

A Quick Guide to the FY 19 Budget

Department of Management and Budget

The combined Operating and Capital Budget books are more than seven hundred pages long and contain a great deal of information. 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 <http://ccgovernment.carr.org/ccg/budget>.

The Operating Budget

Much of the Board of County Commissioners' focus during the FY 19 budget process was on additional funding for education and public safety.

Actions taken by the Board of County Commissioners in this Budget include:

- \$2.0M additional funding in FY 19 to Carroll County Public Schools (CCPS)
- \$1.0M additional funding for salary increases for the Sheriff's Office
- \$0.5M one-time to Volunteer Emergency Services Association (VESA) for Self-Contained Breathing Apparatus
- \$0.4M additional ongoing to Carroll Community College for salary increases
- \$0.4M one time to Carroll County Public Library for technology replacements
- \$0.3M ongoing for Not in Carroll, a comprehensive initiative to combat drug abuse and provide additional resources for drug prevention, treatment, prosecution, and enforcement

The following additional positions are included:

- Twenty additional positions, ten each in FY 19 and FY 20, for School Resource Officers through the Sheriff's Office
- Drug Court Prosecutor, State's Attorney's Office
- Facilities Coordinator, Facilities
- Administrative Assistant, Airport
- Grants Accountant, Accounting

The FY 19 Budget

The FY 19 Operating Budget is \$411.3M, an \$11.2M, or 2.8%, increase over FY 18. This increase is driven primarily by growth in Property and Income Tax Revenue.

Revenues (89-99, 109-126)

- The FY 19 Budget increases \$11.2M, or 2.8%, from the FY 18 Budget. The increase is driven primarily from Property Tax, \$5.6M; Income Tax, \$3.2M; prior and current year surplus, \$1.2M; Investment Income, \$0.9M; and Recordation Tax, \$0.4M.
- Property Tax increases 2.8%, or \$5.6M, from the FY 18 Budget. Positive reassessments in FY 17 – 19 result in Property Tax revenue growth of 2.6% in FY 19.
- Income Tax is up \$3.2M, or 2.2%, from the FY 18 Budget. Growth in distributions is planned at 4.5% above the FY 18 revenue forecast. Carroll historically outperforms the State due to higher average incomes and a lower unemployment rate.
- Recordation increases \$0.4M, or 2.8%, from the FY 18 Budget. This revenue is driven by activity in the housing market. After numerous years of a depressed housing market, the average sale price, number of units sold, and the days on the market are all showing continued improvement.

Expenditures

A 3.0% salary increase is included for County personnel in FY 19.

General Fund:

Carroll County Public Schools Summary (135-140)

- County funding to Carroll County Public Schools (CCPS) is up \$5.5M, or 3.0%, from FY 18.
- In FY 16, the Board of Commissioners voted to temporarily redirect 2.0% of Local Income Tax, traditionally appropriated directly to the Capital Fund for Board of Education construction projects, to the Public Schools operating budget. The redirected percentage of Local Income Tax decreases 0.5% in FY 19, with 8.09% earmarked for school construction.

Education Other Summary (141-149)

- Carroll Community College increases \$0.7M, or 7.3%, which includes \$0.4M to help fund salary adjustments.
- Carroll Community College – Entrepreneurship Program, a new budget of \$0.2M in FY 19, was previously included in Economic Development Administration.
- Carroll County Public Library increases \$0.3M, or 2.9%, and includes additional funding for minimum wage impacts.

Public Safety and Corrections Summary (151-184)

- Public Safety 911 increases \$0.7M, or 11.6%, due to improvements in computer-aided dispatch, records management and field reporting systems; upgrade for the communications radio system; radios for the School Resource Officer program, and consulting fees.
- Total Sheriff Services increases \$2.7M, or 12.0%, for an additional 5% salary increase, continued implementation of an enhanced salary plan, creation of an entry-level training academy, and the addition of ten positions for the School Resource Officer program.

- State's Attorney's Office increases \$0.2M, or 5.1%, due to a Drug Court Prosecutor position.
- VESA/EMS combined funding includes an ongoing increase of 3.0%, and one-time funding of \$0.5M for Self-Contained Breathing Apparatus.

Public Works Summary (185-202)

Public Works increases \$1.3M, or 3.9%, for an additional position, vehicles for the 10 new School Resource Officer positions, and separate budgets for Veteran Transit Services and Transit Administration, which were previously included in Public Works Administration and the Grant Fund.

