

Building the Future



Approved 2025-2026 Operating Budget

APPROVED OPERATING BUDGET

*FOR THE FISCAL YEAR ENDING
JUNE 30, 2026*

*BOARD OF EDUCATION OF CARROLL COUNTY
Westminster, Maryland*

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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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**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	\$ 12,970,050
Increase in State Formula Aid	9,163,042
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)	5,567,500
Increase in County Government In-Kind Services	2,161,985
TOTAL	<u>\$ 41,911,040</u>

EXPENDITURES

State Compensatory Education from Restricted to Non-Restricted	\$ 13,319,026
Inflationary-Type Increases	11,061,697
Employee and Retiree Benefit Increases	6,129,281
Utilities	3,337,206
Other	<u>1,595,210</u>
Costs for Implementing Negotiated Agreements	6,338,065
Increased Prescription Drug Rebates Used to Cover Claims	6,000,000
Technology Devices and Support (including 1:1 devices)	1,880,924
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
Additional Blueprint Career Counseling via Agreement with County Workforce Development Board	540,443
Special Education - IEP Case Management MOU	287,000
Changes in Salaries Due to Turnover and Other Staffing Changes	(1,319,162)
Uses of Fund Balance (one-time in FY 2025)	(7,270,563)
Uses of Fund Balance (one-time in FY 2026)	5,567,500
Transfer to CIP Fund for Winchester Building	5,000,000
Towson University - Teacher Induction Program	500,000
Transportation - School Bus Contractors - Accelerated	<u>67,500</u>
Payment of Administrative Allotment Increase	
Increase in County Government In-Kind Services	<u>2,161,985</u>
TOTAL	<u>\$ 41,911,040</u>



Section I

CCPS Facts & Data

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:	• 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:	• 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:	• 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:	• 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

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

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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

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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 Native	0.20%	53
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	≥95%
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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)

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.

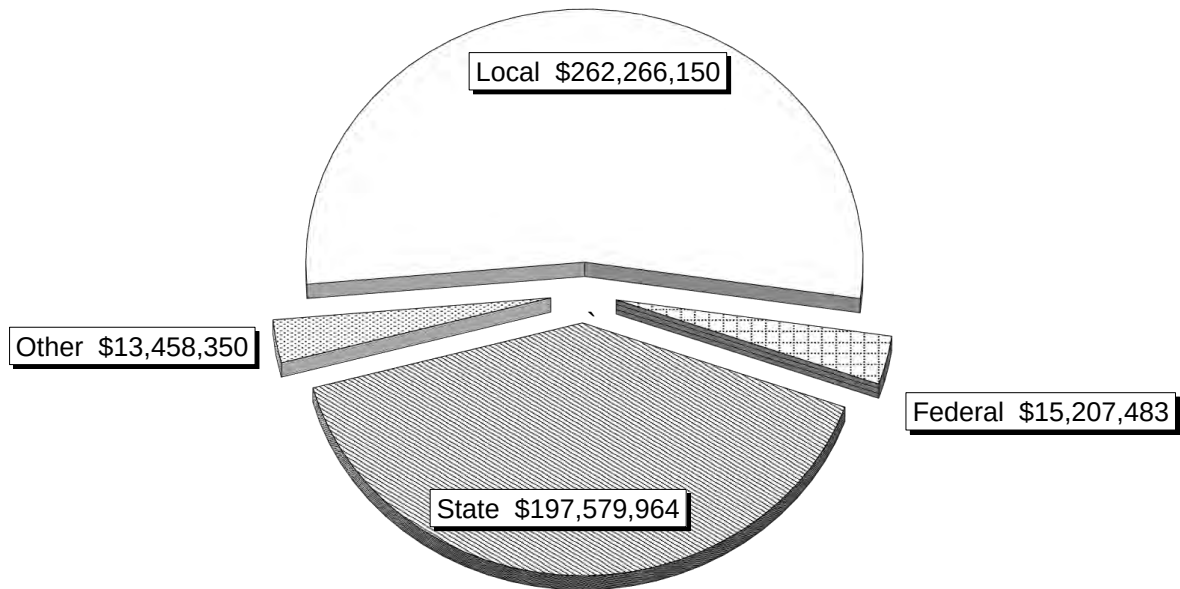
² Projected enrollments are the most recently available projections and come from the 2024 - 2033 Educational Facilities Master Plan



Section II

Operating Budget Summary Information

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

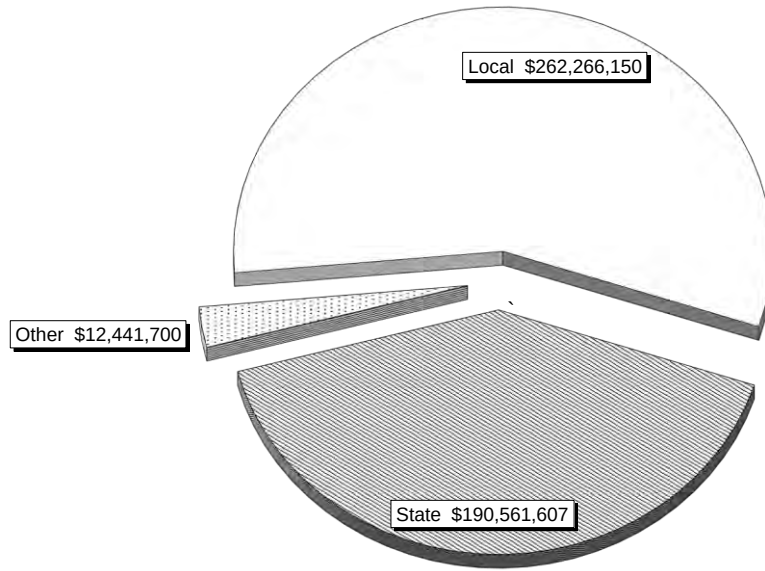


Total Combined Revenue = \$488,511,947

	Approved Budget 2024-25	% of Total	Approved Budget 2025-26	% of Total	(Decrease) Increase Over Previous Year	% Increase (Decrease)
Local Revenue ¹	\$ 248,837,178	53.2%	\$ 262,266,150	53.7%	\$ 13,428,972	5.40%
State Revenue	190,371,520	40.7%	197,579,964	40.4%	7,208,444	3.79%
Federal Revenue	21,078,923	4.5%	15,207,483	3.1%	(5,871,440)	(27.85%)
Other Revenue	7,470,399	1.6%	13,458,350	2.8%	5,987,951	80.16%
Total Operating Budget	\$ 467,758,020	100.0%	\$ 488,511,947	100.0%	\$ 20,753,927	4.44%

¹ Includes In-Kind Revenue for usage of partial pension payment, school resource officers, and other resources [2024-25: \$2,565,005; 2025-26: \$4,726,9900] and one-time funds from Fund Balance [2024-25: \$7,270,563; 2025-26: \$5,567,500]

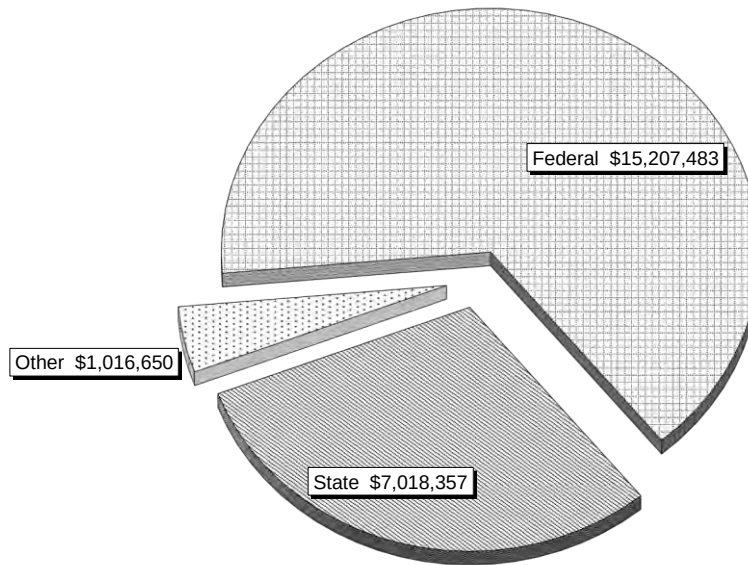
Non-Restricted Revenue 2025-2026 Operating Budget



Total Non-Restricted Revenue = \$465,269,457

NON-RESTRICTED REVENUE SOURCES	Approved Budget 2024-25	% of Total	Approved 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%	\$ 199,652,274	42.9%	\$ (39,349,336)	(16.46%)
Local Share - Compensatory Education	-	0.0%	29,489,369	6.3%	29,489,369	n/a
Local Share - Special Education	-	0.0%	16,212,938	3.5%	16,212,938	n/a
Local Share - Multilingual Learners	-	0.0%	2,536,449	0.5%	2,536,449	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%	4,726,990	1.0%	2,161,985	84.29%
Use of Fund Balance	7,270,563	1.7%	5,567,500	1.2%	(1,703,063)	(23.42%)
Total Non-Restricted Local Revenue	248,837,178	58.8%	262,266,150	56.3%	13,428,972	5.40%
II. State Revenue						
Blueprint Programs						
Foundation Program	121,919,486	28.8%	126,263,051	27.2%	4,343,565	3.56%
Compensatory Education	11,723,661	2.8%	26,651,509	5.7%	14,927,848	127.33%
Special Education	15,215,187	3.6%	16,258,813	3.5%	1,043,626	6.86%
Multilingual Learners	2,315,188	0.5%	2,625,962	0.6%	310,774	13.42%
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	2.9%	391,113	2.94%
Out of County Living Arrangements	28,698	0.0%	34,758	0.0%	6,060	21.12%
Total Non-Restricted State Revenue	168,079,539	39.7%	190,561,607	41.0%	22,482,068	13.38%
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%	\$ 465,269,457	100.0%	\$ 41,911,040	9.90%

