



Superintendent's Proposed 2026-2027 Operating Budget

SUPERINTENDENT’S PROPOSED OPERATING BUDGET

*FOR THE FISCAL YEAR ENDING
JUNE 30, 2027*

*BOARD OF EDUCATION OF CARROLL COUNTY
Westminster, Maryland*

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Superintendent of Schools*

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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.

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

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

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Superintendent's Proposed FY 2027 Operating Budget Summary

The Superintendent's Proposed Budget for Fiscal Year 2027 reflects Dr. Cynthia McCabe's plan to propose a balanced budget despite several challenges. Among these are inflationary pressures, including rising employee health care costs and maintaining competitive employee compensation, and limited increases in state revenues due to declining student enrollment. The budget includes several measures to balance the budget, including reductions in teachers proportionate to the student enrollment decline, closure of the Outdoor School, and requests to the county government for increases in on-going funding as well as some one-time funding.

Revenues

- Total non-restricted operating budget proposed revenues are \$485,992,091, an increase of \$20,722,634, or 4.45%.
- Requested on-revenues from the **Carroll County Government** are \$265,215,449, which is an increase of \$13,243,789 (5.3%) in overall funding. This request exceeds the amount included for fiscal year 2027 in the county government's five-year operating plan. Additionally, the school system proposes the county government provide one-time funding of an additional \$7 million to cover initial charter school costs (\$4 million), maintenance expenditures (\$2 million), and technology refresh costs of an additional \$1 million.
- The fall 2025 K-12 enrollment count was 437 students less than in fall 2024, reducing the expected increases in the **State of Maryland's** share of the Foundation and other Blueprint programs. Due to these factors, the proposed budget assumes that non-restricted state revenues will increase by only \$5,846,345.

Expenditures

- **Salaries** - The proposed budget includes both a reserve for increased fiscal year 2027 employee compensation costs (pending the completion of negotiations) and the remaining cost to fully fund previously negotiated salary increases deferred beyond the beginning of fiscal year 2026.
- **Inflation** - The largest remaining change to the budget is for inflationary changes, including employee and retiree health insurance, totaling \$8.2 million.
- **Decrease of Teacher Positions in line with enrollment decline** - The elimination of these 15 positions is not expected to impact teacher-student ratios due to the enrollment declines now occurring.
- **Outdoor School Program Closure** - This program will be discontinued in fiscal year 2027, resulting in annual savings of \$1.4 million.

Blueprint Resource Allocation / Fiscal Compliance

As part of the Blueprint for Maryland's Future, school systems are required to spend at least 75% of the funds received for each Blueprint program in the specific schools driving that funding (e.g., proportionately to the enrollments applicable to the program). The school systems also must be able to demonstrate this is occurring via detailed budget reporting and monthly expenditure reporting. Reaching compliance is underway in consultation with the State Accountability and Implementation Board (AIB) and a consultant provided by the AIB. It is important to note that this process involves identifying existing resources, including staff positions, and reallocating how they are accounted for and/or assigned. There is no impact on the school system's total budget associated with this process.

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

**Comparison of FY 2027 Non-Restricted Operating Budget
to Approved FY 2026 Non-Restricted Operating Budget**

Changes in Non-Restricted Revenue

Increase in Ongoing County Revenue	\$ 13,243,789
Increase in State Formula Aid	5,846,345
One-Time Funds from County Government	7,000,000
Uses of Fund Balance (one-time in FY 2026)	(5,567,500)
Uses of Fund Balance (one-time in FY 2027)	500,000
Decrease in County Government In-Kind Services	<u>(300,000)</u>
TOTAL	<u>\$ 20,722,634</u>

EXPENDITURES

Estimated Costs for Implementing Negotiated Agreements with Employee Groups	12,000,000
Inflationary-Type Increases	8,205,598
Employee and Retiree Health Benefit Increases	6,342,132
Other	<u>1,863,466</u>
Annualization of Delayed FY 2026 Negotiated Salary Changes	2,400,000
Elimination of Blueprint TSI Program (sunsets in FY 2027, 7.0 FTE)	(721,871)
Reduction of 15.0 Teachers in line with Enrollment Decrease	(1,350,000)
Closure of Outdoor School (9.3 FTE)	(1,443,593)
Uses of One-Time Funds from County Government	7,000,000
Start-up Year for New Charter School	4,000,000
Maintenance Expenditures	2,000,000
Technology Replacements	1,000,000
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	
Uses of Fund Balance (one-time in FY 2027)	500,000
Towson University - Teacher Induction Program	
Decrease in County Government In-Kind Services	<u>(300,000)</u>
TOTAL	<u>\$ 20,722,634</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 (FY2025): \$423.4 million (Non-Restricted)
\$44.4 million (Restricted)
\$467.8 million (TOTAL)

Local Revenue (FY2025): \$239.0 million (43.85% of County Revenue)

CCPS Per Pupil Expenditure (FY2024)¹: \$16,389
State Per Pupil Expenditure (FY2024)¹: \$19,408

CCPS Wealth Per Pupil (FY2024)¹: \$631,727
State Wealth Per Pupil (FY2024)¹: \$684,026

Return on Investment²: \$1.44 per \$1 in Operational Expenditures
\$1.51 per \$1 in Capital Spending

¹From "Selected Financial Data Part 3-Analysis of Costs," Maryland State Department of Education Local Financial Reporting Office (June 2025).

²Based on "Carroll County Public School System Economic Study," Business Economic and Community Outreach Network and Salisbury University (March 2015).

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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42 Schools

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

Enrollment

(As of September 30, 2024)

26,141	Total Enrollment
12,134	Elementary
14,007	Secondary

Student Race/Ethnicity

(As of September 30, 2024)

African American	5.44%
American Indian/Alaskan Native	0.16%
Asian	3.88%
Native Hawaiian/Pacific Islander	0.22%
Hispanic/Latino	9.27%
Multiracial	4.28%
White	76.75%

Students Receiving Special

Services (As of September 30, 2024)

FaRMs	28.4%
Special Education	12.1%
Multilingual Learners	2.4%

Attendance Rate

(2024-2025 School Year)

Elementary	93.85%
Middle	93.32%
High	92.64%

Graduation Rate

(2024-2025 School Year)

4-Year Adjusted Cohort	93.27%
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Student Performance Facts



2024 English Language Arts MCAP

Assessment	Percentage Meeting or Exceeding Standard	State Ranking
Grade 3	65%	3 rd
Grade 4	64%	3 rd
Grade 5	57%	5 th
Grade 6	68%	2 nd
Grade 7	73%	2 nd
Grade 8	64%	3 rd
Grade 10	75%	2 nd

2025 Mathematics MCAP

Assessment	Percentage Meeting or Exceeding Standard	State Ranking
Grade 3	67%	2 nd
Grade 4	57%	2 nd
Grade 5	45%	2 nd
Grade 6	30%	6 th
Grade 7	34%	3 rd
Grade 8	15%	6 th
Algebra I	31%	3 rd

2025 Science MCAP

Assessment	Percentage Meeting or Exceeding Standard	State Ranking
Grade 5	36%	2 nd
Grade 8	44%	4 th

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.

Class of 2025 SAT Participation and Scores

Graduating Class	Percent Participating	Mean Scores		
		ERW	Mathematics	Total
CCPS Class of 2025	43.23%	557	586	1,142
Maryland	73%	514	488	1,003
Nation	Not Reported	521	508	1,026

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 ¹	Change ¹	Projected ¹	
	21-22	22-23	23-24	24-25	25-26	Over Prior	26-27	27-28
CARROLLTOWNE ELEMENTARY	623	629	623	593	574	(19)	579	573
CRANBERRY STATION ELEMENTARY	562	558	601	593	620	27	642	647
EBB VALLEY ELEMENTARY	523	544	571	563	563	0	574	578
ELDERSBURG ELEMENTARY	464	474	476	470	460	(10)	462	464
ELMER WOLFE ELEMENTARY	460	480	501	502	502	0	499	516
FREEDOM ELEMENTARY	599	617	643	627	641	14	640	640
FRIENDSHIP VALLEY ELEMENTARY	472	524	499	518	521	3	525	523
HAMPSTEAD ELEMENTARY	395	407	419	400	415	15	413	415
LINTON SPRINGS ELEMENTARY	693	748	738	759	756	(3)	754	737
MANCHESTER ELEMENTARY	642	673	663	671	674	3	696	682
MECHANICSVILLE ELEMENTARY	482	500	498	510	518	8	530	529
MT. AIRY ELEMENTARY	435	479	457	462	427	(35)	425	394
PARR'S RIDGE ELEMENTARY	429	426	431	391	404	13	411	424
PINEY RIDGE ELEMENTARY	546	578	583	578	573	(5)	561	571
ROBERT MOTON ELEMENTARY	401	409	441	440	423	(17)	421	429
RUNNYMEDE ELEMENTARY	465	592	609	625	632	7	657	645
SANDYMOUNT ELEMENTARY	515	567	579	640	650	10	656	681
SPRING GARDEN ELEMENTARY	423	440	456	439	439	0	445	460
TANEYTOWN ELEMENTARY	408	471	475	450	457	7	496	519
WESTMINSTER ELEMENTARY	544	546	555	564	560	(4)	544	551
WILLIAM WINCHESTER ELEMENTARY	511	576	605	587	591	4	601	607
WINFIELD ELEMENTARY	640	678	696	724	745	21	761	748
ELEMENTARY TOTALS (total without rounding)	11,228	11,916	12,119	12,106	12,146	40	12,291	12,334
Increase/(Decrease)	(474)	688	203	(13)	40	40	145	43

Middle School Enrollment Totals (FTE)								
SCHOOL	Actual				Projected ¹	Change ¹	Projected ¹	
	21-22	22-23	23-24	24-25	25-26	Over Prior	26-27	27-28
MT. AIRY MIDDLE	728	721	754	761	802	41	780	835
NORTH CARROLL MIDDLE	612	622	600	626	624	(2)	618	652
NORTHWEST MIDDLE	620	637	645	655	675	20	688	704
OKLAHOMA ROAD MIDDLE	696	742	758	816	834	18	851	853
SHILOH MIDDLE	617	604	631	631	654	23	677	677
SYKESVILLE MIDDLE	780	748	758	697	749	52	804	860
WESTMINSTER EAST MIDDLE	757	767	800	796	788	(8)	795	810
WESTMINSTER WEST MIDDLE	870	875	912	923	936	13	967	1,010
MIDDLE SCHOOL TOTALS	5,680	5,716	5,858	5,905	6,061	156	6,181	6,401
Increase/(Decrease)	(141)	36	142	47	156	156	120	221

Note: some totals may differ due to rounding

¹ Projected enrollments are the most recently available projections and come from the 2025 - 2034 Educational Facilities Master Plan

SCHOOL ENROLLMENTS and ENROLLMENT PROJECTIONS

High School Enrollment Totals (FTE)								
SCHOOL	Actual				Projected ¹	Change ¹	Projected ¹	
	21-22	22-23	23-24	24-25	25-26	Over Prior	26-27	27-28
CENTURY HIGH	1,140	1,120	1,083	1,101	1,030	(71)	1,005	988
FRANCIS SCOTT KEY HIGH	924	944	931	906	894	(12)	861	882
LIBERTY HIGH	1,002	991	1,000	1,007	1,026	19	1,053	1,089
MANCHESTER VALLEY HIGH	1,342	1,359	1,374	1,339	1,321	(18)	1,304	1,298
SOUTH CARROLL HIGH	922	921	935	933	962	29	995	995
WESTMINSTER HIGH	1,448	1,517	1,480	1,477	1,489	12	1,468	1,485
WINTERS MILL HIGH	1,086	1,116	1,142	1,156	1,202	46	1,204	1,220
HIGH SCHOOL TOTALS	7,864	7,968	7,945	7,919	7,924	5	7,891	7,955
Increase/(Decrease)	(129)	104	(23)	(26)	5	5	(33)	64

Other School Enrollment Totals (FTE)								
SCHOOL	Actual				Projected ¹	Change ¹	Projected ¹	
	21-22	22-23	23-24	24-25	25-26	Over Prior	26-27	27-28
GATEWAY/CROSSROADS/FLEX. STUDENT SPRT.	98	117	130	137	138	1	139	140
PRIDE SCHOOL	7	8	9	6	6	0	6	6
CARROLL SPRINGS SCHOOL	15	20	22	32	32	0	33	33
TRANSITION CONNECTIONS ACADEMY	46	42	40	36	36	0	37	37
OTHER SCHOOL TOTALS	166	187	201	211	212	1	215	216
Increase/(Decrease)	(6)	21	14	10	1	1	3	1

Total Enrollment (FTE)								
SCHOOL	Actual				Projected ¹	Change ¹	Projected ¹	
	21-22	22-23	23-24	24-25	25-26	Over Prior	26-27	27-28
GRAND TOTAL (total without rounding)	24,938	25,787	26,123	26,141	26,344	202	26,578	26,907
TOTAL INCREASE/DECREASE	(750)	849	336	18	203	202	234	329

Note: some totals may differ due to rounding

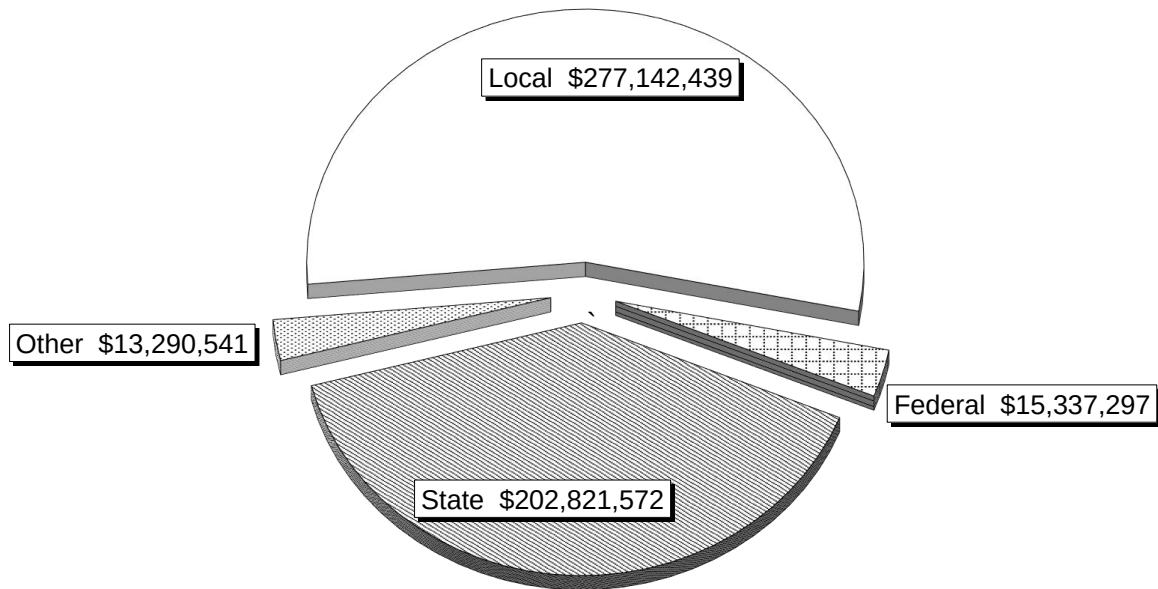
¹ Projected enrollments are the most recently available projections and come from the 2025 - 2034 Educational Facilities Master Plan



Section II

Operating Budget Summary Information

Combined Non-Restricted and Restricted Revenue 2026-2027 Operating Budget

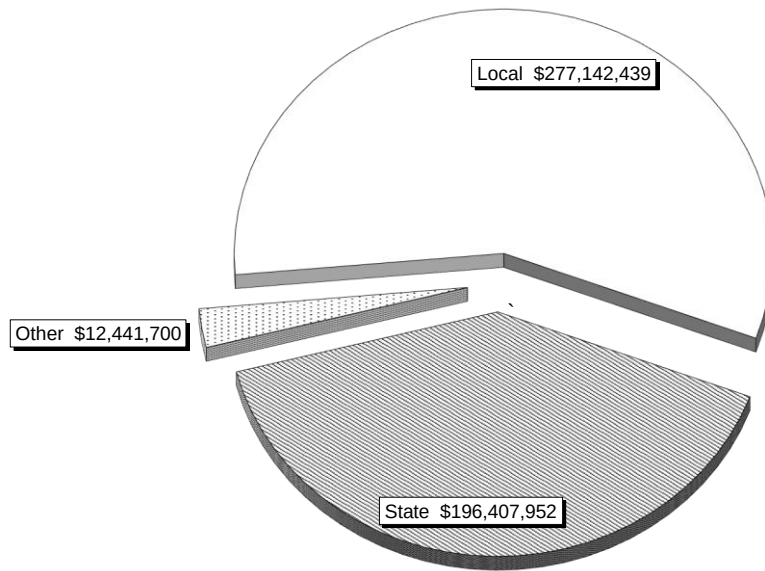


Total Combined Revenue = \$508,591,849

	Approved Budget 2025-26	% of Total	Proposed Budget 2026-27	% of Total	(Decrease) Increase Over Previous Year	% Increase (Decrease)
Local Revenue ¹	\$ 262,266,150	53.7%	\$ 277,142,439	54.5%	\$ 14,876,289	5.67%
State Revenue	197,579,964	40.4%	202,821,572	39.9%	5,241,608	2.65%
Federal Revenue	15,207,483	3.1%	15,337,297	3.0%	129,814	0.85%
Other Revenue	13,458,350	2.8%	13,290,541	2.6%	(167,809)	(1.25%)
Total Operating Budget	\$ 488,511,947	100.0%	\$ 508,591,849	100.0%	\$ 20,079,902	4.11%

¹ Includes In-Kind Revenue for usage of partial pension payment, school resource officers, and other resources [2025-26: \$4,726,990; 2026-27: \$4,426,990] and one-time funds from Fund Balance [2025-26: \$5,567,500; 2026-27: \$500,000]

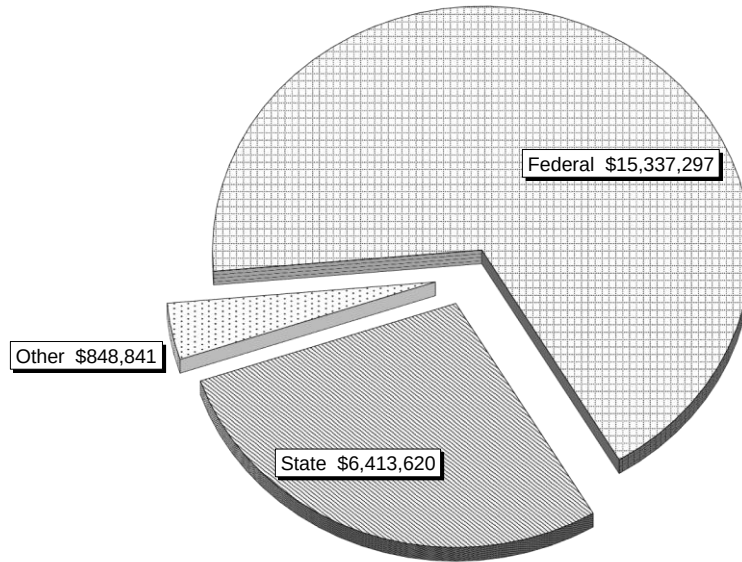
**Non-Restricted Revenue
2026-2027 Operating Budget**



Total Non-Restricted Revenue = \$485,992,091

NON-RESTRICTED REVENUE SOURCES	Approved Budget 2025-26	% of Total	Proposed Budget 2026-27	% of Total	(Decrease) Increase Over Prior Year	Percent Increase Over Prior Year
I. Local Revenue						
Local Share - Foundation and Other	\$ 199,652,274	42.9%	\$ 210,151,474	43.2%	\$ 10,499,200	5.26%
Local Share - Compensatory Education	29,489,369	6.3%	29,154,549	6.0%	(334,820)	(1.14%)
Local Share - Special Education	16,212,938	3.5%	18,331,441	3.8%	2,118,503	13.07%
Local Share - Multilingual Learners	2,536,449	0.5%	2,362,782	0.5%	(173,667)	(6.85%)
Local Share - Prekindergarten (Public)	3,047,834	0.7%	4,104,158	0.9%	1,056,324	34.66%
Local Share - College & Career Ready	1,032,796	0.2%	1,111,045	0.2%	78,249	7.58%
One-Time Funds from County Government	-	0.0%	7,000,000	1.4%	7,000,000	n/a
In-Kind Services from County Government	4,726,990	1.0%	4,426,990	0.9%	(300,000)	(6.35%)
Use of Fund Balance	5,567,500	1.2%	500,000	0.1%	(5,067,500)	(91.02%)
Total Non-Restricted Local Revenue	262,266,150	56.3%	277,142,439	57.0%	14,876,289	5.67%
II. State Revenue						
Blueprint Programs						
Foundation Program	126,263,051	26.1%	130,142,203	26.8%	3,879,152	3.07%
Compensatory Education	26,651,509	5.7%	26,359,631	5.4%	(291,878)	(1.10%)
Special Education	16,258,813	3.5%	17,998,259	3.7%	1,739,446	10.70%
Multilingual Learners	2,625,962	0.6%	2,385,030	0.5%	(240,932)	(9.17%)
Prekindergarten (Public)	2,614,280	0.6%	3,435,654	0.7%	821,374	31.42%
College and Career Ready	1,100,234	0.2%	1,196,071	0.2%	95,837	8.71%
Other Blueprint Programs	1,333,606	0.3%	786,180	0.2%	(547,426)	(41.05%)
Student Transportation	13,679,394	2.9%	14,070,166	2.9%	390,772	2.86%
Out of County Living Arrangements	34,758	0.0%	34,758	0.0%	-	0.00%
Total Non-Restricted State Revenue	190,561,607	41.0%	196,407,952	40.4%	5,846,345	3.07%
IV. Other Non-Restricted Revenue (Fees, Rentals, Interest, etc.)						
Total Other Non-Restricted Revenue	12,441,700	2.7%	12,441,700	2.6%	-	0.00%
TOTAL NON-RESTRICTED REVENUE	\$ 465,269,457	100.0%	\$ 485,992,091	100.0%	\$ 20,722,634	4.45%

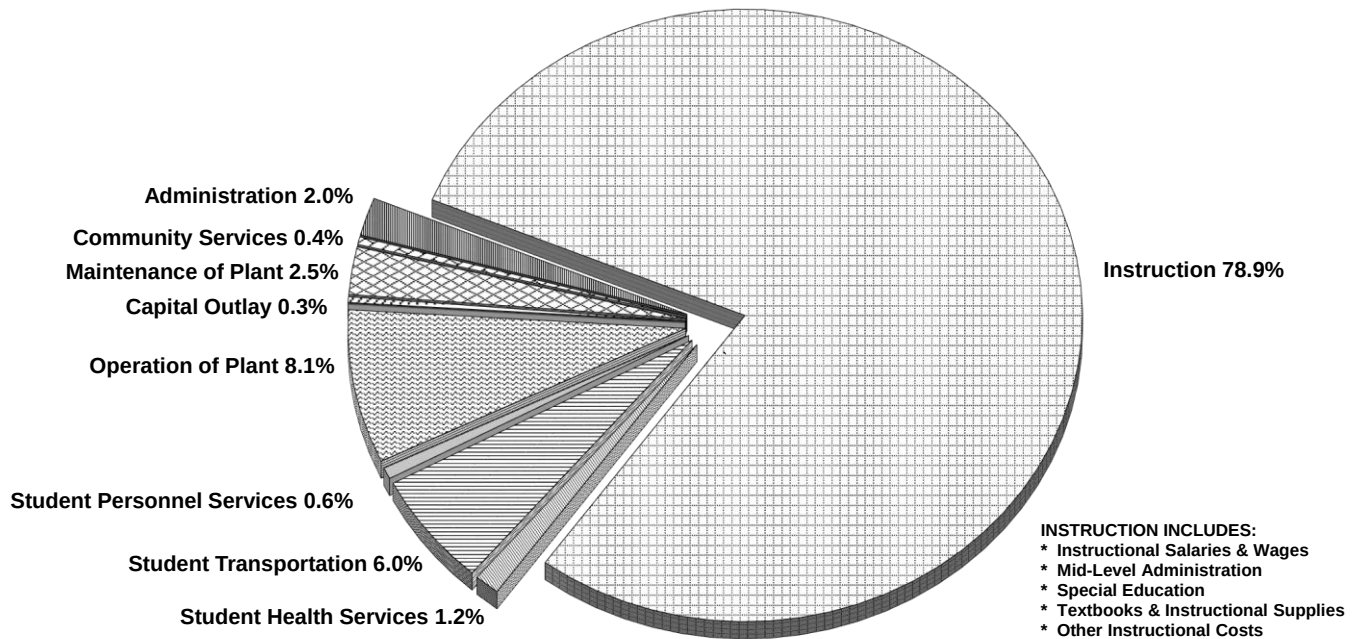
**Restricted Revenue
2026-2027 Operating Budget**



Total Restricted Revenue = \$22,599,758

RESTRICTED REVENUE SOURCES	Approved Budget 2025-26	% of Total	Proposed Budget 2026-27	% of Total	(Decrease) Increase Over Prior Year	Percent Increase Over Prior Year
II. State Revenue						
Blueprint Concentration of Poverty School Grants	\$ 1,172,250	5.0%	\$ 971,326	4.3%	\$ (200,924)	(17.14%)
Non-Public Placement (Special Education)	3,600,000	15.5%	3,300,000	14.6%	(300,000)	(8.33%)
Infants and Toddlers Program	366,179	1.6%	428,524	1.9%	62,345	17.03%
Judith P. Hoyer Centers	990,000	4.3%	930,827	4.1%	(59,173)	(5.98%)
Maryland Model for School Readiness	125,000	0.5%	-	0.0%	(125,000)	(100.00%)
Other State Restricted Revenue	414,928	1.8%	432,943	1.9%	18,015	4.34%
Carry Forward of Prior Year Grants	350,000	1.5%	350,000	1.5%	-	0.00%
Total Restricted State Revenue	7,018,357	30.2%	6,413,620	28.3%	(604,737)	(8.62%)
III. Federal Revenue						
ESSA Title I, Part A: Grants to Local School Systems	2,762,501	11.9%	2,572,368	11.4%	(190,133)	(6.88%)
ESSA Title II, Part A: Supporting Effective Instruction	347,416	1.5%	321,507	1.4%	(25,909)	(7.46%)
ESSA Title III: English Language Acquisition	80,000	0.3%	44,194	0.2%	(35,806)	(44.76%)
ESSA Title IV, Part A: Student Support & Academics	236,218	1.0%	63,964	0.3%	(172,254)	(72.92%)
IDEA: Special Education	7,054,252	30.3%	7,640,299	33.7%	586,047	8.31%
Medicaid	1,478,096	6.4%	1,459,921	6.5%	(18,175)	(1.23%)
Perkins Vocational & Technical Education Act	279,000	1.2%	265,044	1.2%	(13,956)	(5.00%)
Other Federal Revenue	1,350,000	5.8%	1,350,000	6.0%	-	0.00%
Carry Forward of Prior Year Grants	1,620,000	7.0%	1,620,000	7.2%	-	0.00%
Total Restricted Federal Revenue	15,207,483	65.4%	15,337,297	67.9%	129,814	0.85%
IV. Other Restricted Revenue (Non-Governmental Grants, Donations, Fees, etc.)						
Total Other Restricted Revenues	1,016,650	4.4%	848,841	3.8%	(167,809)	(16.51%)
TOTAL RESTRICTED REVENUE	\$ 23,242,490	100.0%	\$ 22,599,758	100.0%	\$ (642,732)	(2.77%)

