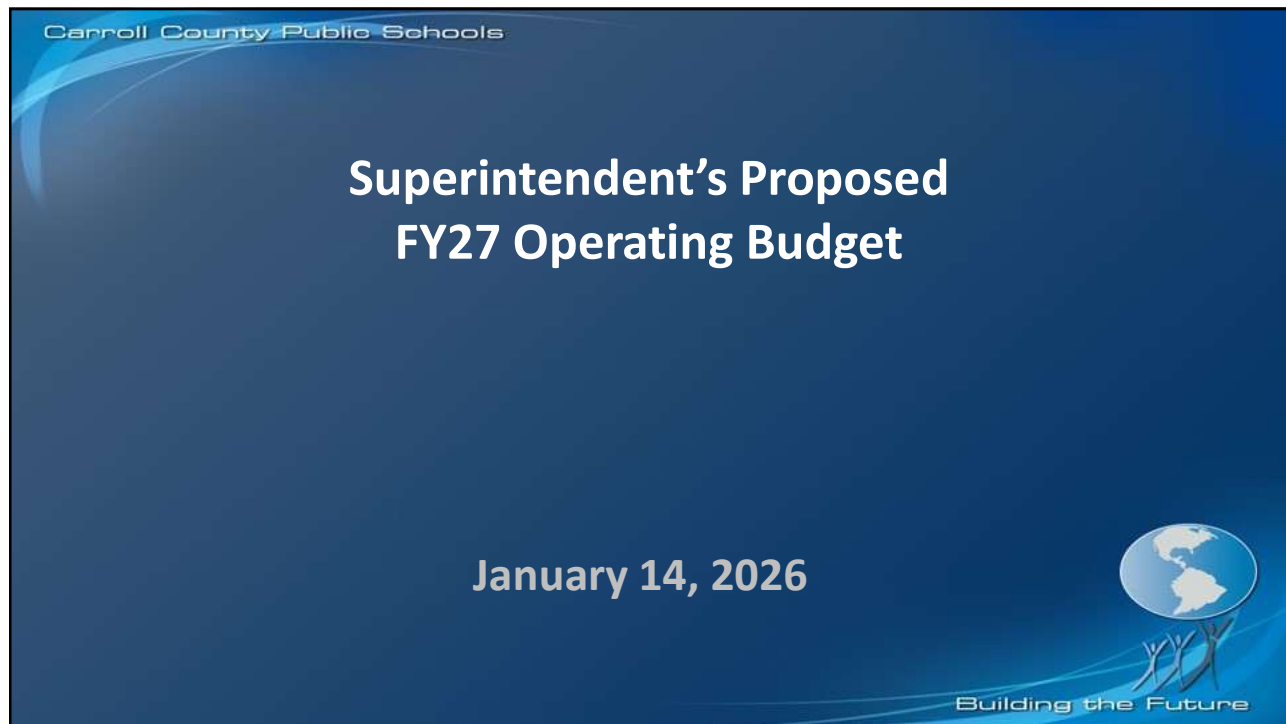
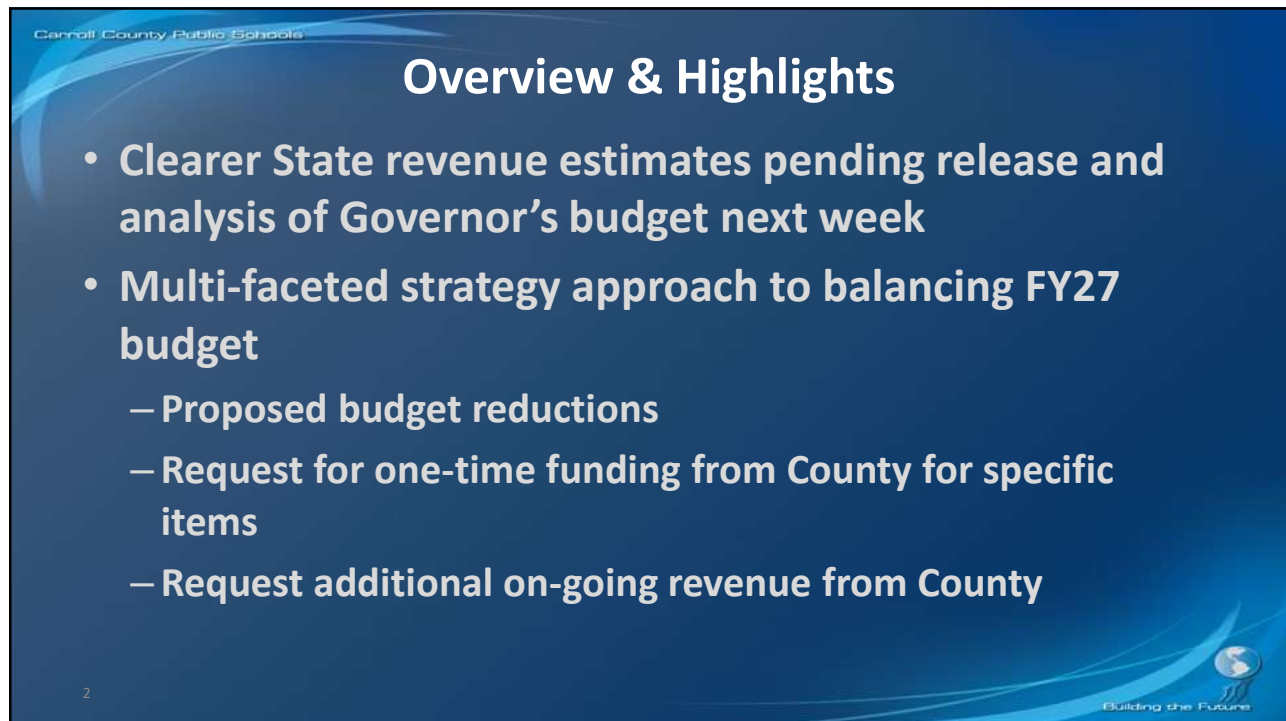




