

Superintendent's Proposed 2025-2026 Operating Budget

***SUPERINTENDENT'S PROPOSED
OPERATING BUDGET***

*FOR THE FISCAL YEAR ENDING
JUNE 30, 2026*

*BOARD OF EDUCATION OF CARROLL COUNTY
Westminster, Maryland*

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Superintendent of Schools*

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PREPARED BY THE OFFICE OF BUDGET & GRANTS

Carroll County Public Schools
Westminster, Maryland

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NOTICE OF NON-DISCRIMINATION

The Board of Education of Carroll County does not engage in discrimination that is unlawful or contrary to Maryland State Department of Education guidance on the basis of age, color, genetic information, marital status, mental or physical disability, ancestry or national origin, race, religion, sex, sexual orientation, gender identity, or gender expression.

The Board of Education of Carroll County is firmly committed to creating equal employment and educational opportunities for all persons by providing an environment that supports optimal academic achievement and productive work and is free from any form of unlawful discrimination, including access to school facilities, educational programs, and extracurricular activities.

The following person has been designated to handle inquiries regarding the non-discrimination policies: Director of Human Resources, 125 North Court Street, Westminster, Maryland 21157, (410) 751-3070.

ADA ACCESSIBILITY STATEMENT

Carroll County Public Schools (CCPS) does not discriminate on the basis of disability in employment or the provision of services, programs or activities. Persons needing auxiliary aids and services for communication should contact the Communications Office at 410-751-3020 or publicinfo@carrollk12.org, or write to Carroll County Public Schools, 125 North Court Street, Westminster, Maryland 21157. Persons who are deaf, hard of hearing, or have a speech disability, may use Relay or 7-1-1. Please contact the school system at least one (1) week in advance of the date the special accommodation is needed.

Information concerning the Americans with Disabilities Act is available from the Director of Facilities Management, (410) 751-3177, or the Communications Officer, (410) 751-3020, 125 North Court Street, Westminster, Maryland 21157.

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Superintendent's Proposed FY 2026 Operating Budget Summary

The fiscal year 2026 budget outlook is impacted by inflationary pressures, including utilities and employee health care, combined with limited increases in local and discretionary state revenues. The Superintendent's Proposed Budget for Fiscal Year 2026 reflects Dr. McCabe's plan to propose a balanced budget within these constraints.

Revenues

- Total non-restricted operating budget proposed revenues are \$455,224,183, an increase of \$31,865,766, or 7.53%. However, \$13,319,026 of that is merely a shift of existing Compensatory Education spending from restricted to non-restricted, and \$6 million in prescription drug rebate revenue is offset by its use for the employee medical insurance program.
- Requested revenues from the **Carroll County Government** are \$246,171,660, which is an increase of \$7,170,050 (3.0%) in overall funding. This request is aligned with FY 2026's amount in the county's five-year operating plan.
- The fall 2024 K-12 enrollment count was essentially flat, reducing the expected increases in the **State of Maryland's** share of the Foundation formula. The Governor's proposed budget plan also reduces the scheduled per pupil Foundation amount by \$163, further reducing the increase in Foundation to only \$2,112,946. There were increases in populations served by the Compensatory Education and Multilingual Learners programs, driving increases for those programs, but those revenues are dedicated to those programs and are not available for general expenditures in the non-restricted budget. Due to these factors, the proposed budget assumes that non-restricted state revenues will increase by \$19,745,784; after factoring in the \$13,319,026 of Compensatory Education revenue from the restricted budget and \$1,844,125 in new Compensatory Education and Multilingual dedicated revenues, only \$4,582,633 is available for all other expenditures in the budget.

Expenditures

- **Salaries** - The proposed budget does not include any increases for employee compensation, including existing negotiated contracts.
- **Technology** - Digital devices, such as laptops, issued to students during the pandemic have now become part of the instructional process for students in most grade levels. While one-time federal pandemic aid funded the initial purchase and support of these devices, there is a replacement cycle to continue to provide reliable, up-to-date devices. To reduce this cost, students in grades 3-5 will not be issued individual devices; mobile carts of class sets of devices will be available for classroom use as needed.
- **Electricity** - The school system had been benefitting from below market electricity costs due to favorable bids in the last cycle of energy procurement. The new contract reflects the current market and costs are projected to be \$3.1 million over the current budget in fiscal year 2026.
- **Inflation** - The largest remaining change to the budget is for inflationary changes, including employee and retiree health insurance, general property and liability insurances, and other utilities, totaling \$7.9 million.
- **Prekindergarten** - The Prekindergarten Expansion grant provided "seed" funding to assist in starting additional full-day prekindergarten classrooms; continuing these classrooms in fiscal year 2026 these cost \$1.5 million.
- **Outdoor School Program** - This program will be discontinued in fiscal year 2026, resulting in savings of \$1.1 million.

For the complete proposed budget, presentations, updated hearing and meeting schedules, and the timeline for approval, please visit the CCPS Budget Page online: www.carrollk12.org/operation/financial-services/budget/operating-budget

Carroll County Public Schools

Cynthia A. McCabe, Ed.D., Superintendent of Schools

**Comparison of FY 2026 Non-Restricted Operating Budget
to Approved FY 2025 Non-Restricted Operating Budget**

Changes in Non-Restricted Revenue

| | |
|--|-----------------------------|
| Increase in Ongoing County Revenue | \$ 7,170,050 |
| Increase in State Formula Aid | 6,426,758 |
| State Compensatory Education from Restricted to Non-Restricted | 13,319,026 |
| Increase in Other Revenues - Prescription Drug Rebates | 6,000,000 |
| Uses of Fund Balance (one-time in FY 2025) | (7,270,563) |
| Uses of Fund Balance (one-time in FY 2026) | 6,567,500 |
| Decrease in County Government In-Kind Services | <u>(347,005)</u> |
| TOTAL | <u>\$ 31,865,766</u> |

EXPENDITURES

| | |
|---|-----------------------------|
| State Compensatory Education from Restricted to Non-Restricted | \$ 13,319,026 |
| Inflationary-Type Increases | 10,561,697 |
| Employee and Retiree Benefit Increases | 6,129,281 |
| Utilities | 2,837,206 |
| Other | <u>1,595,210</u> |
| Increased Prescription Drug Rebates Used to Cover Claims | 6,000,000 |
| Increases in State Blueprint Program Specific Spending tied to increases in State Share Funding for Those Programs | 1,844,125 |
| Local Pick-up of Prekindergarten Expansion Grant | 1,500,000 |
| Technology Devices and Support (including 1:1 devices) | 880,924 |
| Additional Blueprint Career Counseling via Agreement with County Workforce Development Board | 540,443 |
| Special Education - IEP Case Management MOU | 287,000 |
| Transportation - Bus Contractors - Changes | (200,000) |
| Closure of Outdoor School | (1,102,692) |
| Changes in Salaries Due to Turnover and Other Staffing Changes | (714,689) |
| Uses of Fund Balance (one-time in FY 2025) | (7,270,563) |
| Uses of Fund Balance (one-time in FY 2026) | 6,567,500 |
| Transfer to CIP Fund for Winchester Building | 5,000,000 |
| Towson University - Teacher Induction Program | 1,000,000 |
| Phase-in of Costs for New Utility Contracts | 500,000 |
| Transportation - School Bus Contractors - Accelerated | <u>67,500</u> |
| Payment of Administrative Allotment Increase | |
| Decrease in County Government In-Kind Services | <u>(347,005)</u> |
| TOTAL | <u>\$ 31,865,766</u> |



Section I

CCPS Facts & Data



Carroll County Public Schools

Carroll County Public Schools is located near both the Baltimore and Washington, D.C. metropolitan areas. The region can best be characterized as a rural area, rapidly becoming suburban. Today, over 25,700 students are enrolled in our schools, ranking us as the 10th largest school system in the state of Maryland. The system is governed by the Board of Education which is made up of five elected members and a student representative.

The Carroll County Public School System ranks as one of the top performing school systems in the state of Maryland. Instructional staff are continually recognized at the state and national levels for their performance with numerous awards. The educational programs developed in the Carroll County Public School System are also recognized statewide and nationally for their high standards and innovative approaches.

Budget Facts



Operating Budget (FY2024): \$401.1 million (Non-Restricted)
 \$41.5 million (Restricted)
 \$442.6 million (TOTAL)

Local Revenue (FY2024): \$225.9 million (41.69% of County Revenue)

CCPS Per Pupil Expenditure (FY2023)¹: \$16,104
State Per Pupil Expenditure (FY2023)¹: \$18,551

CCPS Wealth Per Pupil (FY2023): \$595,512
State Wealth Per Pupil (FY2023): \$629,034

Return on Investment²: \$1.44 per \$1 in Operational Expenditures
 \$1.55 per \$1 in Capital Spending

¹From "Selected Financial Data Part 3-Analysis of Costs," Maryland State Department of Education Local Financial Reporting Office (May 2024).

²Based on "Carroll County Public School System Economic Study," Business Economic and Community Outreach Network and Salisbury University.

Carroll County students consistently score above state and national averages on standardized student assessments. Carroll County also has one of the highest graduation rates and lowest dropout rates in the state. These factors, combined with the success of the outstanding Career and Technology Program, the support of the business community, and the involvement of parents in the county, help Carroll County to produce students who are college and career ready.

Fast Facts



44 Schools

- 22 Elementary Schools
- 8 Middle Schools
- 7 High Schools
- 7 Special Schools & Centers

Enrollment

(As of September 30, 2023)

| | |
|--------|------------------|
| 26,123 | Total Enrollment |
| 12,141 | Elementary |
| 13,982 | Secondary |

Student Race/Ethnicity

(As of September 30, 2023)

| | | |
|----------------------------------|--------|--------|
| African American | 5.47% | 1,3428 |
| American Indian/Alaskan | 0.20% | 53 |
| Native American | | |
| Asian | 3.72% | 973 |
| Native Hawaiian/Pacific Islander | 0.24% | 64 |
| Hispanic | 8.85% | 2,312 |
| Multiracial | 4.23% | 1,105 |
| White | 78.47% | 20,236 |

Students Receiving Special Services

(As of September 30, 2023)

| | | |
|-----------------------|-------|-------|
| FaRMs | 27.3% | 7,132 |
| Special Education | 12.2% | 3,189 |
| Multilingual Learners | 2.1% | 536 |

Attendance Rate

(2023-2024 School Year)

| | |
|------------|-------|
| Elementary | 93.8% |
| Middle | 93.3% |
| High | 92.6% |

Graduation Rate

(2023-2024 School Year)

4-Year Adjusted Cohort \geq 95%



Core Statement: *Carroll County Public Schools: Building the Future*

- Core Values:**
- The Pursuit of Excellence
 - A Safe and Orderly Learning Environment
 - Fairness, Honesty, and Respect
 - Priorities, Beliefs, and Mores of Our Local Community
 - Life-Long Learning and Success
 - Community Participation
 - Continuous Improvement

| Core Beliefs | |
|---|--|
| <i>The Board of Education believes that the Carroll County Public Schools system operates effectively and efficiently when:</i> | |
| The Greater Carroll County Community: | <ul style="list-style-type: none"> • Values the importance of a quality education • Supports educational initiatives at home • Volunteers in schools • Forms partnerships with schools to support system initiatives |
| All Central Office Staff: | <ul style="list-style-type: none"> • Establish and maintain a framework for organizational decisions to be based on empirical data • Establish and maintain a safe and orderly environment for students and staff • Provide adequate resources that are equitably distributed • Provide an equitable educational opportunity for all students • Communicate effectively with all stakeholders • Enforce accountability for system initiatives • Model effective leadership and professional respect • Provide a diverse program of studies with a global perspective designed to meet students' educational goals • Respect and appreciate diversity • Coordinate professional learning opportunities that are relevant, site-base, job embedded, aligned with the tenets of cultural proficiency, and meet the needs of all staff • Empower employees, students, and communities to make school-based decisions within an established framework |
| All School Staff: | <ul style="list-style-type: none"> • Welcome their school community • Establish positive home and school relationships • Provide a safe and orderly learning environment for students and staff • Work to ensure that every child succeeds • Display cultural proficiency while respecting and appreciating diversity • Prepare students with a global education • Place priority on the educational needs of students • Motivate students to learn • Recognize the unique learning styles of each student • Facilitate learning by encouraging, prompting, interacting, and connecting with students • Establish and maintain positive and appropriate relationships with students • Ensure learning by providing instruction that meets each student's individual needs • Support student success • Encourage students to make choices that provide challenges • Assess student progress through both formal and informal methods and then provide appropriate and targeted data-driven instruction • Engage students in rigorous and relevant instruction |
| All Students: | <ul style="list-style-type: none"> • Enroll in coursework that prepares them to be career – college ready • Obtain the skills to thrive as independent 21st century learners • Become knowledgeable, responsible, and caring citizens • Respect and appreciate diversity among peers • Demonstrate respect for the learning environment and other individuals • Reach their potential • Develop effective communication, interpersonal, and leadership skills • Participate in varied co-curricular and extracurricular activities |



Student Performance Facts



2024 English Language Arts MCAP

| Assessment | Percentage Meeting or Exceeding Standard | State Ranking |
|------------|--|-----------------|
| Grade 3 | 61% | 4 th |
| Grade 4 | 64% | 2 nd |
| Grade 5 | 56% | 6 th |
| Grade 6 | 68% | 2 nd |
| Grade 7 | 70% | 2 nd |
| Grade 8 | 65% | 2 nd |
| Grade 10 | 70% | 4 th |

2024 Mathematics MCAP

| Assessment | Percentage Meeting or Exceeding Standard | State Ranking |
|------------|--|-----------------|
| Grade 3 | 66% | 2 nd |
| Grade 4 | 53% | 2 nd |
| Grade 5 | 43% | 3 rd |
| Grade 6 | 28% | 5 th |
| Grade 7 | 29% | 5 th |
| Grade 8 | 11% | 7 th |
| Algebra I | 32% | 2 nd |

2024 Science MCAP

| Assessment | Percentage Meeting or Exceeding Standard | State Ranking |
|------------|--|-----------------|
| Grade 5 | 32% | 3 rd |
| Grade 8 | 34% | 3 rd |

Strategic Plan 2023-2026

Aligned with our Core Values and Beliefs, the Board of Education and Superintendent have initiated this Strategic Plan. The Board’s Strategic Planning Pillars provide the framework that serves as the focus areas for continuous improvement for the three-year plan.



A broad spectrum of data is utilized in the development of a Strategic Plan that reflects a shared consensus among stakeholders. The Board invested significantly in developing the Strategic Planning Pillars and objectives for the plan. The strategic planning process included extensive outreach with stakeholders invited to participate in focus groups with key stakeholders. The input of community members, parents, employees, business leaders, and students informed the plan. The Strategic Plan is the result of considerable research and represents the shared values and priorities of CCPS community stakeholders. The Strategic Plan is aligned with the Blueprint for Maryland’s Future and the CCPS Blueprint Implementation Plan. The Strategic Plan serves as the guiding document for the Board, departments, schools, and teams across CCPS.

<https://www.carrollk12.org/board-of-education/strategic-plan>

Class of 2024 SAT Participation and Scores

| Graduating Class | Percent Participating | Mean Scores | | |
|--------------------|-----------------------|-------------|-------------|-------|
| | | EBRW | Mathematics | Total |
| CCPS Class of 2024 | 44.52% | 572 | 550 | 1,123 |
| Maryland | 70% | 512 | 487 | 998 |
| Nation | Not Reported | 519 | 505 | 1,024 |

Staffing Facts – October 2023



- Total staff: 3,357 (Largest employer in Carroll County)
- Teachers: 1,853 (55.3% of total staff – Ranking highest of Maryland’s 24 School Systems)



CCPS Strategic Plan Pillars

The Board of Education's Strategic Planning Pillars are adopted in Board policy and serve as the framework for the CCPS Strategic Plan. The Pillars define four focus areas around which the Strategic Plan is constructed. Clear objectives, appropriate actions and strategies, and measures of success shall be developed, implemented, monitored, and evaluated.



PILLAR I IMPROVE ACADEMIC ACHIEVEMENT

Upon graduation, Carroll County Public Schools students will be college and career ready. The variety of course options found in the CCPS program of studies empowers students to meet the educational prerequisites to enter an institution of higher learning, the military, or the workforce. Targeted interventions, alternative placements, career connections internships/apprenticeships, dual enrollment options, online courses, special education services, gifted and talented services, and differentiated course levels are provided to meet the individual learning needs of all students.



PILLAR II STRENGTHEN PRODUCTIVE FAMILY AND COMMUNITY PARTNERSHIPS

Carroll County Public Schools personnel will communicate openly and honestly to foster a trusting and supportive relationship with parents, community members, business partners, and public officials. CCPS strives to create an atmosphere of mutual appreciation and respect for diversity and encourage unity among all students, staff, and community. CCPS welcomes parent and community volunteers to help with the total school program.



PILLAR III DEVELOP AND SUPPORT A SUCCESSFUL WORKFORCE

Carroll County Public Schools will hire and retain highly qualified and skilled employees who are dedicated to the success of our school system and students. Employees can expect to be supervised by administrative professionals who provide timely and relevant professional learning opportunities and feedback designed to promote their effectiveness and success. CCPS values a high performing and diverse workforce who contribute to a positive educational experience for all students.



PILLAR IV ESTABLISH SAFE, SECURE, HEALTHY, AND MODERN LEARNING ENVIRONMENTS

Carroll County Public Schools recognizes that the safety and well-being of our students and staff is our highest priority. Students, parents, and CCPS employees can expect policies, procedures, and programs to be implemented that promote a safe and orderly environment in school, on school grounds, and on school buses, as well as programs that promote healthy lifestyle choices and social and emotional well-being. CCPS strives to provide up-to-date facilities, technologies, equipment, and instructional materials appropriate for a modern learning environment.

SCHOOL ENROLLMENTS and ENROLLMENT PROJECTIONS

| Elementary School Enrollment Totals (FTE) | | | | | | | | |
|--|--------------------|--------|--------|--------|------------------------|---------------------|------------------------|--------|
| SCHOOL | Actual | | | | Projected ² | Change ² | Projected ² | |
| | 20-21 ¹ | 21-22 | 22-23 | 23-24 | 24-25 | Over Prior | 25-26 | 26-27 |
| CARROLLTOWNE ELEMENTARY | 582 | 609 | 614 | 623 | 621 | (2) | 621 | 606 |
| CRANBERRY STATION ELEMENTARY | 537 | 562 | 558 | 601 | 610 | 9 | 642 | 656 |
| EBB VALLEY ELEMENTARY | 519 | 523 | 544 | 571 | 580 | 9 | 582 | 612 |
| ELDERSBURG ELEMENTARY | 454 | 455 | 469 | 476 | 492 | 16 | 486 | 500 |
| ELMER WOLFE ELEMENTARY | 408 | 460 | 480 | 501 | 500 | (1) | 492 | 486 |
| FREEDOM ELEMENTARY | 544 | 599 | 617 | 643 | 640 | (3) | 655 | 659 |
| FRIENDSHIP VALLEY ELEMENTARY | 414 | 472 | 524 | 499 | 498 | (1) | 511 | 519 |
| HAMPSTEAD ELEMENTARY | 375 | 395 | 407 | 419 | 411 | (8) | 439 | 438 |
| LINTON SPRINGS ELEMENTARY | 667 | 685 | 740 | 738 | 780 | 42 | 780 | 789 |
| MANCHESTER ELEMENTARY | 595 | 635 | 673 | 663 | 666 | 3 | 678 | 702 |
| MECHANICSVILLE ELEMENTARY | 419 | 474 | 494 | 498 | 502 | 4 | 504 | 513 |
| MT. AIRY ELEMENTARY | 436 | 435 | 479 | 457 | 463 | 6 | 426 | 434 |
| PARR'S RIDGE ELEMENTARY | 380 | 429 | 426 | 431 | 403 | (28) | 418 | 427 |
| PINEY RIDGE ELEMENTARY | 532 | 536 | 578 | 583 | 593 | 10 | 605 | 613 |
| ROBERT MOTON ELEMENTARY | 376 | 401 | 409 | 441 | 439 | (2) | 426 | 424 |
| RUNNYMEDE ELEMENTARY | 555 | 565 | 592 | 609 | 609 | 0 | 600 | 615 |
| SANDYMOUNT ELEMENTARY | 474 | 505 | 560 | 579 | 611 | 32 | 615 | 624 |
| SPRING GARDEN ELEMENTARY | 421 | 423 | 440 | 456 | 476 | 20 | 494 | 512 |
| TANEYTOWN ELEMENTARY | 365 | 408 | 471 | 475 | 490 | 15 | 501 | 533 |
| WESTMINSTER ELEMENTARY | 529 | 544 | 546 | 555 | 573 | 18 | 570 | 565 |
| WILLIAM WINCHESTER ELEMENTARY | 477 | 511 | 576 | 605 | 611 | 6 | 628 | 650 |
| WINFIELD ELEMENTARY | 570 | 628 | 678 | 696 | 717 | 21 | 715 | 715 |
| ELEMENTARY TOTALS (total without rounding) | 10,625 | 11,254 | 11,875 | 12,119 | 12,285 | 166 | 12,388 | 12,592 |
| Increase/(Decrease) | (474) | 629 | 621 | 244 | 166 | 166 | 103 | 204 |

| Middle School Enrollment Totals (FTE) | | | | | | | | |
|--|--------------------|-------|-------|-------|------------------------|---------------------|------------------------|-------|
| SCHOOL | Actual | | | | Projected ² | Change ² | Projected ² | |
| | 20-21 ¹ | 21-22 | 22-23 | 23-24 | 24-25 | Over Prior | 25-26 | 26-27 |
| MT. AIRY MIDDLE | 690 | 728 | 721 | 754 | 768 | 14 | 819 | 781 |
| NORTH CARROLL MIDDLE | 628 | 612 | 622 | 600 | 630 | 30 | 636 | 635 |
| NORTHWEST MIDDLE | 645 | 620 | 637 | 645 | 681 | 36 | 712 | 738 |
| OKLAHOMA ROAD MIDDLE | 721 | 696 | 742 | 758 | 822 | 64 | 847 | 868 |
| SHILOH MIDDLE | 623 | 617 | 604 | 631 | 642 | 11 | 673 | 700 |
| SYKESVILLE MIDDLE | 762 | 780 | 748 | 758 | 715 | (43) | 772 | 834 |
| WESTMINSTER EAST MIDDLE | 730 | 757 | 767 | 800 | 798 | (2) | 804 | 826 |
| WESTMINSTER WEST MIDDLE | 904 | 870 | 875 | 912 | 917 | 5 | 923 | 936 |
| MIDDLE SCHOOL TOTALS | 5,703 | 5,680 | 5,716 | 5,858 | 5,973 | 115 | 6,186 | 6,318 |
| Increase/(Decrease) | (141) | (23) | 36 | 142 | 115 | 115 | 213 | 132 |

Note: some totals may differ due to rounding

¹ 2020-2021 enrollment reflects changes associated with COVID-19. Enrollment includes students attending in various formats, including 100% virtual.

² Projected enrollments are the most recently available projections and come from the 2024 - 2033 Educational Facilities Master Plan

SCHOOL ENROLLMENTS and ENROLLMENT PROJECTIONS

| High School Enrollment Totals (FTE) | | | | | | | | |
|--|--------------------|-------|-------|-------|------------------------|---------------------|------------------------|-------|
| SCHOOL | Actual | | | | Projected ² | Change ² | Projected ² | |
| | 20-21 ¹ | 21-22 | 22-23 | 23-24 | 24-25 | Over Prior | 25-26 | 26-27 |
| CENTURY HIGH | 1,135 | 1,140 | 1,120 | 1,083 | 1,106 | 23 | 1,059 | 1,055 |
| FRANCIS SCOTT KEY HIGH | 885 | 924 | 944 | 931 | 927 | (4) | 918 | 907 |
| LIBERTY HIGH | 993 | 1,002 | 991 | 1,000 | 1,022 | 22 | 1,042 | 1,070 |
| MANCHESTER VALLEY HIGH | 1,321 | 1,342 | 1,359 | 1,374 | 1,326 | (48) | 1,291 | 1,286 |
| SOUTH CARROLL HIGH | 984 | 922 | 921 | 935 | 950 | 15 | 952 | 996 |
| WESTMINSTER HIGH | 1,515 | 1,448 | 1,517 | 1,480 | 1,510 | 30 | 1,524 | 1,514 |
| WINTERS MILL HIGH | 1,080 | 1,086 | 1,116 | 1,142 | 1,191 | 49 | 1,204 | 1,218 |
| HIGH SCHOOL TOTALS | 7,913 | 7,864 | 7,968 | 7,945 | 8,032 | 87 | 7,990 | 8,046 |
| Increase/(Decrease) | (129) | (49) | 104 | (23) | 87 | 87 | (42) | 56 |

| Other School Enrollment Totals (FTE) | | | | | | | | |
|---|--------------------|-------|-------|-------|------------------------|---------------------|------------------------|-------|
| SCHOOL | Actual | | | | Projected ² | Change ² | Projected ² | |
| | 20-21 ¹ | 21-22 | 22-23 | 23-24 | 24-25 | Over Prior | 25-26 | 26-27 |
| GATEWAY SCHOOL | 51 | 68 | 75 | 81 | 81 | 0 | 81 | 81 |
| CROSSROADS MIDDLE SCHOOL | 7 | 5 | 10 | 14 | 14 | 0 | 14 | 14 |
| PRIDE SCHOOL | 8 | 7 | 8 | 9 | 9 | 0 | 9 | 9 |
| CARROLL SPRINGS SCHOOL | 28 | 15 | 20 | 22 | 22 | 0 | 22 | 22 |
| TRANSITION CONNECTIONS ACADEMY | 50 | 46 | 42 | 40 | 40 | 0 | 40 | 40 |
| FLEXIBLE STUDENT SUPPORT | 32 | 25 | 32 | 35 | 35 | 0 | 35 | 35 |
| OTHER SCHOOL TOTALS | 176 | 166 | 187 | 201 | 201 | 0 | 201 | 201 |
| Increase/(Decrease) | (6) | (10) | 21 | 14 | 0 | 0 | 0 | 0 |

| Total Enrollment (FTE) | | | | | | | | |
|--------------------------------------|--------------------|--------|--------|--------|------------------------|---------------------|------------------------|--------|
| SCHOOL | Actual | | | | Projected ² | Change ² | Projected ² | |
| | 20-21 ¹ | 21-22 | 22-23 | 23-24 | 24-25 | Over Prior | 25-26 | 26-27 |
| GRAND TOTAL (total without rounding) | 24,417 | 24,964 | 25,746 | 26,123 | 26,491 | 368 | 26,765 | 27,157 |
| TOTAL INCREASE/DECREASE | (750) | 547 | 782 | 377 | 368 | 368 | 274 | 392 |

Note: some totals may differ due to rounding

¹ 2020-2021 enrollment reflects changes associated with COVID-19. Enrollment includes students attending in various formats, including 100% virtual.

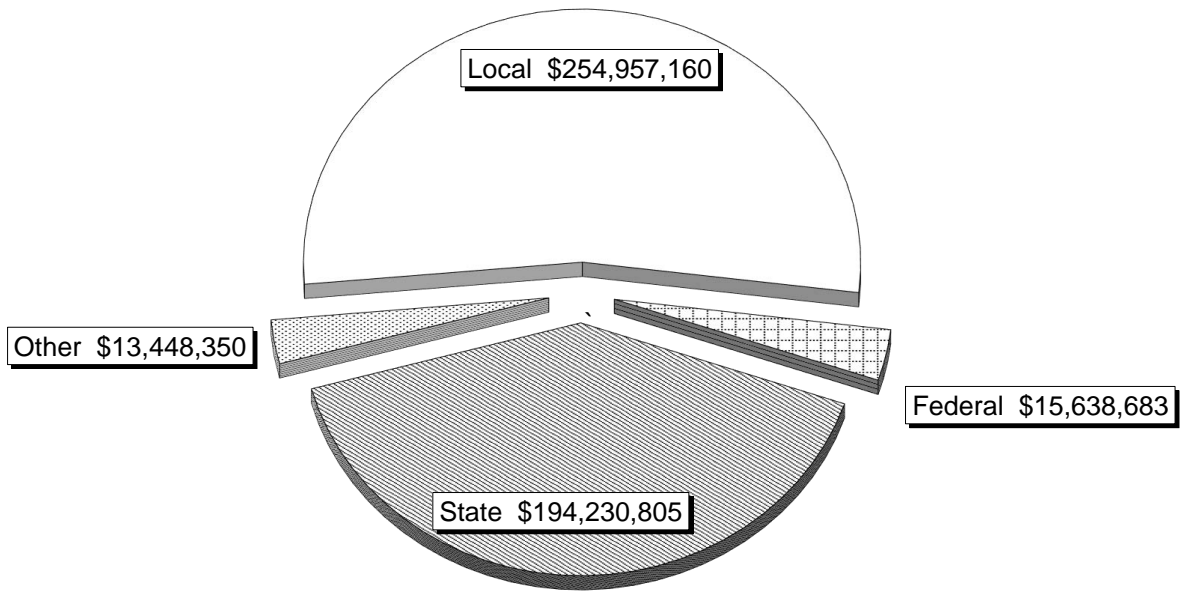
² Projected enrollments are the most recently available projections and come from the 2024 - 2033 Educational Facilities Master Plan



Section II

Operating Budget Summary Information

Combined Non-Restricted and Restricted Revenue 2025-2026 Operating Budget

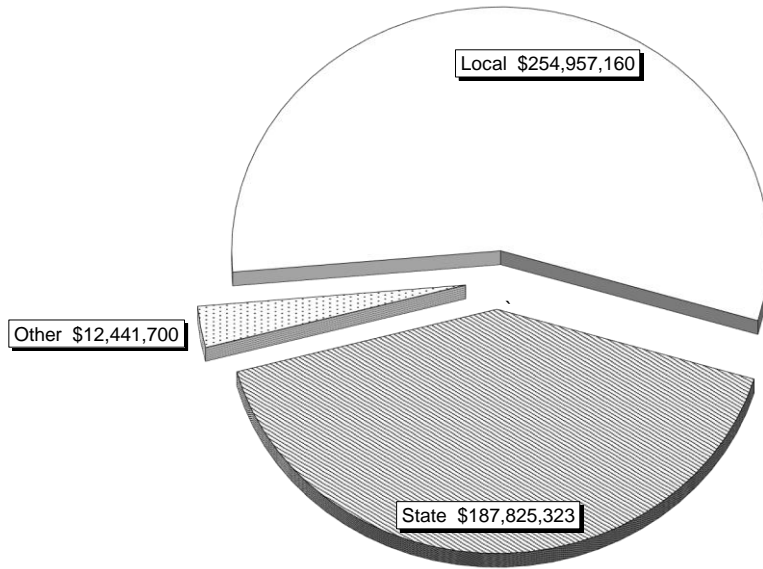


Total Combined Revenue = \$478,274,998

| | Approved Budget 2024-25 | % of Total | Proposed Budget 2025-26 | % of Total | (Decrease) Increase Over Previous Year | % Increase (Decrease) |
|-----------------------------------|----------------------------|------------------|----------------------------|------------------|--|-----------------------------|
| Local Revenue ¹ | \$ 248,837,178 | 53.2% | \$ 254,957,160 | 53.3% | \$ 6,119,982 | 2.46% |
| State Revenue | 190,371,520 | 40.7% | 194,230,805 | 40.6% | 3,859,285 | 2.03% |
| Federal Revenue | 21,078,923 | 4.5% | 15,638,683 | 3.3% | (5,440,240) | (25.81%) |
| Other Revenue | 7,470,399 | 1.6% | 13,448,350 | 2.8% | 5,977,951 | 80.02% |
| Total Operating Budget | \$ 467,758,020 | 100.0% | \$ 478,274,998 | 100.0% | \$ 10,516,978 | 2.25% |

¹ Includes In-Kind Revenue for usage of county-owned buildings/property and other resources [2024-25: \$2,565,005; 2025-26: \$2,218,000] and one-time funds from Fund Balance [2024-25: \$7,270,563; 2025-26: \$6,567,500]

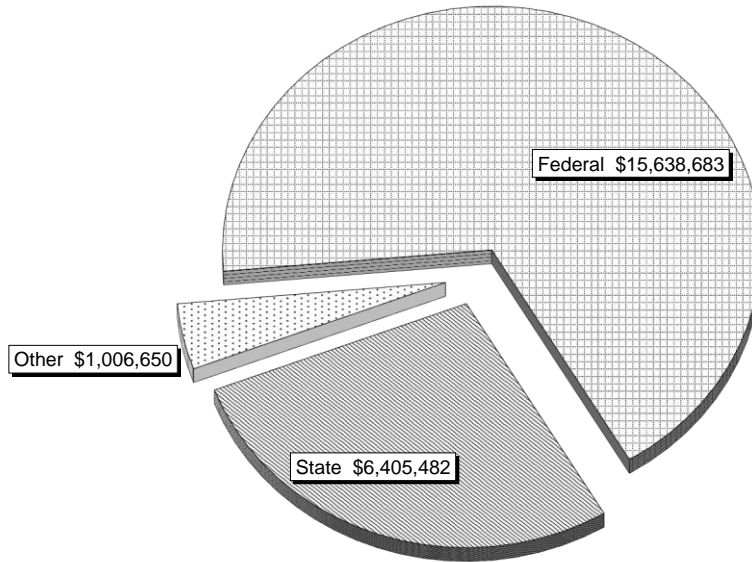
Non-Restricted Revenue 2025-2026 Operating Budget



Total Non-Restricted Revenue = \$455,224,183

| NON-RESTRICTED REVENUE SOURCES | Approved Budget 2024-25 | % of Total | Proposed Budget 2025-26 | % of Total | (Decrease) Increase Over Prior Year | Percent Increase Over Prior Year |
|--|----------------------------|------------------|----------------------------|------------------|---|--|
| I. Local Revenue | | | | | | |
| Local Share - Foundation and Other | \$ 239,001,610 | 56.5% | \$ 194,401,589 | 42.7% | \$ (44,600,021) | (18.66%) |
| Local Share - Compensatory Education | - | 0.0% | 28,970,428 | 6.4% | 28,970,428 | n/a |
| Local Share - Special Education | - | 0.0% | 16,227,171 | 3.6% | 16,227,171 | n/a |
| Local Share - Multilingual Learners | - | 0.0% | 2,491,842 | 0.5% | 2,491,842 | n/a |
| Local Share - Prekindergarten (Public) | - | 0.0% | 3,047,834 | 0.7% | 3,047,834 | n/a |
| Local Share - College & Career Ready | - | 0.0% | 1,032,796 | 0.2% | 1,032,796 | n/a |
| In-Kinds Services from County Government | 2,565,005 | 0.6% | 2,218,000 | 0.5% | (347,005) | (13.53%) |
| Use of Fund Balance | 7,270,563 | 1.7% | 6,567,500 | 1.4% | (703,063) | (9.67%) |
| Total Non-Restricted Local Revenue | 248,837,178 | 58.8% | 254,957,160 | 56.0% | 6,119,982 | 2.46% |
| II. State Revenue | | | | | | |
| Blueprint Programs | | | | | | |
| Foundation Program | 121,919,486 | 28.8% | 124,032,432 | 27.2% | 2,112,946 | 1.73% |
| Compensatory Education | 11,723,661 | 2.8% | 26,182,508 | 5.8% | 14,458,847 | 123.33% |
| Special Education | 15,215,187 | 3.6% | 16,273,089 | 3.6% | 1,057,902 | 6.95% |
| Multilingual Learners | 2,315,188 | 0.5% | 2,579,780 | 0.6% | 264,592 | 11.43% |
| Prekindergarten (Public) | 1,981,684 | 0.5% | 2,614,280 | 0.6% | 632,596 | 31.92% |
| College and Career Ready | 450,445 | 0.1% | 1,100,234 | 0.2% | 649,789 | 144.25% |
| Other Blueprint Programs | 1,156,909 | 0.3% | 1,333,606 | 0.3% | 176,697 | 15.27% |
| Student Transportation | 13,288,281 | 3.1% | 13,679,394 | 3.0% | 391,113 | 2.94% |
| Out of County Living Arrangements | 28,698 | 0.0% | 30,000 | 0.0% | 1,302 | 4.54% |
| Total Non-Restricted State Revenue | 168,079,539 | 39.7% | 187,825,323 | 41.3% | 19,745,784 | 11.75% |
| IV. Other Non-Restricted Revenue (Fees, Rentals, Interest, etc.) | | | | | | |
| Total Other Non-Restricted Revenue | 6,441,700 | 1.5% | 12,441,700 | 2.7% | 6,000,000 | 93.14% |
| TOTAL NON-RESTRICTED REVENUE | \$ 423,358,417 | 100.0% | \$ 455,224,183 | 100.0% | \$ 31,865,766 | 7.53% |

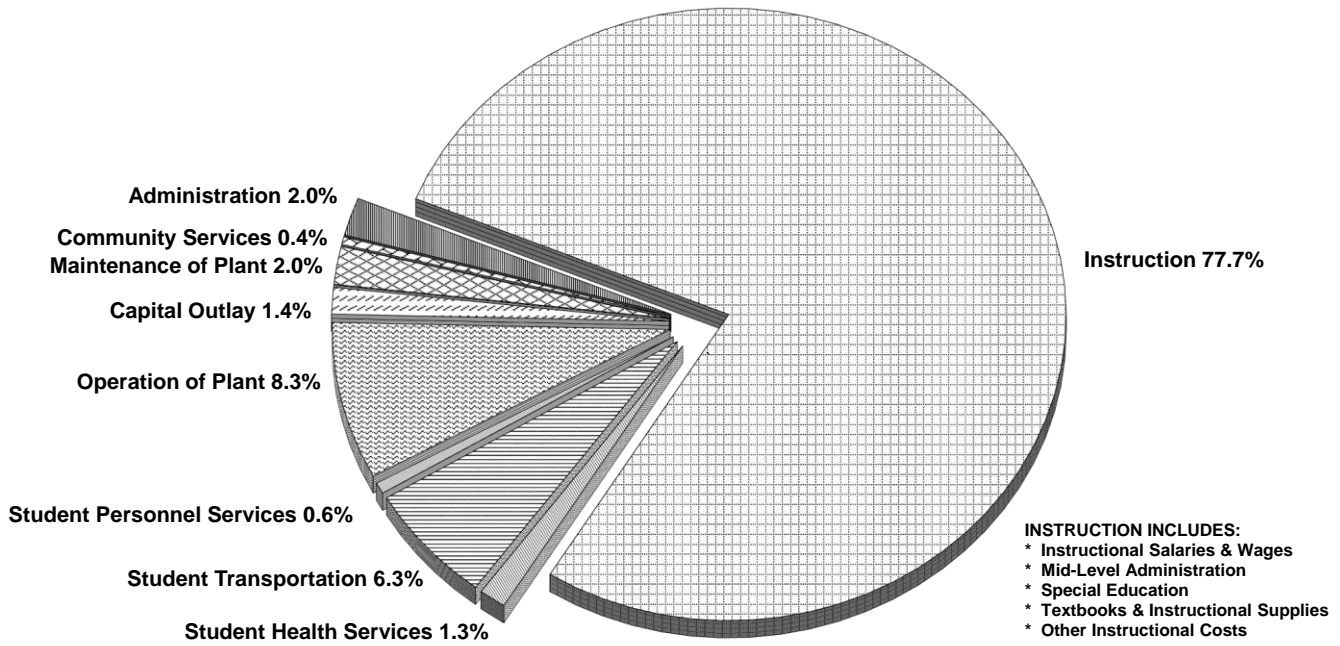
**Restricted Revenue
2025-2026 Operating Budget**