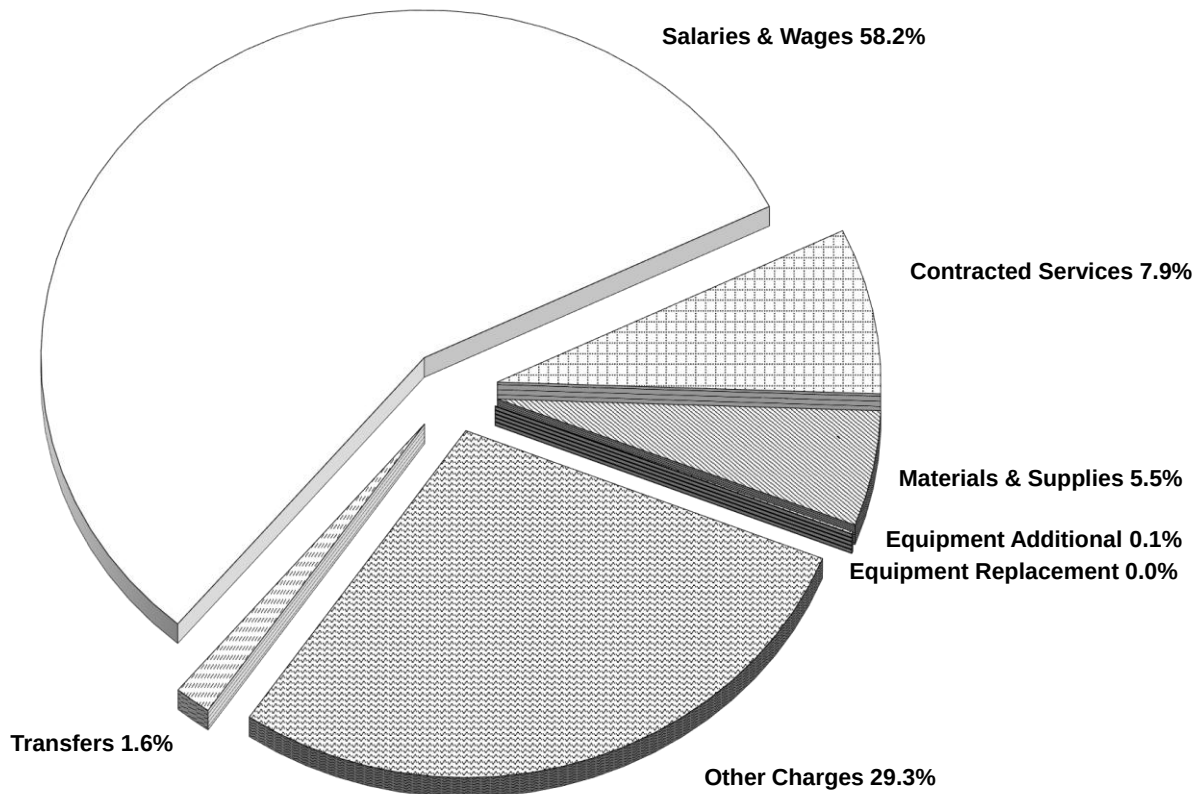
Distribution by Category of Non-Restricted and Restricted Expenditures 2026-2027 Operating Budget



Total Operating Budget = \$508,591,849

Category (with allocated fixed charges)	Approved Budget 2025-26	% of Total	Proposed Budget 2026-27	% of Total	(Decrease) Increase Over Prior Year	Percent Increase Over Prior Year
Instruction						
Instructional Salaries & Wages	\$ 253,293,490	51.8%	\$ 255,550,191	50.2%	\$ 2,256,701	0.89%
Mid-Level Administration	38,942,254	8.0%	38,702,828	7.6%	(239,426)	(0.61%)
Special Education	69,607,003	14.2%	72,355,245	14.2%	2,748,242	3.95%
Textbooks & Instructional Supplies	11,072,151	2.3%	23,800,156	4.7%	12,728,005	114.96%
Other Instructional Costs	<u>6,246,034</u>	<u>1.3%</u>	<u>10,938,001</u>	<u>2.2%</u>	<u>4,691,967</u>	<u>75.12%</u>
Total Instruction	379,160,933	77.6%	401,346,421	78.9%	22,185,488	5.85%
Administration	9,780,054	2.0%	10,120,076	2.0%	340,022	3.48%
Student Personnel Services	3,063,834	0.6%	3,133,519	0.6%	69,685	2.27%
Student Health Services	6,346,156	1.4%	6,106,328	1.2%	(239,828)	(3.78%)
Student Transportation	30,316,026	6.2%	30,293,042	6.0%	(22,984)	(0.08%)
Operation of Plant	41,172,556	8.4%	41,525,910	8.1%	353,354	0.86%
Maintenance of Plant	10,096,830	2.1%	12,488,347	2.5%	2,391,517	23.69%
Food Services	-	0.0%	-	0.0%	-	0.00%
Community Services	2,067,652	0.4%	2,012,442	0.4%	(55,210)	(2.67%)
Capital Outlay	6,507,906	1.3%	1,565,764	0.3%	(4,942,142)	(75.94%)
Total Operating Budget	\$ 488,511,947	100.0%	\$ 508,591,849	100.0%	\$ 20,079,902	4.11%

Distribution by Object of Non-Restricted and Restricted Expenditures 2026-2027 Operating Budget



Total Operating Budget = \$508,591,849

Object	Approved Budget 2025-26	% of Total	Proposed Budget 2026-27	% of Total	(Decrease) Increase Over Prior Year	Percent Increase Over Prior Year
01 Salaries & Wages	\$ 284,287,512	58.2%	\$ 282,899,999	55.6%	\$ (1,387,513)	(0.49%)
02 Contracted Services	38,643,069	7.9%	40,391,808	7.9%	1,748,739	4.53%
03 Materials & Supplies	15,274,193	3.1%	27,943,582	5.5%	12,669,389	82.95%
04 Other Charges	137,414,696	28.1%	148,934,324	29.3%	11,519,628	8.38%
05 Equipment Additional	145,354	0.1%	150,180	0.1%	4,826	3.32%
06 Equipment Replacement	22,000	0.0%	22,000	0.0%	-	0.00%
09 Transfers	12,725,123	2.6%	8,249,956	1.6%	(4,475,167)	(35.17%)
Total Operating Budget	\$ 488,511,947	100.0%	\$ 508,591,849	100.0%	\$ 20,079,902	4.11%

SUMMARY OF OPERATING FUND APPROPRIATIONS BY CATEGORY

Category	Unrestricted Funds Approved Budget 2025-26	Unrestricted Funds Proposed Budget 2026-27	(Decrease) Increase Over Prior Year Budget	Restricted Funds Approved Budget 2025-26	Restricted Funds Proposed Budget 2026-27	(Decrease) Increase Over Prior Year Budget	Total Approved Budget 2025-26
Administration	7,086,774	7,196,939	110,165	341,106	335,939	(5,167)	7,532,878
Instructional Salaries & Wages	169,266,958	168,014,479	(1,252,479)	3,811,459	3,492,268	(319,191)	171,506,747
Student Personnel Services	2,415,217	2,441,014	25,797	17,130	18,350	1,220	2,459,364
Student Health Services	4,591,073	4,358,152	(232,921)	294,710	292,360	(2,350)	4,650,512
Student Transportation	29,645,773	29,650,073	4,300	216,350	132,421	(83,929)	29,782,494
Operation of Plant	34,158,549	33,697,386	(461,163)	85,000	85,476	476	33,782,862
Maintenance of Plant	7,962,522	10,056,317	2,093,795	57,000	35,000	(22,000)	10,091,317
Fixed Charges	113,345,220	119,973,763	6,628,543	4,489,210	4,809,770	320,560	124,783,533
Food Services	0	0	0	0	0	0	0
Community Services	732,498	737,453	4,955	1,084,392	1,004,179	(80,213)	1,741,632
Capital Outlay	6,140,088	1,151,907	(4,988,181)	0	0	0	1,151,907
Mid-Level Administration	29,572,127	28,736,767	(835,360)	561,802	565,214	3,412	29,301,981
Special Education	45,051,570	46,813,462	1,761,892	10,267,234	10,255,003	(12,231)	57,068,465
Textbooks & Instructional Supplies	9,975,076	22,933,018	12,957,942	1,097,075	867,138	(229,937)	23,800,156
Other Instructional Costs	5,326,012	10,231,361	4,905,349	920,022	706,640	(213,382)	10,938,001
TOTAL	465,269,457	485,992,091	20,722,634	23,242,490	22,599,758	(642,732)	508,591,849

BUDGET SUMMARY			
Unrestricted / Restricted	Approved FY 2025-26	Proposed FY 2026-27	Percent Change Over Prior Year
Unrestricted Funds	465,269,457	485,992,091	4.45%
Restricted Funds	23,242,490	22,599,758	-2.77%
Total Funds	488,511,947	508,591,849	4.11%

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

	Operating Fund Non-Restricted	Operating Fund Restricted	Food Service Fund
Authorized as of July 1, 2025	3,298.83	145.40	111.78
Changes in FY 2027 Budget			
<u>Eliminated Positions</u>			
Classroom Teachers in Line with Enrollment Decrease	(15.00)		
Primary Interventionists (Blueprint TSI Program Sunsets)	(7.00)		
Closure of Outdoor School			
Principal	(1.00)		
School Nurses	(2.70)		
Teachers	(4.00)		
Instructional Assistants	<u>(1.60)</u>		
Authorized as of July 1, 2026	<u>3,267.53</u>	<u>145.40</u>	<u>111.78</u>

FY 2027 Costs Previously Funded With Grants

	Existing / Locally "Picked-Up" FTE	Existing / Locally "Picked-Up" Cost
No Restricted Costs Currently Expected to Move to Non-Restricted	-	\$ -
Total	-	\$ <u>-</u>

FY 2027 Grant Summary – Federal Funding

Estimated Funding / FTEs: \$ 15,337,297 / 114.20

Every Student Succeeds Act (ESSA)

Title I, Part A – Improving Basic Programs

Estimated Funding / FTEs: \$ 2,572,368 / 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: \$ 321,507 / 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: \$ 44,194 / 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: \$ 63,964 / 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: \$ 7,325,991 / 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: \$ 314,308 / 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: \$ 1,459,921 / 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: \$ 265,044 / 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 2027 Grant Summary – State Funding

Estimated Funding / FTEs: \$ 6,413,620 / 17.60

Concentration of Poverty Schools

Estimated Funding / FTEs: \$ 971,326 / 9.00

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: \$ 428,524 / 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: \$ 930,827 / 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.

Non-Public Placements

Estimated Funding / FTEs: \$ 3,300,000 / 0.00

Purpose of Grant: To provide for the placement of students with disabilities in an appropriate educational environment. Costs are shared between the local school system and state government.

Assorted Small Grants

Estimated Funding / FTEs: \$ 432,943 / 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 2027 Grant Summary – Other Funding

Estimated Funding / FTEs: \$ 848,841 / 13.60

Student Fees for Outdoor School

Estimated Funding / FTEs: \$ 0 / 0.00

Purpose of Funds: Receipts from students to offset meal expenditures for the Outdoor School.

Student Support Donations

Estimated Funding / FTEs: \$ 50,000 / 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: \$ 648,841 / 13.60

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				\$ (Decrease)	% (Decrease)
	Actual 2024-25	Approved 2025-26	Proposed 2026-27	Increase over Prior Year	Increase over Prior Year
01 Administration					
1 Salaries	\$ 5,890,826	\$ 6,335,909	\$ 6,345,802	\$ 9,893	0.16%
2 Contracted Services	679,501	633,748	759,498	125,750	19.84%
3 Supplies/Materials	47,672	48,833	47,233	(1,600)	-3.28%
4 Other Charges	164,233	234,390	205,345	(29,045)	-12.39%
9 Transfers	(284,077)	(166,106)	(160,939)	5,167	3.11%
	\$ 6,498,155	\$ 7,086,774	\$ 7,196,939	\$ 110,165	1.55%
Restricted Summary					
01 Administration					
3 Supplies/Materials	\$ 2,551	\$ -	\$ -	\$ -	0.00%
4 Other Charges	-	175,000	175,000	-	0.00%
9 Transfers	284,077	166,106	160,939	(5,167)	-3.11%
	\$ 286,628	\$ 341,106	\$ 335,939	\$ (5,167)	-1.51%

Category 01 - Administration

Changes - FY 2027

Non-Restricted Budget Changes

1. Increase in legal fees	\$ 125,000
2. Various salary and wage changes including turnover	9,893
3. Decrease in indirect cost recovery from grants (as offset to non-restricted expenditures)	5,167
4. Net increases in contractual services	750
5. Net decrease in various supplies and materials and other charges	<u>(30,645)</u>

Total Non-Restricted Increase - Category 01 - Administration	110,165
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Restricted Budget Net Decrease - Category 01 - Administration	<u>(5,167)</u>
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TOTAL INCREASE - Category 01 - Administration	\$ 104,998
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
ADMINISTRATION				
Positions				
1. Exempt	38.93	38.93	38.93	
2. Non-Exempt	12.00	12.60	12.60	
Total Positions	<u>50.93</u>	<u>51.53</u>	<u>51.53</u>	<u>-</u>
1 Salaries and Wages				
Regular Classified	\$ 708,280	\$ 745,992	\$ 751,763	
Temporary Classified	60,732	63,683	68,133	
Overtime Classified	1,503	5,500	5,250	
Longevity Classified	3,405	-	-	
Classified Educational Add-Ons	438	600	300	
Regular Professional	4,976,442	5,081,367	5,396,016	
Professional Educational Add-Ons	22,460	23,340	23,340	
Temporary Other Professionals	630	-	-	
Substitute Employees	7,680	45,000	20,000	
Board Members' Allowance	57,000	60,000	61,000	
Vacation Payoff	52,258	65,000	65,000	
Funds For Negotiated Agreements	-	290,427	-	
Hiring Turnover (F.T.E.)	-	(45,000)	(45,000)	
Object Total	<u>5,890,826</u>	<u>6,335,909</u>	<u>6,345,802</u>	<u>-</u>
2 Contracted Services				
Printing & Binding	1,447	26,750	26,700	
Advertising	4,200	500	200	
Rental of Business Machines	18,248	32,749	32,849	
Medical and Dental Fees	357	5,000	5,000	
Consultants	20,899	98,000	102,500	
Legal Fees	341,697	250,800	375,800	
Auditing Fees	172,725	100,000	100,000	
Other Contracted Services	119,929	119,949	116,449	
Object Total	<u>679,501</u>	<u>633,748</u>	<u>759,498</u>	<u>-</u>
3 Supplies and Materials				
Office Supplies	30,831	31,983	30,883	
Books & Periodicals	1,092	900	400	
Food	7,801	6,600	6,600	
Computer Equipment < \$5,000	-	5,000	5,000	
Sensitive Items - Non I.T.	1,544	500	500	
Printer Supplies	2,486	3,700	3,700	
Other Supplies & Materials	3,918	150	150	
Object Total	<u>47,672</u>	<u>48,833</u>	<u>47,233</u>	<u>-</u>

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
ADMINISTRATION - continued				
4 Other Charges				
Local Mileage Reimbursement	7,674	11,111	10,611	
License Fees	39,955	79,725	57,100	
Postage	4,757	30,150	27,050	
Recruiting Costs	18,318	25,000	25,000	
Dues	62,604	42,735	39,615	
Subscriptions	1,556	1,499	1,649	
Board Members' Expense	1,944	3,000	3,000	
Retirement and Recognition	1,174	16,500	16,500	
Conferences & Trainings	17,515	19,120	19,220	
Admissions/Entrance Fees	1,970	5,550	5,600	
Donations / Memorials	4,402	-	-	
Miscellaneous - Other Charges	2,363	-	-	
Object Total	<u>164,233</u>	<u>234,390</u>	<u>205,345</u>	<u>-</u>
9 Transfers				
Indirect Costs	<u>(284,077)</u>	<u>(166,106)</u>	<u>(160,939)</u>	<u>-</u>
Object Total	<u>(284,077)</u>	<u>(166,106)</u>	<u>(160,939)</u>	<u>-</u>
 TOTAL ADMINISTRATION	 \$ 6,498,155	 \$ 7,086,774	 \$ 7,196,939	 \$ -

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
ADMINISTRATION				
3 Supplies and Materials				
Food	\$ 1,983	\$ -	\$ -	
Other Supplies & Materials	<u>568</u>	<u>-</u>	<u>-</u>	
Object Total	2,551	-	-	-
4 Other Charges				
Miscellaneous - Other Charges	<u>-</u>	<u>175,000</u>	<u>175,000</u>	
Object Total	-	175,000	175,000	-
9 Transfers				
Indirect Costs	<u>284,077</u>	<u>166,106</u>	<u>160,939</u>	
Object Total	284,077	166,106	160,939	-
 TOTAL ADMINISTRATION	 \$ 286,628	 \$ 341,106	 \$ 335,939	 \$ -

ADMINISTRATION

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

SALARIES AND WAGES	<u>FULL-TIME EQUIVALENT</u>	<u>PROPOSED BUDGET</u>
Existing Professional Positions - Exempt		
Professional Personnel - Exempt		
Assistant Superintendent of Operations	1.00	
Budget Analyst	1.00	
Buyer	1.00	
Chief Financial Officer	1.00	
Chief Information Officer	1.00	
Communications Coordinator	1.00	
Communications Officer	1.00	
Database Administrator	1.00	
Database Engineer	1.00	
Director - Human Resources	1.00	
Employee Benefits & Insurance Administrator	1.00	
Executive Assistant	0.33	
Executive Assistant to Superintendent & Board	1.00	
Grants Analyst	0.60	
Human Resources Associate - Risk Management	1.00	
Human Resources Specialist	4.00	
Lead Auditor	1.00	
Lead Software Development Engineer	2.00	
Manager of Support Services	1.00	
Payroll Officer	1.00	
School Training & Support Accountant	1.00	
Senior Accountant	1.00	
Senior Cyber Security Engineer	1.00	
Software Development Engineer	3.00	
Staff Accountant I	1.00	
Superintendent of Schools	1.00	
Supervisor - Budget & Grants	1.00	
Supervisor - Finance	1.00	
Supervisor - Human Resources	1.00	
Supervisor - Information Services	1.00	
Supervisor - Information Technology	1.00	
Supervisor - Purchasing	1.00	
Systems Accountant	<u>2.00</u>	
Total Existing Professional Positions - Exempt	38.93	5,396,016
Existing Classified Positions - Non-Exempt		
Accounting Associate	0.50	
Associate Buyer	1.00	
Cabinet Secretary	1.00	
Clerk II - 12 mo.	1.00	
Clerk Accountant III - 12 mo.	2.00	
Director's Secretary	1.00	
Human Resources Associate - Benefits & Staffing	1.00	
Human Resources Associate - Substitute Administrator	<u>1.00</u>	
Sub-Total	8.50	

ADMINISTRATION

PROPOSED BUDGET

SALARIES AND WAGES

Existing Classified Positions - Non-Exempt - continued

Human Resources Associate	0.60
Payroll Associate	2.50
Purchasing Technician	<u>1.00</u>
Sub-Total	4.10

Total Existing Classified Positions	12.60	<u>751,763</u>
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Total Existing Positions - Professional & Classified	51.53	6,147,779
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Temporary Classified

Wages paid to non-exempt employees to perform tasks during peak periods on a short term basis.	68,133
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Overtime Classified

Wages paid to non-exempt employees for overtime hours worked	5,250
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Classified Educational Add-Ons

Educational Add-Ons for non-exempt employees	300
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Professional Add-Ons

Additional compensation for exempt employees in accordance with negotiated agreements.	23,340
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Substitutes

To supply substitutes for teachers for professional development days and training sessions.	20,000
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Vacation Payoff	65,000
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Board Members Allowance

Public School Laws § 3-403 Compensation and Expenses	61,000
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(i) "The president of the county board is entitled to receive \$13,000 annually as compensation and the other voting members are entitled to receive \$12,000 each annually in total compensation."

Hiring Turnover (F.T.E)	<u>(45,000)</u>
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TOTAL SALARIES AND WAGES	6,345,802
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ADMINISTRATION

PROPOSED BUDGET

CONTRACTED SERVICES

Printing & Binding Announcements, letters, Informational Calendars and costs associated with requests for Public Information.	26,700
Advertising Advertisements for bids and positions	200
Rental of Business Machines Rental of Central Office copier machines	32,849
Medical and Dental fees	5,000
Consultants Includes consultant assistance for energy procurement, utility bids, investment planning, and Public Information concerns.	102,500
Legal Services Public School Laws § 4-104 Counsel ...each county board may: (i) Retain counsel to represent it in legal matters that affect the Board. (ii) Contract for payment of a reasonable fee to the counsel.	375,800
Audit Services Public School Laws § 5-108 Annual Audit ...each county board shall: (i) Provide for an annual audit of its transactions and accounts. (ii) Certified Public Accountant to conduct audit. (iii) The audit shall be made by a Certified Public Accountant.	100,000
Other Contracted Services Includes funds for stenographic services for appeals that require a hearing officer and court reporter, background checks for employees/volunteers and other contracting for administrative issues with Technology Services.	<u>116,449</u>

TOTAL CONTRACTED SERVICES 759,498

SUPPLIES AND MATERIALS

Office Supplies Stationery, paper, payroll checks/advices, subfinder/computer upgrades, administrative forms, photo ID badges and other office supplies	30,883
Books and Periodicals To purchase books or periodicals for professional libraries, including cost for updates to annotated codes.	400
Food Purchase of food and payments to restaurants for meals furnished.	6,600
Computer Equipment < \$5,000 Technology Services	5,000
Sensitive Item - Non - I.T. Technology Services	500
Printer Supplies	3,700

ADMINISTRATION			PROPOSED <u>BUDGET</u>
Other Supplies & Materials			
Planning and evaluation (testing) materials			<u>150</u>
TOTAL SUPPLIES AND MATERIALS			47,233
OTHER CHARGES			
Local Mileage Reimbursement			
Reimbursement for personnel carrying out assigned duties and funding for Board members.			10,611
License Fees			
Absence management and job application systems within Human Resources.			57,100
Postage			
Postage for departments within Central Office			27,050
Recruiting Costs			
Payment for recruiting expenses			25,000
Dues and Subscriptions			
Dues for membership in professional organizations including the Maryland Association of Boards of Education, and subscriptions to professional magazines.			41,264
Board Members Expenses			
Public School Laws § 3-303 Compensation and Expenses			3,000
(i) Expenses for the Chairman and other members, allowance for travel as provided in the Carroll County Budget.			
Retirements and Recognitions			
Retirement and Recognition gifts to retired employees based on years of service to the Board of Education and citizens of Carroll County.			16,500
Conferences & Trainings			
Costs of attending conferences, meetings, in-services, training and other professional development, including annual training associated with the financial system and other central office computer support systems.			19,220
Admissions/Entrance Fees			5,600
Miscellaneous Other Charges			
Carryover and New Grants (#800 series)		Restricted	<u>175,000</u>
TOTAL OTHER CHARGES			380,345
TRANSFERS			
Indirect Costs	Unrestricted	(160,939)	
	Restricted	<u>160,939</u>	<u>0</u>
TOTAL TRANSFERS			0
TOTAL ADMINISTRATION			\$7,532,878

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

	Actual 2024-25	Approved 2025-26	Proposed 2026-27	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
Unrestricted Summary					
02 Instructional Salaries / Wages					
1 Salaries	\$155,427,190	\$169,266,958	\$168,014,479	\$ (1,252,479)	-0.74%
Restricted Summary					
02 Instructional Salaries / Wages					
1 Salaries	\$ 11,104,129	\$ 3,811,459	\$ 3,492,268	\$ (319,191)	-8.37%

Category 02 - Instructional Salaries and Wages

Changes - FY 2027

Non-Restricted Budget Changes

1. Increase in educational add-ons to salary / career ladder implementation	\$ 409,142
2. Various salary and wage changes including turnover	219,880
3. Increase in substitute teacher wages	162,714
4. Closure of Outdoor School	(488,665)
5. Elimination of Blueprint TSI Program (sunsets in fiscal year 2027)	(543,050)
6. Reduction of 15.0 Teachers commensurate with decline in student enrollment	<u>(1,012,500)</u>
Total Non-Restricted Decrease - Category 02 - Instructional Salaries and Wages	(1,252,479)

Restricted Budget Net Decrease - Category 02 - Instructional Salaries and Wages	<u>(319,191)</u>
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TOTAL DECREASE - Category 02 - Instructional Salaries and Wages	\$ (1,571,670)
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
INSTRUCTIONAL SALARIES AND WAGES				
Positions				
1. Exempt	1,713.37	1,811.07	1,757.69	
2. Non-Exempt	201.80	236.80	234.10	
Total Positions	<u>1,915.17</u>	<u>2,047.87</u>	<u>1,991.79</u>	<u>-</u>
1 Salaries and Wages				
Classroom Assistants	\$ 5,419,343	\$ 6,486,251	\$ 6,877,095	
Clerks & Secretaries	837,452	849,144	885,392	
Temporary Classified	847,579	931,258	934,993	
Overtime Classified	9,590	300	300	
Classified Educational Add-Ons	65,873	68,880	68,700	
Substitute Employees	4,549,646	4,500,320	4,661,034	
Regular Educational	137,548,266	147,317,531	146,913,271	
Temporary Educational	1,598,675	3,982,846	3,961,895	
Educational Add-Ons	1,370,713	1,117,554	1,525,916	
Professional Add-Ons	9,490	12,480	12,000	
Outdoor School Add-Ons	61,992	65,512	-	
Athletic Coaches	974,039	1,023,815	1,023,815	
Other Extra Curricular Pay	463,714	465,591	485,034	
Intramural Coaches	4,053	17,000	12,000	
Team Leaders	933,006	956,753	951,678	
Department Chair	282,072	287,764	544,692	
Summer Work - Educational	382,807	389,684	365,713	
Insurance Opt-Out	7,962	7,951	7,951	
Vacation Payoff	2,155	-	-	
Co-Curricular Event Workers	58,763	83,000	83,000	
Funds For Negotiated Agreements	-	2,003,324	-	
Hiring Turnover (F.T.E.)	-	(1,300,000)	(1,300,000)	
Object Total	<u>155,427,190</u>	<u>169,266,958</u>	<u>168,014,479</u>	<u>-</u>
INSTRUCTIONAL SALARIES AND WAGES	\$ 155,427,190	\$ 169,266,958	\$ 168,014,479	\$ -

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
INSTRUCTIONAL SALARIES AND WAGES				
Positions				
1. Exempt	124.90	33.60	21.30	
2. Non-Exempt	43.80	7.80	10.30	
Total Positions	<u>168.70</u>	<u>41.40</u>	<u>31.60</u>	<u>-</u>
1 Salaries and Wages				
Other Professionals	\$ 1,406,544	\$ 203,029	\$ 205,688	
Classified Overtime	219	-	6,900	
Temporary Professionals	15,947	-		
Professional Team Leaders	9,828	3,276	-	
Professional Department Chair	3,276	-	-	
Professional Add-Ons	47,149	10,480	-	
Classroom Assistants	1,018,792	202,212	235,598	
Temporary Classified	118,045	180,278	125,439	
Classified Educational Add-Ons	7,034	1,500	1,500	
Regular Educational	7,089,042	1,227,486	1,188,836	
Temporary Educational	1,216,599	1,889,443	1,694,469	
Teacher Educational Add-Ons	15,000	-		
Teacher Summer Work	7,092	-		
Teacher Department Chair	3,276	-		
Teacher Team Leader	19,656	-	3,276	
Substitute Employees	<u>126,628</u>	<u>93,755</u>	<u>30,562</u>	
Object Total	<u>11,104,129</u>	<u>3,811,459</u>	<u>3,492,268</u>	<u>-</u>
INSTRUCTIONAL SALARIES AND WAGES	\$ 11,104,129	\$ 3,811,459	\$ 3,492,268	\$ -

INSTRUCTIONAL SALARIES AND WAGES

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

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

PROPOSED BUDGET

SALARIES AND WAGES

	Full-Time Equivalent	
Classified Positions - Non-Exempt		
Classroom Assistants - Unrestricted		
Instructional Assistants	131.50	
Paraprofessional	55.00	
Pre-Kindergarten Assistants	15.00	
Pre-Kindergarten Paraprofessional	6.00	
Pride Instructional Assistant	2.00	
Total Classroom Assistants - Unrestricted	209.50	6,877,095
Classroom Assistants - Restricted		
Instructional Assistants	2.00	
Pre-Kindergarten Paraprofessional	2.00	
Pride Instructional Assistant	1.00	
Title I Parent Liaison	5.30	
Total Classroom Assistants - Restricted	10.30	235,598
Clerks and Secretaries - Unrestricted		
Media Clerk (10 Month)	22.00	
Secretary III (12 Month)	1.00	
Total Clerks and Secretaries - Unrestricted	23.00	885,392
Total Classified Positions - Restricted & Unrestricted	242.80	7,998,085
Temporary Classified		
Salaries to classified employees for services rendered on an intermittent or short-term basis.		
a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	73,289
b. Concentration of Poverty Personnel Grants (#027)	Restricted	25,000
c. Concentration of Poverty Carry Forward (#028)	Restricted	25,000
d. Camp Thrive (#159)	Restricted	2,000
e. ESSA Title III-A: ELA - LEP (#228)	Restricted	150
Sub-Total Restricted		125,439
a. All Schools	Unrestricted	337,736
b. Director of High Schools	Unrestricted	2,119
c. Director of Elementary Schools	Unrestricted	14,456
d. Student Body Activities	Unrestricted	10,022
e. General Administration	Unrestricted	500
f. Perkins Title I-C: Program Improvement (#029)	Unrestricted	18,000
g. Pre-Kindergarten (#056)	Unrestricted	2,835
h. PreK - 2 Suspension Prevention (#117)	Unrestricted	28,180
i. PRIDE - Elementary (#118)	Unrestricted	24,900
j. HS Facilitator of Student Support (#122)	Unrestricted	57,002
k. Interpretation and Translation Services (#237)	Unrestricted	1,600
l. Director's Distribution - High Schools (#271)	Unrestricted	4,683
m. Director's Distribution - Middle Schools (#272)	Unrestricted	181,091
n. Director's Distribution - Elementary Schools (#273)	Unrestricted	249,869
o. Multicultural Curriculum Development (#345)	Unrestricted	2,000
Sub-Total Unrestricted		934,993
Total Temporary Classified - Restricted & Unrestricted		1,060,432
Substitute Teachers		
Wages paid to individuals to fill in for a permanent employee for various scheduled time off periods from job assignment.		
a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	28,090
b. Fine Arts Initiatives (#205)	Restricted	1,000
c. Title III: ELA - LEP	Restricted	1,472
Sub-Total Restricted		30,562