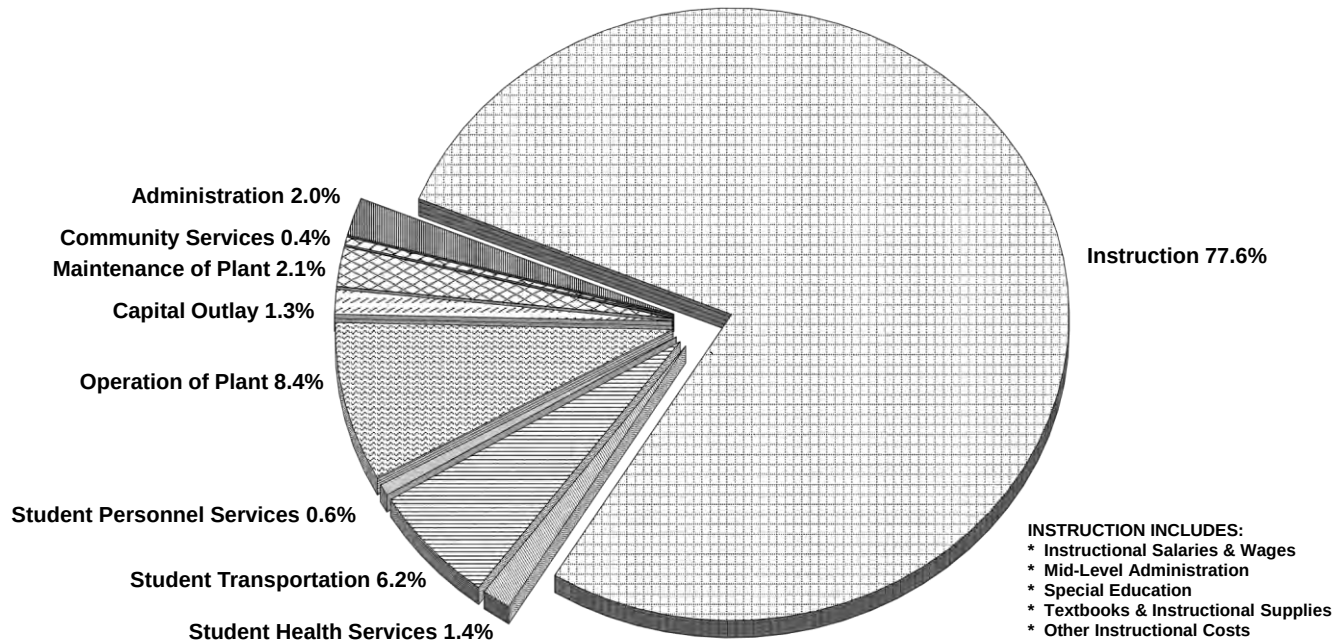
**Restricted Revenue
2025-2026 Operating Budget**



Total Restricted Revenue = \$23,242,490

RESTRICTED REVENUE SOURCES	Approved Budget 2024-25	% of Total	Approved Budget 2025-26	% of Total	(Decrease) Increase Over Prior Year	Percent Increase Over Prior Year
II. State Revenue						
Blueprint Concentration of Poverty School Grants	\$ 13,866,636	31.2%	\$ 1,172,250	5.0%	\$ (12,694,386)	(91.55%)
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	15.5%	100,000	2.86%
Infants and Toddlers Program	369,472	0.8%	366,179	1.6%	(3,293)	(0.89%)
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%	7,018,357	30.2%	(15,273,624)	(68.52%)
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%	2,762,501	11.9%	74,278	2.76%
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%	7,054,252	30.3%	(492,536)	(6.53%)
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%	1,350,000	5.8%	(89,000)	(6.18%)
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%	15,207,483	65.4%	(5,871,440)	(27.85%)
IV. Other Restricted Revenue (Non-Governmental Grants, Donations, Fees, etc.)						
Total Other Restricted Revenues	1,028,699	2.3%	1,016,650	4.4%	(12,049)	(1.17%)
TOTAL RESTRICTED REVENUE	\$ 44,399,603	100.0%	\$ 23,242,490	100.0%	\$ (21,157,113)	(47.65%)

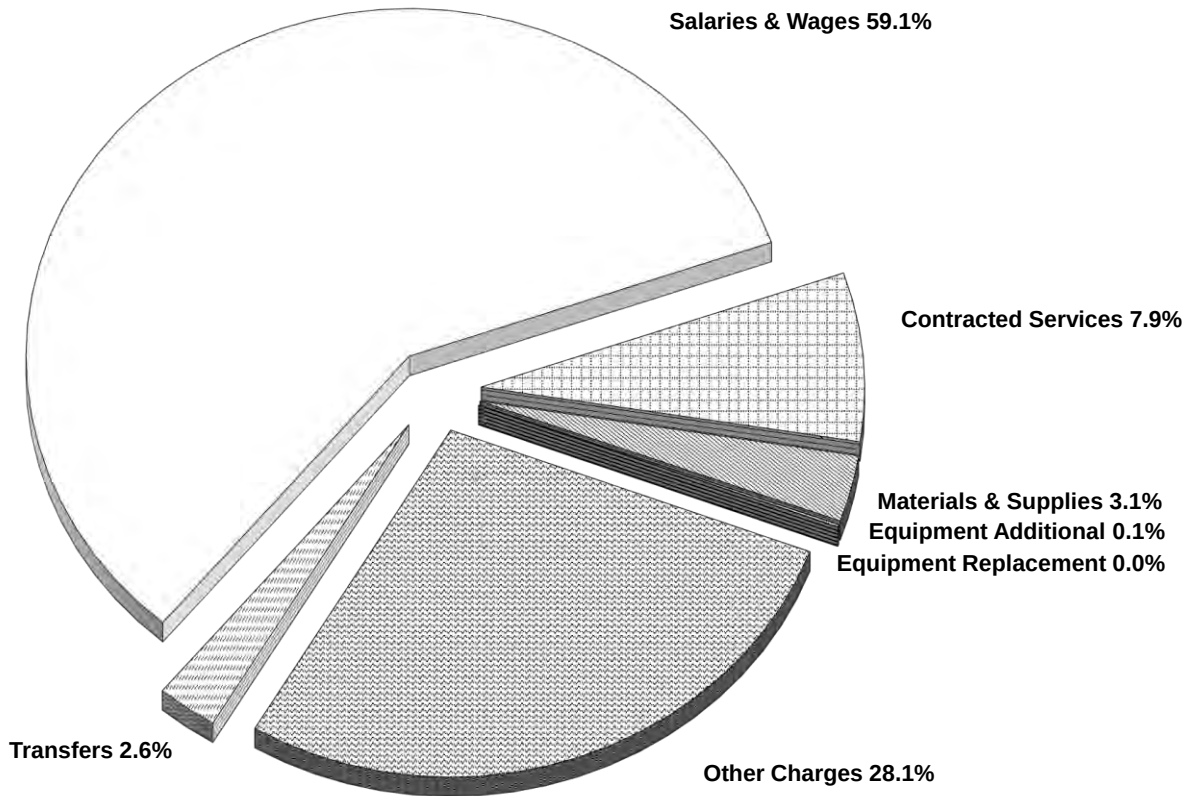
Distribution by Category of Non-Restricted and Restricted Expenditures 2025-2026 Operating Budget



Total Operating Budget = \$488,511,947

Category (with allocated fixed charges)	Approved Budget 2024-25	% of Total	Approved Budget 2025-26	% of Total	(Decrease) Increase Over Prior Year	Percent Increase Over Prior Year
Instruction						
Instructional Salaries & Wages	\$ 237,222,009	50.8%	\$ 253,293,490	51.8%	\$ 16,071,481	6.77%
Mid-Level Administration	37,908,467	8.1%	38,942,254	8.0%	1,033,787	2.73%
Special Education	67,918,658	14.5%	69,607,003	14.2%	1,688,345	2.49%
Textbooks & Instructional Supplies	14,405,813	3.1%	11,072,151	2.3%	(3,333,662)	(23.14%)
Other Instructional Costs	<u>7,200,999</u>	<u>1.5%</u>	<u>6,246,034</u>	<u>1.3%</u>	<u>(954,965)</u>	<u>(13.26%)</u>
Total Instruction	364,655,946	78.0%	379,160,933	77.6%	14,504,987	3.98%
Administration	9,588,809	2.0%	9,780,054	2.0%	191,245	1.99%
Student Personnel Services	2,941,598	0.6%	3,063,834	0.6%	122,236	4.16%
Student Health Services	6,095,486	1.3%	6,346,156	1.4%	250,670	4.11%
Student Transportation	30,328,652	6.5%	30,316,026	6.2%	(12,626)	(0.04%)
Operation of Plant	35,335,239	7.6%	41,172,556	8.4%	5,837,317	16.52%
Maintenance of Plant	9,348,779	2.0%	10,096,830	2.1%	748,051	8.00%
Food Services	-	0.0%	-	0.0%	-	0.00%
Community Services	1,939,376	0.4%	2,067,652	0.4%	128,276	6.61%
Capital Outlay	7,524,135	1.6%	6,507,906	1.3%	(1,016,229)	(13.51%)
Total Operating Budget	\$ 467,758,020	100.0%	\$ 488,511,947	100.0%	\$ 20,753,927	4.44%

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



Total Operating Budget = \$488,511,947

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%	\$ 284,287,512	58.2%	\$ 7,987,873	2.89%
02 Contracted Services	39,017,045	8.3%	38,643,069	7.9%	(373,976)	(0.96%)
03 Materials & Supplies	18,391,522	3.9%	15,274,193	3.1%	(3,117,329)	(16.95%)
04 Other Charges	120,174,641	25.7%	137,414,696	28.1%	17,240,055	14.35%
05 Equipment Additional	2,213,220	0.5%	145,354	0.1%	(2,067,866)	(93.43%)
06 Equipment Replacement	22,000	0.0%	22,000	0.0%	-	0.00%
09 Transfers	11,639,953	2.5%	12,725,123	2.6%	1,085,170	9.32%
Total Operating Budget	\$ 467,758,020	100.0%	\$ 488,511,947	100.0%	\$ 20,753,927	4.44%

