

# 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 15 Actual	FY 16 Budget	FY 17 Budget	Increase (Decrease)
OPEB Contribution - Transfer from General Fund	\$9,632,900	\$10,103,580	\$10,103,580	\$0
Retiree Medicare Part D	251,701	0	0	0
Retiree Contributions	473,878	0	475,000	475,000
Interest	2,489	0	0	0
Unrealized Gain/(Loss)	2,371,484	0	0	0
<b>Total Sources of Funding</b>	<b>\$12,732,452</b>	<b>\$10,103,580</b>	<b>\$10,578,580</b>	<b>\$475,000</b>

Uses of Funding				
Budgeted Employer OPEB Trust Contribution	\$0	\$5,150,000	\$5,150,000	\$0
Audit Fees	4,900	0	0	0
Consulting Fees	7,500	0	0	0
Retiree Health Benefit Payments	3,503,148	4,953,580	5,428,580	475,000
<b>Total Uses of Funding</b>	<b>\$3,515,548</b>	<b>\$10,103,580</b>	<b>\$10,578,580</b>	<b>\$475,000</b>

# 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 15	FY 16	FY 17	Increase
	Budget	Budget	Budget	(Decrease)
Employer Pension Contribution	\$2,558,020	\$2,542,100	\$2,636,200	\$94,100
Pension Recovery - Enterprise and Grant Funds	0			0
Unrealized Gain/(Loss)	2,688,846	0	0	0
Employee Pension Contribution	1,618,955	0	0	0
Interest	0	0	0	0
<b>Total Sources of Funding</b>	<b>\$6,865,821</b>	<b>\$2,542,100</b>	<b>\$2,636,200</b>	<b>\$94,100</b>

Uses of Funding				
Legal Fees	\$1,505	\$0	\$0	\$0
Audit Fees	4,900	0	0	0
Consulting Fees	74,485	0	0	0
Employee Pension Fund Payments	1,085,853	0	0	0
Budgeted Employer Pension Contribution	0	2,542,100	\$2,636,200	94,100
<b>Total Uses of Funding</b>	<b>\$1,166,743</b>	<b>\$2,542,100</b>	<b>\$2,636,200</b>	<b>\$94,100</b>

# 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 15	FY 16	FY 17	Increase
	Actual	Budget	Budget	(Decrease)
Employer Pension Contribution	\$835,380	\$680,880	\$798,560	\$117,680
Pension Recovery - Enterprise and Grant Funds	0	0	0	0
Unrealized Gain/(Loss)	384,779	0	0	0
Employee Pension Contribution	415,107	0	0	0
Interest	0	0	0	0
<b>Total Sources of Funding</b>	<b>\$1,635,265</b>	<b>\$680,880</b>	<b>\$798,560</b>	<b>\$117,680</b>

Uses of Funding				
Legal Fees	\$630	\$0	\$0	\$0
Audit Fees	2,500	0	0	0
Consulting Fees	16,654	0	0	0
Other Miscellaneous Fees	4,297	0	0	0
Certified Law Officers Pension Fund Payments	198,548	0	0	0
Budgeted Employer Pension Contribution	0	680,880	798,560	117,680
<b>Total Uses of Funding</b>	<b>\$222,629</b>	<b>\$680,880</b>	<b>\$798,560</b>	<b>\$117,680</b>

# 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 60.

Sources of Funding	FY 15 Actual	FY 16 Budget	FY 17 Budget	Increase (Decrease)
Unrealized Gain/(Loss)	\$374,273	\$0	\$0	\$0
Interest	0	0	0	0
Transfer from General Fund	250,000	50,000	100,000	50,000
<b>Total Sources of Funding</b>	<b>\$624,273</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$50,000</b>

Uses of Funding	FY 15 Actual	FY 16 Budget	FY 17 Budget	Increase (Decrease)
Audit Fees	\$2,500	\$0	\$0	\$0
Consulting Fees	10,944	0	0	0
Other Professional Services	4,880	0	0	0
LOSAP Pension Fund Payments	675,742	50,000	100,000	50,000
<b>Total Uses of Funding</b>	<b>\$694,066</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$50,000</b>

# 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 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 15 Actual	FY 16 Budget	FY 17 Budget	Increase (Decrease)
Ag Transfer Tax	\$59,558	\$425,000	\$30,000	(\$395,000)
Cable Franchise Fee	1,436,410	2,050,000	0	(2,050,000)
Hotel Rental Tax	284,101	351,200	315,830	(35,370)
Impact Fees	187,559	450,000	160,670	(289,330)
Interest and Gain/(Loss)	(1,262)	0	0	0
<b>Total Sources of Funding</b>	<b>\$1,966,365</b>	<b>\$3,276,200</b>	<b>\$506,500</b>	<b>(\$2,769,700)</b>

Uses of Funding	FY 15 Actual	FY 16 Budget	FY 17 Budget	Increase (Decrease)
Transfer to Capital	\$348,000	\$875,000	\$190,670	(\$684,330)
Transfer to Operating	1,217,684	2,401,200	315,830	(2,085,370)
<b>Total Uses of Funding</b>	<b>\$1,565,684</b>	<b>\$3,276,200</b>	<b>\$506,500</b>	<b>(\$2,769,700)</b>

# 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 and Municipalities joint 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. The Municipalities fund the salaries of two NPDES Compliance Specialist positions and the County funds the benefits. The FY 17 Budget increases due to debt service on capital projects related to the NPDES permit included in this fund for the first time, addition of the second NPDES Compliance Specialist position.

Sources of Funding	FY 15	FY 16	FY 17	Increase
	Actual	Budget	Budget	(Decrease)
Dedicated Property Tax	\$1,066,890	\$1,098,230	\$1,945,850	\$847,620
Fund Balance	0	0	116,810	116,810
Town Contributions	48,867	0	96,860	96,860
Interest Revenue	583	0	600	600
<b>Total Sources of Funding</b>	<b>\$1,116,340</b>	<b>\$1,098,230</b>	<b>\$2,160,120</b>	<b>\$1,061,890</b>

Uses of Funding				
Personnel	\$896,814	\$922,770	\$1,021,310	\$98,540
Operating	102,717	175,460	165,300	(10,160)
Debt Service	0	0	973,510	973,510
<b>Total Uses of Funding</b>	<b>\$999,531</b>	<b>\$1,098,230</b>	<b>\$2,160,120</b>	<b>\$1,061,890</b>

## Positions

Title	Type	FTE
<i>Administrative Office Associate</i>	Full-time	0.40
<i>Bureau Chief, Resource Management</i>	Full-time	0.75
<i>Chief Reviewer/Inspector</i>	Full-time	0.30
<i>Director, Land and Resource Management</i>	Full-time	0.50
<i>Environmental Inspector/Grading</i>	Full-time	1.00
<i>Floodplain Mgt. Specialist</i>	Full-time	0.60
<i>Forest Conservation Specialist</i>	Full-time	0.10
<i>NPDES Compliance Specialist</i>	Full-time	2.00
<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	0.20
<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
<b>Total</b>		<b>12.00</b>

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