Total Restricted Revenue = \$23,050,815

| RESTRICTED REVENUE SOURCES | Approved Budget 2024-25 | % of Total | Proposed Budget 2025-26 | % of Total | (Decrease) Increase Over Prior Year | Percent Increase Over Prior Year |
|---|--------------------------------|-------------------|--------------------------------|-------------------|--|---|
| II. State Revenue | | | | | | |
| Blueprint for Maryland's Future Grants | \$ 13,866,636 | 31.2% | \$ 560,424 | 2.4% | \$ (13,306,212) | (95.96%) |
| Prekindergarten Expansion Grant | 2,695,000 | 6.1% | - | 0.0% | (2,695,000) | (100.00%) |
| Non-Public Placement (Special Education) | 3,500,000 | 7.9% | 3,600,000 | 15.7% | 100,000 | 2.86% |
| Infants and Toddlers Program | 369,472 | 0.8% | 365,130 | 1.6% | (4,342) | (1.18%) |
| Judith P. Hoyer Centers | 990,000 | 2.2% | 990,000 | 4.3% | - | 0.00% |
| Maryland Model for School Readiness | 125,945 | 0.3% | 125,000 | 0.5% | (945) | (0.75%) |
| Other State Restricted Revenue | 394,928 | 0.9% | 414,928 | 1.8% | 20,000 | 5.06% |
| Carry Forward of Prior Year Grants | 350,000 | 0.8% | 350,000 | 1.5% | - | 0.00% |
| Total Restricted State Revenue | 22,291,981 | 50.2% | 6,405,482 | 27.8% | (15,886,499) | (71.27%) |
| III. Federal Revenue | | | | | | |
| ARPA - ESSER III | 3,000,000 | 6.8% | - | 0.0% | (3,000,000) | (100.00%) |
| ARPA - Maryland Leads | 1,202,706 | 2.7% | - | 0.0% | (1,202,706) | (100.00%) |
| ESSA Title I, Part A: Grants to Local School Systems | 2,688,223 | 6.1% | 2,726,620 | 11.8% | 38,397 | 1.43% |
| ESSA Title II, Part A: Supporting Effective Instruction | 318,366 | 0.7% | 347,416 | 1.5% | 29,050 | 9.12% |
| ESSA Title III: English Language Acquisition | 55,612 | 0.1% | 80,000 | 0.3% | 24,388 | 43.85% |
| ESSA Title IV, Part A: Student Support & Academics | 138,125 | 0.3% | 236,218 | 1.0% | 98,093 | 71.02% |
| IDEA: Special Education | 7,546,788 | 17.0% | 7,448,901 | 32.4% | (97,887) | (1.30%) |
| Medicaid | 1,434,985 | 3.2% | 1,478,096 | 6.4% | 43,111 | 3.00% |
| Perkins Vocational & Technical Education Act | 255,118 | 0.6% | 279,000 | 1.2% | 23,882 | 9.36% |
| Other Federal Revenue | 1,439,000 | 3.2% | 1,422,432 | 6.2% | (16,568) | (1.15%) |
| Carry Forward of Prior Year Grants | 3,000,000 | 6.8% | 1,620,000 | 7.0% | (1,380,000) | (46.00%) |
| Total Restricted Federal Revenue | 21,078,923 | 47.5% | 15,638,683 | 67.8% | (5,440,240) | (25.81%) |
| IV. Other Restricted Revenue (Non-Governmental Grants, Donations, Fees, etc.) | | | | | | |
| Total Other Restricted Revenues | 1,028,699 | 2.3% | 1,006,650 | 4.4% | (22,049) | (2.14%) |
| TOTAL RESTRICTED REVENUE | \$ 44,399,603 | 100.0% | \$ 23,050,815 | 100.0% | \$ (21,348,788) | (48.08%) |

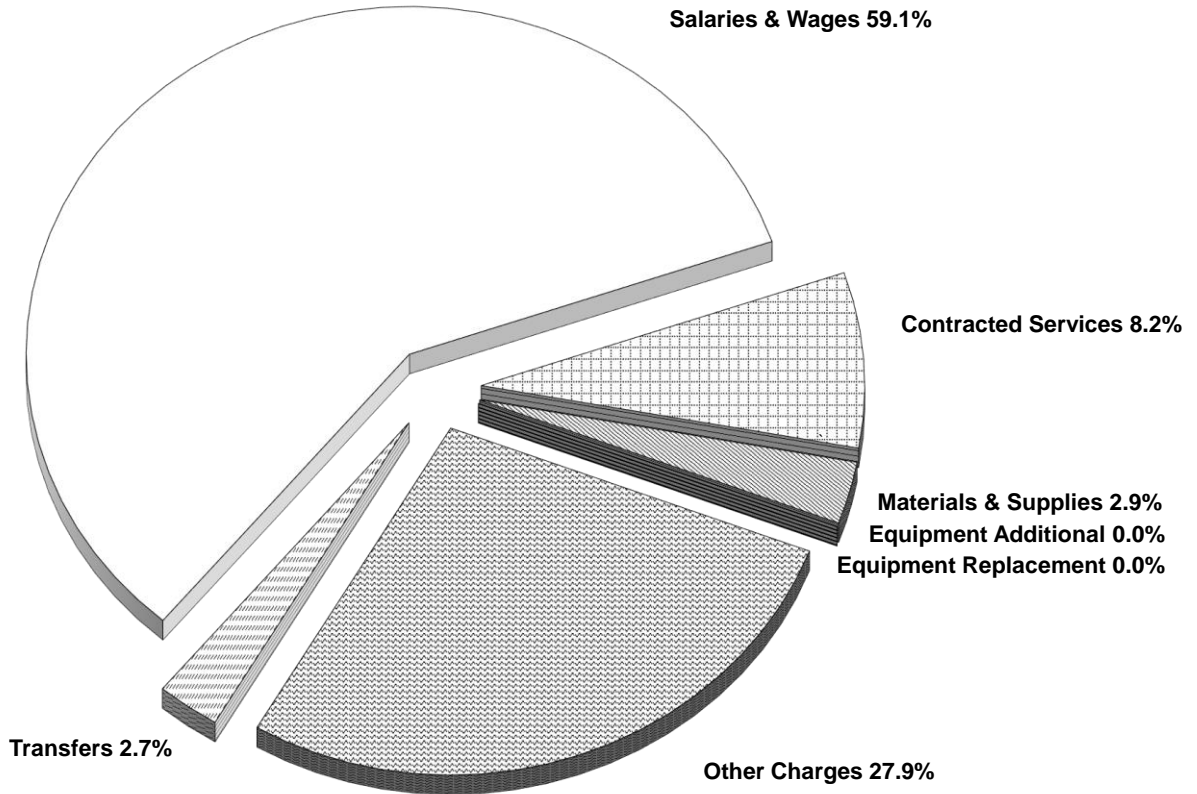
**Distribution by Category of Non-Restricted and Restricted Expenditures
2025-2026 Operating Budget**



Total Operating Budget = \$478,274,998

| Category (with allocated fixed charges) | Approved Budget 2024-25 | % of Total | Proposed Budget 2025-26 | % of Total | (Decrease) Increase Over Prior Year | Percent Increase Over Prior Year |
|--|--------------------------------|-------------------|--------------------------------|-------------------|--|---|
| Instruction | | | | | | |
| Instructional Salaries & Wages | \$ 237,222,009 | 50.8% | \$ 246,966,633 | 51.6% | \$ 9,744,624 | 4.11% |
| Mid-Level Administration | 37,908,467 | 8.1% | 38,563,122 | 8.1% | 654,655 | 1.73% |
| Special Education | 67,918,658 | 14.5% | 69,431,749 | 14.5% | 1,513,091 | 2.23% |
| Textbooks & Instructional Supplies | 14,405,813 | 3.1% | 9,818,371 | 2.1% | (4,587,442) | (31.84%) |
| Other Instructional Costs | 7,200,999 | 1.5% | 6,896,062 | 1.4% | (304,937) | (4.23%) |
| Total Instruction | 364,655,946 | 78.0% | 371,675,937 | 77.7% | 7,019,991 | 1.93% |
| Administration | 9,588,809 | 2.0% | 9,490,325 | 2.0% | (98,484) | (1.03%) |
| Student Personnel Services | 2,941,598 | 0.6% | 3,000,562 | 0.6% | 58,964 | 2.00% |
| Student Health Services | 6,095,486 | 1.3% | 5,945,920 | 1.3% | (149,566) | (2.45%) |
| Student Transportation | 30,328,652 | 6.5% | 29,914,951 | 6.3% | (413,701) | (1.36%) |
| Operation of Plant | 35,335,239 | 7.6% | 39,908,712 | 8.3% | 4,573,473 | 12.94% |
| Maintenance of Plant | 9,348,779 | 2.0% | 9,769,622 | 2.0% | 420,843 | 4.50% |
| Food Services | - | 0.0% | - | 0.0% | - | 0.00% |
| Community Services | 1,939,376 | 0.4% | 2,065,147 | 0.4% | 125,771 | 6.49% |
| Capital Outlay | 7,524,135 | 1.6% | 6,503,822 | 1.4% | (1,020,313) | (13.56%) |
| Total Operating Budget | \$ 467,758,020 | 100.0% | \$ 478,274,998 | 100.0% | \$ 10,516,978 | 2.25% |

**Distribution by Object of Non-Restricted and Restricted Expenditures
2025-2026 Operating Budget**



Total Operating Budget = \$478,274,998

| Object | Approved Budget 2024-25 | % of Total | Approved Budget 2025-26 | % of Total | (Decrease) Increase Over Prior Year | Percent Increase Over Prior Year |
|------------------------------------|-------------------------|---------------|-------------------------|---------------|-------------------------------------|----------------------------------|
| 01 Salaries & Wages | \$ 276,299,639 | 59.1% | \$ 278,610,153 | 58.3% | \$ 2,310,514 | 0.84% |
| 02 Contracted Services | 39,017,045 | 8.3% | 39,060,052 | 8.2% | 43,007 | 0.11% |
| 03 Materials & Supplies | 18,391,522 | 3.9% | 14,059,776 | 2.9% | (4,331,746) | (23.55%) |
| 04 Other Charges | 120,174,641 | 25.7% | 133,583,184 | 27.9% | 13,408,543 | 11.16% |
| 05 Equipment Additional | 2,213,220 | 0.5% | 214,710 | 0.0% | (1,998,510) | (90.30%) |
| 06 Equipment Replacement | 22,000 | 0.0% | 22,000 | 0.0% | - | 0.00% |
| 09 Transfers | 11,639,953 | 2.5% | 12,725,123 | 2.7% | 1,085,170 | 9.32% |
| Total Operating Budget | \$ 467,758,020 | 100.0% | \$ 478,274,998 | 100.0% | \$ 10,516,978 | 2.25% |

SUMMARY OF OPERATING FUND APPROPRIATIONS BY CATEGORY

| Category | Unrestricted Funds Approved Budget 2024-25 | Unrestricted Funds Proposed Budget 2025-26 | (Decrease) Increase Over Prior Year Budget | Restricted Funds Approved Budget 2024-25 | Restricted Funds Proposed Budget 2025-26 | (Decrease) Increase Over Prior Year Budget | Total Proposed Budget 2025-26 |
|------------------------------------|---|---|---|---|---|---|--|
| Administration | 6,754,503 | 6,796,347 | 41,844 | 511,856 | 341,106 | (170,750) | 7,137,453 |
| Instructional Salaries & Wages | 154,439,127 | 166,861,935 | 12,422,808 | 14,640,647 | 3,756,831 | (10,883,816) | 170,618,766 |
| Student Personnel Services | 2,084,412 | 2,351,945 | 267,533 | 266,073 | 17,130 | (248,943) | 2,369,075 |
| Student Health Services | 4,656,641 | 4,500,995 | (155,646) | 86,976 | 69,910 | (17,066) | 4,570,905 |
| Student Transportation | 29,144,214 | 29,244,698 | 100,484 | 788,500 | 216,350 | (572,150) | 29,461,048 |
| Operation of Plant | 29,069,511 | 32,894,705 | 3,825,194 | 110,000 | 85,000 | (25,000) | 32,979,705 |
| Maintenance of Plant | 7,357,060 | 7,635,314 | 278,254 | 67,000 | 57,000 | (10,000) | 7,692,314 |
| Fixed Charges | 95,909,498 | 109,671,483 | 13,761,985 | 7,287,206 | 4,351,423 | (2,935,783) | 114,022,906 |
| Food Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Services | 759,044 | 729,993 | (29,051) | 891,655 | 1,084,392 | 192,737 | 1,814,385 |
| Capital Outlay | 7,183,476 | 6,136,004 | (1,047,472) | 0 | 0 | 0 | 6,136,004 |
| Mid-Level Administration | 28,554,337 | 29,214,518 | 660,181 | 876,924 | 432,393 | (444,531) | 29,646,911 |
| Special Education | 43,626,281 | 44,485,826 | 859,545 | 11,086,267 | 10,625,267 | (461,000) | 55,111,093 |
| Textbooks & Instructional Supplies | 8,082,802 | 8,763,736 | 680,934 | 6,323,011 | 1,054,635 | (5,268,376) | 9,818,371 |
| Other Instructional Costs | 5,737,511 | 5,936,684 | 199,173 | 1,463,488 | 959,378 | (504,110) | 6,896,062 |
| TOTAL | 423,358,417 | 455,224,183 | 31,865,766 | 44,399,603 | 23,050,815 | (21,348,788) | 478,274,998 |

BUDGET SUMMARY

| Unrestricted / Restricted | Approved FY 2024-25 | Proposed FY 2025-26 | (Decrease) Increase Over Prior Year | Percent Change Over Prior Year |
|---------------------------|------------------------|------------------------|---|--------------------------------------|
| Unrestricted Funds | 423,358,417 | 455,224,183 | 31,865,766 | 7.53% |
| Restricted Funds | 44,399,603 | 23,050,815 | (21,348,788) | -48.08% |
| Total Funds | 467,758,020 | 478,274,998 | 10,516,978 | 2.25% |

**Authorized Staffing
in Full-Time Equivalents (FTEs)**

| | Operating Fund Non-Restricted | Operating Fund Restricted | Food Service Fund |
|---|-------------------------------------|---------------------------------|-------------------------|
| Authorized as of July 1, 2023 | 3,170.33 | 275.90 | 106.78 |
| Changes in FY 2025 Budget | | | |
| <u>Reclassifications</u> | | | |
| Alignment with Blueprint Funding - Compensatory Education | | | |
| Resource / Intervention Teachers | 41.00 | (41.00) | |
| Mentor Teachers / Mentor Behavior Coaches | 15.50 | (15.50) | |
| School Psychologists | 4.50 | (4.50) | |
| Mental Health / Behavioral Support Positions | 20.00 | (20.00) | |
| School Counselors | 5.00 | (5.00) | |
| Pupil Personnel Workers | 2.00 | (2.00) | |
| Assistant Principals | 3.00 | (3.00) | |
| Instructional Assistants/Parapros | 34.00 | (34.00) | |
| Local Pick-up of Prekindergarten Expansion Positions | | | |
| Teachers | 7.00 | (7.00) | |
| Instructional Assistants/Paprapros | 5.00 | <u>(5.00)</u> | |
| <u>New Positions</u> | | | |
| Food Services Program | | | |
| Increases in Staffing in Line with Increased Sales and Revenue | | | <u>5.00</u> |
| <u>Eliminated Positions</u> | | | |
| Clerical Staff - Curriculum and Instruction Dept. | (3.00) | | |
| Closure of Outdoor School | | | |
| Principal | (1.00) | | |
| School Nurses | (2.70) | | |
| Teachers | (4.00) | | |
| Instructional Assistants | <u>(2.10)</u> | | |
| Authorized as of July 1, 2024 | <u>3,294.53</u> | <u>138.90</u> | <u>111.78</u> |

FY 2026 Costs Previously Funded With Grants

| | Existing / Locally "Picked-Up" <u>FTE</u> | Existing / Locally "Picked-Up" <u>Cost</u> |
|--|--|---|
| Pickup of positions from State Prekindergarten Expansion Grant | 12.00 | \$ 1,357,200 |
| Total | 12.00 | <u>\$ 1,357,200.00</u> |

Every Student Succeeds Act (ESSA)

Title I, Part A – Improving Basic Programs

Estimated Funding / FTEs: \$ 2,726,620 / 19.00

Purpose of Grant: To improve the academic achievement of at-risk students in schools with high percentages of students eligible for free and reduced-price meals through additional instructional services for students, staff training, and parental support.

ESSA Title II, Part A –

Supporting Effective Instruction

Estimated Funding / FTEs: \$ 347,416 / 2.30

Purpose of Grant: To increase student achievement by improving teacher quality through evidence-based professional development.

ESSA Title III – English Language Acquisition

Estimated Funding / FTEs: \$ 80,000 / 0.00

Purpose of Grant: To ensure that children with limited English proficiency develop high levels of academic achievement in English through high-quality language instruction programs staffed by trained professionals.

ESSA Title IV, Part A –

Student Support and Academic Enrichment

Estimated Funding / FTEs: \$ 236,218 / 0.00

Purpose of Grant: To improve students' academic achievement by increasing the capacity of the school system to provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students.

Individuals with Disabilities Education Act (IDEA) Part B – Special Education

Estimated Funding / FTEs: \$ 6,749,746 / 67.60

Purpose of Grant: Formula and discretionary grants to provide educational services to students with disabilities in the school system.

IDEA Parts B & C – Infant & Toddler Program

Estimated Funding / FTEs: \$ 545,073 / 4.50

Purpose of Grant: To develop and implement a comprehensive, coordinated, multi-disciplinary, interagency system that provides early intervention services for infants and toddlers with disabilities and their families.

Medicaid

Estimated Funding / FTEs: \$ 1,478,096 / 20.30

Purpose of Grant: To address special education and health-related needs of children across the school system.

Perkins Vocational & Technical Education Act – (Perkins) Program Development

Estimated Funding / FTEs: \$ 279,000 / 0.00

Purpose of Grant: To provide career and technology education programs that are aligned with current labor market demands.

Assorted Small or New Grants

Estimated Funding / FTEs: \$ 1,472,432 / 0.00

Purpose of Funds: Other small or new grants received from various parts of the federal government to be used as directed by the grantor.

Other Federal Revenue

Grant Carry-Forwards: \$ 1,620,000 / 0.00

FY 2026 Grant Summary – State Funding

Estimated Funding / FTEs: \$ 6,405,482 / 12.60

Concentration of Poverty Schools

Estimated Funding / FTEs: \$ 560,424 / 4.00

Purpose of Grant: The Blueprint formula has identified one CCPS school as qualifying under this program and year one funds are for specific staffing and to develop a needs assessment for the school. Funding expected to be added by final budget adoption

Infants and Toddlers Program

Estimated Funding / FTEs: \$ 365,130 / 2.60

Purpose of Grant: To develop and implement a comprehensive, coordinated, multi-disciplinary, interagency system that provides early intervention services for infants and toddlers with disabilities and their families. Services are provided through a cooperative agreement with the Carroll County Health Department, Department of Social Services, and Human Services programs.

Judy Center

Estimated Funding / FTEs: \$ 990,000 / 6.00

Purpose of Grant: To operate an early childhood education center serving children birth through age 5 at Robert Moton, Taneytown, Cranberry Station, and Elmer Wolfe Elementary Schools to promote school readiness.

Readiness for Kindergarten Professional Development

Estimated Funding / FTEs: \$ 125,000 / 0.00

Purpose of Grant: To support efforts to ensure students ready to begin formal schooling.

Non-Public Placements

Estimated Funding / FTEs: \$ 3,600,000 / 0.00

Purpose of Grant: To provide for the placement of students with disabilities in an appropriate educational environment.

Assorted Small Grants

Estimated Funding / FTEs: \$ 414,928 / 0.00

Purpose of Funds: Other small grants received from various parts of the State government to be used as directed by the giver.

Other Restricted State Revenue

Grant Carry-Forwards: \$ 350,000 / 0.00

FY 2026 Grant Summary – Other Funding

Estimated Funding / FTEs: \$ 1,006,650 / 12.60

Student Fees for Certain Special Programs

Estimated Funding / FTEs: \$ 132,000 / 0.00

Purpose of Funds: Receipts from students to offset expenditures such as teacher wages or program entrance fees in certain very specific situations.

Student Support Donations

Estimated Funding / FTEs: \$ 71,000 / 0.00

Purpose of Funds: Various donations and grants fund several programs providing basic needs support to students and their families outside of academic needs.

Assorted Small Grants and Donations

Estimated Funding / FTEs: \$ 653,650 / 12.60

Purpose of Funds: Other small grants and donations received from non-governmental individuals and organizations used as directed by the giver.

Other Non-Governmental Revenue

Grant Carry-Forwards: \$ 150,000 / 0.00



Section III

Operating Budget by Category

Administration

Category 01

Administration includes the activities associated with the general regulations, direction and control of Carroll County Public Schools. Activities for establishing and administering school system policy, providing fiscal and internal services, supporting all other instructional and support services and assisting the instructional staff with the content and process of providing learning experiences for students are included. The following support services are included in the category of administration:

- Board of Education Services - activities associated with the elected members of the Board of Education vested with the responsibility of directing, planning and making policy for Carroll County Public Schools.
- Executive Administration - activities associated with the general administration of the school system. Included are the office of the superintendent, community relations, state and federal relations and grant procurement.
- Business Support Services - activities associated with the fiscal operation of the school system, i.e., budget, financial accounting, payroll, or purchasing and printing services.
- Centralized Support Services - activities associated with planning and research, public information services, human resource services and information support systems.

| Unrestricted Summary | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$ (Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|---------------------------|-------------------|---------------------|---------------------|--|---|
| 01 Administration | | | | | |
| 1 Salaries | \$ 5,471,381 | \$ 6,013,788 | \$ 6,045,482 | \$ 31,694 | 0.53% |
| 2 Contracted Services | 533,443 | 635,615 | 633,748 | (1,867) | -0.29% |
| 3 Supplies/Materials | 51,707 | 38,776 | 48,833 | 10,057 | 25.94% |
| 4 Other Charges | 212,019 | 233,180 | 234,390 | 1,210 | 0.52% |
| 9 Transfers | (292,747) | (166,856) | (166,106) | 750 | 0.45% |
| | \$ 5,975,803 | \$ 6,754,503 | \$ 6,796,347 | \$ 41,844 | 0.62% |
| Restricted Summary | | | | | |
| 01 Administration | | | | | |
| 1 Salaries | \$ 67,509 | \$ - | \$ - | \$ - | 0.00% |
| 3 Supplies/Materials | 1,834 | - | - | - | 0.00% |
| 4 Other Charges | - | 345,000 | 175,000 | (170,000) | -49.28% |
| 9 Transfers | 292,747 | 166,856 | 166,106 | (750) | -0.45% |
| | \$ 362,090 | \$ 511,856 | \$ 341,106 | \$ (170,750) | -33.36% |

Category 01 - Administration
Changes - FY 2026

Non-Restricted Budget Changes

| | |
|--|----------------|
| 1. Various salary and wage changes including turnover | 31,694 |
| 2. Net increase in various supplies and materials and other charges | 11,267 |
| 3. Decrease in indirect cost recovery from grants (as offset to non-restricted expenditures) | 750 |
| 4. Net decreases in contractual services | <u>(1,867)</u> |
| Total Non-Restricted Increase - Category 01 - Administration | 41,844 |

Restricted Budget Net Decrease - Category 01 - Administration (170,750)

TOTAL DECREASE - Category 01 - Administration **\$ (128,906)**

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| ADMINISTRATION | | | | |
| Positions | | | | |
| 1. Exempt | 38.93 | 38.93 | 38.93 | |
| 2. Non-Exempt | 12.00 | 12.00 | 12.60 | |
| Total Positions | 50.93 | 50.93 | 51.53 | - |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$ 656,845 | \$ 667,204 | \$ 745,992 | |
| Temporary Classified | 53,673 | 70,683 | 63,683 | |
| Overtime Classified | 2,038 | 5,800 | 5,500 | |
| Longevity Classified | 12,768 | 12,768 | - | |
| Classified Educational Add-Ons | 600 | 600 | 600 | |
| Regular Professional | 4,590,037 | 4,803,229 | 5,081,367 | |
| Professional Educational Add-Ons | 22,321 | 22,440 | 23,340 | |
| Temporary Other Professionals | 440 | - | - | |
| Substitute Employees | 10,763 | 41,000 | 45,000 | |
| Board Members' Allowance | 52,250 | 60,000 | 60,000 | |
| Vacation Payoff | 69,646 | 45,000 | 65,000 | |
| Funds For Negotiated Agreements | - | 330,064 | - | |
| Hiring Turnover (F.T.E.) | - | (45,000) | (45,000) | |
| Object Total | 5,471,381 | 6,013,788 | 6,045,482 | - |
| 2 Contracted Services | | | | |
| Printing & Binding | 5,270 | 27,300 | 26,750 | |
| Advertising | 4,119 | 1,500 | 500 | |
| Rental of Business Machines | 31,332 | 32,066 | 32,749 | |
| Medical and Dental Fees | 1,775 | 5,000 | 5,000 | |
| Consultants | - | 98,500 | 98,000 | |
| Legal Fees | 245,713 | 250,800 | 250,800 | |
| Auditing Fees | - | 100,000 | 100,000 | |
| Other Contracted Services | 245,234 | 120,449 | 119,949 | |
| Object Total | 533,443 | 635,615 | 633,748 | - |
| 3 Supplies and Materials | | | | |
| Office Supplies | 19,116 | 25,726 | 31,983 | |
| Books & Periodicals | 933 | 1,000 | 900 | |
| Food | 4,771 | 4,200 | 6,600 | |
| Computer Equipment < \$5,000 | 6,196 | 5,000 | 5,000 | |
| Sensitive Items - Non I.T. | 597 | 500 | 500 | |
| Printer Supplies | 2,809 | 2,200 | 3,700 | |
| Other Supplies & Materials | 17,285 | 150 | 150 | |
| Object Total | 51,707 | 38,776 | 48,833 | - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|-------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| ADMINISTRATION - continued | | | | |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 5,402 | 12,211 | 11,111 | |
| License Fees | 49,242 | 77,325 | 79,725 | |
| Postage | 43,589 | 30,150 | 30,150 | |
| Recruiting Costs | 21,255 | 25,000 | 25,000 | |
| Dues | 59,038 | 47,595 | 42,735 | |
| Subscriptions | 1,461 | 1,999 | 1,499 | |
| Board Members' Expense | 913 | 3,000 | 3,000 | |
| Retirement and Recognition | 2,916 | 13,000 | 16,500 | |
| Conferences & Trainings | 18,284 | 17,600 | 19,120 | |
| Admissions/Entrance Fees | 2,606 | 5,300 | 5,550 | |
| Donations / Memorials | 7,067 | - | - | |
| Miscellaneous - Other Charges | 246 | - | - | |
| Object Total | <u>212,019</u> | <u>233,180</u> | <u>234,390</u> | <u>-</u> |
| 9 Transfers | | | | |
| Indirect Costs | <u>(292,747)</u> | <u>(166,856)</u> | <u>(166,106)</u> | <u>-</u> |
| Object Total | <u>(292,747)</u> | <u>(166,856)</u> | <u>(166,106)</u> | <u>-</u> |
| TOTAL ADMINISTRATION | \$ 5,975,803 | \$ 6,754,503 | \$ 6,796,347 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|-------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| ADMINISTRATION | | | | |
| 1 Salaries and Wages | | | | |
| Temporary Classified | \$ 2,410 | \$ - | \$ - | |
| Clerks & Secretaries | 1,446 | - | - | |
| Other Professionals | <u>63,653</u> | <u>-</u> | <u>-</u> | |
| Object Total | 67,509 | - | - | - |
| 3 Supplies and Materials | | | | |
| Food | 1,559 | - | - | |
| Other Supplies & Materials | <u>275</u> | <u>-</u> | <u>-</u> | |
| Object Total | 1,834 | - | - | - |
| 4 Other Charges | | | | |
| Miscellaneous - Other Charges | <u>-</u> | <u>345,000</u> | <u>175,000</u> | |
| Object Total | - | 345,000 | 175,000 | - |
| 9 Transfers | | | | |
| Indirect Costs | <u>292,747</u> | <u>166,856</u> | <u>166,106</u> | |
| Object Total | 292,747 | 166,856 | 166,106 | - |
| TOTAL ADMINISTRATION | \$ 362,090 | \$ 511,856 | \$ 341,106 | \$ - |

ADMINISTRATION

The approved budget for Administration includes the activities of the Board of Education, Executive Administration (Offices of the Superintendent & Assistant Superintendent of Operations), Business Support Services (Finance, Budget, Payroll, Purchasing & Internal Audit operations), and Centralized Support Services (Human Resources, Information Technology and Community & Media Relations).

| SALARIES AND WAGES | <u>FULL-TIME EQUIVALENT</u> | <u>PROPOSED BUDGET</u> |
|--|---------------------------------|----------------------------|
| Existing Professional Positions - Exempt | | |
| Professional Personnel - Exempt | | |
| Assistant Superintendent of Operations | 1.00 | |
| Budget Analyst | 1.00 | |
| Chief Financial Officer | 1.00 | |
| Chief Information Officer | 1.00 | |
| Communications Coordinator | 1.00 | |
| Communications Officer | 1.00 | |
| Coordinator of Support Services | 1.00 | |
| Database Administrator | 1.00 | |
| Database Engineer | 1.00 | |
| Director - Human Resources | 1.00 | |
| Employee Benefits & Insurance Administrator | 1.00 | |
| Executive Assistant | 0.33 | |
| Executive Assistant to Superintendent & Board | 1.00 | |
| Grants Analyst | 0.60 | |
| Human Resources Associate - Risk Management | 1.00 | |
| Human Resources Specialist | 4.00 | |
| Lead Auditor | 1.00 | |
| Lead Software Development Engineer | 2.00 | |
| Payroll Officer | 1.00 | |
| School Training & Support Accountant | 1.00 | |
| Senior Accountant | 1.00 | |
| Senior Cyber Security Engineer | 1.00 | |
| Senior Buyer - Purchasing | 1.00 | |
| Software Development Engineer | 3.00 | |
| Staff Accountant I | 1.00 | |
| Superintendent of Schools | 1.00 | |
| Supervisor - Budget & Grants | 1.00 | |
| Supervisor - Finance | 1.00 | |
| Supervisor - Human Resources | 1.00 | |
| Supervisor - Information Services | 1.00 | |
| Supervisor - Information Technology | 1.00 | |
| Supervisor - Purchasing | 1.00 | |
| Systems Accountant | <u>2.00</u> | |
| Total Existing Professional Positions - Exempt | 38.93 | 5,081,367 |
| Existing Classified Positions - Non-Exempt | | |
| Accounting Associate | 0.50 | |
| Associate Buyer | 1.00 | |
| Cabinet Secretary | 1.00 | |
| Clerk II - 12 mo. | 1.00 | |
| Clerk Accountant III - 12 mo. | 2.00 | |
| Director's Secretary | 1.00 | |
| Human Resources Associate - Benefits & Staffing | 1.00 | |
| Human Resources Associate - Substitute Administrator | <u>1.00</u> | |
| Sub-Total | 8.50 | |

ADMINISTRATION

PROPOSED
BUDGET

SALARIES AND WAGES

| | | |
|---|-------------|-----------------|
| Existing Classified Positions - Non-Exempt - continued | | |
| Human Resources Associate | 0.60 | |
| Payroll Associate | 2.50 | |
| Secretary III - 12 mo. | <u>1.00</u> | |
| Sub-Total | 4.10 | |
| | | |
| Total Existing Classified Positions | 12.60 | <u>745,992</u> |
| | | |
| Total Existing Positions - Professional & Classified | 51.53 | 5,827,359 |
| | | |
| Temporary Classified | | |
| Wages paid to non-exempt employees to perform tasks during peak periods on a short term basis. | | 63,683 |
| | | |
| Overtime Classified | | |
| Wages paid to non-exempt employees for overtime hours worked | | 5,500 |
| | | |
| Classified Educational Add-Ons | | |
| Educational Add-Ons for non-exempt employees | | 600 |
| | | |
| Professional Add-Ons | | |
| Additional compensation for exempt employees in accordance with negotiated agreements. | | 23,340 |
| | | |
| Substitutes | | |
| To supply substitutes for teachers for professional development days and training sessions. | | 45,000 |
| | | |
| Vacation Payoff | | 65,000 |
| | | |
| Board Members Allowance | | |
| Public School Laws § 3-303 Compensation and Expenses | | 60,000 |
| (i) The Chairman of the County Board is entitled to receive \$13,000 annually, and the other four members are entitled to receive \$12,000 annually in total compensation. The Student Representative is entitled to receive \$480. | | |
| | | |
| Hiring Turnover (F.T.E) | | <u>(45,000)</u> |
| | | |
| TOTAL SALARIES AND WAGES | | 6,045,482 |

ADMINISTRATION

PROPOSED
BUDGET

CONTRACTED SERVICES

| | |
|---|----------------|
| Printing & Binding Announcements, letters, Informational Calendars and costs associated with requests for Public Information. | 26,750 |
| Advertising Advertisements for bids and positions | 500 |
| Rental of Business Machines Rental of Central Office copier machines | 32,749 |
| Medical and Dental fees | 5,000 |
| Consultants Includes consultant assistance for energy procurement, utility bids, investment planning, and Public Information concerns. | 98,000 |
| Legal Services Public School Laws § 4-104 Counsel ...each county board may: | 250,800 |
| (i) Retain counsel to represent it in legal matters that affect the Board. | |
| (ii) Contract for payment of a reasonable fee to the counsel. | |
| Audit Services Public School Laws § 5-108 Annual Audit ...each county board shall: | 100,000 |
| (i) Provide for an annual audit of its transactions and accounts. | |
| (ii) Certified Public Accountant to conduct audit. | |
| (iii) The audit shall be made by a Certified Public Accountant. | |
| Other Contracted Services Includes funds for stenographic services for appeals that require a hearing officer and court reporter, background checks for employees/volunteers and other contracting for administrative issues with Technology Services. | <u>119,949</u> |

| | |
|---------------------------|---------|
| TOTAL CONTRACTED SERVICES | 633,748 |
|---------------------------|---------|

SUPPLIES AND MATERIALS

| | |
|--|--------|
| Office Supplies Stationery, paper, payroll checks/advices, subfinder/computer upgrades, administrative forms, photo ID badges and other office supplies | 31,983 |
| Books and Periodicals To purchase books or periodicals for professional libraries, including cost for updates to annotated codes. | 900 |
| Food Purchase of food and payments to restaurants for meals furnished. | 6,600 |
| Computer Equipment < \$5,000 Technology Services | 5,000 |
| Sensitive Item - Non - I.T. Technology Services | 500 |
| Printer Supplies | 3,700 |

ADMINISTRATION

PROPOSED
BUDGET

| | | | |
|---|--------------|----------------|----------------|
| Other Supplies & Materials | | | |
| Planning and evaluation (testing) materials | | | 150 |
| TOTAL SUPPLIES AND MATERIALS | | | 48,833 |
| OTHER CHARGES | | | |
| Local Mileage Reimbursement | | | |
| Reimbursement for personnel carrying out assigned duties and funding for Board members. | | | 11,111 |
| License Fees | | | |
| Absence management and job application systems within Human Resources. | | | 79,725 |
| Postage | | | |
| Postage for departments within Central Office | | | 30,150 |
| Recruiting Costs | | | |
| Payment for recruiting expenses | | | 25,000 |
| Dues and Subscriptions | | | |
| Dues for membership in professional organizations including the Maryland Association of Boards of Education, and subscriptions to professional magazines. | | | 44,234 |
| Board Members Expenses | | | |
| Public School Laws § 3-303 Compensation and Expenses | | | 3,000 |
| (i) Expenses for the Chairman and other members, allowance for travel as provided in the Carroll County Budget. | | | |
| Retirements and Recognitions | | | |
| Retirement and Recognition gifts to retired employees based on years of service to the Board of Education and citizens of Carroll County. | | | 16,500 |
| Conferences & Trainings | | | |
| Costs of attending conferences, meetings, in-services, training and other professional development, including annual training associated with the financial system and other central office computer support systems. | | | 19,120 |
| Admissions/Entrance Fees | | | 5,550 |
| Miscellaneous Other Charges | | | |
| Carryover and New Grants (#800 series) | Restricted | | <u>175,000</u> |
| TOTAL OTHER CHARGES | | | 409,390 |
| TRANSFERS | | | |
| Indirect Costs | Unrestricted | (166,106) | |
| | Restricted | <u>166,106</u> | <u>0</u> |
| TOTAL TRANSFERS | | | 0 |
| TOTAL ADMINISTRATION | | | \$7,137,453 |

Instructional Salaries and Wages Category 02

Instructional salaries and wages includes all salaries and wages reportable for those staff whose responsibilities include the interaction with students in the delivery of instructional programs and related student instructional support services. This category includes the following position types:

- | | |
|--|--|
| <ul style="list-style-type: none"> teachers teaching assistants reading specialists media specialists classroom technical support staff | <ul style="list-style-type: none"> school counselors psychologists substitute teachers media assistants coaches |
|--|--|

| Unrestricted Summary | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$ (Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|---|-------------------|---------------------|---------------------|--|---|
| 02 Instructional Salaries/Wages 1 Salaries | \$142,862,945 | \$154,439,127 | \$166,861,935 | \$ 12,422,808 | 8.04% |
| Restricted Summary | | | | | |
| 02 Instructional Salaries/Wages 1 Salaries | \$ 13,334,834 | \$ 14,640,647 | \$ 3,756,831 | \$(10,883,816) | -74.34% |

Category 02 - Instructional Salaries and Wages
Changes - FY 2026

Non-Restricted Budget Changes

| | |
|---|-------------------|
| 1. Move of Compensatory Education Program from Restricted to Non-Restricted Budget | \$ 11,204,134 |
| 2. Use of additional State Share of Compensatory Education program on that program | 1,533,992 |
| 3. Use of additional State Share of Multilingual Student Education program on that program | 310,133 |
| 4. Increase in substitute teacher and assistant wages | 300,000 |
| 5. Increase in wages for co-curricular event workers | 20,000 |
| 6. Various salary and wage changes including turnover | (192,525) |
| 7. Decrease in hourly and substitute wages for Towson University Teacher Induction Program (via Fund Balance usage) | (275,000) |
| 8. Closure of Outdoor School | <u>(477,926)</u> |
| Total Non-Restricted Increase - Category 02 - Instructional Salaries and Wages | 12,422,808 |

Restricted Budget Net Decrease - Category 02 - Instructional Salaries and Wages **(10,883,816)**

TOTAL INCREASE - Category 02 - Instructional Salaries and Wages **\$ 1,538,992**

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| INSTRUCTIONAL SALARIES AND WAGES | | | | |
| Positions | | | | |
| 1. Exempt | 1,709.37 | 1,713.37 | 1,807.07 | |
| 2. Non-Exempt | 196.80 | 201.80 | 234.70 | |
| Total Positions | 1,906.17 | 1,915.17 | 2,041.77 | - |
| 1 Salaries and Wages | | | | |
| Classroom Assistants | \$ 4,804,924 | \$ 4,945,320 | \$ 6,419,717 | |
| Clerks & Secretaries | 796,802 | 798,106 | 849,144 | |
| Temporary Classified | 755,766 | 926,428 | 931,258 | |
| Overtime Classified | 12,794 | 300 | 300 | |
| Classified Educational Add-Ons | 60,929 | 60,690 | 68,100 | |
| Substitute Employees | 4,443,313 | 4,295,311 | 4,435,320 | |
| Regular Educational | 126,437,096 | 128,364,529 | 146,015,001 | |
| Temporary Educational | 1,377,090 | 2,013,505 | 5,081,503 | |
| Educational Add-Ons | 766,458 | 801,990 | 1,117,554 | |
| Professional Add-Ons | 9,360 | 8,640 | 12,480 | |
| Outdoor School Add-Ons | 58,080 | 63,940 | - | |
| Athletic Coaches | 892,304 | 976,490 | 1,023,815 | |
| Other Extra Curricular Pay | 633,393 | 465,034 | 465,591 | |
| Intramural Coaches | 4,104 | 17,000 | 17,000 | |
| Team Leaders | 861,149 | 858,952 | 956,753 | |
| Department Chair | 265,955 | 271,190 | 287,764 | |
| Teacher Longevity | 282,156 | 284,800 | - | |
| Summer Work - Educational | 347,329 | 343,578 | 389,684 | |
| Insurance Opt-Out | 8,119 | 8,130 | 7,951 | |
| Vacation Payoff | 4,874 | - | - | |
| Co-Curricular Event Workers | 40,950 | 63,000 | 83,000 | |
| Funds For Negotiated Agreements | - | 10,172,194 | - | |
| Hiring Turnover (F.T.E.) | - | (1,300,000) | (1,300,000) | |
| Object Total | 142,862,945 | 154,439,127 | 166,861,935 | - |
| INSTRUCTIONAL SALARIES AND WAGES | \$ 142,862,945 | \$ 154,439,127 | \$ 166,861,935 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| INSTRUCTIONAL SALARIES AND WAGES | | | | |
| Positions | | | | |
| 1. Exempt | 155.90 | 124.90 | 33.60 | |
| 2. Non-Exempt | 68.80 | 43.80 | 5.80 | |
| Total Positions | 224.70 | 168.70 | 39.40 | - |
| 1 Salaries and Wages | | | | |
| Clerks & Secretaries | \$ 17,834 | \$ - | \$ - | |
| Other Professionals | 1,116,095 | 1,370,797 | 203,029 | |
| Classified Overtime | 1,262 | - | - | |
| Temporary Professionals | 78 | - | - | |
| Professional Team Leaders | 2,990 | 3,448 | 3,276 | |
| Professional Department Chair | 3,120 | 3,120 | - | |
| Professional Add-Ons | 1,340 | 1,440 | 10,480 | |
| Classroom Assistants | 1,701,149 | 1,147,993 | 152,212 | |
| Temporary Classified | 185,859 | 218,000 | 160,278 | |
| Classified Educational Add-Ons | 14,312 | 4,200 | 1,500 | |
| Regular Educational | 8,865,604 | 7,959,634 | 1,227,486 | |
| Temporary Educational | 1,118,558 | 2,730,697 | 1,904,815 | |
| Teacher Educational Add-Ons | 22,708 | 10,000 | - | |
| Teacher Longevity | 21,961 | 18,750 | - | |
| Teacher Summer Work | 6,322 | 6,322 | - | |
| Teacher Department Chair | 1,105 | - | - | |
| Teacher Team Leader | 13,193 | 14,040 | - | |
| Funds For Negotiated Agreements | - | 1,062,763 | - | |
| Substitute Employees | 241,343 | 89,443 | 93,755 | |
| Object Total | 13,334,833 | 14,640,647 | 3,756,831 | - |
| INSTRUCTIONAL SALARIES AND WAGES | \$ 13,334,833 | \$ 14,640,647 | \$ 3,756,831 | \$ - |

INSTRUCTIONAL SALARIES AND WAGES

The category of Instructional Salaries and Wages consists of those activities which have as their purpose teaching students and improving the quality of the classroom instructional program for students.