SUMMARY OF OPERATING FUND APPROPRIATIONS BY CATEGORY

Category	Unrestricted Funds Approved Budget 2024-25	Unrestricted Funds Approved Budget 2025-26	(Decrease) Increase Over Prior Year Budget	Restricted Funds Approved Budget 2024-25	Restricted Funds Approved Budget 2025-26	(Decrease) Increase Over Prior Year Budget	Total Approved Budget 2025-26
Administration	6,754,503	7,086,774	332,271	511,856	341,106	(170,750)	7,427,880
Instructional Salaries & Wages	154,439,127	169,266,958	14,827,831	14,640,647	3,811,459	(10,829,188)	173,078,417
Student Personnel Services	2,084,412	2,415,217	330,805	266,073	17,130	(248,943)	2,432,347
Student Health Services	4,656,641	4,591,073	(65,568)	86,976	294,710	207,734	4,885,783
Student Transportation	29,144,214	29,645,773	501,559	788,500	216,350	(572,150)	29,862,123
Operation of Plant	29,069,511	34,158,549	5,089,038	110,000	85,000	(25,000)	34,243,549
Maintenance of Plant	7,357,060	7,962,522	605,462	67,000	57,000	(10,000)	8,019,522
Fixed Charges	95,909,498	113,345,220	17,435,722	7,287,206	4,489,210	(2,797,996)	117,834,430
Food Services	0	0	0	0	0	0	0
Community Services	759,044	732,498	(26,546)	891,655	1,084,392	192,737	1,816,890
Capital Outlay	7,183,476	6,140,088	(1,043,388)	0	0	0	6,140,088
Mid-Level Administration	28,554,337	29,572,127	1,017,790	876,924	561,802	(315,122)	30,133,929
Special Education	43,626,281	45,051,570	1,425,289	11,086,267	10,267,234	(819,033)	55,318,804
Textbooks & Instructional Supplies	8,082,802	9,975,076	1,892,274	6,323,011	1,097,075	(5,225,936)	11,072,151
Other Instructional Costs	5,737,511	5,326,012	(411,499)	1,463,488	920,022	(543,466)	6,246,034
TOTAL	423,358,417	465,269,457	41,911,040	44,399,603	23,242,490	(21,157,113)	488,511,947

BUDGET SUMMARY			
Unrestricted / Restricted	Approved FY 2024-25	Approved FY 2025-26	Percent Change Over Prior Year
Unrestricted Funds	423,358,417	465,269,457	9.90%
Restricted Funds	44,399,603	23,242,490	-47.65%
Total Funds	467,758,020	488,511,947	4.44%

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

	Operating Fund Non-Restricted	Operating Fund Restricted	Food Service Fund
Authorized as of July 1, 2024	3,170.33	275.90	106.78
Changes in FY 2026 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	(5.00)	
Concentration of Poverty Grants			
Shifting of Nurses to Grants	(3.00)	3.00	
Coordinator of Career and Technology Education to Perkins Grant	(0.50)	0.50	
<u>New Positions</u>			
Concentration of Poverty Grants			
Community School Specialist		1.00	
Instructional Assistants		<u>2.00</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)		
Elementary Assistant Principal	(1.00)		
Instructional Technology Coordinator	<u>(1.00)</u>		
Authorized as of July 1, 2025	<u>3,298.83</u>	<u>145.40</u>	<u>111.78</u>

FY 2026 Costs Previously Funded With Grants

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

FY 2026 Grant Summary – Federal Funding

Estimated Funding / FTEs: \$ 15,207,483 / 114.20

Every Student Succeeds Act (ESSA)

Title I, Part A – Improving Basic Programs

Estimated Funding / FTEs: \$ 2,762,501 / 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: \$ 6,632,065 / 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: \$ 422,187 / 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 / 0.50

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: \$ 1,350,000 / 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: \$ 7,018,357 / 18.60

Concentration of Poverty Schools

Estimated Funding / FTEs: \$ 1,172,250 / 10.00

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: \$ 366,179 / 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: \$ 1,016,650 / 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: \$ 663,650 / 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	Approved 2025-26	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
01 Administration					
1 Salaries	\$ 5,471,381	\$ 6,013,788	\$ 6,335,909	\$ 322,121	5.36%
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	\$ 7,086,774	\$ 332,271	4.92%
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%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	38.93
2. Non-Exempt	12.00	12.00	12.60	12.60
Total Positions	<u>50.93</u>	<u>50.93</u>	<u>51.53</u>	<u>51.53</u>
1 Salaries and Wages				
Regular Classified	\$ 656,845	\$ 667,204	\$ 745,992	\$ 745,992
Temporary Classified	53,673	70,683	63,683	63,683
Overtime Classified	2,038	5,800	5,500	5,500
Longevity Classified	12,768	12,768	-	-
Classified Educational Add-Ons	600	600	600	600
Regular Professional	4,590,037	4,803,229	5,081,367	5,081,367
Professional Educational Add-Ons	22,321	22,440	23,340	23,340
Temporary Other Professionals	440	-	-	-
Substitute Employees	10,763	41,000	45,000	45,000
Board Members' Allowance	52,250	60,000	60,000	60,000
Vacation Payoff	69,646	45,000	65,000	65,000
Funds For Negotiated Agreements	-	330,064	-	290,427
Hiring Turnover (F.T.E.)	-	(45,000)	(45,000)	(45,000)
Object Total	<u>5,471,381</u>	<u>6,013,788</u>	<u>6,045,482</u>	<u>6,335,909</u>
2 Contracted Services				
Printing & Binding	5,270	27,300	26,750	26,750
Advertising	4,119	1,500	500	500
Rental of Business Machines	31,332	32,066	32,749	32,749
Medical and Dental Fees	1,775	5,000	5,000	5,000
Consultants	-	98,500	98,000	98,000
Legal Fees	245,713	250,800	250,800	250,800
Auditing Fees	-	100,000	100,000	100,000
Other Contracted Services	245,234	120,449	119,949	119,949
Object Total	<u>533,443</u>	<u>635,615</u>	<u>633,748</u>	<u>633,748</u>
3 Supplies and Materials				
Office Supplies	19,116	25,726	31,983	31,983
Books & Periodicals	933	1,000	900	900
Food	4,771	4,200	6,600	6,600
Computer Equipment < \$5,000	6,196	5,000	5,000	5,000
Sensitive Items - Non I.T.	597	500	500	500
Printer Supplies	2,809	2,200	3,700	3,700
Other Supplies & Materials	17,285	150	150	150
Object Total	<u>51,707</u>	<u>38,776</u>	<u>48,833</u>	<u>48,833</u>

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	11,111
License Fees	49,242	77,325	79,725	79,725
Postage	43,589	30,150	30,150	30,150
Recruiting Costs	21,255	25,000	25,000	25,000
Dues	59,038	47,595	42,735	42,735
Subscriptions	1,461	1,999	1,499	1,499
Board Members' Expense	913	3,000	3,000	3,000
Retirement and Recognition	2,916	13,000	16,500	16,500
Conferences & Trainings	18,284	17,600	19,120	19,120
Admissions/Entrance Fees	2,606	5,300	5,550	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>234,390</u>
9 Transfers				
Indirect Costs	<u>(292,747)</u>	<u>(166,856)</u>	<u>(166,106)</u>	<u>(166,106)</u>
Object Total	<u>(292,747)</u>	<u>(166,856)</u>	<u>(166,106)</u>	<u>(166,106)</u>
 TOTAL ADMINISTRATION	 \$ 5,975,803	 \$ 6,754,503	 \$ 6,796,347	 \$7,086,774

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	63,653	-	-	-
Object Total	<u>67,509</u>	<u>-</u>	<u>-</u>	<u>-</u>
3 Supplies and Materials				
Food	1,559	-	-	-
Other Supplies & Materials	275	-	-	-
Object Total	<u>1,834</u>	<u>-</u>	<u>-</u>	<u>-</u>
4 Other Charges				
Miscellaneous - Other Charges	-	345,000	175,000	175,000
Object Total	<u>-</u>	<u>345,000</u>	<u>175,000</u>	<u>175,000</u>
9 Transfers				
Indirect Costs	292,747	166,856	166,106	166,106
Object Total	<u>292,747</u>	<u>166,856</u>	<u>166,106</u>	<u>166,106</u>
 TOTAL ADMINISTRATION	 \$ 362,090	 \$ 511,856	 \$ 341,106	 \$ 341,106

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:

teachers
teaching assistants
reading specialists
media specialists
classroom technical support staff

school counselors
psychologists
substitute teachers
media assistants
coaches

Unrestricted Summary	Actual 2023-24	Approved 2024-25	Approved 2025-26	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
02 Instructional Salaries / Wages 1 Salaries	\$142,862,945	\$154,439,127	\$169,266,958	\$ 14,827,831	9.60%
Restricted Summary					
02 Instructional Salaries / Wages 1 Salaries	\$ 13,334,834	\$ 14,640,647	\$ 3,811,459	\$(10,829,188)	-73.97%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	1,811.07
2. Non-Exempt	196.80	201.80	234.70	236.80
Total Positions	<u>1,906.17</u>	<u>1,915.17</u>	<u>2,041.77</u>	<u>2,047.87</u>
1 Salaries and Wages				
Classroom Assistants	\$ 4,804,924	\$ 4,945,320	\$ 6,419,717	\$ 6,486,251
Clerks & Secretaries	796,802	798,106	849,144	849,144
Temporary Classified	755,766	926,428	931,258	931,258
Overtime Classified	12,794	300	300	300
Classified Educational Add-Ons	60,929	60,690	68,100	68,880
Substitute Employees	4,443,313	4,295,311	4,435,320	4,500,320
Regular Educational	126,437,096	128,364,529	146,015,001	147,317,531
Temporary Educational	1,377,090	2,013,505	5,081,503	3,982,846
Educational Add-Ons	766,458	801,990	1,117,554	1,117,554
Professional Add-Ons	9,360	8,640	12,480	12,480
Outdoor School Add-Ons	58,080	63,940	-	65,512
Athletic Coaches	892,304	976,490	1,023,815	1,023,815
Other Extra Curricular Pay	633,393	465,034	465,591	465,591
Intramural Coaches	4,104	17,000	17,000	17,000
Team Leaders	861,149	858,952	956,753	956,753
Department Chair	265,955	271,190	287,764	287,764
Teacher Longevity	282,156	284,800	-	-
Summer Work - Educational	347,329	343,578	389,684	389,684
Insurance Opt-Out	8,119	8,130	7,951	7,951
Vacation Payoff	4,874	-	-	-
Co-Curricular Event Workers	40,950	63,000	83,000	83,000
Funds For Negotiated Agreements	-	10,172,194	-	2,003,324
Hiring Turnover (F.T.E.)	-	(1,300,000)	(1,300,000)	(1,300,000)
Object Total	<u>142,862,945</u>	<u>154,439,127</u>	<u>166,861,935</u>	<u>169,266,958</u>
INSTRUCTIONAL SALARIES AND WAGES	\$ 142,862,945	\$ 154,439,127	\$ 166,861,935	\$ 169,266,958

