | Full-Time | 0.00 |
| Airport Manager | Full-Time | 1.00 |
| Airport Technician I | Part-Time | 0.50 |
| Airport Technician II | Full-Time | 1.00 |
| Deputy Director, Public Works [11] | Full-Time | 0.33 |
| Director, Public Works [12] | Full-Time | 0.05 |
| Project Analyst, Public Works [13] | Full-Time | 0.20 |
| | | 3.08 |
| **Building Construction** | | |
| Division Manager, Building Construction | Full-Time | 1.00 |
| Project Manager I, Building Construction | Full-Time | 1.00 |
| Project Manager II, Building Construction | Full-Time | 3.00 |
| | | 5.00 |
| **Engineering Administration** | | |
| Bridge Engineer | Full-Time | 1.00 |
| Division Manager, Engineering | Full-Time | 1.00 |
| GIS Analyst, Public Works[14] | Full-Time | 0.75 |
| GIS Technician, Public Works | Full-Time | 1.00 |
| Project Analyst, Engineering | Full-Time | 1.00 |
| Traffic Engineer | Full-Time | 1.00 |
| | | 5.75 |
| **Engineering Construction Inspection** | | |
| Construction Inspector I | Full-Time | 2.00 |
| Construction Inspector II | Full-Time | 3.00 |
| Construction Inspection Manager | Full-Time | 1.00 |
| | | 6.00 |
| **Engineering Design** | | |
| Civil Engineer Manager | Full-Time | 1.00 |
| Enginerring Associate | Full-Time | 1.00 |
| Engineering Technician I | Full-Time | 2.00 |
| Engineering Technician II | Full-Time | 1.00 |
| Project Engineer | Full-Time | 1.00 |
| | | 6.00 |
| **Engineering Survey** | | |
| County Surveyor | Full-Time | 1.00 |
| Junior Survey Party Chief | Full-Time | 1.00 |
| Survey Party Chief | Full-Time | 1.00 |
| | | 3.00 |

| | | |
|---|---|---|
| **Facilities** | | |
| Administrative Assistant, Facilities | Full-Time | 1.00 |
| Administrative Associate, Facilities | Full-Time | 1.00 |
| Boiler Mechanic | Full-Time | 1.00 |
| Building Technician I | Full-Time | 2.00 |
| Building Technician II | Full-Time | 1.00 |
| Building Technician II, Locksmithing | Full-Time | 1.00 |
| Building Technician III | Full-Time | 4.00 |
| Building Technician III, Detention Center | Full-Time | 1.00 |
| Building Technician III, HVAC | Full-Time | 2.00 |
| Building Technician III, Locksmithing | Full-Time | 2.00 |
| Carpenter | Full-Time | 1.00 |
| Custodian | Full-Time | 5.00 |
| Division Manager, Facilities | Full-Time | 1.00 |
| Electrician | Full-Time | 3.00 |
| Facilities Manager | Full-Time | 1.00 |
| Facilities Supervisor | Full-Time | 4.00 |
| Grounds Manager | Full-Time | 1.00 |
| Grounds Supervisor | Full-Time | 2.00 |
| Grounds Techncian I | Full-Time | 3.00 |
| Grounds Technician II | Full-Time | 1.00 |
| Grounds Technician III | Full-Time | 10.00 |
| HVAC Mechanic | Full-Time | 6.00 |
| HVAC/Energy Specialist | Full-Time | 1.00 |
| Lead Building Technician, Detention Center | Full-Time | 1.00 |
| Lead Electrician | Full-Time | 1.00 |
| Lead HVAC Mechanic | Full-Time | 1.00 |
| Master Electrician | Full-Time | 1.00 |
| Master HVAC Mechanic | Full-Time | 1.00 |
| Master Plumber | Full-Time | 1.00 |
| Plumber | Full-Time | 2.00 |
| Project Manager, Facilities | Full-Time | 1.00 |
| | | 64.00 |
| **Fleet Management** | | |
| Administrative Technician, Fleet | Full-Time | 1.00 |
| Division Manager, Fleet Management | Full-Time | 1.00 |
| Fiscal Technician, Warehouse | Full-Time | 1.00 |
| Fleet Information Systems Technician | Full-Time | 1.00 |
| Fleet Maintenance Worker | Full-Time | 1.00 |
| Fleet Management Foreman | Full-Time | 2.00 |
| Fleet Mechanic I | Full-Time | 4.00 |
| Fleet Mechanic II | Full-Time | 7.00 |
| Fleet Service Writer | Full-Time | 1.00 |
| Fleet Specialist | Full-Time | 1.00 |
| Lead Fleet Mechanic | Full-Time | 2.00 |
| Shop Manager, Fleet | Full-Time | 1.00 |
| Warehouse Technician | Full-Time | 1.00 |
| | | 24.00 |
| **Permits and Inspections** | | |
| Building Inspector II | Full-Time | 4.00 |
| Chief Building Inspector | Full-Time | 1.00 |
| Chief Electrical Inspector | Full-Time | 1.00 |
| Chief Plumbing Inspector | Full-Time | 1.00 |
| Deputy Code Official | Full-Time | 1.00 |
| Division Manager, Permits & Inspections | Full-Time | 1.00 |
| Electrical & Fire Inspector | Full-Time | 1.00 |
| Electrical Inspector I | Full-Time | 2.00 |
| Fire Inspector II | Full-Time | 1.00 |
| Office Manager, Permits | Full-Time | 1.00 |
| Permits Associate | Full-Time | 3.00 |
| Permits Specialist | Full-Time | 1.00 |
| Permits Technician | Full-Time | 3.00 |
| Plans Examiner | Full-Time | 2.00 |
| Plumbing Inspector II | Full-Time | 2.00 |
| | | 25.00 |