Under this category are involved such activities as classroom instruction of pupils, provisions for educational television, library services, audio-visual services, adult education programs, summer school, educational programs, evening high school, guidance and school psychologists.

| SALARIES AND WAGES | <u>Full-Time Equivalent</u> | <u>PROPOSED BUDGET</u> |
|---|---------------------------------|----------------------------|
| Classified Positions - Non-Exempt | | |
| Classroom Assistants - Unrestricted | | |
| Instructional Assistants | 141.70 | |
| Paraprofessional | 45.00 | |
| Pre-Kindergarten Assistants | 16.00 | |
| Pre-Kindergarten Paraprofessional | 7.00 | |
| Pride Instructional Assistant | <u>2.00</u> | |
| Total Classroom Assistants - Unrestricted | 211.70 | 6,419,717 |
| Classroom Assistants - Restricted | | |
| Instructional Assistants | 1.00 | |
| Pride Instructional Assistant | 1.00 | |
| Title I Parent Liaison | <u>3.80</u> | |
| Total Classroom Assistants - Restricted | 5.80 | 152,212 |
| Clerks and Secretaries - Unrestricted | | |
| Media Clerk (10 Month) | 22.00 | |
| Secretary III (12 Month) | <u>1.00</u> | |
| Total Clerks and Secretaries - Unrestricted | 23.00 | <u>849,144</u> |
| Total Classified Positions - Restricted & Unrestricted | 240.50 | 7,421,073 |
| Temporary Classified | | |
| Salaries to classified employees for services rendered on an intermittent or short-term basis. | | |
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | 53,096 |
| b. Concentration of Poverty Personnel Grants (#027) | Restricted | 105,182 |
| c. Camp Thrive (#159) | Restricted | <u>2,000</u> |
| Sub-Total Restricted | | 160,278 |
| a. All Schools | Unrestricted | 395,569 |
| b. Director of High Schools | Unrestricted | 2,119 |
| c. Director of Elementary Schools | Unrestricted | 14,456 |
| d. Student Body Activities | Unrestricted | 10,022 |
| e. General Administration | Unrestricted | 1,000 |
| f. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 4,500 |
| g. Pre-Kindergarten (#056) | Unrestricted | 7,637 |
| h. PreK - 2 Suspension Prevention (#117) | Unrestricted | 28,180 |
| i. PRIDE - Elementary (#118) | Unrestricted | 24,900 |
| j. HS Facilitator of Student Support (#122) | Unrestricted | 57,002 |
| k. Interpretation and Translation Services (#237) | Unrestricted | 1,600 |
| l. Director's Distribution - High Schools (#271) | Unrestricted | 4,683 |
| m. Director's Distribution - Middle Schools (#272) | Unrestricted | 159,401 |
| n. Director's Distribution - Elementary Schools (#273) | Unrestricted | 218,189 |
| o. Multicultural Curriculum Development (#345) | Unrestricted | <u>2,000</u> |
| Sub-Total Unrestricted | | 931,258 |
| Total Temporary Classified - Restricted & Unrestricted | | 1,091,536 |
| Substitute Teachers | | |
| Wages paid to individuals to fill in for a permanent employee for various scheduled time off periods from job assignment. | | |
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | 26,484 |
| b. Readiness for Kindergarten Professional Development (#112) | Restricted | 34,000 |
| c. NCLB Title III-A: English Language Acquisition - LEP (#128) | Restricted | 6,000 |
| d. School Improvement Grant (ATSI) (#241) | Restricted | 26,271 |
| e. Fine Arts Initiatives (#305) | Restricted | <u>1,000</u> |
| Sub-Total Restricted | | 93,755 |

INSTRUCTIONAL SALARIES AND WAGES

PROPOSED
BUDGET

| | | |
|---|--------------|-----------|
| f. Schools - All Levels | Unrestricted | 3,000 |
| g. Communications Office | Unrestricted | 5,000 |
| h. General Administration | Unrestricted | 4,100,000 |
| i. Assistant Superintendent of Schools | Unrestricted | 8,500 |
| j. Director of High Schools | Unrestricted | 3,141 |
| k. Director of Middle Schools | Unrestricted | 10,000 |
| l. Director of Elementary Schools | Unrestricted | 1,040 |
| m. Student Body Activities | Unrestricted | 11,444 |
| n. Student Services | Unrestricted | 1,000 |
| o. Curriculum | Unrestricted | 121,311 |
| p. Staff Development | Unrestricted | 61,101 |
| q. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 5,410 |
| r. Sources of Strength (#030) | Unrestricted | 24,000 |
| s. Advanced Academics (#055) | Unrestricted | 11,025 |
| t. CCSGA (Student Government) / Student Leadership (#098) | Unrestricted | 6,267 |
| u. PRIDE - Elementary (#118) | Unrestricted | 2,000 |
| v. High School Dropout Prevention (#122) | Unrestricted | 5,000 |
| w. Director of High Schools (#271) | Unrestricted | 8,209 |
| x. Director of Middle Schools (#272) | Unrestricted | 13,974 |
| y. Director of Elementary Schools (#273) | Unrestricted | 14,358 |
| z. Multicultural Curriculum Development (#345) | Unrestricted | 18,500 |
| aa. Career Technology Education - Match (#429) | Unrestricted | 1,040 |
| Sub-Total Unrestricted | | 4,435,320 |

Total Substitute Teachers - Restricted & Unrestricted

4,529,075

Regular Educational Positions - Unrestricted

This account reflects the cost of base salaries to contractual professional employees.

| <u>Positions</u> | <u>Full-Time Equivalent</u> |
|--|---------------------------------|
| Academic Facilitator | 7.50 |
| Academy of Finance | 0.50 |
| Advanced Academics | 15.00 |
| Agriscience | 7.16 |
| Air Conditioning / Refrigeration | 1.00 |
| Alternative Placement Opportunity | 0.25 |
| Alternative Program Intervention Specialist - 11 mo. | 1.00 |
| American Sign Language | 2.50 |
| Applied Mechanical Engineering | 1.00 |
| Art | 53.63 |
| Autism Behavioral Consultant - 11 mo. | 4.00 |
| Auto Service Technician | 1.00 |
| Behavior Support Specialist - Elementary/Middle - 10 mo. | 12.50 |
| Behavior Support Specialist - Elementary/Middle - 11 mo. | 2.00 |
| Biology | 25.00 |
| Bio-Medical Science | 2.00 |
| Building Maintenance | 0.77 |
| Business Education | 16.50 |
| Career Research & Development Teacher | 1.00 |
| Carpentry | 1.00 |
| Chemistry | 24.33 |
| Choral - High School | 5.16 |
| Collision Repair | 1.00 |
| Computer Technology | 1.00 |
| Cooperative Individual Work Experience / Career Connections - 10 mo. | 8.00 |
| Cooperative Individual Work Experience / Career Connections - 11 mo. | 1.00 |
| Cosmetology | 3.00 |
| Criminal Justice Teacher | 2.00 |
| Culinary Arts | 2.00 |
| Dance | 0.17 |
| Drafting | 1.00 |
| Drama | 4.16 |
| Earth Science | 17.00 |
| Electrical Occupations | 1.00 |
| Elementary Interventionist Teacher | 15.00 |
| Elementary Reading Specialist | 22.00 |
| Elementary - Grades 1-5 | 407.00 |
| Engineering | 2.00 |
| English | 119.87 |
| English as a Second Language (ESOL) Resource Teacher - 10 mo. | 3.50 |
| English as a Second Language (ESOL) Resource Teacher - 11 mo. | 13.00 |
| Family / Consumer Sciences | 25.26 |
| French | 1.49 |
| General Music - Elementary/Middle | 36.40 |

INSTRUCTIONAL SALARIES AND WAGES

PROPOSED
BUDGET

| | | | |
|---|----------|-------------|-------------|
| Regular Educational Positions - continued | | | |
| General Science | 20.50 | | |
| General Social Studies | 110.82 | | |
| Geo Information Systems Tech Teacher | 1.00 | | |
| German | 2.83 | | |
| Health Education | 50.69 | | |
| Health Professions | 6.00 | | |
| Heavy Equipment & Truck Technology | 1.00 | | |
| High School Facilitator of Student Support | 7.00 | | |
| High School Reading Specialist | 7.00 | | |
| History | 2.00 | | |
| Instructional Technology Resource Teacher | 3.00 | | |
| Instrumental Music | 29.23 | | |
| In-Patient Instruct. Supp / Transition Specialist | 1.00 | | |
| JROTC NCO Instructor - 11 mo. | 2.00 | | |
| JROTC Sr Instructor - 11 mo. | 2.00 | | |
| Kindergarten | 90.00 | | |
| Latin | 0.83 | | |
| Life Science | 19.00 | | |
| Masonry | 1.00 | | |
| Mathematics | 130.84 | | |
| Math Resource - Elementary - 10 mo. | 17.80 | | |
| Math Resource - Elementary - 11 mo. | 2.00 | | |
| Math Resource - Secondary - 10 mo. | 6.00 | | |
| Media Specialist + 4 Days | 38.40 | | |
| Mental Health Therapists | 19.00 | | |
| Mentor Behavior Coach | 4.00 | | |
| Mentor Teacher - Elementary | 8.20 | | |
| Mentor Teacher - Pre-K | 2.00 | | |
| Mento Teacher School Counselor | 4.00 | | |
| Mentor Teacher - Secondary - 11 mo. | 0.50 | | |
| Middle School Career Coaches | 8.00 | | |
| Middle School Reading Specialist | 7.00 | | |
| Networking Technology | 1.00 | | |
| Physical Education | 81.40 | | |
| Physics | 18.16 | | |
| Pre-Kindergarten | 23.00 | | |
| PRIDE Program Teacher | 3.00 | | |
| Primary Interventionist | 7.00 | | |
| Print Production | 1.00 | | |
| Project Lead The Way | 1.00 | | |
| Psychology | 4.01 | | |
| Reading | 7.00 | | |
| School Psychologist - 10 mo. | 16.00 | | |
| School Psychologist - 12 mo. | 3.00 | | |
| School Counselor - 11 mo. | 33.00 | | |
| School Counselor - School Year + 2 Weeks | 39.00 | | |
| Spanish | 31.76 | | |
| Teacher Academy Program | 1.00 | | |
| Technology Education | 33.35 | | |
| Textiles & Fashion Design | 1.00 | | |
| Transportation Mechanic Instructor | 1.00 | | |
| Video Production Teacher | 2.00 | | |
| Welding Technology | 1.00 | | |
| Pending Instructional Placements | 22.10 | | |
| Total Regular Educational Positions - Unrestricted | 1,807.07 | 146,015,002 | |
| Regular Educational Positions - Restricted | | | |
| Elementary - Grades 1-5 | 2.00 | | |
| Instructional Technology Resource Teacher | 1.00 | | |
| Kindergarten | 1.00 | | |
| Mental Health Therapist - 11 mo. | 1.00 | | |
| Mentor Teacher - Elementary - 11 mo. | 0.90 | | |
| Mentor Teacher - Secondary - 11 mo. | 0.40 | | |
| School Psychologist - 10 mo. | 1.00 | | |
| Title I Resource Teacher | 10.00 | | |
| Pending Instructional Placements | 16.30 | | |
| Total Regular Educational Positions - Restricted | 33.60 | 1,430,515 | |
| Total Regular Educational Positions - Unrestricted & Restricted | 1,840.67 | | 147,445,517 |

INSTRUCTIONAL SALARIES AND WAGES

PROPOSED
BUDGET

Temporary Educational & Temporary Professional

Salaries to exempt employees for services rendered on an intermittent or short-term basis.

Many of these individuals are assigned to special projects which are funded by federal or state monies.

Employees are paid on an hourly basis to provide the following educational service.

| | | | |
|----------------------|--|------------|----------------|
| a. | ESSA Title I-A: Grants to LEAs (#020) | Restricted | 354,864 |
| b. | Perkins Title I-C: Program Improvement (#029) | Restricted | 48,972 |
| c. | ESSA Title IV-A: Student Supp and Acad Enrich (#048) | Restricted | 108,314 |
| d. | Readiness for Kindergarten Professional Development (#112) | Restricted | 67,000 |
| e. | NCLB Title III-A: English Lang Acq - Immigrant (#127) | Restricted | 9,000 |
| f. | NCLB Title III-A: English Language Acq - LEP (#128) | Restricted | 35,000 |
| g. | Perkins Title I-C: Program Improvement (#129) | Restricted | 10,000 |
| h. | Hold for School Improv Supp Grant (ATSI) FY 25 (#141) | Restricted | 15,372 |
| i. | Camp Thrive (#159) | Restricted | 4,000 |
| j. | Continuing Education Fair (#166) | Restricted | 2,000 |
| k. | Robotics Program (MSDE) (#192) | Restricted | 293 |
| l. | Various Grants Carryover (#800) | Restricted | 400,000 |
| m. | New Grants (#805) | Restricted | <u>850,000</u> |
| Sub-Total Restricted | | | 1,904,815 |

| | | | |
|------------------------|---|--------------|---------------|
| n. | Schools | Unrestricted | 24,080 |
| o. | Director of High Schools | Unrestricted | 22,457 |
| p. | Director of Middle Schools | Unrestricted | 31,836 |
| q. | Director of Elementary Schools | Unrestricted | 1,232 |
| r. | Curriculum | Unrestricted | 76,567 |
| s. | Student Services | Unrestricted | 5,000 |
| t. | Staff Development | Unrestricted | 32,514 |
| u. | Student Body Activities | Unrestricted | 4,400 |
| v. | Gateway School | Unrestricted | 5,000 |
| w. | Compensatory Education (#003) | Unrestricted | 2,819,885 |
| x. | Behavioural Support (#017) | Unrestricted | 35,000 |
| y. | Student Service Learning (#024) | Unrestricted | 700 |
| z. | Perkins Title I-C: Program Improvement (#029) | Unrestricted | 16,530 |
| aa. | Sources of Strength (#030) | Unrestricted | 13,280 |
| bb. | Summer School: High (#033) | Unrestricted | 17,111 |
| cc. | Evening High School (#038) | Unrestricted | 91,474 |
| dd. | Home Schooled Student's Portfolio Reviews (#042) | Unrestricted | 28,500 |
| ee. | Advanced Academics (#055) | Unrestricted | 8,775 |
| ff. | Advancing Early Literacy (#061) | Unrestricted | 126,416 |
| gg. | RBSS (#076) | Unrestricted | 15,000 |
| hh. | Student Support Center (#081) | Unrestricted | 156,892 |
| ii. | ADA Accommodations (#090) | Unrestricted | 3,500 |
| jj. | Home & Hospital Teaching (#113) | Unrestricted | 121,500 |
| kk. | Middle School Reading and Mathematics Intervention (#119) | Unrestricted | 496,739 |
| ll. | HS Facilitator of Student Support (#122) | Unrestricted | 18,279 |
| mm. | Distance Learning (#136) | Unrestricted | 76,741 |
| nn. | PBIS (#137) | Unrestricted | 6,000 |
| oo. | Summer School: Middle (#223) | Unrestricted | 41,493 |
| pp. | Interpretation & Translation Services (#237) | Unrestricted | 275,000 |
| qq. | Limited English Proficient (#238) | Unrestricted | 460,008 |
| rr. | Director's Distribution - High School (#271) | Unrestricted | 5,000 |
| ss. | Director's Distribution - Elementary School (#273) | Unrestricted | 14,171 |
| tt. | Multicultural Curriculum Development (#345) | Unrestricted | 20,223 |
| uu. | Career Technology Education - Match (#429) | Unrestricted | <u>10,200</u> |
| Sub-Total Unrestricted | | | 5,081,503 |

Total Temporary Educational - Restricted & Unrestricted

6,986,318

The following activities require coaching positions and intramural directors which serve our seven high schools and provided programs for 4,765 student-athletes and 127 corollary students during the 2023-2024 school year.

| | | | | |
|----------------------|---------------------|---------------|------------|-----------|
| Baseball | Corollary Corn Hole | Indoor track | Tennis | |
| Basketball | Cross-Country | Lacrosse | Volleyball | |
| Corollary Bowling | Field Hockey | Track & Field | Wrestling | |
| Cheerleading | Football | Soccer | | |
| Corollary Bocce Ball | Golf | Softball | | 1,023,815 |

Other Extra-Curricular Pay

To support other extra-curricular needs.

465,034

Intramural and Extra Curricular Directors

The intramural and fine arts extra curricular activities which are a part of school programs and are conducted outside of the regular school day have paid directors.

100,000

INSTRUCTIONAL SALARIES AND WAGES

PROPOSED
BUDGET

Summer Work - Educational

High School counselors are 11 month employees working 4 weeks during the summer.

Middle and Elementary School counselors are 10 month employees working an additional two weeks during the summer.

Agriculture teachers work during the summer on Future Farmers of America (F.F.A.) activities, community organization projects and supervision of student projects at work-based learning sites.

Career Coordinators work on student job placement, related files, student supervision at WBL sites, and community involvement.

Unrestricted 389,684

Educational Add-Ons

Educational Staff with Masters +30 or Doctorate

Unrestricted 962,554

Restricted 1,500

Classified Staff with Business College Degrees

Unrestricted 68,100 1,032,154

Classified Overtime

Unrestricted 300

Professional Add-Ons

Unrestricted 167,480

Restricted 10,480 177,960

Team Leaders/Department Chairmen

Elementary and Middle School Team Leaders

Unrestricted 957,309

Team Leader

Restricted 3,276

High School Department Chairman

Unrestricted 287,764 1,248,349

Insurance Opt-Out

Reimbursements to employees who elect to opt-out of the Board insurance program.

7,951

Hiring Turnover (F.T.E.)

Amount reflects anticipated turnover of teaching positions.

(1,300,000)

TOTAL INSTRUCTIONAL SALARIES AND WAGES

\$170,618,766

Student Personnel Services Category 03

Student personnel services includes all activities designed to improve student attendance at school and prevent or solve student problems in the home, the school, and the community. All pupil personnel workers are included within this category. Examples of student personnel activities are:

- directing, managing and supervising attendance and social work services
- identifying non-attendance patterns, causes of non-attendance, improved attitudes of attendance and enforcing compulsory attendance laws
- investigating and diagnosing student problems in home, school and community
- group work services for the child, parent or both
- interpreting the problems of students from other staff members
- acquiring and maintaining records of school attendance, home location and census data
- preparing statistical reports

| Unrestricted Summary | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$ (Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|-------------------------------|-------------------|---------------------|---------------------|--|---|
| 03 Student Personnel Services | | | | | |
| 1 Salaries | \$ 1,832,160 | \$ 1,965,137 | \$ 2,239,745 | \$ 274,608 | 13.97% |
| 2 Contracted Services | 91,974 | 88,900 | 90,150 | 1,250 | 1.41% |
| 3 Supplies/Materials | 8,217 | 16,150 | 11,150 | (5,000) | -30.96% |
| 4 Other Charges | 14,831 | 14,225 | 10,900 | (3,325) | -23.37% |
| | \$ 1,947,182 | \$ 2,084,412 | \$ 2,351,945 | \$ 267,533 | 12.83% |
| Restricted Summary | | | | | |
| 03 Student Personnel Services | | | | | |
| 1 Salaries | \$ 233,947 | \$ 236,073 | \$ 150 | \$ (235,923) | -99.94% |
| 4 Other Charges | 8,422 | 30,000 | 16,980 | (13,020) | -43.40% |
| | \$ 242,369 | \$ 266,073 | \$ 17,130 | \$ (248,943) | -93.56% |

Category 03 - Student Personnel Services
Changes - FY 2026

Non-Restricted Budget Changes

| | |
|--|----------------|
| 1. Move of Compensatory Education Program from Restricted to Non-Restricted Budget | \$ 255,073 |
| 2. Various salary and wage changes including turnover | 19,535 |
| 3. Net decrease in supplies and materials, contracted services, and other charges | <u>(7,075)</u> |
| Total Non-Restricted Increase - Category 03 - Student Personnel Services | 267,533 |

Restricted Budget Net Decrease - Category 03 - Student Personnel Services (248,943)

TOTAL INCREASE - Category 03 - Student Personnel Services **\$ 18,590**

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|--------------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| STUDENT PERSONNEL SERVICES | | | | |
| Positions | | | | |
| 1. Exempt | 13.00 | 13.00 | 15.00 | |
| 2. Non-Exempt | 3.00 | 3.00 | 3.00 | |
| Total Positions | <u>16.00</u> | <u>16.00</u> | <u>18.00</u> | - |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$ 145,743 | \$ 145,690 | \$ 154,712 | |
| Temporary Classified | 2,854 | 17,280 | 17,280 | |
| Regular Professional | 1,648,887 | 1,649,615 | 2,028,824 | |
| Temporary Other Professionals | 9,214 | - | - | |
| Professional Add-Ons | 15,760 | 15,760 | 17,720 | |
| Vacation Payoff | 8,493 | 20,000 | 20,000 | |
| Insurance Opt-Out | 1,209 | 1,209 | 1,209 | |
| Funds For Negotiated Agreements | - | 115,583 | - | |
| Object Total | <u>1,832,160</u> | <u>1,965,137</u> | <u>2,239,745</u> | - |
| 2 Contracted Services | | | | |
| Printing & Binding | 329 | 700 | 700 | |
| Rental of Business Machines | 1,805 | 3,200 | 3,200 | |
| Other Contracted Services | 89,840 | 85,000 | 86,250 | |
| Object Total | <u>91,974</u> | <u>88,900</u> | <u>90,150</u> | - |
| 3 Supplies and Materials | | | | |
| Office Supplies | 3,610 | 8,250 | 8,250 | |
| Books & Periodicals | 284 | 1,750 | 1,750 | |
| Food | - | 250 | 250 | |
| General Supplies | - | 900 | 900 | |
| Computer Equipment < \$5,000 | - | 5,000 | - | |
| Printer Supplies | 1,743 | - | - | |
| Other Supplies & Materials | 2,580 | - | - | |
| Object Total | <u>8,217</u> | <u>16,150</u> | <u>11,150</u> | - |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 1,416 | 4,000 | 4,000 | |
| License Fees | - | 3,325 | - | |
| Dues | 440 | 2,000 | 2,000 | |
| Subscriptions | 330 | - | - | |
| Conferences & Trainings | 12,524 | 4,900 | 4,900 | |
| Admissions/Entrance Fees | 115 | - | - | |
| Miscellaneous - Other Charges | 6 | - | - | |
| Object Total | <u>14,831</u> | <u>14,225</u> | <u>10,900</u> | - |
| TOTAL STUDENT PERSONNEL SERVICES | \$1,947,182 | \$2,084,412 | \$2,351,945 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|--------------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| STUDENT PERSONNEL SERVICES | | | | |
| Positions | | | | |
| 1. Exempt | 2.00 | 2.00 | - | |
| 2. Non-Exempt | - | - | - | |
| Total Positions | 2.00 | 2.00 | - | - |
| 1 Salaries & Wages | | | | |
| Temporary Classified | \$ 1,446 | \$ - | \$ - | |
| Classified Overtime | 120 | 150 | 150 | |
| Other Professionals | 231,435 | 234,963 | - | |
| Professional Add-Ons | 946 | 960 | - | |
| Object Total | 233,947 | 236,073 | 150 | - |
| 4 Other Charges | | | | |
| Conferences & Trainings | 8,422 | - | 1,980 | |
| Miscellaneous - Other Charges | - | 30,000 | 15,000 | |
| Object Total | 8,422 | 30,000 | 16,980 | - |
| TOTAL STUDENT PERSONNEL SERVICES | \$ 242,369 | \$ 266,073 | \$ 17,130 | \$ - |

STUDENT PERSONNEL SERVICES

The goal of Student Personnel Services is to provide direct services, at the school level, to students, parents, and staff. Activities are designed to improve student attendance at schools and prevent or solve student problems at home, the school, and the community. These services: guidance, pupil personnel, psychology, pupil assessment, health, alternative programs, and community resources, focus on the fact that children have unique abilities, strengths and needs, and any effort to maximize pupil potential depends upon the identification of, and provision for, these differences.

| | Full-Time <u>Equivalent</u> | PROPOSED <u>BUDGET</u> |
|---|--------------------------------|---------------------------|
| SALARIES AND WAGES | | |
| Existing Positions | | |
| Professional Positions - Non-Restricted | | |
| Director - Student Services | 1.00 | |
| Executive Assistant | 1.00 | |
| Pupil Personnel Workers | 11.00 | |
| Supervisor - Pupil Personnel / Student Services | 1.00 | |
| Supervisor - Student Support | <u>1.00</u> | |
| Total Non-Restricted Professional Positions | 15.00 | 2,028,824 |
| Classified Positions - Non-Restricted | | |
| Secretary III - 12 Month | <u>3.00</u> | |
| Total Existing Classified Positions | 3.00 | <u>154,712</u> |
| Total Existing Positions - Professional and Classified | 18.00 | 2,183,536 |
| Other Salaries and Wages | | |
| Temporary Classified | Unrestricted | 17,280 |
| Professional Add-Ons | Unrestricted | 17,720 |
| Vacation Payoff | Unrestricted | 20,000 |
| Insurance Opt-Out | Unrestricted | 1,209 |
| Temporary Classified | Restricted | <u>150</u> |
| | | <u>56,359</u> |
| TOTAL SALARIES AND WAGES | | 2,239,895 |
| CONTRACTED SERVICES | | |
| Printing and Binding | | |
| Funds used for special work done by local printers, including student/parent handbooks, psychological referral forms, pamphlets and brochures, student materials to highlight Character Education and other informational materials for Student Services. | | 700 |
| Rental of Business Machines | | 3,200 |
| Other Contracted Services | | |
| To contract for suicide and self-injury program with Youth Service Bureau. | | |
| To contract for violence assessment program with Youth Service Bureau. | | <u>86,250</u> |
| TOTAL CONTRACTED SERVICES | | 90,150 |

STUDENT PERSONNEL SERVICES

| | <u>PROPOSED BUDGET</u> | | | | |
|---|---|--------------|---------------|------------|--------------|
| SUPPLIES AND MATERIALS | | | | | |
| Office Supplies Stationery, forms, supplies for the copiers and student records. | 8,250 | | | | |
| Books and Periodicals Funds for professional library. | 1,750 | | | | |
| Food | 250 | | | | |
| General Supplies Purchase of supplies and materials in order to support student services needs and implementation of programs and concepts (Character Education). | <u>900</u> | | | | |
| TOTAL SUPPLIES AND MATERIALS | 11,150 | | | | |
| OTHER CHARGES | | | | | |
| Local Mileage Reimbursement Reimbursement to individuals in carrying out assigned duties, including negotiated mileage allowance. Account includes funds for Student Support Center and Character Education. | 4,000 | | | | |
| Dues Dues to professional organizations. | 2,000 | | | | |
| Conferences & Trainings Costs of attending conferences, meetings, in-services, training and other professional development. | <table style="margin-left: auto; margin-right: 0;"> <tr> <td style="padding-right: 10px;">Unrestricted</td> <td style="text-align: right;">4,900</td> </tr> <tr> <td style="padding-right: 10px;">Restricted</td> <td style="text-align: right;"><u>1,980</u></td> </tr> </table> | Unrestricted | 4,900 | Restricted | <u>1,980</u> |
| Unrestricted | 4,900 | | | | |
| Restricted | <u>1,980</u> | | | | |
| Miscellaneous - Other Charges Grant Carryover (Project #805 - New Grants) | <table style="margin-left: auto; margin-right: 0;"> <tr> <td style="padding-right: 10px;">Restricted</td> <td style="text-align: right;"><u>15,000</u></td> </tr> </table> | Restricted | <u>15,000</u> | | |
| Restricted | <u>15,000</u> | | | | |
| TOTAL OTHER CHARGES | 27,880 | | | | |
| TOTAL STUDENT PERSONNEL SERVICES | \$2,369,075 | | | | |

Student Health Services

Category 04

Student health services includes all physical health activities which are not instructional and which provide students with appropriate medical, dental, and nursing services. Examples are:

- directing and managing health services.
- health appraisal, periodic health examinations, emergency illness care, and other health related services for students.
- health inspection, treatment of minor injuries and referrals for other health services.

| Unrestricted Summary | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$ (Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|----------------------------|-------------------|---------------------|---------------------|--|---|
| 04 Student Health Services | | | | | |
| 1 Salaries | \$ 3,990,338 | \$ 4,304,776 | \$ 4,141,570 | \$ (163,206) | -3.79% |
| 2 Contracted Services | 206,945 | 265,500 | 266,900 | 1,400 | 0.53% |
| 3 Supplies/Materials | 64,548 | 75,715 | 76,450 | 735 | 0.97% |
| 4 Other Charges | 14,564 | 10,650 | 16,075 | 5,425 | 50.94% |
| | \$ 4,276,395 | \$ 4,656,641 | \$ 4,500,995 | \$ (155,646) | -3.34% |
| | | | | | |
| Restricted Summary | | | | | |
| 04 Student Health Services | | | | | |
| 1 Salaries | \$ 15,195 | \$ 6,132 | \$ 7,410 | \$ 1,278 | 20.84% |
| 2 Contracted Services | 4,034 | 3,100 | 5,500 | 2,400 | 77.42% |
| 3 Supplies/Materials | 801 | 7,500 | 7,500 | - | 0.00% |
| 4 Other Charges | - | 70,244 | 49,500 | (20,744) | -29.53% |
| | \$ 20,030 | \$ 86,976 | \$ 69,910 | \$ (17,066) | -19.62% |

Category 04 - Student Health Services
Changes - FY 2026

Non-Restricted Budget Changes

| | |
|---|------------------|
| 1. Various salary and wage changes including turnover | \$ 76,958 |
| 2. Increase in license fees | 5,425 |
| 3. Net change in health room supplies and net changes in other supplies and contracted services | 3,635 |
| 4. Closure of Outdoor School | <u>(241,664)</u> |
| Total Non-Restricted Decrease - Category 04 - Student Health Services | (155,646) |

Restricted Budget Net Decrease - Category 04 - Student Health Services (17,066)

TOTAL DECREASE - Category 04 - Student Health Services **\$ (172,712)**

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| STUDENT HEALTH SERVICES | | | | |
| Positions | | | | |
| 1. Exempt | 52.30 | 52.30 | 50.20 | |
| 2. Non-Exempt | 0.80 | 0.80 | - | |
| Total Positions | <u>53.10</u> | <u>53.10</u> | <u>50.20</u> | <u>-</u> |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$ 35,250 | \$ 35,232 | \$ 36,992 | |
| Temporary Classified | 1,932 | 3,500 | 3,500 | |
| Classified Overtime | 108 | - | - | |
| Substitute Nurses | 118,725 | 92,000 | 89,000 | |
| Regular Professional | 3,752,696 | 3,829,513 | 3,978,538 | |
| Temporary Professional | 67,891 | 31,100 | 32,100 | |
| Vacation Payoff | 1,079 | - | - | |
| Professional Educational Add-Ons | 12,657 | 13,185 | 1,440 | |
| Funds For Negotiated Agreements | - | 300,246 | - | |
| Object Total | <u>3,990,338</u> | <u>4,304,776</u> | <u>4,141,570</u> | <u>-</u> |
| 2 Contracted Services | | | | |
| Printing & Binding | 23 | - | - | |
| Rental of Business Machines | 396 | - | 500 | |
| Other Contracted Services | 206,526 | 265,500 | 266,400 | |
| Object Total | <u>206,945</u> | <u>265,500</u> | <u>266,900</u> | <u>-</u> |
| 3 Supplies and Materials | | | | |
| Office Supplies | 687 | 800 | 800 | |
| Books & Periodicals | 95 | 500 | 500 | |
| Health Room Supplies | 63,265 | 74,115 | 75,050 | |
| Food | - | 200 | - | |
| General Supplies | 66 | - | - | |
| Printer Supplies | 174 | 100 | 100 | |
| Printers - Replacement | 131 | - | - | |
| Other Supplies | 130 | - | - | |
| Object Total | <u>64,548</u> | <u>75,715</u> | <u>76,450</u> | <u>-</u> |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 6,346 | 6,000 | 6,000 | |
| License Fees | 3,538 | - | 5,425 | |
| Postage | 81 | - | - | |
| Dues | 459 | 400 | 400 | |
| Conferences & Trainings | 4,140 | 4,250 | 4,250 | |
| Object Total | <u>14,564</u> | <u>10,650</u> | <u>16,075</u> | <u>-</u> |
| TOTAL STUDENT HEALTH SERVICES | \$4,276,395 | \$4,656,641 | \$4,500,995 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| STUDENT HEALTH SERVICES | | | | |
| 1 Salaries and Wages | | | | |
| Temporary Classified | \$ 482 | \$ 5,132 | \$ - | |
| Temporary Professional | 14,713 | 1,000 | 7,410 | |
| Object Total | <u>15,195</u> | <u>6,132</u> | <u>7,410</u> | <u>-</u> |
| 2 Contracted Services | | | | |
| Medical & Dental Fees | 3,839 | 2,000 | 2,000 | |
| Public Carriers | - | 1,000 | 1,000 | |
| Other Contracted Services | 195 | 100 | 2,500 | |
| Object Total | <u>4,034</u> | <u>3,100</u> | <u>5,500</u> | <u>-</u> |
| 3 Supplies and Materials | | | | |
| Clothing and Footwear | - | 2,500 | 2,500 | |
| Health Room Supplies | 801 | 5,000 | 5,000 | |
| Object Total | <u>801</u> | <u>7,500</u> | <u>7,500</u> | <u>-</u> |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | - | 744 | - | |
| Miscellaneous-Other Charges | - | 69,500 | 49,500 | |
| Object Total | <u>-</u> | <u>70,244</u> | <u>49,500</u> | <u>-</u> |
| TOTAL STUDENT HEALTH SERVICES | \$ 20,030 | \$ 86,976 | \$ 69,910 | \$ - |

STUDENT HEALTH SERVICES

Student Health Services are those activities in the field of physical and mental health appraisal consisting of medical, dental, psychiatric and nursing services in the nature of inspection, treatment of minor injuries and referrals for other health services for students.

| SALARIES AND WAGES | | | PROPOSED <u>BUDGET</u> |
|--|--------------------------------|---------------|---------------------------|
| Existing Positions | Full-Time <u>Equivalent</u> | | |
| Professional Positions | | | |
| Supervisor - Health Services | 1.00 | | |
| Coordinator - Health Services | 1.00 | | |
| Registered Nurse | 41.60 | | |
| Registered Nurse - Floaters | <u>6.60</u> | | |
| Total Professional Positions | 50.20 | 4,015,530 | |
| Total Positions - Professional and Classified | 50.20 | | 4,015,530 |
| Temporary Classified | | | |
| To provide for necessary temporary personnel for clerical support, nursing coverage, or when re-certification of existing employees is required. | | | |
| a. System wide | Unrestricted | | 3,500 |
| Substitute Nurses | | | |
| Wages paid to substitutes while the R.N.'s are at training classes or are out sick. | | | |
| | | | 89,000 |
| Temporary Professional | | | |
| Wages paid on an hourly basis to exempt employees (R.N.'s) to provide assistance due to absences, field trips, and students needing private duty coverage. | | | |
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | 6,410 | |
| b. Camp Thrive (#159) | Restricted | 1,000 | |
| c. Flu-Mist Administration (#109) | Unrestricted | 6,100 | |
| d. System wide | Unrestricted | <u>26,000</u> | 39,510 |
| Professional Educational Add-Ons | | | |
| a. System wide | Unrestricted | <u>1,440</u> | <u>1,440</u> |
| TOTAL SALARIES AND WAGES | | | 4,148,980 |

STUDENT HEALTH SERVICES

| | | PROPOSED <u>BUDGET</u> |
|---|--------------|---------------------------|
| CONTRACTED SERVICES | | |
| Rental of Business Machines System wide | Unrestricted | 500 |
| Medical and Dental Fees Children's Health Services (#340) | Restricted | 2,000 |
| Public Carriers Children's Health Services (#340) | Restricted | 1,000 |
| Other Contracted Services | | |
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | 2,500 |
| b. To contract for statewide staffing services (nursing agency) and hearing/vision screening with Carroll County Health Department. | Unrestricted | 245,900 |
| c. To contract regarding services for Automated External Defibrillators (#009). | Unrestricted | <u>20,500</u> |
| | | <u>268,900</u> |
| TOTAL CONTRACTED SERVICES | | 272,400 |
| SUPPLIES AND MATERIALS | | |
| Office Supplies | | |
| Paper, forms, stationery and general supplies to be used in the office of the Health Coordinator and the Health Suites in the schools. | | 800 |
| Clothing and Footwear | | |
| Children's Health Services (#340) | Restricted | 2,500 |
| Books and Periodicals | | |
| Purchase of books including Physician Desk Reference and textbooks for Health Suites. Additionally, purchase of articles for student health issues. | | 500 |
| Health Room Supplies | | |
| Medical and first aid supplies to meet health needs and to maintain proper operation of Health Suites. | | |
| a. Children's Health Services (#340) | Restricted | 5,000 |
| b. System wide | Unrestricted | 69,250 |
| c. AED (Automated External Defibrillators) (#009) | Unrestricted | 4,800 |
| d. Career & Technology (#029) | Unrestricted | <u>1,000</u> |
| | | 80,050 |
| Printer Supplies | | <u>100</u> |
| TOTAL SUPPLIES AND MATERIALS | | 83,950 |