INSTRUCTIONAL SALARIES AND WAGES

PROPOSED
BUDGET

f. Schools - All Levels	Unrestricted	3,000
g. Communications Office	Unrestricted	5,000
h. General Administration	Unrestricted	4,265,000
i. Assistant Superintendent of Schools	Unrestricted	0
j. Director of High Schools	Unrestricted	3,141
k. Director of Middle Schools	Unrestricted	10,000
l. Director of Elementary Schools	Unrestricted	1,040
m. Student Body Activities	Unrestricted	19,944
n. Student Services	Unrestricted	1,000
o. Curriculum	Unrestricted	126,700
p. Staff Development	Unrestricted	61,101
q. Perkins Title I-C: Program Improvement (#029)	Unrestricted	3,410
r. Sources of Strength (#030)	Unrestricted	24,000
s. Advanced Academics (#055)	Unrestricted	5,350
t. Towson U Teacher Induct (#063)	Unrestricted	63,000
u. CCSGA (Student Government) / Student Leadership (#098)	Unrestricted	6,267
v. PRIDE - Elementary (#118)	Unrestricted	2,000
w. High School Dropout Prevention (#122)	Unrestricted	5,000
x. Director of High Schools (#271)	Unrestricted	8,209
y. Director of Middle Schools (#272)	Unrestricted	13,974
z. Director of Elementary Schools (#273)	Unrestricted	14,358
aa. Multicultural Curriculum Development (#345)	Unrestricted	18,500
bb. Career Technology Education - Match (#429)	Unrestricted	1,040
Sub-Total Unrestricted		4,661,034

Total Substitute Teachers - Restricted & Unrestricted

4,691,596

Regular Educational Positions - Unrestricted

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

<u>Positions</u>	<u>Full-Time Equivalent</u>
Academic Facilitator	7.50
Academy of Finance	0.50
Advanced Academics	15.00
Agriscience	6.16
Air Conditioning / Refrigeration	1.00
Allied Health Careers	5.00
Alternative Placement Opportunity	0.25
Alternative Program Intervention Specialist - 11 mo.	-
American Sign Language	1.68
Applied Mechanical Engineering	-
Art	51.74
Athletic Director	2.31
Autism Behavioral Consultant - 11 mo.	-
Auto Service Technician	1.00
Behavior Support Specialist - Elementary/Middle - 10 mo.	11.00
Behavior Support Specialist - Elementary/Middle - 11 mo.	3.00
Biology	26.57
Bio-Medical Science	2.00
Building Maintenance	0.77
Business Education	16.50
Career Research & Development Teacher	1.00
Carpentry	1.00
Chemistry	21.84
Choral - High School	5.49
Collision Repair	1.00
Computer Technology	1.00
Cooperative Individual Work Experience / Career Connections - 10 mo.	9.00
Cooperative Individual Work Experience / Career Connections - 11 mo.	-
Cosmetology	3.00
Criminal Justice Teacher	2.00
Culinary Arts	2.00
Dance	0.34
Drafting	1.00
Drama	3.34
Early Childhood Education	0.67
Earth Science	18.50
Electrical Occupations	1.00
Elementary Interventionist Teacher	15.00
Elementary Reading Specialist	-
Elementary - Grades 1-5	410.00
Engineering	2.00
English	118.27
English as a Second Language (ESOL) Resource Teacher - 10 mo.	3.50
English as a Second Language (ESOL) Resource Teacher - 11 mo.	13.00
Family / Consumer Sciences	22.76
French	0.50
General Music - Elementary/Middle	36.40

INSTRUCTIONAL SALARIES AND WAGES

PROPOSED
BUDGET

Regular Educational Positions - continued

General Science	19.50	
General Social Studies	111.58	
Geo Information Systems Tech Teacher	1.00	
German	2.50	
Health Education	49.70	
Health Professions	1.00	
Heavy Equipment & Truck Technology	1.00	
High School Facilitator of Student Support	7.00	
High School Reading Specialist	7.00	
History	2.00	
ILA Specialist	22.00	
Instructional Technology Resource Teacher	2.00	
Instrumental Music	28.40	
In-Patient Instruct. Supp / Transition Specialist	1.00	
JROTC NCO Instructor - 11 mo.	2.00	
JROTC Sr Instructor - 11 mo.	2.00	
Kindergarten	88.00	
Latin	0.50	
Life Science	18.50	
Machine Technology	1.00	
Masonry	1.00	
Mathematics	125.66	
Math Resource - Elementary - 10 mo.	19.80	
Math Resource - Elementary - 11 mo.	1.00	
Math Resource - Secondary - 10 mo.	7.00	
Media Specialist + 4 Days	38.40	
Mental Health Therapists - 10 mo	1.00	
Mental Health Therapists - 11 mo	19.00	
Mentor Behavior Coach	-	
Mentor Teacher - Elementary	7.20	
Mentor Teacher - Pre-K	-	
Mentor Teacher School Counselor	1.00	
Mentor Teacher - Secondary - 10 mo.	3.00	
Mentor Teacher - Secondary - 11 mo.	0.50	
Middle School Career Coaches	8.00	
Middle School Reading Specialist	1.00	
Networking Technology	-	
Outdoor School	-	
Physical Education	83.36	
Physics	14.68	
Pre-Kindergarten	23.00	
PRIDE Program Teacher	3.00	
Primary Interventionist	-	
Print Production	1.00	
Project Lead The Way	1.00	
Psychology	3.76	
Reading	7.00	
Reading Resource	7.00	
Russian	0.33	
School Psychologist - 10 mo.	20.50	
School Psychologist - 12 mo.	3.00	
School Counselor - 11 mo.	35.00	
School Counselor - School Year + 2 Weeks	42.00	
Secondary Mentor Behavior Coach	4.00	
Spanish	33.83	
SUCCESS Behavior Consultant - 11 mo	4.00	
Teacher Academy Program	1.00	
Technical Support & Networking	1.00	
Technology Education	34.00	
Textiles & Fashion Design	1.00	
Transportation Mechanic Instructor	1.00	
Video Production Teacher	2.00	
Welding Technology	1.00	
Pending Instructional Placements	(15.00)	
Total Regular Educational Positions - Unrestricted	1,759.29	146,913,271
Regular Educational Positions - Restricted		
Elementary - Grades 1-5	4.00	
Instructional Technology Resource Teacher	1.00	
Mental Health Therapist - 11 mo.	1.00	
Mentor Teacher - Elementary	1.00	
Mentor Teacher - Elementary - 11 mo.	0.90	
Mentor Teacher - Secondary - 11 mo.	0.40	
Mentor Teacher - Pre-K	2.00	
School Psychologist - 10 mo.	1.00	
Title I Resource Teacher	10.00	
Total Regular Educational Positions - Restricted	21.30	1,394,524
Total Regular Educational Positions - Unrestricted & Restricted	1,780.59	148,307,795

INSTRUCTIONAL SALARIES AND WAGES

PROPOSED
BUDGET

Temporary Educational & Temporary Professional

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

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

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

a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	270,113
b. Perkins Title I-C: Program Improvement (#029)	Restricted	48,972
c. Title II (#032)	Restricted	22,000
d. MD NBC Support Grant (#072)	Restricted	16,454
e. Camp Thrive (#159)	Restricted	4,000
f. Continuing Education Fair (#166)	Restricted	2,000
g. Robotics Program (MSDE) (#192)	Restricted	293
h. Title III: ELA - LEP (#228)	Restricted	33,173
i. ESSA Title IV-A (#248)	Restricted	45,994
j. NG STEM Grant (#294)	Restricted	1,470
k. Various Grants Carryover (#800)	Restricted	400,000
l. New Grants (#805)	Restricted	850,000
Sub-Total Restricted		1,694,469

n. Schools	Unrestricted	29,989
o. Director of High Schools	Unrestricted	22,457
p. Director of Middle Schools	Unrestricted	31,836
q. Director of Elementary Schools	Unrestricted	1,232
r. Curriculum	Unrestricted	86,267
s. Student Services	Unrestricted	5,000
t. Staff Development	Unrestricted	32,514
u. Student Body Activities	Unrestricted	4,400
v. Gateway School	Unrestricted	5,000
w. Compensatory Education (#003)	Unrestricted	1,679,709
x. Behavioural Support (#017)	Unrestricted	35,000
y. Student Service Learning (#024)	Unrestricted	700
z. Perkins Title I-C: Program Improvement (#029)	Unrestricted	4,530
aa. Sources of Strength (#030)	Unrestricted	25,000
bb. Summer School: High (#033)	Unrestricted	17,111
cc. Evening High School (#038)	Unrestricted	91,474
dd. Home Schooled Student's Portfolio Reviews (#042)	Unrestricted	28,500
ee. Advanced Academics (#055)	Unrestricted	5,345
ff. Advancing Early Literacy (#061)	Unrestricted	126,416
gg. Towson U Teacher Induct (#063)	Unrestricted	40,000
hh. RBSS (#076)	Unrestricted	15,000
ii. Student Support Center (#081)	Unrestricted	156,483
jj. ADA Accommodations (#090)	Unrestricted	3,500
kk. Home & Hospital Teaching (#113)	Unrestricted	121,500
ll. Middle School Reading and Mathematics Intervention (#119)	Unrestricted	470,817
mm. HS Facilitator of Student Support (#122)	Unrestricted	18,279
nn. Distance Learning (#136)	Unrestricted	76,741
oo. PBIS (#137)	Unrestricted	6,000
pp. Summer School: Middle (#223)	Unrestricted	41,493
qq. Interpretation & Translation Services (#237)	Unrestricted	275,000
rr. Limited English Proficient (#238)	Unrestricted	460,008
ss. Director's Distribution - High School (#271)	Unrestricted	0
tt. Director's Distribution - Elementary School (#273)	Unrestricted	14,171
uu. Multicultural Curriculum Development (#345)	Unrestricted	20,223
vv. Career Technology Education - Match (#429)	Unrestricted	10,200
Sub-Total Unrestricted		3,961,895

Total Temporary Educational - Restricted & Unrestricted

5,656,364

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

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

Other Extra-Curricular Pay

To support other extra-curricular needs.

485,034

Intramural and Extra Curricular Directors

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

95,000

INSTRUCTIONAL SALARIES AND WAGES

PROPOSED
BUDGET

Summer Work - Educational

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

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

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

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

Unrestricted 365,713

Educational Add-Ons

Educational Staff with Masters +30 or Doctorate

Unrestricted 1,525,916

Restricted 1,500

Unrestricted 68,700

1,596,116

Classified Staff with Business College Degrees

Classified Overtime

Unrestricted 300

Restricted 6,900

7,200

Professional Add-Ons

Unrestricted 12,000

Restricted 0

12,000

Team Leaders/Department Chairmen

Elementary and Middle School Team Leaders

Team Leader

High School Department Chairman

Unrestricted 951,678

Restricted 3,276

Unrestricted 544,692

1,499,646

Insurance Opt-Out

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

7,951

Hiring Turnover (F.T.E.)

Amount reflects anticipated turnover of teaching positions.

(1,300,000)

TOTAL INSTRUCTIONAL SALARIES AND WAGES

\$171,506,747

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 2024-25	Approved 2025-26	Proposed 2026-27	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
03 Student Personnel Services					
1 Salaries	\$ 1,957,082	\$ 2,303,017	\$ 2,331,814	\$ 28,797	1.25%
2 Contracted Services	91,074	90,150	90,150	-	0.00%
3 Supplies/Materials	5,622	11,150	7,150	(4,000)	-35.87%
4 Other Charges	6,134	10,900	11,900	1,000	9.17%
	\$ 2,059,912	\$ 2,415,217	\$ 2,441,014	\$ 25,797	1.07%
Restricted Summary					
03 Student Personnel Services					
1 Salaries	\$ 255,073	\$ 150	\$ 150	\$ -	0.00%
4 Other Charges	6,421	16,980	18,200	1,220	7.18%
	\$ 261,494	\$ 17,130	\$ 18,350	\$ 1,220	7.12%

Category 03 - Student Personnel Services
Changes - FY 2027

Non-Restricted Budget Changes

1. Various salary and wage changes including turnover	\$ 28,797
2. Net decrease in supplies and materials and other charges	<u>(3,000)</u>
Total Non-Restricted Increase - Category 03 - Student Personnel Services	25,797

Restricted Budget Net Increase - Category 03 - Student Personnel Services	<u>1,220</u>
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TOTAL INCREASE - Category 03 - Student Personnel Services	\$ 27,017
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
STUDENT PERSONNEL SERVICES				
Positions				
1. Exempt	13.00	15.00	15.00	
2. Non-Exempt	3.00	3.00	3.00	
Total Positions	<u>16.00</u>	<u>18.00</u>	<u>18.00</u>	<u>-</u>
1 Salaries and Wages				
Regular Classified	\$ 154,837	\$ 154,712	\$ 163,212	
Temporary Classified	319	17,280	17,280	
Regular Professional	1,774,711	2,028,824	2,112,393	
Professional Add-Ons	16,760	17,720	17,720	
Vacation Payoff	9,246	20,000	20,000	
Insurance Opt-Out	1,209	1,209	1,209	
Funds For Negotiated Agreements	-	63,272	-	
Object Total	<u>1,957,082</u>	<u>2,303,017</u>	<u>2,331,814</u>	<u>-</u>
2 Contracted Services				
Printing & Binding	75	700	700	
Rental of Business Machines	1,859	3,200	3,200	
Other Contracted Services	<u>89,140</u>	<u>86,250</u>	<u>86,250</u>	<u>-</u>
Object Total	<u>91,074</u>	<u>90,150</u>	<u>90,150</u>	<u>-</u>
3 Supplies and Materials				
Office Supplies	3,268	8,250	5,250	
Books & Periodicals	-	1,750	750	
Food	-	250	250	
General Supplies	-	900	900	
Printer Supplies	2,333	-	-	
Other Supplies & Materials	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Object Total	<u>5,622</u>	<u>11,150</u>	<u>7,150</u>	<u>-</u>
4 Other Charges				
Local Mileage Reimbursement	1,893	4,000	4,000	
Dues	240	2,000	2,000	
Subscriptions	810	-	1,000	
Conferences & Trainings	3,101	4,900	4,900	
Admissions/Entrance Fees	<u>90</u>	<u>-</u>	<u>-</u>	<u>-</u>
Object Total	<u>6,134</u>	<u>10,900</u>	<u>11,900</u>	<u>-</u>
TOTAL STUDENT PERSONNEL SERVICES	\$2,059,912	\$2,415,217	\$2,441,014	\$ -

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
STUDENT PERSONNEL SERVICES				
Positions				
1. Exempt	2.00	-	-	-
2. Non-Exempt	-	-	-	-
Total Positions	<u>2.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
1 Salaries & Wages				
Classified Overtime	-	\$ 150	\$ 150	
Other Professionals	254,113	-	-	
Professional Add-Ons	960	-	-	
Object Total	<u>255,073</u>	<u>150</u>	<u>150</u>	<u>-</u>
4 Other Charges				
Conferences & Trainings	6,421	1,980	3,200	
Miscellaneous - Other Charges	-	15,000	15,000	
Object Total	<u>6,421</u>	<u>16,980</u>	<u>18,200</u>	<u>-</u>
TOTAL STUDENT PERSONNEL SERVICES	\$ 261,494	\$ 17,130	\$ 18,350	\$ -

STUDENT PERSONNEL SERVICES

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

		PROPOSED <u>BUDGET</u>
SALARIES AND WAGES	Full-Time	
Existing Positions	<u>Equivalent</u>	
Professional Positions - Non-Restricted		
Director - Student Services	1.00	
Executive Assistant	1.00	
Pupil Personnel Workers	11.00	
Supervisor - Pupil Personnel / Student Services	1.00	
Supervisor - Student Support	<u>1.00</u>	
Total Non-Restricted Professional Positions	15.00	2,112,393
Classified Positions - Non-Restricted		
Secretary III - 12 Month	<u>3.00</u>	
Total Existing Classified Positions	3.00	<u>163,212</u>
Total Existing Positions - Professional and Classified	18.00	2,275,605
Other Salaries and Wages		
Temporary Classified	Unrestricted	17,280
Professional Add-Ons	Unrestricted	17,720
Vacation Payoff	Unrestricted	20,000
Insurance Opt-Out	Unrestricted	1,209
Temporary Classified	Restricted	<u>150</u>
		<u>56,359</u>
TOTAL SALARIES AND WAGES		2,331,964
CONTRACTED SERVICES		
Printing and Binding		
Funds used for special work done by local printers, including student/parent handbooks, psychological referral forms, pamphlets and brochures, student materials to highlight Character Education and other informational materials for Student Services.		700
Rental of Business Machines		3,200
Other Contracted Services		
To contract for suicide and self-injury program with Youth Service Bureau.		
To contract for violence assessment program with Youth Service Bureau.		<u>86,250</u>
TOTAL CONTRACTED SERVICES		90,150

STUDENT PERSONNEL SERVICES

PROPOSED
BUDGET

SUPPLIES AND MATERIALS

Office Supplies	
Stationery, forms, supplies for the copiers and student records.	5,250
Books and Periodicals	
Funds for professional library.	750
Food	250
General Supplies	
Purchase of supplies and materials in order to support student services needs and implementation of programs and concepts (Character Education).	<u>900</u>

TOTAL SUPPLIES AND MATERIALS	7,150
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OTHER CHARGES

Local Mileage Reimbursement	
Reimbursement to individuals in carrying out assigned duties, including negotiated mileage allowance.	
Account includes funds for Student Support Center and Character Education.	4,000
Dues	
Dues to professional organizations.	2,000
Conferences & Trainings	
Costs of attending conferences, meetings, in-services, training and other professional development.	
	Unrestricted 4,900
	Restricted <u>3,200</u>
	8,100
Miscellaneous - Other Charges	
Grant Carryover (Project #805 - New Grants)	Restricted <u>15,000</u>

TOTAL OTHER CHARGES	29,100
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TOTAL STUDENT PERSONNEL SERVICES	\$2,458,364
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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.

	Actual 2024-25	Approved 2025-26	Proposed 2026-27	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
Unrestricted Summary					
04 Student Health Services					
1 Salaries	\$ 4,337,050	\$ 4,230,148	\$ 3,997,905	\$ (232,243)	-5.49%
2 Contracted Services	181,586	266,900	266,400	(500)	-0.19%
3 Supplies/Materials	63,348	77,950	76,200	(1,750)	-2.25%
4 Other Charges	15,713	16,075	17,647	1,572	9.78%
	\$ 4,597,697	\$ 4,591,073	\$ 4,358,152	\$ (232,921)	-5.07%
Restricted Summary					
04 Student Health Services					
1 Salaries	\$ 29,484	\$ 232,210	\$ 232,336	\$ 126	0.05%
2 Contracted Services	3,961	5,500	3,000	(2,500)	-45.45%
3 Supplies/Materials	5,972	7,500	7,524	24	0.32%
4 Other Charges	43	49,500	49,500	-	0.00%
	\$ 39,460	\$ 294,710	\$ 292,360	\$ (2,350)	-0.80%

Category 04 - Student Health Services
Changes - FY 2027

Non-Restricted Budget Changes

1. Net changes in supplies, contracted services, and other charges	\$ 822
2. Various salary and wage changes including turnover	(5,829)
3. Closure of Outdoor School	<u>(227,914)</u>
Total Non-Restricted Decrease - Category 04 - Student Health Services	(232,921)

Restricted Budget Net Decrease - Category 04 - Student Health Services	<u>(2,350)</u>
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TOTAL DECREASE - Category 04 - Student Health Services	\$ (235,271)
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
STUDENT HEALTH SERVICES				
Positions				
1. Exempt	52.30	49.90	50.20	
2. Non-Exempt	0.80	-	-	
Total Positions	<u>53.10</u>	<u>49.90</u>	<u>50.20</u>	<u>-</u>
1 Salaries and Wages				
Regular Classified	\$ 16,019	\$ 36,992	\$ 22,825	
Temporary Classified	773	3,500	3,500	
Classified Overtime	436	-	-	
Substitute Nurses	136,402	92,000	89,000	
Regular Professional	4,104,377	3,977,343	3,818,447	
Temporary Professional	65,484	62,100	62,693	
Professional Add-Ons	13,559	14,999	1,440	
Funds For Negotiated Agreements	-	43,214	-	
Object Total	<u>4,337,050</u>	<u>4,230,148</u>	<u>3,997,905</u>	<u>-</u>
2 Contracted Services				
Printing & Binding	38	-	-	
Rental of Business Machines	479	500	-	
Other Contracted Services	<u>181,068</u>	<u>266,400</u>	<u>266,400</u>	
Object Total	<u>181,586</u>	<u>266,900</u>	<u>266,400</u>	<u>-</u>
3 Supplies and Materials				
Office Supplies	282	800	600	
Books & Periodicals	-	500	500	
Health Room Supplies	61,309	76,550	74,750	
General Supplies	33	-	-	
Printer Supplies	779	100	350	
Printers - Replacement	632	-	-	
Other Supplies	<u>314</u>	<u>-</u>	<u>-</u>	
Object Total	<u>63,348</u>	<u>77,950</u>	<u>76,200</u>	<u>-</u>
4 Other Charges				
Local Mileage Reimbursement	7,932	6,000	6,000	
License Fees	4,375	5,425	6,997	
Postage	73	-	-	
Dues	359	400	400	
Conferences & Trainings	<u>2,975</u>	<u>4,250</u>	<u>4,250</u>	
Object Total	<u>15,713</u>	<u>16,075</u>	<u>17,647</u>	<u>-</u>
TOTAL STUDENT HEALTH SERVICES	<u>\$4,597,697</u>	<u>\$4,591,073</u>	<u>\$4,358,152</u>	<u>\$ -</u>

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
STUDENT HEALTH SERVICES				
Positions				
1. Exempt	-	3.00	3.00	
2. Non-Exempt	-	-	-	
Total Positions	-	3.00	3.00	-
1 Salaries and Wages				
Regular Professional	\$ -	\$ 224,800	\$ 228,800	
Temporary Professional	29,484	7,410	3,536	
Object Total	29,484	232,210	232,336	-
2 Contracted Services				
Medical & Dental Fees	2,526	2,000	2,000	
Public Carriers	-	1,000	1,000	
Other Contracted Services	1,435	2,500	-	
Object Total	3,961	5,500	3,000	-
3 Supplies and Materials				
Clothing and Footwear	-	2,500	2,500	
Health Room Supplies	5,544	5,000	5,024	
Other Supplies & Materials	428	-	-	
Object Total	5,972	7,500	7,524	-
4 Other Charges				
Donations/Memorials	43	-	-	
Miscellaneous-Other Charges	-	49,500	49,500	
Object Total	43	49,500	49,500	-
 TOTAL STUDENT HEALTH SERVICES	 \$ 39,460	 \$ 294,710	 \$ 292,360	 \$ -

STUDENT HEALTH SERVICES

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

SALARIES AND WAGES		PROPOSED <u>BUDGET</u>	
Existing Positions	Full-Time <u>Equivalent</u>		
Professional Positions - Unrestricted			
Supervisor - Health Services	1.00		
Coordinator - Health Services	1.00		
Registered Nurse	38.00		
Registered Nurse - Floaters	<u>7.20</u>		
Total Professional Positions	47.20	3,841,272	
Professional Positions - Restricted			
Registered Nurse	<u>3.00</u>		
Total Professional Positions	3.00	<u>228,800</u>	
Total Positions - Unrestricted and Restricted	50.20		4,070,072
Temporary Classified			
To provide for necessary temporary personnel for clerical support, nursing coverage, or when re-certification of existing employees is required.			
a. System wide	Unrestricted		3,500
Substitute Nurses			
Wages paid to substitutes while the R.N.'s are at training classes or are out sick.			
			89,000
Temporary Professional			
Wages paid on an hourly basis to exempt employees (R.N.'s) to provide assistance due to absences, field trips, and students needing private duty coverage.			
a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	2,200	
b. Camp Thrive (#159)	Restricted	1,000	
c. Title III: ELA - LEP	Restricted	336	
d. Comp Ed (#003)	Unrestricted	29,973	
e. A.E.D. Program (#009)	Unrestricted	6,100	
f. System wide	Unrestricted	<u>26,620</u>	66,229
Professional Educational Add-Ons			
a. System wide	Unrestricted	<u>1,440</u>	<u>1,440</u>
TOTAL SALARIES AND WAGES			4,230,241

STUDENT HEALTH SERVICES

PROPOSED
BUDGET

CONTRACTED SERVICES

Rental of Business Machines System wide	Unrestricted		0
Medical and Dental Fees Children's Health Services (#340)	Restricted		2,000
Public Carriers Children's Health Services (#340)	Restricted		1,000
Other Contracted Services			
a. To contract for statewide staffing services (nursing agency) and hearing/vision screening with Carroll County Health Department.	Unrestricted	245,900	
b. To contract regarding services for Automated External Defibrillators (#009).	Unrestricted	<u>20,500</u>	
			<u>266,400</u>
TOTAL CONTRACTED SERVICES			269,400

SUPPLIES AND MATERIALS

Office Supplies Paper, forms, stationery and general supplies to be used in the office of the Health Coordinator and the Health Suites in the schools.			600
Clothing and Footwear Children's Health Services (#340)	Restricted		2,500
Books and Periodicals Purchase of books including Physician Desk Reference and textbooks for Health Suites. Additionally, purchase of articles for student health issues.			500
Health Room Supplies Medical and first aid supplies to meet health needs and to maintain proper operation of Health Suites.			
a. Children's Health Services (#340)	Restricted	5,024	
b. System wide	Unrestricted	68,950	
c. AED (Automated External Defibrillators) (#009)	Unrestricted	4,800	
d. Career & Technology (#029)	Unrestricted	<u>1,000</u>	79,774
Printer Supplies			<u>350</u>
TOTAL SUPPLIES AND MATERIALS			83,724

STUDENT HEALTH SERVICES

PROPOSED
BUDGET

OTHER CHARGES

Local Mileage Reimbursement

To reimburse personnel for carrying out assigned duties.

a. System wide	Unrestricted		6,000
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License Fees

a. System wide	Unrestricted		6,997
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Dues

Dues to professional organizations regarding A&S funds.

a. System wide	Unrestricted	300	
b. A & S Professional Development (#019)	Unrestricted	<u>100</u>	400

Conferences & Trainings

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

a. System wide	Unrestricted	4,000	
b. A & S Professional Development (#019)	Unrestricted	<u>250</u>	4,250

Miscellaneous - Other Charges

a. Children's Health Services (#340)	Restricted	9,500	
b. Carryover Grants (Project #800 series)	Restricted	25,000	
c. New Grants (Project #805 series)	Restricted	<u>15,000</u>	<u>49,500</u>

TOTAL OTHER CHARGES

67,147

TOTAL STUDENT HEALTH SERVICES

\$4,650,512

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.