Citizen Services Summary (203-231)

- Total Citizen Services increases \$0.2M, or 7.2%, due to the partial transfer of a position from Permits and Inspections for the minimum livability function, additional transportation vouchers, and one-time funding for the Boys and Girls Club of Westminster for phone, paging, and security equipment for their new building.
- Citizen Services – Non-Profits increases \$0.2M, or 4.9%, which includes one-time funding for The Arc Carroll County and Rape Crisis Intervention Service, and additional funding for The Arc Carroll County, Target Community and Education Services, CHANGE, Inc., and Youth Services Bureau's substance abuse treatment program.

Recreation and Culture Summary (233-249)

- Recreation and Parks increases \$46,670, or 1.8%, due to minimum wage impacts and the extended open season at Piney Run Park.
- Historical Society and Union Mills Homestead includes \$5,000 each for one-time projects.

General Government Summary (251-319)

- County Attorney increases \$44,700, or 5.9%, due to outside legal fees.
- Total Comptroller increases \$0.2M, or 6.8%, due to the addition of a grants accountant position and salary adjustments.
- Total Economic Development increases \$1.3M, or 39.4%, due to additional funding in Infrastructure and Investments.
- Total Human Resources increases \$0.6M, or 3.8%, due to a one-time reduction to rebalance the Internal Service Fund in FY 19, offset by a one-time reduction in FY 18, OPEB allocations, and benefits associated with new positions.
- Risk Management increases \$34,130, or 1.4%, and includes funding of \$1.1M for Worker's Compensation.
- Technology Services increases \$0.4M, or 8.9%, due to the County-wide migration to Microsoft Office subscription and additional software and hardware purchases related to School Resource Officers.
- Audio Video Production increases \$35,700, or 21.2%, due to the addition of 0.5 FTE and salary adjustments.
- County Commissioners decreases \$11,910, or 1.1%, due to one-time funding for the promotion of Carroll County and Celebrating America in FY 18.

- Not in Carroll, a new \$0.3M budget, includes funding to combat drug abuse and provide additional resources for drug prevention, treatment, prosecution, and enforcement.

Debt, Transfers, and Reserves Summary (329-336)

- Debt Service decreases \$1.9M, or 7.3%, due to no issuance of bonds in FY 18.
- Agricultural Land Preservation Debt Service increases \$1.2M, or 65.5%, due to IPA principal payments in FY 19. The debt service will be offset by revenue.
- Intergovernmental Transfers, or Town-County Agreements, increases \$38,560, or 1.2%, due to inflation and an increase in town population.
- Interfund Transfers decreases \$4.2M, or 35.5%, due to a decrease in transfer to the Capital Fund of \$2.8M, a reduction of \$1.0M for a one-time transfer to the Fiber Network Enterprise Fund in FY 18, and a decrease of \$0.5M to the Grant Fund.
- The Reserve for Contingencies is generally set at 1% of the General Fund revenues.

Other Funds:

Airport Enterprise Fund (363-367)

Airport increases \$24,280, or 2.6%, due to the addition of an administrative position, and a reduction in debt service offset by an increase in Revenue in Excess of Expenditures.

Fiber Network Enterprise Fund (369-372)

Fiber Network increases \$4,000, or 1.0%, due to anticipated relocation of fiber, core switch maintenance, and pole insurance.

Firearms Facility Enterprise Fund (375-378)

Firearms Facility increases \$58,980, or 37.9%, due to conversion of a contractual position to full-time and additional capital projects.

Septage Facility Enterprise Fund (379-382)

Septage decreases \$19,500, or 2.0%, due to a reduction in gallons processed.

Solid Waste Enterprise Fund (383-392)

Solid Waste increases \$0.6M, or 7.0%, due to an increase in the per ton rate for recycling disposal and planned increase in Revenue in Excess of Expenditures. This revenue will be accumulated to support future waste management strategies.

Utilities Enterprise Fund (395-404)

Utilities increases \$0.5M, or 5.6%, due to maintenance, contractual services, and an increase in the City of Baltimore water purchase price.

Grant Fund Summary (407-427)

Overall, every \$1.00 of County match/contribution brings in approximately \$8.55 of grant funding.

OPEB Fund Summary (431)

The OPEB Fund increases \$1.0M, or 8.7%, due to an increase in costs for current retirees and costs associated with new positions.

Pension Fund Summary (432)

Total Pension increases \$0.2M, or 5.8%, due to costs associated with new positions.

LOSAP Fund Summary (434)

LOSAP includes \$1.3M in FY 19 due to one-time funding to reduce the unfunded liability.

Special Revenue Fund (435)

- Hotel Rental Tax increases \$90,420 or 27.6%, due to advertising expenses and vehicle replacement.
- Watershed Protection and Restoration Fund increases \$42,330, or 1.8%, due to personnel costs, offset by debt service.