| | | |
|---|---|---|
| **Roads Operations** | | |
| Administrative Associate, Roads | Full-Time | 1.00 |
| Administrative Technician, Roads | Full-Time | 2.00 |
| Area Roads Manager | Full-Time | 5.00 |
| Contractual Positions - up to 7 | Contractual | 2.40 |
| Division Manager, Roads Operations | Full-Time | 1.00 |
| Equipment Mechanic & Tool Room Keeper | Full-Time | 1.00 |
| Equipment Operator | Full-Time | 1.00 |
| Lead Operator | Full-Time | 11.00 |
| Public Works Inspector I | Full-Time | 1.00 |
| Public Works Inspector II | Full-Time | 1.00 |
| Road Maintenance Worker | Full-Time | 10.00 |
| Roads Equipment Operator | Full-Time | 12.00 |
| Roads Foreman, Bridge Crew | Full-Time | 1.00 |
| Roads Foreman, Operations | Full-Time | 8.00 |
| Roads Foreman, Surface Crew | Full-Time | 1.00 |
| Roads Foreman, Traffic Control | Full-Time | 1.00 |
| Roads Manager | Full-Time | 1.00 |
| Tree Trimming Inspector | Full-Time | 1.00 |
| Truck Driver I | Full-Time | 28.00 |
| Truck Driver II | Full-Time | 10.00 |
| | | 99.40 |
| **Solid Waste Management** | | |
| Deputy Director, Public Works [11] | Full-Time | 0.33 |
| Director, Public Works [12] | Full-Time | 0.10 |
| Division Manager, Solid Waste | Full-Time | 1.00 |
| Project Analyst, Public Works | Full-Time | 0.05 |
| | | 1.48 |
| **Solid Waste, Northern Landfill** | | |
| Administrative Technician, Solid Waste | Full-Time | 1.00 |
| Heavy Equipment Field Mechanic | Full-Time | 1.00 |
| Landfill Equipment Operator | Full-Time | 8.00 |
| Solid Waste Foreman | Full-Time | 2.00 |
| Solid Waste Manager | Full-Time | 1.00 |
| | | 13.00 |
| **Solid Waste, Recycling Operations** | | |
| Program Manager, Recycling & Conservation | Full-Time | 1.00 |
| | | 1.00 |
| **Solid Waste Accounting Administration** | | |
| Accounting Specialist, Utilities[15] | Full-Time | 0.50 |
| Enterprise Funds Manager[16] | Full-Time | 0.50 |
| Weighmaster I | Full-Time | 1.75 |
| Weighmaster II | Full-Time | 3.00 |
| | | 5.75 |
| **Transit Administration** | | |
| Director, Public Works [12] | Full-Time | 0.10 |
| Program Manager, Transportation [22] | Full-Time | 0.75 |
| | | 0.85 |
| **Utilities Administration** | | |
| Accounting Specialist, Utilities [15] | Full-Time | 0.50 |
| Accounting Technician - Utilities | Full-Time | 1.00 |
| Administrative Assistant, Utilities | Full-Time | 1.00 |
| Administrative Associate, Utilities | Full-Time | 1.00 |
| Deputy Director, Public Works [11] | Full-Time | 0.34 |
| Director, Public Works [12] | Full-Time | 0.05 |
| Division Manager, Utilities | Full-Time | 1.00 |
| Enterprise Funds Manager [16] | Full-Time | 0.50 |
| GIS Analyst, Public Works [14] | Full-Time | 0.25 |
| Project Manager, Utilities | Full-Time | 1.00 |
| Utilities Engineer | Full-Time | 1.00 |
| | | 7.64 |