	Actual	Approved	Proposed	\$ (Decrease)	% (Decrease)
Unrestricted Summary	2024-25	2025-26	2026-27	Increase over Prior Year	Increase over Prior Year
05 Student Transportation					
1 Salaries	\$ 1,417,038	\$ 1,436,422	\$ 1,430,942	\$ (5,480)	-0.38%
2 Contracted Services	25,511,673	27,803,301	27,834,837	31,536	0.11%
3 Supplies/Materials	6,318	11,250	13,700	2,450	21.78%
4 Other Charges	340,296	394,800	370,594	(24,206)	-6.13%
6 Land, Building, Equipment - Replace	(2,462)	-	-	-	0.00%
	\$ 27,272,863	\$ 29,645,773	\$ 29,650,073	\$ 4,300	0.01%
Restricted Summary					
05 Student Transportation					
2 Contracted Services	\$ 302,421	\$ 216,350	\$ 132,421	\$ (83,929)	-38.79%

Category 05 - Student Transportation

Changes - FY 2027

Non-Restricted Budget Changes

1. Net increase in other contracted services	\$ 62,640
2. Net increase in various supply line items	2,450
3. Various salary and wage changes including turnover	(5,480)
4. Net decrease in various other changes line items	(24,206)
5. Decrease in ongoing bus contractor costs (maintenance, fuel, bus depreciation, driver/assistant wages)	<u>(31,104)</u>

Total Non-Restricted Increase - Category 05 - Student Transportation **4,300**

Restricted Budget Net Decrease - Category 05 - Student Transportation **(83,929)**

TOTAL DECREASE - Category 05 - Student Transportation **\$ (79,629)**

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
STUDENT TRANSPORTATION				
Positions				
1. Exempt	8.00	8.00	8.00	
2. Non-Exempt	6.00	6.00	6.00	
Total Positions	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>-</u>
1 Salaries and Wages				
Regular Classified	\$ 329,349	\$ 331,969	\$ 334,455	
Temporary Classified	13,586	15,000	20,000	
Overtime Classified	9,198	15,000	15,000	
Classified Add-ons	-	-	600	
Regular Professional	1,034,657	1,018,338	1,055,847	
Professional Add-Ons	5,040	5,040	5,040	
Vacation Payoff	25,208	-	-	
Funds For Negotiated Agreements	-	51,075	-	
Object Total	<u>1,417,038</u>	<u>1,436,422</u>	<u>1,430,942</u>	<u>-</u>
2 Contracted Services				
Maintenance & Repair of Vehicles	15,687	20,000	30,000	
Printing & Binding	3,419	5,000	5,000	
Rental of Business Machines	1,647	1,750	1,900	
Medical & Dental Fees	2,236	2,500	2,500	
Student Body Transportation	894,957	1,066,225	1,102,215	
Bus Contractors	24,505,945	26,576,326	26,545,222	
Parent Reimbursement	36,446	75,000	75,000	
Bus Inspection	38,857	35,000	50,000	
Vandalism Expenses-Buses	481	1,500	3,000	
Other Contracted Services	11,999	20,000	20,000	
Object Total	<u>25,511,673</u>	<u>27,803,301</u>	<u>27,834,837</u>	<u>-</u>
3 Supplies and Materials				
Office Supplies	936	2,250	3,000	
Books & Periodicals	-	500	500	
Food	350	-	-	
General Supplies	171	2,000	2,000	
Printer Supplies	126	500	200	
Other Supplies & Materials	4,734	6,000	8,000	
Object Total	<u>6,318</u>	<u>11,250</u>	<u>13,700</u>	<u>-</u>

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
STUDENT TRANSPORTATION - continued				
4 Other Charges				
Local Mileage Reimbursement	109	600	500	
License Fees	10,200	15,000	15,000	
Communications	880	1,000	1,000	
Gasoline	14,764	20,500	20,000	
Dues	279	1,000	1,500	
Subscriptions	-	600	500	
Conferences & Trainings	18,221	31,250	41,250	
Vehicle Insurance	295,503	324,850	290,644	
Admission Fees	140	-	200	
Misc. Charges	200	-	-	
Object Total	<u>340,296</u>	<u>394,800</u>	<u>370,594</u>	<u>-</u>
6 Vehicle Replacement				
Motor Vehicles	<u>(2,462)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Object Total	<u>(2,462)</u>	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL STUDENT TRANSPORTATION	 \$ 27,272,863	 \$ 29,645,773	 \$ 29,650,073	 \$ -

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
STUDENT TRANSPORTATION				
2 Contracted Services				
Student Body Transportation	302,421	\$ 216,350	\$ 132,421	
Object Total	<u>302,421</u>	<u>216,350</u>	<u>132,421</u>	<u>-</u>
 TOTAL STUDENT TRANSPORTATION	 \$ 302,421	 \$ 216,350	 \$ 132,421	 \$ -

STUDENT TRANSPORTATION

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

SALARIES AND WAGES		PROPOSED <u>BUDGET</u>
Existing Positions:	<u>Full-Time Equivalent</u>	
Regular Professional Positions		
Area Supervisors - Transportation	3.00	
Director - Transportation	1.00	
Supervisor - Operations Performance	1.00	
Supervisor - Transportation	1.00	
Transportation Analyst	2.00	
Transportation Planner	<u>0.00</u>	
Total Professional Positions	8.00	1,055,847
Classified Positions		
Clerk Accountant III - 12 Month	1.00	
Lead School Vehicle Driver Instructor	1.00	
School Vehicle Driver Instructor	2.00	
Transportation Routing & Scheduling Associate	<u>2.00</u>	
Total Classified Positions	6.00	<u>334,455</u>
Total Professional and Classified Positions	14.00	1,390,302
Temporary Classified		
To cover cost of non-exempt employees in the summer.		20,000
Overtime Classified		15,000
Professional Add-Ons		<u>5,640</u>
TOTAL SALARIES AND WAGES		1,430,942
CONTRACTED SERVICES		
Maintenance & Repair of Vehicles		30,000
Printing and Binding		
Payments to outside printing companies to provide documents associated with the operations of Student Transportation.		5,000
Rental of Business Machines		1,900
Medical Examinations		
Funds for physical examinations, State mandated drug and alcohol testing of school bus drivers.		2,500

STUDENT TRANSPORTATION

PROPOSED BUDGET

Rental of Motor Vehicles		
Unrestricted		
Funds to transport athletic teams, including corollary sports	808,000	
Funds to transport for fine arts activities, including marching bands.	61,634	
Funds to transport for projects:		
a. Compensatory Education (#003)	149,865	
b. Perkins Title I-C: Program Improvement (#029)	19,760	
c. Grasmick Leadership Program (#053)	5,000	
d. CCSGA (Student Government) / Stud. Leadership (#098)	3,500	
e. PRIDE - Elementary (#118)	2,700	
f. High School Academic Competition (#147)	8,076	
g. Limited English Proficient (#238)	2,000	
h. Multicultural Curriculum Development (#345)	4,000	
i. Career Technology Education - Match (#429)	4,200	
Funds to transport students on Instructional Field Trips.	<u>33,480</u>	
Total Unrestricted	1,102,215	
Restricted		
j. ESSA Title I-A: Grants to LEAs (# 021)	61,600	
k. Concentration of Poverty Personnel Grants (#027)	500	
l. CCSGA (Student Government)/Student Leadership (#098)	2,000	
m. Camp Thrive (#159)	2,000	
n. ESSA Title IV-A (#248)	3,824	
o. MG STEM Grant (#294)	2,497	
p. New (#805) and Carryover (#800) Grants	<u>60,000</u>	
Total Restricted	132,421	
Total Unrestricted & Restricted		1,234,636
Bus Contractors		
Payments to private carriers for transporting students to and from school, including regular route contracts and special education contracts.		26,545,222
Parent Reimbursement		
To reimburse parents for vehicle use to transport students to private and special schools.		75,000
Bus Inspection		
All school buses, Board-owned and contract, are inspected three times yearly. Outside personnel are employed for these inspections.		50,000
Vandalism Expenses - Buses		
Payments to repair bus damage pertaining to vandalism.		3,000
Other Contracted Services		
First Aid training, routing input for computer system, Accu-Weather, Regional Planning Council and Mapping services.		<u>20,000</u>
TOTAL CONTRACTED SERVICES		27,967,258
SUPPLIES AND MATERIALS - Unrestricted		
Office Supplies		
Stationery, forms, paper.		3,000
Books and Periodicals		
Purchase of books and periodicals for professional staff.		500
General Supplies		
Consumable materials used in the instructional process.		2,000
Printer Supplies		
		200
Other Supplies & Materials		
For cleaning and miscellaneous supplies used in connection with transportation.		<u>8,000</u>
TOTAL SUPPLIES AND MATERIALS		13,700

STUDENT TRANSPORTATION

PROPOSED
BUDGET

OTHER CHARGES - Unrestricted

Local Mileage Reimbursement

Reimbursement to individuals in carrying out assigned duties,
including negotiated mileage allowance.

500

License Fees

15,000

Communications

1,000

Gasoline

Gasoline, oil, and lubricants for Board of Education
owned buses and staff vehicles

20,000

Dues & Subscriptions

2,000

Conferences & Trainings

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

41,250

Vehicle Insurance

Vehicular and liability insurance for school bus program
and staff vehicles.

290,644

Admission Fees

200

TOTAL OTHER CHARGES

370,594

TOTAL STUDENT TRANSPORTATION

\$29,782,494

Operation of Plant

Category 06

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

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

	Actual	Approved	Proposed	\$ (Decrease)	% (Decrease)
Unrestricted Summary	2024-25	2025-26	2026-27	Increase over Prior Year	Increase over Prior Year
06 Operation of Plant					
1 Salaries	\$ 16,022,292	\$ 17,811,119	\$ 17,583,962	\$ (227,157)	-1.28%
2 Contracted Services	2,057,607	2,029,590	1,872,674	(156,916)	-7.73%
3 Supplies/Materials	1,165,097	1,283,600	1,296,700	13,100	1.02%
4 Other Charges	10,279,203	13,034,240	12,944,050	(90,190)	-0.69%
5 Land, Building, Equipment - Additional	21,356	-	-	-	0.00%
6 Land, Building, Equip Replacement	11,994	-	-	-	0.00%
	\$ 29,557,549	\$ 34,158,549	\$ 33,697,386	\$ (461,163)	-1.35%
Restricted Summary					
06 Operation of Plant					
2 Contracted Services	\$ 3,569	\$ -	\$ 476	\$ 476	0.00%
4 Other Charges	-	85,000	85,000	-	0.00%
	\$ 3,569	\$ 85,000	\$ 85,476	\$ 476	0.56%

Category 06 - Operation of Plant
Changes - FY 2027

Non-Restricted Budget Changes

1.	Net increase in various supplies and materials	\$	13,100
2.	Net decrease in communications, license fees, and other charges		(90,190)
3.	Net decrease in contracted services for maintenance and repairs of equipment and other contracted services		(156,916)
4.	Various salary and wage changes including turnover		<u>(227,157)</u>
	Total Non-Restricted Decrease - Category 06 - Operation of Plant		(461,163)

Restricted Budget Net Increase - Category 06 - Operation of Plant	<u>476</u>
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TOTAL DECREASE - Category 06 - Operation of Plant	\$ (460,687)
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
OPERATION OF PLANT				
Positions				
1. Exempt	33.33	33.33	33.33	
2. Non-Exempt	254.60	253.60	253.60	
Total Positions	287.93	286.93	286.93	-
1 Salaries and Wages				
Regular Classified	\$ 11,632,578	\$ 12,642,835	\$ 13,317,404	
Temporary Classified	414,612	350,000	360,000	
Classified Educational Add-Ons	43,578	6,650	6,800	
Overtime Classified	363,551	215,000	215,000	
Regular Professional	3,087,470	3,156,860	3,508,968	
Substitute Employees	28,006	2,300	2,300	
Professional Educational Add-Ons	26,065	25,410	26,490	
Security Guards	226,289	202,000	202,000	
Vacation Pay-Off	199,415	170,000	170,000	
Insurance Opt-Out	728	1,220	-	
Funds For Negotiated Agreements	-	1,263,844	-	
Hiring Turnover (F.T.E.)	-	(225,000)	(225,000)	
Object Total	16,022,292	17,811,119	17,583,962	-
2 Contracted Services				
Maintenance & Repair of Equipment	1,075,246	1,203,090	1,005,174	
Printing & Binding	976	3,000	3,000	
Rental of Business Machines	2,512	3,000	3,000	
Audio/Video Repair	17,458	-	-	
Asbestos Removal	12,700	20,000	20,000	
Cleaning Services	350,044	325,000	325,000	
Rental of Building & Office Space	108,307	25,000	25,000	
Printer Maintenance Cost	18,476	-	-	
Other Contracted Services	471,888	450,500	491,500	
Object Total	2,057,607	2,029,590	1,872,674	-
3 Supplies and Materials				
Office Supplies	2,183	5,450	5,450	
Clothing & Footwear	49,639	46,640	46,640	
Custodial Materials	749,761	850,000	850,000	
Vehicle Repair Supplies	176			
Equip. Maintenance & Repair Supp.	141,675	144,600	156,100	
Real Prop Maint & Repair Supplies	3,385	9,200	10,450	
Food	3,392	2,350	2,700	
Computer Repair Supplies	81,642	-	-	
General Supplies	17,495	40,000	40,000	
Audio-Visual Repair Supplies	14,800	-	-	
Computer Equipment < \$5,000	7,845	50,000	50,000	
Sensitive Items - Non-I.T.	7,820	30,000	30,000	
Vandalism Supplies	23	-	-	
Printer Supplies	1,016	-	-	
Printers - Replacement	290	-	-	
Other Supplies & Materials	83,957	105,360	105,360	
Object Total	1,165,097	1,283,600	1,296,700	-

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
OPERATION OF PLANT - continued				
4 Other Charges				
Local Mileage Reimbursement	11,681	17,550	17,540	
License Fees	601,656	567,500	524,500	
Communications	184,255	155,000	95,000	
Heating Fuels	632,159	990,000	990,000	
Gas, Electricity and Steam	6,826,488	8,800,000	8,800,000	
Dues	70	150	2,970	
Subscriptions	2,970	200	200	
Water and Sewage	1,080,284	1,230,000	1,240,000	
Conferences & Trainings	479	8,250	8,250	
Insurance - Property/Fire	915,534	1,243,790	1,243,790	
Insurance - Self-Insur. (Property)	23,426	20,000	20,000	
Admission Fees	35	200	200	
Miscellaneous - Other Charges	167	1,600	1,600	
Object Total	10,279,203	13,034,240	12,944,050	-
5 Equipment Additional				
Port Tools & Minor Equipment	21,356	-	-	-
Object Total	21,356	-	-	-
6 Equipment Replacement				
Motor Vehicles	5,194	-	-	-
Machinery	6,800	-	-	-
Object Total	11,994	-	-	-
 TOTAL OPERATION OF PLANT	 \$ 29,557,549	 \$ 34,158,549	 \$ 33,697,386	 \$ -

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
OPERATION OF PLANT				
2 Contracted Services				
Maintenance & Repair of Equip.	\$ 1,185	\$ -	\$ 476	
Cleaning Services	2,384	-	-	
Object Total	<u>3,569</u>	<u>-</u>	<u>476</u>	<u>-</u>
4 Other Charges				
Miscellaneous - Other Charges	-	85,000	85,000	
Object Total	<u>-</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>
TOTAL OPERATION OF PLANT	\$ 3,569	\$ 85,000	\$ 85,476	\$ -

OPERATION OF PLANT

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

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

PROPOSED BUDGET

SALARIES AND WAGES

Existing Positions	Full-Time	
Professional Positions	<u>Equivalent</u>	
Assistant Supervisor - Plant Operations	2.00	
Chief of School Security	1.00	
Coordinator - Environmental Safety	1.00	
Coordinator - School Security and Emerg Mgmt	1.00	
Deputy Supervisor - Operations & Maintenance	0.50	
Executive Assistant	0.33	
Information Technology Analyst	10.00	
Information Technology Specialist	2.00	
Lead Network Engineer	4.00	
On-Site System Engineer	3.00	
Senior Communications Engineer	1.00	
Senior Network Engineer	1.00	
Supervisor - Operations & Maintenance	0.50	
Systems Administrator	1.00	
Technology Integration Engineer	1.00	
Technology Integration Specialist	3.00	
Technology Operations Specialist	<u>1.00</u>	
Total Professional Positions	33.33	3,508,968
Classified Positions		
Building Services Manager - Central Office	1.00	
Building Supervisor - Category III	32.00	
Building Supervisor - Category IV	8.00	
Custodian - Category I	168.00	
Custodian - Equipment Repair Technician	1.00	
Driver - Category III	4.60	
Floater Custodian	5.00	
Groundskeeper / Custodian - Category I	6.00	
Secretary III - 12 Month	1.00	
Security Assistant	16.00	
Shift Foreman - Category II	10.00	
Shipping & Receiving Clerk - Category III	<u>1.00</u>	
Total Classified Positions	253.60	<u>13,317,404</u>
Total Professional and Classified Positions	286.93	16,826,372
Temporary Classified		
Compensation to non-exempt employees on an hourly basis in order to substitute for permanent employees who are on vacation or extended sick leave, and to provide help as the need arises.		360,000

OPERATION OF PLANT

PROPOSED BUDGET

Classified Educational Add-Ons	
Educational Add-Ons for non-exempt employees.	
Payments for certification for Boiler - Stationary Engineer, per negotiated contract.	6,800
Overtime Classified	
Overtime payments to non-exempt employees	215,000
Vacation Payoff	
Compensation to non-exempt employees for unused vacation time.	170,000
Substitute Employees	2,300
Professional Educational Add-Ons	26,490
Security Guards	
Cost to cover security guard expenses for various student activities including police activities for school functions, traffic control on grounds, and in the vicinity of schools and buildings.	202,000
Insurance Opt-Out	
Reimbursement to employees who elect to opt-out of the Board insurance program.	0
Hiring Turnover (F.T.E.)	<u>(225,000)</u>
TOTAL SALARIES AND WAGES	17,583,962

CONTRACTED SERVICES

Maintenance and Repair of Equipment	
Repair and maintenance services not provided by school system personnel. This includes contracts and agreements covering the upkeep of buildings and moveable equipment (instructional and non-instructional system-wide) except for costs related to Student Transportation and Maintenance of Plant.	1,005,650
Printing and Binding	
Printing of necessary forms used within Operation of Plant.	3,000
Rental of Business Machines	3,000
Asbestos Removal	
Asbestos inspections and awareness training - contract.	20,000
Cleaning Services	
Collection and removal of refuse from all schools on a regular schedule and recycling costs - contract.	325,000

OPERATION OF PLANT

PROPOSED BUDGET

Rental of Building and Office Space

Payments to cover the cost of rental of spaces for instructional (Graduations and Alternative Programs) and non-instructional activities that are part of the school system's function to deliver needed services.
In-Kind Services from Carroll County Government

25,000

Other Contracted Services

Payments to contractors for services rendered to provide bottled drinking water, to remove and clean-up hazardous waste materials, indoor air quality (IAQ) testing, Integrated Pest Management Program which is mandated by the State of Maryland, recycling of old computers and audio-visual equipment, and shredding of documents.
Additionally, health and safety issues as mandated by OSHA/MDE/EPA, such as water testing and asbestos removal, or other emergency requests.
Contracted services for technology initiatives.

a. System-wide

491,500

TOTAL CONTRACTED SERVICES

1,873,150

SUPPLIES AND MATERIALS

Office Supplies

Stationery, binders/folders, pens, pencils, and pads.

5,450

Uniforms - Clothing and Footwear

Uniforms for custodial personnel as required by negotiated agreement.

46,640

Custodial Materials

Items used in the cleaning and maintaining of schools and offices, such as mops, hand soaps, paper towels, and cleaning fluids.

850,000

Equipment Maintenance and Repair Supplies

Parts used to service, repair and maintain custodial and grounds equipment.
Blanket orders: parts monitored by technology services, including cabling services and telephones.

156,100

Real Property Maintenance and Repair Supplies

Supplies used to maintain operation of buildings

10,450

Food

All day in-services for the entire custodial staff.

2,700

General Supplies

40,000

Computer Equipment < \$5,000

Technology Services

50,000

OPERATION OF PLANT

PROPOSED BUDGET

Sensitive Items Non-I.T.	30,000
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Other Supplies & Materials	
To purchase replacement supplies (individual cost less than \$1,000) for schools and Plant Operations.	<u>105,360</u>

TOTAL SUPPLIES AND MATERIALS	1,296,700
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OTHER CHARGES

Local Mileage Reimbursement	
Payment for mileage incurred for Board related travel by employees.	17,540

License Fees	524,500
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Communications	
To maintain communication costs for Central Office and schools.	
Items include broadband services, Carroll County Public Library - Internet Services and Arch wireless - pagers.	95,000

Heating Fuels	
Payments to firms for heating fuels.	990,000

Gas, Electricity and Steam	
Payments to utility companies for gas, electricity for lighting and heating	8,800,000

Dues and Subscriptions	
Dues to professional organizations, i.e. ASBO, and subscriptions to professional magazines and publications.	3,170

Water and Sewage	
Assessment and usage charges for water and sewage disposal either through a municipal system or by an outside disposal firm system-wide.	1,240,000

Conferences & Trainings	
Costs of attending conferences, meetings, in-services, training and other professional development.	8,250

Insurance - Property /Fire	
Payments associated with the coverage of property/fire insurance to safeguard the schools' assets (building, equipment & contents).	1,243,790

Insurance - Self-Insurance (Property)	
Self-insurance fund monies to cover the cost of replacement items excluded as a deductible on the insurance coverage in force.	20,000

OPERATION OF PLANT

PROPOSED BUDGET

OTHER CHARGES - Continued

Admission Fees			200
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Miscellaneous - Other Charges

Fees for water certification licenses and to reimburse the cost of courses needed for water certification and stationary engineers licenses.

a.	Grant Carryovers (#800)	Restricted	50,000
b.	New Grants (#805)	Restricted	35,000
c.	System-Wide	Unrestricted	<u>1,600</u>

Total Miscellaneous - Other Charges			<u>86,600</u>
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TOTAL OTHER CHARGES			13,029,050
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TOTAL OPERATION OF PLANT			\$33,782,862
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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	Proposed	\$ (Decrease)	% (Decrease)
Unrestricted Summary	2024-25	2025-26	2026-27	Increase over Prior Year	Increase over Prior Year
07 Maintenance of Plant					
1 Salaries	\$ 4,165,168	\$ 4,676,277	\$ 4,769,287	\$ 93,010	1.99%
2 Contracted Services	1,884,345	1,522,180	3,521,590	1,999,410	131.35%
3 Supplies/Materials	1,375,040	1,421,690	1,421,690	-	0.00%
4 Other Charges	237,804	342,375	343,750	1,375	0.40%
5 Land, Building, Equip Additional	12,680	-	-	-	0.00%
6 Land, Building, Equipment - Replace	(114,238)	-	-	-	0.00%
	\$ 7,560,799	\$ 7,962,522	\$ 10,056,317	\$ 2,093,795	26.30%
Restricted Summary					
07 Maintenance of Plant					
2 Contracted Services	\$ 28,880	\$ 22,000	\$ -	\$ (22,000)	100.00%
4 Other Charges	-	35,000	35,000	-	0.00%
	\$ 28,880	\$ 57,000	\$ 35,000	\$ (22,000)	-38.60%

Category 07 - Maintenance of Plant

Changes - FY 2027

Non-Restricted Budget Changes

1. Increase in costs for various projects to maintain existing infrastructure	\$ 2,000,000
2. Various salary and wage changes including turnover	93,010
3. Increase in license fees for maintenance-related software	1,375
4. Closure of Outdoor School	<u>(590)</u>
Total Non-Restricted Increase - Category 07 - Maintenance of Plant	2,093,795

Restricted Budget Net Decrease - Category 07 - Maintenance of Plant	<u>(22,000)</u>
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TOTAL INCREASE - Category 07 - Maintenance of Plant	\$ 2,071,795
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
MAINTENANCE OF PLANT				
Positions				
1. Exempt	3.00	3.00	4.00	
2. Non-Exempt	67.00	67.00	66.00	
Total Positions	<u>70.00</u>	<u>70.00</u>	<u>70.00</u>	<u>-</u>
1 Salaries and Wages				
Regular Classified	\$3,731,093	\$3,969,948	\$ 4,252,682	\$ -
Classified Educational Add-Ons	6,671	7,100	5,450	
Overtime Classified	72,765	65,000	65,000	
Vacation Pay-Off	42,298	25,000	25,000	
Regular Professional	309,581	309,581	448,125	
Professional Add-Ons	2,760	3,030	3,030	
Funds For Negotiated Agreements	-	326,618	-	
Hiring Turnover (F.T.E.)	-	(30,000)	(30,000)	
Object Total	<u>4,165,168</u>	<u>4,676,277</u>	<u>4,769,287</u>	<u>-</u>
2 Contracted Services				
Maintenance & Repair of Equipment	60,847	-	-	
Maintenance & Repair of Vehicles	116,433	164,180	163,590	
Rental of Business Machines	9,274	10,000	10,000	
Asbestos Removal	-	20,000	20,000	
Maintenance - Grounds	112,248	120,000	120,000	
Maintenance - Buildings	440,291	200,000	200,000	
Vandalism Expenses	9,140	8,000	8,000	
Other Contracted Services	<u>1,136,113</u>	<u>1,000,000</u>	<u>3,000,000</u>	
Object Total	<u>1,884,345</u>	<u>1,522,180</u>	<u>3,521,590</u>	<u>-</u>
3 Supplies and Materials				
Fuel, Lubrication, Tires	758	-	-	
Office Supplies	1,367	1,500	1,500	
Clothing & Footwear	17,553	17,490	17,490	
Books and Periodicals	-	200	200	
Vehicle Repair Supplies	51,338	84,000	84,000	
Equip. Maintenance & Repair Supp.	62,040	125,000	125,000	
Real Property Maint & Rep Supplies	<u>1,192,012</u>	<u>1,100,000</u>	<u>1,100,000</u>	
Food	-	1,500	1,500	
Security Systems Supplies	4,102	4,000	4,000	
Sensitive Items Non-I.T.	1,869	30,000	30,000	
Vandalism Supplies	9,860	8,000	8,000	
Printer Supplies	139	-	-	
Other Supplies & Materials	<u>34,002</u>	<u>50,000</u>	<u>50,000</u>	
Object Total	<u>1,375,040</u>	<u>1,421,690</u>	<u>1,421,690</u>	<u>-</u>

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
MAINTENANCE OF PLANT - continued				
4 Other Charges				
Local Mileage Reimbursement	-	300	300	
License Fees	66,054	80,425	81,800	
Gasoline	165,377	256,200	256,200	
Dues	140	200	200	
Subscriptions	-	250	250	
Conferences & Trainings	5,073	3,000	3,000	
Miscellaneous - Other Charges	1,160	2,000	2,000	
Object Total	<u>237,804</u>	<u>342,375</u>	<u>343,750</u>	<u>-</u>
5 Equipment Additional				
Machinery	12,680	-	-	-
Object Total	<u>12,680</u>	<u>-</u>	<u>-</u>	<u>-</u>
6 Equipment Replacement				
Motor Vehicles	(119,744)	-	-	-
Port Tools & Minor Equip	5,506	-	-	-
Object Total	<u>(114,238)</u>	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL MAINTENANCE OF PLANT	 \$7,560,799	 \$7,962,522	 #####	 \$ -

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
MAINTENANCE OF PLANT				
2 Contracted Services				
Maintenance - Grounds	\$ 28,880	\$ 22,000	\$ -	\$ -
Object Total	<u>28,880</u>	<u>22,000</u>	<u>-</u>	<u>-</u>
4 Other Charges				
Miscellaneous - Other Charges	-	35,000	35,000	
Object Total	<u>-</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
 TOTAL MAINTENANCE OF PLANT	 \$ 28,880	 \$ 57,000	 \$ 35,000	 \$ -

MAINTENANCE OF PLANT

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

SALARIES & WAGES

	Full-Time <u>Equivalent</u>	PROPOSED <u>BUDGET</u>
Professional Positions		
Assistant Supervisor - Plant Maintenance	2.00	
Computerized Maint Mgmt System Coord	1.00	
Deputy Supervisor - Operations & Maintenance	0.50	
Supervisor - Operations & Maintenance	<u>0.50</u>	
Total Professional Positions	4.00	448,125
Classified Positions		
Audio Visual Technician - Category IV	1.00	
Boiler Mechanic - Category IV	1.00	
Building Maintenance Mechanic - Category II	1.00	
Building Maintenance Mechanic - Category III	8.00	
Carpenter / General Maintenance - Category III	2.00	
Carpenter / General Maintenance - Category IV	2.00	
Clerk II - 12 Month	1.00	
Electrician / General Maintenance - Category IV	4.00	
Electronic System Tech / General Maintenance - Cat IV	2.00	
Facilities Maintenance & Operations Associate	1.00	
General Maintenance - Category II	11.00	
General Maintenance / Mechanic - Category II	2.00	
Grounds Services Manager	1.00	
Groundskeeper / General Maintenance - Category III	1.00	
HVAC Control Technician / General Maintenance	2.00	
HVAC Controls / General Maintenance IV	3.00	
IPM Grounds Technician	3.00	
Lead Painter / General Maintenance - Category IV	1.00	
Locksmith / Carpenter/ General Maintenance - Cat IV	1.00	
Mason / General Maintenance - Category IV	1.00	
Painter / General Maintenance - Category II	4.00	
Plumber - Category IV	2.00	
Plumber / General Maintenance - Category III	1.00	
Plumber/ General Maintenance - Category IV	1.00	
Preventive / General Maintenance - Category III	5.00	
Roofer / Carpenter - Category IV	1.00	
Shipping & Receiving Clerk - Category III	1.00	
Vehicle Mechanic / General Maintenance Category II	1.00	
Vehicle Mechanic / General Maintenance Category IV	<u>1.00</u>	
Total Classified Positions	66.00	<u>4,252,682</u>
Total Professional and Classified Positions	70.00	4,700,807