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Carroll County Public Schools

Revenue Outlook

- County Adopted Operating Plan includes an ongoing revenue increase of \$7.6m (3.0%) over FY26.

Department/Agency	FY26 Budget	FY27 Planned
Public Schools		
Carroll County Public Schools	251,971,660	259,530,810

- Requesting additional \$5.6m; Total request \$13.2m.
- State revenues remain uncertain due to enrollment decline and projected structural deficit.
- Governor's budget to be released by January 21st.

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Carroll County Public Schools

FY27 Estimated State Revenues

Program	FY26	FY27	Difference
Foundation	\$126,263,051	\$130,142,203	\$3,879,152
Compensatory Education	26,651,509	26,359,631	(291,878)
Special Education	16,258,813	17,998,259	1,739,446
Multilingual	2,625,962	2,385,030	(240,932)
Prekindergarten	2,614,280	3,435,654	821,374
College & Career Ready	1,100,234	1,196,071	95,837
Other Blueprint	1,333,606	786,180	(547,426)
Transportation	13,679,394	14,070,166	390,772

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Carroll County Public Schools

On-Going Revenue Summary

Revenue Estimates	Change from FY26
County Revenue	\$13.2m
State Revenue	<u>5.8m</u>
Total Increase	\$19.0m

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Carroll County Public Schools

Preliminary Expenditures

Item	Est. Amount
Inflationary Impacts (i.e. utilities, insurances, supplies, employee compensation & benefits)	\$20.0m
Annualized FY26 Deferred Annual Increment	2.4m
Facilities Maintenance (fund balance use not available)	2.0m
Technology (device replacement)	1.0m
Charter School Initial Opening (FY27)	<u>4.0m</u>
Total Increase	\$29.4m

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Carroll County Public Schools

Preliminary Budget Deficit

<u>Preliminary Estimates</u>	<u>Change from FY26</u>
Projected Revenue	\$19.0m
Preliminary Expenditures	<u>29.4m</u>
Total Deficit	-\$10.4m

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Carroll County Public Schools

Proposed Actions to Balance Deficit

Item	Est. Amount
Eliminate Outdoor School Program (9 FTE)	\$1.4m
Reduce Teacher FTE with Enrollment Decline (15 FTE)	1.3m
Blueprint TSI Program sunsets (7 FTE)	0.7m
Additional County One-Time Funding Request (Facilities Maintenance, Technology, Charter School)	7.0m
Total actions included in Proposed Budget	\$10.4m

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Carroll County Public Schools

Eliminate Outdoor School Program

- Savings - \$1.4m (~9 FTE)
- Budget savings would be on-going annually
- Program is not required as part of law or regulation
- CCPS does not own property or facilities
- Eliminates risk management associated with program
- It is positive enhancement to the curriculum
- Provides unique learning experience for sixth grade students

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Carroll County Public Schools

Reduce Teacher FTE with Enrollment Decline

- Savings - \$1.3m (~15 FTE)
- Budget savings would be on-going annually
- A strategy used in the past during the decade of \$40m in reductions
- Maintains existing student to teacher ratio system-wide, but may increase class sizes in specific schools/grade levels
- Conflicts with Board's Strategic Plan goal for maintaining class sizes
- Builds a steeper challenge to future Blueprint requirements for teacher time distributions on the career ladder and for resource allocation for some schools