| | | |
|---|---|---|
| **Utilities, Board of Education Facilities** | | |
| Wastewater Treatment Apprentice Operator II [17] | Full-Time | 0.33 |
| Wastewater Treatment Assistant Superintendent[19] | Full-Time | 0.20 |
| Wastewater Treatment Operator [17] | Full-Time | 0.33 |
| Wastewater Treatment Utilities Mechanic II [18] | Full-Time | 0.27 |
| | | 1.13 |
| **Utilities, Freedom Sewer** | | |
| Maintenance Mechanic II Wastewater Collection | Full-Time | 1.00 |
| Wastewater Collection Apprentice Operator II | Full-Time | 1.00 |
| Wastewater Collection Assistant Superintendent | Full-Time | 1.00 |
| Wastewater Collection Operator | Full-Time | 3.00 |
| Wastewater Collection Superintendent | Full-Time | 1.00 |
| | | 7.00 |
| **Utilities, Freedom Water** | | |
| Water Distribution Apprentice Operator II | Full-Time | 1.00 |
| Water Distribution Assistant Superintendent | Full-Time | 1.00 |
| Water Distribution Operator | Full-Time | 1.00 |
| Water Distribution Superintendent | Full-Time | 1.00 |
| Water Distribution System Operator | Full-Time | 1.00 |
| Water Treatment Assistant Superintendent | Full-Time | 1.00 |
| Water Treatment Apprentice Operator I | Full-Time | 2.00 |
| Water Treatment Apprentice Operator II | Full-Time | 1.00 |
| Water Treatment Operator | Full-Time | 3.00 |
| Water Treatment Superintendent | Full-Time | 1.00 |
| Water Treatment Utilities Mechanic I | Full-Time | 1.00 |
| Water Treatment Utilities Mechanic II | Full-Time | 1.00 |
| | | 15.00 |
| **Utilities, Hampstead Sewer** | | |
| Wastewater Collection Utilities Mechanic II | Full-Time | 1.00 |
| Wastewater Treatment Assistant Superintendent[19] | Full-Time | 0.70 |
| Wastewater Treatment Apprentice Operator II[17] | Full-Time | 0.50 |
| Wastewater Treatment Operator[17] | Full-Time | 0.50 |
| Wastewater Treatment Superintendent | Full-Time | 1.00 |
| Wastewater Treatment Utilities Mechanic II[18] | Full-Time | 0.60 |
| | | 4.30 |
| **Utilities, Other Water/Sewer** | | |
| Wastewater Treatment Apprentice Operator I [17] | Full-Time | 0.17 |
| Wastewater Treatment Assistant Superintendent[19] | Full-Time | 0.10 |
| Wastewater Treatment Operator [17] | Full-Time | 0.17 |
| Wastewater Treatment Utilities Mechanic II [18] | Full-Time | 0.13 |
| | | 0.57 |
| **Public Works Total** | | **307.20** |

## Recreation and Parks

| | | |
|---|---|---|
| **Recreation and Parks Administration** | | |
| Director, Recreation & Parks | Full-Time | 1.00 |
| Division Manager, Parks | Full-Time | 1.00 |
| Fiscal Analyst, Recreation & Parks | Full-Time | 1.00 |
| Marketing Specialist | Full-Time | 1.00 |
| Project Manager, Parks | Full-Time | 1.00 |
| | | 5.00 |
| **Community Parks** | | |
| Maintenance Technician, Community Parks | Full-Time | 4.00 |
| Park Maintenance Foreman, Community Parks | Full-Time | 1.00 |
| Program Technician, Parks | Full-Time | 1.00 |
| | | 6.00 |