MAINTENANCE OF PLANT

	PROPOSED <u>BUDGET</u>
Classified Educational Add-Ons	
Payments for certification for Boiler-Stationary Engineers, per negotiated contract.	5,450
Professional Education Add-Ons	3,030
Overtime Classified	
Overtime payments to non-exempt employees.	65,000
Vacation Payoff	
Compensation to employees per Master Agreement between Board of Education and non-exempt employees for unused vacation time.	25,000
Hiring Turnover (F.T.E.)	<u>(30,000)</u>
TOTAL SALARIES AND WAGES	4,769,287
CONTRACTED SERVICES	
Maintenance and Repair of Vehicles	
Funds allocated for upkeep of vehicles used by staff within multiple departments. Additionally, funds to test and inspect aerial lift trucks.	163,590
Rental of Business Machines	10,000
Asbestos Removal	
Removal of floor and ceiling tile.	20,000
Maintenance: Improvements to Grounds	
Payments to firms and individual contractors for improvements to grounds, such as repair to/replacement of sidewalks, fencing, landscaping, and maintenance/inspection to athletic tracks relating to schools system-wide. Additionally, In-Kind expenses received from Carroll County Government.	120,000
Maintenance: Improvements to Buildings	
Payments to firms and individual contractors for improvements to buildings, such as electrical, heating, painting, plumbing and roofing relating to schools system-wide. Items within Plant Maintenance include: inspections and repairs for elevators, folding partitions, and bleachers; handicapped accessibility improvements; and maintenance for electric, plumbing, and roofs. Also included is the contract for Johnson Controls performance contracts.	200,000
Vandalism Expenses	
Payments to private contractors to repair damages of vandalism.	8,000
Other Contracted Services	
Payments to contractors for services rendered and software upgrade.	<u>3,000,000</u>
TOTAL CONTRACTED SERVICES	3,521,590

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

MAINTENANCE OF PLANT

PROPOSED BUDGET

OTHER CHARGES

Local Mileage Reimbursement		
Payments for travel incurred by employees.		300
License Fees		81,800
Gasoline		
Fuels/lubricants for vehicles utilized by staff within various departments.		256,200
Dues and Subscriptions		
Dues to professional organizations, i.e. ASBO, and subscriptions to professional magazines and publications.		450
Conferences & Trainings		
Costs of attending conferences, meetings, in-services, training and other professional development.		3,000
Miscellaneous Other Charges		
a. To cover costs for trade licensing fees.	Unrestricted	2,000
b. Grant Carryovers (#800)	Restricted	10,000
c. New Grants (#805)	Restricted	<u>25,000</u>
Total Miscellaneous Other Charges		<u>37,000</u>
TOTAL OTHER CHARGES		378,750
TOTAL MAINTENANCE OF PLANT		\$10,091,317

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 2024-25	Approved 2025-26	Proposed 2026-27	Prior Year	Prior Year
08 Fixed Charges					
4 Other Charges	\$106,664,273	\$113,345,220	\$119,973,763	\$ 6,628,543	5.85%
Restricted Summary					
08 Fixed Charges					
4 Other Charges	\$ 6,327,875	\$ 4,489,210	\$ 4,809,770	\$ 320,560	7.14%

Category 08 - Fixed Charges

Changes - FY 2027

Non-Restricted Budget Changes

1. Increase in school system share of all employee and retiree benefits, including medical (both) and dental (employees) insurance	\$ 6,135,281
2. Increase in costs for employee retirement/pension	1,182,630
3. Net decrease in liability and vehicle insurances	(3,962)
4. Net changes associated with wage/position changes elsewhere in this budget	<u>(685,406)</u>
Total Non-Restricted Increase - Category 08 - Fixed Charges	6,628,543

Restricted Budget Net Increase - Category 08 - Fixed Charges	<u>320,560</u>
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TOTAL INCREASE - Category 08 - Fixed Charges	\$ 6,949,103
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
FIXED CHARGES				
Positions				
None				
4 Other Charges				
Employee Fringe Benefits				
Tuition Reimbursement	\$ 1,104,223	\$ 1,200,000	\$ 1,200,000	
Time to Care Act	12,500	-	-	
Employee Retirement	11,392,750	18,340,843	19,439,505	
Employee Social Security	18,842,949	20,419,513	20,766,408	
Sick Leave Conversion	981,296	1,000,000	1,000,000	
Insurance - Life	120,249	135,142	140,953	
Insurance - Long Term Disability	45,935	56,138	50,866	
Insurance - Unemployment	39,032	100,000	100,000	
Insurance - Optical	(2,029)	650	502	
Insurance - Medical	61,654,146	58,196,893	62,669,521	
Insurance - Worker's Compensation	1,074,550	1,108,792	1,669,016	
Insurance - Dental	1,620,109	1,558,109	1,824,395	
Insurance - Retirees Health	8,975,142	9,219,560	10,497,218	
Insurance - New Position Fringe	-	1,151,315	(337,500)	
Employee Assistance Program	38,760	38,750	38,750	
Employee Benefit Subsidy	92,770	100,000	190,652	
Flexible Benefit Administration	189,190	125,000	125,000	
Insurances				
General Liability	373,985	473,875	478,948	
Vehicle	77,480	88,640	94,031	
Catastrophic Student Athletic	31,236	32,000	25,498	
Object Total	<u>106,664,273</u>	<u>113,345,220</u>	<u>119,973,763</u>	<u>-</u>
 TOTAL FIXED CHARGES	 \$106,664,273	 \$113,345,220	 \$119,973,763	 \$ -

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
FIXED CHARGES				
4 Other Charges				
Employee Fringe Benefits				
Employee Retirement	1,481,224	1,264,546	1,392,695	
Employee Social Security	1,316,985	1,207,934	1,179,716	
Insurance - Life	7,876	706	-	
Insurance - Long Term Disability	2,024	-	-	
Insurance - Optical	28	21	21	
Insurance - Medical	3,357,487	1,932,422	2,126,186	
Insurance - Worker's Compensation	54,235	27,518	40,495	
Insurance - Dental	97,659	56,063	65,147	
Employee Benefit Subsidy	10,358	-	5,510	
Object Total	<u>6,327,875</u>	<u>4,489,210</u>	<u>4,809,770</u>	<u>-</u>
 TOTAL FIXED CHARGES	 \$ 6,327,875	 \$ 4,489,210	 \$ 4,809,770	 \$ -

FIXED CHARGES

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

OTHER CHARGES	PROPOSED <u>BUDGET</u>
Tuition Reimbursement	
Professional and classified employees are eligible for reimbursement for advanced study and training as per the terms of the respective negotiated agreement.	
Unrestricted	1,200,000
Employee Retirement/Pension	
Provides funds for the employer's share of contributions to the State Teacher's and Employee Retirement System and Employee Pension System.	
Restricted	1,392,695
Unrestricted	<u>19,439,505</u> 20,832,200
Employee Social Security	
This account includes the required employer contributions for all employees.	
Restricted	1,179,716
Unrestricted	<u>20,766,408</u> 21,946,124
Sick Leave Conversion	
Provides funds for sick leave conversion at retirement or death per terms of the negotiated agreement.	
Unrestricted	1,000,000
Insurance	
This item includes the cost of the general liability business insurance program coverages. This item also includes the costs of insurance premiums for employees' health, life and worker's compensation insurance, unemployment insurance benefits, and medical insurance for retirees.	
Restricted	2,231,849
Unrestricted	<u>77,213,448</u> 79,445,297
Employee Fringe Benefits	
This item includes the employee assistance program and the employee benefit subsidy.	
Restricted	5,510
Unrestricted	<u>229,402</u> 234,912
Flexible Benefit Administration	
Payments to insurance carrier for annual plan documentation to meet the Internal Revenue Service regulations. Payments to the insurance carrier to maintain Flexible Spending Accounts for all employees. Payments to the consultant for annual review of the fringe benefits offered to employees.	
Unrestricted	125,000
TOTAL OTHER CHARGES	124,783,533
TOTAL FIXED CHARGES	\$124,783,533

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 2024-25	Approved 2025-26	Proposed 2026-27	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
Unrestricted Summary					
10 Community Services					
1 Salaries	\$ 540,503	\$ 655,498	\$ 667,453	\$ 11,955	1.82%
2 Contracted Services	6,750	2,500	2,500	-	0.00%
3 Supplies/Materials	4,211	53,000	53,000	-	0.00%
4 Other Charges	2,573	21,500	14,500	(7,000)	-32.56%
	\$ 554,037	\$ 732,498	\$ 737,453	\$ 4,955	0.68%
Restricted Summary					
10 Community Services					
1 Salaries	\$ 513,194	\$ 554,246	\$ 510,281	\$ (43,965)	-7.93%
2 Contracted Services	90,564	64,720	50,950	(13,770)	-21.28%
3 Supplies/Materials	345,721	178,971	184,008	5,037	2.81%
4 Other Charges	13,368	286,455	258,940	(27,515)	-9.61%
5 Land, Building, Equipment - Additional	12,489	-	-	-	0.00%
	\$ 975,336	\$ 1,084,392	\$ 1,004,179	\$ (80,213)	-7.40%

Category 10 - Community Services
Changes - FY 2027

Non-Restricted Budget Changes

1. Various salary and wage changes including turnover	\$ 11,955
2. Decrease in miscellaneous other charges	<u>(7,000)</u>
Total Non-Restricted Net Increase - Category 10 - Community Services	4,955

Restricted Budget Net Decrease - Category 10 - Community Services	<u>(80,213)</u>
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TOTAL DECREASE - Category 10 - Community Services	\$ (75,258)
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
COMMUNITY SERVICES				
Positions				
1. Exempt	3.00	3.00	3.00	
2. Non-Exempt	-	-	-	
Total Positions	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>-</u>
1 Salaries and Wages				
Overtime Classified	\$ 206,351	\$ 290,000	\$ 290,000	
Regular Educational	245,250	242,993	250,453	
Temporary Educational	88,902	120,000	127,000	
Funds For Negotiated Agreements	-	2,505	-	
Object Total	<u>540,503</u>	<u>655,498</u>	<u>667,453</u>	<u>-</u>
2 Contracted Services				
Rental of Business Machines	-	1,500	1,500	
Other Contractual Services	6,750	1,000	1,000	
Object Total	<u>6,750</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
3 Supplies and Materials				
General Supplies	<u>4,211</u>	<u>53,000</u>	<u>53,000</u>	
Object Total	<u>4,211</u>	<u>53,000</u>	<u>53,000</u>	<u>-</u>
4 Other Charges				
Local Mileage Reimbursement	2,508	9,000	9,000	
Subscriptions	-	1,000	1,000	
Training & Conferences	-	3,500	3,500	
Miscellaneous - Other Charges	65	8,000	1,000	
Object Total	<u>2,573</u>	<u>21,500</u>	<u>14,500</u>	<u>-</u>
TOTAL COMMUNITY SERVICES	\$ 554,037	\$ 732,498	\$ 737,453	\$ -

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
COMMUNITY SERVICES				
Positions				
1. Exempt	5.00	4.00	4.00	
2. Non-Exempt	1.00	0.80	0.80	
Total Positions	<u>6.00</u>	<u>4.80</u>	<u>4.80</u>	<u>-</u>
1 Salaries and Wages				
Non-Instructional Classified	\$ 46,178	\$ 29,582	\$ 44,540	
Temporary Classified	1,946	6,550	7,250	
Non-Instructional Add-ons	413	400	240	
Non-Instructional Overtime	127	-	-	
Admin Salary	105,194	104,325	107,455	
Admin Add-Ons	480	480	480	
Instructional Assistant Temporary	59,376	60,000	50,300	
Teacher Salary	243,545	243,545	251,282	
Teacher Hourly / Temp	<u>55,935</u>	<u>109,364</u>	<u>48,734</u>	
Object Total	<u>513,194</u>	<u>554,246</u>	<u>510,281</u>	<u>-</u>
2 Contracted Services				
Rental of Equip. & Machinery	3,367	5,000	3,450	
Rental of Motor Vehicles	414	500	500	
Other Contracted Services	<u>86,784</u>	<u>59,220</u>	<u>47,000</u>	
Object Total	<u>90,564</u>	<u>64,720</u>	<u>50,950</u>	<u>-</u>
3 Supplies and Materials				
Office Supplies	1,302	895	1,150	
Clothing & Footwear	25,269	10,000	10,000	
Books & Periodicals	-	7,000	-	
Food	-	11,189	-	
General Supplies	171,210	127,187	103,200	
Computer Equipment < \$5,000	3,812	-	3,808	
Sensitive Item Non-I.T.	499	-	-	
Printer Supplies	103	-	100	
Printers - Additional	684	-	-	
Other Supplies & Materials	<u>142,842</u>	<u>22,700</u>	<u>65,750</u>	
Object Total	<u>345,721</u>	<u>178,971</u>	<u>184,008</u>	<u>-</u>
4 Other Charges				
Local Mileage Reimbursement	3,659	6,600	3,550	
Dues and Subscriptions	982	525	835	
Training & Conferences	1,170	17,960	1,141	
Admission Fees	3,678	8,720	2,749	
Donations/Memorials	2,213	-	-	
Miscellaneous - Other Charges	<u>1,665</u>	<u>252,650</u>	<u>250,665</u>	
Object Total	<u>13,368</u>	<u>286,455</u>	<u>258,940</u>	<u>-</u>
5 Land, Bldg, Equip - Additional				
Classroom Furniture	<u>12,489</u>	<u>-</u>	<u>-</u>	
Object Total	<u>12,489</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL COMMUNITY SERVICES	\$ 975,336	\$1,084,392	\$1,004,179	\$ -

COMMUNITY SERVICES

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

		PROPOSED <u>BUDGET</u>
SALARIES AND WAGES	Full-Time <u>Equivalent</u>	
Professional Positions - Unrestricted		
Judy Center Learning Community Teacher	<u>3.00</u> 3.00	250,453
Professional Positions - Restricted		
Judy Center Community Specialist	3.00	
Judy Center Coordinator	<u>1.00</u> 4.00	251,282
Classified Positions - Restricted		
Clerk Accountant III 12-month	<u>0.80</u> 0.80	<u>44,540</u>
Total Professional and Classified positions	7.80	546,275
Administrative Salary	Restricted	107,455
Temporary Classified		
Salaries to classified employees for services rendered on an intermittent or short-term basis.	Restricted	7,250
Overtime Classified		
Overtime payments to non-exempt employees who provide custodial support and building security for community use of facilities.	Unrestricted	290,000
Non-Instructional Add-ons	Restricted	240
To comply with the add-on provision in the Master agreement.		
Professional Add-Ons	Restricted	480
Instructional Assistant Temporary	Restricted	50,300

COMMUNITY SERVICES

PROPOSED BUDGET

Teacher Hourly			
a. Hoyer Early Learning Center @ Elmer Wolfe (#123)	Restricted	18,500	
b. Hoyer Early Learning Center @ Robert Moton (#046)	Restricted	3,234	
c. Hoyer Early Learning Center @ Taneytown (#087)	Restricted	27,000	
d. School Readiness (#031)	Unrestricted	20,000	
e. E-Smart Home Based Visiting Services (#115)	Unrestricted	<u>107,000</u>	<u>175,734</u>
TOTAL SALARIES AND WAGES			1,177,734
CONTRACTED SERVICES			
Rental Equipment/Machinery			
	Unrestricted	1,500	
	Restricted	<u>3,450</u>	4,950
Rental of Motor Vehicles			
	Restricted		500
Other Contracted Services			
	Unrestricted	1,000	
	Restricted	<u>47,000</u>	<u>48,000</u>
TOTAL CONTRACTED SERVICES			53,450
SUPPLIES AND MATERIALS			
Office Supplies			
a. Hoyer Early Learning Center @ Robert Moton (#046)	Restricted	1,000	
b. Hoyer Early Learning Center @ Taneytown (#087)	Restricted	<u>150</u>	1,150
Clothing and Footwear			
a. Children's Support Fund (#164)	Restricted		10,000
Books & Periodicals			
	Restricted		0
Food			
a. Hoyer Early Learning Center @ Elmer Wolfe (#023)	Restricted	0	
b. Hoyer Early Learning Center @ Robert Moton (#036)	Restricted	<u>0</u>	0
General Supplies			
a. School Readiness (#031)	Unrestricted	30,000	
b. Early Childhood Home Visiting (#115)	Unrestricted	23,000	
c. Hoyer Early Learning Center @ Elmer Wolfe (#123)	Restricted	33,000	
d. Hoyer Early Learning Center @ Robert Moton (#046)	Restricted	39,500	
e. Hoyer Early Learning Center @ Taneytown (#087)	Restricted	<u>30,700</u>	156,200

COMMUNITY SERVICES

PROPOSED BUDGET

Computer Equip <\$5,000

a. Hoyer Early Learning Center @ Elmer Wolfe (#123)	Restricted	2,500	
b. Hoyer Early Learning Center @ Robert Moton (#046)	Restricted	658	
c. Hoyer Early Learning Center @ Taneytown (#087)	Restricted	650	<u>3,808</u>

Printer Supplies

a. Hoyer Early Learning Center @ Robert Moton (#046)	Restricted	100	<u>100</u>
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Other Supplies & Materials

a. Hoyer Early Learning Center @ Elmer Wolfe (#123)	Restricted	8,700	
b. Hoyer Early Learning Center @ Robert Moton (#046)	Restricted	31,250	
c. Hoyer Early Learning Center @ Taneytown (#087)	Restricted	<u>25,800</u>	<u>65,750</u>

TOTAL SUPPLIES AND MATERIALS

237,008

OTHER CHARGES

Local Mileage Reimbursement

a. School Readiness (#031)	Unrestricted	2,000	
b. E-Smart Home Based Visiting Services (#115)	Unrestricted	7,000	
c. Hoyer Early Learning Center @ Elmer Wolfe (#123)	Restricted	250	
d. Hoyer Early Learning Center @ Robert Moton (#046)	Restricted	1,500	
e. Hoyer Early Learning Center @ Taneytown (#087)	Restricted	<u>1,800</u>	12,550

Dues & Subscriptions

a. E-Smart Home Based Visiting Services (#115)	Unrestricted	1000	
b. Hoyer Early Learning Center @ Elmer Wolfe (#123)	Restricted	0	
c. Hoyer Early Learning Center @ Robert Moton (#046)	Restricted	50	
d. Hoyer Early Learning Center @ Taneytown (#087)	Restricted	<u>785</u>	1,835

Conferences & Trainings

a. E-Smart Home Based Visiting Services (#115)	Unrestricted	3,500	
b. Hoyer Early Learning Center @ Elmer Wolfe (#123)	Restricted	600	
c. Hoyer Early Learning Center @ Robert Moton (#046)	Restricted	308	
d. Hoyer Early Learning Center @ Taneytown (#087)	Restricted	<u>233</u>	4,641

Admission fees

a. Hoyer Early Learning Center @ Elmer Wolfe (#123)	Restricted	0	
b. Hoyer Early Learning Center @ Robert Moton (#046)	Restricted	1,846	
c. Hoyer Early Learning Center @ Taneytown (#087)	Restricted	<u>903</u>	2,749

COMMUNITY SERVICES

PROPOSED BUDGET

Miscellaneous: Other Charges

a. E-Smart Home Based Visiting Services (#115)	Unrestricted	1,000	
b. Hoyer Early Learning Center @ Elmer Wolfe (#123)	Restricted	0	
c. Hoyer Early Learning Center @ Robert Moton (#046)	Restricted	665	
d. Hoyer Early Learning Center @ Taneytown (#087)	Restricted	0	
e. Carryover Grants (#800)	Restricted	200,000	
f. New Grants (#805)	Restricted	<u>50,000</u>	<u>251,665</u>

TOTAL OTHER CHARGES			273,440
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TOTAL COMMUNITY SERVICES			\$1,741,632
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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 2024-25	Approved 2025-26	Proposed 2026-27	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
Unrestricted Summary					
11 Capital Outlay					
1 Salaries	\$ 1,073,755	\$ 1,075,768	\$ 1,086,907	\$ 11,139	1.04%
2 Contracted Services	5,104	49,900	49,500	(400)	-0.80%
3 Supplies/Materials	5,224	4,900	5,000	100	2.04%
4 Other Charges	16,001	9,520	10,500	980	10.29%
5 Land, Building, Equipment - Additional	2,000,000	-	-	-	0.00%
6 Land, Building, Equipment - Replace	9,449	-	-	-	0.00%
9 Transfers	4,000,000	5,000,000	-	(5,000,000)	-100.00%
	\$ 7,109,533	\$ 6,140,088	\$ 1,151,907	\$ (4,988,181)	-81.24%
Restricted Summary					
11 Capital Outlay					
1 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%

Category 11 - Capital Outlay

Changes - FY 2027

Non-Restricted Budget Changes

1. Various salary and wage changes including turnover	\$ 11,139
2. Net increase in various supplies and other charges	1,080
3. Net decrease in contracted services	(400)
4. Decrease in transfers for one-time transfer to CIP Fund in fiscal year 2026	<u>(5,000,000)</u>
Total Non-Restricted Decrease - Category 11 - Capital Outlay	(4,988,181)

Restricted Budget Net Change - Category 11 - Capital Outlay	<u>-</u>
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TOTAL DECREASE - Category 11 - Capital Outlay	\$ (4,988,181)
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26
CAPITAL OUTLAY				
Positions				
1. Exempt	8.00	8.00	8.00	
2. Non-Exempt	-	-	-	
Total	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>-</u>
1 Salaries and Wages				
Temporary Classified	\$ 13,796	\$ 13,000	\$ 7,000	
Regular Professional	1,055,159	1,049,884	1,075,107	
Professional Educational Add-Ons	4,800	4,800	4,800	
Funds For Negotiated Agreements	-	8,084	-	
Object Total	<u>1,073,755</u>	<u>1,075,768</u>	<u>1,086,907</u>	<u>-</u>
2 Contracted Services				
Printing and Binding	36	1,500	-	
Rental Equipment & Machinery	1,871	-	1,100	
Consultants	590	36,000	36,000	
Printer Maintenance	2,768	-	-	
Other Contracted Services	<u>(162)</u>	<u>12,400</u>	<u>12,400</u>	<u>-</u>
Object Total	<u>5,104</u>	<u>49,900</u>	<u>49,500</u>	<u>-</u>
3 Supplies and Materials				
Office Supplies	935	4,600	4,000	
Clothing & Footwear	231	-	-	
Books & Periodicals	-	100	1,000	
Real Property Maintenance/Repair	933	-	-	
Food	65	200	-	
Printer Supplies	1,788	-	-	
Other Supplies & Materials	<u>1,272</u>	<u>-</u>	<u>-</u>	<u>-</u>
Object Total	<u>5,224</u>	<u>4,900</u>	<u>5,000</u>	<u>-</u>
4 Other Charges				
Local Mileage Reimbursement	4,285	5,420	5,500	
License Fees	9,435	2,000	4,000	
Dues	399	1,100	1,000	
Conferences & Trainings	1,831	1,000	-	
Admission Fees	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>
Object Total	<u>16,001</u>	<u>9,520</u>	<u>10,500</u>	<u>-</u>
5 Equipment Additional				
Relocateable Classrooms	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Object Total	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
6 Land Buildings & Equipment - Replacement				
Office Machines	<u>9,449</u>	<u>-</u>	<u>-</u>	<u>-</u>
Object Total	<u>9,449</u>			
9 Interfund Transfers				
Interfund transfers	<u>4,000,000</u>	<u>5,000,000</u>	<u>-</u>	<u>-</u>
Object Total	<u>4,000,000</u>	<u>5,000,000</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	\$7,109,533	\$6,140,088	\$1,151,907	\$ -

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

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

CAPITAL OUTLAY

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

		PROPOSED <u>BUDGET</u>
SALARIES AND WAGES	Full-Time	
Professional Positions	<u>Equivalent</u>	
Construction Coordinator	1.00	
Construction Project Manager	3.00	
Coordinator of Public Use of Facilities	1.00	
Director of Facilities	1.00	
Facilities Planner	1.00	
Supervisor - School Construction	<u>1.00</u>	
Total Professional Positions	8.00	1,075,107
Other Salaries and Wages		
Temporary Classified		7,000
Professional Educational Add-Ons		<u>4,800</u>
TOTAL SALARIES AND WAGES		1,086,907
CONTRACTED SERVICES		
Rental Equipment & Machinery		
Payments on lease purchase agreements for business machines		1,100
Consultants		
To fund feasibility studies and scope studies including structural investigations, subfloor investigation, design, surveying, and scheduling services, and geotechnical investigations to support paving and resurfacing projects.		36,000
Other Contracted Services		<u>12,400</u>
TOTAL CONTRACTED SERVICES		49,500

CAPITAL OUTLAY		PROPOSED <u>BUDGET</u>
SUPPLIES AND MATERIALS		
Office Supplies		
Paper, forms, stationery and general supplies to be used by the Capital Outlay staff.		4,000
Books and Periodicals		
Purchase of books and periodicals for use within Capital Outlay.		1,000
TOTAL SUPPLIES AND MATERIALS		5,000
OTHER CHARGES		
Local Mileage Reimbursement		
To reimburse personnel for fulfilling assigned duties.		5,500
License Fees		4,000
Conferences & Trainings		
Costs of attending conferences, meetings, in-services, training and other professional development.		<u>1,000</u>
TOTAL OTHER CHARGES		10,500
TOTAL CAPITAL OUTLAY		\$1,151,907

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 2024-25	Approved 2025-26	Proposed 2026-27	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
12 Mid-Level Administration					
1 Salaries	\$ 27,686,224	\$ 28,514,179	\$ 27,722,468	\$ (791,711)	-2.78%
2 Contracted Services	275,372	298,738	302,556	3,818	1.28%
3 Supplies/Materials	264,028	325,651	323,462	(2,189)	-0.67%
4 Other Charges	363,383	433,559	388,281	(45,278)	-10.44%
6 Land, Building, Equipment - Replace	6,517	-	-	-	0.00%
	\$ 28,595,524	\$ 29,572,127	\$ 28,736,767	\$ (835,360)	-2.82%
Restricted Summary					
12 Mid-Level Administration					
1 Salaries	\$ 689,299	\$ 374,142	\$ 376,624	\$ 2,482	0.66%
2 Contracted Services	754	800	1,200	400	50.00%
3 Supplies/Materials	4,032	6,590	6,590	-	0.00%
4 Other Charges	35,143	180,270	180,800	530	0.29%
	\$ 729,228	\$ 561,802	\$ 565,214	\$ 3,412	0.61%

Category 12 - Mid-Level Administration

Changes - FY 2027

Non-Restricted Budget Changes

1. Net increase in rental of business machines and various other contracted services	\$ 3,818
2. Net decrease in office supplies and various other supplies and materials	(2,189)
3. Net decrease in various other charges	(45,278)
4. Closure of Outdoor School	(112,839)
5. Decrease in professional educational add-ons due to changes in collectively bargained contract	(290,800)
6. Various salary and wage changes including turnover	<u>(388,072)</u>
Total Non-Restricted Decrease - Category 12 - Mid-Level Administration	(835,360)

Restricted Budget Net Increase - Category 12 - Mid-Level Administration	<u>3,412</u>
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TOTAL DECREASE - Category 12 - Mid-Level Administration	\$ (831,948)
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
MID-LEVEL ADMINISTRATION				
Positions				
1. Exempt	145.84	147.84	140.18	
2. Non-Exempt	150.60	147.00	148.20	
Total Positions	<u>296.44</u>	<u>294.84</u>	<u>288.38</u>	<u>-</u>
1 Salaries and Wages				
Regular Classified	\$ 6,907,274	\$ 6,858,251	\$ 7,291,794	
Temporary Classified	28,822	76,754	78,245	
Overtime Classified	10,499	1,578	1,778	
Longevity Classified	19,152	19,152	19,152	
Classified Educational Add-Ons	31,734	31,250	32,480	
Vacation Payoff	441,590	335,000	335,000	
Regular Professional	19,541,650	19,691,578	19,422,601	
Temporary Professional	307,787	426,193	438,868	
Professional Educational Add-Ons	264,387	478,360	187,560	
Teacher Student Service Coordinator	126,992	128,845	131,040	
Substitute Employees	6,339	575	8,950	
Funds For Negotiated Agreements	-	691,643	-	
Hiring Turnover (F.T.E.)	-	(225,000)	(225,000)	
Object Total	<u>27,686,224</u>	<u>28,514,179</u>	<u>27,722,468</u>	<u>-</u>
2 Contracted Services				
Maintenance & Repair of Equipment	70,699	82,000	85,000	
Printing & Binding	49,754	64,150	65,950	
Rental of Business Machines	134,290	104,138	103,306	
Consultants	-	5,000	5,000	
Other Contracted Services	20,629	43,450	43,300	
Object Total	<u>275,372</u>	<u>298,738</u>	<u>302,556</u>	<u>-</u>
3 Supplies and Materials				
Office Supplies	93,261	122,874	113,060	
Books & Periodicals	3,909	6,835	6,665	
Food	13,674	10,550	10,165	
Library Media	-	2,000	3,000	
General Supplies	1,822	4,972	6,372	
Computer Equipment < \$5,000	105,677	166,000	166,000	
Sensitive Items Non-I.T.	8,262	-	-	
Printer Supplies	17,802	6,900	11,350	
Printers - Replacement	1,072	1,100	850	
Printers - Additional	709	-	100	
Other Supplies & Materials	17,841	4,420	5,900	
Object Total	<u>264,028</u>	<u>325,651</u>	<u>323,462</u>	<u>-</u>

