

## **A Quick Guide to the FY 20 Budget**

### **Department of Management and Budget**

The combined Operating and Capital Budget books are more than seven hundred pages long and contain a great deal of information. This Quick Guide is intended to serve as a summary of important information and changes, as well as a tool for understanding and locating information in the budget books.

The Recommended, Proposed, and Adopted Budgets are available online at <https://www.carrollcountymd.gov/government/directory/management-budget/bureau-of-budget/>

#### **Revenues (85-95, 103-120)**

- The FY 20 Budget increases \$7.6M, or 1.8%, from the FY 19 Budget.
- Positive reassessments in FY 18 – 20 result in Property Tax revenue growth of 3.3%, or \$6.7M, in FY 20.
- Income Tax is up \$2.9M, or 2.0%. Average growth in distributions is planned at 3.2%.
- Investment Income is up \$0.4M, or 11.6%, due to Federal Reserve rate increases.
- Prior and Current Year surplus decreases \$2.4M, or 20.6%.
- Recordation decreases \$0.6M, or 4.0%. This revenue is driven by activity in the housing market. The average sales price has been increasing but is offset by a recent decrease in the number of units sold.

#### **Expenditures**

- For comparison purposes, the changes and percentages listed below are presented without benefits.
- A 3.0% salary increase, and a one-time 1% bonus, are included for County personnel in FY 20.

#### **General Fund:**

##### **Carroll County Public Schools Summary (129-134)**

- County funding to Carroll County Public Schools (CCPS) is up \$4.9M, or 2.5%, from FY 19.

##### **Education Other Summary (135-143)**

- Carroll Community College increases \$0.5M, or 5.2%, which includes \$0.2M for a one-time bonus equivalent to 1% of salary.
- Community Media Center decreases \$0.1M, or 9.6%, to reflect actual revenue collection levels.

##### **Public Safety and Corrections Summary (145-180)**

- Public Safety 911 decreases \$0.3M, or 6.1%, due to one-time costs in FY 19 for Motorola Software User Agreement and 911 consultant fees, and decreased support for X-series radios planned for replacement.

- Total Sheriff's Office increases \$1.0M, or 5.0%, for disability improvements and the addition of five positions for the School Resource Program.
- VESA/EMS combined funding includes an ongoing increase of 3.0%.

#### **Public Works Summary (181-197)**

Public Works decreases \$48,550, or 0.2%, primarily due to one-time costs associated with the addition of 10 School Resource Officer positions in FY 19.

#### **Citizen Services Summary (199-227)**

- Total Citizen Services decreases \$0.5M, or 21.7%, due to one-time funding in FY 19 for the Boys and Girls Club, a change in personnel allocations, and grant funding covering a portion of expenses for the Recovery Support Services program.
- Citizen Services – Non-Profits increases \$0.1M, or 3.6%, which includes additional ongoing funding for Rape Crisis Intervention Services and Youth Services Bureau's substance abuse treatment program.

#### **Recreation and Culture Summary (229-245)**

- Recreation and Parks increases \$62,900, or 2.8%, due to professional development and one-time repairs.
- Historical Society includes \$2,500 and Union Mills Homestead includes \$5,000 for one-time projects.

#### **General Government Summary (247-315)**

- Comprehensive Planning decreases \$37,310, or \$4.9%, due to employee turnover, conversion of Bureau Chief to Planning Manager, and a one-time furniture purchase in FY 19.
- Total Economic Development decreases \$0.7M, or 17.1%, due to a Commissioner decision to reduce funding to Infrastructure and Investments to \$1.25M.
- Total Human Resources increases \$2.1M, or 14.3%, due to a one-time reduction to rebalance the Internal Service Fund in FY 20, offset by a one-time reduction in FY 19, and benefits associated with new positions.
- Risk Management includes funding of \$1.0M for Worker's Compensation.
- Technology Services increases \$10,430, or 0.2%, due to new software for Department of Public Works offset by multi-year software and hardware maintenance for the backup system and virtual servers purchased in FY 19.
- Board of Elections increases \$0.2M, or 11.7%, due to a planned third early voting site, Same Day Registration costs, and an increase in state billing.
- Not in Carroll includes \$0.3M to combat drug abuse and provide additional resources for drug prevention, treatment, prosecution, and enforcement.

#### **Debt, Transfers, and Reserves Summary (325-332)**

- Debt Service increases \$0.1M, or 0.5%.
- Agricultural Land Preservation Debt Service decreases \$1.2M, or 40.1%, due to a one-time principal payment of \$1.2M in FY 19.

- Intergovernmental Transfers, or Town-County Agreements, decreases \$48,530, or 1.5%, due to a downward adjustment to population rate to account for changes in vacancy rates, mortality rates, and average household size.
- Interfund Transfers decreases \$17,940, or 0.2%, due to a Commissioner decision to decrease Transfer to Solid Waste, partially offset by an increase in Transfer to Grants for Aging and Disabilities and State's Attorney's Office
- The Reserve for Contingencies is generally set at 1% of General Fund revenues and increases \$0.4M, or 9.2%, due to the addition of a Fire Chief and Administrative Assistant.

## **Other Funds:**

### **Firearms Facility Enterprise Fund (371-374)**

Firearms Facility decreases \$55,250, or 25.8%, due to one-time capital projects in FY 19.

### **Septage Facility Enterprise Fund (375-378)**

Septage increases \$88,750, or 9.01%, due to an increase in gallons processed.

### **Solid Waste Enterprise Fund (379-388)**

Solid Waste decreases \$1.3M, or 14.0%, due to a decrease in the Transfer from the General Fund.

### **Utilities Enterprise Fund (389-400)**

Utilities increases \$0.3M, or 2.12%, due to contractual services and an increase in the City of Baltimore water purchase price.

### **Grant Fund Summary (401-421)**

Overall, every \$1.00 of County match/contribution brings in approximately \$7.93 of grant funding.

### **OPEB Fund Summary (425)**

The OPEB Fund increases \$1.1M, or 9.1%, due to an increase in costs for current retirees and costs associated with new positions.

### **Pension Fund Summary (426)**

The overall Pension Fund increases \$0.4M, or 9.7%, for additional positions and improvements to disability benefits for Law Enforcement Officers and Correctional Deputies.

### **LOSAP Fund Summary (428)**

LOSAP decreases \$0.9M due to one-time funding in FY 19 to reduce the unfunded liability.

### **Special Revenue Fund (429)**

- Hotel Rental Tax increases \$150,640 or 36.1%, due to a transfer to capital for the purchase of a tot lot for the Farm Museum. In FY 19, the Board of Commissioners

approved a distribution policy to allow use of Hotel Rental Tax for capital projects related to tourism.

**Watershed Protection and Restoration Fund (430)**

The Watershed Protection and Restoration Fund increases \$0.1M, or 5.8%, due to personnel costs and debt service.