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	33.60
2. Non-Exempt	68.80	43.80	5.80	7.80
Total Positions	<u>224.70</u>	<u>168.70</u>	<u>39.40</u>	<u>41.40</u>
1 Salaries and Wages				
Clerks & Secretaries	\$ 17,834	\$ -	\$ -	\$ -
Other Professionals	1,116,095	1,370,797	203,029	203,029
Classified Overtime	1,262	-	-	-
Temporary Professionals	78	-	-	-
Professional Team Leaders	2,990	3,448	3,276	3,276
Professional Department Chair	3,120	3,120	-	-
Professional Add-Ons	1,340	1,440	10,480	10,480
Classroom Assistants	1,701,149	1,147,993	152,212	202,212
Temporary Classified	185,859	218,000	160,278	180,278
Classified Educational Add-Ons	14,312	4,200	1,500	1,500
Regular Educational	8,865,604	7,959,634	1,227,486	1,227,486
Temporary Educational	1,118,558	2,730,697	1,904,815	1,889,443
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	93,755
Object Total	<u>13,334,833</u>	<u>14,640,647</u>	<u>3,756,831</u>	<u>3,811,459</u>
INSTRUCTIONAL SALARIES AND WAGES	\$ 13,334,833	\$ 14,640,647	\$ 3,756,831	\$ 3,811,459

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	Approved 2025-26	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
03 Student Personnel Services					
1 Salaries	\$ 1,832,160	\$ 1,965,137	\$ 2,303,017	\$ 337,880	17.19%
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	\$ 2,415,217	\$ 330,805	15.87%
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%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	15.00
2. Non-Exempt	3.00	3.00	3.00	3.00
Total Positions	<u>16.00</u>	<u>16.00</u>	<u>18.00</u>	<u>18.00</u>
1 Salaries and Wages				
Regular Classified	\$ 145,743	\$ 145,690	\$ 154,712	\$ 154,712
Temporary Classified	2,854	17,280	17,280	17,280
Regular Professional	1,648,887	1,649,615	2,028,824	2,028,824
Temporary Other Professionals	9,214	-	-	-
Professional Add-Ons	15,760	15,760	17,720	17,720
Vacation Payoff	8,493	20,000	20,000	20,000
Insurance Opt-Out	1,209	1,209	1,209	1,209
Funds For Negotiated Agreements	-	115,583	-	63,272
Object Total	<u>1,832,160</u>	<u>1,965,137</u>	<u>2,239,745</u>	<u>2,303,017</u>
2 Contracted Services				
Printing & Binding	329	700	700	700
Rental of Business Machines	1,805	3,200	3,200	3,200
Other Contracted Services	<u>89,840</u>	<u>85,000</u>	<u>86,250</u>	<u>86,250</u>
Object Total	<u>91,974</u>	<u>88,900</u>	<u>90,150</u>	<u>90,150</u>
3 Supplies and Materials				
Office Supplies	3,610	8,250	8,250	8,250
Books & Periodicals	284	1,750	1,750	1,750
Food	-	250	250	250
General Supplies	-	900	900	900
Computer Equipment < \$5,000	-	5,000	-	-
Printer Supplies	1,743	-	-	-
Other Supplies & Materials	<u>2,580</u>	<u>-</u>	<u>-</u>	<u>-</u>
Object Total	<u>8,217</u>	<u>16,150</u>	<u>11,150</u>	<u>11,150</u>
4 Other Charges				
Local Mileage Reimbursement	1,416	4,000	4,000	4,000
License Fees	-	3,325	-	-
Dues	440	2,000	2,000	2,000
Subscriptions	330	-	-	-
Conferences & Trainings	12,524	4,900	4,900	4,900
Admissions/Entrance Fees	115	-	-	-
Miscellaneous - Other Charges	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>
Object Total	<u>14,831</u>	<u>14,225</u>	<u>10,900</u>	<u>10,900</u>
 TOTAL STUDENT PERSONNEL SERVICES	 \$1,947,182	 \$2,084,412	 \$2,351,945	 \$2,415,217

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	<u>2.00</u>	<u>2.00</u>	<u>-</u>	<u>-</u>
1 Salaries & Wages				
Temporary Classified	\$ 1,446	\$ -	\$ -	\$ -
Classified Overtime	120	150	150	150
Other Professionals	231,435	234,963	-	-
Professional Add-Ons	946	960	-	-
Object Total	<u>233,947</u>	<u>236,073</u>	<u>150</u>	<u>150</u>
4 Other Charges				
Conferences & Trainings	8,422	-	1,980	1,980
Miscellaneous - Other Charges	-	30,000	15,000	15,000
Object Total	<u>8,422</u>	<u>30,000</u>	<u>16,980</u>	<u>16,980</u>
 TOTAL STUDENT PERSONNEL SERVICES	 \$ 242,369	 \$ 266,073	 \$ 17,130	 \$ 17,130

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	Approved 2025-26	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
04 Student Health Services					
1 Salaries	\$ 3,990,338	\$ 4,304,776	\$ 4,230,148	\$ (74,628)	-1.73%
2 Contracted Services	206,945	265,500	266,900	1,400	0.53%
3 Supplies/Materials	64,548	75,715	77,950	2,235	2.95%
4 Other Charges	14,564	10,650	16,075	5,425	50.94%
	\$ 4,276,395	\$ 4,656,641	\$ 4,591,073	\$ (65,568)	-1.41%
Restricted Summary					
04 Student Health Services					
1 Salaries	\$ 15,195	\$ 6,132	\$ 232,210	\$ 226,078	3686.86%
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	\$ 294,710	\$ 207,734	238.84%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	49.90
2. Non-Exempt	0.80	0.80	-	-
Total Positions	<u>53.10</u>	<u>53.10</u>	<u>50.20</u>	<u>49.90</u>
1 Salaries and Wages				
Regular Classified	\$ 35,250	\$ 35,232	\$ 36,992	\$ 36,992
Temporary Classified	1,932	3,500	3,500	3,500
Classified Overtime	108	-	-	-
Substitute Nurses	118,725	92,000	89,000	92,000
Regular Professional	3,752,696	3,829,513	3,978,538	3,977,343
Temporary Professional	67,891	31,100	32,100	62,100
Vacation Payoff	1,079	-	-	-
Professional Add-Ons	12,657	13,185	1,440	14,999
Funds For Negotiated Agreements	-	300,246	-	43,214
Object Total	<u>3,990,338</u>	<u>4,304,776</u>	<u>4,141,570</u>	<u>4,230,148</u>
2 Contracted Services				
Printing & Binding	23	-	-	-
Rental of Business Machines	396	-	500	500
Other Contracted Services	<u>206,526</u>	<u>265,500</u>	<u>266,400</u>	<u>266,400</u>
Object Total	<u>206,945</u>	<u>265,500</u>	<u>266,900</u>	<u>266,900</u>
3 Supplies and Materials				
Office Supplies	687	800	800	800
Books & Periodicals	95	500	500	500
Health Room Supplies	63,265	74,115	75,050	76,550
Food	-	200	-	-
General Supplies	66	-	-	-
Printer Supplies	174	100	100	100
Printers - Replacement	131	-	-	-
Other Supplies	<u>130</u>	<u>-</u>	<u>-</u>	<u>-</u>
Object Total	<u>64,548</u>	<u>75,715</u>	<u>76,450</u>	<u>77,950</u>
4 Other Charges				
Local Mileage Reimbursement	6,346	6,000	6,000	6,000
License Fees	3,538	-	5,425	5,425
Postage	81	-	-	-
Dues	459	400	400	400
Conferences & Trainings	<u>4,140</u>	<u>4,250</u>	<u>4,250</u>	<u>4,250</u>
Object Total	<u>14,564</u>	<u>10,650</u>	<u>16,075</u>	<u>16,075</u>
TOTAL STUDENT HEALTH SERVICES	<u>\$4,276,395</u>	<u>\$4,656,641</u>	<u>\$4,500,995</u>	<u>\$4,591,073</u>

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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				
Positions				
1. Exempt	-	-	-	3.00
2. Non-Exempt	-	-	-	-
Total Positions	-	-	-	3.00
1 Salaries and Wages				
Regular Professional	\$ -	\$ -	\$ -	\$ 224,800
Temporary Classified	482	5,132	-	-
Temporary Professional	14,713	1,000	7,410	7,410
Object Total	15,195	6,132	7,410	232,210
2 Contracted Services				
Medical & Dental Fees	3,839	2,000	2,000	2,000
Public Carriers	-	1,000	1,000	1,000
Other Contracted Services	195	100	2,500	2,500
Object Total	4,034	3,100	5,500	5,500
3 Supplies and Materials				
Clothing and Footwear	-	2,500	2,500	2,500
Health Room Supplies	801	5,000	5,000	5,000
Object Total	801	7,500	7,500	7,500
4 Other Charges				
Local Mileage Reimbursement	-	744	-	-
Miscellaneous-Other Charges	-	69,500	49,500	49,500
Object Total	-	70,244	49,500	49,500
 TOTAL STUDENT HEALTH SERVICES	 \$ 20,030	 \$ 86,976	 \$ 69,910	 \$ 294,710

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				\$ (Decrease)	% (Decrease)
	Actual 2023-24	Approved 2024-25	Approved 2025-26	Increase over Prior Year	Increase over Prior Year
05 Student Transportation					
1 Salaries	\$ 1,314,166	\$ 1,397,713	\$ 1,436,422	\$ 38,709	2.77%
2 Contracted Services	24,689,453	27,376,225	27,803,301	427,076	1.56%
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	\$ 29,645,773	\$ 501,559	1.72%
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%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	8.00
2. Non-Exempt	6.00	6.00	6.00	6.00
Total Positions	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>
1 Salaries and Wages				
Regular Classified	\$ 306,711	\$ 328,822	\$ 331,969	\$ 331,969
Temporary Classified	12,211	8,000	15,000	15,000
Overtime Classified	10,320	7,500	15,000	15,000
Regular Professional	956,937	959,953	1,018,338	1,018,338
Temporary Professional	773	-	-	-
Professional Add-Ons	4,962	5,040	5,040	5,040
Vacation Payoff	21,642	-	-	-
Insurance Opt-Out	610	1,220	-	-
Funds For Negotiated Agreements	-	87,178	-	51,075
Object Total	<u>1,314,166</u>	<u>1,397,713</u>	<u>1,385,347</u>	<u>1,436,422</u>
2 Contracted Services				
Maintenance & Repair of Vehicles	13,548	20,000	20,000	20,000
Printing & Binding	3,071	4,000	5,000	5,000
Rental of Business Machines	1,481	1,500	1,750	1,750
Medical & Dental Fees	1,988	2,500	2,500	2,500
Student Body Transportation	855,348	910,725	916,225	1,066,225
Bus Contractors	23,720,708	26,362,000	26,376,326	26,576,326
Parent Reimbursement	48,781	35,000	75,000	75,000
Bus Inspection	27,135	30,000	35,000	35,000
Vandalism Expenses-Buses	1,487	500	1,500	1,500
Other Contracted Services	15,906	10,000	20,000	20,000
Object Total	<u>24,689,453</u>	<u>27,376,225</u>	<u>27,453,301</u>	<u>27,803,301</u>
3 Supplies and Materials				
Office Supplies	101,451	4,000	2,250	2,250
Books & Periodicals	391	-	500	500
Food	398	-	-	-
General Supplies	1,526	2,000	2,000	2,000
Vandalism Supplies	46	-	-	-
Printer Supplies	595	-	500	500
Other Supplies & Materials	3,728	11,500	6,000	6,000
Object Total	<u>108,135</u>	<u>17,500</u>	<u>11,250</u>	<u>11,250</u>

