

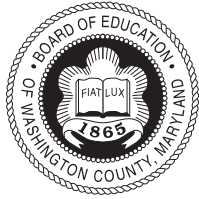


WCPS

Washington County
Public Schools

APPROVED OPERATING BUDGET

Fiscal Year 2027



Washington County **BOARD OF EDUCATION**

MR. DARRELL E. EVANS..... PRESIDENT
DR. APRIL A. ZENTMEYER VICE PRESIDENT

MRS. VICTORIA D. BEACHLEY MEMBER
MR. CHARLES A. BURKETT, JR. MEMBER
MR. MICHAEL L. GUESSFORD MEMBER
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MR. TORIN MALOTT STUDENT REPRESENTATIVE

DR. GARY W. WILLOW SUPERINTENDENT OF SCHOOLS

The Board of Education of Washington County does not discriminate on the basis of race, color, sex, age, national origin, religion, disability, or sexual orientation in matters affecting employment or in providing access to programs to Washington County Public School System students.

THE WASHINGTON COUNTY PUBLIC SCHOOLS

APPROVED OPERATING BUDGET

FOR THE 2026-2027 ACADEMIC YEAR



THE BOARD OF EDUCATION OF WASHINGTON COUNTY
10435 DOWNSVILLE PIKE
HAGERSTOWN, MARYLAND 21740

DR. GARY W. WILLOW
SUPERINTENDENT OF SCHOOLS

WASHINGTON COUNTY PUBLIC SCHOOLS

FY2027 APPROVED OPERATING BUDGET

TABLE OF CONTENTS

Washington County Board of Education Membership	1
Washington County Board of Education Overview	2
Board of Education Vision and Mission	3
Budget Advocacy and Review Committee Membership	4
Washington County Public Schools Senior Staff	5
Organization of the Washington County Public Schools	6
FY2027 Budget Calendar	7-8
Glossary of Budget Terms	9-14

Section 1: Composite Budget

Composite Budget Definition	15
Composite Budget Summary by Fund	16
Composite Budget Summary by Revenue Source	17-18
Composite Budget Sources and Uses of Funds	19
Composite Budget Historical Revenue by Source	20
Composite Cost Per Pupil	21

Section 2: General Fund Budget

Revenue and Summary of Unrestricted Expenditures	
Sources and Uses of Funds	22
Revenues, Local Appropriations, and Revenue History	23-27
Summary of Expenditures	28-29
Budget Department Reference Summary	30-33
Instructional Programs	
School Principals and School Staff	34-35
Office of Instructional Supervision (Division of Instruction)	36
Testing and Accountability Programs	37
Classroom Instructional Programs	38-40
Targeted Instructional Programs	41
Career Technical Programs	42
Gifted and Talented Programs	43
School Library Media Programs	44
Professional Development	45
School Counseling Programs	46
Psychological Services Programs	47
Special Education Programs in Washington County Public Schools	48
Special Education Programs in Private Contracted Centers	49
Special Education Staff Development Program	50
Administrators and School Staff in Local Special Education Centers	51
Supervision of Special Education Programs	52

WASHINGTON COUNTY PUBLIC SCHOOLS

FY2027 APPROVED OPERATING BUDGET

TABLE OF CONTENTS

Student/Staff Support Programs	
Student Services Programs	53
Student Health Programs	54
Student Transportation Programs	55-56
Facilities Operations Programs	57
Technology Support and Maintenance	58
Safety/Security and Risk Management Programs	59
Facilities Maintenance Programs	60
Facilities Capital Outlay	61
Food Services Program	62
Employee Benefit Program	63
Administrative Services	
Elected Board Member Services	64
Executive Leadership Team	65
Financial Services	66
Purchasing Services	67
Printing Services	68
Community Relations and Public Engagement Services	69
Human Resource Services	70
Employees Benefits Administration.....	71
Data and Information Processing Services.....	72
Section 3: Restricted Funds Budgets	
Grant Funded Programs	
Summary Grant Budgets	73-74
Summary Grant Descriptions	75-77
Detailed Grant Budgets	78-84
Food and Nutrition Services (Enterprise Fund)	85-87
Capital Improvement Program	88-90

THE BOARD OF EDUCATION OF WASHINGTON COUNTY
(July 1, 2026)

Darrell Evans (2026)
President

Dr. April A. Zentmeyer (2028)
Vice President

Victoria Beachley (2028)
Member

Charles Burkett (2028)
Member

Michael L. Guessford (2026)
Member

Ashley McCusker (2028)
Member

Linda J. Murray (2026)
Member

Torin Malott (2027)
Student Member

Dr. Gary W. Willow
Superintendent of Schools
Secretary-Treasurer

The date after each Board Member's name indicates the year in which his or her respective term expires.