STUDENT HEALTH SERVICES

PROPOSED
BUDGET

OTHER CHARGES

Local Mileage Reimbursement

To reimburse personnel for carrying out assigned duties.

| | | | |
|----------------|--------------|--|-------|
| a. System wide | Unrestricted | | 6,000 |
|----------------|--------------|--|-------|

License Fees

| | | | |
|----------------|--------------|--|-------|
| a. System wide | Unrestricted | | 5,425 |
|----------------|--------------|--|-------|

Dues

Dues to professional organizations regarding A&S funds.

| | | | |
|----------------|--------------|-----|--|
| a. System wide | Unrestricted | 300 | |
|----------------|--------------|-----|--|

| | | | |
|--|--------------|------------|-----|
| b. A & S Professional Development (#019) | Unrestricted | <u>100</u> | 400 |
|--|--------------|------------|-----|

Conferences & Trainings

Costs of attending conferences, meetings, in-services, training and other professional development.

| | | | |
|----------------|--------------|-------|--|
| a. System wide | Unrestricted | 4,000 | |
|----------------|--------------|-------|--|

| | | | |
|--|--------------|------------|-------|
| b. A & S Professional Development (#019) | Unrestricted | <u>250</u> | 4,250 |
|--|--------------|------------|-------|

Miscellaneous - Other Charges

| | | | |
|--------------------------------------|------------|-------|--|
| a. Children's Health Services (#340) | Restricted | 9,500 | |
|--------------------------------------|------------|-------|--|

| | | | |
|---|------------|---------------|---------------|
| b. New/Carryover Grants (Project #800 series) | Restricted | <u>40,000</u> | <u>49,500</u> |
|---|------------|---------------|---------------|

TOTAL OTHER CHARGES

65,575

TOTAL STUDENT HEALTH SERVICES

\$4,570,905

Student Transportation Services

Category 05

Student transportation includes all activities associated with providing regular and special education transportation service for students between home, school and school activities. Included are vehicle operation costs, monitoring services, vehicle servicing and maintenance services. Examples of programs are:

- Regular Transportation Programs for students who do not require special equipment or personnel to be transported and/or do not require transportation to special schools.
- Special Transportation Programs for public and nonpublic students who have physical, mental and/or emotional disabilities and are transported on a vehicle with specialized equipment.
- School Activities Transportation services for students on field trips, athletics, interscholastic activities, cooperative educational programs, career and technology purposes, special programs and outdoor school.

| Unrestricted Summary | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$ (Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|---------------------------------------|-------------------|---------------------|---------------------|--|---|
| 05 Student Transportation | | | | | |
| 1 Salaries | \$ 1,314,166 | \$ 1,397,713 | \$ 1,385,347 | \$ (12,366) | -0.88% |
| 2 Contracted Services | 24,689,453 | 27,376,225 | 27,453,301 | 77,076 | 0.28% |
| 3 Supplies/Materials | 108,135 | 17,500 | 11,250 | (6,250) | -35.71% |
| 4 Other Charges | 310,986 | 352,776 | 394,800 | 42,024 | 11.91% |
| 6 Land, Building, Equipment - Replace | 163,000 | - | - | - | 0.00% |
| | \$ 26,585,740 | \$ 29,144,214 | \$ 29,244,698 | \$ 100,484 | 0.34% |
| Restricted Summary | | | | | |
| 05 Student Transportation | | | | | |
| 1 Salaries | \$ 482 | \$ - | \$ - | \$ - | 0.00% |
| 2 Contracted Services | 215,546 | 788,500 | 216,350 | (572,150) | -72.56% |
| | \$ 216,028 | \$ 788,500 | \$ 216,350 | \$ (572,150) | -72.56% |

Category 05 - Student Transportation Changes - FY 2026

Non-Restricted Budget Changes

| | | |
|--|----|------------------|
| 1. Increase in ongoing bus contractor costs (maintenance, fuel, bus depreciation, driver/assistant wages) | \$ | 269,826 |
| 2. Net increase in other contracted services | | 62,750 |
| 3. Net increase in vehicle insurance premiums | | 29,524 |
| 4. Net increase in various supply and other changes line items | | 6,250 |
| 5. Various salary and wage changes including turnover | | (12,366) |
| 6. Decrease in one-time fund balance usage for bus contractors' Administrative Allotment increase phase-in | | (55,500) |
| 7. Decrease in bus contractor costs for reduction of driver/assistant wage increase | | <u>(200,000)</u> |
| Total Non-Restricted Increase - Category 05 - Student Transportation | | 100,484 |

| | | |
|--|--|-------------------------|
| Restricted Budget Net Decrease - Category 05 - Student Transportation | | <u>(572,150)</u> |
|--|--|-------------------------|

| | | |
|--|-----------|------------------|
| TOTAL DECREASE - Category 05 - Student Transportation | \$ | (471,666) |
|--|-----------|------------------|

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| STUDENT TRANSPORTATION | | | | |
| Positions | | | | |
| 1. Exempt | 8.00 | 8.00 | 8.00 | |
| 2. Non-Exempt | 6.00 | 6.00 | 6.00 | |
| Total Positions | 14.00 | 14.00 | 14.00 | - |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$ 306,711 | \$ 328,822 | \$ 331,969 | |
| Temporary Classified | 12,211 | 8,000 | 15,000 | |
| Overtime Classified | 10,320 | 7,500 | 15,000 | |
| Regular Professional | 956,937 | 959,953 | 1,018,338 | |
| Temporary Professional | 773 | - | - | |
| Professional Add-Ons | 4,962 | 5,040 | 5,040 | |
| Vacation Payoff | 21,642 | - | - | |
| Insurance Opt-Out | 610 | 1,220 | - | |
| Funds For Negotiated Agreements | - | 87,178 | - | |
| Object Total | 1,314,166 | 1,397,713 | 1,385,347 | - |
| 2 Contracted Services | | | | |
| Maintenance & Repair of Vehicles | 13,548 | 20,000 | 20,000 | |
| Printing & Binding | 3,071 | 4,000 | 5,000 | |
| Rental of Business Machines | 1,481 | 1,500 | 1,750 | |
| Medical & Dental Fees | 1,988 | 2,500 | 2,500 | |
| Student Body Transportation | 855,348 | 910,725 | 916,225 | |
| Bus Contractors | 23,720,708 | 26,362,000 | 26,376,326 | |
| Parent Reimbursement | 48,781 | 35,000 | 75,000 | |
| Bus Inspection | 27,135 | 30,000 | 35,000 | |
| Vandalism Expenses-Buses | 1,487 | 500 | 1,500 | |
| Other Contracted Services | 15,906 | 10,000 | 20,000 | |
| Object Total | 24,689,453 | 27,376,225 | 27,453,301 | - |
| 3 Supplies and Materials | | | | |
| Office Supplies | 101,451 | 4,000 | 2,250 | |
| Books & Periodicals | 391 | - | 500 | |
| Food | 398 | - | - | |
| General Supplies | 1,526 | 2,000 | 2,000 | |
| Vandalism Supplies | 46 | - | - | |
| Printer Supplies | 595 | - | 500 | |
| Other Supplies & Materials | 3,728 | 11,500 | 6,000 | |
| Object Total | 108,135 | 17,500 | 11,250 | - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|------------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| STUDENT TRANSPORTATION - continued | | | | |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 173 | 600 | 600 | |
| License Fees | 10,200 | 10,500 | 15,000 | |
| Communications | 1,040 | 1,000 | 1,000 | |
| Gasoline | 16,751 | 22,500 | 20,500 | |
| Dues | 307 | 1,000 | 1,000 | |
| Subscriptions | - | 600 | 600 | |
| Conferences & Trainings | 9,035 | 21,250 | 31,250 | |
| Vehicle Insurance | 273,450 | 295,326 | 324,850 | |
| Misc. Charges | 30 | - | | |
| Object Total | <u>310,986</u> | <u>352,776</u> | <u>394,800</u> | <u>-</u> |
| 6 Vehicle Replacement | | | | |
| Motor Vehicles | <u>163,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Object Total | <u>163,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL STUDENT TRANSPORTATION | \$ 26,585,740 | \$ 29,144,214 | \$ 29,244,698 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| STUDENT TRANSPORTATION | | | | |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$ 482 | \$ - | \$ - | - |
| Object Total | <u>482</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 2 Contracted Services | | | | |
| Student Body Transportation | 215,546 | 788,500 | 216,350 | - |
| Object Total | <u>215,546</u> | <u>788,500</u> | <u>216,350</u> | <u>-</u> |
| TOTAL STUDENT TRANSPORTATION | \$ 216,028 | \$ 788,500 | \$ 216,350 | \$ - |

STUDENT TRANSPORTATION

Student Transportation consists of services dealing with conveyance of pupils to and from school or on trips related to school activities. Included are vehicle operation services, vehicle servicing and maintenance, monitoring services, other Student Transportation services such as regular transportation programs, special transportation programs, and school activities transportation.

| SALARIES AND WAGES | Full-Time <u>Equivalent</u> | <u>PROPOSED BUDGET</u> |
|---|--------------------------------|----------------------------|
| Existing Positions: | | |
| Regular Professional Positions | | |
| Area Supervisors - Transportation | 3.00 | |
| Director - Transportation | 1.00 | |
| Supervisor - Operations Performance | 1.00 | |
| Supervisor - Transportation | 1.00 | |
| Transportation Analyst | 1.00 | |
| Transportation Planner | <u>1.00</u> | |
| Total Professional Positions | 8.00 | 1,018,338 |
| Classified Positions | | |
| Clerk Accountant III - 12 Month | 1.00 | |
| Lead School Vehicle Driver Instructor | 1.00 | |
| School Vehicle Driver Instructor | 2.00 | |
| Transportation Routing & Scheduling Associate | <u>2.00</u> | |
| Total Classified Positions | 6.00 | <u>331,969</u> |
| Total Professional and Classified Positions | 14.00 | 1,350,307 |
| Temporary Classified | | |
| To cover cost of non-exempt employees in the summer. | | 15,000 |
| Overtime Classified | | 15,000 |
| Professional Add-Ons | | <u>5,040</u> |
| TOTAL SALARIES AND WAGES | | 1,385,347 |
| CONTRACTED SERVICES | | |
| Maintenance & Repair of Vehicles | | 20,000 |
| Printing and Binding | | |
| Payments to outside printing companies to provide documents associated with the operations of Student Transportation. | | 5,000 |
| Rental of Business Machines | | 1,750 |
| Medical Examinations | | |
| Funds for physical examinations, State mandated drug and alcohol testing of school bus drivers. | | 2,500 |

STUDENT TRANSPORTATION

PROPOSED
BUDGET

| | | |
|---|---------------|---------------|
| Rental of Motor Vehicles | | |
| Unrestricted | | |
| Funds to transport athletic teams, including corollary sports | 780,000 | |
| Funds to transport for fine arts activities, including marching bands. | 61,634 | |
| Funds to transport for projects: | | |
| a. Perkins Title I-C: Program Improvement (#029) | 15,760 | |
| b. CCSGA (Student Government) / Stud. Leadership (#098) | 3,500 | |
| c. PRIDE - Elementary (#118) | 2,700 | |
| d. High School Academic Competition (#147) | 8,076 | |
| e. Limited English Proficient (#238) | 2,000 | |
| f. Multicultural Curriculum Development (#345) | 4,000 | |
| g. Career Technology Education - Match (#429) | 1,200 | |
| Funds to transport students on Instructional Field Trips. | <u>37,355</u> | |
| Total Unrestricted | 916,225 | |
| Restricted | | |
| h. ESSA Title I-A: Grants to LEAs (# 020) | 143,350 | |
| i. Concentration of Poverty Personnel Grants (#027) | 9,000 | |
| j. CCSGA (Student Government)/Student Leadership (#098) | 2,000 | |
| k. Camp Thrive (#159) | 2,000 | |
| l. New (#805) and Carryover (#800) Grants | <u>60,000</u> | |
| Total Restricted | 216,350 | |
| Total Unrestricted & Restricted | | 1,132,575 |
| Bus Contractors | | |
| Payments to private carriers for transporting students to and from school, including regular route contracts and special education contracts. | | 26,376,326 |
| Parent Reimbursement | | |
| To reimburse parents for vehicle use to transport students to private and special schools. | | 75,000 |
| Bus Inspection | | |
| All school buses, Board-owned and contract, are inspected three times yearly. Outside personnel are employed for these inspections. | | 35,000 |
| Vandalism Expenses - Buses | | |
| Payments to repair bus damage pertaining to vandalism. | | 1,500 |
| Other Contracted Services | | |
| First Aid training, routing input for computer system, Accu-Weather, Regional Planning Council and Mapping services. | | <u>20,000</u> |
| TOTAL CONTRACTED SERVICES | | 27,669,651 |
| SUPPLIES AND MATERIALS - Unrestricted | | |
| Office Supplies | | |
| Stationery, forms, paper. | | 2,250 |
| Books and Periodicals | | |
| Purchase of books and periodicals for professional staff. | | 500 |
| General Supplies | | |
| Consumable materials used in the instructional process. | | 2,000 |
| Printer Supplies | | 500 |
| Other Supplies & Materials | | |
| For cleaning and miscellaneous supplies used in connection with transportation. | | <u>6,000</u> |
| TOTAL SUPPLIES AND MATERIALS | | 11,250 |

STUDENT TRANSPORTATION

PROPOSED
BUDGET

| | |
|--|------------------|
| OTHER CHARGES - Unrestricted | |
| Local Mileage Reimbursement | |
| Reimbursement to individuals in carrying out assigned duties, including negotiated mileage allowance. | 600 |
| License Fees | 15,000 |
| Communications | 1,000 |
| Gasoline | |
| Gasoline, oil, and lubricants for Board of Education owned buses and staff vehicles | 20,500 |
| Dues & Subscriptions | 1,600 |
| Conferences & Trainings | |
| Costs of attending conferences, meetings, in-services, training and other professional development. | 31,250 |
| Vehicle Insurance | |
| Vehicular and liability insurance for school bus program and staff vehicles. | <u>324,850</u> |
| TOTAL OTHER CHARGES | 394,800 |
| TOTAL STUDENT TRANSPORTATION | \$29,461,048 |

Operation of Plant

Category 06

Operation of plant includes all activities and costs associated with keeping the physical plants open, comfortable and safe for use. The following activities are included:

- Warehousing and Distribution Services - receiving, storing and distributing supplies, furniture, equipment, materials and mail.
- Operating Services - custodial costs related to maintaining the physical plant in a clean and orderly manner. Includes all utility costs for heating, lighting and cleaning of the buildings as well as costs for building rental, property insurance, care and upkeep of the grounds. Services related to technology installation and maintenance, contracted expenditures for system wide maintenance and repair of instructional equipment.
- Supervision of Operation of Plant Services- directing, managing and supervising the operation of plant facilities.
- Care and Upkeep of Grounds and Buildings – included are maintenance of the grounds and facilities, such as snow removal, landscaping, routine maintenance on furniture and movable equipment, utility services and custodial services.
- Security Services – activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of school. Included are police activities, traffic control, building alarm and surveillance equipment.

| | Actual | Approved | Proposed | \$ (Decrease) | % (Decrease) |
|--|---------------|---------------|---------------|---------------|---------------|
| Unrestricted Summary | 2023-24 | 2024-25 | 2025-26 | Increase over | Increase over |
| | | | | Prior Year | Prior Year |
| 06 Operation of Plant | | | | | |
| 1 Salaries | \$ 14,740,572 | \$ 16,486,727 | \$ 16,547,275 | \$ 60,548 | 0.37% |
| 2 Contracted Services | 2,381,681 | 2,181,845 | 2,029,590 | (152,255) | -6.98% |
| 3 Supplies/Materials | 1,357,993 | 1,190,900 | 1,283,600 | 92,700 | 7.78% |
| 4 Other Charges | 9,178,590 | 9,210,039 | 13,034,240 | 3,824,201 | 41.52% |
| 5 Land, Building, Equipment - Additional | 21,356 | - | - | - | 0.00% |
| 6 Land, Building, Equip Replacement | 10,770 | - | - | - | 0.00% |
| | \$ 27,690,962 | \$ 29,069,511 | \$ 32,894,705 | \$ 3,825,194 | 13.16% |
| Restricted Summary | | | | | |
| 06 Operation of Plant | | | | | |
| 1 Salaries | \$ 107,004 | \$ - | \$ - | \$ - | -100.00% |
| 2 Contracted Services | 82,469 | - | - | - | #DIV/0! |
| 3 Supplies/Materials | 21,643 | - | - | - | 0.00% |
| 4 Other Charges | 125 | 110,000 | 85,000 | (25,000) | -22.73% |
| | \$ 211,241 | \$ 110,000 | \$ 85,000 | \$ (25,000) | -22.73% |

Category 06 - Operation of Plant Changes - FY 2026

Non-Restricted Budget Changes

| | | |
|---|-----------|------------------------|
| 1. Increase in electricity costs projected for new contract awarded in fiscal year 2025 | \$ | 3,054,218 |
| 2. Increase in property and liability insurances | | 424,305 |
| 3. Increase in water and sewer utility costs | | 282,988 |
| 4. Increase in custodial supplies | | 262,000 |
| 5. Increase in contracted services for maintenance and repairs of student devices | | 200,000 |
| 6. Increase in contracted services for Raptor school access fees | | 65,500 |
| 7. Net increase in various other charges | | 57,690 |
| 8. Increase in license fees to support current software on all devices and servers | | 50,000 |
| 9. Increase in cleaning fees (trash, recyclables, and hazardous waste removal) | | 50,000 |
| 10. Increase in budget for security guards for school athletic and other events based on current proscribed staffing levels | | 27,000 |
| 11. Increase in county government in-kind wages for School Resource Officers | | 21,616 |
| 12. Various salary and wage changes including turnover | | 11,932 |
| 13. Net decrease in contracted services for maintenance and repair of equipment and other contracted services | | (67,755) |
| 14. Net increase in various supplies and materials | | (169,300) |
| 15. Decrease in county government in-kind services due to transfer of Kessler building | | <u>(445,000)</u> |
| Total Non-Restricted Increase - Category 06 - Operation of Plant | | 3,825,194 |
| Restricted Budget Net Decrease - Category 06 - Operation of Plant | | <u>(25,000)</u> |
| TOTAL INCREASE - Category 06 - Operation of Plant | \$ | 3,800,194 |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| OPERATION OF PLANT | | | | |
| Positions | | | | |
| 1. Exempt | 33.33 | 33.33 | 33.33 | |
| 2. Non-Exempt | 254.60 | 254.60 | 253.60 | |
| Total Positions | 287.93 | 287.93 | 286.93 | - |
| | | | | |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$ 10,635,257 | \$ 11,620,682 | \$ 12,642,835 | |
| Temporary Classified | 354,680 | 350,000 | 350,000 | |
| Classified Educational Add-Ons | 7,194 | 7,150 | 6,650 | |
| Overtime Classified | 426,071 | 215,000 | 215,000 | |
| Regular Professional | 2,858,728 | 2,961,084 | 3,156,860 | |
| Substitute Employees | 16,053 | 2,300 | 2,300 | |
| Professional Educational Add-Ons | 25,243 | 24,990 | 25,410 | |
| Security Guards | 202,945 | 175,000 | 202,000 | |
| Vacation Pay-Off | 213,181 | 170,000 | 170,000 | |
| Insurance Opt-Out | 1,220 | 1,220 | 1,220 | |
| Funds For Negotiated Agreements | - | 1,184,301 | - | |
| Hiring Turnover (F.T.E.) | - | (225,000) | (225,000) | |
| Object Total | 14,740,572 | 16,486,727 | 16,547,275 | - |
| | | | | |
| 2 Contracted Services | | | | |
| Maintenance & Repair of Equipment | 1,270,406 | 1,058,845 | 1,203,090 | |
| Printing & Binding | 775 | 6,000 | 3,000 | |
| Rental of Business Machines | 2,768 | 3,000 | 3,000 | |
| Audio/Video Repair | 6,902 | - | - | |
| Asbestos Removal | 12,100 | 20,000 | 20,000 | |
| Cleaning Services | 329,393 | 275,000 | 325,000 | |
| Rental of Building & Office Space | 310,870 | 449,000 | 25,000 | |
| Printer Maintenance Cost | 7,546 | - | - | |
| Other Contracted Services | 440,921 | 370,000 | 450,500 | |
| Object Total | 2,381,681 | 2,181,845 | 2,029,590 | - |
| | | | | |
| 3 Supplies and Materials | | | | |
| Office Supplies | 3,248 | 8,950 | 5,450 | |
| Clothing & Footwear | 50,460 | 44,000 | 46,640 | |
| Custodial Materials | 906,230 | 588,000 | 850,000 | |
| Books & Periodicals | - | - | - | |
| Equip. Maintenance & Repair Supp. | 115,865 | 137,500 | 144,600 | |
| Real Prop Maint & Repair Supplies | 6,540 | 4,100 | 9,200 | |
| Food | 3,296 | 2,350 | 2,350 | |
| Computer Repair Supplies | 108,431 | - | - | |
| General Supplies | 30,908 | 40,000 | 40,000 | |
| Audio-Visual Repair Supplies | 9,193 | - | - | |
| Computer Equipment < \$5,000 | 38,397 | 285,000 | 50,000 | |
| Sensitive Items - Non-I.T. | 17,890 | 30,000 | 30,000 | |
| Vandalism Supplies | 26 | - | - | |
| Printer Supplies | 135 | - | - | |
| Other Supplies & Materials | 67,374 | 51,000 | 105,360 | |
| Object Total | 1,357,993 | 1,190,900 | 1,283,600 | - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|------------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| OPERATION OF PLANT - continued | | | | |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 13,967 | 15,200 | 17,550 | |
| License Fees | 641,377 | 516,500 | 567,500 | |
| Communications | 176,854 | 150,000 | 155,000 | |
| Postage | 12 | - | | |
| Heating Fuels | 709,290 | 990,000 | 990,000 | |
| Gas, Electricity and Steam | 5,517,511 | 5,775,782 | 8,800,000 | |
| Dues | 68 | 350 | 150 | |
| Subscriptions | - | 200 | 200 | |
| Water and Sewage | 1,294,214 | 907,012 | 1,230,000 | |
| Conferences & Trainings | 198 | 11,750 | 8,250 | |
| Insurance - Property/Fire | 759,400 | 821,485 | 1,243,790 | |
| Insurance - Self-Insur. (Property) | 65,436 | 20,000 | 20,000 | |
| Admission Fees | 35 | 160 | 200 | |
| Miscellaneous - Other Charges | 228 | 1,600 | 1,600 | |
| Object Total | <u>9,178,590</u> | <u>9,210,039</u> | <u>13,034,240</u> | <u>-</u> |
| 5 Equipment Additional | | | | |
| Motor Vehicles | 21,356 | - | - | |
| Object Total | <u>21,356</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 Equipment Replacement | | | | |
| Portable Tools and Equipment | 5,770 | - | - | |
| Relocateable Classrooms | 5,000 | - | - | |
| Object Total | <u>10,770</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL OPERATION OF PLANT | \$ 27,690,962 | \$ 29,069,511 | \$ 32,894,705 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|--------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| OPERATION OF PLANT | | | | |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$ 107,004 | \$ - | \$ - | |
| Object Total | <u>107,004</u> | - | - | - |
| 2 Contracted Services | | | | |
| Maintenance & Repair of Equip. | 266 | | - | |
| Cleaning Services | 1,303 | - | - | |
| Other Contracted Services | 80,900 | - | - | |
| Object Total | <u>82,469</u> | - | - | - |
| 3 Supplies and Materials | | | | |
| Custodial Supplies | 1,170 | - | - | |
| Equip Maint & Repair Supplies | 475 | - | - | |
| Other Supplies & Materials | 19,998 | - | - | |
| Object Total | <u>21,643</u> | - | - | - |
| 4 Other Charges | | | | |
| Communications | 125 | - | - | |
| Miscellaneous - Other Charges | - | 110,000 | 85,000 | |
| Object Total | <u>125</u> | <u>110,000</u> | <u>85,000</u> | - |
| TOTAL OPERATION OF PLANT | \$ 211,241 | \$ 110,000 | \$ 85,000 | \$ - |

OPERATION OF PLANT

Operation of Plant consists of those activities which keep the physical plant open, comfortable and safe for use.

Under Operation of Plant are such activities as warehousing and distributing services, those concerned with keeping the physical plant clean and ready for daily use, including operation of heating, lighting and ventilating systems (utility costs), moving furniture, caring for grounds and such other housekeeping services as are repeated on a somewhat regular basis. Additional items included are the cost of building rental and property insurance, the cost of all service contracts on moveable equipment, and service technicians assigned to repair and maintain instructional and non-instructional equipment and security services.

PROPOSED
BUDGET

SALARIES AND WAGES

| Existing Positions | Full-Time | |
|--|-------------------|-------------------|
| Professional Positions | <u>Equivalent</u> | |
| Assistant Supervisor - Plant Operations | 2.00 | |
| Chief of School Security | 1.00 | |
| Coordinator - Environmental Safety | 1.00 | |
| Coordinator - School Security and Emerg Mgmt | 1.00 | |
| Deputy Supervisor - Operations & Maintenance | 0.50 | |
| Executive Assistant | 0.33 | |
| Information Technology Analyst | 10.00 | |
| Information Technology Specialist | 3.00 | |
| Lead Network Engineer | 4.00 | |
| On-Site System Engineer | 1.00 | |
| Senior Communications Engineer | 1.00 | |
| Senior Network Engineer | 1.00 | |
| Supervisor - Operations & Maintenance | 0.50 | |
| Systems Administrator | 3.00 | |
| Technology Integration Engineer | 1.00 | |
| Technology Integration Specialist | 2.00 | |
| Technology Operations Specialist | 1.00 | |
| Total Professional Positions | 33.33 | 3,156,860 |
| Classified Positions | | |
| Building Services Manager - Central Office | 1.00 | |
| Building Supervisor - Category III | 32.00 | |
| Building Supervisor - Category IV | 8.00 | |
| Custodian - Category I | 169.00 | |
| Custodian - Equipment Repair Technician | 1.00 | |
| Driver - Category III | 4.60 | |
| Floater Custodian | 5.00 | |
| Groundskeeper / Custodian - Category I | 6.00 | |
| Secretary III - 12 Month | 1.00 | |
| Security Assistant | 16.00 | |
| Shift Foreman - Category II | 9.00 | |
| Shipping & Receiving Clerk - Category III | 1.00 | |
| Total Classified Positions | 253.60 | <u>12,642,835</u> |
| Total Professional and Classified Positions | 286.93 | 15,799,695 |
| Temporary Classified | | |
| Compensation to non-exempt employees on an hourly basis in order to substitute for permanent employees who are on vacation or extended sick leave, and to provide help as the need arises. | | 350,000 |

OPERATION OF PLANT

PROPOSED
BUDGET

| | |
|--|------------------|
| Classified Educational Add-Ons | |
| Educational Add-Ons for non-exempt employees. | |
| Payments for certification for Boiler - Stationary Engineer, per negotiated contract. | 6,650 |
| Overtime Classified | |
| Overtime payments to non-exempt employees | 215,000 |
| Vacation Payoff | |
| Compensation to non-exempt employees for unused vacation time. | 170,000 |
| Substitute Employees | 2,300 |
| Professional Educational Add-Ons | 25,410 |
| Security Guards | |
| Cost to cover security guard expenses for various student activities including police activities for school functions, traffic control on grounds, and in the vicinity of schools and buildings. | 202,000 |
| Insurance Opt-Out | |
| Reimbursement to employees who elect to opt-out of the Board insurance program. | 1,220 |
| Hiring Turnover (F.T.E.) | <u>(225,000)</u> |
| TOTAL SALARIES AND WAGES | 16,547,275 |
| CONTRACTED SERVICES | |
| Maintenance and Repair of Equipment | |
| Repair and maintenance services not provided by school system personnel. This includes contracts and agreements covering the upkeep of buildings and moveable equipment (instructional and non-instructional system-wide) except for costs related to Student Transportation and Maintenance of Plant. | 1,203,090 |
| Printing and Binding | |
| Printing of necessary forms used within Operation of Plant. | 3,000 |
| Rental of Business Machines | 3,000 |
| Asbestos Removal | |
| Asbestos inspections and awareness training - contract. | 20,000 |
| Cleaning Services | |
| Collection and removal of refuse from all schools on a regular schedule and recycling costs - contract. | 325,000 |

OPERATION OF PLANT

PROPOSED
BUDGET

| | | |
|---|---|----------------|
| Rental of Building and Office Space | Payments to cover the cost of rental of spaces for instructional (Graduations and Alternative Programs) and non-instructional activities that are part of the school system's function to deliver needed services. In-Kind Services from Carroll County Government | 25,000 |
| Other Contracted Services | Payments to contractors for services rendered to provide bottled drinking water, to remove and clean-up hazardous waste materials, indoor air quality (IAQ) testing, Integrated Pest Management Program which is mandated by the State of Maryland, recycling of old computers and audio-visual equipment, and shredding of documents. Additionally, health and safety issues as mandated by OSHA/MDE/EPA, such as water testing and asbestos removal, or other emergency requests. Contracted services for technology initiatives. | |
| a. | System-wide | <u>450,500</u> |
| TOTAL CONTRACTED SERVICES | | 2,029,590 |
| SUPPLIES AND MATERIALS | | |
| Office Supplies | Stationery, binders/folders, pens, pencils, and pads. | 5,450 |
| Uniforms - Clothing and Footwear | Uniforms for custodial personnel as required by negotiated agreement. | 46,640 |
| Custodial Materials | Items used in the cleaning and maintaining of schools and offices, such as mops, hand soaps, paper towels, and cleaning fluids. | 850,000 |
| Equipment Maintenance and Repair Supplies | Parts used to service, repair and maintain custodial and grounds equipment. Blanket orders: parts monitored by technology services, including cabling services and telephones. | 144,600 |
| Real Property Maintenance and Repair Supplies | Supplies used to maintain operation of buildings | 9,200 |
| Food | All day in-services for the entire custodial staff. | 2,350 |
| General Supplies | | 40,000 |
| Computer Equipment < \$5,000 | | |
| Technology Services | | 50,000 |

OPERATION OF PLANT

| | PROPOSED <u>BUDGET</u> |
|---|---------------------------|
| Sensitive Items Non-I.T. | 30,000 |
| Other Supplies & Materials To purchase replacement supplies (individual cost less than \$1,000) for schools and Plant Operations. | <u>105,360</u> |
| TOTAL SUPPLIES AND MATERIALS | 1,283,600 |
| OTHER CHARGES | |
| Local Mileage Reimbursement Payment for mileage incurred for Board related travel by employees. | 17,550 |
| License Fees | 567,500 |
| Communications To maintain communication costs for Central Office and schools. Items include broadband services, Carroll County Public Library - Internet Services and Arch wireless - pagers. | 155,000 |
| Heating Fuels Payments to firms for heating fuels. | 990,000 |
| Gas, Electricity and Steam Payments to utility companies for gas, electricity for lighting and heating | 8,800,000 |
| Dues and Subscriptions Dues to professional organizations, i.e. ASBO, and subscriptions to professional magazines and publications. | 350 |
| Water and Sewage Assessment and usage charges for water and sewage disposal either through a municipal system or by an outside disposal firm system-wide. | 1,230,000 |
| Conferences & Trainings Costs of attending conferences, meetings, in-services, training and other professional development. | 8,250 |
| Insurance - Property/Fire Payments associated with the coverage of property/fire insurance to safeguard the schools' assets (building, equipment & contents). | 1,243,790 |
| Insurance - Self-Insurance (Property) Self-insurance fund monies to cover the cost of replacement items excluded as a deductible on the insurance coverage in force. | 20,000 |

OPERATION OF PLANT

PROPOSED
BUDGET

| | | |
|--|--------------|---------------|
| OTHER CHARGES - Continued | | |
| Admission Fees | | 200 |
| Miscellaneous - Other Charges | | |
| Fees for water certification licenses and to reimburse the cost of courses needed for water certification and stationary engineers licenses. | | |
| a. Grant Carryovers (#800) | Restricted | 50,000 |
| b. New Grants (#805) | Restricted | 35,000 |
| c. System-Wide | Unrestricted | <u>1,600</u> |
| Total Miscellaneous - Other Charges | | <u>86,600</u> |
| TOTAL OTHER CHARGES | | 13,119,240 |
| | | |
| TOTAL OPERATION OF PLANT | | \$32,979,705 |

Maintenance of Plant

Category 07

Maintenance of plant includes all activities associated with keeping the grounds, buildings and fixed equipment (other than student transportation equipment) in their original condition. This category includes the directing, managing and supervision of all maintenance services. Also included is the scheduled and preventive maintenance of building property, system vehicles and fixed equipment.

| Unrestricted Summary | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$ (Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|---------------------------------------|-------------------|---------------------|---------------------|--|---|
| 07 Maintenance of Plant | | | | | |
| 1 Salaries | \$ 4,063,989 | \$ 4,478,814 | \$ 4,349,659 | \$ (129,155) | -2.88% |
| 2 Contracted Services | 1,808,602 | 1,333,741 | 1,521,590 | 187,849 | 14.08% |
| 3 Supplies/Materials | 1,398,594 | 1,157,700 | 1,421,690 | 263,990 | 22.80% |
| 4 Other Charges | 252,331 | 386,805 | 342,375 | (44,430) | -11.49% |
| 5 Land, Building, Equip Additional | 21,545 | - | - | - | 0.00% |
| 6 Land, Building, Equipment - Replace | 302,880 | - | - | - | 0.00% |
| | \$ 7,847,941 | \$ 7,357,060 | \$ 7,635,314 | \$ 278,254 | 3.78% |
| Restricted Summary | | | | | |
| 07 Maintenance of Plant | | | | | |
| 1 Salaries | \$ 29,884 | \$ - | \$ - | \$ - | 0.00% |
| 2 Contracted Services | - | 22,000 | 22,000 | - | 100.00% |
| 3 Supplies/Materials | 4,875 | - | - | - | 0.00% |
| 4 Other Charges | - | 45,000 | 35,000 | (10,000) | -22.22% |
| 5 Land, Building, Equip Additional | 14,800 | - | - | - | 0.00% |
| 6 Land, Building, Equip Replacement | 16,300 | - | - | - | 0.00% |
| | \$ 65,859 | \$ 67,000 | \$ 57,000 | \$ (10,000) | -14.93% |

Category 07 - Maintenance of Plant Changes - FY 2026

Non-Restricted Budget Changes

| | | |
|---|----|------------------|
| 1. Net increase in supplies for maintenance and repair | \$ | 250,000 |
| 2. Net increase in contracted services for maintenance and repair of buildings, ground, and equipment | | 187,349 |
| 3. Net increase across other supplies and materials and contracted services | | 30,080 |
| 4. Closure of Outdoor School | | (590) |
| 5. Decrease in county government in-kind services due to transfer of Kessler building | | (15,000) |
| 6. Net decrease in various other charges lines | | (44,430) |
| 7. Various salary and wage changes including turnover | | <u>(129,155)</u> |
| Total Non-Restricted Increase - Category 07 - Maintenance of Plant | | 278,254 |

| | | |
|--|--|------------------------|
| Restricted Budget Net Decrease - Category 07 - Maintenance of Plant | | <u>(10,000)</u> |
|--|--|------------------------|

| | | |
|--|-----------|----------------|
| TOTAL INCREASE - Category 07 - Maintenance of Plant | \$ | 268,254 |
|--|-----------|----------------|

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|------------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| MAINTENANCE OF PLANT | | | | |
| Positions | | | | |
| 1. Exempt | 3.00 | 3.00 | 3.00 | |
| 2. Non-Exempt | 67.00 | 67.00 | 67.00 | |
| Total Positions | 70.00 | 70.00 | 70.00 | - |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$3,646,621 | \$3,752,530 | \$3,969,948 | |
| Classified Educational Add-Ons | 8,427 | 8,500 | 7,100 | |
| Overtime Classified | 77,107 | 65,000 | 65,000 | |
| Vacation Pay-Off | 45,842 | 25,000 | 25,000 | |
| Regular Professional | 282,651 | 297,789 | 309,581 | |
| Professional Add-Ons | 3,341 | 3,510 | 3,030 | |
| Funds For Negotiated Agreements | - | 356,485 | - | |
| Hiring Turnover (F.T.E.) | - | (30,000) | (30,000) | |
| Object Total | 4,063,989 | 4,478,814 | 4,349,659 | - |
| 2 Contracted Services | | | | |
| Maintenance & Repair of Equipment | 33,512 | - | - | |
| Maintenance & Repair of Vehicles | 139,349 | 152,090 | 163,590 | |
| Printing & Binding | 64 | - | - | |
| Rental of Business Machines | 15,812 | 10,000 | 10,000 | |
| Asbestos Removal | - | 20,000 | 20,000 | |
| Maintenance - Grounds | 139,113 | 83,598 | 120,000 | |
| Maintenance - Buildings | 436,586 | 166,564 | 200,000 | |
| Consultants | 1,995 | - | - | |
| Vandalism Expenses | 2,481 | 4,000 | 8,000 | |
| Other Contracted Services | 1,039,690 | 897,489 | 1,000,000 | |
| Object Total | 1,808,602 | 1,333,741 | 1,521,590 | - |
| 3 Supplies and Materials | | | | |
| Office Supplies | 1,670 | 1,500 | 1,500 | |
| Clothing & Footwear | 17,093 | 16,500 | 17,490 | |
| Books and Periodicals | - | 200 | 200 | |
| Vehicle Repair Supplies | 38,770 | 77,000 | 84,000 | |
| Equip. Maintenance & Repair Supp. | 58,384 | 125,000 | 125,000 | |
| Real Property Maint & Rep Supplies | 1,237,689 | 850,000 | 1,100,000 | |
| Food | 1,522 | 1,500 | 1,500 | |
| Security Systems Supplies | 1,947 | 4,000 | 4,000 | |
| Sensitive Items Non-I.T. | 5,875 | 30,000 | 30,000 | |
| Vandalism Supplies | 8,506 | 2,000 | 8,000 | |
| Other Supplies & Materials | 27,138 | 50,000 | 50,000 | |
| Object Total | 1,398,594 | 1,157,700 | 1,421,690 | - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| MAINTENANCE OF PLANT - continued | | | | |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | - | 300 | 300 | |
| License Fees | 70,517 | 70,330 | 80,425 | |
| Gasoline | 178,625 | 226,200 | 256,200 | |
| Gas, Electricity, & Steam | 335 | - | | |
| Dues | 136 | 200 | 200 | |
| Subscriptions | - | 250 | 250 | |
| Conferences & Trainings | 2,216 | 3,000 | 3,000 | |
| Insurance - Property/Fire | - | 84,525 | - | |
| Miscellaneous - Other Charges | 502 | 2,000 | 2,000 | |
| Object Total | <u>252,331</u> | <u>386,805</u> | <u>342,375</u> | <u>-</u> |
| 5 Equipment Additional | | | | |
| Portable Tools & Equipment | 15,945 | - | - | |
| Relocateable Classrooms | 5,600 | - | - | |
| Object Total | <u>21,545</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 Equipment Replacement | | | | |
| Motor Vehicles | 220,895 | - | - | |
| Machinery | 57,444 | - | - | |
| A.V. Furniture & Equipment | 16,169 | - | - | |
| Classroom Furniture & Equipment | 8,372 | - | - | |
| Object Total | <u>302,880</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL MAINTENANCE OF PLANT | \$7,847,941 | \$7,357,060 | \$7,635,314 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|--------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| MAINTENANCE OF PLANT | | | | |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$ 29,884 | \$ - | \$ - | |
| Object Total | <u>29,884</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 2 Contracted Services | | | | |
| Maintenance - Grounds | - | 22,000 | 22,000 | |
| Object Total | <u>-</u> | <u>22,000</u> | <u>22,000</u> | <u>-</u> |
| 3 Supplies and Materials | | | | |
| Real Prop Maint & Repair Supp | 4,875 | - | - | |
| Object Total | <u>4,875</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 4 Other Charges | | | | |
| Miscellaneous - Other Charges | - | 45,000 | 35,000 | |
| Object Total | <u>-</u> | <u>45,000</u> | <u>35,000</u> | <u>-</u> |
| 5 New Equipment | | | | |
| Relocateable Classrooms | 14,800 | - | - | |
| Object Total | <u>14,800</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 Replacement Equipment | | | | |
| Relocateable Classrooms | 16,300 | - | - | |
| Object Total | <u>16,300</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL MAINTENANCE OF PLANT | \$ 65,859 | \$ 67,000 | \$ 57,000 | \$ - |

MAINTENANCE OF PLANT

The category of Maintenance of Plant consists of those activities which keep school grounds, buildings and equipment in good condition either through repairs, preventive maintenance, or replacement.