| | | |
|---|---|---|
| **Hashawha** | | |
| Camp Director | Contractual | 0.38 |
| Cook | Full-Time | 2.00 |
| Cook Assistant | Part-Time | 1.26 |
| Food Services Supervisor | Full-Time | 1.00 |
| Maintenance Technician, Hashawha | Full-Time | 2.00 |
| Park Maintenance Supervisor, Hashawha | Full-Time | 1.00 |
| Park Manager, Hashawha | Full-Time | 1.00 |
| Park Naturalist | Full-Time | 1.00 |
| Pool Manager & Park Technician | Contractual | 0.50 |
| Service/Maintenance | Contractual | 0.02 |
| Winter Nature Experience Counselor | Contractual | 0.04 |
| Winter Nature Experience Nurse | Contractual | 0.02 |
| | | 10.22 |
| **Piney Run** | | |
| Assistant Camp Director | Contractual | 0.19 |
| Camp Counselor | Contractual | 2.84 |
| Camp Director | Contractual | 0.24 |
| Canoe/Kayak Assistant | Contractual | 0.13 |
| Canoe/Kayak Instructor | Contractual | 0.13 |
| Maintenance Technician, Piney Run | Full-Time | 2.00 |
| Park Assistant | Contractual | 6.44 |
| Park Maintenance Supervisor, Piney Run Park | Full-Time | 1.00 |
| Park Manager, Piney Run Park | Full-Time | 1.00 |
| Park Naturalist | Full-Time | 1.00 |
| Park Ranger | Full-Time | 1.00 |
| Park Ranger | Part-Time | 1.25 |
| Program Technician, Parks | Full-Time | 1.00 |
| | | 18.22 |
| **Recreation** | | |
| Adaptive Recreation Technician | Contractual | 0.63 |
| Administrative Associate, Recreation | Full-Time | 1.00 |
| Community Facilities Coordinator | Full-Time | 1.00 |
| Community Recreation Associate | Contractual | 2.35 |
| Division Manager, Recreation | Full-Time | 1.00 |
| Program Coordinator, Recreation | Full-Time | 2.00 |
| Recreation Assistant [20] | Full-Time | 0.50 |
| | | 8.48 |
| **Sports Complex** | | |
| Maintenance Technician, Sports Complex | Full-Time | 1.00 |
| Maintenance Worker, Recreation | Contractual | 0.70 |
| Sports Complex Supervisor | Full-Time | 1.00 |
| | | 2.70 |
| **Firearms Facility** | | |
| Chief Range Safety Officer | Full-Time | 1.00 |
| Range Safety Officer | Contractual | 2.01 |
| | | 3.01 |
| **Recreation - Grants** | | |
| Recreation Assistant [20] | Full-Time | 0.50 |
| Recreation and Parks Intern | Contractual | 0.14 |
| | | 0.64 |
| **Total Recreation and Parks** | | **54.27** |

## Technology Services

| | | |
|---|---|---|
| **Technology Services** | | |
| Administrative Assistant, Technology Services | Full-Time | 1.00 |
| Client Services Analyst | Full-Time | 4.00 |
| Computer Operations Technician | Full-Time | 1.00 |
| Computer Operator | Full-Time | 1.00 |
| Computer Repair Technician | Full-Time | 1.00 |
| Director, Technology Services | Full-Time | 1.00 |
| Division Manager, Applications & Programming | Full-Time | 1.00 |
| Division Manager, Network Systems | Full-Time | 1.00 |
| GIS Analyst I, Enterprise | Full-Time | 1.00 |
| GIS Analyst II, Enterprise | Full-Time | 1.00 |
| GIS Manager, Enterprise | Full-Time | 1.00 |
| Graphic Designer | Full-Time | 1.00 |
| Help Desk Specialist | Full-Time | 1.00 |
| Lead Client Services Analyst | Full-Time | 1.00 |
| Network Analyst | Full-Time | 3.00 |
| Network Client Analyst | Full-Time | 1.00 |
| Network Engineer, Infrastructure | Full-Time | 2.00 |
| Network Engineer, Security | Full-Time | 1.00 |
| Network Engineer, Server | Full-Time | 1.00 |
| Network Technician | Full-Time | 1.00 |
| Programmer | Full Time | 2.00 |
| Programmer Analyst I | Full-Time | 2.00 |
| Programmer Analyst II | Full-Time | 3.00 |
| Project Manager, Technology Services | Full-Time | 1.00 |
| Security Analyst | Full-Time | 1.00 |
| Systems & Client Services Manager | Full-Time | 1.00 |
| | | 36.00 |
| **Production and Distribution Services** | | |
| PDS Technician | Full-Time | 1.00 |
| Production & Distribution Svcs Supervisor | Full-Time | 1.00 |
| | | 2.00 |
| **Fiscal Recovery Fund** | | |
| Project Manager, Broadband | Full-Time | 1.00 |
| | | 1.00 |
| **Technology Services Total** | | **39.00** |
| **Total Commissioner Employees** | | **967.82** |

[1] Salary and benefits for one Family Magistrate, Standing and Juvenille Master, are reimbursed by the State. Two Family Magistrates are paid directly by the State and are not in the FTE numbers.

[2] 75% of a Records Unit Technician is grant funded and 25% is County funded.

[3] 40% of the Division Manager of Housing is grant funded and 60% is County funded.

[4] 50% of the Housing Inspector is grant funded and 50% is County funded.

[5] 60% of the Office Associate is grant funded and 40% is County funded.

[6] 56% of the Fiscal Analyst, Aging & Disabilities is grant funded and 44% is County funded.

[7] 90% of the Business Consultant is grant funded and 10% is County funded.

