

Carroll County Public Schools Summary

	Actual FY 16	Original Budget FY 17	Adjusted Budget FY 17	Budget FY 18	% Change From Orig. FY 17	% Change From Adj. FY 17
Carroll County Public Schools	\$171,326,873	\$181,852,000	\$181,852,000	\$186,864,400	2.76%	2.76%
Carroll County Public Schools Debt Service	12,578,779	12,037,000	12,037,000	11,302,030	-6.11%	-6.11%
Teacher Pension	6,702,000	0	0	0	0.00%	0.00%
Total Public Schools	\$190,607,652	\$193,889,000	\$193,889,000	\$198,166,430	2.21%	2.21%

Core Statements

Carroll County Public Schools: Building the Future.

Core Values

The Board of Education establishes the following core values:

- The Pursuit of Excellence
- Life-Long Learning and Success
- A Safe and Orderly Learning Environment
- Community Participation
- Fairness, Honesty, and Respect
- Continuous Improvement

Highlights, Changes, and Useful Information

- Carroll County Public Schools (CCPS) 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.
- Direct funding in FY 18 is \$7.3M over 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 funds more than MOE, a new higher MOE is created.
- With the exception of FY 11, the school system has been funded above Maintenance of Effort every year since FY 97.
- In addition to the direct funding, the County provides nearly \$2.0M of in-kind support. The bulk of this in-kind support comes from providing space and utilities at the Winchester Building (CCPS Administrative Offices) and the Kessler Warehouse.
- The County also provides the overwhelming majority of the funding for the school system's capital budget. In the Community Investment Plan, the County will provide \$159.8M of the total \$234.8M planned for school projects in FY 18 – 23.

Budget Changes

- 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.
- Beginning FY 17, due to a state-mandated change, teacher pension is part of the Carroll County Public Schools' direct funding of \$186.9 million, and is now included in the Maintenance of Effort calculation.
- Debt Service decreases due to declining existing debt.

Carroll County Public Schools

Description	Actual FY 16	Original Budget FY 17	Adjusted Budget FY 17	Budget FY 18	% Change From Orig. FY 17	% Change From Adj. FY 17
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	171,326,873	181,852,000	181,852,000	186,864,400	2.76%	2.76%
Capital	0	0	0	0	0.00%	0.00%
Total	\$171,326,873	\$181,852,000	\$181,852,000	\$186,864,400	2.76%	2.76%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: Actuals include in-kind of \$1.83 million for use of County-owned property.

Contact

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- The following is a breakdown of anticipated funding sources, funding changes from FY 17 and the percent of that change.

Core Statement

Carroll County Public Schools: Building the Future

Core Values

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- Continuous Improvement

Description

The school system includes the Carroll County Career and Technology Center, the Gateway School, the Carroll Springs special education center, twenty-two elementary schools, eight middle schools, and seven high schools.

Funding Source	FY 18 Funding	Change from FY 17	Percent Change
County	\$186,864,400	\$5,012,400	2.8%
County In-Kind	1,978,900	0	0.0%
Use of Fund Balance	992,243	992,243	100.0%
State	131,417,151	(776,695)	(0.6%)
Deferred State - Grant	1,000,000	(2,000,000)	66.7%
Federal	13,752,008	(26,693)	0.2%
Other	2,563,774	175,778	(7.4%)
TOTAL	\$338,568,476	\$3,377,033	1.0%

Budget Changes

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

Funding Source	FY 17 Budget	FY 18 Budget
County (incl. in-kind)	54.9%	55.8%
State	40.3%	39.1%
Federal	4.1%	4.1%
Other (incl. fund bal.)	0.7%	1.1%

- 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.

Carroll County Public Schools

Educational Effort Index

The Educational Effort is a comparison of the local appropriation as a percent of state-defined local wealth. This ratio is then compared to the State-wide Educational Effort to arrive at the Index 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 18, are summarized here:

Budget Category	Amount	Percent of Total Budget
Administration	\$5,585,869	1.62%
Instructional Salaries and Wages	123,725,185	35.80%
Student Personnel Services	1,691,997	0.49%
Student Health Services	3,618,560	1.05%
Student Transportation	21,563,541	6.24%
Operation of Plant	23,371,829	6.76%
Maintenance of Plant	7,375,410	2.13%
Fixed Charges	77,280,829	22.36%
Food Service	0	0.00%
Community Services	432,000	0.13%
Capital Outlay	4,083,182	1.18%
Mid-Level Administration	23,622,834	6.83%
Special Education	42,548,160	12.31%
Textbooks and Instructional Supplies	8,101,365	2.34%
Other Instructional Costs	2,615,502	0.76%
Total	\$345,616,263	100.0%

Carroll County Public Schools Debt Service

Description	Actual FY 16	Original Budget FY 17	Adjusted Budget FY 17	Budget FY 18	% Change From Orig. FY 17	% Change From Adj. FY 17
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	12,578,779	12,037,000	12,037,000	11,302,030	-6.11%	-6.11%
Capital	0	0	0	0	0.00%	0.00%
Total	\$12,578,779	\$12,037,000	\$12,037,000	\$11,302,030	-6.11%	-6.11%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

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

Contact

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Description

School construction is funded with Local Income Tax, 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. In FY 16, the Board of Commissioners voted to temporarily redirect 2.0% of Local Income Tax 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. The Local Income Tax rate was decreased from 3.04% to 3.03% effective January 1, 2015.

Budget Changes

Debt Service decreases due to declining existing debt.

Teacher Pension

Description	Actual FY 16	Original Budget FY 17	Adjusted Budget FY 17	Budget FY 18	% Change From Orig. FY 17	% Change From Adj. FY 17
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	6,702,000	0	0	0	0.00%	0.00%
Capital	0	0	0	0	0.00%	0.00%
Total	\$6,702,000	\$0	\$0	\$0	0.00%	0.00%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

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

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Budget Changes

Beginning FY 17, due to a state-mandated change, teacher pension is part of the Carroll County Public Schools' direct funding of \$186.9 million, and is now included in the Maintenance of Effort calculation.