SALARIES & WAGES

| | Full-Time <u>Equivalent</u> | <u>PROPOSED BUDGET</u> |
|---|--------------------------------|----------------------------|
| Professional Positions | | |
| Assistant Supervisor - Plant Maintenance | 2.00 | |
| Deputy Supervisor - Operations & Maintenance | 0.50 | |
| Supervisor - Operations & Maintenance | <u>0.50</u> | |
| Total Professional Positions | 3.00 | 309,581 |
| Classified Positions | | |
| Audio Visual Technician - Category IV | 1.00 | |
| Boiler Mechanic/ Gen'l Maintenance - Category III | 1.00 | |
| Boiler Mechanic - Category IV | 1.00 | |
| Building Maintenance Mechanic - Category II | 1.00 | |
| Building Maintenance Mechanic - Category III | 8.00 | |
| Carpenter / General Maintenance - Category III | 2.00 | |
| Carpenter / General Maintenance - Category IV | 2.00 | |
| Clerk II - 12 Month | 1.00 | |
| Dispatcher | 1.00 | |
| Electrician / General Maintenance - Category IV | 4.00 | |
| Electronic System Tech / General Maintenance - Cat IV | 3.00 | |
| Facilities Maintenance & Operations Associate | 1.00 | |
| General Maintenance - Category II | 10.00 | |
| General Maintenance / Mechanic - Category II | 2.00 | |
| Grounds Services Manager | 1.00 | |
| Groundskeeper / General Maintenance - Category III | 1.00 | |
| HVAC Control Technician / General Maintenance | 2.00 | |
| HVAC Controls / General Maintenance IV | 3.00 | |
| IPM Grounds Technician | 4.00 | |
| Lead Painter / General Maintenance - Category IV | 1.00 | |
| Locksmith / Carpenter/ General Maintenance - Cat IV | 1.00 | |
| Mason / General Maintenance - Category IV | 1.00 | |
| Painter / General Maintenance - Category II | 4.00 | |
| Plumber - Category IV | 1.00 | |
| Plumber / General Maintenance - Category III | 1.00 | |
| Plumber/ General Maintenance - Category IV | 1.00 | |
| Preventive / General Maintenance - Category III | 4.00 | |
| Roofer / Carpenter - Category IV | 1.00 | |
| Shipping & Receiving Clerk - Category III | 1.00 | |
| Vehicle Mechanic / General Maintenance Category II | 1.00 | |
| Vehicle Mechanic / General Maintenance Category IV | <u>1.00</u> | |
| Total Classified Positions | 67.00 | <u>3,969,948</u> |
| Total Professional and Classified Positions | 70.00 | 4,279,529 |

MAINTENANCE OF PLANT

| | <u>PROPOSED BUDGET</u> |
|---|----------------------------------|
| Classified Educational Add-Ons | |
| Payments for certification for Boiler-Stationary Engineers, per negotiated contract. | 7,100 |
| Professional Education Add-Ons | 3,030 |
| Overtime Classified | |
| Overtime payments to non-exempt employees. | 65,000 |
| Vacation Payoff | |
| Compensation to employees per Master Agreement between Board of Education and non-exempt employees for unused vacation time. | 25,000 |
| Hiring Turnover (F.T.E.) | <u>(30,000)</u> |
| TOTAL SALARIES AND WAGES | 4,349,659 |
| | |
| CONTRACTED SERVICES | |
| Maintenance and Repair of Vehicles | |
| Funds allocated for upkeep of vehicles used by staff within multiple departments. Additionally, funds to test and inspect aerial lift trucks. | 163,590 |
| Rental of Business Machines | 10,000 |
| Asbestos Removal | |
| Removal of floor and ceiling tile. | 20,000 |
| Maintenance: Improvements to Grounds | |
| Payments to firms and individual contractors for improvements to grounds, such as repair to/replacement of sidewalks, fencing, landscaping, and maintenance/inspection to athletic tracks relating to schools system-wide. Additionally, In-Kind expenses received from Carroll County Government. | |
| a. System-wide | Unrestricted 120,000 |
| b. Risk Management Grant (# 213) | Restricted <u>22,000</u> 142,000 |
| Maintenance: Improvements to Buildings | |
| Payments to firms and individual contractors for improvements to buildings, such as electrical, heating, painting, plumbing and roofing relating to schools system-wide. Items within Plant Maintenance include: inspections and repairs for elevators, folding partitions, and bleachers; handicapped accessibility improvements; and maintenance for electric, plumbing, and roofs. Also included is the contract for Johnson Controls performance contracts. | 200,000 |
| Vandalism Expenses | |
| Payments to private contractors to repair damages of vandalism. | 8,000 |
| Other Contracted Services | |
| Payments to contractors for services rendered and software upgrade. | <u>1,000,000</u> |
| TOTAL CONTRACTED SERVICES | 1,543,590 |

MAINTENANCE OF PLANT

| SUPPLIES AND MATERIALS | <u>PROPOSED BUDGET</u> |
|--|----------------------------|
| Office Supplies | |
| Items for use by staff within Plant Maintenance. | 1,500 |
| Clothing and Footwear | |
| Uniforms for maintenance personnel as required by negotiated agreement. | 17,490 |
| Books and Periodicals | |
| Purchase manuals and periodicals for use in Plant Maintenance area. | 200 |
| Vehicle Repair Supplies | |
| To repair and maintain vehicles assigned to various departments. | 84,000 |
| Equipment Maintenance and Repair Supplies | |
| Parts used to maintain and repair equipment as initiated by schools on request line, by telephone and scheduled preventive maintenance. | 125,000 |
| Real Property Maintenance and Repair Supplies | |
| Purchase of items used to maintain and repair real property. | |
| Account includes supplies used for maintenance of land and buildings. | |
| Items include: water treatment, handicapped accessibility improvements, maintenance to air conditioning, electric, hardware, plumbing, roof and indoor air quality. Account includes preventive maintenance. | 1,100,000 |
| Food | 1,500 |
| Security Systems Supplies (system-wide) | 4,000 |
| Sensitive Items - Non I.T. | 30,000 |
| Vandalism Supplies | |
| Materials purchased to repair damage done by vandals. | 8,000 |
| Other Supplies & Materials | |
| Expenses related to snow removal. | <u>50,000</u> |
| TOTAL SUPPLIES AND MATERIALS | 1,421,690 |

MAINTENANCE OF PLANT

| | <u>PROPOSED BUDGET</u> |
|---|----------------------------|
| OTHER CHARGES | |
| Local Mileage Reimbursement | |
| Payments for travel incurred by employees. | 300 |
| License Fees | 80,425 |
| Gasoline | |
| Fuels/lubricants for vehicles utilized by staff within various departments. | 256,200 |
| Dues and Subscriptions | |
| Dues to professional organizations, i.e. ASBO, and subscriptions to professional magazines and publications. | 450 |
| Conferences & Trainings | |
| Costs of attending conferences, meetings, in-services, training and other professional development. | 3,000 |
| Miscellaneous Other Charges | |
| a. To cover costs for trade licensing fees. | Unrestricted 2,000 |
| b. Grant Carryovers (#800) | Restricted 10,000 |
| c. New Grants (#805) | Restricted <u>25,000</u> |
| Total Miscellaneous Other Charges | <u>37,000</u> |
| TOTAL OTHER CHARGES | 377,375 |
| TOTAL MAINTENANCE OF PLANT | \$7,692,314 |

Fixed Charges

Category 08

Fixed Charges includes all costs associated with employee benefits such as board contributions for employee retirement, social security, medical, life and disability insurances. Also included are costs associated with tuition reimbursement and general liability insurances.

| Unrestricted Summary | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$ (Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|---------------------------|-------------------|---------------------|---------------------|--|---|
| 08 Fixed Charges | | | | | |
| 4 Other Charges | \$ 97,448,709 | \$ 95,909,497 | \$109,671,483 | \$ 13,761,986 | 14.35% |
| Restricted Summary | | | | | |
| 08 Fixed Charges | | | | | |
| 4 Other Charges | \$ 7,135,818 | \$ 7,287,206 | \$ 4,351,424 | \$ (2,935,782) | -40.29% |

Category 08 - Fixed Charges Changes - FY 2026

Non-Restricted Budget Changes

| | | |
|--|---|-------------------|
| 1. | Net increase in school system share of increase in employee benefits, including pension, medical and dental insurance | \$ 4,378,016 |
| 2. | Increase in prescription drug rebate offsets for employee health insurance costs | 6,000,000 |
| 3. | Move of Compensatory Education Program from Restricted to Non-Restricted Budget | 3,004,619 |
| 4. | Increase in retiree health insurance | 500,000 |
| 5. | Net increase in liability and vehicle insurances | 113,874 |
| 6. | Net changes associated with wage/position changes elsewhere in this budget | <u>(234,524)</u> |
| Total Non-Restricted Increase - Category 08 - Fixed Charges | | 13,761,985 |

Restricted Budget Net Decrease - Category 08 - Fixed Charges (2,935,783)

TOTAL INCREASE - Category 08 - Fixed Charges **\$ 10,826,202**

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| FIXED CHARGES | | | | |
| Positions | | | | |
| None | | | | |
| 4 Other Charges | | | | |
| Employee Fringe Benefits | | | | |
| Tuition Reimbursement | \$ 904,951 | \$ 1,300,000 | \$ 1,200,000 | |
| Employee Retirement | 10,753,812 | 14,289,056 | 15,835,061 | |
| Employee Social Security | 17,371,316 | 18,438,280 | 20,363,899 | |
| Sick Leave Conversion | 1,020,471 | 1,000,000 | 1,000,000 | |
| Insurance - Life | 120,598 | 155,000 | 135,142 | |
| Insurance - Long Term Disability | 44,453 | 44,000 | 56,138 | |
| Insurance - Unemployment | 65,878 | 100,000 | 100,000 | |
| Insurance - Optical | - | 1,698 | 650 | |
| Insurance - Medical | 55,604,476 | 46,163,349 | 58,235,626 | |
| Insurance - Worker's Compensation | 969,463 | 934,611 | 1,107,986 | |
| Insurance - Dental | 1,463,898 | 1,379,551 | 1,559,156 | |
| Insurance - Retirees Health | 8,384,683 | 8,719,560 | 9,219,560 | |
| Insurance - New Position Fringe | - | 2,682,001 | - | |
| Employee Assistance Program | 38,760 | 36,750 | 38,750 | |
| Employee Benefit Subsidy | 87,395 | 60,000 | 100,000 | |
| Flexible Benefit Administration | 165,010 | 125,000 | 125,000 | |
| Insurances | | | | |
| General Liability | 353,638 | 374,228 | 473,875 | |
| Vehicle | 71,678 | 77,413 | 88,640 | |
| Catastrophic Student Athletic | 28,229 | 29,000 | 32,000 | |
| Object Total | 97,448,709 | 95,909,497 | 109,671,483 | - |
| TOTAL FIXED CHARGES | \$ 97,448,709 | \$ 95,909,497 | \$ 109,671,483 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| FIXED CHARGES | | | | |
| 4 Other Charges | | | | |
| Employee Fringe Benefits | | | | |
| Employee Retirement | 1,665,676 | 1,593,447 | 1,267,166 | |
| Employee Social Security | 1,454,655 | 1,614,683 | 1,170,721 | |
| Insurance - Life | 9,377 | - | 556 | |
| Insurance - Long Term Disability | 1,623 | - | - | |
| Insurance - Optical | 39 | 39 | 21 | |
| Insurance - Medical | 3,814,241 | 3,353,280 | 1,835,004 | |
| Insurance - Worker's Compensation | 63,907 | 54,473 | 24,635 | |
| Insurance - Dental | 110,620 | 99,543 | 53,321 | |
| New Employee Fringe Benefits | - | 571,741 | - | |
| Employee Benefit Subsidy | 15,680 | - | - | |
| Object Total | <u>7,135,818</u> | <u>7,287,206</u> | <u>4,351,424</u> | <u>-</u> |
| TOTAL FIXED CHARGES | \$ 7,135,818 | \$ 7,287,206 | \$ 4,351,424 | \$ - |

FIXED CHARGES

This category consists of charges for the employer's share of retirement, social security, term life insurance, worker's compensation, health insurance and sick leave pay. The costs for local school general insurance activity is also recorded in this category. Costs include coverage for building contents and liability.

| OTHER CHARGES | <u>PROPOSED BUDGET</u> |
|---|------------------------------|
| <p>Tuition Reimbursement</p> <p>Professional and classified employees are eligible for reimbursement for advanced study and training as per the terms of the respective negotiated agreement.</p> | |
| Unrestricted | 1,200,000 |
| <p>Employee Retirement/Pension</p> <p>Provides funds for the employer's share of contributions to the State Teacher's and Employee Retirement System and Employee Pension System.</p> | |
| Restricted | 1,267,166 |
| Unrestricted | <u>15,835,061</u> 17,102,227 |
| <p>Employee Social Security</p> <p>This account includes the required employer contributions for all employees.</p> | |
| Restricted | 1,170,721 |
| Unrestricted | <u>20,363,899</u> 21,534,620 |
| <p>Sick Leave Conversion</p> <p>Provides funds for sick leave conversion at retirement or death per terms of the negotiated agreement.</p> | |
| Unrestricted | 1,000,000 |
| <p>Insurance</p> <p>This item includes the cost of the general liability business insurance program coverages. This item also includes the costs of insurance premiums for employees' health, life and worker's compensation insurance, unemployment insurance benefits, and medical insurance for retirees.</p> | |
| Restricted | 1,913,536 |
| Unrestricted | <u>71,008,773</u> 72,922,309 |
| <p>Employee Fringe Benefits</p> <p>This item includes the employee assistance program and the employee benefit subsidy.</p> | |
| Unrestricted | 138,750 |
| <p>Flexible Benefit Administration</p> <p>Payments to insurance carrier for annual plan documentation to meet the Internal Revenue Service regulations. Payments to the insurance carrier to maintain Flexible Spending Accounts for all employees. Payments to the consultant for annual review of the fringe benefits offered to employees.</p> | |
| Unrestricted | 125,000 |
| TOTAL OTHER CHARGES | 114,022,906 |
| TOTAL FIXED CHARGES | \$114,022,906 |

Community Services

Category 10

Community services includes the cost for the school system to provide activities for the community or some segment of the community. Included are public school evening activities and activities not directly related to the instruction of students such as community recreation programs and civic activities. Three types of salaries which fall into community services are the prorated portion of the normal salaries of regular day school employees, additional salaries paid to regular day school employees for community services, and salaries of personnel employed specifically for some community service activity.

| | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$(Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|-----------------------------|-------------------|---------------------|---------------------|---|---|
| Unrestricted Summary | | | | | |
| 10 Community Services | | | | | |
| 1 Salaries | \$ 472,095 | \$ 740,827 | \$ 652,993 | \$ (87,834) | -11.86% |
| 2 Contracted Services | - | 5,000 | 2,500 | (2,500) | -50.00% |
| 3 Supplies/Materials | 90 | 1,500 | 53,000 | 51,500 | 3433.33% |
| 4 Other Charges | 3,404 | 11,717 | 21,500 | 9,783 | 83.49% |
| | \$ 475,589 | \$ 759,044 | \$ 729,993 | \$ (29,051) | -3.83% |
| Restricted Summary | | | | | |
| 10 Community Services | | | | | |
| 1 Salaries | \$ 585,775 | \$ 609,526 | \$ 554,246 | \$ (55,280) | -9.07% |
| 2 Contracted Services | 83,052 | 58,709 | 64,720 | 6,011 | 10.24% |
| 3 Supplies/Materials | 221,894 | 92,486 | 178,971 | 86,485 | 93.51% |
| 4 Other Charges | 105,709 | 130,934 | 286,455 | 155,521 | 118.78% |
| | \$ 996,430 | \$ 891,655 | \$ 1,084,392 | \$ 192,737 | 21.62% |

Category 10 - Community Services
Changes - FY 2026

Non-Restricted Budget Changes

| | |
|---|-----------------|
| 1. Increase in general supplies for early childhood pre-school programs offset by decreases in various other categories | \$ 51,500 |
| 2. Net increase in various other charges | 9,783 |
| 3. Net decrease in other contractual services | (2,500) |
| 4. Various salary and wage changes including turnover | <u>(87,834)</u> |
| Total Non-Restricted Net Decrease - Category 10 - Community Services | (29,051) |

Restricted Budget Net Increase - Category 10 - Community Services **192,737**

TOTAL INCREASE - Category 10 - Community Services **\$ 163,686**

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|---------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| COMMUNITY SERVICES | | | | |
| Positions | | | | |
| 1. Exempt | 3.00 | 3.00 | 3.00 | |
| 2. Non-Exempt | - | - | - | |
| Total Positions | 3.00 | 3.00 | 3.00 | - |
| 1 Salaries and Wages | | | | |
| Overtime Classified | \$ 150,114 | \$ 290,000 | \$ 290,000 | |
| Temporary Classified | 57 | - | | |
| Regular Educational | 245,608 | 245,608 | 242,993 | |
| Temporary Educational | 73,816 | 182,212 | 120,000 | |
| Teacher Longevity | 2,500 | 2,500 | - | |
| Funds For Negotiated Agreements | - | 20,507 | - | |
| Object Total | 472,095 | 740,827 | 652,993 | - |
| 2 Contracted Services | | | | |
| Rental of Business Machines | - | 3,500 | 1,500 | |
| Other Contractual Services | - | 1,500 | 1,000 | |
| Object Total | - | 5,000 | 2,500 | - |
| 3 Supplies and Materials | | | | |
| General Supplies | 90 | 1,500 | 53,000 | |
| Object Total | 90 | 1,500 | 53,000 | - |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 2,739 | 7,200 | 9,000 | |
| Subscriptions | 300 | 800 | 1,000 | |
| Training & Conferences | - | 2,717 | 3,500 | |
| Miscellaneous - Other Charges | 365 | 1,000 | 8,000 | |
| Object Total | 3,404 | 11,717 | 21,500 | - |
| TOTAL COMMUNITY SERVICES | \$ 475,589 | \$ 759,044 | \$ 729,993 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| COMMUNITY SERVICES | | | | |
| Positions | | | | |
| 1. Exempt | 5.00 | 4.00 | 4.00 | |
| 2. Non-Exempt | 1.00 | 1.00 | 0.80 | |
| Total Positions | 6.00 | 5.00 | 4.80 | - |
| 1 Salaries and Wages | | | | |
| Non-Instructional Classified | \$ 50,983 | \$ 50,501 | \$ 29,582 | |
| Temporary Classified | 3,658 | 6,700 | 6,550 | |
| Non-Instructional Add-ons | 600 | 600 | 400 | |
| Non-Instructional Overtime | 177 | - | - | |
| Admin Salary | 96,463 | 96,463 | 104,325 | |
| Admin Add-Ons | 480 | 480 | 480 | |
| Instructional Assistant Temporary | 51,768 | 54,943 | 60,000 | |
| Teacher Salary | 308,197 | 308,197 | 243,545 | |
| Teacher Hourly / Temp | 73,304 | 91,642 | 109,364 | |
| Substitutes | 145 | - | - | |
| Object Total | 585,775 | 609,526 | 554,246 | - |
| 2 Contracted Services | | | | |
| Rental of Equip. & Machinery | 3,226 | 1,489 | 5,000 | |
| Rental of Motor Vehicles | 979 | 1,000 | 500 | |
| Other Contracted Services | 78,847 | 56,220 | 59,220 | |
| Object Total | 83,052 | 58,709 | 64,720 | - |
| 3 Supplies and Materials | | | | |
| Office Supplies | 858 | 723 | 895 | |
| Clothing & Footwear | 17,032 | 10,000 | 10,000 | |
| Books & Periodicals | 125 | 890 | 7,000 | |
| Food | 6,027 | 7,400 | 11,189 | |
| General Supplies | 121,908 | 61,989 | 127,187 | |
| Computer Equipment < \$5,000 | 2,573 | - | - | |
| Printers - Additional | 443 | - | - | |
| Other Supplies & Materials | 72,928 | 11,484 | 22,700 | |
| Object Total | 221,894 | 92,486 | 178,971 | - |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 4,901 | 7,800 | 6,600 | |
| Postage | - | 200 | - | |
| Dues and Subscriptions | 51 | 410 | 525 | |
| Training & Conferences | 14,164 | 16,954 | 17,960 | |
| Admission Fees | 26,392 | 3,020 | 8,720 | |
| Donations/Memorials | 53,173 | - | - | |
| Miscellaneous - Other Charges | 7,028 | 102,550 | 252,650 | |
| Object Total | 105,709 | 130,934 | 286,455 | - |
| TOTAL COMMUNITY SERVICES | \$ 996,430 | \$ 891,655 | \$1,084,392 | \$ - |

COMMUNITY SERVICES

The category of Community Services consists of those activities which are not directly related to the program of education for students. Salaries of employees are specifically identified as related to Community Services activities (community recreation, civic activities, community welfare activities).

| | <u>Full-Time Equivalent</u> | <u>PROPOSED BUDGET</u> |
|--|---------------------------------|----------------------------|
| SALARIES AND WAGES | | |
| Professional Positions - Unrestricted | | |
| Judy Center Learning Community Teacher | <u>3.00</u> | |
| | 3.00 | 242,993 |
| Professional Positions - Restricted | | |
| Judy Center Community Specialist | 3.00 | |
| Judy Center Coordinator | <u>1.00</u> | |
| | 4.00 | 243,545 |
| Classified Positions - Restricted | | |
| Clerk Accountant III 12-month | <u>0.80</u> | |
| | 0.80 | <u>29,582</u> |
| Total Professional and Classified positions | 7.80 | 516,120 |
| Administrative Salary | Restricted | 104,325 |
| Temporary Classified | | |
| Salaries to classified employees for services rendered on an intermittent or short-term basis. | Restricted | 6,550 |
| Overtime Classified | | |
| Overtime payments to non-exempt employees who provide custodial support and building security for community use of facilities. | Unrestricted | 290,000 |
| Non-Instructional Add-ons | Restricted | 400 |
| To comply with the add-on provision in the Master agreement. | | |
| Professional Add-Ons | Restricted | 480 |
| Instructional Assistant Temporary | Restricted | 60,000 |

COMMUNITY SERVICES

PROPOSED
BUDGET

| | | | |
|--|--------------|----------------|----------------|
| Teacher Hourly | | | |
| a. Hoyer Early Learning Center @ Elmer Wolfe (#023) | Restricted | 50,000 | |
| b. Hoyer Early Learning Center @ Robert Moton (#036) | Restricted | 29,000 | |
| c. Hoyer Early Learning Center @ Taneytown (#187) | Restricted | 30,364 | |
| d. School Readiness (#031) | Unrestricted | 20,000 | |
| e. E-Smart Home Based Visiting Services (#115) | Unrestricted | <u>100,000</u> | <u>229,364</u> |
| TOTAL SALARIES AND WAGES | | | 1,207,239 |
| CONTRACTED SERVICES | | | |
| Rental Equipment/Machinery | | | |
| | Unrestricted | 1,500 | |
| | Restricted | <u>5,000</u> | 6,500 |
| Rental of Motor Vehicles | | | |
| | Restricted | | 500 |
| Other Contracted Services | | | |
| | Unrestricted | 1,000 | |
| | Restricted | <u>59,220</u> | <u>60,220</u> |
| TOTAL CONTRACTED SERVICES | | | 67,220 |
| SUPPLIES AND MATERIALS | | | |
| Office Supplies | | | |
| a. Hoyer Early Learning Center @ Robert Moton (#036) | Restricted | 422 | |
| b. Hoyer Early Learning Center @ Taneytown (#187) | Restricted | <u>473</u> | 895 |
| Clothing and Footwear | | | |
| a. Children's Support Fund (#164) | Restricted | | 10,000 |
| Books & Periodicals | | | |
| | Restricted | | 7,000 |
| Food | | | |
| a. Hoyer Early Learning Center @ Elmer Wolfe (#023) | Restricted | 10,000 | |
| b. Hoyer Early Learning Center @ Robert Moton (#036) | Restricted | <u>1,189</u> | 11,189 |
| General Supplies | | | |
| a. School Readiness (#031) | Unrestricted | 30,000 | |
| b. Early Childhood Home Visiting (#115) | Unrestricted | 23,000 | |
| c. Hoyer Early Learning Center @ Elmer Wolfe (#023) | Restricted | 27,716 | |
| d. Hoyer Early Learning Center @ Robert Moton (#036) | Restricted | 45,596 | |
| e. Hoyer Early Learning Center @ Taneytown (#187) | Restricted | <u>53,875</u> | 180,187 |

COMMUNITY SERVICES

PROPOSED
BUDGET

| | | | |
|---|--------------|---------------|---------------|
| Other Supplies & Materials | | | |
| a. Hoyer Early Learning Center @ Elmer Wolfe (#023) | Restricted | 2,000 | |
| b. Hoyer Early Learning Center @ Robert Moton (#036) | Restricted | 12,400 | |
| c. Judy Center Partnership Student Support Grant (#146) | Restricted | 5,000 | |
| d. Hoyer Early Learning Center @ Taneytown (#187) | Restricted | <u>3,300</u> | <u>22,700</u> |
| TOTAL SUPPLIES AND MATERIALS | | | 231,971 |
| OTHER CHARGES | | | |
| Local Mileage Reimbursement | | | |
| a. School Readiness (#031) | Unrestricted | 2,000 | |
| b. E-Smart Home Based Visiting Services (#115) | Unrestricted | 7,000 | |
| c. Hoyer Early Learning Center @ Elmer Wolfe (#023) | Restricted | 1,200 | |
| d. Hoyer Early Learning Center @ Robert Moton (#036) | Restricted | 1,200 | |
| e. Hoyer Early Learning Center @ Taneytown (#187) | Restricted | <u>4,200</u> | 15,600 |
| Dues & Subscriptions | | | |
| a. E-Smart Home Based Visiting Services (#115) | Unrestricted | 1000 | |
| b. Hoyer Early Learning Center @ Elmer Wolfe (#023) | Restricted | 175 | |
| c. Hoyer Early Learning Center @ Robert Moton (#036) | Restricted | 175 | |
| d. Hoyer Early Learning Center @ Taneytown (#187) | Restricted | <u>175</u> | 1,525 |
| Conferences & Trainings | | | |
| a. E-Smart Home Based Visiting Services (#115) | Unrestricted | 3,500 | |
| b. Hoyer Early Learning Center @ Elmer Wolfe (#023) | Restricted | 3,000 | |
| c. Hoyer Early Learning Center @ Robert Moton (#036) | Restricted | 4,000 | |
| d. Hoyer Early Learning Center @ Taneytown (#187) | Restricted | <u>10,960</u> | 21,460 |
| Admission fees | | | |
| a. Hoyer Early Learning Center @ Elmer Wolfe (#023) | Restricted | 3,000 | |
| b. Hoyer Early Learning Center @ Robert Moton (#036) | Restricted | 720 | |
| c. Hoyer Early Learning Center @ Taneytown (#187) | Restricted | <u>5,000</u> | 8,720 |

COMMUNITY SERVICES

PROPOSED
BUDGET

| | | | |
|--|--------------|---------------|----------------|
| Miscellaneous: Other Charges | | | |
| a. E-Smart Home Based Visiting Services (#115) | Unrestricted | 8,000 | |
| b. Hoyer Early Learning Center @ Elmer Wolfe (#023) | Restricted | 1,000 | |
| c. Hoyer Early Learning Center @ Robert Moton (#036) | Restricted | 650 | |
| d. Hoyer Early Learning Center @ Taneytown (#187) | Restricted | 1,000 | |
| e. Carryover Grants (#800) | Restricted | 200,000 | |
| f. New Grants (#805) | Restricted | <u>50,000</u> | <u>260,650</u> |
| TOTAL OTHER CHARGES | | | 307,955 |
| TOTAL COMMUNITY SERVICES | | | \$1,814,385 |

Capital Outlay

Category 11

Capital outlay includes those activities associated with the cost of directing/managing the acquisition, construction and renovations of land, buildings and equipment. Included are expenditures for land, buildings, improvement of grounds and buildings, construction or remodeling of buildings and additions, and installation and extension of service systems and other built-in equipment not included in the capital improvement program budget.

| | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$ (Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|--|-------------------|---------------------|---------------------|--|---|
| Unrestricted Summary | | | | | |
| 11 Capital Outlay | | | | | |
| 1 Salaries | \$ 948,197 | \$ 1,119,156 | \$ 1,071,684 | \$ (47,472) | -4.24% |
| 2 Contracted Services | 6,831 | 49,900 | 49,900 | - | 0.00% |
| 3 Supplies/Materials | 15,972 | 4,900 | 4,900 | - | 0.00% |
| 4 Other Charges | 9,295 | 9,520 | 9,520 | - | 0.00% |
| 5 Land, Building, Equipment - Additional | - | 2,000,000 | - | (2,000,000) | 100.00% |
| 9 Transfers | 5,500,000 | 4,000,000 | 5,000,000 | 1,000,000 | 25.00% |
| | \$ 6,480,295 | \$ 7,183,476 | \$ 6,136,004 | \$ (1,047,472) | -14.58% |
| Restricted Summary | | | | | |
| 11 Capital Outlay | | | | | |
| 1 Salaries | | \$ - | \$ - | \$ - | 0.00% |

Category 11 - Capital Outlay
Changes - FY 2026

Non-Restricted Budget Changes

| | |
|---|--------------------|
| 1. Increase in transfers for one-time transfer to CIP Fund for Winchester Building Roof/HVAC improvements | \$ 5,000,000 |
| 2. Various salary and wage changes including turnover | (47,472) |
| 3. Decrease in additional equipment line for purchase of Kessler building | (2,000,000) |
| 3. Decrease in transfers for one-time transfer to CIP Fund in fiscal year 2025 | <u>(4,000,000)</u> |
| Total Non-Restricted Decrease - Category 11 - Capital Outlay | (1,047,472) |

Restricted Budget Net Change - Category 11 - Capital Outlay

-

TOTAL DECREASE - Category 11 - Capital Outlay **\$ (1,047,472)**

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| CAPITAL OUTLAY | | | | |
| Positions | | | | |
| 1. Exempt | 8.00 | 8.00 | 8.00 | |
| 2. Non-Exempt | - | - | - | |
| Total | <u>8.00</u> | <u>8.00</u> | <u>8.00</u> | - |
| 1 Salaries and Wages | | | | |
| Temporary Classified | \$ 12,557 | \$ 13,000 | \$ 13,000 | |
| Regular Professional | 931,770 | 1,007,066 | 1,053,884 | |
| Professional Educational Add-Ons | 3,870 | 4,080 | 4,800 | |
| Funds For Negotiated Agreements | - | 95,010 | - | |
| Object Total | <u>948,197</u> | <u>1,119,156</u> | <u>1,071,684</u> | - |
| 2 Contracted Services | | | | |
| Printing and Binding | - | 1,500 | 1,500 | |
| Rental Equipment & Machinery | 2,344 | - | - | |
| Consultants | - | 36,000 | 36,000 | |
| Other Contracted Services | 4,487 | 12,400 | 12,400 | |
| Object Total | <u>6,831</u> | <u>49,900</u> | <u>49,900</u> | - |
| 3 Supplies and Materials | | | | |
| Office Supplies | 2,609 | 4,600 | 4,600 | |
| Books & Periodicals | - | 100 | 100 | |
| Food | 191 | 200 | 200 | |
| Computer Equip. < \$5,000 | 8,565 | - | - | |
| Printer Supplies | 2,341 | - | - | |
| Printers - Replacements | 484 | - | - | |
| Other Supplies & Materials | 1,782 | - | - | |
| Object Total | <u>15,972</u> | <u>4,900</u> | <u>4,900</u> | - |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 2,340 | 5,420 | 5,420 | |
| License Fees | 2,668 | 2,000 | 2,000 | |
| Dues | 256 | 1,100 | 1,100 | |
| Conferences & Trainings | 4,031 | 1,000 | 1,000 | |
| Object Total | <u>9,295</u> | <u>9,520</u> | <u>9,520</u> | - |
| 5 Equipment Additional | | | | |
| Relocateable Classrooms | - | 2,000,000 | - | |
| Object Total | <u>-</u> | <u>2,000,000</u> | <u>-</u> | - |
| 9 Interfund Transfers | | | | |
| Interfund transfers | 5,500,000 | 4,000,000 | 5,000,000 | |
| Object Total | <u>5,500,000</u> | <u>4,000,000</u> | <u>5,000,000</u> | - |
| TOTAL CAPITAL OUTLAY | <u>\$6,480,295</u> | <u>\$7,183,476</u> | <u>\$6,136,004</u> | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|----------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| CAPITAL OUTLAY | | | | |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$ - | \$ - | \$ - | - |
| Object Total | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | |
| TOTAL CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - |

CAPITAL OUTLAY

The Capital Outlay category consists of activities concerned with the cost of directing and managing the acquisition, construction and renovations of land, buildings and equipment. In this section, costs are included for site acquisition and improvement services; architectural and engineering services; educational specifications; development services; and building acquisition, construction and improvement services.

| | | PROPOSED <u>BUDGET</u> |
|--|-------------------|---------------------------|
| SALARIES AND WAGES | Full-Time | |
| Professional Positions | <u>Equivalent</u> | |
| Construction Coordinator | 1.00 | |
| Construction Project Manager | 3.00 | |
| Coordinator of Public Use of Facilities | 1.00 | |
| Director of Facilities | 1.00 | |
| Facilities Planner | 1.00 | |
| Supervisor - School Construction | <u>1.00</u> | |
| Total Professional Positions | 8.00 | 1,053,884 |
| Other Salaries and Wages | | |
| Temporary Classified | | 13,000 |
| Professional Educational Add-Ons | | <u>4,800</u> |
| TOTAL SALARIES AND WAGES | | 1,071,684 |
| CONTRACTED SERVICES | | |
| Printing and Binding | | |
| To fund forms for School Facilities. | | 1,500 |
| Consultants | | |
| To fund feasibility studies and scope studies including structural investigations, subfloor investigation, design, surveying, and scheduling services, and geotechnical investigations to support paving and resurfacing projects. | | 36,000 |
| Other Contracted Services | | <u>12,400</u> |
| TOTAL CONTRACTED SERVICES | | 49,900 |

CAPITAL OUTLAY

PROPOSED
BUDGET

SUPPLIES AND MATERIALS

Office Supplies

Paper, forms, stationery and general supplies
to be used by the Capital Outlay staff.

4,600

Books and Periodicals

Purchase of books and periodicals for use within Capital Outlay.

100

Food

Payments for food purchased in connection with
meetings held by Capital Outlay.

200

TOTAL SUPPLIES AND MATERIALS

4,900

OTHER CHARGES

Local Mileage Reimbursement

To reimburse personnel for fulfilling assigned duties.

5,420

License Fees

2,000

Dues

Payments for participation in professional organizations.

1,100

Conferences & Trainings

Costs of attending conferences, meetings, in-services, training and
other professional development.