THE BOARD OF EDUCATION OF WASHINGTON COUNTY

In Washington County, Maryland, the seven member Board of Education sets policy and direction for the County's public education system. It also has the responsibility to approve an operating budget and a capital budget each year. It maintains a uniform system of public schools that provides a quality education for every student in Washington County. The Board of Education also has the authority to govern and control all educational and operational matters within the public school system. Furthermore, it has the authority to establish schools and to determine the geographical attendance areas for all schools. The Board of Education's authorities and responsibilities are specifically delineated in the Annotated Code of Maryland and the Code of Maryland Regulations.

The members of the Washington County Board of Education are elected in a non-partisan election. All seven members are elected at-large and serve staggered four-year terms. Annually, the Board elects a President and Vice-President from its membership at its first meeting in December.

The Superintendent of Schools is an employee of the Board of Education and sits on the Board, ex-officio, as its Secretary-Treasurer. The Superintendent does not vote in Board proceedings.

There is also a student member of the Board of Education. The Washington County Association of Student Councils elects this student member. The student member is a junior or senior from one of the nine public high schools in Washington County. The student member is non-voting. However, the student member expresses a formal opinion on all matters voted upon by the Board (except personnel matters) and his/her opinion is recorded in the minutes. The student member serves for one year.

The Washington County Board of Education meets twice each month on the first and third Tuesdays. The Board of Education announces its meeting time, location, and agenda on the school system website – wcpsmd.com by the Friday evening preceding each meeting. All meetings of the Board of Education, except the closed sessions, are open to the public.

The Vision of the Washington County Board of Education

Cultivating learning communities that spark curiosity,
ignite creativity, and inspire success.

The Mission of the Washington County Board of Education

WCPS educates and empowers each student to achieve
independence and contribute to a diverse and evolving
society.



**THE BUDGET ADVOCACY AND REVIEW COMMITTEE
FOR THE
WASHINGTON COUNTY PUBLIC SCHOOLS FY2027 BUDGET**

Ms. Patricia Felix

Ms. Heather Henry

Ms. April Crohare

Ms. Christi Mosier

Ms. Evelyn Williams

Ms. Brenda Thiam

Mr. Gary Nalven

Ms. Cassandra Weaver

Mr. Jason David

Ms. Amanda Gietka

Mr. Terry Hose

Ms. Christine Bachtell

Ms. Kathleen Loerich

Ms. Vanessa Tydings

Mr. Jeffrey Proulx (Staff Liaison)

Mr. Eric Sisler (Staff)

Mr. Kameron Shives (Staff)