[8] 60% of the Administrative Assistant, Planning & Land Management is County funded and 40% is paid through the Watershed Protection and Restoration Fund.

[9] 75% of the Director, Planning & Land Management is County funded and 25% is paid through the Watershed Protection and Restoration Fund.

[10] The salaries and benefits of the Bureau of Resource Management positions are split between the Bureau of Resource Management and the Watershed Protection and Restoration Fund.

[11] Three Deputy Director, Public Works positions are County funded. A Deputy Director, Public Works is charged 34% to Utilities Enterprise Fund. A second Deputy Director is charged 33% to the Solid Waste Enterprise Fund and 33% to the Airport Enterprise Fund. The third is 100% allocated to the General Fund.

[12] 70% of the Director, Public Works is charged to Public Works Administration, 10% charged to Solid Waste Enterprise Fund, 5% to Utilities Enterprise Fund, 5% to the Airport Enterprise Fund, and 10% to Transit Administration.

[13] 80% of the Project Analyst, Public Works is charged to Public Works Administration and 20% charged to the Airport Enterprise Fund.

[14] 75% of the GIS Analyst, Public Works is County funded and 25% is charged to Utilities Enterprise Fund.

[15] 50% of the Accounting Specialist, Utilities is charged to Solid Waste Enterprise Fund and 50% to Utilities Enterprise Fund. The Comptroller oversees the accounting function.

[16] 50% of the Enterprise Funds Manager is charged to Solid Waste Enterprise Fund and 50% to Utilities Enterprise Fund. The Comptroller oversees the accounting function.

[17] 33% of the Wastewater Treatment Operators and Apprentice Operators are charged to Board of Education Facilities, 17% to Other Water/Sewer, and 50% to Hampstead Sewer.

[18] 60% of a Wastewater Treatment Utilities Mechanic is charged to Hampstead Sewer, 27% to Board of Education Facilities, and 13% to Other Water/Sewer.

[19] 20% of the Wastewater Treatment Assistant Superintendent is charged to Board of Education Facilities, 10% to Other Water/Sewer, and 70% to Hampstead Sewer.

[20] 50% of the Recreation Assistant is grant funded and 50% is County funded.

[21] The Fiscal Coordinator was transferred from 100% Opioid Restitution Fund to 50% Citizen Services Administration and 50% Housing Administration.

[22] Program Manager, Transportation was transferred from 75% Transit grants and 25% Public Works Administration to 75% Transit Administration and 25% Public Works Administration.

[23] Event & Special Project Coordinator is charged 50% to Citizen Services Administration and 50% to Aging and Disabilities.

[24] Fiscal Analyst, Housing is charged 35% to Citizen Services Administration and 65% to Housing grants.

[25] Division Manager, Aging & Disabilties is charged 50% to Aging and Disabilities and 50% to Aging grants.

| | |
|---|---|
| **Total** | **1372.74** |
| **Total By Fund** | **1372.74** |

# *Glossary*

# GLOSSARY OF TERMS

**ADJUSTED BUDGET** The annual operating budget with up-to-date modifications resulting from operations of County agencies since the budget adoption.

**ANNUALIZE** Taking changes that occurred during the year and calculating their cost or savings for a full year for comparison purposes in the preparation of the annual budget.

**APPROPRIATION** The County's legal authorization to spend a specific amount of money for a particular purpose during a fiscal period.

**ASSESSABLE BASE** The total valuation placed on real and personal property, minus certain exemptions, by the State Department of Assessments and Taxation for the purposes of levying property taxes. The Board of County Commissioners determines the tax rate to be applied against the tax base to generate tax revenues to support the annual budget. Tax-exempt property is excluded from the assessable base.

**ASSESSED VALUATION** The valuation established for individual real estate or other property by the State for purposes of taxation.

**AUTHORIZED POSITION** An employee position approved by the Board of County Commissioners.

**BALANCED BUDGET** A budget in which total expenditures equal total revenues. By State law, the County's budget must be balanced.

**BOND** An investment-grade interest-bearing certificate of indebtedness sold by the County or another governmental agency to generate funds. The bond guarantees payment of the original investment plus interest by a specified date or dates in the future. Bonds typically involve long-term indebtedness to pay for capital projects.

**BOND RATING** Evaluation of the credit quality of bonds usually made by independent rating services. Ratings generally measure the probability of the timely repayment of principal and interest on municipal bonds. Before a bond issuance, rating agencies may require information on demographics, debt burden, economic base, finances and management structure. The information is evaluated and the bond issue is assigned a letter rating which reflects the credit worthiness of the bonds. The higher the credit rating, the more favorable the effect on the marketability of the bond.