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
MID-LEVEL ADMINISTRATION - continued				
4 Other Charges				
Local Mileage Reimbursement	70,294	92,030	86,425	
License Fees	13,124	13,124	20,300	
Communications	171,269	130,480	70,000	
Postage	27,002	52,750	50,414	
Dues	14,953	37,305	38,842	
Subscriptions	2,093	3,150	3,250	
Employee Retirement & Recognition	22,637	18,000	36,000	
Conferences & Trainings	39,178	75,070	68,400	
Admissions/Entrance Fees	540	8,000	8,000	
Miscellaneous - Other Charges	2,293	3,650	6,650	
Object Total	<u>363,383</u>	<u>433,559</u>	<u>388,281</u>	<u>-</u>
6 Equipment Replacement				
A.V. Furniture & Equipment	6,517	-	-	-
Object Total	<u>6,517</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL MID-LEVEL ADMINISTRATION	\$ 28,595,524	\$ 29,572,127	\$ 28,736,767	\$ -

CARROLL COUNTY PUBLIC SCHOOLS
RESTRICTED FUNDS BUDGET
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	5.50	3.50	3.50	
2. Non-Exempt	0.70	0.70	0.70	
Total Positions	<u>6.20</u>	<u>4.20</u>	<u>4.20</u>	<u>-</u>
1 Salaries and Wages				
Regular Classified	\$ 31,076	\$ 31,076	\$ 34,063	
Temporary Classified	668	17,056	7,100	
Classified Overtime	15,839	-	-	
Regular Professional	634,300	326,010	335,221	
Professional Add-Ons	1,496	-	240	
Temporary Professional	305	-	-	
Other Exempt Add-ons	3,750	-	-	
Substitutes	1,867	-	-	
Object Total	<u>689,299</u>	<u>374,142</u>	<u>376,624</u>	<u>-</u>
2 Contracted Services				
Printing & Binding	-	-	-	
Rental of Business Machines	754	800	1,200	
Object Total	<u>754</u>	<u>800</u>	<u>1,200</u>	<u>-</u>
3 Supplies and Materials				
Office Supplies	847	6,000	6,000	
Books and Periodicals	192	-	-	
Clothing & Footwear	-	100	100	
Food	603	490	490	
Other Supplies & Materials	2,391	-	-	
Object Total	<u>4,032</u>	<u>6,590</u>	<u>6,590</u>	<u>-</u>
4 Other Charges				
Local Mileage Reimbursement	1,805	7,500	7,500	
Postage	392	-	-	
Dues	156	-	-	
Subscriptions	420	100	100	
Conferences & Trainings	32,370	12,670	13,200	
Miscellaneous - Other Charges	-	160,000	160,000	
Object Total	<u>35,143</u>	<u>180,270</u>	<u>180,800</u>	<u>-</u>
TOTAL MID-LEVEL ADMINISTRATION	\$ 729,228	\$ 561,802	\$ 565,214	\$ -

MID-LEVEL ADMINISTRATION

SALARIES AND WAGES	Full-Time <u>Equivalent</u>	PROPOSED <u>BUDGET</u>
Professional Positions - Unrestricted		
Office of the Principal		
Assistant Principal - AEP	1.00	
Assistant Principal - Elementary Schools	24.00	
Assistant Principal - Middle Schools	12.00	
Assistant Principal - High Schools	19.00	
Coordinator - Facility Use/Activities/Athletics	-	
Principal - Elementary	22.00	
Principal - Gateway	1.00	
Principal - Outdoor School	-	
Principal - Middle	8.00	
Principal - High	<u>7.00</u>	
	94.00	
Office of the Principal - Career & Technology Programs		
Assistant Principal - Career & Technology Center	1.00	
Principal - Career & Technology Center	<u>1.00</u>	
	2.00	
Administration & Supervision		
Assistant Superintendent of Instruction	1.00	
Assistant Supervisor - Fine Arts	1.00	
Assistant Supervisor - Health Education	1.00	
Assistant Supervisor - World Languages	1.00	
Blueprint Administrator	1.00	
Content Supervisor - Fine Arts	1.00	
Content Supervisor - Health & Physical Education	1.00	
Content Supervisor - Secondary English / Language Arts	1.00	
Content Supervisor - Secondary Mathematics	1.00	
Content Supervisor - Secondary Science	1.00	
Content Supervisor - Secondary Social Studies	1.00	
Coordinator - Interpreter & Translator Program	1.00	
Coordinator - Local Accountability	1.00	
Coordinator - Mental Health and Community Services	1.00	
Coordinator - Secondary Language Arts	1.00	
Coordinator - Secondary Mathematics	1.00	
Coordinator - Secondary Science	1.00	
Coordinator - Social Studies	1.00	
Coordinator - STEM	1.00	
Coordinator - Teacher Induction Programs	1.00	
Coordinator of Data Management & Reporting	1.00	
Director - Curriculum & Instructional Resources	1.00	
Director - Elementary Schools	1.00	
Director - High Schools	1.00	
Director - Middle Schools	1.00	
Equity and Inclusion Officer	1.00	
Executive Assistant	0.34	
Supervisor - Advanced Academics	1.00	
Supervisor - Athletics	1.00	
Supervisor - Elementary Education	5.00	
Supervisor - English Speakers of Other Languages (ESOL)	1.00	
Supervisor - School Counselors	1.00	
Supervisor - Student Services & Special Programs	1.00	
Supervisor - Teacher & Leadership Development	1.00	
Supervisor - Title I / School Performance	<u>1.00</u>	
	38.34	

MID-LEVEL ADMINISTRATION

	Full-Time Equivalent	PROPOSED BUDGET
Administration & Supervision - Career & Technology Programs		
Assistant Supervisor - Career & Technology Education	1.00	
Coordinator - Career Development	0.50	
Supervisor - Career & Technology Education	<u>1.00</u>	
	2.50	
Administration & Supervision - Media Support		
Coordinator - Technology	-	
Supervisor - Media & Technology	1.00	
Video Production Manager	<u>1.00</u>	
	2.00	
Total Professional Positions - Unrestricted	138.84	19,422,601
Professional Position - Restricted		
Community School Specialist	<u>3.00</u>	
Total Professional Positions - Restricted	3.00	<u>335,221</u>
Total Professional Positions - Unrestricted & Restricted	141.84	19,757,822
Classified Positions - Unrestricted		
Office of the Principal		
Clerk II - 10 Month	12.70	
Clerk II - 12 Month	69.80	
Data Clerk II - 10 Month	7.00	
Data Clerk II - 12 Month	3.00	
Registrar II - 12 Month	6.00	
School Secretary IV - 12 Month	<u>38.00</u>	
	136.50	
Office of the Principal - Career & Technology Programs		
Clerk II - 12 Month	2.00	
School Secretary IV - 12 Month	<u>1.00</u>	
	3.00	
Administration & Supervision		
Human Resources Associate	0.40	
Director's Secretary	3.00	
Secretary III - 12 Month	3.00	
Secretary IV - 12 Month	<u>1.30</u>	
	7.70	
Administration & Supervision - Career & Technology Programs		
Secretary III - 12 Month	1.00	
Total Classified Positions - Unrestricted	148.20	7,291,794
Classified Positions - Restricted		
Coordinator - Career Development	0.50	
Secretary IV - 12 Month	<u>0.70</u>	
Total Classified Positions - Restricted	1.20	<u>34,063</u>
Total Professional, Educational, and Classified Positions	291.24	27,083,679

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

Temporary Classified

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

Office of the Principal

a.	Schools	Unrestricted	5,251
b.	Director of High Schools	Unrestricted	11,480
c.	Pre-Kindergarten (#056)	Unrestricted	12,740
d.	ESSA Title I-A: Grants to LEAs (# 021)	Restricted	<u>7,100</u>
			36,571

Administration & Supervision

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

Administration & Supervision - Media Support

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

Total Temporary Classified

85,345

Vacation Payoff

Office of the Principal	Unrestricted	335,000
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Temporary Professional

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

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

Office of the Principal

a.	Student Support Center (#081)	Unrestricted	22,050
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Administration & Supervision

a.	Curriculum	Unrestricted	400,800
b.	Advanced Academics (#055)	Unrestricted	<u>9,750</u>
			410,550

Administration & Supervision - Career & Technology Programs

a.	Perkins Title I-C: Program Improvement (#029)	Unrestricted	6,268
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Administration & Supervision - Media Support

a.	Media Centers	Unrestricted	0
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Total Temporary Professional

438,868

Professional Education Add-Ons

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

Office of the Principal	Unrestricted	168,080
Office of the Principal - Outdoor School (#016)	Unrestricted	0
Office of the Principal - Compensatory Education (#003)	Unrestricted	<u>15,600</u>
		183,680

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

Unrestricted	<u>1,920</u>
	185,600

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

Administration & Supervision			
a.	Interpretation & Translation Services (#237)	Unrestricted	480
b.	Limited English Proficient (#238)	Unrestricted	<u>1,480</u>
			1,960
Administration & Supervision - Career & Tech			
a.	Perkins Title I-C: Program Improvement (#029)	Restricted	<u>240</u>
			0
Total Professional Education Add-Ons			187,800
Classified Educational Add-Ons			
To comply with the add-on provision in the Master Agreement between the Board of Education and non-exempt employees. Includes payments to individuals with B.S., A.A. and Secretarial College certificates.			
Office of the Principal			
a.	School-wide	Unrestricted	31,880
Office of the Principal - Career & Tech - Perkins Title I-C (#029)			
		Unrestricted	600
Administration & Supervision			
		Unrestricted	<u>0</u>
			32,480
Longevity - Classified			
To comply with the longevity provision in the Master Agreement between the Board of Education and non-exempt employees			
Administration & Supervision			
a.	Director of Elementary Schools	Unrestricted	6,384
b.	Curriculum	Unrestricted	<u>12,768</u>
			19,152
Teacher Student Service Coordinator			
Office of the Principal			
a.	School-wide	Unrestricted	<u>131,040</u>
			131,040
Overtime Classified			
Administration & Supervision			
a.	Director of High Schools	Unrestricted	<u>1,778</u>
			1,778
Substitute Employees			
Office of the Principal			
a.	School-wide	Unrestricted	<u>8,950</u>
			8,950
Hiring Turnover (F.T.E.)			
Amount reflects anticipated turnover of mid-level positions.			<u>(225,000)</u>
TOTAL SALARIES AND WAGES			28,099,092

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

CONTRACTED SERVICES

Maintenance & Repair of Equipment

Office of Principal

a. Technology Services	Unrestricted		85,000
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Printing and Binding

Printing of special brochures, forms, letterhead and flyers.

Office of Principal

a. Schools	Unrestricted	25,100	
b. Director of High Schools	Unrestricted	2,250	
c. Director of Elementary Schools	Unrestricted	5,000	
d. Technology Services	Unrestricted	<u>25,000</u>	
		57,350	

Administration & Supervision

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

a. Director of Middle Schools	Unrestricted	2,000	
b. Curriculum	Unrestricted	<u>6,500</u>	
		8,500	

Administration & Supervision - Career & Technology

Printing of special brochures, forms, letterhead and flyers.

a. Perkins Title I-C: Program Improvement (#029)	Unrestricted	100	
			65,950

Rental of Business Machines

Payments on lease purchase agreements for business machines

Office of Principal

a. Schools	Unrestricted	89,306	
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Administration & Supervision - Career & Technology Programs

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

a. Director of High Schools	Unrestricted	1,000	
b. Director of Middle Schools	Unrestricted	1,100	
c. Director of Elementary Schools	Unrestricted	1,300	
d. Asst. Superintendent of Instruction	Unrestricted	3,100	
e. Curriculum	Unrestricted	4,500	
f. ESSA Title I-A: Grants to LEAs (#021)	Restricted	<u>1,200</u>	
		12,200	

104,506

Consultants

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

Administration & Supervision

a. Staff Development	Unrestricted		5,000
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Other Contracted Services

Office of Principal

a. Technology Services	Unrestricted	20,000	
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Administration & Supervision

a. Communications Office	Unrestricted	16,000	
b. Asst. Superintendent of Instruction	Unrestricted	7,200	
c. Curriculum	Unrestricted	<u>100</u>	
		23,300	

Administration & Supervision - Media Support

a. Communications Office	Unrestricted	0	
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43,300

TOTAL CONTRACTED SERVICES

303,756

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

SUPPLIES AND MATERIALS

Office Supplies

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

Office of the Principal

a.	Schools	Unrestricted	77,080
b.	Gateway School	Unrestricted	1,500
c.	Perkins Title I-C: Program Improvements (#029)	Unrestricted	2,300
d.	Student Support Center (#081)	Unrestricted	<u>0</u>
			80,880

Administration & Supervision

a.	ESSA Title I-A: Grants to LEAs (#021)	Restricted	800
b.	Project ACES Awards (#091)	Restricted	200
c.	C.O.P. Schools Main (027)	Restricted	5,000
d.	CCSGA (Student Government) / Student Leadership (#098)	Unrestricted	180
e.	Interpretation & Translation Services (#237)	Unrestricted	2,400
f.	Limited English Proficient (#238)	Unrestricted	500
g.	Multicultural Curriculum Development (#345)	Unrestricted	1,000
h.	Purchasing	Unrestricted	7,000
i.	Director of High Schools	Unrestricted	600
j.	Director of Middle Schools	Unrestricted	1,000
k.	Director of Elementary Schools	Unrestricted	3,600
l.	Assistant Superintendant of Instruction	Unrestricted	2,000
m.	Student Services	Unrestricted	800
n.	Curriculum	Unrestricted	10,900
o.	Staff Development	Unrestricted	<u>1,500</u>
			37,480

Administration & Supervision - Career & Technology Programs

a.	Career Technology Education - Match (#429)	Unrestricted	<u>200</u>
			200

Administration & Supervision - Media Support

a.	Communications Office	Unrestricted	0
b.	Media Centers	Unrestricted	<u>500</u>
			500

119,060

Clothing and Footwear

Administration & Supervision

a.	Curriculum	Restricted	100
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Books and Periodicals

Office of the Principal

a.	Schools	Unrestricted	900
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Administration & Supervision

a.	System wide	Unrestricted	5,215
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Administration & Supervision - Career & Technology Programs

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

Administration & Supervision - Media Support

a.	Media Centers	Unrestricted	0
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6,665

Food

Office of the Principal

a.	System wide	Unrestricted	4,100
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Administration & Supervision

a.	History Day Grant (#176)	Restricted	490
b.	System wide	Unrestricted	4,365
c.	Multicultural Curriculum Development (#345)	Unrestricted	<u>1,000</u>
			5,855

MID-LEVEL ADMINISTRATION

PROPOSED BUDGET

Administration & Supervision - Career & Technology Programs				
a.	Perkins Title I-C: Program Improvements (#029)	Unrestricted	400	
b.	Career Technology Education - Match (#429)	Unrestricted	<u>100</u>	
			500	
Administration & Supervision - Media Support				
a.	Media Centers	Unrestricted	<u>200</u>	
			200	
				10,655
Library Media				
To replace/supplement the current library books used by the Resource Center				
Administration & Supervision - Media Support				
a.	Media Centers	Unrestricted		3,000
General Supplies				
Office of the Principal				
a.	Schools	Unrestricted	500	
Administration & Supervision				
a.	Technology Services	Unrestricted	1,422	
b.	Asst. Superintendent of Instruction	Unrestricted	700	
c.	Multicultural Curriculum Development (#345)	Unrestricted	<u>750</u>	
			2,872	
Administration & Supervision - Media Support				
a.	Media Centers	Unrestricted	<u>3,000</u>	
			3,000	6,372
Computer Equipment < \$5,000				
Administration & Supervision				
a.	Technology Services	Unrestricted	165,000	
b.	Staff Development	Unrestricted	<u>1,000</u>	166,000
Printer Supplies				
Office of the Principal				
a.	Schools	Unrestricted	11,150	
Administration & Supervision				
a.	Asst. Superintendent of Instruction	Unrestricted	<u>200</u>	
				11,350
Printers - Replacements				
Office of the Principal				
a.	Schools	Unrestricted		950
Other Supplies & Materials				
Miscellaneous needs and other program expenses				
Office of the Principal				
a.	Schools	Unrestricted	4,800	
b.	Gateway School	Unrestricted	<u>1,000</u>	
			5,800	
Administration & Supervision - Media Support				
a.	Media Centers	Unrestricted	100	
				<u>5,900</u>
TOTAL SUPPLIES AND MATERIALS				330,052
OTHER CHARGES				
Local Mileage Reimbursement				
Reimbursement to employees in order to carry out their assigned duties.				
Office of the Principal				
a.	Concentration of Poverty Personnel Grant (#027)	Restricted	6,000	
b.	Schools	Unrestricted	21,225	
c.	Gateway School	Unrestricted	500	
d.	Outdoor School (#016)	Unrestricted	0	
e.	Perkins Title I I-C: Program Improvement (#029)	Unrestricted	<u>4,000</u>	
			31,725	

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

Administration & Supervision

a.	ESSA Title I-A: Grants to LEAs (#021)	Restricted	1,500
b.	System wide	Unrestricted	51,300
c.	Interpretation & Translation Services (#237)	Unrestricted	1,000
d.	Limited English Proficient (#238)	Unrestricted	1,500
e.	Multicultural Curriculum Development (#345)	Unrestricted	<u>1,500</u>
			56,800

Administration & Supervision - Media Support

a.	Communications Office	Unrestricted	4,000
b.	Media Centers	Unrestricted	<u>1,400</u>
			5,400

93,925

License Fees

Office of the Principal

a.	Technology Services	Unrestricted	20,300
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Communications

Services associated with the transmitting and receiving messages and information including telephone and modem. Telephone service for non-school and warehousing operations

Office of the Principal

a.	Technology Services	Unrestricted	70,000
			70,000

Postage

Office of the Principal

a.	Schools	Unrestricted	48,014
b.	Gateway School	Unrestricted	400
c.	Perkins Title I I-C: Program Improvement (#029)	Unrestricted	2,000
			50,414

Dues and Subscriptions

Payment for membership in professional organizations and for professional publications

Office of the Principal

a.	Schools	Unrestricted	16,727
b.	Gateway School	Unrestricted	850
c.	A & S Professional Development (#019)	Unrestricted	<u>13,500</u>
			31,077

Office of the Principal - Career & Tech Programs

a.	Perkins Title I I-C: Program Improvement (#029)	Unrestricted	600
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Administration & Supervision

a.	ESSA Title I-A: Grants to LEAs (#021)	Restricted	100
b.	System wide	Unrestricted	8,275
c.	A&S Professional Development (#019)	Unrestricted	0
d.	Multicultural Curriculum Development (#345)	Unrestricted	<u>350</u>
			8,725

MID-LEVEL ADMINISTRATION

PROPOSED
BUDGET

Administration & Supervision - Media Support

a.	Communications Office	Unrestricted	700
b.	Media Centers	Unrestricted	<u>1,090</u>
			1,790

42,192

Employee Retirement & Recognition

Administration & Supervision

a.	Communications Office	Unrestricted	36,000
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Conferences & Trainings

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

Office of the Principal

a.	Schools	Unrestricted	3,050
b.	Gateway School	Unrestricted	1,200
c.	A & S Professional Development (#019)	Unrestricted	33,750
d.	ESSA Title I-A: Grants to LEAs (#020)	Restricted	<u>0</u>
			38,000

Office of the Principal - Career & Tech Programs

a.	Perkins Title I I-C: Program Improvement (#029)	Unrestricted	3,500
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Administration & Supervision

a.	Director of High Schools	Unrestricted	1,000
b.	Director of Middle Schools	Unrestricted	300
c.	Director of Elementary Schools	Unrestricted	1,200
d.	Student Body Activities	Unrestricted	1,500
e.	Asst. Superintendent of Instruction	Unrestricted	1,000
f.	Student Services	Unrestricted	2,000
g.	Curriculum	Unrestricted	4,100
h.	Staff Development	Unrestricted	7,200
i.	A & S Professional Development (#019)	Unrestricted	0
j.	Interpretation & Translation Services (#237)	Unrestricted	1,000
k.	Limited English Proficient (#238)	Unrestricted	2,000
l.	Multicultural Curriculum Development (#345)	Unrestricted	4,000
m.	ESSA Title I-A: Grants to LEAs (#021)	Restricted	10,700
n.	Fine Arts Initiative (#305)	Restricted	<u>2,500</u>
			38,500

Administration & Supervision - Career & Technology Programs

a.	Career Technology Education - Match (#429)	Unrestricted	1,000
b.	CTE Reserve Grant Fund (#129)	Restricted	<u>0</u>
			1,000

Administration & Supervision - Media Support

a.	Media Centers	Unrestricted	600
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81,600

Admissions/Entrance Fees

Administration & Supervision

a.	Asst. Superintendent of Instruction	Unrestricted	400
b.	Communications Office	Unrestricted	7,200
c.	CCSGA (Student Government) / Student Leadership (#098)	Unrestricted	<u>400</u>

8,000

Miscellaneous - Other Charges

Administration & Supervision

a.	Carryover Grant Account (#800)	Restricted	90,000
b.	New Grants (#805)	Restricted	70,000

MID-LEVEL ADMINISTRATION

PROPOSED BUDGET

Office of the Principal			
a.	Schools	Unrestricted	2,100
b.	General Administration	Unrestricted	1,550
c.	Director of High Schools	Unrestricted	<u>3,000</u>
			<u>166,650</u>
TOTAL OTHER CHARGES			569,081
TOTAL MID-LEVEL ADMINISTRATION			\$29,301,981

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	Approved	Proposed	\$ (Decrease)	% (Decrease)
Unrestricted Summary	2024-25	2025-26	2026-27	Increase over Prior Year	Increase over Prior Year
13 Special Education					
1 Salaries	\$ 37,600,594	\$ 37,738,280	\$ 38,803,335	\$ 1,065,055	2.82%
2 Contracted Services	3,363,092	2,602,859	2,481,891	(120,968)	-4.65%
3 Supplies/Materials	303,216	480,881	479,636	(1,245)	-0.26%
4 Other Charges	270,850	277,550	296,600	19,050	6.86%
5 Land, Building, Equipment - Additional	50,856	8,000	8,000	-	0.00%
9 Transfers	3,394,059	3,944,000	4,744,000	800,000	20.28%
	\$ 44,982,667	\$ 45,051,570	\$ 46,813,462	\$ 1,761,892	3.91%
Restricted Summary					
13 Special Education					
1 Salaries	\$ 5,420,849	\$ 5,250,259	\$ 5,509,486	\$ 259,227	4.94%
2 Contracted Services	409,016	141,780	246,063	104,283	73.55%
3 Supplies/Materials	338,001	290,075	219,733	(70,342)	-24.25%
4 Other Charges	116,960	985,120	979,721	(5,399)	-0.55%
9 Transfers	3,038,010	3,600,000	3,300,000	(300,000)	-8.33%
	\$ 9,322,836	\$ 10,267,234	\$ 10,255,003	\$ (12,231)	-0.12%

Category 13 - Special Education

Changes - FY 2027

Non-Restricted Budget Changes

1. Increase in hourly wages for Student Support Assistants due to need and usage	\$ 1,000,000
2. Increase in transfers for Non-Public Placements due to rate increases and decreased State participation	800,000
3. Increase in substitute teacher wages	75,000
4. Net increase in various other charges	19,050
5. Various salary and wage changes including turnover	(9,945)
6. Net decrease in various contracted services and supplies lines	<u>(122,213)</u>
Total Non-Restricted Increase - Category 13 - Special Education	1,761,892

Restricted Budget Net Decrease - Category 13 - Special Education	<u>(12,231)</u>
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TOTAL INCREASE - Category 13 - Special Education	\$ 1,749,661
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
SPECIAL EDUCATION				
Positions				
1. Exempt	310.96	310.96	313.57	
2. Non-Exempt	<u>144.80</u>	<u>143.80</u>	<u>143.80</u>	
Total Positions	455.76	454.76	457.37	-
1 Salaries				
Classroom Assistants	\$ 4,212,136	\$ 4,298,379	\$ 4,599,771	
Clerks & Secretaries	238,555	197,460	209,839	
Temporary Classified	6,321,976	5,373,000	6,391,000	
Overtime Classified	381	-	-	
Longevity Classified	12,768	12,768	12,768	
Classified Educational Add-Ons	37,200	34,530	36,030	
Classified Vacation Payoff	25,333	15,000	15,000	
Substitute Teachers	815,337	689,000	764,000	
Teachers	23,303,354	24,362,331	24,508,037	
Other Professionals	1,506,915	1,503,569	1,544,886	
Professional Vacation Payoff	7,804	-	-	
Professional Add-ons	3,500	1,000	1,000	
Temporary Other Professionals	155,915	152,000	152,000	
Temporary Educational - Other	431,289	564,802	564,802	
Educational Add-Ons	317,080	59,280	95,280	
Team Leaders	157,232	158,517	168,714	
Department Chairman	31,454	31,646	29,484	
Student Service Coordinators	6,552	3,276	-	
Summer Work	14,667	14,668	10,724	
Insurance Opt-Out	1,146	1,310	-	
Funds For Negotiated Agreements	-	565,744	-	
Hiring Turnover (F.T.E.)	-	(300,000)	(300,000)	
Object Total	<u>37,600,594</u>	<u>37,738,280</u>	<u>38,803,335</u>	-
2 Contracted Services				
Printing & Binding	7,595	6,500	6,500	
Advertising	517	-	-	
Rental of Business Machines	24,696	35,019	39,051	
Legal Fees	136,431	125,000	-	
Rental of Motor Vehicles	3,233	-	-	
Other Contracted Services	<u>3,190,620</u>	<u>2,436,340</u>	<u>2,436,340</u>	
Object Total	<u>3,363,092</u>	<u>2,602,859</u>	<u>2,481,891</u>	-
3 Supplies and Materials				
Office Supplies	3,544	7,000	7,000	
Books & Periodicals	578	300	300	
Food	598	1,500	1,500	
Library Media	2,425	4,000	4,000	
General Supplies	214,578	414,031	411,786	
Library Media Supplies	-	200	200	
Computer Equipment < \$ 5,000	28,050	31,000	31,000	
Sensitive Items Non-I.T.	19,993	6,500	6,500	
Printer Supplies	18,201	3,250	4,250	
Printers - Replacement	755	-	-	
Printers - Additional	382	-	-	
Other Supplies & Materials	<u>14,111</u>	<u>13,100</u>	<u>13,100</u>	
Object Total	<u>303,216</u>	<u>480,881</u>	<u>479,636</u>	-

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
SPECIAL EDUCATION - continued				
4 Other Charges				
Local Mileage Reimbursement	60,623	48,650	48,650	
License Fees	34,996	35,000	55,000	
Postage	624	2,150	1,700	
Dues	-	900	900	
Subscriptions	3,672	800	300	
Conferences & Trainings	4,512	68,250	68,250	
Admissions/Entrance Fees	527	500	500	
Miscellaneous - Other Charges	165,896	121,300	121,300	
Object Total	<u>270,850</u>	<u>277,550</u>	<u>296,600</u>	<u>-</u>
5 Equipment Additional				
Classroom Furniture and Equipment	50,856	8,000	8,000	
Object Total	<u>50,856</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
9 Transfers				
Other Transfers MD L.E.A.'s	-	44,000	44,000	
Other Out-Going Transfers	3,394,059	3,900,000	4,700,000	
Object Total	<u>3,394,059</u>	<u>3,944,000</u>	<u>4,744,000</u>	<u>-</u>
 TOTAL SPECIAL EDUCATION	 \$ 44,982,667	 \$ 45,051,570	 \$ 46,813,462	 \$ -

