

Carroll County Public Schools Summary

	Actual FY 14	Original Budget FY 15	Adjusted Budget FY 15	Budget FY 16	% Change From Orig. FY 15	% Change From Adj. FY 15
Carroll County Public Schools	\$165,334,791	\$162,000,000	\$162,000,000	\$169,500,000	4.63%	4.63%
Carroll County Public Schools Debt Service	13,739,159	13,541,060	13,541,060	12,607,520	-6.89%	-6.89%
Teacher Pension	5,078,000	5,737,000	5,737,000	6,702,000	16.82%	16.82%
One-Time Funding	0	3,300,000	3,300,000	0	-100.00%	-100.00%
Total Public Schools	\$184,151,950	\$184,578,060	\$184,578,060	\$188,809,520	2.29%	2.29%

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 16 is \$10.4M 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 school system receives, the County is required to provide Teacher Pension funding of \$6.7M and provides nearly \$2.0M of in-kind support. The bulk of this in-kind support is 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 \$118M of the total \$167M planned for school projects in FY 16 – 21.

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.
- Carroll County Public Schools' direct funding for FY 16 includes \$169.5M in ongoing funding.
- Debt Service decreases due to refunding of prior bond issues and timing of bond sales.
- Teacher Pension increases in FY 16 due to State legislation.

Carroll County Public Schools

Description	Actual FY 14	Original Budget FY 15	Adjusted Budget FY 15	Budget FY 16	% Change From Orig. FY 15	% Change From Adj. FY 15
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	165,334,791	162,000,000	162,000,000	169,500,000	4.63%	4.63%
Capital	0	0	0	0	0.00%	0.00%
Total	\$165,334,791	\$162,000,000	\$162,000,000	\$169,500,000	4.63%	4.63%
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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<http://www.carrollk12.org/>

- The following is a breakdown of anticipated funding sources, funding changes from FY 15 and the percent of that change.

Core Statement

Carroll County Public Schools: Building the Future

Core Values

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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.

Funding Source	FY 16 Funding	Change from FY 15	Percent Change
County	\$169,500,000	\$7,500,000	4.6%
County One-time	0	(3,300,000)	(100.0%)
County In-Kind	1,978,900	0	0.0%
Teacher Pension	6,702,000	965,163	16.8%
Use of fund balance	2,000,000	(3,104,499)	(60.8%)
State	133,232,264	(1,476,307)	(1.1%)
Federal	13,353,668	230,809	1.8%
Other	3,053,376	32,663	1.1%
TOTAL	\$329,820,208	\$847,829	0.3%

Budget Changes

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

Funding Source	FY 15 Budget	FY 16 Budget
County (incl. in-kind)	52.6%	54.1%
State	40.9%	40.4%
Federal	4.0%	4.0%
Other (incl. fund bal.)	2.5%	1.5%

- 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 16, are summarized here:

Budget Category	Amount	Percent of Total Budget
Administration	\$5,201,159	1.58%
Instructional Salaries and Wages	116,692,983	35.38%
Student Personnel Services	1,599,532	0.48%
Student Health Services	3,439,350	1.04%
Student Transportation	21,174,590	6.42%
Operation of Plant	24,324,416	7.38%
Maintenance of Plant	7,212,517	2.19%
Fixed Charges	76,632,161	23.23%
Food Service	22,688	0.01%
Community Services	330,000	0.10%
Capital Outlay	686,311	0.21%
Mid-Level Administration	23,112,579	7.01%
Special Education	38,754,162	11.75%
Textbooks and Instructional Supplies	7,966,785	2.41%
Other Instructional Costs	2,670,975	0.81%
Total	\$329,820,208	100.0%

Carroll County Public Schools Debt Service

Description	Actual FY 14	Original Budget FY 15	Adjusted Budget FY 15	Budget FY 16	% Change From Orig. FY 15	% Change From Adj. FY 15
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	13,739,159	13,541,060	13,541,060	12,607,520	-6.89%	-6.89%
Capital	0	0	0	0	0.00%	0.00%
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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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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. In FY 16, the Board of Commissioners voted to temporarily redirect 2.0% of Local Income Tax to the Public Schools operating budget. The local income tax rate was decreased from 3.04% to 3.03% effective January 1, 2015.

Program Highlights

The County opened three schools over the last decade:

- Manchester Valley High School in FY 10
- Ebb Valley Elementary School in FY 09
- Parr's Ridge Elementary School in FY 06

Budget Changes

Debt Service decreases due to refunding of prior bond issues and timing of bond sales from FY 15 to FY 16.

Teacher Pension

Description	Actual FY 14	Original Budget FY 15	Adjusted Budget FY 15	Budget FY 16	% Change From Orig. FY 15	% Change From Adj. FY 15
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
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Operating	5,078,000	5,737,000	5,737,000	6,702,000	16.82%	16.82%
Capital	0	0	0	0	0.00%	0.00%
Total	\$5,078,000	\$5,737,000	\$5,737,000	\$6,702,000	16.82%	16.82%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

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Budget Changes

Beginning in FY 13, the State began passing costs associated with the teacher pension system to the Counties. The State is phasing these costs in over a 4-year period. State law requires Carroll to fund \$6.7M in FY 16, an increase of \$1.0M.