**BONDED DEBT** The total amount owed by the County as a result of the sale of general obligation or other bonds guaranteed by the County Government.

**BUDGET** A comprehensive financial plan describing proposed expenditures and the means for financing those expenditures.

**BUREAU** A sub-unit within a department with its own budget. An example is Accounting within the Department of the Comptroller.

**CAPITAL FUND** Financial resources related to the acquisition or construction of major assets of the County.

**DEBT SERVICE** The annual payment of principal and interest on the County's bonded debt.

**DEPARTMENT** A County agency consisting of one or more divisions or offices. Examples are the Department of Public Works and the Department of Management and Budget.

**EMPLOYEE TURNOVER** A term that refers to workers leaving a position and being replaced by new employees.

**ENTERPRISE FUND** A fund established to account for the financing of self-supporting services provided by the County government. The services generate revenues from fees, charges, and other receipts. Carroll County presently has six enterprise funds: Airport, Fiber Network, Firearms, Septage, Solid Waste, and Utilities.

**EXPENDITURE** The cost of goods delivered or services rendered.

**FISCAL YEAR** A twelve-month period of time to which the annual Operating and Capital Budgets apply. Carroll County's fiscal year commences July $1^{st}$ and ends the following June $30^{th}$.

**FRINGE BENEFITS** Contributions made by the County government to meet its commitments or obligations for Social Security, and the various retirement, medical and insurance plans for employees.

**FULL-TIME EQUIVALENT POSITION (FTE)** A position converted to the decimal equivalent based on hours per week. For example, a part-time employee working 20 hours per week would be equivalent to 0.5 of a full-time position, and a person working 40 hours per week would be equivalent to 1.0 full-time position. Positions in the Circuit Court are considered full time at 35 hours per week.

**FUND** A separate budget/accounting grouping with its own revenues and appropriations. The general fund, for example, covers most of the daily operations of the County agencies and is funded by a variety of taxes and other revenues.

**FUND BALANCES** These accounts serve as the function of the owner's equity account in for-profit entities. Available balances in these accounts are the cumulative result of actual revenues exceeding expenditures over time. Bond rating agencies use fund balance levels as a means of evaluating a government's ability to cover unanticipated shortfalls in revenue projections or emergency expenditures that arise during the year.

**GASB 54** Governmental Accounting Standards Board Statement 54. Fund Balance Reporting and Governmental Fund Type Definitions establishes five categories for governmental funds reporting: non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance.

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

**GENERAL GOVERNMENT** The function of government comprised of the central administrative offices, such as: Comptroller, Economic Development, Human Resources, Management and Budget, and County Commissioners.

**GENERAL OBLIGATION BONDS** Common type of municipal bond that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.

**GOALS** A broad statement of purpose that represents a framework of outcomes to be achieved on behalf of the customers and reflects realistic constraints upon the unit providing the service.

**GOVERNMENTAL PARTNERS** Agencies, such as Sheriff's Office and State's Attorney's Office, that are funded by the County, but not under the direct control of the Board of County Commissioners.

**GRANT** A contribution of assets (usually cash) from one governmental unit (typically the State or Federal government) or other organization to another. The contribution is usually provided in support of a particular public function, project, or program.

**GRANT FUND** Accounts for revenues that are formally restricted by law for a particular purpose or have specific requirements associated with the eligible program costs.

**HOMESTEAD TAX CREDIT** This credit, set by the Commissioners, caps the amount taxes can increase on a primary residence at five percent per year. The credit equals the County's tax rate multiplied by the amount by which the current year's assessment on residential property exceeds five percent of the previous year's taxable assessment.

**IMPACT FEES** One-time charges assessed against new development that attempt to recover from the developer the capital cost of the additional public facilities of parks and schools needed to serve that development.

**INCOME TAX** Counties in Maryland have the authority to levy a local income tax rate, which is expressed as a percentage of State taxable income.

**INDEPENDENT BOARDS/AGENCIES** Agencies of the County which are not subject to full County appropriation authority due to State Law (i.e., Carroll Community College, Carroll County Public Library, Health Departments, the Board of Education, and the Carroll County Volunteer Emergency Services Association), or are State agencies or legally independent boards not directly responsible to the Board of County Commissioners.

**INVESTMENT** Securities purchased and held for the production of income in the form of interest and dividends. An investment instrument is the specific type of security that a government purchases and holds.

**LEACHATE** A liquid produced when rain water and other moisture travels through solid waste.

**LICENSES/PERMITS** Documents issued in order to regulate various kinds of businesses and other activity within the community. Inspection may accompany the issuance of a license or permit, as in the case of liquor licenses or building permits. In most instances, a fee is charged in conjunction with the issuance of a license or permit to cover all or part of the related cost.

