

A Quick Guide to the FY 18 Budget

Department of Management and Budget

The combined Operating and Capital Budget books are more than six 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 18 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)
- \$0.6M additional ongoing to Carroll Community College for salary increases
- Up to \$0.35M per year to Carroll Community College for technology replacements in FY 18 – 22
- \$0.8M one-time funding for Economic Development Infrastructure and Investments
- \$0.3M ongoing for the Correctional Deputies' pension plan
- \$0.1K ongoing for a salary increase for Bailiffs in the Circuit Court
- Additional \$66,000 annually from FY 18 – 22 to LOSAP to raise the base benefit from \$125 to \$175 by FY 22
- \$15,000 one-time funding to Union Bridge for road maintenance
- \$5,000 one-time funding each for Union Mills, Historical Society, and Carroll County Public Library for Celebrating America

For FY 18, the following additional positions are included:

- Drug Treatment and Education Liaison, State's Attorney's Office
- Emergency Communications Assistant/Quality Assurance & Training, Public Safety
- Emergency Communications Specialist, Public Safety
- Emergency Communications Systems Specialist, Public Safety
- Project Manager, Building Construction
- Construction Inspector, Engineering – Construction Inspection
- Custodian, Facilities
- Maintenance Technicians (2), Facilities
- Contractual Plans Examiner, Permits and Inspections
- Road Equipment Operator, Roads Operations
- Election Information Systems Specialist, Board of Elections

The FY 18 Budget

The FY 18 Operating Budget is \$400.0M, an \$11.6M, or 3%, increase over FY 17. This increase is primarily driven by growth in Property and Income Tax Revenue.

Revenues (93-103, 113-130)

- The FY 18 Budget increases \$11.6M, or 3.0%, from the FY 17 Budget. The increases in Income Tax, \$5.9M, Property Tax, \$2.2M, use of prior and current year surplus, \$2.0M, Recordation Tax, \$1.0M, and investment income, \$0.5M, are partially offset by a reduction of Local Income tax transferred in from the Capital Fund for Board of Education Debt Service, (\$0.6M).
- Property Tax increases 1.1%, or \$2.2M, from the FY 17 Budget. Positive reassessments in FY 16 – 18 result in Property Tax revenue growth of 2.4% in FY 18, but growth is partially offset by a \$2.0M increase in the amount of Property Tax transferred directly to the Agricultural Land Preservation project in the Capital fund.
- Income Tax is up \$5.9M, a 4.2% increase from the FY 17 budget. Growth in distributions is planned at 5.0% above the FY 17 Forecast. Carroll historically outperforms the State due to our higher average income and lower unemployment rate.
- Recordation is up \$1.0M, a 7.4% increase from the FY 17 Budget. This revenue is driven by activity in the housing market. After numerous years of a depressed housing market, multiple indicators, such as average sale price, number of units sold, and the days on the market, are showing continued improvement.

Expenditures

A 3.0% salary increase is included for County personnel in FY 18.

General Fund:

Carroll County Public Schools Summary (141-145)

- County funding to Carroll County Public Schools (CCPS) is up \$5.0M, or 2.8%, from FY 17.
- 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 18, with 7.59% earmarked for school construction.

Education Other Summary (149-153)

- Carroll Community College increases \$0.9M, or 10.3%, which includes \$0.6M for a 3% salary increase.
- Carroll County Public Library increases \$0.4M, or 4.6%, which includes a 3.0% operating increase.
- Community Media Center increases \$0.1M, or 12.1%, due to an increase in subscriber services.

Public Safety and Corrections Summary (157-188)

- Circuit Court increases \$0.2M, or 10.6%, due to an increase in Bailiffs' salaries and OPEB allocations.
- Public Safety 911 increases \$0.4M, or 7.8%, due to the addition of an Emergency Communications Assistant Coordinator/Quality Assurance position, an Emergency Communications Systems Specialist, an Emergency Communications Specialist, costs associated with the Computer Aided-Dispatch and Records Management system, implementation of a wide-area network for VESA, and a one-time contribution to the University of Maryland Shock Trauma Center.
- Total Sheriff Services increases \$1.6M, or 7.6%, for continued implementation of an enhanced salary plan, home monitoring equipment, and an enhanced Correctional Deputy pension.
- State's Attorney's Office increases \$0.3M, or 8.5%, due to an additional Drug Treatment and Education Liaison position and OPEB allocations.
- VESA/EMS funding includes an ongoing increase of 3.0%, partially offset by a reduction for costs associated with computer-aided dispatch and records management that are now included in Public Safety 911's budget. One-time funding of \$0.3M is in FY 18 and includes \$0.1M toward a reserve ambulance and \$0.2M for Self-Contained Breathing Apparatus. A new Volunteer Recruitment and Retention program includes \$0.3M in one-time funding.