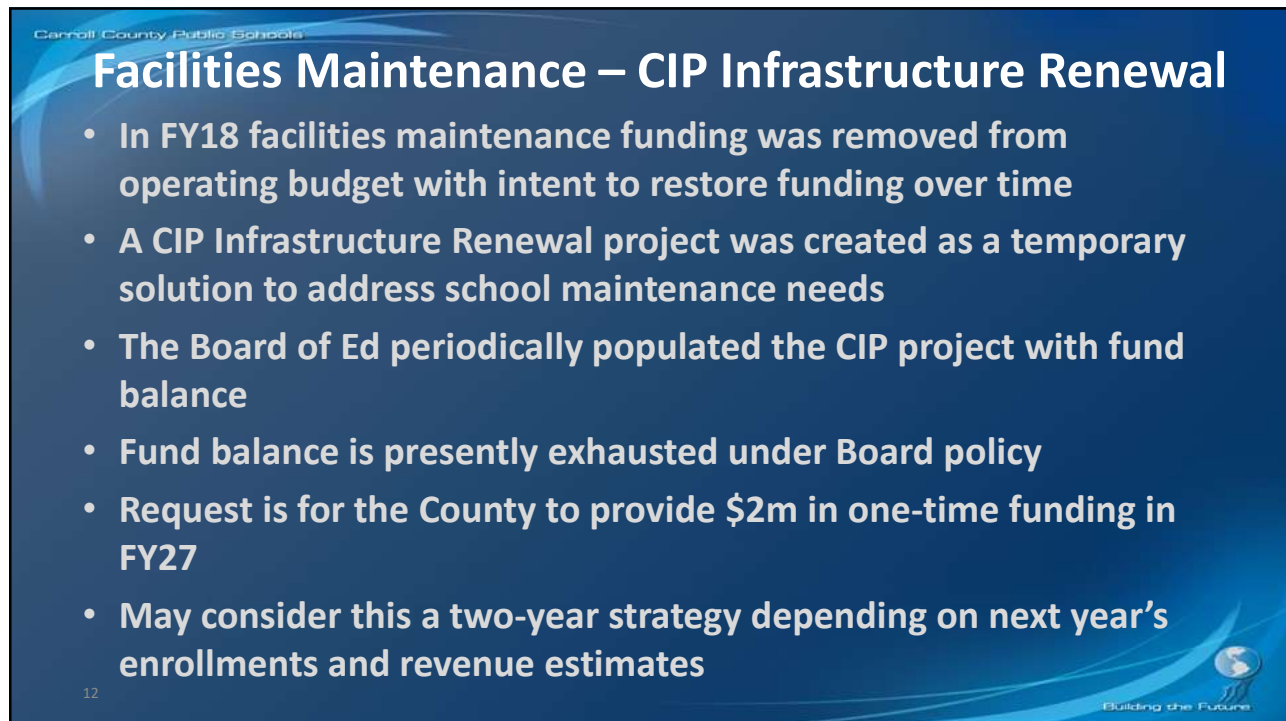
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Carroll County Public Schools

Technology – Device Refresh

- Technology is another budget area that has been underfunded
- Historically the refresh program has been supplemented through year-end surplus
- The need to replenish fund balance and address other Board one-time funding commitments does not allow us to count on year-end surplus
- Request is for the County to provide \$1m in one-time funding in FY27

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Carroll County Public Schools

Charter School Opening – Initial Year

- Charter schools in Maryland are funded by the Board to the operator on a per pupil allocation
- In the initial year of opening there is no per pupil allocation funding in the operating budget
- Once students are enrolled, their per pupil funding is then accounted for in subsequent fiscal years
- Until the charter school opens initially, we can only speculate on where their students are presently enrolled
- Request is for the County to provide \$4m in one-time funding in FY27

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Carroll County Public Schools

Employee Compensation

- Subject to collective bargaining
- Negotiating with all five employee groups now
- Representative costs:
 - Annual increment for all employees - \$6.0m
 - 1% COLA for all employees - \$2.9m

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Carroll County Public Schools

Fund Balance

- Unassigned Fund Balance
 - \$7.2 million (1.7%) at June 30, 2025
- FY27 use = \$500k (assigned) for TU Teacher Induction Program.
- Board Policy DBDA – Fund Balance Reserve
 - Minimum: 1% of Unrestricted Operating Budget \$4.4 million
 - Maximum: 5% of Unrestricted Operating Budget \$21.8 million

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Carroll County Public Schools

Upcoming FY27 Budget Steps

- Initial State revenue released with Governor's proposed budget on January 21st.
- Board Operating Budget Work Session and Public Hearing Thursday January 29th.
- Operating Budget adoption at February 11th Board meeting (due to County by March 1st).
- County budget process, public hearing and adoption (March – May).
- Final adoption at Board meeting May 13th.

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Carroll County Public Schools

QUESTIONS AND DISCUSSION

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