**MAINTENANCE OF EFFORT (MOE)** Refers to the State law requiring County governments to demonstrate that local funding remains constant from year to year. Each time a County government funds more than MOE, a new higher MOE is created.

**MUNICIPALITY** City or town incorporated for local self-government.

**OPERATING BUDGET** The annual budget that supports the day-to-day operations of County agencies.

**OPERATING IMPACTS** The costs associated with implementation of projects in the Capital Budget. Examples include utility, maintenance, and personnel costs.

**ORDINANCE** A regulation enacted by the government.

**OVERLAY** (Roads) Consists of milling and patching of failed areas and the application of hot mix asphalt over the existing road.

**PAYGO** A fiscal policy by which capital projects are funded with current revenue rather than long-term or bonded debt. In Carroll County, in addition to transfer to capital, other sources of current revenue are appropriated directly to the Capital Budget: Property Tax devoted to capital, Local Income Tax devoted to capital, fund balance appropriations, bond interest and Impact Fees.

**PERSONNEL ALLOCATIONS** Portion of a position allocated to a budget or fund.

**PROJECT** An identified cost center within the County's accounting system. Costs are summarized as follows:

> **PERSONNEL** The costs associated with the payment of County personnel. Included are salaries and wages, hourly, part-time, overtime, night differential, and seasonal employee expenses.
>
> **BENEFITS** The costs for payroll taxes, pension, 401K, and Other Post Employment Benefits (OPEB).
>
> **OPERATING** The non-labor, non-capital related costs associated with the day-to-day operations of County agencies. Included are expenses such as business conferences, contractual services, rents and utilities, and supplies and materials.
>
> **CAPITAL** The expenses associated with the purchase of an asset. An asset is defined as any tangible material that is non-expendable.

**PROPERTY TAX** Tax on the value of real and personal property is levied almost exclusively by local governments. In Maryland, the State Department of Assessments and Taxation is responsible for the valuation and assessment of all property in the State. The local government is responsible for setting the tax rate applied to the property assessments to generate revenues in support of the local budget.

**RECORDATION** A fee calculated on the value of recorded mortgages, deeds, and other documents conveying title or creating liens on real and personal property.

**RESERVE FOR CONTINGENCIES** Funds budgeted to provide for unforeseen expenses or emergencies that arise during the fiscal year.

**RESOLUTION** Formal statement presented to Commissioners for decision.

**REVENUE IN EXCESS OF EXPENDITURES** Net earnings retained by an enterprise fund to be reinvested in its core business or to pay debt.

**REVENUE** Monies received by the County to provide services needed by the public. Property Taxes, building permits, and receipts from State and Federal sources are examples. By law, revenues must meet or exceed appropriations.

**SPECIAL REVENUE FUND** Captures dedicated revenues that are restricted to expenditures for specific purposes. An example is the Watershed Protection & Restoration Fund.

**TRUST FUND** A special fund, administered by the County as trustee, consisting of resources to be expended or invested under the terms and conditions of the trust.

**UNAPPROPRIATED RESERVE** Revenue in excess of budget and unspent appropriated dollars.

# *Acronyms*

# ACRONYMS

| | |
|---|---|
| **AARP** | American Association of Retired Persons |
| **ACFR** | Annual Comprehensive Financial Report |
| **ADA** | Americans with Disabilities Act |
| **AIB** | Accountability and Implementation Board |
| **ALICE** | Asset Limited, Income Constrained, Employed |
| **BGE** | Baltimore Gas and Electric |
| **BMC** | Baltimore Metropolitan Council |
| **BOE** | Board of Education |
| **BOU** | Bureau of Utilities |
| **BRCPC** | Baltimore Regional Cooperative Purchasing Committee |
| **BSR** | Bridge Sufficiency Rating |
| **CAA** | Community Action Agency |
| **CAD** | Computer Aided Design |
| **CALEA** | Commission on Accreditation for Law Enforcement Agencies, Inc. |
| **CC** | Carroll County |
| **CCAC** | Carroll County Arts Council |
| **CCAIC** | Carroll County Advocacy and Investigation Center |
| **CCFN** | Carroll County Fiber Network |
| **CCPL** | Carroll County Public Library |
| **CCPN** | Carroll County Public Network |
| **CCPS** | Carroll County Public Schools |
| **CCSCD** | Carroll County Soil Conservation District |
| **CCYSB** | Carroll County Youth Services Bureau |
| **CDBG** | Community Development Block Grant |
| **CIP** | Community Investment Plan |
| **CISM** | Critical Incident Stress Management |
| **CMC** | Community Media Center |
| **COA** | Council on Accreditation |
| **COLA** | Cost of Living Adjustment |
| **CPA** | Community Partnership Agreement |
| **CRC** | Cable Regulatory Commission |
| **CRRF** | Community Reinvestment and Repair Fund |