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	600
License Fees	10,200	10,500	15,000	15,000
Communications	1,040	1,000	1,000	1,000
Gasoline	16,751	22,500	20,500	20,500
Dues	307	1,000	1,000	1,000
Subscriptions	-	600	600	600
Conferences & Trainings	9,035	21,250	31,250	31,250
Vehicle Insurance	273,450	295,326	324,850	324,850
Misc. Charges	30	-	-	-
Object Total	<u>310,986</u>	<u>352,776</u>	<u>394,800</u>	<u>394,800</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	 \$ 29,645,773

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	216,350
Object Total	<u>215,546</u>	<u>788,500</u>	<u>216,350</u>	<u>216,350</u>
TOTAL STUDENT TRANSPORTATION	\$ 216,028	\$ 788,500	\$ 216,350	\$ 216,350

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	Approved	\$ (Decrease)	% (Decrease)
Unrestricted Summary	2023-24	2024-25	2025-26	Increase over Prior Year	Increase over Prior Year
06 Operation of Plant					
1 Salaries	\$ 14,740,572	\$ 16,486,727	\$ 17,811,119	\$ 1,324,392	8.03%
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	\$ 34,158,549	\$ 5,089,038	17.51%
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%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	33.33
2. Non-Exempt	254.60	254.60	253.60	253.60
Total Positions	287.93	287.93	286.93	286.93
1 Salaries and Wages				
Regular Classified	\$ 10,635,257	\$ 11,620,682	\$ 12,642,835	\$ 12,642,835
Temporary Classified	354,680	350,000	350,000	350,000
Classified Educational Add-Ons	7,194	7,150	6,650	6,650
Overtime Classified	426,071	215,000	215,000	215,000
Regular Professional	2,858,728	2,961,084	3,156,860	3,156,860
Substitute Employees	16,053	2,300	2,300	2,300
Professional Educational Add-Ons	25,243	24,990	25,410	25,410
Security Guards	202,945	175,000	202,000	202,000
Vacation Pay-Off	213,181	170,000	170,000	170,000
Insurance Opt-Out	1,220	1,220	1,220	1,220
Funds For Negotiated Agreements	-	1,184,301	-	1,263,844
Hiring Turnover (F.T.E.)	-	(225,000)	(225,000)	(225,000)
Object Total	14,740,572	16,486,727	16,547,275	17,811,119
2 Contracted Services				
Maintenance & Repair of Equipment	1,270,406	1,058,845	1,203,090	1,203,090
Printing & Binding	775	6,000	3,000	3,000
Rental of Business Machines	2,768	3,000	3,000	3,000
Audio/Video Repair	6,902	-	-	-
Asbestos Removal	12,100	20,000	20,000	20,000
Cleaning Services	329,393	275,000	325,000	325,000
Rental of Building & Office Space	310,870	449,000	25,000	25,000
Printer Maintenance Cost	7,546	-	-	-
Other Contracted Services	440,921	370,000	450,500	450,500
Object Total	2,381,681	2,181,845	2,029,590	2,029,590
3 Supplies and Materials				
Office Supplies	3,248	8,950	5,450	5,450
Clothing & Footwear	50,460	44,000	46,640	46,640
Custodial Materials	906,230	588,000	850,000	850,000
Books & Periodicals	-	-	-	-
Equip. Maintenance & Repair Supp.	115,865	137,500	144,600	144,600
Real Prop Maint & Repair Supplies	6,540	4,100	9,200	9,200
Food	3,296	2,350	2,350	2,350
Computer Repair Supplies	108,431	-	-	-
General Supplies	30,908	40,000	40,000	40,000
Audio-Visual Repair Supplies	9,193	-	-	-
Computer Equipment < \$5,000	38,397	285,000	50,000	50,000
Sensitive Items - Non-I.T.	17,890	30,000	30,000	30,000
Vandalism Supplies	26	-	-	-
Printer Supplies	135	-	-	-
Other Supplies & Materials	67,374	51,000	105,360	105,360
Object Total	1,357,993	1,190,900	1,283,600	1,283,600

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	17,550
License Fees	641,377	516,500	567,500	567,500
Communications	176,854	150,000	155,000	155,000
Postage	12	-		
Heating Fuels	709,290	990,000	990,000	990,000
Gas, Electricity and Steam	5,517,511	5,775,782	8,800,000	8,800,000
Dues	68	350	150	150
Subscriptions	-	200	200	200
Water and Sewage	1,294,214	907,012	1,230,000	1,230,000
Conferences & Trainings	198	11,750	8,250	8,250
Insurance - Property/Fire	759,400	821,485	1,243,790	1,243,790
Insurance - Self-Insur. (Property)	65,436	20,000	20,000	20,000
Admission Fees	35	160	200	200
Miscellaneous - Other Charges	228	1,600	1,600	1,600
Object Total	<u>9,178,590</u>	<u>9,210,039</u>	<u>13,034,240</u>	<u>13,034,240</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	 \$ 34,158,549

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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>	<u>-</u>	<u>-</u>	<u>-</u>
2 Contracted Services				
Maintenance & Repair of Equip.	266	-	-	-
Cleaning Services	1,303	-	-	-
Other Contracted Services	80,900	-	-	-
Object Total	<u>82,469</u>	<u>-</u>	<u>-</u>	<u>-</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>	<u>-</u>	<u>-</u>	<u>-</u>
4 Other Charges				
Communications	125	-	-	-
Miscellaneous - Other Charges	-	110,000	85,000	85,000
Object Total	<u>125</u>	<u>110,000</u>	<u>85,000</u>	<u>85,000</u>
TOTAL OPERATION OF PLANT	\$ 211,241	\$ 110,000	\$ 85,000	\$ 85,000

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.

	Actual	Approved	Approved	\$ (Decrease)	% (Decrease)
Unrestricted Summary	2023-24	2024-25	2025-26	Increase over Prior Year	Increase over Prior Year
07 Maintenance of Plant					
1 Salaries	\$ 4,063,989	\$ 4,478,814	\$ 4,676,277	\$ 197,463	4.41%
2 Contracted Services	1,808,602	1,333,741	1,522,180	188,439	14.13%
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	\$ 7,962,522	\$ 605,462	8.23%
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%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	3.00
2. Non-Exempt	67.00	67.00	67.00	67.00
Total Positions	<u>70.00</u>	<u>70.00</u>	<u>70.00</u>	<u>70.00</u>
1 Salaries and Wages				
Regular Classified	\$3,646,621	\$3,752,530	\$3,969,948	\$3,969,948
Classified Educational Add-Ons	8,427	8,500	7,100	7,100
Overtime Classified	77,107	65,000	65,000	65,000
Vacation Pay-Off	45,842	25,000	25,000	25,000
Regular Professional	282,651	297,789	309,581	309,581
Professional Add-Ons	3,341	3,510	3,030	3,030
Funds For Negotiated Agreements	-	356,485	-	326,618
Hiring Turnover (F.T.E.)	-	(30,000)	(30,000)	(30,000)
Object Total	<u>4,063,989</u>	<u>4,478,814</u>	<u>4,349,659</u>	<u>4,676,277</u>
2 Contracted Services				
Maintenance & Repair of Equipment	33,512	-	-	-
Maintenance & Repair of Vehicles	139,349	152,090	163,590	164,180
Printing & Binding	64	-	-	-
Rental of Business Machines	15,812	10,000	10,000	10,000
Asbestos Removal	-	20,000	20,000	20,000
Maintenance - Grounds	139,113	83,598	120,000	120,000
Maintenance - Buildings	436,586	166,564	200,000	200,000
Consultants	1,995	-	-	-
Vandalism Expenses	2,481	4,000	8,000	8,000
Other Contracted Services	<u>1,039,690</u>	<u>897,489</u>	<u>1,000,000</u>	<u>1,000,000</u>
Object Total	<u>1,808,602</u>	<u>1,333,741</u>	<u>1,521,590</u>	<u>1,522,180</u>
3 Supplies and Materials				
Office Supplies	1,670	1,500	1,500	1,500
Clothing & Footwear	17,093	16,500	17,490	17,490
Books and Periodicals	-	200	200	200
Vehicle Repair Supplies	38,770	77,000	84,000	84,000
Equip. Maintenance & Repair Supp.	58,384	125,000	125,000	125,000
Real Property Maint & Rep Supplies	1,237,689	850,000	1,100,000	1,100,000
Food	1,522	1,500	1,500	1,500
Security Systems Supplies	1,947	4,000	4,000	4,000
Sensitive Items Non-I.T.	5,875	30,000	30,000	30,000
Vandalism Supplies	8,506	2,000	8,000	8,000
Other Supplies & Materials	<u>27,138</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Object Total	<u>1,398,594</u>	<u>1,157,700</u>	<u>1,421,690</u>	<u>1,421,690</u>

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	300
License Fees	70,517	70,330	80,425	80,425
Gasoline	178,625	226,200	256,200	256,200
Gas, Electricity, & Steam	335	-		
Dues	136	200	200	200
Subscriptions	-	250	250	250
Conferences & Trainings	2,216	3,000	3,000	3,000
Insurance - Property/Fire	-	84,525	-	-
Miscellaneous - Other Charges	502	2,000	2,000	2,000
Object Total	<u>252,331</u>	<u>386,805</u>	<u>342,375</u>	<u>342,375</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	 \$7,962,522

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	22,000
Object Total	<u>-</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</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	35,000
Object Total	<u>-</u>	<u>45,000</u>	<u>35,000</u>	<u>35,000</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	 \$ 57,000

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.

