

# Public Schools Summary

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	Actual FY 08	Original Budget FY 09	Adjusted Budget FY 09	Budget FY 10	% Change From Orig. FY 09	% Change From Adj. FY 09
<b>Board of Education</b>	\$151,107,358	\$160,700,000	\$160,700,000	\$167,700,000	4.36%	4.36%
<b>Board of Education Debt Service</b>	9,597,462	10,263,940	10,263,940	12,167,507	18.55%	18.55%
<b>Board of Education OPEB</b>	0	1,500,000	1,500,000	0	-100%	-100%
<b>Total Public Schools</b>	<b>\$160,704,820</b>	<b>\$172,463,940</b>	<b>\$172,463,940</b>	<b>\$179,867,507</b>	<b>4.29%</b>	<b>4.29%</b>

## 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 4.36% increase in the Board of Education includes operating impacts of \$5,000,000 for Manchester Valley High School and \$2,800,000 in growth. The FY 10 budget is based on a base budget of \$159,900,000. This lower amount reflects an \$800,000 reduction for one-time operating costs associated with the opening of Ebb Valley Elementary School. The growth over this lower base is 4.88%.
- The 18.55% increase in Board of Education Debt Service is due to a low actual bond sale in FY 09, but a high projected bond sale in FY 10. This higher bond sale is mainly related to the construction of Manchester Valley High School, Westminster's HVAC system and South Carroll's Fine Arts addition.
- The 100.00% decrease in Board of Education OPEB is the result of budgeting funds in FY 09, but not FY 10. The BOE had funds remaining in their operating budget in FY 09 and chose to use them on a one-time basis for OPEB.

# Board of Education

Description	Actual FY 08	Original Budget FY 09	Adjusted Budget FY 09	Budget FY 10	% Change From Orig. FY 09	% Change From Adj. FY 09
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	151,107,358	160,700,000	160,700,000	167,700,000	4.36%	4.36%
Capital Outlay	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$151,107,358</b>	<b>\$160,700,000</b>	<b>\$160,700,000</b>	<b>\$167,700,000</b>	<b>4.36%</b>	<b>4.36%</b>
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 09 Budget	FY 10 Budget
County [incl. in-kind]	50.31%	51.33%
State	44.99%	42.06%
Federal	3.72%	5.76%
Other	0.97%	0.84%

## 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.

- The following is a breakdown of anticipated funding sources, funding change from FY 09 and the percent of that change. The in-kind contribution includes the use of County facilities and services by CCPS without charge. State funding does not include payments to the retirement and pension system.

Funding Source	FY 10 Funding	Change from FY 09	Percent Change
County	\$167,700,000	\$7,000,000	4.36%
County In-Kind	1,978,900	-0-	0%
Prior year unexpended fund balance	1,429,622	1,429,622	100%
State	140,199,235	(5,284,609)	(3.63%)
Federal	19,209,365	7,164,344	59.48%
Other	2,806,760	(343,033)	(10.89%)
<b>TOTAL</b>	<b>\$333,323,882</b>	<b>\$9,966,324</b>	<b>3.08%</b>

## 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 eight high schools. For more information on CCPS, please refer to: [www.carrollk12.org](http://www.carrollk12.org).

## Budget Changes

The 4.36% increase in the Board of Education includes operating impacts of \$5,000,000 for Manchester Valley High School and \$2,800,000 in growth. The FY 10 budget is based on a base budget of \$159,900,000. This lower amount reflects an \$800,000 reduction for one-time operating costs associated with the opening of Ebb Valley Elementary School. The growth over this lower base is 4.88%.

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# 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 08, 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 10, are summarized below:

<b>Budget Category</b>	<b>Amount</b>	<b>Percent of Total Budget</b>
Administration	\$5,836,554	1.75%
Instructional Salaries and Wages	128,731,994	38.62%
Student Personnel Services	1,294,771	0.39%
Student Health Services	3,212,177	0.96%
Student Transportation	21,282,766	6.39%
Operation of Plant	26,303,339	7.89%
Maintenance of Plant	6,887,047	2.07%
Fixed Charges	58,476,399	17.54%
Community Services	335,000	0.10%
Capital Outlay	874,972	0.26%
Mid-Level Administration	24,157,861	7.25%
Special Education	42,307,118	12.69%
Textbooks and Instructional Supplies	11,006,903	3.30%
Other Instructional Costs	2,616,981	0.79%
<b>Total</b>	<b>\$333,323,882</b>	<b>100%</b>

# Board of Education Debt Service

Description	Actual FY 08	Original Budget FY 09	Adjusted Budget FY 09	Budget FY 10	% Change From Orig. FY 09	% Change From Adj. FY 09
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	9,597,462	10,263,940	10,263,940	12,167,507	18.55%	18.55%
Capital Outlay	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$9,597,462</b>	<b>\$10,263,940</b>	<b>\$10,263,940</b>	<b>\$12,167,507</b>	<b>18.55%</b>	<b>18.55%</b>
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

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 Manchester Valley High School in FY 10. 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, Parr's Ridge Elementary School in Mt. Airy in FY 06, and Ebb Valley Elementary School in Manchester in FY 09.

## Budget Change

The 18.55% increase in Board of Education Debt Service is due to a low bond sale in FY 09 followed by a high budgeted sale in FY 10. This higher bond sale is mainly related to the construction of Manchester Valley High School, Westminster's HVAC system, and South Carroll's Fine Arts addition.

# Board of Education OPEB

Description	Actual FY 08	Original Budget FY 09	Adjusted Budget FY 09	Budget FY 10	% Change From Orig. FY 09	% Change From Adj. FY 09
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	0	1,500,000	1,500,000	0	-100.00%	-100.00%
Capital Outlay	0	0	0	0	0.00%	0.00%
<b>Total</b>	\$0	\$1,500,000	\$1,500,000	\$0	-100.00%	-100.00%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

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## Contact

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## 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% decrease in Board of Education OPEB is the result of budgeting funds in FY 09, but not FY 10. The BOE had funds remaining in their operating budget in FY 09 and chose to use them on a one-time basis for OPEB.