1,000

TOTAL OTHER CHARGES

9,520

INTERFUND TRANSFERS

Interfund transfers

5,000,000

TOTAL CAPITAL OUTLAY

\$6,136,004

Mid-Level Administration

Category 12

Mid-Level Administration includes the administration and supervision of the school system's instructional programs and activities. The following areas are included:

- Office of the Principal - activities concerned with managing the operation of all schools, including duties performed by the principal, assistant principals, office staff, school communication costs and graduation expenses.
- Instructional Administration and Supervision - activities which enhance instruction and assist instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Included are:
- Instructional Program Direction and Improvement – activities associated with directing, managing, supervising and evaluating the non-career and technology instructional program.
- Career & Technology Program Direction and Improvement - activities associated with directing, managing, supervising and evaluating the career and technology instructional program.
- Professional Media Support Services - activities associated with directing and supervising educational media services.

| | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$ (Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|-----------------------------|-------------------|---------------------|---------------------|--|---|
| Unrestricted Summary | | | | | |
| 12 Mid-Level Administration | | | | | |
| 1 Salaries | \$ 25,448,834 | \$ 27,477,152 | \$ 28,155,520 | \$ 678,368 | 2.47% |
| 2 Contracted Services | 262,424 | 262,504 | 302,738 | 40,234 | 15.33% |
| 3 Supplies/Materials | 200,616 | 365,286 | 325,051 | (40,235) | -11.01% |
| 4 Other Charges | 326,484 | 449,395 | 431,209 | (18,186) | -4.05% |
| | \$ 26,238,358 | \$ 28,554,337 | \$ 29,214,518 | \$ 660,181 | 2.31% |
| Restricted Summary | | | | | |
| 12 Mid-Level Administration | | | | | |
| 1 Salaries | \$ 651,214 | \$ 707,454 | \$ 254,733 | \$ (452,721) | -63.99% |
| 2 Contracted Services | 3,660 | - | 800 | 800 | #DIV/0! |
| 3 Supplies/Materials | 604 | 1,500 | 1,590 | 90 | 6.00% |
| 4 Other Charges | 13,779 | 167,970 | 175,270 | 7,300 | 4.35% |
| | \$ 669,257 | \$ 876,924 | \$ 432,393 | \$ (444,531) | -50.69% |

Category 17 - Other Instructional Costs Changes - FY 2026

Non-Restricted Budget Changes

| | | |
|---|----|------------------|
| 1. Increase in contracted services for Towson University Teacher Induction Program (via Fund Balance usage) | \$ | 800,000 |
| 2. Increase in Technology Services license fees | | 150,225 |
| 3. Net increase in various other charges lines | | 38,578 |
| 4. Increase in game officials and other costs for athletics program | | 38,000 |
| 5. Increase in rental of business machines | | 37,652 |
| 6. Increase in county government in-kind services for admissions to county facilities | | 35,000 |
| 7. Increase in athletic trainer contractual services for athletics program | | 20,000 |
| 8. Increase in equipment purchases | | 2,750 |
| 9. Closure of Outdoor School | | (42,480) |
| 10. Net decrease in various contracted services lines | | (45,264) |
| 11. Decrease for required allocation to county workforce development board for career development program | | (107,120) |
| 12. Reduction of payment of State and Local Shares for private prekindergarten placements under the Blueprint Program | | <u>(728,168)</u> |
| Total Non-Restricted Increase - Category 17- Other Instructional Costs | | 199,173 |

| | | |
|--|--|-------------------------|
| Restricted Budget Net Decrease - Category 17- Other Instructional Costs | | <u>(504,110)</u> |
|--|--|-------------------------|

| | | |
|---|-----------|------------------|
| TOTAL DECREASE - Category 17 - Other Instructional Costs | \$ | (304,937) |
|---|-----------|------------------|

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|-------------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| MID-LEVEL ADMINISTRATION | | | | |
| Positions | | | | |
| 1. Exempt | 145.84 | 145.84 | 148.34 | |
| 2. Non-Exempt | 150.60 | 150.60 | 148.00 | |
| Total Positions | <u>296.44</u> | <u>296.44</u> | <u>296.34</u> | - |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$ 6,438,310 | \$ 6,533,263 | \$ 6,858,251 | |
| Temporary Classified | 12,585 | 87,518 | 76,754 | |
| Overtime Classified | 17,751 | 7,578 | 1,578 | |
| Longevity Classified | 15,960 | 15,960 | 19,152 | |
| Classified Educational Add-Ons | 28,936 | 28,790 | 31,250 | |
| Vacation Payoff | 399,125 | 255,000 | 335,000 | |
| Regular Professional | 17,832,296 | 18,147,433 | 20,021,882 | |
| Temporary Professional | 270,479 | 342,480 | 426,193 | |
| Professional Educational Add-Ons | 301,985 | 482,440 | 481,040 | |
| Teacher Student Service Coordinator | 124,735 | 124,800 | 128,845 | |
| Substitute Employees | 5,452 | 1,421 | 575 | |
| Insurance Opt-Out | 1,220 | 1,220 | - | |
| Funds For Negotiated Agreements | - | 1,674,249 | - | |
| Hiring Turnover (F.T.E.) | - | (225,000) | (225,000) | |
| Object Total | <u>25,448,834</u> | <u>27,477,152</u> | <u>28,155,520</u> | - |
| 2 Contracted Services | | | | |
| Maintenance & Repair of Equipment | 64,291 | 82,000 | 82,000 | |
| Printing & Binding | 76,056 | 57,655 | 64,150 | |
| Rental of Business Machines | 102,938 | 78,193 | 108,138 | |
| Consultants | - | 5,000 | 5,000 | |
| Laundry & Cleaning | 90 | - | - | |
| Other Contracted Services | 19,049 | 39,656 | 43,450 | |
| Object Total | <u>262,424</u> | <u>262,504</u> | <u>302,738</u> | - |
| 3 Supplies and Materials | | | | |
| Office Supplies | 92,281 | 128,529 | 122,874 | |
| Books & Periodicals | 2,680 | 6,235 | 6,835 | |
| Food | 11,229 | 16,700 | 9,950 | |
| Library Media | 5,356 | 3,000 | 2,000 | |
| General Supplies | 3,065 | 6,572 | 4,972 | |
| Computer Equipment < \$5,000 | 46,439 | 196,000 | 166,000 | |
| Sensitive Items Non-I.T. | 5,340 | - | - | |
| Printer Supplies | 19,552 | 5,400 | 6,900 | |
| Printers - Replacement | 1,821 | 350 | 1,100 | |
| Printers - Additional | 1,038 | - | - | |
| Other Supplies & Materials | 11,815 | 2,500 | 4,420 | |
| Object Total | <u>200,616</u> | <u>365,286</u> | <u>325,051</u> | - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|--------------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| MID-LEVEL ADMINISTRATION - continued | | | | |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 65,200 | 93,445 | 91,030 | |
| License Fees | 10,615 | 10,000 | 13,124 | |
| Communications | 156,818 | 160,480 | 130,480 | |
| Postage | 31,234 | 54,150 | 52,700 | |
| Dues | 14,704 | 38,170 | 37,005 | |
| Subscriptions | 2,618 | 3,600 | 3,150 | |
| Employee Retirement & Recognition | 17,010 | 18,000 | 18,000 | |
| Conferences & Trainings | 23,756 | 67,200 | 74,070 | |
| Admissions/Entrance Fees | 3,050 | 800 | 8,000 | |
| Miscellaneous - Other Charges | 1,479 | 3,550 | 3,650 | |
| Object Total | <u>326,484</u> | <u>449,395</u> | <u>431,209</u> | - |
| TOTAL MID-LEVEL ADMINISTRATION | \$ 26,238,358 | \$ 28,554,337 | \$ 29,214,518 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|---------------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| MID-LEVEL ADMINISTRATION | | | | |
| Positions | | | | |
| 1. Exempt | 6.50 | 5.50 | 2.00 | |
| 2. Non-Exempt | 0.70 | 0.70 | 0.70 | |
| Total Positions | <u>7.20</u> | <u>6.20</u> | <u>2.70</u> | - |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$ 104,521 | \$ 28,359 | \$ 31,076 | |
| Temporary Classified | 9,201 | 6,240 | 17,056 | |
| Classified Overtime | 10,350 | - | - | |
| Regular Professional | 510,795 | 671,175 | 206,601 | |
| Professional Add-Ons | 1,680 | 1,680 | - | |
| Temporary Professional | 11,667 | - | - | |
| Other Exempt Add-ons | 3,000 | - | - | |
| Object Total | <u>651,214</u> | <u>707,454</u> | <u>254,733</u> | - |
| 2 Contracted Services | | | | |
| Printing & Binding | 2,901 | - | - | |
| Rental of Business Machines | 759 | - | 800 | |
| Object Total | <u>3,660</u> | <u>-</u> | <u>800</u> | - |
| 3 Supplies and Materials | | | | |
| Office Supplies | 397 | 500 | 1,000 | |
| Clothing & Footwear | - | - | 100 | |
| Food | 207 | - | 490 | |
| Other Supplies & Materials | - | 1,000 | - | |
| Object Total | <u>604</u> | <u>1,500</u> | <u>1,590</u> | - |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 1,652 | 500 | 2,500 | |
| Dues | 115 | 250 | - | |
| Subscriptions | - | 500 | 100 | |
| Conferences & Trainings | 12,012 | 6,720 | 12,670 | |
| Miscellaneous - Other Charges | - | 160,000 | 160,000 | |
| Object Total | <u>13,779</u> | <u>167,970</u> | <u>175,270</u> | - |
| TOTAL MID-LEVEL ADMINISTRATION | \$ 669,257 | \$ 876,924 | \$ 432,393 | \$ - |

MID-LEVEL ADMINISTRATION

| SALARIES AND WAGES | <u>Full-Time Equivalent</u> | <u>PROPOSED BUDGET</u> |
|---|---------------------------------|----------------------------|
| Professional Positions - Unrestricted | | |
| Office of the Principal | | |
| Assistant Principal - AEP | 1.00 | |
| Assistant Principal - Elementary Schools | 25.00 | |
| Assistant Principal - Middle Schools | 12.00 | |
| Assistant Principal - High Schools | 19.00 | |
| Coordinator - Facility Use/Activities/Athletics | 7.00 | |
| Principal - Elementary | 22.00 | |
| Principal - Gateway | 1.00 | |
| Principal - Middle | 8.00 | |
| Principal - High | <u>7.00</u> | |
| | 102.00 | |
| Office of the Principal - Career & Technology Programs | | |
| Assistant Principal - Career & Technology Center | 1.00 | |
| Principal - Career & Technology Center | <u>1.00</u> | |
| | 2.00 | |
| Administration & Supervision | | |
| Assistant Superintendent of Instruction | 1.00 | |
| Assistant Supervisor - Fine Arts | 1.00 | |
| Assistant Supervisor - Health Education | 1.00 | |
| Assistant Supervisor - World Languages | 1.00 | |
| Blueprint Administrator | 1.00 | |
| Content Supervisor - Fine Arts | 1.00 | |
| Content Supervisor - Health & Physical Education | 1.00 | |
| Content Supervisor - Secondary English / Language Arts | 1.00 | |
| Content Supervisor - Secondary Mathematics | 1.00 | |
| Content Supervisor - Secondary Science | 1.00 | |
| Content Supervisor - Secondary Social Studies | 1.00 | |
| Coordinator - Interpreter & Translator Program | 1.00 | |
| Coordinator - Local Accountability | 1.00 | |
| Coordinator - Mental Health and Community Services | 1.00 | |
| Coordinator - Secondary Language Arts | 1.00 | |
| Coordinator - Secondary Mathematics | 1.00 | |
| Coordinator - Secondary Science | 1.00 | |
| Coordinator - Social Studies | 1.00 | |
| Coordinator - STEM | 1.00 | |
| Coordinator - Teacher Induction Programs | 1.00 | |
| Coordinator of Data Management & Reporting | 1.00 | |
| Director - Curriculum & Instructional Resources | 1.00 | |
| Director - Elementary Schools | 1.00 | |
| Director - High Schools | 1.00 | |
| Director - Middle Schools | 1.00 | |
| Equity and Inclusion Officer | 1.00 | |
| Executive Assistant | 0.34 | |
| Supervisor - Advanced Academics | 1.00 | |
| Supervisor - Athletics | 1.00 | |
| Supervisor - Elementary Education | 5.00 | |
| Supervisor - English Speakers of Other Languages (ESOL) | 1.00 | |
| Supervisor - School Counselors | 1.00 | |
| Supervisor - Student Services & Special Programs | 1.00 | |
| Supervisor - Teacher & Leadership Development | 1.00 | |
| Supervisor - Title I / School Performance | <u>1.00</u> | |
| | 38.34 | |

MID-LEVEL ADMINISTRATION

| | <u>Full-Time Equivalent</u> | <u>PROPOSED BUDGET</u> |
|---|---------------------------------|----------------------------|
| Administration & Supervision - Career & Technology Programs | | |
| Assistant Supervisor - Career & Technology Education | 1.00 | |
| Coordinator - Career Development | 1.00 | |
| Supervisor - Career & Technology Education | <u>1.00</u> | |
| | 3.00 | |
| Administration & Supervision - Media Support | | |
| Coordinator - Technology | 1.00 | |
| Supervisor - Media & Technology | 1.00 | |
| Video Production Manager | <u>1.00</u> | |
| | 3.00 | |
| Total Professional Positions - Unrestricted | 148.34 | 20,021,882 |
| Professional Position - Restricted | | |
| Community School Specialist | <u>2.00</u> | |
| Total Professional Positions - Restricted | 2.00 | <u>206,601</u> |
| Total Professional Positions - Unrestricted & Restricted | 150.34 | 20,228,483 |
| Classified Positions - Unrestricted | | |
| Office of the Principal | | |
| Clerk II - 10 Month | 12.50 | |
| Clerk II - 12 Month | 69.80 | |
| Data Clerk II - 10 Month | 7.00 | |
| Data Clerk II - 12 Month | 3.00 | |
| Registrar II - 12 Month | 6.00 | |
| School Secretary IV - 12 Month | <u>38.00</u> | |
| | 136.30 | |
| Office of the Principal - Career & Technology Programs | | |
| Clerk II - 12 Month | 2.00 | |
| School Secretary IV - 12 Month | <u>1.00</u> | |
| | 3.00 | |
| Administration & Supervision | | |
| Human Resources Associate | 0.40 | |
| Director's Secretary | 3.00 | |
| Secretary III - 12 Month | 3.00 | |
| Secretary IV - 12 Month | <u>1.30</u> | |
| | 7.70 | |
| Administration & Supervision - Career & Technology Programs | | |
| Secretary III - 12 Month | 1.00 | |
| Total Classified Positions - Unrestricted | 148.00 | 6,858,251 |
| Classified Positions - Restricted | | |
| Secretary IV - 12 Month | <u>0.70</u> | <u>31,076</u> |
| Total Classified Positions - Restricted | 0.70 | |
| Total Professional, Educational, and Classified Positions | 299.04 | 27,117,810 |

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

Temporary Classified

Salaries to non-exempt employees for services rendered on an intermittent or short term basis.

Office of the Principal

| | | | |
|----|--|--------------|---------------|
| a. | Schools | Unrestricted | 5,500 |
| b. | Director of High Schools | Unrestricted | 11,480 |
| c. | Pre-Kindergarten (#056) | Unrestricted | 11,000 |
| d. | ESSA Title I-A: Grants to LEAs (# 020) | Restricted | <u>17,056</u> |
| | | | 45,036 |

Administration & Supervision

| | | | |
|----|--------------------------------|--------------|--------------|
| a. | Director of Elementary Schools | Unrestricted | <u>5,955</u> |
| | | | 5,955 |

Administration & Supervision - Media Support

| | | | |
|----|-----------------------|--------------|--------------|
| a. | Communications Office | Unrestricted | 40,819 |
| b. | Media Centers | Unrestricted | <u>2,000</u> |
| | | | 42,819 |

Total Temporary Classified

93,810

Vacation Payoff

| | | |
|-------------------------|--------------|---------|
| Office of the Principal | Unrestricted | 335,000 |
|-------------------------|--------------|---------|

Temporary Professional

Salaries to exempt employees for services rendered on an intermittent or short term basis.

Many of these individuals are assigned to special projects which are funded by federal/state monies. Employees are paid on an hourly basis to provide the following educational services.

Office of the Principal

| | | | |
|----|-------------------------------|--------------|--------|
| a. | Student Support Center (#081) | Unrestricted | 22,050 |
|----|-------------------------------|--------------|--------|

Administration & Supervision

| | | | |
|----|---------------------------|--------------|---------------|
| a. | Curriculum | Unrestricted | 380,000 |
| b. | Advanced Academics (#055) | Unrestricted | <u>12,375</u> |
| | | | 392,375 |

Administration & Supervision - Career & Technology Programs

| | | | |
|----|---|--------------|-------|
| a. | Perkins Title I-C: Program Improvement (#029) | Unrestricted | 6,268 |
|----|---|--------------|-------|

Administration & Supervision - Media Support

| | | | |
|----|---------------|--------------|-------|
| a. | Media Centers | Unrestricted | 5,500 |
|----|---------------|--------------|-------|

Total Temporary Professional

426,193

Professional Education Add-Ons

To comply with the add-on provision in the Master Agreement between the Board of Education and exempt employees.

| | | |
|---|--------------|--------------|
| Office of the Principal | Unrestricted | 412,200 |
| Office of the Principal - Compensatory Education (#003) | Unrestricted | <u>1,440</u> |
| | | 413,640 |

Office of the Principal - Career & Tech - Perkins Title I-C (#029)

| | |
|--------------|------------|
| Unrestricted | <u>960</u> |
| | 414,600 |

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

| | | | |
|---|---|--------------|---------------------------|
| Administration & Supervision | | | |
| a. | Asst. Superintendent of Operations | Unrestricted | 480 |
| b. | Director - High Schools | Unrestricted | 1,200 |
| c. | Director - Middle Schools | Unrestricted | 480 |
| d. | Director - Elementary Schools | Unrestricted | 480 |
| e. | Asst. Superintendent of Instruction | Unrestricted | 960 |
| f. | Student Services | Unrestricted | 21,440 |
| g. | Curriculum | Unrestricted | 36,080 |
| h. | Staff Development | Unrestricted | 960 |
| i. | Interpretation & Translation Services (#237) | Unrestricted | 480 |
| j. | Limited English Proficient (#238) | Unrestricted | <u>1,480</u> |
| | | | 64,040 |
| Administration & Supervision - Career & Tech | | | |
| a. | Perkins Title I-C: Program Improvement (#029) | Unrestricted | <u>1,440</u> |
| | | | 1,440 |
| Administration & Supervision - Media Center | | | |
| a. | Technology Services | Unrestricted | 480 |
| b. | Media Centers | Unrestricted | <u>480</u> |
| | | | 960 |
| Total Professional Education Add-Ons | | | 481,040 |
| Classified Educational Add-Ons | | | |
| To comply with the add-on provision in the Master Agreement between the Board of Education and non-exempt employees. Includes payments to individuals with B.S., A.A. and Secretarial College certificates. | | | |
| Office of the Principal | | | |
| a. | School-wide | Unrestricted | 29,250 |
| Office of the Principal - Career & Tech - Perkins Title I-C (#029) | | | Unrestricted 600 |
| Administration & Supervision | | | Unrestricted <u>1,400</u> |
| | | | 31,250 |
| Longevity - Classified | | | |
| To comply with the longevity provision in the Master Agreement between the Board of Education and non-exempt employees | | | |
| Administration & Supervision | | | |
| a. | Director of Elementary Schools | Unrestricted | 6,384 |
| b. | Curriculum | Unrestricted | <u>12,768</u> |
| | | | 19,152 |
| Teacher Student Service Coordinator | | | |
| Office of the Principal | | | |
| a. | School-wide | Unrestricted | <u>128,845</u> |
| | | | 128,845 |
| Overtime Classified | | | |
| Administration & Supervision | | | |
| a. | Director of High Schools | Unrestricted | <u>1,578</u> |
| | | | 1,578 |
| Substitute Employees | | | |
| Office of the Principal | | | |
| a. | School-wide | Unrestricted | <u>575</u> |
| | | | 575 |
| Hiring Turnover (F.T.E.) | | | |
| Amount reflects anticipated turnover of mid-level positions. | | | <u>(225,000)</u> |
| TOTAL SALARIES AND WAGES | | | 28,410,253 |

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

CONTRACTED SERVICES

Maintenance & Repair of Equipment

Office of Principal

| | | | |
|------------------------|--------------|--|--------|
| a. Technology Services | Unrestricted | | 82,000 |
|------------------------|--------------|--|--------|

Printing and Binding

Printing of special brochures, forms, letterhead and flyers.

Office of Principal

| | | | |
|-----------------------------------|--------------|---------------|--|
| a. Schools | Unrestricted | 27,000 | |
| b. Director of High Schools | Unrestricted | 2,250 | |
| c. Director of Elementary Schools | Unrestricted | 5,000 | |
| d. Technology Services | Unrestricted | <u>20,500</u> | |
| | | 54,750 | |

Administration & Supervision

Report card envelopes, evaluations and observation forms, letterhead and announcements.

| | | | |
|-------------------------------|--------------|--------------|--|
| a. Director of Middle Schools | Unrestricted | 2,800 | |
| b. Curriculum | Unrestricted | <u>6,500</u> | |
| | | 9,300 | |

Administration & Supervision - Career & Technology

Printing of special brochures, forms, letterhead and flyers.

| | | | |
|--|--------------|-----|--------|
| a. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 100 | 64,150 |
|--|--------------|-----|--------|

Rental of Business Machines

Payments on lease purchase agreements for business machines

Office of Principal

| | | | |
|------------|--------------|--------|--|
| a. Schools | Unrestricted | 94,138 | |
|------------|--------------|--------|--|

Administration & Supervision - Career & Technology Programs

| | | | |
|---|--------------|-------|--|
| a. Perkins Title I-C: Program Improvements (#029) | Unrestricted | 3,000 | |
|---|--------------|-------|--|

Administration & Supervision

| | | | |
|--|--------------|------------|--|
| a. Director of High Schools | Unrestricted | 1,000 | |
| b. Director of Middle Schools | Unrestricted | 1,100 | |
| c. Director of Elementary Schools | Unrestricted | 1,300 | |
| d. Asst. Superintendent of Instruction | Unrestricted | 3,100 | |
| e. Curriculum | Unrestricted | 4,500 | |
| f. ESSA Title I-A: Grants to LEAs (#020) | Restricted | <u>800</u> | |
| | | 11,800 | |

108,938

Consultants

Consultants for general purposes: A&S Program, Essential Curriculum, A&S Retreat and Schools/Instructional Technology

Administration & Supervision

| | | | |
|----------------------|--------------|--|-------|
| a. Staff Development | Unrestricted | | 5,000 |
|----------------------|--------------|--|-------|

Other Contracted Services

Office of Principal

| | | | |
|------------------------|--------------|--------|--|
| a. Technology Services | Unrestricted | 20,000 | |
|------------------------|--------------|--------|--|

Administration & Supervision

| | | | |
|--|--------------|------------|--|
| a. Communications Office | Unrestricted | 750 | |
| b. Asst. Superintendent of Instruction | Unrestricted | 7,200 | |
| c. Curriculum | Unrestricted | <u>500</u> | |
| | | 8,450 | |

Administration & Supervision - Media Support

| | | | |
|--------------------------|--------------|--------|--|
| a. Communications Office | Unrestricted | 15,000 | |
|--------------------------|--------------|--------|--|

43,450

TOTAL CONTRACTED SERVICES

303,538

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

SUPPLIES AND MATERIALS

Office Supplies

Paper, forms, stationery and general office supplies to be used in all schools and special projects.

Office of the Principal

| | | | | |
|----|--|--------------|--------------|--------|
| a. | Schools | Unrestricted | 78,550 | |
| b. | Gateway School | Unrestricted | 1,500 | |
| c. | Perkins Title I-C: Program Improvements (#029) | Unrestricted | <u>2,000</u> | |
| | | | | 82,050 |

Administration & Supervision

| | | | | |
|----|--|--------------|--------------|--------|
| a. | ESSA Title I-A: Grants to LEAs (#020) | Restricted | 800 | |
| b. | Project ACES Awards (#091) | Restricted | 200 | |
| c. | System wide | Unrestricted | 28,667 | |
| d. | CCSGA (Student Government) / Student Leadership (#098) | Unrestricted | 180 | |
| e. | Interpretation & Translation Services (#237) | Unrestricted | 2,400 | |
| f. | Limited English Proficient (#238) | Unrestricted | 500 | |
| g. | Multicultural Curriculum Development (#345) | Unrestricted | <u>1,000</u> | |
| | | | | 33,747 |

Administration & Supervision - Career & Technology Programs

| | | | | |
|----|--|--------------|------------|-----|
| a. | Perkins Title I-C: Program Improvements (#029) | Unrestricted | 500 | |
| b. | Career Technology Education - Match (#429) | Unrestricted | <u>200</u> | |
| | | | | 700 |

Administration & Supervision - Media Support

| | | | | |
|----|-----------------------|--------------|------------|-------|
| a. | Communications Office | Unrestricted | 6,577 | |
| b. | Media Centers | Unrestricted | <u>800</u> | |
| | | | | 7,377 |

123,874

Clothing and Footwear

Administration & Supervision

| | | | | |
|----|------------|--------------|--|-----|
| a. | Curriculum | Unrestricted | | 100 |
|----|------------|--------------|--|-----|

Books and Periodicals

Office of the Principal

| | | | | |
|----|---------|--------------|-------|--|
| a. | Schools | Unrestricted | 1,350 | |
|----|---------|--------------|-------|--|

Administration & Supervision

| | | | | |
|----|-------------|--------------|-------|--|
| a. | System wide | Unrestricted | 4,735 | |
|----|-------------|--------------|-------|--|

Administration & Supervision - Career & Technology Programs

| | | | | |
|----|--|--------------|------------|-----|
| a. | Perkins Title I-C: Program Improvements (#029) | Unrestricted | 300 | |
| b. | Career Technology Education - Match (#429) | Unrestricted | <u>250</u> | |
| | | | | 550 |

Administration & Supervision - Media Support

| | | | | |
|----|---------------|--------------|-----|--|
| b. | Media Centers | Unrestricted | 200 | |
|----|---------------|--------------|-----|--|

6,835

Food

Office of the Principal

| | | | | |
|----|-------------|--------------|-------|--|
| a. | System wide | Unrestricted | 1,200 | |
|----|-------------|--------------|-------|--|

Administration & Supervision

| | | | | |
|----|---|--------------|--------------|-------|
| a. | History Day Grant (#176) | Restricted | 490 | |
| b. | System wide | Unrestricted | 6,550 | |
| c. | Multicultural Curriculum Development (#345) | Unrestricted | <u>1,000</u> | |
| | | | | 8,040 |

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

| | | | |
|---|---|--------------|--------------|
| Administration & Supervision - Career & Technology Programs | | | |
| a. | Perkins Title I-C: Program Improvements (#029) | Unrestricted | 400 |
| b. | Career Technology Education - Match (#429) | Unrestricted | <u>100</u> |
| | | | 500 |
| Administration & Supervision - Media Support | | | |
| a. | Media Centers | Unrestricted | <u>700</u> |
| | | | 700 |
| | | | 10,440 |
| Library Media | | | |
| To replace/supplement the current library books used by the Resource Center | | | |
| Administration & Supervision - Media Support | | | |
| a. | Media Centers | Unrestricted | 2,000 |
| General Supplies | | | |
| Office of the Principal | | | |
| a. | Schools | Unrestricted | 500 |
| Administration & Supervision | | | |
| a. | Technology Services | Unrestricted | 1,422 |
| b. | Asst. Superintendent of Instruction | Unrestricted | 700 |
| c. | Multicultural Curriculum Development (#345) | Unrestricted | <u>750</u> |
| | | | 2,872 |
| Administration & Supervision - Media Support | | | |
| a. | Media Centers | Unrestricted | <u>1,600</u> |
| | | | 1,600 |
| | | | 4,972 |
| Computer Equipment < \$5,000 | | | |
| Administration & Supervision | | | |
| a. | Technology Services | Unrestricted | 165,000 |
| b. | Staff Development | Unrestricted | <u>1,000</u> |
| | | | 166,000 |
| Printer Supplies | | | |
| Office of the Principal | | | |
| a. | Schools | Unrestricted | 6,700 |
| Administration & Supervision | | | |
| a. | Asst. Superintendent of Instruction | Unrestricted | <u>200</u> |
| | | | 6,900 |
| Printers - Replacements | | | |
| Office of the Principal | | | |
| a. | Schools | Unrestricted | 1,100 |
| Other Supplies & Materials | | | |
| Miscellaneous needs and other program expenses | | | |
| Office of the Principal | | | |
| a. | Schools | Unrestricted | 1,920 |
| b. | Gateway School | Unrestricted | <u>1,000</u> |
| | | | 2,920 |
| Administration & Supervision - Media Support | | | |
| a. | Media Centers | Unrestricted | 1,500 |
| | | | <u>4,420</u> |
| TOTAL SUPPLIES AND MATERIALS | | | 326,641 |
| OTHER CHARGES | | | |
| Local Mileage Reimbursement | | | |
| Reimbursement to employees in order to carry out their assigned duties. | | | |
| Office of the Principal | | | |
| a. | Concentration of Poverty Personnel Grant (#027) | Restricted | 1,000 |
| b. | Schools | Unrestricted | 24,280 |
| c. | Gateway School | Unrestricted | 500 |
| d. | Outdoor School (#016) | Unrestricted | 1,000 |
| e. | Perkins Title I I-C: Program Improvement (#029) | Unrestricted | <u>200</u> |
| | | | 26,980 |

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

| | | | | |
|---|---|--------------|---------------|---------|
| Administration & Supervision | | | | |
| a. | ESSA Title I-A: Grants to LEAs (#020) | Restricted | 1,500 | |
| b. | System wide | Unrestricted | 53,050 | |
| c. | Interpretation & Translation Services (#237) | Unrestricted | 1,000 | |
| d. | Limited English Proficient (#238) | Unrestricted | 1,500 | |
| e. | Multicultural Curriculum Development (#345) | Unrestricted | <u>1,500</u> | |
| | | | 58,550 | |
| Administration & Supervision - Career & Technology Programs | | | | |
| a. | Perkins Title I I-C: Program Improvement (#029) | Unrestricted | 4,000 | |
| Administration & Supervision - Media Support | | | | |
| a. | Communications Office | Unrestricted | 2,000 | |
| b. | Media Centers | Unrestricted | <u>2,000</u> | |
| | | | 4,000 | |
| | | | | 93,530 |
| License Fees | | | | |
| Office of the Principal | | | | |
| a. | Technology Services | Unrestricted | | 13,124 |
| Communications | | | | |
| Services associated with the transmitting and receiving messages and information including telephone and modem. Telephone service for non-school and warehousing operations | | | | |
| Office of the Principal | | | | |
| a. | Technology Services | Unrestricted | 130,000 | |
| Administration & Supervision | | | | |
| a. | Staff Development | Unrestricted | <u>480</u> | 130,480 |
| Postage | | | | |
| Office of the Principal | | | | |
| a. | Schools | Unrestricted | 49,750 | |
| b. | Gateway School | Unrestricted | 450 | |
| c. | Perkins Title I I-C: Program Improvement (#029) | Unrestricted | 2,500 | |
| | | | | 52,700 |
| Dues and Subscriptions | | | | |
| Payment for membership in professional organizations and for professional publications | | | | |
| Office of the Principal | | | | |
| a. | Schools | Unrestricted | 16,855 | |
| b. | Gateway School | Unrestricted | 850 | |
| c. | A & S Professional Development (#019) | Unrestricted | <u>10,300</u> | |
| | | | 28,005 | |
| Office of the Principal - Career & Tech Programs | | | | |
| a. | Perkins Title I I-C: Program Improvement (#029) | Unrestricted | 250 | |
| Administration & Supervision | | | | |
| a. | ESSA Title I-A: Grants to LEAs (#020) | Restricted | 100 | |
| b. | System wide | Unrestricted | 6,390 | |
| c. | A&S Professional Development (#019) | Unrestricted | 3,200 | |
| d. | Multicultural Curriculum Development (#345) | Unrestricted | <u>350</u> | |
| | | | 10,040 | |

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

| | | | |
|---|--|--------------|--------------|
| Administration & Supervision - Career & Technology Programs | | | |
| a. | Perkins Title I I-C: Program Improvement (#029) | Unrestricted | 500 |
| Administration & Supervision - Media Support | | | |
| a. | Communications Office | Unrestricted | 700 |
| b. | Media Centers | Unrestricted | <u>760</u> |
| | | | 1,460 |
| | | | 40,255 |
| Employee Retirement & Recognition | | | |
| Administration & Supervision | | | |
| a. | Communications Office | Unrestricted | 18,000 |
| Conferences & Trainings | | | |
| Costs of attending conferences, meetings, in-services, trainings and other professional development | | | |
| Office of the Principal | | | |
| a. | Schools | Unrestricted | 11,150 |
| b. | Gateway School | Unrestricted | 1,200 |
| c. | A & S Professional Development (#019) | Unrestricted | 25,750 |
| d. | ESSA Title I-A: Grants to LEAs (#020) | Restricted | <u>2,570</u> |
| | | | 40,670 |
| Office of the Principal - Career & Tech Programs | | | |
| a. | Perkins Title I I-C: Program Improvement (#029) | Unrestricted | 500 |
| Administration & Supervision | | | |
| a. | Director of High Schools | Unrestricted | 1,000 |
| b. | Director of Middle Schools | Unrestricted | 300 |
| c. | Director of Elementary Schools | Unrestricted | 1,200 |
| d. | Student Body Activities | Unrestricted | 1,500 |
| e. | Asst. Superintendent of Instruction | Unrestricted | 1,000 |
| f. | Student Services | Unrestricted | 2,000 |
| g. | Curriculum | Unrestricted | 4,100 |
| h. | Staff Development | Unrestricted | 7,200 |
| i. | A & S Professional Development (#019) | Unrestricted | 8,000 |
| j. | Interpretation & Translation Services (#237) | Unrestricted | 1,000 |
| k. | Limited English Proficient (#238) | Unrestricted | 2,000 |
| l. | Multicultural Curriculum Development (#345) | Unrestricted | 4,000 |
| m. | ESSA Title I-A: Grants to LEAs (#020) | Restricted | 5,000 |
| n. | Fine Arts Initiative (#305) | Restricted | <u>2,500</u> |
| | | | 40,800 |
| Administration & Supervision - Career & Technology Programs | | | |
| a. | Perkins Title I-C: Program Improvement (#029) | Unrestricted | 1,000 |
| b. | Career Technology Education - Match (#429) | Unrestricted | 1,000 |
| c. | CTE Reserve Grant Fund (#129) | Restricted | <u>2,600</u> |
| | | | 4,600 |
| Administration & Supervision - Media Support | | | |
| a. | Media Centers | Unrestricted | 170 |
| | | | 86,740 |
| Admissions/Entrance Fees | | | |
| Administration & Supervision | | | |
| a. | Asst. Superintendent of Instruction | Unrestricted | 400 |
| b. | Communications Office | Unrestricted | 7,200 |
| c. | CCSGA (Student Government) / Student Leadership (#098) | Unrestricted | <u>400</u> |
| | | | 8,000 |
| Miscellaneous - Other Charges | | | |
| Administration & Supervision | | | |
| a. | Carryover Grant Account (#800) | Restricted | 90,000 |
| b. | New Grants (#805) | Restricted | 70,000 |

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

| | | | |
|--------------------------------|--------------|--------------|----------------|
| Office of the Principal | | | |
| a. Schools | Unrestricted | 2,100 | |
| b. General Administration | Unrestricted | <u>1,550</u> | |
| | | | <u>163,650</u> |
| TOTAL OTHER CHARGES | | | 606,479 |
| TOTAL MID-LEVEL ADMINISTRATION | | | \$29,646,911 |

Special Education

Category 13

Special education includes all activities designed for students who, through appropriate assessment, have been determined to have temporary or long-term special education needs arising from cognitive, emotional and/or physical factors as defined by the state special education bylaw. Special education expenditures related to the following areas are charged to this category:

- Public School Instruction Program - instructional activities for students with disabilities within the school system.
- Nonpublic and State-run School Programs – special education day or residential programs provided to students placed in state institutions or in state-approved nonpublic schools.
- Instructional Staff Development - activities that contribute to the professional or occupational growth and competence of school-based instructional staff.
- Office of the Principal - activities associated with managing the operation of a specialized education facility.
- Instructional Administration and Supervision - activities associated with directing, managing, supervising and evaluating the special education instructional program.

| Unrestricted Summary | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$ (Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|--|-------------------|---------------------|---------------------|--|---|
| 13 Special Education | | | | | |
| 1 Salaries | \$ 34,298,329 | \$ 36,348,977 | \$ 37,172,536 | \$ 823,559 | 2.27% |
| 2 Contracted Services | 2,937,543 | 2,575,788 | 2,602,859 | 27,071 | 1.05% |
| 3 Supplies/Materials | 317,817 | 488,366 | 480,881 | (7,485) | -1.53% |
| 4 Other Charges | 245,568 | 269,150 | 277,550 | 8,400 | 3.12% |
| 5 Land, Building, Equipment - Additional | 46,420 | - | 8,000 | 8,000 | 100.00% |
| 9 Transfers | 3,685,180 | 3,944,000 | 3,944,000 | - | 0.00% |
| | \$ 41,530,857 | \$ 43,626,281 | \$ 44,485,826 | \$ 859,545 | 1.97% |
| Restricted Summary | | | | | |
| 13 Special Education | | | | | |
| 1 Salaries | \$ 5,493,061 | \$ 5,327,612 | \$ 5,391,566 | \$ 63,954 | 1.20% |
| 2 Contracted Services | 356,128 | 489,166 | 289,033 | (200,133) | -40.91% |
| 3 Supplies/Materials | 118,681 | 527,430 | 336,539 | (190,891) | -36.19% |
| 4 Other Charges | 89,938 | 1,242,059 | 1,008,130 | (233,929) | -18.83% |
| 9 Transfers | 3,464,239 | 3,500,000 | 3,600,000 | 100,000 | 2.86% |
| | \$ 9,522,047 | \$ 11,086,267 | \$ 10,625,268 | \$ (460,999) | -4.16% |

Category 13 - Special Education Changes - FY 2026

Non-Restricted Budget Changes

| | |
|--|----------------|
| 1. Various salary and wage changes including turnover | \$ 336,559 |
| 2. Increase in hourly wages for IEP Case Management | 287,000 |
| 3. Increase in substitute teacher and assistant wages | 150,000 |
| 4. Increase in hourly wages for interpretation and translation services | 50,000 |
| 5. Increase in other contracted services and various contracted services lines | 27,071 |
| 6. Net increase in equipment and various other charges lines | 16,400 |
| 7. Net decrease in various supplies and materials | <u>(7,485)</u> |
| Total Non-Restricted Increase - Category 13 - Special Education | 859,545 |

Restricted Budget Net Decrease - Category 13 - Special Education (461,000)

TOTAL INCREASE - Category 13 - Special Education **\$ 398,545**

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|---------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| SPECIAL EDUCATION | | | | |
| Positions | | | | |
| 1. Exempt | 310.96 | 310.96 | 310.96 | |
| 2. Non-Exempt | <u>144.80</u> | <u>144.80</u> | <u>143.80</u> | |
| Total Positions | 455.76 | 455.76 | 454.76 | - |
| 1 Salaries | | | | |
| Classroom Assistants | \$ 3,924,195 | \$ 4,091,010 | \$ 4,298,379 | |
| Clerks & Secretaries | 240,089 | 242,719 | 197,460 | |
| Temporary Classified | 5,439,947 | 5,373,000 | 5,373,000 | |
| Overtime Classified | 576 | - | - | |
| Longevity Classified | 12,768 | 12,768 | 12,768 | |
| Classified Educational Add-Ons | 34,285 | 34,830 | 34,530 | |
| Classified Vacation Payoff | 12,579 | 15,000 | 15,000 | |
| Substitute Teachers | 784,376 | 539,000 | 689,000 | |
| Teachers | 21,525,535 | 22,133,526 | 24,362,331 | |
| Other Professionals | 1,390,685 | 1,390,685 | 1,503,569 | |
| Professional Vacation Payoff | 8,255 | - | - | |
| Professional Add-ons | 5,280 | 5,000 | 1,000 | |
| Temporary Other Professionals | 224,328 | 102,000 | 152,000 | |
| Temporary Educational - Other | 382,520 | 277,802 | 564,802 | |
| Educational Add-Ons | 84,683 | 55,280 | 59,280 | |
| Team Leaders | 139,776 | 141,336 | 158,517 | |
| Department Chairman | 32,188 | 31,450 | 31,646 | |
| Student Service Coordinators | 3,120 | - | 3,276 | |
| Longevity Teacher | 35,087 | 35,200 | - | |
| Summer Work | 14,875 | 18,485 | 14,668 | |
| Insurance Opt-Out | 3,182 | 3,930 | 1,310 | |
| Funds For Negotiated Agreements | - | 2,145,956 | - | |
| Hiring Turnover (F.T.E.) | - | (300,000) | (300,000) | |
| Object Total | <u>34,298,329</u> | <u>36,348,977</u> | <u>37,172,536</u> | - |
| 2 Contracted Services | | | | |
| Printing & Binding | 10,473 | 7,300 | 6,500 | |
| Rental of Business Machines | 24,013 | 28,828 | 35,019 | |
| Consultants | 7,910 | - | - | |
| Legal Fees | 128,641 | 125,000 | 125,000 | |
| Rental of Motor Vehicles | 4,950 | - | - | |
| Other Contracted Services | <u>2,761,556</u> | <u>2,414,660</u> | <u>2,436,340</u> | |
| Object Total | 2,937,543 | 2,575,788 | 2,602,859 | - |
| 3 Supplies and Materials | | | | |
| Office Supplies | 5,871 | 11,000 | 7,000 | |
| Clothing & Footwear | 34 | - | - | |
| Books & Periodicals | 588 | 300 | 300 | |
| Food | 254 | 1,600 | 1,500 | |
| Library Media | 3,867 | 4,000 | 4,000 | |
| General Supplies | 225,320 | 421,166 | 414,031 | |
| Library Media Supplies | 20 | 200 | 200 | |
| Computer Equipment < \$ 5,000 | 41,632 | 29,000 | 31,000 | |
| Sensitive Items Non-I.T. | 2,301 | 6,500 | 6,500 | |
| Printer Supplies | 32,878 | 3,500 | 3,250 | |
| Printers - Replacement | 366 | - | - | |
| Printers - Additional | 503 | - | - | |
| Other Supplies & Materials | <u>4,183</u> | <u>11,100</u> | <u>13,100</u> | |
| Object Total | 317,817 | 488,366 | 480,881 | - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| SPECIAL EDUCATION - continued | | | | |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 58,504 | 47,850 | 48,650 | |
| License Fees | 28,307 | 27,000 | 35,000 | |
| Postage | 937 | 2,150 | 2,150 | |
| Dues | - | 900 | 900 | |
| Subscriptions | 4,611 | 1,200 | 800 | |
| Conferences & Trainings | 25,947 | 68,250 | 68,250 | |
| Admissions/Entrance Fees | 100 | 500 | 500 | |
| Miscellaneous - Other Charges | 127,162 | 121,300 | 121,300 | |
| Object Total | <u>245,568</u> | <u>269,150</u> | <u>277,550</u> | <u>-</u> |
| 5 Equipment Additional | | | | |
| Data Processing Equipment | 7,300 | - | - | |
| Classroom Furniture and Equipment | 39,120 | - | 8,000 | |
| Object Total | <u>46,420</u> | <u>-</u> | <u>8,000</u> | <u>-</u> |
| 9 Transfers | | | | |
| Other Transfers MD L.E.A.'s | - | 44,000 | 44,000 | |
| Other Out-Going Transfers | 3,685,180 | 3,900,000 | 3,900,000 | |
| Object Total | <u>3,685,180</u> | <u>3,944,000</u> | <u>3,944,000</u> | <u>-</u> |
| TOTAL SPECIAL EDUCATION | \$ 41,530,857 | \$ 43,626,281 | \$ 44,485,826 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|--------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| SPECIAL EDUCATION | | | | |
| Positions | | | | |
| 1. Exempt | 45.20 | 42.70 | 42.70 | |
| 2. Non-Exempt | 50.30 | 50.30 | 49.30 | |
| Total Positions | 95.50 | 93.00 | 92.00 | - |
| 1 Salaries | | | | |
| Classroom Assistants | \$ 1,513,705 | \$ 1,457,256 | \$ 1,557,861 | |
| Temporary Classified | 195,281 | 531,190 | 8,500 | |
| Classified Overtime | 2,839 | - | - | |
| Clerks & Secretaries | 104,764 | 113,459 | 122,007 | |
| Classified Educational Add-Ons | 14,884 | 14,940 | 14,640 | |
| Substitute Employees | 151,251 | 30,000 | 127,104 | |
| Regular Educational | 3,034,746 | 3,024,499 | 3,351,964 | |
| Teacher Educational Add-Ons | 8,250 | - | 6,000 | |
| Teacher Summer Work | - | - | 5,026 | |
| Other Professionals | 38,562 | 41,917 | 43,577 | |
| Other Temporary Professionals | 25,389 | - | - | |
| Team Leader | 15,600 | 15,600 | 6,552 | |
| Temporary Educational | 387,790 | 98,751 | 148,335 | |
| Object Total | 5,493,061 | 5,327,612 | 5,391,566 | - |
| 2 Contracted Services | | | | |
| Printing & Binding | 21,193 | 1,500 | - | |
| Rental of Business Machines | 5,440 | 1,928 | 2,000 | |
| Other Contracted Services | 329,495 | 485,738 | 287,033 | |
| Object Total | 356,128 | 489,166 | 289,033 | - |
| 3 Supplies and Materials | | | | |
| Books & Periodicals | 814 | - | - | |
| General Supplies | 106,810 | 527,430 | 336,539 | |
| Computer Equip. < \$5,000 | 1,659 | - | - | |
| Sensitive Item Non - I.T. | 640 | - | - | |
| Printer Supplies | 8,108 | - | - | |
| Other Supplies & Materials | 650 | - | - | |
| Object Total | 118,681 | 527,430 | 336,539 | - |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 51,893 | 25,309 | 44,350 | |
| Dues & Subscriptions | 469 | 500 | 500 | |
| Conferences & Trainings | 22,576 | 600 | 63,130 | |
| Admissions/Entrance Fees | - | 500 | - | |
| Miscellaneous-Other Charges | 15,000 | 1,215,150 | 900,150 | |
| Object Total | 89,938 | 1,242,059 | 1,008,130 | - |
| 9 Transfers | | | | |
| Other Out-Going Transfers | 3,464,239 | 3,500,000 | 3,600,000 | |
| Object Total | 3,464,239 | 3,500,000 | 3,600,000 | - |
| TOTAL SPECIAL EDUCATION | \$ 9,522,047 | \$ 11,086,267 | \$ 10,625,268 | \$ - |

SPECIAL EDUCATION

Special Education provides instructional and related services to students with disabilities ages 0 through 21. Instruction is provided in a variety of environments based upon a student's approved Individualized Education Program (IEP). Services are provided in the environment deemed Least Restrictive (LRE).

