

Public Schools Summary

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Board of Education	\$144,998,072	\$149,206,000	\$149,206,000	\$160,700,000	7.70%	7.70%
Board of Education Debt Service	9,268,783	10,689,000	10,689,000	10,263,940	-3.98%	-3.98%
Board of Education OPEB	0	0	0	1,500,000	100%	100%
Total Public Schools	\$154,266,855	\$159,895,000	\$159,895,000	\$172,463,940	7.86%	7.86%

Mission and Goals

The mission of Carroll County Public Schools (CCPS) is to ensure that every student can thrive as a responsible citizen in a changing world by providing rigorous and challenging curriculum in partnership with quality staff, caring families and supportive community members.

Goals Include:

The following goals were recently established by the Board of Education of Carroll County:

- Improve Student Achievement.
- Optimize Resources.
- Provide a Safe and Orderly Environment.
- Strengthen Productive Community Partnerships.
- Engage in a Process of School Improvement.

Highlights, Changes and Useful Information

- The 7.70% increase in the Board of Education in FY 09 includes operating impacts of \$3,000,000 for Ebb Valley Elementary School and \$285,000 for Manchester Valley High School.
- The 3.98% decrease in Board of Education Debt Service in FY 09 is due to fewer bonds related to Manchester Valley High School sold in FY 08 than expected. These bonds are expected to be sold primarily in FY 09 and FY 10.
- The 100% increase in Board of Education OPEB is the result of using unspent funding from FY 07, in FY 09. Because the BOE had these funds remaining, they chose to use them on a one-time basis for OPEB.

Board of Education

Description	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	144,998,072	149,206,000	149,206,000	160,700,000	7.70%	7.70%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$144,998,072	\$149,206,000	\$149,206,000	\$160,700,000	7.70%	7.70%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: The Adjusted Budget includes budget changes made during the year. On-going mid-year changes have been annualized for comparison purposes.

Contact

Charles I. Ecker, Superintendent (410) 751-3000
Terry Cannon, Management and Budget
Project Coordinator (410) 386-2082

- Percentage of the budget from each revenue source is as follows:

Source	FY 08 Budget	FY 09 Budget
County	49.02%	50.31%
State	46.16%	44.99%
Federal	3.94%	3.72%
Other	0.88%	0.97%

Mission and Goals

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Goals Include:

The following goals were recently established by the Board of Education of Carroll County:

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- Optimize Resources.
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- Engage in a Process of School Improvement.

- The following is a breakdown of anticipated funding sources, funding change from FY 08 and the percent of that change. The in-kind contribution includes the use of County facilities and services by CCPS without charge. State funding includes payments to the retirement and pension system.

Funding Source	FY 09 Funding	Change from FY 08	Percent Change
County	\$160,700,000	\$11,494,000	7.70%
County In-Kind	1,978,900	258,200	15.01%
State	145,483,844	3,352,608	2.36%
Federal	12,045,021	(71,900)	(0.59%)
Other	3,149,793	434,357	16.00%
TOTAL	\$323,357,558	\$15,467,265	5.02%

Description

The school system includes the Carroll County Career and Technology Center, the Gateway School, the Carroll Springs special education center, twenty-three elementary schools, nine middle schools and seven high schools. For more information on CCPS, please refer to: www.carrollk12.org.

Budget Changes

The 7.70% increase in the Board of Education in FY 09 includes operating impacts of \$3,000,000 for Ebb Valley Elementary School and \$285,000 for Manchester Valley High School.

Board of Education

Educational Effort

According to Maryland State Department of Education statistics, Carroll County ranked 7th in the State in Educational Effort in FY 07, the latest year for which data is available. This is a measure of all local funds (Current Expense, School Construction and Debt Service) dedicated to public schools as a percent of Total Local Wealth. Local Education Effort measures the extent to which a local government utilizes its revenue base to fund educational programs.

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 FY 09, are summarized below:

Budget Category	Amount	Percent of Total Budget
Administration	\$5,946,165	1.84%
Instructional Salaries and Wages	129,603,412	40.08%
Student Personnel Services	1,274,524	0.39%
Student Health Services	3,237,683	1.00%
Student Transportation	20,392,082	6.31%
Operation of Plant	24,788,530	7.67%
Maintenance of Plant	7,128,267	2.20%
Fixed Charges	54,572,344	16.88%
Community Services	300,000	0.09%
Capital Outlay	876,424	0.27%
Mid-Level Administration	25,147,944	7.78%
Special Education	38,064,838	11.77%
Textbooks and Instructional Supplies	8,556,096	2.65%
Other Instructional Costs	3,469,249	1.07%
Total	\$323,357,558	100%

Board of Education Debt Service

Description	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	9,268,783	10,689,000	10,689,000	10,263,940	-3.98%	-3.98%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$9,268,783	\$10,689,000	\$10,689,000	\$10,263,940	-3.98%	-3.98%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: The Adjusted Budget includes budget changes made during the year. On-going mid-year changes have been annualized for comparison purposes.

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Terry Cannon, Management and Budget
Project Coordinator (410) 386-2082

Description

School construction is funded with local income tax, impact fees, 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. Since FY 97, 9.09% of the local income tax has been earmarked for school construction. The current local income tax rate is 3.05%.

Program Highlights

The County opens Ebb Valley Elementary School in Manchester in FY 09. In recent years the County opened Cranberry Station Elementary School in Westminster in FY 00, Shiloh Middle School in Hampstead in FY 01, Century High School in Eldersburg in FY 02, Winters Mill High School in Westminster in FY 03, and Parr's Ridge Elementary School in Mt. Airy in FY 06.

Budget Change

The 3.98% decrease in Board of Education Debt Service in FY 09 is due to fewer bonds related to Manchester Valley High School sold in FY 08 than expected. These bonds are expected to be sold primarily in FY 09 and FY 10.

Board of Education OPEB

Description	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	0	0	0	1,500,000	100.00%	100.00%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$0	\$0	\$0	\$1,500,000	100.00%	100.00%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: The Adjusted Budget includes budget changes made during the year. On-going mid-year changes have been annualized for comparison purposes.

Contact

**Terry Cannon, Management and Budget
Project Coordinator (410) 386-2082**

Description

Postemployment benefits represent compensation to employees for the services they provide. Payment of those benefits is deferred until after retirement begins. Other Post Employment Benefits (OPEB) includes such items as medical, dental, vision, and life insurance coverage. What is changing is how governments report OPEB. Instead of reporting only the amount paid out for benefits each year, governments must now also recognize and report the cost of benefits being earned by employees, which won't be paid until after they retire. While the new OPEB standards do not require governments to set aside assets in advance to pay for future benefits, Carroll County is setting aside funds in its operating plan to meet this future liability.

Budget Change

The 100% increase in Board of Education OPEB is the result of using unspent funding from FY 07, in FY 09. Because the BOE had these funds remaining, they chose to use them on a one-time basis for OPEB.