

# Carroll County Public Schools Summary

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	Actual FY 09	Original Budget FY 10	Adjusted Budget FY 10	Proposed Budget FY 11	% Change From Orig. FY 10	% Change From Adj. FY 10
Carroll County Public Schools	\$162,664,876	\$167,700,000	\$167,700,000	\$164,900,000	-1.67%	-1.67%
Carroll County Public Schools Debt Service	10,566,822	12,167,507	12,167,507	12,060,000	-0.88%	-0.88%
Board of Education OPEB	1,500,000	0	0	0	0%	0%
<b>Total Public Schools</b>	<b>\$174,731,698</b>	<b>\$179,867,507</b>	<b>\$179,867,507</b>	<b>\$176,960,000</b>	<b>-1.62%</b>	<b>-1.62%</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 Communication and Understanding
- Engage in a Process of School Improvement

## Highlights, Changes and Useful Information

- Carroll County Public Schools are under the control of the Board of Education of Carroll County, an elected board whose powers and duties are defined under state law. While the Board of County Commissioners has a funding obligation to the school system, they do not have any operational authority over it.
- In FY 10, while the County's Operating Budget increased by only \$1.5 million, the School System received an increase of \$7 million.
- Direct Funding in FY 11 is based on funding at Maintenance of Effort (MOE). State law mandates that County governments spend the same amount per pupil, less one-time costs, from one year to the next. Each time a County government spends more than MOE, a new higher MOE is created.
- Prior to FY 11, the school system has been funded above Maintenance of Effort every year since FY 97.
- In addition to the direct funding the school system receives, the County provides nearly \$2 million of in-kind support. The bulk of this support is from providing space and utilities at the Winchester Building (Administrative Offices of CCPS) and the Kessler Warehouse.
- The County also provides the overwhelming majority of the funding for the school system's capital budget. In the Recommended Community Investment Plan, the County will provide \$100 million of the total \$119 million planned for school projects in FY 11-16.

## Budget Changes

- This decrease in school funding is a result of funding at MOE.
- Debt service has slightly dropped in this budget due to both a lower actual bond sale and a lower interest rate than was budgeted, though it will increase later in the plan.

# Carroll County Public Schools

Description	Actual FY 09	Original Budget FY 10	Adjusted Budget FY 10	Proposed Budget FY 11	% Change From Orig. FY 10	% Change From Adj. FY 10
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	162,664,876	167,700,000	167,700,000	164,900,000	-1.67%	-1.67%
Capital Outlay	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$162,664,876</b>	<b>\$167,700,000</b>	<b>\$167,700,000</b>	<b>\$164,900,000</b>	<b>-1.67%</b>	<b>-1.67%</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**

<http://www.carrollk12.org/>

## 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
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- Engage in a Process of School Improvement

## 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.

## Budget Changes

- The 1.67% decrease in the Board of Education is based on funding at Maintenance of Effort.
- Percentage of the budget from each revenue source is as follows:

Source	FY 10 Budget	FY 11 Budget
County (incl. in-kind)	51.33%	50.95%
State	42.06%	42.55%
Federal	5.76%	5.62%
Other	0.84%	0.88%

- The following is a breakdown of anticipated funding sources, funding change from FY 10 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 11 Funding	Change from FY 10	Percent Change
County	\$164,900,000	(\$2,800,000)	(1.67%)
County In-Kind	1,978,900	-0-	0.00%
Prior year unexpended fund balance	-0-	(1,429,622)	(100.0%)
State	139,347,730	(851,505)	(0.61%)
Federal	18,415,464	(793,901)	(4.13%)
Other	2,882,441	75,681	2.70%
<b>TOTAL</b>	<b>\$327,524,535</b>	<b>(\$5,799,347)</b>	<b>(1.74%)</b>

# Carroll County Public Schools Debt Service

Description	Actual FY 09	Original Budget FY 10	Adjusted Budget FY 10	Proposed Budget FY 11	% Change From Orig. FY 10	% Change From Adj. FY 10
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	10,566,822	12,167,507	12,167,507	12,060,000	-0.88%	-0.88%
Capital Outlay	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$10,566,822</b>	<b>\$12,167,507</b>	<b>\$12,167,507</b>	<b>\$12,060,000</b>	<b>-0.88%</b>	<b>-0.88%</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 opened Manchester Valley High School in FY 10. In the last decade 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 0.88% decrease in Board of Education Debt Service is due to a lower actual bond sale than expected in FY 10 combined with a lower interest rate than expected.

# Carroll County Public Schools OPEB

Description	Actual FY 09	Original Budget FY 10	Adjusted Budget FY 10	Proposed Budget FY 11	% Change From Orig. FY 10	% Change From Adj. FY 10
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	1,500,000	0	0	0	0.00%	0.00%
Capital Outlay	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>0.00%</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

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.

## Highlights

The BOE had funds remaining in their operating budget in FY 09 and chose to use them on a one-time basis for OPEB. These funds were returned to the County, then budgeted to the BOE in FY 09, and are reflected on this page. In FY 10 they elected to transfer \$2.0 million from an expense category to OPEB. This was handled internally by the BOE so it is not being shown on this page.