				\$ (Decrease)	% (Decrease)
Unrestricted Summary				Increase over	Increase over
	Actual 2023-24	Approved 2024-25	Approved 2025-26	Prior Year	Prior Year
08 Fixed Charges					
4 Other Charges	\$ 97,448,709	\$ 95,909,497	\$113,345,220	\$ 17,435,723	18.18%
Restricted Summary					
08 Fixed Charges					
4 Other Charges	\$ 7,135,818	\$ 7,287,206	\$ 4,489,210	\$ (2,797,996)	-38.40%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	\$ 1,200,000
Employee Retirement	10,753,812	14,289,056	15,835,061	18,340,843
Employee Social Security	17,371,316	18,438,280	20,363,899	20,419,513
Sick Leave Conversion	1,020,471	1,000,000	1,000,000	1,000,000
Insurance - Life	120,598	155,000	135,142	135,142
Insurance - Long Term Disability	44,453	44,000	56,138	56,138
Insurance - Unemployment	65,878	100,000	100,000	100,000
Insurance - Optical	-	1,698	650	650
Insurance - Medical	55,604,476	46,163,349	58,235,626	58,196,893
Insurance - Worker's Compensation	969,463	934,611	1,107,986	1,108,792
Insurance - Dental	1,463,898	1,379,551	1,559,156	1,558,109
Insurance - Retirees Health	8,384,683	8,719,560	9,219,560	9,219,560
Insurance - New Position Fringe	-	2,682,001	-	1,151,315
Employee Assistance Program	38,760	36,750	38,750	38,750
Employee Benefit Subsidy	87,395	60,000	100,000	100,000
Flexible Benefit Administration	165,010	125,000	125,000	125,000
Insurances				
General Liability	353,638	374,228	473,875	473,875
Vehicle	71,678	77,413	88,640	88,640
Catastrophic Student Athletic	28,229	29,000	32,000	32,000
Object Total	<u>97,448,709</u>	<u>95,909,497</u>	<u>109,671,483</u>	<u>113,345,220</u>
 TOTAL FIXED CHARGES	 \$ 97,448,709	 \$ 95,909,497	 \$109,671,483	 \$113,345,220

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	1,264,546
Employee Social Security	1,454,655	1,614,683	1,170,721	1,207,934
Insurance - Life	9,377	-	556	706
Insurance - Long Term Disability	1,623	-	-	-
Insurance - Optical	39	39	21	21
Insurance - Medical	3,814,241	3,353,280	1,835,004	1,932,422
Insurance - Worker's Compensation	63,907	54,473	24,635	27,518
Insurance - Dental	110,620	99,543	53,321	56,063
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>4,489,210</u>
 TOTAL FIXED CHARGES	 \$ 7,135,818	 \$ 7,287,206	 \$ 4,351,424	 \$ 4,489,210

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	Approved 2025-26	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
Unrestricted Summary					
10 Community Services					
1 Salaries	\$ 472,095	\$ 740,827	\$ 655,498	\$ (85,329)	-11.52%
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	\$ 732,498	\$ (26,546)	-3.50%
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%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	3.00
2. Non-Exempt	-	-	-	-
Total Positions	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
1 Salaries and Wages				
Overtime Classified	\$ 150,114	\$ 290,000	\$ 290,000	\$ 290,000
Temporary Classified	57	-	-	-
Regular Educational	245,608	245,608	242,993	242,993
Temporary Educational	73,816	182,212	120,000	120,000
Teacher Longevity	2,500	2,500	-	-
Funds For Negotiated Agreements	-	20,507	-	2,505
Object Total	<u>472,095</u>	<u>740,827</u>	<u>652,993</u>	<u>655,498</u>
2 Contracted Services				
Rental of Business Machines	-	3,500	1,500	1,500
Other Contractual Services	-	1,500	1,000	1,000
Object Total	<u>-</u>	<u>5,000</u>	<u>2,500</u>	<u>2,500</u>
3 Supplies and Materials				
General Supplies	<u>90</u>	<u>1,500</u>	<u>53,000</u>	<u>53,000</u>
Object Total	<u>90</u>	<u>1,500</u>	<u>53,000</u>	<u>53,000</u>
4 Other Charges				
Local Mileage Reimbursement	2,739	7,200	9,000	9,000
Subscriptions	300	800	1,000	1,000
Training & Conferences	-	2,717	3,500	3,500
Miscellaneous - Other Charges	<u>365</u>	<u>1,000</u>	<u>8,000</u>	<u>8,000</u>
Object Total	<u>3,404</u>	<u>11,717</u>	<u>21,500</u>	<u>21,500</u>
TOTAL COMMUNITY SERVICES	\$ 475,589	\$ 759,044	\$ 729,993	\$ 732,498

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

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	Approved 2025-26	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
Unrestricted Summary					
11 Capital Outlay					
1 Salaries	\$ 948,197	\$ 1,119,156	\$ 1,075,768	\$ (43,388)	-3.88%
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	\$ 6,140,088	\$ (1,043,388)	-14.52%
Restricted Summary					
11 Capital Outlay					
1 Salaries		\$ -	\$ -	\$ -	0.00%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	8.00
2. Non-Exempt	-	-	-	-
Total	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>
 1 Salaries and Wages				
Temporary Classified	\$ 12,557	\$ 13,000	\$ 13,000	\$ 13,000
Regular Professional	931,770	1,007,066	1,053,884	1,049,884
Professional Educational Add-Ons	3,870	4,080	4,800	4,800
Funds For Negotiated Agreements	-	95,010	-	8,084
Object Total	<u>948,197</u>	<u>1,119,156</u>	<u>1,071,684</u>	<u>1,075,768</u>
 2 Contracted Services				
Printing and Binding	-	1,500	1,500	1,500
Rental Equipment & Machinery	2,344	-	-	-
Consultants	-	36,000	36,000	36,000
Other Contracted Services	<u>4,487</u>	<u>12,400</u>	<u>12,400</u>	<u>12,400</u>
Object Total	<u>6,831</u>	<u>49,900</u>	<u>49,900</u>	<u>49,900</u>
 3 Supplies and Materials				
Office Supplies	2,609	4,600	4,600	4,600
Books & Periodicals	-	100	100	100
Food	191	200	200	200
Computer Equip. < \$5,000	8,565	-	-	-
Printer Supplies	2,341	-	-	-
Printers - Replacements	484	-	-	-
Other Supplies & Materials	<u>1,782</u>	<u>-</u>	<u>-</u>	<u>-</u>
Object Total	<u>15,972</u>	<u>4,900</u>	<u>4,900</u>	<u>4,900</u>
 4 Other Charges				
Local Mileage Reimbursement	2,340	5,420	5,420	5,420
License Fees	2,668	2,000	2,000	2,000
Dues	256	1,100	1,100	1,100
Conferences & Trainings	<u>4,031</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Object Total	<u>9,295</u>	<u>9,520</u>	<u>9,520</u>	<u>9,520</u>
 5 Equipment Additional				
Relocateable Classrooms	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>
Object Total	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>
 9 Interfund Transfers				
Interfund transfers	<u>5,500,000</u>	<u>4,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>
Object Total	<u>5,500,000</u>	<u>4,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>
 TOTAL CAPITAL OUTLAY	<u>\$6,480,295</u>	<u>\$7,183,476</u>	<u>\$6,136,004</u>	<u>\$6,140,088</u>

CARROLL COUNTY PUBLIC SCHOOLS
 APPROVED 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	 \$ -	 \$ -	 \$ -	 \$ -

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.

Unrestricted Summary	Actual 2023-24	Approved 2024-25	Approved 2025-26	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
12 Mid-Level Administration					
1 Salaries	\$ 25,448,834	\$ 27,477,152	\$ 28,514,179	\$ 1,037,027	3.77%
2 Contracted Services	262,424	262,504	298,738	36,234	13.80%
3 Supplies/Materials	200,616	365,286	325,651	(39,635)	-10.85%
4 Other Charges	326,484	449,395	433,559	(15,836)	-3.52%
	\$ 26,238,358	\$ 28,554,337	\$ 29,572,127	\$ 1,017,790	3.56%
Restricted Summary					
12 Mid-Level Administration					
1 Salaries	\$ 651,214	\$ 707,454	\$ 374,142	\$ (333,312)	-47.11%
2 Contracted Services	3,660	-	800	800	#DIV/0!
3 Supplies/Materials	604	1,500	6,590	5,090	339.33%
4 Other Charges	13,779	167,970	180,270	12,300	7.32%
	\$ 669,257	\$ 876,924	\$ 561,802	\$ (315,122)	-35.93%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	147.84
2. Non-Exempt	150.60	150.60	148.00	147.00
Total Positions	<u>296.44</u>	<u>296.44</u>	<u>296.34</u>	<u>294.84</u>
1 Salaries and Wages				
Regular Classified	\$ 6,438,310	\$ 6,533,263	\$ 6,858,251	\$ 6,858,251
Temporary Classified	12,585	87,518	76,754	76,754
Overtime Classified	17,751	7,578	1,578	1,578
Longevity Classified	15,960	15,960	19,152	19,152
Classified Educational Add-Ons	28,936	28,790	31,250	31,250
Vacation Payoff	399,125	255,000	335,000	335,000
Regular Professional	17,832,296	18,147,433	20,021,882	19,691,578
Temporary Professional	270,479	342,480	426,193	426,193
Professional Educational Add-Ons	301,985	482,440	481,040	478,360
Teacher Student Service Coordinator	124,735	124,800	128,845	128,845
Substitute Employees	5,452	1,421	575	575
Insurance Opt-Out	1,220	1,220	-	-
Funds For Negotiated Agreements	-	1,674,249	-	691,643
Hiring Turnover (F.T.E.)	-	(225,000)	(225,000)	(225,000)
Object Total	<u>25,448,834</u>	<u>27,477,152</u>	<u>28,155,520</u>	<u>28,514,179</u>
2 Contracted Services				
Maintenance & Repair of Equipment	64,291	82,000	82,000	82,000
Printing & Binding	76,056	57,655	64,150	64,150
Rental of Business Machines	102,938	78,193	108,138	104,138
Consultants	-	5,000	5,000	5,000
Laundry & Cleaning	90	-	-	-
Other Contracted Services	19,049	39,656	43,450	43,450
Object Total	<u>262,424</u>	<u>262,504</u>	<u>302,738</u>	<u>298,738</u>
3 Supplies and Materials				
Office Supplies	92,281	128,529	122,874	122,874
Books & Periodicals	2,680	6,235	6,835	6,835
Food	11,229	16,700	9,950	10,550
Library Media	5,356	3,000	2,000	2,000
General Supplies	3,065	6,572	4,972	4,972
Computer Equipment < \$5,000	46,439	196,000	166,000	166,000
Sensitive Items Non-I.T.	5,340	-	-	-
Printer Supplies	19,552	5,400	6,900	6,900
Printers - Replacement	1,821	350	1,100	1,100
Printers - Additional	1,038	-	-	-
Other Supplies & Materials	11,815	2,500	4,420	4,420
Object Total	<u>200,616</u>	<u>365,286</u>	<u>325,051</u>	<u>325,651</u>

