

Other Post Employment Benefits Trust Fund

Other Post Employment Benefits (OPEB) includes medical and prescription coverage for retirees. Funds are being accumulated to meet this future liability.

Sources of Funding	FY 14	FY 15	FY 16	Increase
	Actual	Budget	Budget	(Decrease)
OPEB Contribution - Transfer from General Fund	\$10,056,900	\$9,632,900	\$10,103,580	\$470,680
Retiree Medicare Part D	226,975	0	0	0
Retiree Contributions	425,337	0	0	0
Interest	2,135	0	0	0
Unrealized Gain/(Loss)	6,512,261	0	0	0
Total Sources of Funding	\$17,223,608	\$9,632,900	\$10,103,580	\$470,680

Uses of Funding				
Budgeted Employer OPEB Trust Contribution	\$0	\$5,150,000	\$5,150,000	\$0
Audit fees	4,800	0	0	0
Consulting fees	5,000	0	0	0
Retiree Health Benefit Payments	4,001,567	4,482,900	4,953,580	470,680
Total Uses of Funding	\$4,011,367	\$9,632,900	\$10,103,580	\$470,680

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 in cases where 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. Administrative and oversight functions of the Plan are the responsibility of the Pension Plan Committee, consisting of four individuals set forth in the Plan document and two Plan participants selected by the County Commissioners.

Sources of Funding	FY 14	FY 15	FY 16	Increase
	Actual	Budget	Budget	(Decrease)
Employer Pension Contribution	\$2,367,000	\$2,558,020	\$2,542,100	(\$15,920)
Pension Recovery - Enterprise and Grant Funds	0			0
Unrealized Gain/(Loss)	7,867,123	0	0	0
Employee Pension Contribution	1,573,433	0	0	0
Interest	0	0	0	0
Total Sources of Funding	\$11,807,556	\$2,558,020	\$2,542,100	(\$15,920)

Uses of Funding				
Legal fees	\$1,376	\$0	\$0	\$0
Audit fees	3,600	0	0	0
Consulting fees	40,361	0	0	0
Employee Pension Fund Payments	924,686	0	0	0
Budgeted Employer Pension Contribution	0	2,558,020	2,542,100	(15,920)
Total Uses of Funding	\$970,023	\$2,558,020	\$2,542,100	(\$15,920)

Certified Law Officers Pension Trust Fund

The Carroll County Certified Law Officers Pension Plan, a defined benefit pension plan, was established October 1, 2009. The Plan covers certified law enforcement officers employed by the Carroll County Sheriff's Office. A monthly benefit is provided for officers who attain 25 years of service or who leave employment after age 55 with at least 15 years of service. Officers 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 as set forth in the Plan Document and two Pension plan participants selected by the County Commissioners, has responsibility for the oversight and administrative functions of the Plan.

Sources of Funding	FY 14	FY 15	FY 16	Increase
	Actual	Budget	Budget	(Decrease)
Employer Pension Contribution	\$869,760	\$835,380	\$680,880	(\$154,500)
Pension Recovery - Enterprise and Grant Funds	0	0	0	0
Unrealized Gain/(Loss)	992,039	0	0	0
Employee Pension Contribution	580,222	0	0	0
Interest	0	0	0	0
Total Sources of Funding	\$2,442,021	\$835,380	\$680,880	(\$154,500)

Uses of Funding				
Legal fees	\$516	\$0	\$0	\$0
Audit fees	1,200	0	0	0
Consulting fees	14,159	0	0	0
Other Misc. Fees	5,362	0	0	0
Certified Law Officers Pension Fund Payments	124,016	0	0	0
Budgeted Employer Pension Contribution	0	835,380	680,880	(154,500)
Total Uses of Funding	\$145,253	\$835,380	\$680,880	(\$154,500)

Length of Service Award Program Trust Fund

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 firemen meeting eligibility requirements and provides a monthly payment to retirees beginning at age 62.