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
SPECIAL EDUCATION				
Positions				
1. Exempt	42.70	42.70	42.70	
2. Non-Exempt	50.30	49.30	49.30	
Total Positions	<u>93.00</u>	<u>92.00</u>	<u>92.00</u>	<u>-</u>
1 Salaries				
Classroom Assistants	\$ 1,515,876	\$ 1,557,861	\$ 1,651,339	
Temporary Classified	181,437	8,500	19,285	
Classified Overtime	3,554	-	-	
Clerks & Secretaries	121,518	122,007	127,496	
Classified Educational Add-Ons	14,309	14,640	14,130	
Substitute Employees	157,608	85,057	112,257	
Regular Educational	3,114,669	3,124,974	3,241,143	
Teacher Educational Add-Ons	23,750	6,000	-	
Teacher Summer Work	5,026	5,026	5,087	
Other Professionals	43,577	43,577	44,013	
Other Temorary Professionals	8,842	-	-	
Team Leader	6,552	6,552	6,552	
Temporary Educational	224,131	276,065	288,184	
Object Total	<u>5,420,849</u>	<u>5,250,259</u>	<u>5,509,486</u>	<u>-</u>
2 Contracted Services				
Maintenance & Repair of Equip	546	-	-	
Printing & Binding	9,463	-	2,019	
Rental of Business Machines	5,958	2,000	2,000	
Rental of Motor Vehicles	-	-	36,000	
Other Contracted Services	393,049	139,780	206,044	
Object Total	<u>409,016</u>	<u>141,780</u>	<u>246,063</u>	<u>-</u>
3 Supplies and Materials				
Books & Periodicals	2,897	-	-	
Food	86			
General Supplies	328,222	290,075	219,733	
Computer Equip. < \$5,000	2,691	-	-	
Printer Supplies	1,787	-	-	
Printers - Additional	2,555			
Other Supplies & Materials	(238)	-	-	
Object Total	<u>338,001</u>	<u>290,075</u>	<u>219,733</u>	<u>-</u>
4 Other Charges				
Local Mileage Reimbursement	46,662	44,350	23,715	
Dues & Subscriptions	310	500	276	
Conferences & Trainings	38,068	40,120	55,580	
Admissions/Entrance Fees	419	-	-	
Miscellaneous-Other Charges	31,500	900,150	900,150	
Object Total	<u>116,960</u>	<u>985,120</u>	<u>979,721</u>	<u>-</u>
9 Transfers				
Other Out-Going Transfers	3,038,010	3,600,000	3,300,000	
Object Total	<u>3,038,010</u>	<u>3,600,000</u>	<u>3,300,000</u>	<u>-</u>
TOTAL SPECIAL EDUCATION	\$ 9,322,836	\$ 10,267,234	\$ 10,255,003	\$ -

SPECIAL EDUCATION

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

The range of educational settings include:

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

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

		PROPOSED <u>BUDGET</u>
SALARIES AND WAGES		
Existing Positions	Full-Time <u>Equivalent</u>	
Classified Positions		
Classroom Assistants - Restricted		
Special Education Assistant	24.60	
Special Education Assistant - Autism	2.00	
Special Education Assistant - BEST	3.60	
Special Education Assistant - LFI	6.00	
Special Education Assistant - Vision Impaired	2.00	
Special Education Paraprofessional	4.50	
Special Education Paraprofessional - BEST	<u>4.00</u>	
	46.70	1,651,339
Classroom Assistants - Unrestricted		
Special Education Assistant	92.30	
Special Education Assistant - Autism	11.00	
Special Education Assistant - BEST	12.00	
Special Education Assistant - LFI	11.00	
Special Education Assistant - Vision Impaired	1.00	
Special Education Paraprofessional	8.50	
Special Education Paraprofessional - Assistive Technology	1.00	
Special Education Paraprofessional - LFI	1.00	
Special Education Paraprofessional - BEST	<u>2.00</u>	
	139.80	<u>4,599,771</u>
Total Classroom Assistants - Restricted and Non-Restricted	186.50	6,251,110
Clerical Positions - Restricted		
Clerk II - 12 mo.	1.00	
Medicaid Reimb Technician	1.00	
Secretary III - 12 mo.	<u>0.60</u>	
	2.60	127,496
Clerical Positions - Unrestricted		
Clerk II - 10 mo.	1.00	
Director's Secretary	1.00	
Secretary III - 12 mo.	0.60	
Secretary IV - 12 mo.	<u>1.40</u>	
	4.00	<u>209,839</u>
Total Existing Clerical - Restricted and Non-Restricted	6.60	<u>337,335</u>
Total Classified Positions - Restricted and Non-Restricted	193.10	6,588,445

SPECIAL EDUCATION

**PROPOSED
BUDGET**

	<u>Full-Time Equivalent</u>	
Professional Positions - Unrestricted		
Adapted Physical Education	9.77	
Art	0.60	
Assistive Technology Consultant - 11 mo.	1.00	
BEST Teacher - 10 mo.	18.00	
BEST Teacher - 11 mo.	4.00	
Certified Occupational Therapist Assistant - 10 mo.	0.80	
Coordinator - Early Intervention Services	1.00	
Coordinator - Non Public	1.00	
Coordinator - Post Secondary Programs	1.00	
Director - Special Education	1.00	
Early Intervention Consultant - 11 mo.	1.00	
Elementary Special Education Consultant - 11 mo.	1.00	
General Music - Elementary/Middle	0.60	
Hearing Impaired Teacher - 10 mo.	2.00	
Infants & Toddlers - 11 mo.	2.80	
Interpreter	1.00	
Learning For Independence (LFI) Teacher - 10 mo.	8.00	
Learning For Independence (LFI) Teacher - 11 mo.	3.00	
Math Resource - Elementary	0.20	
Math Spec Educ Consultant	1.00	
Occupational Therapist - 10 mo.	12.00	
Occupational Therapist - 11 mo.	2.00	
Parent Educator	1.00	
Physical Therapist - 10 mo.	2.00	
Physical Therapist - 11 mo.	2.80	
Pre-Kindergarten - Special Education Teacher - 10 mo.	3.00	
Pre-Kindergarten - Special Education Teacher - 11 mo.	3.60	
Principal - Carroll Springs	1.00	
Reading Special Education Consultant	1.00	
Secondary Special Education Consultant - 11 mo.	2.00	
Special Education Consulting Teacher - 11 mo.	2.00	
Special Education Instructional Consulting - Inclusion	2.00	
Special Education Resource - 10 mo.	113.40	
Special Education Resource - 11 mo.	28.00	
Special Education Resource - Autism - 10-mo.	5.00	
Special Education Resource - Autism - 11 mo.	9.00	
Speech Pathologist - 10 mo.	43.10	
Speech Pathologist - 11 mo.	12.90	
Supervisor - Elementary Special Education	3.00	
Supervisor - Legal & Compliance	1.00	
Supervisor - Secondary Special Education	2.00	
Visually Impaired - 11 mo.	<u>3.00</u>	
	313.57	26,052,923
Professional Positions - Restricted		
Adapted Physical Education	1.00	
Assistive Technology	1.00	
Consulting Teacher	1.00	
Grants Analyst	0.40	
Infants & Toddlers - 11 mo.	2.20	
Interpreter	1.00	
Learning For Independence (LFI) Teacher	-	
Math Spec Educ Consultant	0.40	
Occupational Therapist - 11 mo.	0.80	
Physical Therapist - 11 mo.	1.00	
Special Education Instructional Consultant - Inclusion	1.00	
Special Education Resource	16.60	
Special Education Resource - Autism	4.00	
Special Education Resource - Best	-	
Special Education Resource - CCEIS	1.00	
Special Education Resource - Pre-Kindergarten - 10 mo.	4.00	
Special Education Resource - Pre-Kindergarten - 11 mo.	1.40	
Speech Pathologist - 10 mo.	4.90	
Speech Pathologist - 11 mo.	<u>1.00</u>	
	42.70	<u>3,285,156</u>
Total Professional Positions - Unrestricted & Restricted	356.27	<u>29,338,079</u>
Total Special Education Positions	549.37	35,926,524

SPECIAL EDUCATION

**PROPOSED
BUDGET**

Temporary Classified - 1:1 Assistants Hourly

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

a. Special Education	Unrestricted	41,000
b. Special Education Hourly Assistants 1:1 (#013)	Unrestricted	6,315,000
c. CPI Training (#058)	Unrestricted	35,000
d. IDEA Part B: Sec Transition (#040)	Restricted	1,574
e. Medicaid - Infants & Toddlers Future (#065)	Restricted	8,500
f. IDEA Part B: LPF FSS (#077)	Restricted	3,211
g. IDEA Part C: ITP	Restricted	<u>6,000</u>
		6,410,285

6,410,285

Substitute Teachers

Wages paid to persons substituting for teachers on sick leave.

a. System-wide	Unrestricted	645,000
b. Special Ed Planning Sub (#022)	Unrestricted	75,000
c. CPI Training (#058)	Unrestricted	44,000
d. IDEA Part B 611: State Passthrough (#010)	Restricted	<u>112,257</u>
		876,257

876,257

Home Teaching / Temporary Educational - Other

Salaries paid to home and hospital teachers on an intermittent and short-term basis according to state law. Also, payments to teachers on an hourly basis for short-term work.

a. Special Education	Unrestricted	45,000
b. CPI Training (#058)	Unrestricted	35,000
c. IEP Hourly Wages (#096)	Unrestricted	287,000
d. Extended School Year Services for Disabled Students (#101)	Unrestricted	122,802
e. Home & Hospital (Level VII) (#113)	Unrestricted	75,000
e. Interpretation and Translation Services (#237)	Unrestricted	<u>152,000</u>
		716,802
f. IDEA Part B: Sec Transition (#040)	Restricted	22,339
g. IDEA Part B: LIR - AE&P (#059)	Restricted	77,104
h. Medicaid I&T (#065)	Restricted	15,000
i. IDEA Part B 611: Family Support Systems (#077)	Restricted	1,890
j. IDEA Part B 619: Preschool Transition (#097)	Restricted	3,354
k. IDEA Part B - Discretionary: SECAC (#180)	Restricted	1,001
l. IDEA Part B 611 (#210)	Restricted	112,896
m. IDEA Part B - State Passthrough PPPSS (#310)	Restricted	<u>54,600</u>
		288,184

1,004,986

Professional Educational Add-Ons

Negotiated salary compensation for education certification.

a. Schools	Unrestricted	80,000
b. Infants & Toddlers	Unrestricted	480
c. Specialized School - Carroll Springs School	Unrestricted	480
d. Special Education	Unrestricted	5,320
e. IDEA Part C: Infants & Toddlers (#026)	Unrestricted	<u>10,000</u>

96,280

Longevity Classified

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

Unrestricted	12,768
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Team Leaders and Department Chairmen

Payments to Special Education Team Leaders & Chairmen

a. Schools	Unrestricted	155,610
b. Special Education	Unrestricted	19,656
c. Special Education Autism Program (#012)	Unrestricted	13,104
d. IDEA Part C: Infants & Toddlers (#026)	Unrestricted	6,552
e. Perkins Title I (#029)	Unrestricted	3,276
f. IDEA Part B 611: State Passthrough (#010)	Restricted	<u>6,552</u>

204,750

SPECIAL EDUCATION

PROPOSED
BUDGET

Classified Educational Add-Ons			
Negotiated salary compensation for education certification.			
a. Schools	Unrestricted	32,070	
b. Infants & Toddlers	Unrestricted	360	
c. Specialized School - Carroll Springs School	Unrestricted	900	
d. Special Education Autism Program (#012)	Unrestricted	2,100	
e. Perkins Title I (#029)	Unrestricted	600	
f. Medicaid (3-21) (#007)	Restricted	3,300	
g. IDEA Part B 611: State Passthrough (#010)	Restricted	<u>10,830</u>	50,160
Classified Vacation Payoff	Unrestricted		15,000
Summer Work			
Negotiated salary compensation for summer work.			
a. Special Education	Unrestricted	5,553	
b. Specialized School - Carroll Springs School	Unrestricted	0	
c. IDEA Part B 619: Preschool Passthrough (#079)	Unrestricted	5,171	
d. IDEA Part B 611: State Passthrough (#010)	Restricted	<u>5,087</u>	15,811
Insurance Opt-Out			
Salary compensation for employees who opt-out of the insurance program.			
	Unrestricted		0
Hiring Turnover (F.T.E.)			
Amounts anticipated to be developed through turnover.			
	Unrestricted		<u>(300,000)</u>
TOTAL SALARIES AND WAGES			44,312,821
CONTRACTED SERVICES			
Printing and Binding			
Form costs for school Special Education programs, such as pre-printed I.E.P. forms			
a. Specialized School - Carroll Springs School	Unrestricted	500	
b. Special Education	Unrestricted	6,000	
c. IDEA Part B: LPF FSS (#077)	Restricted	<u>2,019</u>	8,519
Business Machine Rental			
Payments on lease purchase agreements for business machines.			
a. IDEA Part B - Family Partnerships (#077)	Restricted	2,000	
b. Special Education Autism Program (#012)	Unrestricted	1,500	
c. Schools	Unrestricted	21,223	
d. Specialized School - Carroll Springs School	Unrestricted	8,000	
e. Special Education	Unrestricted	<u>8,328</u>	41,051
Rental of Motor Vehicles			
a. IDEA Part B: Sec Transistion	Restricted		36,000
Other Contracted Services			
a. Specialized School - Carroll Springs School	Unrestricted	1,000	
b. Schools	Unrestricted	267,610	
c. Payments to other counties who provide Home & Hospital Teaching to hospitalized Carroll County Public School students. (#113)	Unrestricted	122,000	
d. To offset projected expenditures regarding Public School instruction programs within Special Education.	Unrestricted	<u>2,045,730</u>	
		2,436,340	
e. IDEA Part C: Infants & Toddlers (#026)	Restricted	29,076	
f. IDEA Part B: Sec Transition (#040)	Restricted	32,000	
g. IDEA Part B : LIR - Access, Equity & Progress (#059)	Restricted	90,000	
h. Medicaid - Infants & Toddlers Future (#065)	Restricted	20,000	
i. Infants & Toddlers State (#085)	Restricted	31,830	
j. IDEA Part B 619: Preschool Transition (#097)	Restricted	2,718	
k. IDEA Part B - Discretionary: SECAC (#180)	Restricted	<u>420</u>	
		206,044	2,642,384
TOTAL CONTRACTED SERVICES			2,727,954

SPECIAL EDUCATION

PROPOSED
BUDGET

SUPPLIES AND MATERIALS

Office Supplies

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

a. Special Education	Unrestricted		7,000
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Books and Periodicals

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

a. Specialized School - Carroll Springs School	Unrestricted		300
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Food

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

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

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

a. IDEA Part B 611: State Passthrough (#010)	Restricted	136,918	
b. IDEA Part B: Sec Transition (#040)	Restricted	10,000	
c. IDEA Part B : LIR - Access, Equity & Progress (#059)	Restricted	14,700	
d. Medicaid - Infants & Toddlers (#065)	Restricted	20,000	
e. IDEA Part B 611: Family Support Systems (#077)	Restricted	7,357	
f. Infants & Toddlers State (#085)	Restricted	5,108	
g. IDEA Part B (619) - Infants & Toddlers (#097)	Restricted	661	
h. IDEA Part B - Discretionary: SECAC (#180)	Restricted	999	
i. IDEA Part B (611) Supplement (#210)	Restricted	2,890	
j. IDEA Part B - State Passthrough PPPSS (#310)	Restricted	21,100	
k. Schools	Unrestricted	164,236	
l. Specialized School - Carroll Springs School	Unrestricted	45,900	
m. Gateway	Unrestricted	500	
n. Special Education	Unrestricted	175,000	
o. Special Education Autism Program (#012)	Unrestricted	6,350	
p. BEST Program (#114)	Unrestricted	13,300	
q. PRIDE - Elementary (#118)	Unrestricted	<u>6,500</u>	
			631,519

Library Media Supplies

a. Specialized School - Carroll Springs School	Unrestricted		200
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Computer Equipment < \$5,000

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

Sensitive Items - Non-I.T.

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

Printer Supplies

a. Schools	Unrestricted	2,800	
b. Special Education Autism Program (#012)	Unrestricted	<u>1,450</u>	4,250

Other Supplies & Materials

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

TOTAL SUPPLIES AND MATERIALS

699,369

SPECIAL EDUCATION

**PROPOSED
BUDGET**

OTHER CHARGES

Local Mileage Reimbursement

Reimbursement to employees in order to carry out assigned duties. It includes itinerant staff, school based personnel and home & hospital students.

a. IDEA Part B: Sec Transition (#040)	Restricted	500
b. IDEA Part B : LIR - Access, Equity & Progress (#059)	Restricted	205
c. Medicaid - Infants & Toddlers Future (#065)	Restricted	20,000
d. IDEA Part B 611: Family Support Systems (#077)	Restricted	840
e. IDEA Part B - State Passthrough PPPSS (#310)	Restricted	<u>2,170</u>
		23,715
g. Schools	Unrestricted	5,000
h. Special Education	Unrestricted	40,000
i. Gateway	Unrestricted	150
j. Home & Hospital Teaching (#113)	Unrestricted	3,000
k. Interpretation and Translation Services (#237)	Unrestricted	<u>500</u>
		48,650

72,365

License Fees

a. Technology Services	Unrestricted	55,000
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Postage

Postage expenses for schools and school projects.

a. Schools	Unrestricted	1,050
b. Specialized School - Carroll Springs School	Unrestricted	<u>650</u>

1,700

Dues

Membership in professional organizations.

a. A & S Professional Development (#019)	Unrestricted	900
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Subscriptions

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

a. IDEA Part B - Local Priority Flexibility (#077)	Restricted	276
b. Schools	Unrestricted	100
c. Specialized School - Carroll Springs School	Unrestricted	<u>200</u>

576

Conferences & Trainings

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

a. Specialized School - Carroll Springs School	Unrestricted	6,000
b. A & S Professional Development (#019)	Unrestricted	2,250
c. CPI Training (#058)	Unrestricted	60,000
d. IDEA Part B : LIR - Access, Equity & Progress (#059)	Restricted	22,805
e. One-time IDEA Part B (611) Supplement (#210)	Restricted	<u>32,775</u>

123,830

Admission Fees

To cover admission fees for special education students.

a. BEST Program (#114)	Unrestricted	500
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Miscellaneous - Other Charges

a. Medicaid - Infants & Toddlers Future (#065)	Restricted	150
b. Various Grant Carryovers (#800)	Restricted	550,000
c. New Grants (#805)	Restricted	350,000
d. Special Education	Unrestricted	100,000
e. General Administration	Unrestricted	<u>21,300</u>

1,021,450

TOTAL OTHER CHARGES

1,276,321

EQUIPMENT ADDITIONAL

Classroom Furniture & Equipment

a. Specialized School - Carroll Springs School	Unrestricted	<u>8,000</u>
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TOTAL EQUIPMENT ADDITIONAL

8,000

TRANSFERS

Other Transfers MD L.E.A.'s

Payments to other Sate Public School Systems	Unrestricted	44,000
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Other Out-Going Transfers

Special Education students requiring excess funding for services outside of Carroll County. These funds may only be used at approved non-public institutions (#014).

Non-Public Placements of Students with Disabilities (#014)	Unrestricted	4,700,000
	Restricted	<u>3,300,000</u>

8,000,000

TOTAL TRANSFERS

8,044,000

TOTAL SPECIAL EDUCATION

\$57,068,465

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 2024-25	Approved 2025-26	Proposed 2026-27	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
Unrestricted Summary					
16 Textbooks & Instructional Supplies					
3 Supplies/Materials	\$ 11,468,737	\$ 9,975,076	\$ 22,933,018	\$ 12,957,942	129.90%
Restricted Summary					
16 Textbooks & Instructional Supplies					
3 Supplies/Materials	\$ 5,638,291	\$ 1,097,075	\$ 867,138	\$ (229,937)	-20.96%

Category 16 - Textbooks & Instructional Supplies

Changes - FY 2027

Non-Restricted Budget Changes

1. Implementing collective bargaining agreements (currently all budgeted/reserved in category 16)	\$ 12,000,000
2. Increase to general instructional materials	1,822,254
3. Increase in instructional computer equipment	1,000,000
4. Net increase in various other supplies lines	25,428
5. Closure of Outdoor School	(14,070)
6. Decrease in budget for textbooks (mostly transferred to general supplies for electronic and other instructional resources)	<u>(1,875,670)</u>
Total Non-Restricted Increase - Category 16- Textbooks & Instructional Supplies	12,957,942

Restricted Budget Net Decrease - Category 16- Textbooks & Instructional Supplies	<u>(229,937)</u>
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TOTAL INCREASE - Category 16 - Textbooks & Instructional Supplies	\$ 12,728,005
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
TEXTBOOKS & INSTRUCTIONAL SUPPLIES				
3 Supplies and Materials				
Clothing & Footwear	\$ 75,209	\$ 19,950	\$ 18,400	
Books & Periodicals	14,893	14,900	13,950	
Food	35,838	53,713	59,350	
Textbooks	2,087,657	2,500,226	624,556	
Library Media	418,992	437,727	424,992	
General Supplies	3,962,715	2,870,670	4,680,354	
Library Media Supplies	40,214	52,025	46,739	
Computer Equipment < \$5,000	4,424,961	3,867,308	4,900,436	
Sensitive Items Non - I.T.	55,159	40,200	37,700	
Printer Supplies	161,722	81,107	91,541	
Printers - Replacement	11,706	3,700	4,200	
Printers - Additional	2,522	750	-	
Reserve for Negotiations / Blueprint Initiatives	-	-	12,000,000	
Other Supplies & Materials	177,147	32,800	30,800	
Object Total	11,468,737	9,975,076	22,933,018	-
 TOTAL TEXTBOOKS & INSTRUCTIONAL SUPPLIES	 \$11,468,737	 \$ 9,975,076	 \$ 22,933,018	 \$ -

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
TEXTBOOKS & INSTRUCTIONAL SUPPLIES				
3 Supplies and Materials				
Clothing	\$ 3,827	\$ -	\$ 2,034	
Books & Periodicals	8,468	1,005	1,835	
Food	7,132	8,450	5,000	
Textbooks	2,236,121	-	-	
Library Media	2,768	-	-	
General Supplies	921,636	964,464	786,187	
Library Media Supplies	86	-	-	
Computer Equipment < \$5,000	2,404,077	95,560	45,600	
Sensitive Items Non-I.T.	7,368	12,296	12,332	
Printer Supplies	17,535	600	-	
Printers - Additional	990	-	-	
Other Supplies & Materials	28,282	14,700	14,150	
Object Total	<u>5,638,291</u>	<u>1,097,075</u>	<u>867,138</u>	<u>-</u>
 TOTAL TEXTBOOKS & INSTRUCTIONAL SUPPLIES	 \$5,638,291	 \$1,097,075	 \$ 867,138	 \$ -

TEXTBOOKS AND INSTRUCTIONAL SUPPLIES

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

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

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

				PROPOSED <u>BUDGET</u>
SUPPLIES AND MATERIALS				
Clothing and Footwear				
To cover cost of clothing for students.				
a. Human Resources	Unrestricted	1,000		
b. Student Body Activities	Unrestricted	1,000		
c. Fine Arts	Unrestricted	14,500		
d. Perkins Title I-C: Program Improvement (#029)	Unrestricted	500		
e. High School Academic Competition (#147)	Unrestricted	1,400		
f. Title III: ELA - LEP (#228)	Restricted	<u>2,034</u>		
				20,434
Books and Periodicals				
Purchase of books and periodicals for instructional use.				
a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	1,300		
b. ESSA Title IV-A (#248)	Restricted	535		
c. Schools	Unrestricted	2,300		
d. Student Services	Unrestricted	6,650		
e. Limited English Proficient (#238)	Unrestricted	2,000		
f. Multicultural Curriculum Development (#345)	Unrestricted	<u>3,000</u>		
				15,785
Food				
a. Camp Thrive (#159)	Restricted	2,000		
b. Continuing Education Fair (#166)	Restricted	<u>3,000</u>	5,000	
c. Student Body Activities	Unrestricted	300		
d. Asst. Superintendent of Instruction	Unrestricted	900		
e. Pre-Kindergarten (#056)	Unrestricted	54,000		
f. CCSGA (Student Govt) / Student Leadership (#098)	Unrestricted	50		
g. Limited English Proficient (#238)	Unrestricted	3,100		
h. Multicultural Curriculum Development (#345)	Unrestricted	<u>1,000</u>	<u>59,350</u>	
				64,350
Textbooks				
Purchase of textbooks and workbooks to replace/supplement current texts, and to buy new textbooks.				
a. Schools	Unrestricted	100		
b. Curriculum	Unrestricted	285,450		
c. College & Career Readiness (#004)	Unrestricted	280,498		
d. Perkins Title I-C: Program Improvement (#029)	Unrestricted	1,817		
e. High School Dropout Prevention (#122)	Unrestricted	31,691		
f. Career Technology Education - Match (#429)	Unrestricted	<u>25,000</u>		
				624,556
Library Media				
To replace/supplement current library books, and purchase additional library books to improve pupil/book ratio.				
a. Schools	Unrestricted	424,992		
				424,992

TEXTBOOKS AND INSTRUCTIONAL SUPPLIES

PROPOSED
BUDGET

General Supplies

Consumable materials:

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

a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	134,392	
b. Concentration of Poverty Personnel Grants (#027)	Restricted	82,000	
c. Concentration of Poverty Carryforward (#028)	Restricted	19,000	
d. Project ACES - Awards (#091)	Restricted	4,700	
e. Carroll County Student Government Association (#098)	Restricted	2,000	
f. Camp Thrive (#159)	Restricted	2,000	
g. Continuing Education Fair (#166)	Restricted	1,000	
h. Outdoor School Donations (#174)	Restricted	500	
i. History Day Grant (#176)	Restricted	510	
j. Robotics Program (MSDE) (192)	Restricted	1,463	
k. Fine Arts Initiative (#205)	Restricted	8,526	
l. Title III: ELA - LEP (#228)	Restricted	3,486	
m. NG STEM Grant (#294)	Restricted	1,110	
n. School Improvement Grant (#341)	Restricted	25,500	
o. Various Grants Carryover (#800)	Restricted	250,000	
p. New Grants (#805)	Restricted	<u>250,000</u>	786,187
q. Schools	Unrestricted	1,823,665	
r. Asst. Superintendent of Instruction	Unrestricted	4,000	
s. Gateway School	Unrestricted	36,200	
t. Student Body Activities - Schools	Unrestricted	120,100	
u. Student Services - Guidance	Unrestricted	10,000	
v. Student Services - Psychological Testing	Unrestricted	43,000	
w. Fine Arts	Unrestricted	12,500	
x. Curriculum	Unrestricted	1,907,487	
y. Compensatory Education (#003)	Unrestricted	199,819	
z. Student Service Learning (#024)	Unrestricted	1,300	
aa. Perkins Title I-C: Program Improvement (#029)	Unrestricted	346,150	
bb. Advanced Academics (#055)	Unrestricted	13,840	
cc. Student Support Center (#081)	Unrestricted	100	
dd. CCSGA (Student Government) / Student Leadership (#098)	Unrestricted	659	
ee. High School Academic Competition (#147)	Unrestricted	2,300	
ff. Interpretation & Translation Services (#237)	Unrestricted	5,400	
gg. Limited English Proficient (#238)	Unrestricted	22,000	
hh. Director's Distribution - High School (#271)	Unrestricted	7,500	
ii. Multicultural Curriculum Development (#345)	Unrestricted	500	
jj. Career Technology Education - Match (#429)	Unrestricted	<u>123,834</u>	<u>4,680,354</u>
			5,466,541
Library Media Supplies			
Purchase of filmstrips, transparencies, film for schools.			
a. Schools	Unrestricted	45,939	
b. Gateway	Unrestricted	<u>800</u>	
			46,739
Computer Equipment < \$5,000			
a. Perkins Title I-C: Program Improvement (#029)	Restricted	45,600	
b. Schools	Unrestricted	102,728	
c. Technology Services	Unrestricted	4,763,658	
d. Student Services	Unrestricted	7,500	
e. Perkins Title I-C: Program Improvement (#029)	Unrestricted	1,550	
f. Career Technology Education - Match (#429)	Unrestricted	<u>25,000</u>	4,946,036