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	92,030
License Fees	10,615	10,000	13,124	13,124
Communications	156,818	160,480	130,480	130,480
Postage	31,234	54,150	52,700	52,750
Dues	14,704	38,170	37,005	37,305
Subscriptions	2,618	3,600	3,150	3,150
Employee Retirement & Recognition	17,010	18,000	18,000	18,000
Conferences & Trainings	23,756	67,200	74,070	75,070
Admissions/Entrance Fees	3,050	800	8,000	8,000
Miscellaneous - Other Charges	1,479	3,550	3,650	3,650
Object Total	<u>326,484</u>	<u>449,395</u>	<u>431,209</u>	<u>433,559</u>
TOTAL MID-LEVEL ADMINISTRATION	\$ 26,238,358	\$ 28,554,337	\$ 29,214,518	\$ 29,572,127

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	3.50
2. Non-Exempt	0.70	0.70	0.70	0.70
Total Positions	<u>7.20</u>	<u>6.20</u>	<u>2.70</u>	<u>4.20</u>
1 Salaries and Wages				
Regular Classified	\$ 104,521	\$ 28,359	\$ 31,076	\$ 31,076
Temporary Classified	9,201	6,240	17,056	17,056
Classified Overtime	10,350	-	-	-
Regular Professional	510,795	671,175	206,601	326,010
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>	<u>374,142</u>
2 Contracted Services				
Printing & Binding	2,901	-	-	-
Rental of Business Machines	759	-	800	800
Object Total	<u>3,660</u>	<u>-</u>	<u>800</u>	<u>800</u>
3 Supplies and Materials				
Office Supplies	397	500	1,000	6,000
Clothing & Footwear	-	-	100	100
Food	207	-	490	490
Other Supplies & Materials	-	1,000	-	-
Object Total	<u>604</u>	<u>1,500</u>	<u>1,590</u>	<u>6,590</u>
4 Other Charges				
Local Mileage Reimbursement	1,652	500	2,500	7,500
Dues	115	250	-	-
Subscriptions	-	500	100	100
Conferences & Trainings	12,012	6,720	12,670	12,670
Miscellaneous - Other Charges	-	160,000	160,000	160,000
Object Total	<u>13,779</u>	<u>167,970</u>	<u>175,270</u>	<u>180,270</u>
TOTAL MID-LEVEL ADMINISTRATION	\$ 669,257	\$ 876,924	\$ 432,393	\$ 561,802

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.

	Actual 2023-24	Approved 2024-25	Approved 2025-26	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
Unrestricted Summary					
13 Special Education					
1 Salaries	\$ 34,298,329	\$ 36,348,977	\$ 37,738,280	\$ 1,389,303	3.82%
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	\$ 45,051,570	\$ 1,425,289	3.27%
Restricted Summary					
13 Special Education					
1 Salaries	\$ 5,493,061	\$ 5,327,612	\$ 5,250,259	\$ (77,353)	-1.45%
2 Contracted Services	356,128	489,166	141,780	(347,386)	-71.02%
3 Supplies/Materials	118,681	527,430	290,075	(237,355)	-45.00%
4 Other Charges	89,938	1,242,059	985,120	(256,939)	-20.69%
9 Transfers	3,464,239	3,500,000	3,600,000	100,000	2.86%
	\$ 9,522,047	\$ 11,086,267	\$ 10,267,234	\$ (819,033)	-7.39%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	310.96
2. Non-Exempt	<u>144.80</u>	<u>144.80</u>	<u>143.80</u>	<u>143.80</u>
Total Positions	455.76	455.76	454.76	454.76
1 Salaries				
Classroom Assistants	\$ 3,924,195	\$ 4,091,010	\$ 4,298,379	\$ 4,298,379
Clerks & Secretaries	240,089	242,719	197,460	197,460
Temporary Classified	5,439,947	5,373,000	5,373,000	5,373,000
Overtime Classified	576	-	-	-
Longevity Classified	12,768	12,768	12,768	12,768
Classified Educational Add-Ons	34,285	34,830	34,530	34,530
Classified Vacation Payoff	12,579	15,000	15,000	15,000
Substitute Teachers	784,376	539,000	689,000	689,000
Teachers	21,525,535	22,133,526	24,362,331	24,362,331
Other Professionals	1,390,685	1,390,685	1,503,569	1,503,569
Professional Vacation Payoff	8,255	-	-	-
Professional Add-ons	5,280	5,000	1,000	1,000
Temporary Other Professionals	224,328	102,000	152,000	152,000
Temporary Educational - Other	382,520	277,802	564,802	564,802
Educational Add-Ons	84,683	55,280	59,280	59,280
Team Leaders	139,776	141,336	158,517	158,517
Department Chairman	32,188	31,450	31,646	31,646
Student Service Coordinators	3,120	-	3,276	3,276
Longevity Teacher	35,087	35,200	-	-
Summer Work	14,875	18,485	14,668	14,668
Insurance Opt-Out	3,182	3,930	1,310	1,310
Funds For Negotiated Agreements	-	2,145,956	-	565,744
Hiring Turnover (F.T.E.)	-	(300,000)	(300,000)	(300,000)
Object Total	<u>34,298,329</u>	<u>36,348,977</u>	<u>37,172,536</u>	<u>37,738,280</u>
2 Contracted Services				
Printing & Binding	10,473	7,300	6,500	6,500
Rental of Business Machines	24,013	28,828	35,019	35,019
Consultants	7,910	-	-	-
Legal Fees	128,641	125,000	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>	<u>2,436,340</u>
Object Total	<u>2,937,543</u>	<u>2,575,788</u>	<u>2,602,859</u>	<u>2,602,859</u>
3 Supplies and Materials				
Office Supplies	5,871	11,000	7,000	7,000
Clothing & Footwear	34	-	-	-
Books & Periodicals	588	300	300	300
Food	254	1,600	1,500	1,500
Library Media	3,867	4,000	4,000	4,000
General Supplies	225,320	421,166	414,031	414,031
Library Media Supplies	20	200	200	200
Computer Equipment < \$ 5,000	41,632	29,000	31,000	31,000
Sensitive Items Non-I.T.	2,301	6,500	6,500	6,500
Printer Supplies	32,878	3,500	3,250	3,250
Printers - Replacement	366	-	-	-
Printers - Additional	503	-	-	-
Other Supplies & Materials	<u>4,183</u>	<u>11,100</u>	<u>13,100</u>	<u>13,100</u>
Object Total	<u>317,817</u>	<u>488,366</u>	<u>480,881</u>	<u>480,881</u>

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	48,650
License Fees	28,307	27,000	35,000	35,000
Postage	937	2,150	2,150	2,150
Dues	-	900	900	900
Subscriptions	4,611	1,200	800	800
Conferences & Trainings	25,947	68,250	68,250	68,250
Admissions/Entrance Fees	100	500	500	500
Miscellaneous - Other Charges	127,162	121,300	121,300	121,300
Object Total	<u>245,568</u>	<u>269,150</u>	<u>277,550</u>	<u>277,550</u>
5 Equipment Additional				
Data Processing Equipment	7,300	-	-	-
Classroom Furniture and Equipment	39,120	-	8,000	8,000
Object Total	<u>46,420</u>	<u>-</u>	<u>8,000</u>	<u>8,000</u>
9 Transfers				
Other Transfers MD L.E.A.'s	-	44,000	44,000	44,000
Other Out-Going Transfers	3,685,180	3,900,000	3,900,000	3,900,000
Object Total	<u>3,685,180</u>	<u>3,944,000</u>	<u>3,944,000</u>	<u>3,944,000</u>
 TOTAL SPECIAL EDUCATION	 \$ 41,530,857	 \$ 43,626,281	 \$ 44,485,826	 \$ 45,051,570

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	42.70
2. Non-Exempt	50.30	50.30	49.30	49.30
Total Positions	<u>95.50</u>	<u>93.00</u>	<u>92.00</u>	<u>92.00</u>
1 Salaries				
Classroom Assistants	\$ 1,513,705	\$ 1,457,256	\$ 1,557,861	\$ 1,557,861
Temporary Classified	195,281	531,190	8,500	8,500
Classified Overtime	2,839	-	-	-
Clerks & Secretaries	104,764	113,459	122,007	122,007
Classified Educational Add-Ons	14,884	14,940	14,640	14,640
Substitute Employees	151,251	30,000	127,104	85,057
Regular Educational	3,034,746	3,024,499	3,351,964	3,124,974
Teacher Educational Add-Ons	8,250	-	6,000	6,000
Teacher Summer Work	-	-	5,026	5,026
Other Professionals	38,562	41,917	43,577	43,577
Other Temporary Professionals	25,389	-	-	-
Team Leader	15,600	15,600	6,552	6,552
Temporary Educational	387,790	98,751	148,335	276,065
Object Total	<u>5,493,061</u>	<u>5,327,612</u>	<u>5,391,566</u>	<u>5,250,259</u>
2 Contracted Services				
Printing & Binding	21,193	1,500	-	-
Rental of Business Machines	5,440	1,928	2,000	2,000
Other Contracted Services	329,495	485,738	287,033	139,780
Object Total	<u>356,128</u>	<u>489,166</u>	<u>289,033</u>	<u>141,780</u>
3 Supplies and Materials				
Books & Periodicals	814	-	-	-
General Supplies	106,810	527,430	336,539	290,075
Computer Equip. < \$5,000	1,659	-	-	-
Sensitive Item Non - I.T.	640	-	-	-
Printer Supplies	8,108	-	-	-
Other Supplies & Materials	650	-	-	-
Object Total	<u>118,681</u>	<u>527,430</u>	<u>336,539</u>	<u>290,075</u>
4 Other Charges				
Local Mileage Reimbursement	51,893	25,309	44,350	44,350
Dues & Subscriptions	469	500	500	500
Conferences & Trainings	22,576	600	63,130	40,120
Admissions/Entrance Fees	-	500	-	-
Miscellaneous-Other Charges	15,000	1,215,150	900,150	900,150
Object Total	<u>89,938</u>	<u>1,242,059</u>	<u>1,008,130</u>	<u>985,120</u>
9 Transfers				
Other Out-Going Transfers	3,464,239	3,500,000	3,600,000	3,600,000
Object Total	<u>3,464,239</u>	<u>3,500,000</u>	<u>3,600,000</u>	<u>3,600,000</u>
TOTAL SPECIAL EDUCATION	\$ 9,522,047	\$ 11,086,267	\$ 10,625,268	\$ 10,267,234