| | |
|---|---|
| **CY** | Calendar Year |
| **DHMH** | Department of Health and Mental Hygiene |
| **DHR** | Department of Human Resources |
| **DJS** | Department of Juvenile Services |
| **DMB** | Department of Management and Budget |
| **DORS** | Department of Rehabilitation Services |
| **DROP** | Public Safety Pension trust fund Deterred Retirement Option Program |
| **DSS** | Department of Social Services |
| **DVP** | Domestic Violence Program |
| **DVUP** | Domestic Violence Unit Program |
| **ED** | Economic Development |
| **EMS** | Emergency Medical Services |
| **EMT** | Emergency Medical Technician |
| **ENOUGH** | Engaging Neighborhoods, Organizations, Unions, Governments, and Households |
| **ENR** | Enhanced Nutrient Removal |
| **EOC** | Emergency Operations Center |
| **EPA** | Environmental Protection Agency |
| **EVOD** | Emergency Vehicle Operator Driver |
| **FBO** | Fixed Base Operator (Airport) |
| **FCS** | Family and Children's Services |
| **FCS, Inc.** | Flying Colors of Success, Inc. |
| **FEMA** | Federal Emergency Management Agency |
| **FPM** | Forest Pest Management |
| **FTE** | Full-Time Equivalent |
| **FY** | Fiscal Year |
| **GAAP** | General Accepted Accounting Principles |
| **GASB** | Governmental Accounting Standards Board |
| **GED** | General Educational Development |
| **GFOA** | Government Finance Officers Association |
| **GIS** | Geographic Information Systems |
| **GO** | General Obligation |
| **HAZ-MAT** | Hazardous Materials |
| **HPC** | Historic Preservation Commission |
| **HPP** | Homeless Prevention Program |

| | |
|---|---|
| **HSCC** | Historical Society of Carroll County |
| **HSP** | Human Services Programs |
| **HUD** | U.S. Department of Housing and Urban Development |
| **HVAC** | Heating, Ventilation, and Air Conditioning |
| **IPA** | Installment Purchase Agreements |
| **IRS** | Internal Revenue Service |
| **ISF** | Internal Service Fund |
| **IT** | Information Technology |
| **LEED** | Leadership in Energy and Environmental Design |
| **LMB** | Local Management Board |
| **LOSAP** | Length of Service Award Program |
| **M** | Million |
| **MACS** | Maryland Agricultural Cost Share Program |
| **MAGIC** | Mid-Atlantic Gigabit Innovation Collaboratory, Inc. |
| **MALPF** | Maryland Agricultural Land Preservation Foundation |
| **MAP I&A** | Maryland Access Point Information & Assistance |
| **MASCD** | Maryland Association of Soil Conservation Districts |
| **MCIN** | Maryland Criminal Intelligence Network |
| **MDA** | Maryland Department of Agriculture |
| **MES** | Maryland Environmental Services |
| **MIEMMS** | Maryland Institute for Emergency Medical Services Systems |
| **MOE** | Maintenance of Effort |
| **MOU** | Memorandum of Understanding |
| **MPPA** | Maryland Public Purchasing Association |
| **MPRP** | Maryland Piedmont Reliability Project |
| **MRIS** | Metropolitan Regional Information Systems |
| **MSA** | Metropolitan Statistical Area |
| **MVOC** | Maryland Victims of Crime |
| **NIGP** | National Institute of Governmental Purchasing |
| **NPDES** | National Pollutant Discharge Elimination System |
| **OPEB** | Other Post Employment Benefits |
| **PDS** | Production and Distribution Services |
| **PFAS** | Per- and Polyfluoroalkyl Substances |
| **PILOT** | Payment in Lieu of Taxes |

| | |
|---|---|
| **POS** | Program Open Space |
| **SAO** | State's Attorney's Office |
| **SCS** | Springboard Community Services |
| **SDAT** | State Department of Assessments and Taxation |
| **SRO** | School Resource Officer |
| **SSA** | Social Services Administration |
| **SSTAP** | Statewide Special Transportation Assistance Program |
| **TDP** | Transportation Development Plan |
| **UME** | University of Maryland Extension |
| **UPWP** | Unified Planning Work Program |
| **VAWA** | Violence Against Women Act |
| **VCSP** | Volunteer Community Service Program |
| **VESA** | Volunteer Emergency Services Association |
| **WIOA** | Workforce Innovation and Opportunity Act |
| **WTP** | Water Treatment Plant |
| **WWTP** | Wastewater Treatment Plant |

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