Sources of Funding	FY 14	FY 15	FY 16	Increase
	Actual	Budget	Budget	(Decrease)
Unrealized Gain/(Loss)	\$1,310,932	\$0	\$0	\$0
Interest	0	0	0	
Transfer from General Fund	250,000	250,000	50,000	(200,000)
Total Sources of Funding	\$1,560,932	\$250,000	\$50,000	(\$200,000)

Uses of Funding				
Audit fees	\$2,400	\$0	\$0	\$0
Consulting fees	551	0	0	0
Other Professional Services	4,278	0	0	0
LOSAP Pension Fund Payments	607,733	250,000	50,000	(200,000)
Total Uses of Funding	\$614,962	\$250,000	\$50,000	(\$200,000)

Special Revenue Fund

A Special Revenue fund captures dedicated revenues until they are appropriated for use in other funds in a given year. Ag Transfer Tax is collected on the sale of agricultural property that it is being re-zoned from agricultural to another classification. The proceeds are used to help fund the Agricultural Land Preservation Program. Cable Franchise Fee is 5% of gross cable television revenue. Beginning in FY 16, the Commissioners voted to unrestrict the Cable Franchise Fee and transfer the balance for General Fund use. Hotel Rental Tax is tax 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. Impact fees are collected at the time a permit is issued for the construction of a new home. There are two types of fees: schools and parks. A project is eligible for impact fee funding if the project is being created to alleviate pressures related to growth as described in the impact fee ordinance. In September 2012, the Commissioners voted to temporarily reduce the school impact fee to zero. The fee will remain at zero until FY 17.

Sources of Funding	FY 14	FY 15	FY 16	Increase
	Actual	Budget	Budget	(Decrease)
Ag Transfer Tax	\$365,510	\$30,000	\$425,000	\$395,000
Cable Franchise Fee	1,390,284	966,359	2,050,000	1,083,641
Hotel Rental Tax	309,992	359,641	351,200	(8,441)
Impact Fees	206,711	318,000	450,000	132,000
Interest and Gain/(Loss)	2,677	0	0	0
Total Sources of Funding	\$2,275,174	\$1,674,000	\$3,276,200	\$1,602,200

Uses of Funding				
Transfer to Capital	\$208,657	\$348,000	\$875,000	\$527,000
Transfer to Operating	1,351,995	1,326,000	2,401,200	1,075,200
Total Uses of Funding	\$1,560,652	\$1,674,000	\$3,276,200	\$1,602,200

Watershed Protection and Restoration Fund

The Watershed Protection and Restoration Special Revenue Fund was established in FY 15 to ensure adequate funding for operating expenses related to the County's National Pollutant Discharge Elimination System (NPDES) Permit and Watershed Restoration efforts. Property Tax revenue equal to the projected operating expenses for this purpose will be dedicated to the fund on an annual basis.

Sources of Funding	FY 14 Actual	FY 15 Budget	FY 16 Budget	Increase (Decrease)
Dedicated Property Tax	\$0	\$1,066,890	\$1,098,230	\$31,340
Total Sources of Funding	\$0	\$1,066,890	\$1,098,230	\$31,340

Uses of Funding	FY 14 Actual	FY 15 Budget	FY 16 Budget	Increase (Decrease)
Personnel	\$0	\$907,950	\$922,770	\$14,820
Operating	0	158,940	175,460	16,520
Total Uses of Funding	\$0	\$1,066,890	\$1,098,230	\$31,340

Positions

Title	Type	FTE
<i>Administrative Office Associate</i>	Full-time	1.00
<i>Bureau Chief, Resource Management</i>	Full-time	0.75
<i>Chief Reviewer/Inspector</i>	Full-time	0.30
<i>Deputy Director, Land Use, Planning and Dev.</i>	Full-time	0.30
<i>Environmental Inspector/Grading Reviewer</i>	Full-time	1.00
<i>Floodplain Mgt. Specialist</i>	Full-time	0.80
<i>Forest Conservation Specialist</i>	Full-time	0.10
<i>NPDES Compliance Specialist</i>	Full-time	1.00
<i>Office Associate</i>	Full-time	0.15
<i>Program Engineer</i>	Full-time	0.40
<i>Stormwater Management Review Assistant</i>	Full-time	0.60
<i>Water Resource Specialist</i>	Full-time	1.60
<i>Water Resource Supervisor</i>	Full-time	0.80
<i>Water Resource Technician</i>	Full-time	0.80
<i>Watershed Grants Analyst</i>	Full-time	1.00
<i>Watershed Management Specialist</i>	Full-time	0.80
<i>Watershed Restoration Engineer</i>	Full-time	0.80
Total		12.20

All, or a portion of, the above positions are funding through the Watershed Protection and Restoration Fund. The remainder of the Deputy Director and Administrative Office Associate salaries are charged to Land Use, Planning and Development. All other positions with split salaries are charged to the Bureau of Resource Management.