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 2023-24	Approved 2024-25	Approved 2025-26	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
Unrestricted Summary					
16 Textbooks & Instructional Supplies					
3 Supplies/Materials	\$ 6,424,917	\$ 8,082,802	\$ 9,975,076	\$ 1,892,274	23.41%
Restricted Summary					
16 Textbooks & Instructional Supplies					
3 Supplies/Materials	\$ 1,606,395	\$ 6,323,011	\$ 1,097,075	\$ (5,225,936)	-82.65%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	19,950
Books & Periodicals	27,832	15,650	14,900	14,900
Food	63,279	53,993	53,713	53,713
Textbooks	1,086,538	2,593,156	2,500,226	2,500,226
Library Media	378,853	462,272	437,527	437,727
General Supplies	4,017,651	2,671,473	2,660,830	2,870,670
Library Media Supplies	51,916	51,825	52,025	52,025
Computer Equipment < \$5,000	229,172	2,074,508	2,867,308	3,867,308
Sensitive Items Non - I.T.	30,150	41,300	40,200	40,200
Printer Supplies	174,867	68,500	81,107	81,107
Printers - Replacement	10,035	4,400	3,700	3,700
Printers - Additional	1,038	500	750	750
Other Supplies & Materials	303,830	24,600	32,800	32,800
Object Total	6,424,917	8,082,802	8,763,736	9,975,076
 TOTAL TEXTBOOKS & INSTRUCTIONAL SUPPLIES	 \$ 6,424,917	 \$ 8,082,802	 \$ 8,763,736	 \$ 9,975,076

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	1,005
Food	9,467	5,400	8,450	8,450
Library Media	19,985	-	-	-
General Supplies	1,360,856	3,600,874	922,024	964,464
Computer Equipment < \$5,000	130,194	2,700,000	95,560	95,560
Sensitive Items Non-I.T.	9,959	2,337	12,296	12,296
Printer Supplies	8,853	-	600	600
Other Supplies & Materials	<u>15,247</u>	<u>14,400</u>	<u>14,700</u>	<u>14,700</u>
Object Total	1,606,395	6,323,011	1,054,635	1,097,075
 TOTAL TEXTBOOKS & INSTRUCTIONAL SUPPLIES	 \$1,606,395	 \$6,323,011	 \$1,054,635	 \$1,097,075

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	Approved 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	\$ 2,604,127	\$ 74,268	2.94%
4 Other Charges	2,556,615	2,945,652	2,457,135	(488,517)	-16.58%
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	\$ 5,326,012	\$ (411,499)	-7.17%
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	533,223	(410,399)	-43.49%
5 Land, Building, Equipment - Additional	139,431	148,220	69,604	(78,616)	-53.04%
9 Transfers	13,251	20,953	29,269	8,316	39.69%
	\$ 666,924	\$ 1,463,488	\$ 920,022	\$ (543,466)	-37.13%

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	33,164
Rental of Business Machines	339,386	432,064	469,236	473,716
Consultants	11,600	19,100	17,500	17,500
Laundry & Cleaning	39,351	35,000	40,000	40,000
Test Scoring	438,822	449,508	403,744	403,744
Game Officials	281,190	276,000	296,000	296,000
Food Services	32,806	28,000	-	28,000
Other Contracted Services	<u>1,006,946</u>	<u>1,257,123</u>	<u>1,972,003</u>	<u>1,312,003</u>
Object Total	2,192,197	2,529,859	3,220,447	2,604,127
4 Other Charges				
Local Mileage Reimbursement	83,490	67,496	68,201	71,249
License Fees	467,530	446,000	599,725	599,725
Communications	16,506	-	-	-
Postage	691	-	-	-
Dues	2,809	8,684	7,784	7,984
Subscriptions	47,749	52,254	51,909	51,909
Conferences & Trainings	28,388	63,250	55,410	57,710
Admissions/Entrance Fees	1,849,587	2,285,368	1,645,458	1,645,458
Donations/Memorials	653	-	-	-
Miscellaneous - Other Charges	<u>59,212</u>	<u>22,600</u>	<u>23,000</u>	<u>23,100</u>
Object Total	2,556,615	2,945,652	2,451,487	2,457,135
5 Equipment Additional				
Audio-Visual Furniture & Equipment	10,719	-	-	-
Classroom Furniture & Equipment	<u>30,743</u>	<u>65,000</u>	<u>67,750</u>	<u>67,750</u>
Object Total	41,462	65,000	67,750	67,750
6 Equipment Replacement				
Classroom Furniture & Equipment	<u>53,289</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
Object Total	53,289	22,000	22,000	22,000
9 Transfers				
Out-Going Transfers to Other MD LEA's	59,250	104,000	104,000	104,000
Other Out-Going Transfers	<u>25,573</u>	<u>71,000</u>	<u>71,000</u>	<u>71,000</u>
Object Total	84,823	175,000	175,000	175,000
 TOTAL OTHER INSTRUCTIONAL COSTS	 \$4,928,386	 \$5,737,511	 \$5,936,684	 \$5,326,012

CARROLL COUNTY PUBLIC SCHOOLS
APPROVED 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	\$ 37,850
Test Scoring	-	10,500	-	-
Food Services	121,760	132,000	132,000	132,000
Other Contracted Services	225,342	205,193	118,076	118,076
Object Total	<u>369,347</u>	<u>350,693</u>	<u>287,926</u>	<u>287,926</u>
4 Other Charges				
Local Mileage Reimbursement	8,908	3,986	1,260	1,260
Communication	21,697	-	200	200
Dues	40	-	-	-
Subscriptions	388	-	-	-
Conferences & Trainings	53,041	35,716	62,891	62,891
Admissions/Entrance Fees	45,560	13,920	38,872	38,872
Donations/Memorials	14,386	15,000	-	10,000
Miscellaneous - Other Charges	875	875,000	400,000	420,000
Object Total	<u>144,895</u>	<u>943,622</u>	<u>503,223</u>	<u>533,223</u>
5 Equipment Additional				
Classroom Furniture & Equipment	<u>139,431</u>	<u>148,220</u>	<u>138,960</u>	<u>69,604</u>
Object Total	<u>139,431</u>	<u>148,220</u>	<u>138,960</u>	<u>69,604</u>
9 Transfers				
Other Out-Going Transfers	<u>13,251</u>	<u>20,953</u>	<u>29,269</u>	<u>29,269</u>
Object Total	<u>13,251</u>	<u>20,953</u>	<u>29,269</u>	<u>29,269</u>
TOTAL OTHER INSTRUCTIONAL COSTS	\$ 666,924	\$1,463,488	\$ 959,378	\$ 920,022



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

SALARIES AND WAGES		APPROVED <u>BUDGET</u>
Existing Positions	Full-Time	
Exempt	<u>Equivalent</u>	
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

	APPROVED <u>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	\$ 433,876
Employees Social Security	245,126	231,754	262,117	262,117
Sick Leave Conversion	15,639	-	-	-
Life Insurance	917	1,000	1,000	1,000
Long Term Disability	582	500	1,000	1,000
Unemployment Insurance	953	-	-	-
Medical Insurance	584,799	643,186	640,764	640,764
Workers' Compensation	43,463	41,157	69,217	69,217
Dental Insurance	16,594	18,334	18,158	18,158
Employee Benefit Subsidy	16,800	18,000	18,000	18,000
Object Total	<u>1,205,369</u>	<u>1,321,564</u>	<u>1,444,132</u>	<u>1,444,132</u>
TOTAL FIXED CHARGES	\$ 1,205,369	\$ 1,321,564	\$ 1,444,132	\$ 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		APPROVED <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	Approved 2025-26	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
Sources of Revenue					
Carroll County Government	\$ 17,023,394	\$ 21,372,000	\$ 27,608,884	\$ 6,236,884	29.18%
State of Maryland Government	17,734,568	13,294,550	17,200,692	3,906,142	29.38%
Transfer from Operating Fund Balance	5,500,000	4,000,000	5,000,000	1,000,000	n/a
Total CIP Fund	\$ 40,257,962	\$ 38,666,550	\$ 49,809,576	\$ 11,143,026	28.82%

**Carroll County Public Schools
Capital Improvement Fund Budget
Fiscal Year 2026**

<u>Project</u>	<u>Local</u>	<u>State</u>
Sykesville Middle School Addition	\$ 8,591,000	\$ -
Prekindergarten Additions	7,071,000	-
Friendship Valley Elementary K/PRIDE Addition	952,000	4,075,358
Winchester Building Roof / HVAC Replacement ¹	5,000,000	-
Oklahoma Middle School Roof Replacement	-	4,842,200
Freedom Elementary Addition	3,735,000	-
Shiloh Middle School Roof Replacement	3,466,000	-
Carroll Springs School HVAC Replacement	737,944	2,102,976
Sandymount Elementary School K Addition	355,000	2,407,768
Taneytown Elementary School K Addition	-	2,073,820
Cranberry Station Elementary School K Addition	200,940	1,536,309
General Paving Projects	1,200,000	-
Technology Improvements	1,000,000	-
Relocatable Classroom Movement	300,000	-
Eldersburg Elementary Playground Replacement ²	-	25,000
Aging Schools	-	137,261
Total Expenditures	<u>\$ 32,608,884</u>	<u>\$ 17,200,692</u>

¹ Funding previously assigned by Board of Education from operating Fund Balance for this project

² State general obligation bond funds

Appropriation Amounts Adjusted for Rounding

(\$,000 omitted)

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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	Approved 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>\$ 15,841,973</u>
TOTAL FUNDING	<u>\$ 12,466,433</u>	<u>\$ 14,129,320</u>	<u>\$ 15,841,973</u>	<u>\$ 15,841,973</u>
EXPENDITURES				
Debt Service				
Interest - Local Share	\$ 3,857,635	\$ 4,725,800	\$ 5,070,819	\$ 5,070,819
Principal - Local Share	<u>8,608,798</u>	<u>9,403,520</u>	<u>10,771,154</u>	<u>10,771,154</u>
TOTAL DEBT SERVICE	<u>\$ 12,466,433</u>	<u>\$ 14,129,320</u>	<u>\$ 15,841,973</u>	<u>\$ 15,841,973</u>

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2023-2026 Strategic Plan