The range of educational settings include:

1. The student's home school with resource room services provided either within the regular education program or a pull out program.
2. Partial Self-Contained Special Education programming with mainstream opportunities the remainder of the school day.
3. Self-Containing programming within the student's home school, at a regional school, or a state approved non-public school.

In addition, itinerant services from specialists are assigned to work with students and teachers providing speech, vision and hearing services. Supportive services include psychological services, home teaching, counseling, occupational and physical therapy, supervision, pupil services and transportation. This budget focuses on the fulfillment of the Comprehensive Special Education Plan and the implementation of PL-94-142/PL 101-476 and COMAR.

| SALARIES AND WAGES | | PROPOSED <u>BUDGET</u> |
|--|--------------------------------|---------------------------|
| Existing Positions | Full-Time <u>Equivalent</u> | |
| Classified Positions | | |
| Classroom Assistants - Restricted | | |
| Special Education Assistant | 26.10 | |
| Special Education Assistant - Autism | 2.00 | |
| Special Education Assistant - BEST | 3.60 | |
| Special Education Assistant - LFI | 6.00 | |
| Special Education Assistant - Vision Impaired | 2.00 | |
| Special Education Paraprofessional | 4.00 | |
| Special Education Paraprofessional - BEST | <u>3.00</u> | |
| | 46.70 | 1,557,861 |
| Classroom Assistants - Unrestricted | | |
| Special Education Assistant | 92.30 | |
| Special Education Assistant - Autism | 12.00 | |
| Special Education Assistant - BEST | 11.00 | |
| Special Education Assistant - LFI | 13.00 | |
| Special Education Assistant - Vision Impaired | 1.00 | |
| Special Education Paraprofessional | 7.50 | |
| Special Education Paraprofessional - LFI | 1.00 | |
| Special Education Paraprofessional - BEST | <u>2.00</u> | |
| | 139.80 | <u>4,298,379</u> |
| Total Classroom Assistants - Restricted and Non-Restricted | 186.50 | 5,856,240 |
| Clerical Positions - Restricted | | |
| Clerk II - 12 mo. | 1.00 | |
| Secretary III - 12 mo. | <u>1.60</u> | |
| | 2.60 | 122,007 |
| Clerical Positions - Unrestricted | | |
| Clerk II - 10 mo. | 1.00 | |
| Director's Secretary | 1.00 | |
| Secretary III - 12 mo. | 0.60 | |
| Secretary IV - 12 mo. | <u>1.40</u> | |
| | 4.00 | <u>197,460</u> |
| Total Existing Clerical - Restricted and Non-Restricted | 6.60 | <u>319,467</u> |
| Total Classified Positions - Restricted and Non-Restricted | 193.10 | 6,175,707 |

SPECIAL EDUCATION

PROPOSED
BUDGET

| | Full-Time <u>Equivalent</u> | |
|--|--------------------------------|-------------------|
| Professional Positions - Unrestricted | | |
| Adapted Physical Education | 9.56 | |
| Art | 0.60 | |
| Assistive Technology Consultant - 11 mo. | 1.00 | |
| BEST Teacher - 10 mo. | 15.00 | |
| BEST Teacher - 11 mo. | 5.00 | |
| Certified Occupational Therapist Assistant - 10 mo. | 1.40 | |
| Coordinator - Early Intervention Services | 1.00 | |
| Coordinator - Non Public | 1.00 | |
| Coordinator - Post Secondary Programs | 1.00 | |
| Director - Special Education | 1.00 | |
| Early Intervention Consultant - 11 mo. | 1.00 | |
| Elementary Special Education Consultant - 11 mo. | 1.00 | |
| General Music - Elementary/Middle | 0.60 | |
| Hearing Impaired Teacher - 11 mo. | 2.00 | |
| Infants & Toddlers - 11 mo. | 2.70 | |
| Interpreter | 1.00 | |
| Learning For Independence (LFI) Teacher - 10 mo. | 13.00 | |
| Learning For Independence (LFI) Teacher - 11 mo. | 8.00 | |
| Math Resource - Elementary | 0.20 | |
| Math Spec Educ Consultant | 1.00 | |
| Occupational Therapist - 10 mo. | 9.00 | |
| Occupational Therapist - 11 mo. | 4.00 | |
| Parent Educator | 1.00 | |
| Physical Therapist - 10 mo. | 1.00 | |
| Physical Therapist - 11 mo. | 3.80 | |
| Physical Therapist Assistant - 11 mo. | 1.00 | |
| Pre-Kindergarten - Special Education Teacher - 10 mo. | 4.00 | |
| Pre-Kindergarten - Special Education Teacher - 11 mo. | 2.60 | |
| Principal - Carroll Springs | 1.00 | |
| Reading Special Education Consultant | 1.00 | |
| Secondary Special Education Consultant - 11 mo. | 2.00 | |
| Special Education Consulting Teacher - 11 mo. | 2.00 | |
| Special Education Instructional Consulting - Inclusion | 1.00 | |
| Special Education Resource - 10 mo. | 108.00 | |
| Special Education Resource - 11 mo. | 23.40 | |
| Special Education Resource - Autism - 10-mo. | 7.00 | |
| Special Education Resource - Autism - 11 mo. | 7.00 | |
| Speech Pathologist - 10 mo. | 43.10 | |
| Speech Pathologist - 11 mo. | 13.00 | |
| Supervisor - Elementary Special Education | 3.00 | |
| Supervisor - Legal & Compliance | 1.00 | |
| Supervisor - Secondary Special Education | 2.00 | |
| Visually Impaired - 11 mo. | <u>3.00</u> | |
| | 310.96 | 25,865,901 |
| Professional Positions - Restricted | | |
| Adapted Physical Education | 1.00 | |
| Assistive Technology | 1.00 | |
| Consulting Teacher | 1.00 | |
| Grants Analyst | 0.40 | |
| Infants & Toddlers - 11 mo. | 2.10 | |
| Interpreter | 1.00 | |
| Learning For Independence (LFI) Teacher | 2.00 | |
| Math Spec Educ Consultant | 0.40 | |
| Occupational Therapist - 10 mo. | 0.80 | |
| Physical Therapist - 10 mo. | 1.00 | |
| Special Education Instructional Consultant - Inclusion | 1.00 | |
| Special Education Resource | 15.60 | |
| Special Education Resource - Autism | 4.00 | |
| Special Education Resource - Best | 1.00 | |
| Special Education Resource - Pre-Kindergarten - 10 mo. | 3.00 | |
| Special Education Resource - Pre-Kindergarten - 11 mo. | 1.40 | |
| Speech Pathologist - 10 mo. | 5.00 | |
| Speech Pathologist - 11 mo. | <u>1.00</u> | |
| | 42.70 | <u>3,395,540</u> |
| Total Professional Positions - Unrestricted & Restricted | 353.66 | <u>29,261,441</u> |
| Total Special Education Positions | 546.76 | 35,437,148 |

SPECIAL EDUCATION

PROPOSED
BUDGET

| | | | |
|--|--------------|----------------|-----------|
| Temporary Classified - 1:1 Assistants Hourly | | | |
| Salaries to non-exempt employees for services rendered on an intermittent or short term basis. | | | |
| a. Special Education | Unrestricted | 41,000 | |
| b. Special Education Hourly Assistants 1:1 (#013) | Unrestricted | 5,215,000 | |
| c. CPI Training (#058) | Unrestricted | 35,000 | |
| d. Extended School Year Services for Disabled Students (#101) | Unrestricted | 82,000 | |
| e. Medicaid - Infants & Toddlers Future (#068) | Restricted | <u>8,500</u> | |
| | | 5,381,500 | 5,381,500 |
| Substitute Teachers | | | |
| Wages paid to persons substituting for teachers on sick leave. | | | |
| a. System-wide | Unrestricted | 625,000 | |
| b. Special Education | Unrestricted | 20,000 | |
| c. CPI Training (#058) | Unrestricted | 44,000 | |
| d. IDEA Part B 611: State Passthrough (#010) | Restricted | <u>127,104</u> | |
| | | 816,104 | 816,104 |
| Home Teaching/Temporary Educational - Other | | | |
| Salaries paid to home and hospital teachers on an intermittent and short-term basis according to state law. Also, payments to teachers on an hourly basis for short-term work. | | | |
| a. Special Education | Unrestricted | 45,000 | |
| b. CPI Training (#058) | Unrestricted | 35,000 | |
| c. IEP Hourly Wages (#096) | Unrestricted | 287,000 | |
| d. Extended School Year Services for Disabled Students (#101) | Unrestricted | 122,802 | |
| e. Home & Hospital (Level VII) (#113) | Unrestricted | <u>75,000</u> | |
| | | 564,802 | |
| f. IDEA Part B 611: LIR - Access, Equity & Progress (#049) | Restricted | 43,755 | |
| g. Medicaid - Infants & Toddlers Future (#068) | Restricted | 15,000 | |
| h. IDEA Part B 611: Family Support Systems (#077) | Restricted | 4,633 | |
| i. IDEA Part B 619: Preschool Transition (#097) | Restricted | 3,354 | |
| j. IDEA Part B 611: Secondary Transition LIR (#140) | Restricted | 23,913 | |
| k. IDEA Part B - Discretionary: SECAC (#180) | Restricted | 500 | |
| l. IDEA Part B(611): SSIP (Funded with Part C) (#184) | Restricted | 9,240 | |
| m. IDEA Part B - State Passthrough PPPSS (#310) | Restricted | <u>47,940</u> | |
| | | 148,335 | 148,335 |
| | | | 713,137 |
| Professional Educational Add-Ons | | | |
| Negotiated salary compensation for education certification. | | | |
| a. Schools | Unrestricted | 34,000 | |
| b. Infants & Toddlers | Unrestricted | 480 | |
| c. Specialized School - Carroll Springs School | Unrestricted | 10,480 | |
| d. Special Education | Unrestricted | 4,320 | |
| e. IDEA Part C: Infants & Toddlers (#026) | Unrestricted | 10,000 | |
| f. Interpretation & Translation Services (#237) | Unrestricted | 153,000 | |
| g. Medicaid (3-21) (#007) | Restricted | <u>6,000</u> | |
| | | 218,280 | 218,280 |
| Longevity Classified | | | |
| To comply with the longevity provision in the Master Agreement between the Board of Education and non-exempt employees. | | | |
| | Unrestricted | | 12,768 |
| Team Leaders and Department Chairmen | | | |
| Payments to Special Education Team Leaders & Chairmen | | | |
| a. Schools | Unrestricted | 157,403 | |
| b. Special Education | Unrestricted | 19,656 | |
| c. Special Education Autism Program (#012) | Unrestricted | 13,104 | |
| d. IDEA Part C: Infants & Toddlers (#026) | Unrestricted | 3,276 | |
| e. IDEA Part B 611: State Passthrough (#010) | Restricted | <u>6,552</u> | |
| | | 199,991 | 199,991 |

SPECIAL EDUCATION

PROPOSED
BUDGET

| | | | |
|--|--------------|------------------|------------------|
| Classified Educational Add-Ons | | | |
| Negotiated salary compensation for education certification. | | | |
| a. Schools | Unrestricted | 29,970 | |
| b. Infants & Toddlers | Unrestricted | 360 | |
| c. Specialized School - Carroll Springs School | Unrestricted | 1,800 | |
| d. Special Education Autism Program (#012) | Unrestricted | 2,400 | |
| e. Medicaid (3-21) (#007) | Restricted | 2,700 | |
| f. IDEA Part B 611: State Passthrough (#010) | Restricted | <u>11,940</u> | 49,170 |
| Classified Vacation Payoff | | | 15,000 |
| Summer Work | | | |
| Negotiated salary compensation for summer work. | | | |
| a. Special Education | Unrestricted | 5,553 | |
| b. Specialized School - Carroll Springs School | Unrestricted | 3,944 | |
| c. IDEA Part B 619: Preschool Passthrough (#079) | Unrestricted | 5,171 | |
| d. IDEA Part B 611: State Passthrough (#010) | Restricted | <u>5,026</u> | 19,694 |
| Insurance Opt-Out | | | |
| Salary compensation for employees who opt-out of the insurance program. | | | |
| | Unrestricted | | 1,310 |
| Hiring Turnover (F.T.E.) | | | |
| Amounts anticipated to be developed through turnover. | | | |
| | Unrestricted | | <u>(300,000)</u> |
| TOTAL SALARIES AND WAGES | | | 42,564,102 |
| CONTRACTED SERVICES | | | |
| Printing and Binding | | | |
| Form costs for school Special Education programs, such as pre-printed I.E.P. forms | | | |
| a. Specialized School - Carroll Springs School | Unrestricted | 500 | |
| b. Special Education | Unrestricted | <u>6,000</u> | 6,500 |
| Business Machine Rental | | | |
| Payments on lease purchase agreements for business machines. | | | |
| a. IDEA Part B - Family Partnerships (#077) | Restricted | 2,000 | |
| b. Special Education Autism Program (#012) | Unrestricted | 1,500 | |
| c. Schools | Unrestricted | 17,191 | |
| d. Specialized School - Carroll Springs School | Unrestricted | 8,000 | |
| e. Special Education | Unrestricted | <u>8,328</u> | 37,019 |
| Legal Fees | | | |
| a. General Administration | Unrestricted | | 125,000 |
| Other Contracted Services | | | |
| a. Specialized School - Carroll Springs School | Unrestricted | 1,000 | |
| b. Payments to other counties who provide Home & Hospital Teaching to hospitalized Carroll County Public School students. (#113) | Unrestricted | 122,000 | |
| c. To offset projected expenditures regarding Public School instruction programs within Special Education. | Unrestricted | <u>2,313,340</u> | |
| | | 2,436,340 | |
| d. IDEA Part C: Infants & Toddlers (#026) | Restricted | 4,850 | |
| e. Medicaid - Infants & Toddlers Future (#068) | Restricted | 20,000 | |
| f. IDEA Part B 611: Family Support Systems (#077) | Restricted | 2,000 | |
| g. IDEA Part B 619: Preschool Passthrough (#079) | Restricted | 3,686 | |
| h. Infants & Toddlers State (#085) | Restricted | 50,000 | |
| i. IDEA Part B 619: Preschool Transition (#097) | Restricted | 2,718 | |
| j. IDEA Part B 611: Infants & Toddlers (#107) | Restricted | 11,311 | |
| k. IDEA Part B 619: Extended Option (#126) | Restricted | 5,314 | |
| l. IDEA Part B 611: Secondary Transition LIR (#140) | Restricted | 68,000 | |
| m. IDEA Part B 611: AEP LIR (#149) | Restricted | 90,000 | |
| n. IDEA Part B - Discretionary: SECAC (#180) | Restricted | 200 | |
| o. IDEA Part B(611): SSIP (184) | Restricted | 25,000 | |
| p. IDEA Part C (#207) | Restricted | <u>3,954</u> | |
| | | 287,033 | 2,723,373 |
| TOTAL CONTRACTED SERVICES | | | 2,891,892 |

SPECIAL EDUCATION

PROPOSED
BUDGET

SUPPLIES AND MATERIALS

Office Supplies

Paper, forms, stationery and general office supplies to be used in Carroll Springs School, Special Education Department of regular schools and by Special Education Supervisors.

a. Special Education Unrestricted 7,000

Books and Periodicals

Purchase of pamphlets and periodicals for the professional libraries and media centers.

a. Specialized School - Carroll Springs School Unrestricted 300

Food

a. Specialized School - Carroll Springs School Unrestricted 1,500

Library Media

a. Specialized School - Carroll Springs School Unrestricted 4,000

General Supplies

Covers the normal distribution of supplies to all teachers for materials required for the Special Education activities of studies.

| | | | |
|--|------------|---------------|--|
| a. IDEA Part B 611: State Passthrough (#010) | Restricted | 207,209 | |
| b. IDEA Part C: Infants & Toddlers (#026) | Restricted | 7,376 | |
| c. IDEA Part B 611: LIR - Access, Equity & Progress (#049) | Restricted | 3,136 | |
| d. Medicaid - Infants & Toddlers Future (#068) | Restricted | 20,000 | |
| e. IDEA Part B 611: Family Support Systems (#077) | Restricted | 6,750 | |
| f. Infants & Toddlers State (#085) | Restricted | 9,080 | |
| g. IDEA Part B 619: Preschool Passthrough PPPSS (#089) | Restricted | 1,472 | |
| h. IDEA Part B (619) - Infants & Toddlers (#097) | Restricted | 661 | |
| i. IDEA Part B 611: Infants & Toddlers (#107) | Restricted | 9,831 | |
| j. IDEA Part B 611: Secondary Transition LIR (#140) | Restricted | 10,000 | |
| k. IDEA Part B 611: AEP LIR (#149) | Restricted | 14,700 | |
| l. IDEA Part B - Discretionary: SECAC (#180) | Restricted | 460 | |
| m. SSIP FY 25 (#184) | Restricted | 15,024 | |
| n. IDEA Part B (611) Supplement (#210) | Restricted | 14,445 | |
| o. IDEA Part B - State Passthrough PPPSS (#310) | Restricted | <u>16,395</u> | |
| | | 336,539 | |

| | | | |
|--|--------------|--------------|---------|
| p. Schools | Unrestricted | 168,131 | |
| q. Specialized School - Carroll Springs School | Unrestricted | 45,900 | |
| r. Gateway | Unrestricted | 500 | |
| s. Special Education | Unrestricted | 175,000 | |
| t. Special Education Autism Program (#012) | Unrestricted | 5,000 | |
| u. BEST Program (#114) | Unrestricted | 13,000 | |
| v. PRIDE - Elementary (#118) | Unrestricted | <u>6,500</u> | |
| | | 414,031 | 750,570 |

Library Media Supplies

a. Specialized School - Carroll Springs School Unrestricted 200

Computer Equipment < \$5,000

| | | | |
|--|--------------|--------------|--------|
| a. Special Education | Unrestricted | 25,000 | |
| b. Specialized School - Carroll Springs School | Unrestricted | <u>6,000</u> | 31,000 |

Sensitive Items - Non-I.T.

| | | | |
|--|--------------|--------------|-------|
| a. Special Education | Unrestricted | 5,000 | |
| b. Specialized School - Carroll Springs School | Unrestricted | <u>1,500</u> | 6,500 |

Printer Supplies

| | | | |
|--|--------------|--------------|-------|
| a. Schools | Unrestricted | 1,800 | |
| b. Special Education Autism Program (#012) | Unrestricted | <u>1,450</u> | |
| | | | 3,250 |

Other Supplies & Materials

| | | | |
|--|--------------|---------------|---------------|
| a. Schools | Unrestricted | 1,000 | |
| b. Specialized School - Carroll Springs School | Unrestricted | 2,000 | |
| c. Gateway | Unrestricted | 100 | |
| d. CPI Training (#058) | Unrestricted | <u>10,000</u> | <u>13,100</u> |

TOTAL SUPPLIES AND MATERIALS

817,420

SPECIAL EDUCATION

PROPOSED
BUDGET

OTHER CHARGES

| | | | |
|--|--------------|------------------|------------------|
| Local Mileage Reimbursement | | | |
| Reimbursement to employees in order to carry out assigned duties. It includes itinerant staff, school based personnel and home & hospital students. | | | |
| a. Medicaid - Infants & Toddlers Future (#068) | Restricted | 20,000 | |
| b. IDEA Part B 611: LIR - Early Childhood (#074) | Restricted | 20,000 | |
| c. IDEA Part B 611: Family Support Systems (#077) | Restricted | 1,500 | |
| d. Infants & Toddlers State (#085) | Restricted | 350 | |
| e. IDEA Part B 611: Secondary Transition LIR (#140) | Restricted | 500 | |
| f. IDEA Part B - State Passthrough PPPSS (#310) | Restricted | <u>2,000</u> | |
| | | 44,350 | |
| g. Schools | Unrestricted | 5,000 | |
| h. Special Education | Unrestricted | 40,000 | |
| i. Gateway | Unrestricted | 150 | |
| j. Home & Hospital Teaching (#113) | Unrestricted | 3,000 | |
| k. Interpretation and Translation Services (#237) | Unrestricted | <u>500</u> | |
| | | 48,650 | |
| | | | 93,000 |
| License Fees | | | |
| a. Technology Services | Unrestricted | | 35,000 |
| Postage | | | |
| Postage expenses for schools and school projects. | | | |
| a. Schools | Unrestricted | 1,500 | |
| b. Specialized School - Carroll Springs School | Unrestricted | <u>650</u> | |
| | | | 2,150 |
| Dues | | | |
| Membership in professional organizations. | | | |
| a. A & S Professional Development (#019) | Unrestricted | | 900 |
| Subscriptions | | | |
| Subscriptions to newspapers, magazines and other publications for classrooms, professional libraries and media centers. | | | |
| a. IDEA Part B - Local Priority Flexibility (#077) | Restricted | 500 | |
| b. Schools | Unrestricted | 600 | |
| c. Specialized School - Carroll Springs School | Unrestricted | <u>200</u> | |
| | | | 1,300 |
| Conferences & Trainings | | | |
| Costs of attending conferences, meetings, in-services, training and other professional development. | | | |
| a. Specialized School - Carroll Springs School | Unrestricted | 6,000 | |
| b. A & S Professional Development (#019) | Unrestricted | 2,250 | |
| c. CPI Training (#058) | Unrestricted | 60,000 | |
| d. IDEA Part B 611: Family Support Systems (#077) | Restricted | 250 | |
| e. IDEA Part B 611: AEP LIR (#149) | Restricted | 23,010 | |
| f. IDEA Part B - Discretionary: SECAC (#180) | Restricted | 1,300 | |
| g. One-time IDEA Part B (611) Supplement (#210) | Restricted | <u>38,570</u> | |
| | | | 131,380 |
| Admission Fees | | | |
| To cover admission fees for special education students. | | | |
| a. BEST Program (#114) | Unrestricted | | 500 |
| Miscellaneous - Other Charges | | | |
| a. Medicaid - Infants & Toddlers Future (#068) | Restricted | 150 | |
| b. Various Grant Carryovers (#800) | Restricted | 550,000 | |
| c. New Grants (#805) | Restricted | 350,000 | |
| d. Special Education | Unrestricted | 100,000 | |
| e. General Administration | Unrestricted | <u>21,300</u> | |
| | | | <u>1,021,450</u> |
| TOTAL OTHER CHARGES | | | 1,285,680 |
| EQUIPMENT ADDITIONAL | | | |
| Classroom Furniture & Equipment | | | |
| a. Specialized School - Carroll Springs School | Unrestricted | | <u>8,000</u> |
| TOTAL EQUIPMENT ADDITIONAL | | | 8,000 |
| TRANSFERS | | | |
| Other Transfers MD L.E.A.'s | | | |
| Payments to other State Public School Systems | Unrestricted | | 44,000 |
| Other Out-Going Transfers | | | |
| Special Education students requiring excess funding for services outside of Carroll County. These funds may only be used at approved non-public institutions (#014). | | | |
| Non-Public Placements of Students with Disabilities (#014) | Unrestricted | 3,900,000 | |
| | Restricted | <u>3,600,000</u> | |
| | | | <u>7,500,000</u> |
| TOTAL TRANSFERS | | | 7,544,000 |
| TOTAL SPECIAL EDUCATION | | | \$55,111,094 |

Textbooks and Instructional Supplies Category 16

Textbooks and instructional supplies includes all materials used in the support of instruction. Additionally, the category includes all library books/media supplies and other instructional books, periodicals and supplies.

| | Actual | Approved | Proposed | \$ (Decrease) | % (Decrease) |
|---------------------------------------|--------------|--------------|--------------|----------------|---------------|
| Unrestricted Summary | 2023-24 | 2024-25 | 2025-26 | Increase over | Increase over |
| | | | | Prior Year | Prior Year |
| 16 Textbooks & Instructional Supplies | | | | | |
| 3 Supplies/Materials | \$ 6,424,917 | \$ 8,082,802 | \$ 8,763,736 | \$ 680,934 | 8.42% |
| Restricted Summary | | | | | |
| 16 Textbooks & Instructional Supplies | | | | | |
| 3 Supplies/Materials | \$ 1,606,395 | \$ 6,323,011 | \$ 1,054,635 | \$ (5,268,376) | -83.32% |

Category 16 - Textbooks & Instructional Supplies Changes - FY 2026

Non-Restricted Budget Changes

| | |
|--|--------------------|
| 1. Planned increases in instructional computer equipment (before impact of item 5 below) | \$ 1,792,800 |
| 2. Closure of Outdoor School | (11,340) |
| 3. Net decrease in various other supplies and equipment lines | (7,596) |
| 4. Decrease in budget for textbooks | (92,930) |
| 5. Eliminate one-to-one devices for students in grades 3 through 5 | <u>(1,000,000)</u> |

Total Non-Restricted Increase - Category 16- Textbooks & Instructional Supplies **680,934**

Restricted Budget Net Decrease - Category 16- Textbooks & Instructional Supplies **(5,268,376)**

TOTAL DECREASE - Category 16 - Textbooks & Instructional Supplies **\$ (4,587,442)**

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|--|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| TEXTBOOKS & INSTRUCTIONAL SUPPLIES | | | | |
| 3 Supplies and Materials | | | | |
| Office Supplies | \$ 723 | \$ - | \$ - | |
| Clothing & Footwear | 49,033 | 20,625 | 18,650 | |
| Books & Periodicals | 27,832 | 15,650 | 14,900 | |
| Food | 63,279 | 53,993 | 53,713 | |
| Textbooks | 1,086,538 | 2,593,156 | 2,500,226 | |
| Library Media | 378,853 | 462,272 | 437,527 | |
| General Supplies | 4,017,651 | 2,671,473 | 2,660,830 | |
| Library Media Supplies | 51,916 | 51,825 | 52,025 | |
| Computer Equipment < \$5,000 | 229,172 | 2,074,508 | 2,867,308 | |
| Sensitive Items Non - I.T. | 30,150 | 41,300 | 40,200 | |
| Printer Supplies | 174,867 | 68,500 | 81,107 | |
| Printers - Replacement | 10,035 | 4,400 | 3,700 | |
| Printers - Additional | 1,038 | 500 | 750 | |
| Other Supplies & Materials | 303,830 | 24,600 | 32,800 | |
| Object Total | <u>6,424,917</u> | <u>8,082,802</u> | <u>8,763,736</u> | <u>-</u> |
| TOTAL TEXTBOOKS & INSTRUCTIONAL SUPPLIES | \$ 6,424,917 | \$ 8,082,802 | \$ 8,763,736 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|--|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| TEXTBOOKS & INSTRUCTIONAL SUPPLIES | | | | |
| 3 Supplies and Materials | | | | |
| Clothing | \$ 29,745 | \$ - | \$ - | |
| Books & Periodicals | 22,089 | - | 1,005 | |
| Food | 9,467 | 5,400 | 8,450 | |
| Library Media | 19,985 | - | - | |
| General Supplies | 1,360,856 | 3,600,874 | 922,024 | |
| Computer Equipment < \$5,000 | 130,194 | 2,700,000 | 95,560 | |
| Sensitive Items Non-I.T. | 9,959 | 2,337 | 12,296 | |
| Printer Supplies | 8,853 | - | 600 | |
| Other Supplies & Materials | <u>15,247</u> | <u>14,400</u> | <u>14,700</u> | |
| Object Total | 1,606,395 | 6,323,011 | 1,054,635 | - |
| TOTAL TEXTBOOKS & INSTRUCTIONAL SUPPLIES | \$1,606,395 | \$6,323,011 | \$1,054,635 | \$ - |

TEXTBOOKS AND INSTRUCTIONAL SUPPLIES

The Textbooks and Instructional Supplies Category consists of those activities which have as their purpose teaching students, aiding the teaching process, and improving the quality of the classroom instruction program.

Under this category are involved such activities as classroom instruction of pupils, school based media services, guidance services, and psychological services.

The budget category of Textbooks and Instructional Supplies includes all of the non-salary items which pertain to textbooks, library books, other books, and consumable classroom materials.

| | | | <u>PROPOSED BUDGET</u> |
|---|--------------|---------------|----------------------------|
| SUPPLIES AND MATERIALS | | | |
| Clothing and Footwear | | | |
| To cover cost of clothing for students. | | | |
| a. Human Resources | Unrestricted | 750 | |
| b. Student Body Activities | Unrestricted | 1,000 | |
| c. Fine Arts | Unrestricted | 14,500 | |
| d. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 1,000 | |
| e. High School Academic Competition (#147) | Unrestricted | <u>1,400</u> | |
| | | | 18,650 |
| Books and Periodicals | | | |
| Purchase of books and periodicals for instructional use. | | | |
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | 1,005 | |
| b. Schools | Unrestricted | 3,250 | |
| c. Student Services | Unrestricted | 6,650 | |
| d. Limited English Proficient (#238) | Unrestricted | 2,000 | |
| e. Multicultural Curriculum Development (#345) | Unrestricted | <u>3,000</u> | |
| | | | 15,905 |
| Food | | | |
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | 3,050 | |
| b. County-wide Weightlifting Competition (155) | Restricted | 400 | |
| c. Camp Thrive (#159) | Restricted | 2,000 | |
| d. Continuing Education Fair (#166) | Restricted | <u>3,000</u> | 8,450 |
| e. Student Body Activities | Unrestricted | 300 | |
| f. Asst. Superintendent of Instruction | Unrestricted | 900 | |
| g. Pre-Kindergarten (#056) | Unrestricted | 48,363 | |
| h. CCSGA (Student Govt) / Student Leadership (#098) | Unrestricted | 50 | |
| i. Limited English Proficient (#238) | Unrestricted | 3,100 | |
| j. Multicultural Curriculum Development (#345) | Unrestricted | <u>1,000</u> | <u>53,713</u> |
| | | | 62,163 |
| Textbooks | | | |
| Purchase of textbooks and workbooks to replace/supplement current texts, and to buy new textbooks. | | | |
| a. Schools | Unrestricted | 100 | |
| b. Curriculum | Unrestricted | 2,165,764 | |
| c. College & Career Readiness (#004) | Unrestricted | 280,498 | |
| d. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 1,817 | |
| e. High School Dropout Prevention (#122) | Unrestricted | 24,047 | |
| f. Career Technology Education - Match (#429) | Unrestricted | <u>28,000</u> | |
| | | | 2,500,226 |
| Library Media | | | |
| To replace/supplement current library books, and purchase additional library books to improve pupil/book ratio. | | | |
| a. Schools | Unrestricted | 259,667 | |
| b. Resource Centers - System-Wide | Unrestricted | 177,860 | |
| | | | 437,527 |

TEXTBOOKS AND INSTRUCTIONAL SUPPLIES

PROPOSED
BUDGET

General Supplies

Consumable materials:

Test, art supplies, industrial art supplies, science materials, regular classroom supplies and materials, home economic supplies, medals, ribbons, trophies and awards.

| | | | |
|--|--------------|----------------|------------------|
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | 181,093 | |
| b. Concentration of Poverty Personnel Grants (#027) | Restricted | 81,000 | |
| c. ESSA Title IV-A: Student Supp and Acad Enrich (#048) | Restricted | 75,000 | |
| d. Project ACES - Awards (#091) | Restricted | 4,700 | |
| e. Carroll County Student Government Association (#098) | Restricted | 2,000 | |
| f. Readiness for Kindergarten Professional Develop (#112) | Restricted | 9,000 | |
| g. NCLB Title III-A: English Lang Acq - Immigrant (#127) | Restricted | 10,500 | |
| h. NCLB Title III-A: English Language Acq - LEP (#128) | Restricted | 12,500 | |
| i. Hold for CTE Reserve Grant Fund (#129) | Restricted | 5,000 | |
| j. Hold for School Improve Supp Grant (ATSI) FY 25 (#141) | Restricted | 19,954 | |
| k. County-wide Weightlifting Competition (#155) | Restricted | 400 | |
| l. Camp Thrive (#159) | Restricted | 2,000 | |
| m. Continuing Education Fair (#166) | Restricted | 1,000 | |
| n. Outdoor School Donations (#174) | Restricted | 500 | |
| o. History Day Grant (#176) | Restricted | 510 | |
| p. Robotics Program (MSDE) (192) | Restricted | 1,463 | |
| q. School Improvement Grant (ATSI) (#241) | Restricted | 6,878 | |
| r. Fine Arts Initiative (#305) | Restricted | 8,526 | |
| s. Various Grants Carryover (#800) | Restricted | 250,000 | |
| t. New Grants (#805) | Restricted | <u>250,000</u> | 922,024 |
| | | | |
| u. Schools | Unrestricted | 1,889,010 | |
| v. Asst. Superintendent of Instruction | Unrestricted | 4,000 | |
| w. Gateway School | Unrestricted | 36,200 | |
| x. Student Body Activities - Schools | Unrestricted | 120,100 | |
| y. Student Services - Guidance | Unrestricted | 10,000 | |
| z. Student Services - Psychological Testing | Unrestricted | 43,000 | |
| aa. Fine Arts | Unrestricted | 12,500 | |
| bb. Curriculum | Unrestricted | 8,000 | |
| cc. Student Service Learning (#024) | Unrestricted | 1,300 | |
| dd. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 348,750 | |
| ee. Advanced Academics (#055) | Unrestricted | 19,947 | |
| ff. Pre-Kindergarten (#056) | Unrestricted | 3,000 | |
| gg. Student Support Center (#081) | Unrestricted | 100 | |
| hh. CCSGA (Student Government) / Student Leadership (#098) | Unrestricted | 659 | |
| ii. Environmental Education Projects (#116) | Unrestricted | 2,730 | |
| jj. High School Academic Competition (#147) | Unrestricted | 2,300 | |
| kk. Interpretation & Translation Services (#237) | Unrestricted | 5,400 | |
| ll. Limited English Proficient (#238) | Unrestricted | 22,000 | |
| mm. Director's Distribution - High School (#271) | Unrestricted | 7,500 | |
| nn. Multicultural Curriculum Development (#345) | Unrestricted | 500 | |
| oo. Career Technology Education - Match (#429) | Unrestricted | <u>123,834</u> | <u>2,660,830</u> |
| | | | 3,582,854 |

Library Media Supplies

Purchase of filmstrips, transparencies, film for schools.

| | | | |
|------------|--------------|------------|--------|
| a. Schools | Unrestricted | 51,225 | |
| b. Gateway | Unrestricted | <u>800</u> | |
| | | | 52,025 |

Computer Equipment < \$5,000

| | | | |
|--|--------------|---------------|-----------|
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | 50,000 | |
| b. Perkins Title I-C: Program Improvement (#029) | Restricted | 45,560 | |
| c. Schools | Unrestricted | 69,600 | |
| d. Technology Services | Unrestricted | 2,763,658 | |
| e. Student Services | Unrestricted | 7,500 | |
| f. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 1,550 | |
| g. Career Technology Education - Match (#429) | Unrestricted | <u>25,000</u> | 2,962,868 |