TEXTBOOKS AND INSTRUCTIONAL SUPPLIES

PROPOSED
BUDGET

Sensitive Items Non-I.T.			
a. Schools	Unrestricted	1,700	
b. Perkins Title I-C: Program Improvement (#029)	Unrestricted	4,000	
c. Career Technology Education - Match (#429)	Unrestricted	32,000	
d. Perkins Title I-C: Program Improvement (#029)	Restricted	<u>12,332</u>	
			50,032
Printer Supplies			
a. Schools	Unrestricted	91,241	
b. Flexible Student Support (Student Support Center) (#081)	Unrestricted	300	
			91,541
Printer - Replacements			
a. Schools	Unrestricted	4,200	4,200
Implement Salary Negotiations / BLUEPRINT Initiatives			
Salary Negotiations and BLUEPRINT FOR MARYLAND Initiatives	Unrestricted		12,000,000
Other Supplies & Materials			
a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	150	
b. Carroll County Student Government Association (#098)	Restricted	4,000	
c. Children's Support Fund (#164)	Restricted	10,000	14,150
d. Schools	Unrestricted	15,300	
e. Gateway	Unrestricted	300	
f. Student Body Activities	Unrestricted	12,800	
g. Asst. Superintendent of Instruction	Unrestricted	600	
h. Interpretation & Translation Services (#237)	Unrestricted	300	
i. Multicultural Curriculum Development (#345)	Unrestricted	<u>1,500</u>	<u>30,800</u>
			<u>44,950</u>
TOTAL TEXTBOOKS AND INSTRUCTIONAL SUPPLIES			\$23,800,156

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				\$ (Decrease)	% (Decrease)
	Actual 2024-25	Approved 2025-26	Proposed 2026-27	Increase over Prior Year	Increase over Prior Year
17 Other Instructional Costs					
2 Contracted Services	\$ 2,239,024	\$ 2,604,127	\$ 2,680,902	\$ 76,775	2.95%
4 Other Charges	3,504,148	2,457,135	7,284,459	4,827,324	196.46%
5 Land, Building, Equipment - Additional	(224)	67,750	69,000	1,250	1.85%
6 Land, Building, Equipment - Replace	53,277	22,000	22,000	-	0.00%
9 Transfers	59,120	175,000	175,000	-	0.00%
	\$ 5,855,345	\$ 5,326,012	\$ 10,231,361	\$ 4,905,349	92.10%
Restricted Summary					
17 Other Instructional Costs					
2 Contracted Services	\$ 267,539	\$ 287,926	\$ 95,200	\$ (192,726)	-66.94%
4 Other Charges	138,702	533,223	481,004	(52,219)	-9.79%
5 Land, Building, Equipment - Additional	33,955	69,604	73,180	3,576	5.14%
6 Land, Building, Equipment - Replace	26,441	-	-	-	0.00%
9 Transfers	44,550	29,269	57,256	27,987	95.62%
	\$ 511,187	\$ 920,022	\$ 706,640	\$ (213,382)	-23.19%

Category 17 - Other Instructional Costs

Changes - FY 2027

Non-Restricted Budget Changes

1. Anticipated first-year costs for Charter School	\$ 4,000,000
2. Increase in Technology Services license fees	586,425
3. Increase in tuition (admission fees) for dual enrollment students	557,116
4. Net increase in various other charges and equipment lines	72,833
5. Increase in rental of business machines	62,118
6. Net decrease in various contracted services lines	54,337
7. Closure of Outdoor School	<u>(427,480)</u>
Total Non-Restricted Increase - Category 17- Other Instructional Costs	4,905,349

Restricted Budget Net Decrease - Category 17- Other Instructional Costs	<u>(213,382)</u>
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TOTAL INCREASE - Category 17 - Other Instructional Costs	\$ 4,691,967
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CARROLL COUNTY PUBLIC SCHOOLS
UNRESTRICTED FUNDS BUDGET
CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
OTHER INSTRUCTIONAL COSTS				
2 Contracted Services				
Maintenance & Repair of Equip.	\$ 841	\$ -	\$ 3,000	
Printing & Binding	40,645	33,164	24,464	
Rental of Business Machines	411,385	473,716	535,354	
Consultants	11,500	17,500	17,500	
Laundry & Cleaning	36,554	40,000	55,000	
Test Scoring	515,424	403,744	403,744	
Game Officials	298,507	296,000	308,000	
Food Services	29,806	28,000	-	
Other Contracted Services	894,363	1,312,003	1,333,840	
Object Total	<u>2,239,024</u>	<u>2,604,127</u>	<u>2,680,902</u>	<u>-</u>
4 Other Charges				
Local Mileage Reimbursement	88,439	71,249	76,498	
License Fees	531,697	599,725	1,186,150	
Communications	23,727	-	-	
Postage	732	-	-	
Dues	4,367	7,984	6,284	
Subscriptions	44,249	51,909	38,623	
Conferences & Trainings	34,154	57,710	54,300	
Admissions/Entrance Fees	2,653,279	1,645,458	1,817,574	
Donations/Memorials	30	-	30	
Miscellaneous - Other Charges	123,474	23,100	4,105,000	
Object Total	<u>3,504,148</u>	<u>2,457,135</u>	<u>7,284,459</u>	<u>-</u>
5 Equipment Additional				
Audio-Visual Furniture & Equipment	-	-	-	
Classroom Furniture & Equipment	(2,224)	67,750	69,000	
Object Total	<u>(2,224)</u>	<u>67,750</u>	<u>69,000</u>	<u>-</u>
6 Equipment Replacement				
Machinery	10,000	-	-	
Classroom Furniture & Equipment	43,277	22,000	22,000	
Object Total	<u>53,277</u>	<u>22,000</u>	<u>22,000</u>	<u>-</u>
9 Transfers				
Out-Going Transfers to Other MD LEA's	30,968	104,000	104,000	
Other Out-Going Transfers	28,152	71,000	71,000	
Object Total	<u>59,120</u>	<u>175,000</u>	<u>175,000</u>	<u>-</u>
TOTAL OTHER INSTRUCTIONAL COSTS	\$5,853,345	\$5,326,012	\$10,231,361	\$ -

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
OTHER INSTRUCTIONAL COSTS				
2 Contracted Services				
Printing & Binding	\$ 639	\$ -	\$ -	
Rental Equipment/Machinery	2,303	-	2,500	
Consultants	18,296	37,850	3,500	
Test Scoring	350	-	-	
Food Services	117,503	132,000	-	
Other Contracted Services	128,448	118,076	89,200	
Object Total	<u>267,539</u>	<u>287,926</u>	<u>95,200</u>	<u>-</u>
4 Other Charges				
Local Mileage Reimbursement	4,226	1,260	859	
Communication	13,699	200	-	
Postage	-	-	210	
Dues	425	-	-	
Subscriptions	151	-	-	
Conferences & Trainings	67,534	62,891	24,758	
Admissions/Entrance Fees	35,309	38,872	34,872	
Donations/Memorials	17,300	10,000	-	
Miscellaneous - Other Charges	58	420,000	420,305	
Object Total	<u>138,702</u>	<u>533,223</u>	<u>481,004</u>	<u>-</u>
5 Equipment Additional				
Data Processing Equipment	(351)	-	-	
Motor Vehicles	10,771	-	-	
Classroom Furniture & Equipment	23,536	69,604	73,180	
Object Total	<u>33,955</u>	<u>69,604</u>	<u>73,180</u>	<u>-</u>
6 Equipment Replacement				
Classroom Furniture & Equipment	26,441	-	-	
Object Total	<u>26,441</u>	<u>-</u>	<u>-</u>	<u>-</u>
9 Transfers				
Other Out-Going Transfers	44,550	29,269	57,256	
Object Total	<u>44,550</u>	<u>29,269</u>	<u>57,256</u>	<u>-</u>
 TOTAL OTHER INSTRUCTIONAL COSTS	 \$ 511,187	 \$ 920,022	 \$ 706,640	 \$ -

OTHER INSTRUCTIONAL COSTS

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

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

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

				PROPOSED <u>BUDGET</u>
CONTRACTED SERVICES				
Maintenance and Repair of Equipment				
Repair and maintenance services not provided by school system personnel. This includes contracts and agreements covering the upkeep of buildings and moveable equipment (instructional and non-instructional system-wide) except for costs related to Student Transportation and Maintenance of Plant.				
	Unrestricted			3,000
Printing and Binding				
Most of the duplicating work is done in the schools or in the Central Office Print Room, but some special work is contracted with local printers. This is for report cards, high school brochures, certificate programs, revised elementary and middle school activities of studies, and parent permission forms for student activities.				
a. Schools	Unrestricted	8,000		
b. Director of High Schools	Unrestricted	15,664		
c. Student Body Activities	Unrestricted	<u>800</u>		
				24,464
Rental of Business Machines				
Payments on lease purchase agreements and maintenance agreements for data processing equipment used in instructional activities. Items include reading systems and copiers for school based personnel.				
a. Schools	Unrestricted	509,374		
b. Student Body Activities	Unrestricted	500		
c. Student Services	Unrestricted	1,400		
d. Perkins Title I-C: Program Improvement (#029)	Unrestricted	21,300		
e. Student Support Center (#081)	Unrestricted	1,280		
f. PRIDE - Elementary (#118)	Unrestricted	1,500		
g. ESSA Title I-A: Grants to LEAs (#021)	Restricted	<u>2,500</u>		
				537,854
Consultants				
Individuals are utilized in in-service certification of teachers in special areas, summer workshops for teachers, staff development and to focus on particular areas of improvement.				
a. Fine Arts Initiatives (#205)	Restricted	3,500	3,500	
c. Fine Arts	Unrestricted	11,500		
d. Limited English Proficient (#238)	Unrestricted	3,000		
e. Multicultural Curriculum Development (#345)	Unrestricted	<u>3,000</u>	<u>17,500</u>	
				21,000
Laundry and Cleaning				
Cost which allows each of seven (7) high schools to clean and recondition athletic equipment for football and lacrosse.				
a. Student Body Activities	Unrestricted			55,000

OTHER INSTRUCTIONAL COSTS

PROPOSED
BUDGET

Test Scoring

b. College & Career Readiness (#004)	Unrestricted	264,044		
c. Perkins Title I-C: Program Improvement (#029)	Unrestricted	66,100		
d. Advanced Academics (#055)	Unrestricted	53,600		
e. Career Technology Education - Match (#429)	Unrestricted	<u>20,000</u>	<u>403,744</u>	403,744

Game Officials

To cover the cost of officials for various student sports.

a. Student Body Activities	Unrestricted			308,000
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Other Contracted Services

a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	1,700		
b. Concentration of Poverty Personnel Grants (#027)	Restricted	42,000		
c. Concentration of Poverty Carry Forward (#028)	Restricted	10,000		
d. MD Safe Schools Fund Grant (#144)	Restricted	25,000		
e. Continuing Education Fair (#166)	Restricted	3,000		
f. ESSA Title IV-A (#248)	Restricted	<u>7,500</u>	89,200	
g. Gateway School	Unrestricted	27,000		
h. Student Body Activities	Unrestricted	368,000		
i. Fine Arts	Unrestricted	3,060		
j. Curriculum	Unrestricted	2,000		
k. Student Personnel Services/ All Levels	Unrestricted	2,500		
l. Compensatory Education (#003)	Unrestricted	34,969		
m. Perkins Title I-C: Program Improvement (#029)	Unrestricted	2,000		
n. College/Career Counseling - Workforce Develop (#043)	Unrestricted	552,311		
o. Towson U Teacher Induct (#063)	Unrestricted	305,000		
p. ADA Accommodations (#090)	Unrestricted	16,500		
q. CCSGA (Stud. Govt) / Student Leadership (#098)	Unrestricted	2,500		
r. Limited English Proficient (#238)	Unrestricted	500		
s. Multicultural Curriculum Development (#345)	Unrestricted	12,000		
t. Career Technology Education - Match (#429)	Unrestricted	<u>5,500</u>	<u>1,333,840</u>	<u>1,423,040</u>

TOTAL CONTRACTED SERVICES

2,776,102

OTHER CHARGES

Local Mileage Reimbursement

Reimbursement to employees in order to carry out their assigned duties, including negotiated mileage allowance for itinerant teachers.

a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	<u>859</u>	859	
b. Schools	Unrestricted	5,999		
c. Gateway	Unrestricted	500		
d. Curriculum	Unrestricted	10,000		
e. Student Services	Unrestricted	17,000		
f. Staff Development	Unrestricted	3,200		
g. Behavioral Support (#017)	Unrestricted	<u>1,000</u>	37,699	

OTHER INSTRUCTIONAL COSTS

PROPOSED
BUDGET

h. Perkins Title I-C: Program Improvement (#029)	Unrestricted	9,400		
i. Advanced Academics (#055)	Unrestricted	5,000		
j. Towson U Teacher Induct (#063)	Unrestricted	2,848		
k. Carroll County Student Government Association (#098)	Unrestricted	275		
l. Home & Hospital Teaching (#113)	Unrestricted	4,100		
m. Interpretation and Translation Services (#237)	Unrestricted	7,176		
n. Limited English Proficient (#238)	Unrestricted	<u>10,000</u>	38,799	77,357

License Fees

a. Technology Services	Unrestricted	1,032,450		
b. Schools	Unrestricted	200		
c. Student Body Activities	Unrestricted	75,000		
d. Student Services	Unrestricted	78,000		
e. Career Technology Education - Match (#429)	Unrestricted	<u>500</u>		1,186,150

Postage

a. ESSA Title I-A: Grants to LEAs (#021)	Restricted			210
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Dues

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

a. Schools	Unrestricted	600		
b. Student Services - Guidance	Unrestricted	1,500		
c. A & S Professional Development (#019)	Unrestricted	1,700		
d. Carroll County Student Government Association (#098)	Unrestricted	184		
e. Career Technology Education - Match (#429)	Unrestricted	<u>2,300</u>		6,284

Subscriptions

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

a. Schools	Unrestricted	36,873		
b. Gateway	Unrestricted	750		
c. Perkins Title I-C: Program Improvement (#029)	Unrestricted	<u>1,000</u>		38,623

Conferences & Trainings

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

a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	23,775		
b. Perkins Title I-C: Program Improvement (#029)	Restricted	600		
c. ESSA Title IV-A (#248)	Restricted	<u>383</u>	24,758	
d. Schools	Unrestricted	5,100		
e. Student Services	Unrestricted	4,000		
f. Curriculum	Unrestricted	3,500		
g. Staff Development	Unrestricted	7,000		
h. Gateway School	Unrestricted	1,200		
i. A&S Professional Development (#019)	Unrestricted	4,250		
j. Perkins Title I-C: Program Improvement (#029)	Unrestricted	6,250		
k. Interpretation and Translation Services (#237)	Unrestricted	1,000		
l. Limited English Proficient (#238)	Unrestricted	5,000		
m. Multicultural Curriculum Development (#345)	Unrestricted	2,000		
n. Career Technology Education - Match (#429)	Unrestricted	<u>15,000</u>	<u>54,300</u>	79,058

OTHER INSTRUCTIONAL COSTS

PROPOSED
BUDGET

Admission Fees			
a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	3,000	
b. Children's Support Fund (#164)	Restricted	10,000	
c. Robotics Program (MSDE) (#192)	Restricted	17,872	
d. Fine Arts Initiative (#205)	Restricted	<u>4,000</u>	34,872
e. Gateway School	Unrestricted	1,500	
f. Student Body Activities	Unrestricted	3,500	
g. College & Career Readiness (#004)	Unrestricted	1,762,574	
h. In-Kind Services from Carroll County Govt (#052)	Unrestricted	<u>50,000</u>	<u>1,817,574</u>
			1,852,446
Donations/Memorials			
a. Schools	Unrestricted		30
Miscellaneous Other Charges			
a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	305	
b. Concentration of Poverty Personnel Grants (#027)	Restricted	20,000	
c. Various Grants Carryover (#800)	Restricted	150,000	
d. New Grants (#805)	Restricted	<u>250,000</u>	420,305
e. Schools	Unrestricted	1,500	
f. Gateway School	Unrestricted	500	
g. Human Resources	Unrestricted	2,000	
h. System Wide	Unrestricted	4,000,000	
i. Perkins Title I-C: Program Improvement (#029)	Unrestricted	4,000	
j. Sources of Strength (#030)	Unrestricted	12,000	
k. NBC Related Expenditures (#243)	Unrestricted	<u>85,000</u>	<u>4,105,000</u>
			4,525,305
TOTAL OTHER CHARGES			7,765,463
EQUIPMENT ADDITIONAL			
Classroom Furniture and Equipment			
a. Perkins Title I-C: Program Improvement (#029)	Restricted		73,180
b. Schools	Unrestricted	2,000	
c. Student Body Activities	Unrestricted	10,000	
d. Gateway	Unrestricted	2,000	
e. Perkins Title I-C: Program Improvement (#029)	Unrestricted	5,000	
f. Career Technology Education - Match (#429)	Unrestricted	<u>50,000</u>	<u>69,000</u>
			<u>142,180</u>
TOTAL EQUIPMENT ADDITIONAL			142,180
EQUIPMENT REPLACEMENT			
Classroom Furniture & Equipment			
a. Career Technology Education - Match (#429)	Unrestricted		<u>22,000</u>
TOTAL EQUIPMENT REPLACEMENT			22,000
TRANSFERS			
Out-Going Transfers to Other MD LEA's			
Student Personnel Services:			
a. Student Services	Unrestricted		104,000
Other Out-Going Transfers			
a. ESSA Title I-A: Grants to LEAs (#021)	Restricted	51,800	
b. Title II (#032)	Restricted	4,400	
c. ESSA Title IV-A (#248)	Restricted	1,056	
d. Student Services	Unrestricted	<u>71,000</u>	<u>128,256</u>
TOTAL TRANSFERS			232,256
TOTAL OTHER INSTRUCTIONAL COSTS			\$10,938,001



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 2024-25	Approved 2025-26	Proposed 2026-27	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
08 Fixed Charges					
4 Other Charges	\$ 1,285,389	\$ 1,444,132	\$ 1,583,178	\$ 139,046	9.63%
09 Food Services					
1 Salaries	3,481,659	3,828,288	4,020,446	192,158	5.02%
2 Contracted Services	148,900	150,000	160,000	10,000	6.67%
3 Supplies/Materials	6,209,759	6,492,580	6,500,000	7,420	0.11%
4 Other Charges	48,818	40,000	40,000	-	0.00%
5 Land, Building, Equipment - Additional	186,456	150,000	611,376	461,376	307.58%
6 Land, Building, Equipment - Replace	833,450	500,000	150,000	(350,000)	-70.00%
Total Food Services	10,909,042	11,160,868	11,481,822	320,954	2.88%
Total Food Service Fund	\$ 12,194,431	\$ 12,605,000	\$ 13,065,000	\$ 460,000	3.65%

Food Service Fund Revenues
2026-2027 Food Service Fund Budget

FOOD SERVICE FUND REVENUES	ACTUAL REVENUES 2024-25	APPROVED BUDGET 2025-26	PROPOSED BUDGET 2026-27	\$ (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	452,656	325,000	325,000	-	0.00%
Total State Revenue	452,656	325,000	325,000	-	0.00%
III. Federal Revenue					
U.S.D.A. Commodities	813,742	780,000	800,000	20,000	2.56%
Federal Lunch	4,274,806	4,095,000	3,965,000	(130,000)	-3.17%
Federal Breakfast	1,381,878	2,205,000	2,135,000	(70,000)	-3.17%
Other Federal Revenues	402,382	-	-	-	n/a
Total Federal Revenue	6,872,808	7,080,000	6,900,000	(180,000)	-2.54%
IV. Sales and Other Revenue					
Child Breakfast	314,455	300,000	340,000	40,000	13.33%
Child Lunch	2,425,992	2,500,000	2,500,000	-	0.00%
A La Carte	2,221,469	2,300,000	2,400,000	100,000	4.35%
Early Childhood Programs	33,623	30,000	40,000	10,000	33.33%
Miscellaneous	25,035	70,000	60,000	(10,000)	-14.29%
Use of Fund Balance	55,831	-	500,000	500,000	n/a
Total Sales and Other Revenue	5,076,405	5,200,000	5,840,000	640,000	12.31%
TOTAL FOOD SERVICE	\$ 12,401,869	\$ 12,605,000	\$ 13,065,000	\$ 460,000	3.65%

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
FOOD SERVICES				
Positions				
1. Exempt	3.00	3.00	3.00	3.00
2. Non-exempt	103.78	108.78	108.78	108.78
Total Positions	106.78	111.78	111.78	111.78
1 Salaries and Wages				
Regular Classified	\$ 2,779,171	\$ 3,120,901	\$ 3,264,853	\$ -
Temporary Classified	162,225	150,000	150,000	-
Regular Professional	358,087	358,087	403,443	-
Educational Add-Ons Classified	48,875	49,300	52,150	-
Overtime Classified	133,301	150,000	150,000	-
Object Total	3,481,659	3,828,288	4,020,446	-
2 Contracted Services				
Maintenance & Repair of Equipment	159	-	-	-
Printing and Binding	1,198	-	-	-
Other Contracted Services	147,543	150,000	160,000	-
Object Total	148,900	150,000	160,000	-
3 Supplies and Materials				
Clothing and Footwear	34,124	30,000	35,000	-
Equipment Maintenance & Repair Supplies	61,421	50,000	60,000	-
Non-Food Supplies	5,821	20,000	5,000	-
Food	5,731,379	5,992,580	6,000,000	-
Food Related Supplies	280,193	300,000	300,000	-
Other Food Service Supplies	89,911	100,000	100,000	-
Computer Equipment < \$5,000	6,910	-	-	-
Object Total	6,209,759	6,492,580	6,500,000	-
4 Other Charges				
Local Mileage Reimbursement	8,413	6,000	9,000	-
Postage	500	5,000	1,000	-
Food Locker Storage	25,944	3,000	5,000	-
Gasoline	3,087	3,000	5,000	-
Dues & Subscriptions	427	1,000	1,000	-
Professional Development	10,252	20,000	17,000	-
Miscellaneous - Other Charges	195	2,000	2,000	-
Object Total	48,818	40,000	40,000	-
5 Equipment Additional				
Motor Vehicles	57,313	-	-	-
Cafeteria Equipment	129,143	150,000	611,376	-
Object Total	186,456	150,000	611,376	-
6 Equipment Replacement				
Cafeteria Equipment	833,450	500,000	150,000	-
Object Total	833,450	500,000	150,000	-
TOTAL FOOD SERVICES	\$10,909,042	\$11,160,868	\$11,481,822	\$ -

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.

		PROPOSED <u>BUDGET</u>
SALARIES AND WAGES		
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	\$403,443
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>3,264,853</u>
Total Existing Positions	111.78	\$3,668,296
Other Salaries		
Temporary Non-exempt Wages		150,000
Educational Add-Ons for Non-Exempt Staff		52,150
Overtime for Non-exempt Staff		<u>150,000</u>
TOTAL SALARIES AND WAGES		4,020,446
CONTRACTED SERVICES		
Other Contracted Services		
Other contracts for service providers		<u>160,000</u>
TOTAL CONTRACTED SERVICES		160,000
SUPPLIES AND MATERIALS		
Clothing and Footwear		
Uniforms for Food Services personnel as required by negotiated agreement.		35,000
Equipment Maintenance and Repair Supplies		
Purchase of parts used to repair and maintain equipment.		60,000
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.		305,000

FOOD SERVICE FUND

	PROPOSED <u>BUDGET</u>
SUPPLIES AND MATERIALS - continued	
Food	
Provides funds to purchase food.	6,000,000
Other Food Service Supplies	
Supplies needed for Food Service operations.	<u>100,000</u>
TOTAL SUPPLIES AND MATERIALS	6,500,000
OTHER CHARGES	
Local Mileage Reimbursement	
Reimbursement to personnel carrying out assigned duties.	9,000
Postage	1,000
Rental of Food Lockers	
Rental of food storage locker where government commodities can be stored.	5,000
Gasoline	5,000
Dues and Subscriptions	1,000
Professional Development	17,000
Training for staff members in Food Service	
Miscellaneous - Other Charges	<u>2,000</u>
TOTAL OTHER CHARGES	40,000
EQUIPMENT ADDITIONAL	
Cafeteria Equipment	611,376
EQUIPMENT REPLACEMENT	
Cafeteria Equipment	<u>150,000</u>
TOTAL FOOD SERVICES	\$11,481,822

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
FIXED CHARGES				
4 Other Charges				
Employee Fringe Benefits				
Employee Retirement	\$ 332,652	\$ 433,876	\$ 509,746	\$ -
Employees Social Security	260,191	262,117	279,112	-
Sick Leave Conversion	16,067	-	-	-
Life Insurance	892	1,000	1,000	-
Long Term Disability	602	1,000	1,000	-
Unemployment Insurance	405	-	-	-
Medical Insurance	574,755	640,764	665,086	-
Workers' Compensation	68,931	69,217	87,472	-
Dental Insurance	16,828	18,158	20,537	-
Employee Benefit Subsidy	14,066	18,000	19,225	-
Object Total	<u>1,285,389</u>	<u>1,444,132</u>	<u>1,583,178</u>	<u>-</u>
TOTAL FIXED CHARGES	\$ 1,285,389	\$ 1,444,132	\$ 1,583,178	\$ -

FIXED CHARGES

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

OTHER CHARGES			PROPOSED <u>BUDGET</u>
Employee Retirement/Pension			
Provides funds for the employer's share of contributions to the State Employees Retirement System and Employee Pension System.			509,746
Employer Share of Social Security and Medicare Taxes			
This account includes the required employer contributions for all employees.			279,112
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	665,086	
	Dental Insurance	20,537	
	Workers' Compensation	87,472	
	Other Benefits	<u>21,225</u>	<u>794,320</u>
TOTAL FIXED CHARGES			\$1,583,178

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	Approved 2024-25	Approved 2025-26	Proposed 2026-27	\$ (Decrease) Increase over Prior Year	% (Decrease) Increase over Prior Year
Sources of Revenue					
Carroll County Government	\$ 21,372,000	\$ 27,608,884	\$ 18,944,000	\$ (8,664,884)	-31.38%
State of Maryland Government	13,294,550	17,200,692	16,579,014	(621,678)	-3.61%
Transfer from Operating Fund Balance	4,000,000	5,000,000	-	(5,000,000)	n/a
Total CIP Fund	\$ 38,666,550	\$ 49,809,576	\$ 35,523,014	\$ (14,286,562)	-28.68%

FY 2027 CAPITAL IMPROVEMENT PROGRAM BUDGET REQUEST

Priority		Prior Authorization/Allocation			Fiscal Year 2027 Funding Request			Request For	Total Request
State	Local	State	County	Total	State	County	Request For		
1		\$ 2,422,276	\$ 3,546,944	\$ 5,969,220	\$ 1,087,780	\$ -	C		\$ 1,087,780
2			7,113,000	7,113,000	4,560,000	-	C		4,560,000
3	1		1,559,834	1,559,834	1,157,179	200,000	LP & C	C	1,357,179
4	2		1,313,833	1,313,833	600,958	265,000	LP & C	C	865,958
5	3		1,175,833	1,175,833	984,584	75,000	LP & C	C	1,059,584
6	4		902,833	902,833	600,958	155,000	LP & C	C	755,958
7	5		1,300,834	1,300,834	1,001,597	430,000	LP & C	C	1,431,597
8	6		909,833	909,833	600,958	665,000	LP & C	C	1,265,958
9			4,890,000	4,890,000	5,985,000	-	C		5,985,000
7						4,598,000		C	4,598,000
8						4,240,000		C	4,240,000
9						3,975,000		P & C	3,975,000
10						350,000		FS	350,000
11						200,000		P	200,000
12						391,000		P	391,000
13						900,000		C	900,000
14						1,000,000		C	1,000,000
15						1,200,000		C	1,200,000
16						300,000		C	300,000
		\$ 2,422,276	\$ 22,712,944	\$ 25,135,220	\$ 16,579,014	\$ 18,944,000			\$ 35,523,014

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

(\$,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				\$ (Decrease)	% (Decrease)
	Actual 2024-25	Approved 2025-26	Proposed 2026-27	Increase over Prior Year	Increase over Prior Year
14 Debt Service					
Interest - Local Share	\$ 7,058,161	\$ 5,070,819	\$ 5,060,040	\$ (10,779)	-0.21%
Principal - Local Share	9,403,521	10,771,154	11,288,140	516,986	4.80%
Total Debt Service Fund	\$ 16,461,682	\$ 15,841,973	\$ 16,348,180	\$ 506,207	3.20%

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

Object/Sub-Object	Actual Expenditures 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	Approved Budget 2026-27
REVENUES				
Sources of Funding				
Local Government	\$ 16,461,682	\$ 15,841,973	\$ 16,348,180	\$ -
TOTAL FUNDING	\$ 16,461,682	\$ 15,841,973	\$ 16,348,180	\$ -
EXPENDITURES				
Debt Service				
Interest - Local Share	\$ 7,058,161	\$ 5,070,819	\$ 5,060,040	\$ -
Principal - Local Share	9,403,521	10,771,154	11,288,140	-
TOTAL DEBT SERVICE	\$ 16,461,682	\$ 15,841,973	\$ 16,348,180	\$ -

Building the Future



Carroll County Public Schools

2023-2026 Strategic Plan