Public Works Summary (191-204)

- Public Works increases \$2.4M, or 7.7%, for maintenance of the closed schools, seven additional positions, and OPEB allocations.

Citizen Services Summary (207-233)

- Citizen Services increases \$0.2M, or 8.3%, due to the potential opening of the Warming and Cooling Center on Federal holidays as needed, and reclassifications.
- Citizen Services – Non-Profits increases \$0.1M, or 3.5%, which includes one-time funding for CHANGE, Inc. and additional funding for The Arc Carroll County, Target Community and Education Services, and Youth Services Bureau's substance abuse treatment.

Culture and Recreation Summary (237-251)

- Recreation and Parks increases \$0.3M, or 10.3%, due to a reception area renovation in the Administration office, vendor services, repairs to the main building at the Sports Complex, minimum wage effects, and the extended open season at Piney Run Park.
- Culture increases \$10,000, or 11.1%, for one-time funding for Celebrating America.

General Government Summary (255-320)

- County Attorney decreases \$0.1M, or 13.7%, due to the elimination of a long-term contract between the County and the Department of Social Services (DSS). DSS employees were housed and paid by the County, and the County was reimbursed by the DSS. With the elimination of the contract, these employees will now be housed and paid by DSS.

- Comptroller increases \$0.2M, or 4.6%, due to a new web-based CAFR system, professional development, and salary adjustments.
- Risk increases \$0.1M, or 6.3%, due to an increase in cost for General Liability Insurance.
- Human Resources decreases \$3.9M, or 20.2%, due to a one-time reduction to rebalance the Internal Service Fund, an ongoing reduction for prescription rebates, and an increased allocation of OPEB to individual budgets.
- Technology Services increases \$0.2M, or 3.9%, due to one-time funding for the County website overhaul and additional software and hardware purchases.
- Board of Elections increases \$1.2M, or 16.8%, due to an additional early voting center, an additional IT position, increased hours for a contractual position, and additional equipment costs.
- County Commissioners increases \$80,000, or 12.6%, due to one-time funding for the promotion of Carroll County and Celebrating America as well as funding for the Ft. Meade Alliance and the BWI Business Partnership.

Debt, Transfers, and Reserves Summary (331-336)

- Agricultural Land Preservation Debt Service increases \$75,000, or 4.2%, due to planned Installment Purchase Agreement (IPA) easement transactions.
- Intergovernmental Transfers, or Town-County Agreements, increases \$56,000, or 1.8%, due to inflation, an increase in town population, and one-time funding to Union Bridge for road maintenance.
- Interfund Transfers increases \$4.2M, or 54.7%, due to an increase in Transfer to Capital of \$3.1M and \$1.0M transfer to the Fiber Network Enterprise Fund.
- The Reserve for Contingencies is generally set at 1% of the General Fund revenues, and includes funding for contracted inmate beds in FY 18.

Other Funds:

Airport Enterprise Fund (365-367)

Airport increases \$38,000, or 4.2%, due to additional expenses associated with employee benefits and grounds maintenance.

Fiber Network Enterprise Fund (371-373)

Fiber Network increases \$17,000, or 4.2%, due to anticipated relocation of fiber, core switch maintenance, and pole insurance.

Septage Facility Enterprise Fund (381-383)

Septage decreases \$0.2M, or 14.4%, due to a decrease in gallons to be processed.

Solid Waste Enterprise Fund (387-395)

Solid Waste Enterprise Fund increases \$0.1M, or 1.6%, due to an increase in the Northeast Maryland Waste Disposal Authority membership fee and planned increase in revenue in excess of expenditures. This revenue will be accumulated to support future waste management strategies.

Utilities Enterprise Fund (399-408)

Water and Sewer Enterprise Fund increases \$0.1M, or 0.8%, due to repairs, replacements, and rehabilitations to capital assets and an increase in the City of Baltimore water purchases

Grant Fund Summary (411-427)

Overall, every \$1.00 of County match/contribution brings in approximately \$6.27 of grant funding.

OPEB Fund Summary (431)

The OPEB Fund increases \$0.5M, or 4.5%, due to an increase in costs for current retirees.

LOSAP Fund Summary (434)

LOSAP increases \$0.1M, or 66%, due to an increase in base benefits.

Special Revenue Fund (435)

Watershed Protection and Restoration Fund increases \$0.2M, or 7.6%, due to debt service.