TEXTBOOKS AND INSTRUCTIONAL SUPPLIES

PROPOSED
BUDGET

| | | | |
|---|--------------|---------------|---------------|
| Sensitive Items Non-I.T. | | | |
| a. Schools | Unrestricted | 4,200 | |
| b. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 4,000 | |
| c. Career Technology Education - Match (#429) | Unrestricted | 32,000 | |
| d. Perkins Title I-C: Program Improvement (#029) | Restricted | <u>12,296</u> | |
| | | | 52,496 |
| Printer Supplies | | | |
| a. Schools | Unrestricted | 80,807 | |
| b. Flexible Student Support (Student Support Center) (#081) | Unrestricted | 300 | |
| c. ESSA Title I-A: Grants to LEAs (#020) | Restricted | <u>600</u> | |
| | | | 81,707 |
| Printer - Replacements | | | |
| a. Schools | Unrestricted | 3,700 | 3,700 |
| Printer - Additional | | | |
| a. Schools | Unrestricted | 750 | 750 |
| Other Supplies & Materials | | | |
| a. Carroll County Student Government Association (#098) | Restricted | 4,000 | |
| b. County-wide Weightlifting Competition (#155) | Restricted | 700 | |
| c. Children's Support Fund (#164) | Restricted | 10,000 | 14,700 |
| d. Schools | Unrestricted | 17,300 | |
| e. Gateway | Unrestricted | 300 | |
| f. Student Body Activities | Unrestricted | 12,800 | |
| g. Asst. Superintendent of Instruction | Unrestricted | 600 | |
| h. Interpretation & Translation Services (#237) | Unrestricted | 300 | |
| i. Multicultural Curriculum Development (#345) | Unrestricted | <u>1,500</u> | <u>32,800</u> |
| | | | <u>47,500</u> |
| TOTAL TEXTBOOKS AND INSTRUCTIONAL SUPPLIES | | | \$9,818,371 |

Other Instructional Costs

Category 17

Other instructional costs include all expenditures associated with contracted services, other charges, new and replacement equipment (including instructional technology) and transfers as they relate to the following instructional programs:

- Art
- Business
- Computer Science
- Drama/Theater
- English Language Arts
- Foreign Languages
- Health
- Physical Education/Recreation
- Mathematics
- Music
- Outdoor Education
- Science
- Social Studies
- Extra-curricular/Co-curricular Activities

| Unrestricted Summary | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$ (Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|--|-------------------|---------------------|---------------------|--|---|
| 17 Other Instructional Costs | | | | | |
| 2 Contracted Services | \$ 2,192,197 | \$ 2,529,859 | \$ 3,220,447 | \$ 690,588 | 27.30% |
| 4 Other Charges | 2,556,615 | 2,945,652 | 2,451,487 | (494,165) | -16.78% |
| 5 Land, Building, Equipment - Additional | 41,462 | 65,000 | 67,750 | 2,750 | 4.23% |
| 6 Land, Building, Equipment - Replace | 53,289 | 22,000 | 22,000 | - | 0.00% |
| 9 Transfers | 84,823 | 175,000 | 175,000 | - | 0.00% |
| | \$ 4,928,386 | \$ 5,737,511 | \$ 5,936,684 | \$ 199,173 | 3.47% |
| Restricted Summary | | | | | |
| 17 Other Instructional Costs | | | | | |
| 2 Contracted Services | \$ 369,347 | \$ 350,693 | \$ 287,926 | \$ (62,767) | -17.90% |
| 4 Other Charges | 144,895 | 943,622 | 503,223 | (440,399) | -46.67% |
| 5 Land, Building, Equipment - Additional | 139,431 | 148,220 | 138,960 | (9,260) | -6.25% |
| 9 Transfers | 13,251 | 20,953 | 29,269 | 8,316 | 39.69% |
| | \$ 666,924 | \$ 1,463,488 | \$ 959,378 | \$ (504,110) | -34.45% |

Category 17 - Other Instructional Costs Changes - FY 2026

Non-Restricted Budget Changes

| | | |
|---|----|------------------|
| 1. Increase in contracted services for Towson University Teacher Induction Program (via Fund Balance usage) | \$ | 800,000 |
| 2. Increase in Technology Services license fees | | 150,225 |
| 3. Net increase in various other charges lines | | 38,578 |
| 4. Increase in game officials and other costs for athletics program | | 38,000 |
| 5. Increase in rental of business machines | | 37,652 |
| 6. Increase in county government in-kind services for admissions to county facilities | | 35,000 |
| 7. Increase in athletic trainer contractual services for athletics program | | 20,000 |
| 8. Increase in equipment purchases | | 2,750 |
| 9. Closure of Outdoor School | | (42,480) |
| 10. Net decrease in various contracted services lines | | (45,264) |
| 11. Decrease for required allocation to county workforce development board for career development program | | (107,120) |
| 12. Reduction of payment of State and Local Shares for private prekindergarten placements under the Blueprint Program | | <u>(728,168)</u> |
| Total Non-Restricted Increase - Category 17- Other Instructional Costs | | 199,173 |

| | | |
|--|--|-------------------------|
| Restricted Budget Net Decrease - Category 17- Other Instructional Costs | | <u>(504,110)</u> |
|--|--|-------------------------|

| | | |
|---|-----------|------------------|
| TOTAL DECREASE - Category 17 - Other Instructional Costs | \$ | (304,937) |
|---|-----------|------------------|

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - UNRESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|---------------------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| OTHER INSTRUCTIONAL COSTS | | | | |
| 2 Contracted Services | | | | |
| Maintenance & Repair of Equip. | \$ 2,998 | \$ - | \$ - | |
| Printing & Binding | 39,098 | 33,064 | 21,964 | |
| Rental of Business Machines | 339,386 | 432,064 | 469,236 | |
| Consultants | 11,600 | 19,100 | 17,500 | |
| Laundry & Cleaning | 39,351 | 35,000 | 40,000 | |
| Test Scoring | 438,822 | 449,508 | 403,744 | |
| Game Officials | 281,190 | 276,000 | 296,000 | |
| Food Services | 32,806 | 28,000 | - | |
| Other Contracted Services | 1,006,946 | 1,257,123 | 1,972,003 | |
| Object Total | <u>2,192,197</u> | <u>2,529,859</u> | <u>3,220,447</u> | - |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 83,490 | 67,496 | 68,201 | |
| License Fees | 467,530 | 446,000 | 599,725 | |
| Communications | 16,506 | - | - | |
| Postage | 691 | - | - | |
| Dues | 2,809 | 8,684 | 7,784 | |
| Subscriptions | 47,749 | 52,254 | 51,909 | |
| Conferences & Trainings | 28,388 | 63,250 | 55,410 | |
| Admissions/Entrance Fees | 1,849,587 | 2,285,368 | 1,645,458 | |
| Donations/Memorials | 653 | - | - | |
| Miscellaneous - Other Charges | 59,212 | 22,600 | 23,000 | |
| Object Total | <u>2,556,615</u> | <u>2,945,652</u> | <u>2,451,487</u> | - |
| 5 Equipment Additional | | | | |
| Audio-Visual Furniture & Equipment | 10,719 | - | - | |
| Classroom Furniture & Equipment | 30,743 | 65,000 | 67,750 | |
| Object Total | <u>41,462</u> | <u>65,000</u> | <u>67,750</u> | - |
| 6 Equipment Replacement | | | | |
| Classroom Furniture & Equipment | 53,289 | 22,000 | 22,000 | |
| Object Total | <u>53,289</u> | <u>22,000</u> | <u>22,000</u> | - |
| 9 Transfers | | | | |
| Out-Going Transfers to Other MD LEA's | 59,250 | 104,000 | 104,000 | |
| Other Out-Going Transfers | 25,573 | 71,000 | 71,000 | |
| Object Total | <u>84,823</u> | <u>175,000</u> | <u>175,000</u> | - |
| TOTAL OTHER INSTRUCTIONAL COSTS | \$4,928,386 | \$5,737,511 | \$5,936,684 | \$ - |

CARROLL COUNTY PUBLIC SCHOOLS
 PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|--|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| OTHER INSTRUCTIONAL COSTS | | | | |
| 2 Contracted Services | | | | |
| Consultants | \$ 22,245 | \$ 3,000 | \$ 37,850 | |
| Test Scoring | - | 10,500 | - | |
| Food Services | 121,760 | 132,000 | 132,000 | |
| Other Contracted Services | 225,342 | 205,193 | 118,076 | |
| Object Total | <u>369,347</u> | <u>350,693</u> | <u>287,926</u> | <u>-</u> |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 8,908 | 3,986 | 1,260 | |
| Communication | 21,697 | - | 200 | |
| Dues | 40 | - | - | |
| Subscriptions | 388 | - | - | |
| Conferences & Trainings | 53,041 | 35,716 | 62,891 | |
| Admissions/Entrance Fees | 45,560 | 13,920 | 38,872 | |
| Donations/Memorials | 14,386 | 15,000 | - | |
| Miscellaneous - Other Charges | 875 | 875,000 | 400,000 | |
| Object Total | <u>144,895</u> | <u>943,622</u> | <u>503,223</u> | <u>-</u> |
| 5 Equipment Additional | | | | |
| Classroom Furniture & Equipment | 139,431 | 148,220 | 138,960 | |
| Object Total | <u>139,431</u> | <u>148,220</u> | <u>138,960</u> | <u>-</u> |
| 9 Transfers | | | | |
| Other Out-Going Transfers | 13,251 | 20,953 | 29,269 | |
| Object Total | <u>13,251</u> | <u>20,953</u> | <u>29,269</u> | <u>-</u> |
| TOTAL OTHER INSTRUCTIONAL COSTS | \$ 666,924 | \$1,463,488 | \$ 959,378 | \$ - |

OTHER INSTRUCTIONAL COSTS

The Other Instructional Costs Category consists of those activities which have as their purpose teaching students, aiding the teaching process, and improving the quality of the classroom instructional program.

Under this category are involved such activities as classroom instruction of pupils, school based media services, guidance services, and psychological services.

The budget category of Other Instructional Costs includes expenditures for contracted services, other charges, equipment additional, equipment replacement, and transfers.

| CONTRACTED SERVICES | PROPOSED <u>BUDGET</u> | | |
|---|---------------------------|--------------|---------------|
| <p>Printing and Binding</p> <p>Most of the duplicating work is done in the schools or in the Central Office Print Room, but some special work is contracted with local printers. This is for report cards, high school brochures, certificate programs, revised elementary and middle school activities of studies, and parent permission forms for student activities.</p> | | | |
| a. Schools | Unrestricted | 5,500 | |
| b. Director of High Schools | Unrestricted | 15,664 | |
| c. Student Body Activities | Unrestricted | <u>800</u> | |
| | | | 21,964 |
| <p>Rental of Business Machines</p> <p>Payments on lease purchase agreements and maintenance agreements for data processing equipment used in instructional activities. Items include reading systems and copiers for school based personnel.</p> | | | |
| a. Schools | Unrestricted | 443,756 | |
| b. Student Services | Unrestricted | 1,400 | |
| c. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 21,300 | |
| d. Student Support Center (#081) | Unrestricted | 1,280 | |
| e. PRIDE - Elementary (#118) | Unrestricted | <u>1,500</u> | |
| | | | 469,236 |
| <p>Consultants</p> <p>Individuals are utilized in in-service certification of teachers in special areas, summer workshops for teachers, staff development and to focus on particular areas of improvement.</p> | | | |
| a. Fine Arts Initiatives (#305) | Restricted | 3,500 | |
| b. ESSA Title IV-A: Student Supp and Acad Enrich (#048) | Restricted | 34,350 | 37,850 |
| c. Fine Arts | Unrestricted | 11,500 | |
| d. Limited English Proficient (#238) | Unrestricted | 3,000 | |
| e. Multicultural Curriculum Development (#345) | Unrestricted | <u>3,000</u> | <u>17,500</u> |
| | | | 55,350 |
| <p>Laundry and Cleaning</p> <p>Cost which allows each of seven (7) high schools to clean and recondition athletic equipment for football and lacrosse.</p> | | | |
| a. Student Body Activities | Unrestricted | | 40,000 |

OTHER INSTRUCTIONAL COSTS

PROPOSED
BUDGET

| | | | | |
|--|--------------|---------------|------------------|------------------|
| Test Scoring | | | | |
| b. College & Career Readiness (#004) | Unrestricted | 264,044 | | |
| c. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 66,100 | | |
| d. Advanced Academics (#055) | Unrestricted | 53,600 | | |
| e. Career Technology Education - Match (#429) | Unrestricted | <u>20,000</u> | <u>403,744</u> | 403,744 |
| | | | | |
| Game Officials | | | | |
| To cover the cost of officials for various student sports. | | | | |
| a. Student Body Activities | Unrestricted | | | 296,000 |
| | | | | |
| Food Services | | | | |
| To cover the cost of meals for students during certain special programs | | | | |
| a. Specialized Programs (#016) - meals for students | Restricted | | 132,000 | 132,000 |
| | | | | |
| Other Contracted Services | | | | |
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | 4,700 | | |
| b. Concentration of Poverty Personnel Grants (#027) | Restricted | 83,376 | | |
| c. MD Safe Schools Fund Grant (#044) | Restricted | 25,000 | | |
| d. Camp Thrive (#159) | Restricted | 2,000 | | |
| e. Continuing Education Fair (#166) | Restricted | <u>3,000</u> | 118,076 | |
| f. Gateway School | Unrestricted | 27,000 | | |
| g. Student Body Activities | Unrestricted | 356,000 | | |
| h. Fine Arts | Unrestricted | 3,060 | | |
| i. Curriculum | Unrestricted | 2,000 | | |
| j. Student Personnel Services/ All Levels | Unrestricted | 4,500 | | |
| k. Fund Balance Expenditures (#008) | Unrestricted | 1,000,000 | | |
| l. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 2,000 | | |
| m. College/Career Counseling - Workforce Develop (#043) | Unrestricted | 540,443 | | |
| n. ADA Accommodations (#090) | Unrestricted | 16,500 | | |
| o. CCSGA (Stud. Govt) / Student Leadership (#098) | Unrestricted | 2,500 | | |
| p. Limited English Proficient (#238) | Unrestricted | 500 | | |
| q. Multicultural Curriculum Development (#345) | Unrestricted | 12,000 | | |
| r. Career Technology Education - Match (#429) | Unrestricted | <u>5,500</u> | <u>1,972,003</u> | <u>2,090,079</u> |
| TOTAL CONTRACTED SERVICES | | | | 3,508,373 |
| | | | | |
| OTHER CHARGES | | | | |
| Local Mileage Reimbursement | | | | |
| Reimbursement to employees in order to carry out their assigned duties, including negotiated mileage allowance for itinerant teachers. | | | | |
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | <u>1,260</u> | 1,260 | |
| b. Schools | Unrestricted | 5,950 | | |
| c. Gateway | Unrestricted | 500 | | |
| d. Curriculum | Unrestricted | 10,000 | | |
| e. Student Services - Guidance | Unrestricted | 500 | | |
| f. Student Services - Psychological Testing | Unrestricted | 11,000 | | |
| g. Staff Development | Unrestricted | 3,200 | | |
| h. Behavioral Support (#017) | Unrestricted | <u>1,000</u> | 32,150 | |

OTHER INSTRUCTIONAL COSTS

PROPOSED
BUDGET

| | | | | |
|---|--------------|---------------|--------|--------|
| i. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 9,500 | | |
| j. Advanced Academics (#055) | Unrestricted | 5,000 | | |
| k. Carroll County Student Government Association (#098) | Unrestricted | 275 | | |
| l. Home & Hospital Teaching (#113) | Unrestricted | 4,100 | | |
| m. Interpretation and Translation Services (#237) | Unrestricted | 7,176 | | |
| n. Limited English Proficient (#238) | Unrestricted | <u>10,000</u> | 36,051 | 69,461 |

License Fees

| | | | | |
|---|--------------|------------|--|---------|
| a. Technology Services | Unrestricted | 450,225 | | |
| b. Student Body Activities | Unrestricted | 71,000 | | |
| c. Student Services | Unrestricted | 78,000 | | |
| d. Career Technology Education - Match (#429) | Unrestricted | <u>500</u> | | |
| | | | | 599,725 |

Dues

Payments for membership in professional organizations; payments for dues in athletic organizations.

| | | | | |
|---|--------------|--------------|--|-------|
| a. Schools | Unrestricted | 600 | | |
| b. Student Services - Guidance | Unrestricted | 2,000 | | |
| c. A & S Professional Development (#019) | Unrestricted | 1,700 | | |
| d. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 1,000 | | |
| e. Carroll County Student Government Association (#098) | Unrestricted | 184 | | |
| f. Career Technology Education - Match (#429) | Unrestricted | <u>2,300</u> | | |
| | | | | 7,784 |

Subscriptions

Subscriptions to newspapers, magazines and other publications for classrooms, professional libraries, media centers, and athletic programs.

| | | | | |
|--|--------------|--------------|--|--------|
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | 200 | | |
| b. Schools | Unrestricted | 50,159 | | |
| c. Gateway | Unrestricted | 750 | | |
| d. Perkins Title I-C: Program Improvement (#029) | Unrestricted | <u>1,000</u> | | |
| | | | | 52,109 |

Conferences & Trainings

Costs of attending conferences, meetings, in-services, training and other professional development.

| | | | | |
|--|--------------|---------------|---------------|---------|
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | 49,800 | | |
| b. Perkins Title I-C: Program Improvement (#029) | Restricted | 590 | | |
| c. NCLB Title III-A: English Lang Acq - LEP (#128) | Restricted | 2,500 | | |
| d. CTE Reserve Grant Fund (#129) | Restricted | <u>10,000</u> | 62,890 | |
| e. Schools | Unrestricted | 5,500 | | |
| f. Student Services | Unrestricted | 4,000 | | |
| g. Curriculum | Unrestricted | 4,000 | | |
| h. Media Centers | Unrestricted | 460 | | |
| i. Staff Development | Unrestricted | 7,000 | | |
| j. Gateway School | Unrestricted | 1,200 | | |
| k. A&S Professional Development (#019) | Unrestricted | 4,250 | | |
| l. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 6,000 | | |
| m. Interpretation and Translation Services (#237) | Unrestricted | 1,000 | | |
| n. Limited English Proficient (#238) | Unrestricted | 5,000 | | |
| o. Multicultural Curriculum Development (#345) | Unrestricted | 2,000 | | |
| p. Career Technology Education - Match (#429) | Unrestricted | <u>15,000</u> | <u>55,410</u> | |
| | | | | 118,300 |

OTHER INSTRUCTIONAL COSTS

PROPOSED
BUDGET

| | | | |
|---|--------------|----------------|------------------|
| Admission Fees | | | |
| a. ESSA Title I-A: Grants to LEAs (#020) | Restricted | 7,000 | |
| b. Children's Support Fund (#164) | Restricted | 10,000 | |
| c. Robotics Program (MSDE) (#192) | Restricted | 17,872 | |
| d. Fine Arts Initiative (#305) | Restricted | <u>4,000</u> | 38,872 |
| e. Gateway School | Unrestricted | 1,500 | |
| f. Student Body Activities | Unrestricted | 3,500 | |
| g. College & Career Readiness (#004) | Unrestricted | 1,205,458 | |
| h. In-Kind Services from Carroll County Govt (#052) | Unrestricted | <u>435,000</u> | <u>1,645,458</u> |
| | | | 1,684,330 |
| Miscellaneous Other Charges | | | |
| a. Various Grants Carryover (#800) | Restricted | 150,000 | |
| b. New Grants (#805) | Restricted | <u>250,000</u> | 400,000 |
| c. Schools | Unrestricted | 1,500 | |
| d. Gateway School | Unrestricted | 500 | |
| e. Human Resources | Unrestricted | 5,000 | |
| f. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 4,000 | |
| g. Sources of Strength (#030) | Unrestricted | <u>12,000</u> | <u>23,000</u> |
| | | | 423,000 |
| TOTAL OTHER CHARGES | | | 2,954,709 |
| EQUIPMENT ADDITIONAL | | | |
| Classroom Furniture and Equipment | | | |
| a. Perkins Title I-C: Program Improvement (#029) | Restricted | | 138,960 |
| b. Schools | Unrestricted | 750 | |
| c. Student Body Activities | Unrestricted | 10,000 | |
| d. Gateway | Unrestricted | 2,000 | |
| e. Perkins Title I-C: Program Improvement (#029) | Unrestricted | 5,000 | |
| f. Career Technology Education - Match (#429) | Unrestricted | <u>50,000</u> | <u>67,750</u> |
| | | | <u>206,710</u> |
| TOTAL EQUIPMENT ADDITIONAL | | | 206,710 |
| EQUIPMENT REPLACEMENT | | | |
| Classroom Furniture & Equipment | | | |
| a. Career Technology Education - Match (#429) | Unrestricted | | <u>22,000</u> |
| TOTAL EQUIPMENT REPLACEMENT | | | 22,000 |
| TRANSFERS | | | |
| Out-Going Transfers to Other MD LEA's | | | |
| Student Personnel Services: | | | |
| a. Student Services | Unrestricted | | 104,000 |
| Other Out-Going Transfers | | | |
| a. ESSA Title I-A: Grants to LEAs (#021) | Restricted | 29,270 | |
| b. Student Services | Unrestricted | <u>71,000</u> | <u>100,270</u> |
| TOTAL TRANSFERS | | | 204,270 |
| TOTAL OTHER INSTRUCTIONAL COSTS | | | \$6,896,062 |



Section IV

Food Service Fund
Capital Improvement
Projects Fund
Debt Service Fund

Food Service Fund

The food service fund includes all activities and expenses associated with providing food to students and staff in Carroll County Public Schools. The food service program is basically self supporting.

Expenditures for employee benefits include employees' pension/retirement costs, social security payments, sick leave conversion benefits, medical, optical, and dental insurances, and workers' compensation insurance. Food service employees also receive an employee benefit subsidy for out-of-pocket insurance costs.

| Food Service Fund Summary | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$(Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|--|-------------------|---------------------|---------------------|---|---|
| 08 Fixed Charges | | | | | |
| 4 Other Charges | \$ 1,205,369 | \$ 1,321,564 | \$ 1,444,132 | \$ 122,568 | 9.27% |
| 09 Food Services | | | | | |
| 1 Salaries | 3,327,869 | 3,578,436 | 3,828,288 | 249,852 | 6.98% |
| 2 Contracted Services | 270,918 | 160,000 | 150,000 | (10,000) | -6.25% |
| 3 Supplies/Materials | 5,997,040 | 5,500,000 | 6,492,580 | 992,580 | 18.05% |
| 4 Other Charges | 24,896 | 30,000 | 40,000 | 10,000 | 33.33% |
| 5 Land, Building, Equipment - Additional | 181,976 | 60,000 | 150,000 | 90,000 | 150.00% |
| 6 Land, Building, Equipment - Replace | 932,347 | 400,000 | 500,000 | 100,000 | 25.00% |
| Total Food Services | 10,735,046 | 9,728,436 | 11,160,868 | 1,432,432 | 14.72% |
| Total Food Service Fund | \$ 11,940,415 | \$ 11,050,000 | \$ 12,605,000 | \$ 1,555,000 | 14.07% |

Food Service Fund Revenues
2025-2026 Food Service Fund Budget

| FOOD SERVICE FUND REVENUES | ACTUAL REVENUES 2023-24 | APPROVED BUDGET 2024-25 | PROPOSED BUDGET 2025-26 | \$ (Decrease) Increase Over Prior Year | % (Decrease) Increase Over Prior Year |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--|---|
| I. Local Revenue | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Local Revenue | - | - | - | - | 0.00% |
| II. State Revenue | | | | | |
| State Breakfast/Lunch | 425,745 | 295,000 | 325,000 | 30,000 | 10.17% |
| Other State Revenue | 66,241 | - | - | - | n/a |
| Total State Revenue | 491,986 | 295,000 | 325,000 | 30,000 | 10.17% |
| III. Federal Revenue | | | | | |
| U.S.D.A. Commodities | 853,544 | 600,000 | 780,000 | 180,000 | 30.00% |
| Federal Lunch | 3,764,920 | 3,260,000 | 4,095,000 | 835,000 | 25.61% |
| Federal Breakfast | 1,204,965 | 1,680,000 | 2,205,000 | 525,000 | 31.25% |
| Other Federal Revenues | 752,577 | - | - | - | n/a |
| Total Federal Revenue | 6,576,006 | 5,540,000 | 7,080,000 | 1,540,000 | 27.80% |
| IV. Sales and Other Revenue | | | | | |
| Child Breakfast | 328,083 | 315,000 | 300,000 | (15,000) | -4.76% |
| Child Lunch | 2,366,399 | 2,300,000 | 2,500,000 | 200,000 | 8.70% |
| A La Carte | 1,988,026 | 2,000,000 | 2,300,000 | 300,000 | 15.00% |
| Early Childhood Programs | 59,427 | 30,000 | 30,000 | - | 0.00% |
| Miscellaneous | 196,845 | 570,000 | 70,000 | (500,000) | -87.72% |
| Use of Fund Balance | 1,000,000 | - | - | - | n/a |
| Total Sales and Other Revenue | 5,938,780 | 5,215,000 | 5,200,000 | (15,000) | -0.29% |
| TOTAL FOOD SERVICE | \$ 13,006,772 | \$ 11,050,000 | \$ 12,605,000 | \$ 1,555,000 | 14.07% |

CARROLL COUNTY PUBLIC SCHOOLS
BUDGET - RESTRICTED FUNDS
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|---|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| FOOD SERVICES | | | | |
| Positions | | | | |
| 1. Exempt | 3.00 | 3.00 | 3.00 | |
| 2. Non-exempt | <u>98.78</u> | <u>103.78</u> | <u>108.78</u> | |
| Total Positions | 101.78 | 106.78 | 111.78 | - |
| 1 Salaries and Wages | | | | |
| Regular Classified | \$ 2,583,290 | \$ 2,888,538 | \$ 3,120,901 | |
| Temporary Classified | 146,908 | 150,000 | 150,000 | |
| Regular Professional | 339,715 | 343,148 | 358,087 | |
| Educational Add-Ons Classified | 46,419 | 46,750 | 49,300 | |
| Overtime Classified | <u>211,537</u> | <u>150,000</u> | <u>150,000</u> | |
| Object Total | 3,327,869 | 3,578,436 | 3,828,288 | - |
| 2 Contracted Services | | | | |
| Maintenance & Repair of Equipment | 766 | - | - | - |
| Printing and Binding | 1,921 | - | - | - |
| Other Contracted Services | <u>268,231</u> | <u>160,000</u> | <u>150,000</u> | |
| Object Total | 270,918 | 160,000 | 150,000 | - |
| 3 Supplies and Materials | | | | |
| Clothing and Footwear | 33,363 | 30,000 | 30,000 | |
| Equipment Maintenance & Repair Supplies | 74,724 | 50,000 | 50,000 | |
| Non-Food Supplies | 2,088 | 20,000 | 20,000 | |
| Food | 5,326,731 | 5,000,000 | 5,992,580 | |
| Food Related Supplies | 334,815 | 300,000 | 300,000 | |
| Other Food Service Supplies | 225,319 | 100,000 | 100,000 | |
| Computer Equipment < \$5,000 | <u>-</u> | <u>-</u> | <u>-</u> | - |
| Object Total | 5,997,040 | 5,500,000 | 6,492,580 | - |
| 4 Other Charges | | | | |
| Local Mileage Reimbursement | 6,554 | 5,000 | 6,000 | |
| Postage | - | 5,000 | 5,000 | |
| Food Locker Storage | 2,051 | 2,000 | 3,000 | |
| Gasoline | 2,617 | 3,000 | 3,000 | |
| Dues & Subscriptions | 584 | 1,000 | 1,000 | |
| Professional Development | 11,743 | 13,000 | 20,000 | |
| Miscellaneous - Other Charges | <u>1,347</u> | <u>1,000</u> | <u>2,000</u> | |
| Object Total | 24,896 | 30,000 | 40,000 | - |
| 5 Equipment Additional | | | | |
| Motor Vehicles | 124,615 | - | | |
| Cafeteria Equipment | <u>57,361</u> | <u>60,000</u> | <u>150,000</u> | |
| Object Total | 181,976 | 60,000 | 150,000 | - |
| 6 Equipment Replacement | | | | |
| Cafeteria Equipment | <u>932,347</u> | <u>400,000</u> | <u>500,000</u> | |
| Object Total | 932,347 | 400,000 | 500,000 | - |
| TOTAL FOOD SERVICES | \$10,735,046 | \$ 9,728,436 | \$11,160,868 | \$ - |

FOOD SERVICE FUND

Food Services consists of those activities where the food service managers and food service staff prepare and serve regular and incidental meals.

| | Full-Time <u>Equivalent</u> | PROPOSED <u>BUDGET</u> |
|--|--------------------------------|---------------------------|
| SALARIES AND WAGES | | |
| Existing Positions | | |
| Exempt | | |
| Supervisor - Food Services | 1.00 | |
| Assistant Supervisor - Food Services | 1.00 | |
| Staff Accountant II | <u>1.00</u> | |
| Total Existing Exempt Positions | 3.00 | \$358,087 |
| | | |
| Non-exempt | | |
| Secretary III - 12 Month | 1.00 | |
| Food Services Area Manager | 2.00 | |
| Cafeteria Managers - 10 Month | 29.00 | |
| Cafeteria Workers - 10 Month | <u>76.78</u> | |
| Total Existing Non-exempt Positions | 108.78 | <u>3,120,901</u> |
| | | |
| Total Existing Positions | 111.78 | \$3,478,988 |
| | | |
| Other Salaries | | |
| Temporary Non-exempt Wages | | 150,000 |
| Educational Add-Ons for Non-Exempt Staff | | 49,300 |
| Overtime for Non-exempt Staff | | <u>150,000</u> |
| | | |
| TOTAL SALARIES AND WAGES | | 3,828,288 |
| | | |
| CONTRACTED SERVICES | | |
| Other Contracted Services | | |
| Other contracts for service providers | | <u>150,000</u> |
| | | |
| TOTAL CONTRACTED SERVICES | | 150,000 |
| | | |
| SUPPLIES AND MATERIALS | | |
| Clothing and Footwear | | |
| Uniforms for Food Services personnel as required by negotiated agreement. | | 30,000 |
| | | |
| Equipment Maintenance and Repair Supplies | | |
| Purchase of parts used to repair and maintain equipment. | | 50,000 |
| | | |
| Food Related Supplies | | |
| Supplies and materials used in Food Services operation other than food. Items include detergent, dish towels, dispensers, disposable cups, plates, napkins and silverware. | | 300,000 |

FOOD SERVICE FUND

| | <u>PROPOSED BUDGET</u> |
|--|----------------------------|
| SUPPLIES AND MATERIALS - continued | |
| Food | |
| Provides funds to purchase food. | 5,992,580 |
| Other Food Service Supplies | |
| Supplies needed for Food Service operations. | <u>120,000</u> |
| TOTAL SUPPLIES AND MATERIALS | 6,492,580 |
| OTHER CHARGES | |
| Local Mileage Reimbursement | |
| Reimbursement to personnel carrying out assigned duties. | 6,000 |
| Postage | 5,000 |
| Rental of Food Lockers | |
| Rental of food storage locker where government commodities can be stored. | 3,000 |
| Gasoline | 3,000 |
| Dues and Subscriptions | 1,000 |
| Professional Development | 20,000 |
| Training for staff members in Food Service | 0 |
| Miscellaneous - Other Charges | <u>2,000</u> |
| TOTAL OTHER CHARGES | 40,000 |
| EQUIPMENT ADDITIONAL | |
| Cafeteria Equipment | 150,000 |
| EQUIPMENT REPLACEMENT | |
| Cafeteria Equipment | <u>500,000</u> |
| TOTAL FOOD SERVICES | \$11,160,868 |

CARROLL COUNTY PUBLIC SCHOOLS
 BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|---------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| FIXED CHARGES | | | | |
| 4 Other Charges | | | | |
| Employee Fringe Benefits | | | | |
| Employee Retirement | \$ 280,496 | \$ 367,633 | \$ 433,876 | |
| Employees Social Security | 245,126 | 231,754 | 262,117 | |
| Sick Leave Conversion | 15,639 | - | - | |
| Life Insurance | 917 | 1,000 | 1,000 | |
| Long Term Disability | 582 | 500 | 1,000 | |
| Unemployment Insurance | 953 | - | - | |
| Medical Insurance | 584,799 | 643,186 | 640,764 | |
| Workers' Compensation | 43,463 | 41,157 | 69,217 | |
| Dental Insurance | 16,594 | 18,334 | 18,158 | |
| Employee Benefit Subsidy | 16,800 | 18,000 | 18,000 | |
| Object Total | <u>1,205,369</u> | <u>1,321,564</u> | <u>1,444,132</u> | <u>-</u> |
| TOTAL FIXED CHARGES | \$ 1,205,369 | \$ 1,321,564 | \$ 1,444,132 | \$ - |

FIXED CHARGES

This category consists of charges for the employer's share of retirement, social security, term life insurance, worker's compensation, health insurance and sick leave pay.

| OTHER CHARGES | PROPOSED <u>BUDGET</u> |
|---|---------------------------|
| Employee Retirement/Pension Provides funds for the employer's share of contributions to the State Employees Retirement System and Employee Pension System. | 433,876 |
| Employer Share of Social Security and Medicare Taxes This account includes the required employer contributions for all employees. | 262,117 |
| Employee Fringe Benefits This item includes the costs of insurance premiums for employees' life, medical, dental, and optical insurances, and worker's compensation insurance. | |
| Medical Insurance | 640,764 |
| Dental Insurance | 18,158 |
| Workers' Compensation | 69,217 |
| Other Benefits | <u>20,000</u> |
| | <u>748,139</u> |
| TOTAL FIXED CHARGES | \$1,444,132 |

Capital Improvement Projects Fund

The Capital Improvement Projects (CIP) Fund includes all activities and expenses associated with capital improvement projects for Carroll County Public Schools. The CIP program is supported by the county government and State of Maryland government. County funding comes from a variety of sources including issuance of debt; debt service is accounted for in the separate Debt Service Fund.

CIP Fund projects can include new construction, full modernizations, additions, system replacements (such as roofing, HVAC, electrical, or window), and other large-scale facility work.

| CIP Fund Summary | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$ (Decrease) Increase over Prior Year | % (Decrease) Increase over Prior Year |
|------------------------------|----------------------|----------------------|----------------------|--|---|
| Sources of Revenue | | | | | |
| Carroll County Government | \$ 22,523,394 | \$ 25,372,000 | \$ 29,148,000 | \$ 3,776,000 | 14.88% |
| State of Maryland Government | 17,734,568 | 13,294,550 | 13,846,537 | 551,987 | 4.15% |
| Fundraising/Donations | | - | | - | n/a |
| Total CIP Fund | \$ 40,257,962 | \$ 38,666,550 | \$ 42,994,537 | \$ 4,327,987 | 11.19% |

FY 2026 CAPITAL IMPROVEMENT PROGRAM BUDGET REQUEST

| Priority | State | | Local | | Prior Authorization/Allocation | | | Fiscal Year 2026 Funding Request | | | Request For | Total Request |
|----------|-------|-------|---------------------|-------|--------------------------------|--------|----------------------|----------------------------------|----------------------|----------------------|-------------|----------------------|
| | State | Local | State | Local | State | County | Total | State | County | Total | | |
| 1 | | | \$ 522,033 | | \$ 3,341,000 | | \$ 3,863,033 | \$ 2,537,967 | \$ 355,000 | \$ 2,892,967 | C | \$ 2,892,967 |
| 2 | | | \$ 251,751 | | \$ 2,205,000 | | \$ 2,456,751 | \$ 1,537,249 | \$ 200,000 | \$ 1,737,249 | C | \$ 1,737,249 |
| 3 | | | \$ 296,548 | | \$ 2,632,000 | | \$ 2,928,548 | \$ 2,100,452 | - | \$ 2,100,452 | C | \$ 2,100,452 |
| 4 | | | \$ 297,831 | | \$ 4,869,000 | | \$ 5,166,831 | \$ 4,480,169 | \$ 952,000 | \$ 5,432,169 | C | \$ 5,432,169 |
| 5 | | | \$ 319,300 | | \$ 2,809,000 | | \$ 3,128,300 | \$ 3,190,700 | \$ 738,000 | \$ 3,928,700 | C | \$ 3,928,700 |
| 6 | | | | | \$ 523,000 | | | | \$ 3,735,000 | \$ 3,735,000 | C | \$ 3,735,000 |
| 7 | | | | | \$ 1,271,000 | | | | \$ 8,591,000 | \$ 8,591,000 | C | \$ 8,591,000 |
| 8 | | | | | \$ 755,000 | | | | \$ 7,071,000 | \$ 7,071,000 | P & C | \$ 7,071,000 |
| 9 | | | | | | | | | \$ 340,000 | \$ 340,000 | P | \$ 340,000 |
| 10 | | | | | | | | | \$ 3,466,000 | \$ 3,466,000 | P & C | \$ 3,466,000 |
| 11 | | | | | | | | | \$ 300,000 | \$ 300,000 | FS | \$ 300,000 |
| 12 | | | | | | | | | \$ 900,000 | \$ 900,000 | C | \$ 900,000 |
| 13 | | | | | | | | | \$ 1,000,000 | \$ 1,000,000 | C | \$ 1,000,000 |
| 14 | | | | | | | | | \$ 1,200,000 | \$ 1,200,000 | C | \$ 1,200,000 |
| 15 | | | | | | | | | \$ 300,000 | \$ 300,000 | C | \$ 300,000 |
| | | | | | | | | TBD | | | | |
| | | | \$ 1,687,463 | | \$ 18,405,000 | | \$ 17,543,463 | \$ 13,846,537 | \$ 29,148,000 | \$ 42,994,537 | | \$ 42,994,537 |

- (S) = HVAC Scope Study
- (FS) = PSCP Required Feasibility Study
- (P) = Planning Approval [State] or Planning Funds [County]
- (SR) = Systemic Renovation
- (C) = Construction Funding
- (E) = Furniture & Equipment Funds

Debt Service Fund

The debt service fund represents the long-term debt incurred for the construction of school facilities and consists of school construction bonds issued by the Carroll County Commissioners. All debt service payments are made by the County Commissioners of Carroll County. The information presented represents the local interest and principal obligation for local government.

| Debt Service Fund Summary | Actual 2023-24 | Approved 2024-25 | Proposed 2025-26 | \$(Decrease) Increase over Prior Year | %(Decrease) Increase over Prior Year |
|--------------------------------|----------------------|----------------------|----------------------|---|--|
| 14 Debt Service | | | | | |
| Interest - Local Share | \$ 3,857,635 | \$ 4,725,800 | \$ 5,070,819 | \$ 345,019 | 7.30% |
| Principal - Local Share | 8,608,798 | 9,403,520 | 10,771,154 | 1,367,634 | 14.54% |
| Total Debt Service Fund | \$ 12,466,433 | \$ 14,129,320 | \$ 15,841,973 | \$ 1,712,653 | 12.12% |

CARROLL COUNTY PUBLIC SCHOOLS
 BUDGET - DEBT SERVICE FUND
 DETAIL BY OBJECT AND SUB-OBJECT

| Object/Sub-Object | Actual Expenditures 2023-24 | Approved Budget 2024-25 | Proposed Budget 2025-26 | Approved Budget 2025-26 |
|-------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| REVENUES | | | | |
| Sources of Funding | | | | |
| Local Government | <u>\$ 12,466,433</u> | <u>\$ 14,129,320</u> | <u>\$ 15,841,973</u> | <u>\$ -</u> |
| TOTAL FUNDING | <u>\$ 12,466,433</u> | <u>\$ 14,129,320</u> | <u>\$ 15,841,973</u> | <u>\$ -</u> |
| | | | | |
| EXPENDITURES | | | | |
| Debt Service | | | | |
| Interest - Local Share | \$ 3,857,635 | \$ 4,725,800 | \$ 5,070,819 | \$ - |
| Principal - Local Share | <u>8,608,798</u> | <u>9,403,520</u> | <u>10,771,154</u> | <u>-</u> |
| TOTAL DEBT SERVICE | <u>\$ 12,466,433</u> | <u>\$ 14,129,320</u> | <u>\$ 15,841,973</u> | <u>\$ -</u> |

Building the Future



Carroll County Public Schools

2023-2026 Strategic Plan

