

# **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
- Twenty additional positions, ten each in FY 19 and FY 20, for School Resource Officers through the Sheriff's Office
- \$0.5M one time to 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
- A Drug Court Prosecutor position for the State's Attorney's Office

### **The FY 19 Budget**

The FY 19 Operating Budget is \$411.1M, an \$11.1M, or 2.8%, increase over FY 18. This increase is driven primarily by growth in Property and Income Tax Revenue.

### **Revenues (65-74, 83-100)**

- The FY 19 Budget increases \$11.1M, 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, \$0.8M; 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 (109-111)**

- 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 (115-121)**

- 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 is up \$0.3M, or 2.9%, and includes additional funding for minimum wage impacts.

#### **Public Safety and Corrections Summary (125-156)**

- Public Safety 911 increases \$0.6M, or 10.9%, due to improvements in computer-aided dispatch, records management and field reporting systems; upgrade for the communications radio system; 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 (159-173)**

Public Works increases \$1.1M, or 3.1%, for 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 (177-203)**

- Total Citizen Services increases \$0.2M, or 7.1%, 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.

#### **Recreation and Culture Summary (207-221)**

- 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 increase \$5,000 each for one-time special projects.

#### **General Government Summary (225-289)**

- County Attorney increases \$44,700, or 5.9%, due to outside legal fees.
- Comptroller increases \$0.2M, or 4.5%, due to increased bank fees, bond fees, Homestead Tax Credit administration fees, and salary adjustments.
- Economic Development increases \$1.3M, or 39.4%, due to additional funding in Infrastructure and Investments.
- Human Resources increases \$0.5M, or 3.5%, 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.
- 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.
- 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.
- Audio Video Production increases \$35,700, or 21.2%, due to the addition of 0.5 FTE and salary adjustments.
- Not in Carroll, a new \$0.3M budget, is established to combat drug abuse and provide additional resources for drug prevention, treatment, prosecution, and enforcement.

#### **Debt, Transfers, and Reserves Summary (303-308)**

- 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 \$4.7M, or 39.5%, due to a decrease in transfer to capital 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.
- Included in FY 19 is a Reserve for Position Reclassifications of \$0.3M and a Reserve for Positions of \$0.2M.

## **Other Funds:**

### **Airport Enterprise Fund (337-339)**

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

### **Fiber Network Enterprise Fund (343-345)**

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

### **Firearms Facility Enterprise Fund (349-350)**

Firearms Facility increases \$58,950, or 37.9%, due to conversion of a contractual position to full-time and additional capital projects.

### **Septage Facility Enterprise Fund (353-354)**

Septage decreases \$20,000, or 2.0%, due to a reduction in gallons processed.

### **Solid Waste Enterprise Fund (357-365)**

Solid Waste Enterprise Fund 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 (369-377)**

Water and Sewer Enterprise Fund increases \$0.5M, or 5.6%, due to maintenance, contractual services, and an increase in the City of Baltimore water purchases.

### **Grant Fund Summary (381-399)**

Overall, every \$1.00 of County match/contribution brings in approximately \$8.56 of grant funding.

### **OPEB Fund Summary (403)**

The OPEB Fund increases \$0.9M, or 8.3%, due to an increase in costs for current retirees and costs associated with new positions.

### **LOSAP Fund Summary (406)**

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

### **Special Revenue Fund (407)**

Watershed Protection and Restoration Fund increases \$42,330, or 1.8%, due to personnel costs, offset by debt service.

### **Risk Management Workers Compensation ISF Summary (415)**

Funding of \$1.1M is included in FY 19.