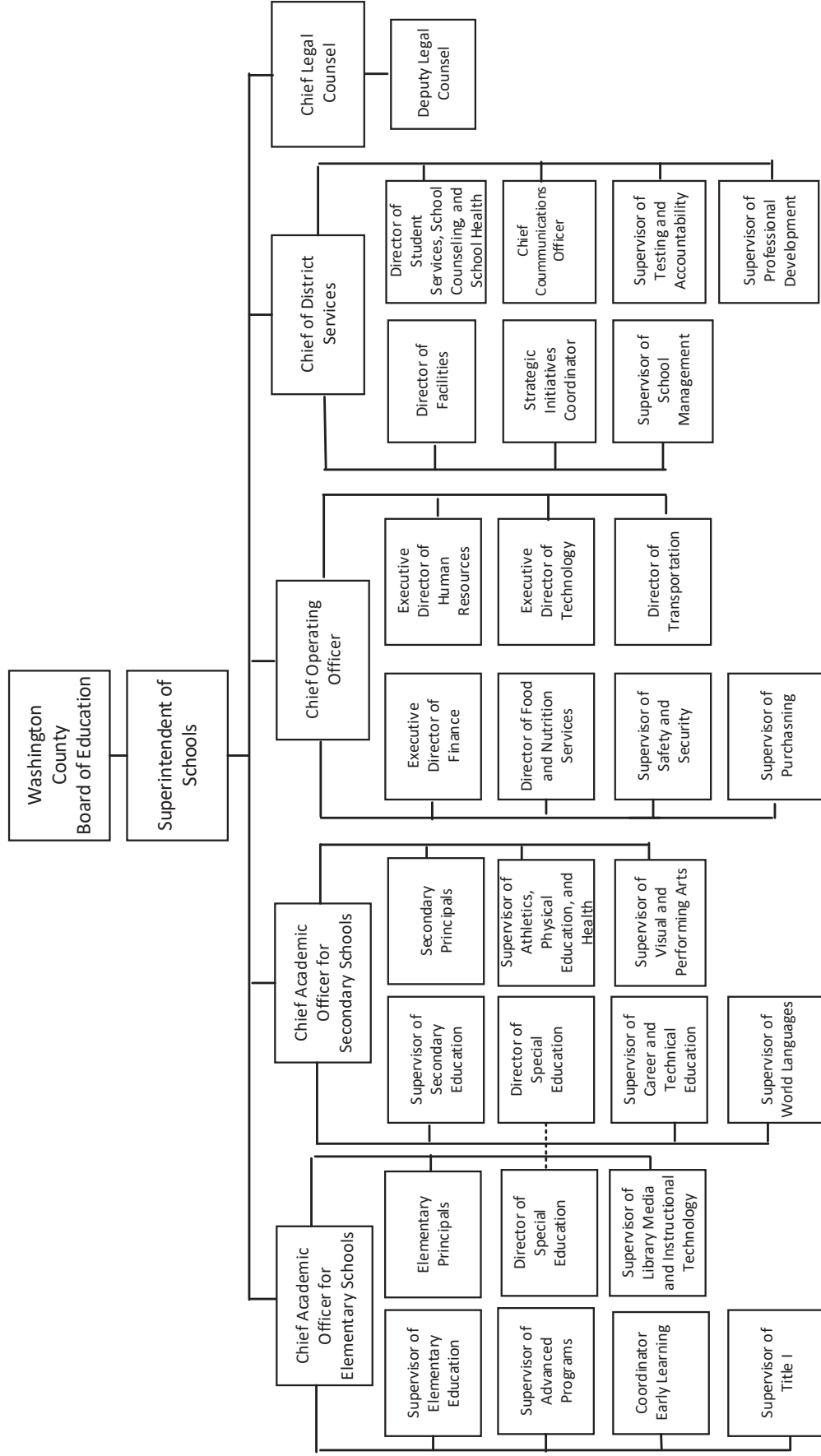
Ms. Karen Kretzer (Staff)

To involve the public in the promotion and review of its annual budget, the Board of Education created the Budget Advocacy and Review Committee. This Committee is a standing Board advisory committee. The Committee is comprised of representative parents, businesspersons, and community leaders who are interested in examining, making recommendations, and promoting the budget for the ensuing school year. The elected Board is extremely grateful for the contribution of the above-named citizens who served on the Budget Advocacy and Review Committee for the FY2026 budget cycle.

SENIOR STAFF OF THE WASHINGTON COUNTY PUBLIC SCHOOLS

Dr. Gary W. Willow	Superintendent of Schools
Dr. Jana Palmer	Chief Academic Officer for Elementary Schools
Dr. Heath Wilcox	Chief Academic Officer for Secondary Schools
Rodney Gayman	Chief of District Services
Jeffrey Proulx	Chief Operating Officer
Ashley Sener	Chief Legal Counsel
Erin Anderson	Chief Communications Officer
Joseph Allen	Executive Director of Technology
Terri Baker	Executive Director of Human Resources
Eric Sisler	Executive Director of Finance
Dr. Patrick Graveline	Director of Special Education
Jeremy Jakoby	Director of Student Services, School Counseling & School Health
Robert Rollins, III	Director of Facilities
Bryan Johnson	Director of Transportation
Michael Embly	Director of Food Services

ORGANIZATION OF THE WASHINGTON COUNTY PUBLIC SCHOOLS



WASHINGTON COUNTY PUBLIC SCHOOLS
APPROVED FY2027 GENERAL FUND BUDGET CALENDAR
(Dates are predicated upon receipt of State Aid Reports as scheduled herein)

Deliverable Date	Deliverable	Individual(s) Responsible
JULY		
AUGUST		
8/12/25	Review and forward FY2027 Budget Calendar to full BOE	Finance Comm
8/19/25	Adopt FY2027 Budget Calendar	BOE
8/29/25	Determine preliminary estimate of budget increase target	Supt. & COO
SEPTEMBER		
9/02/25	Work Session: FY27 Budget Priorities	BOE
9/16/25	Approval FY27 Budget Priorities	BOE
9/19/25	Submit any school-specific requests to Directors and Associate Supts.	Principals
9/22/25	Provide senior management with preliminary budget parameters	Supt.
OCTOBER		
10/16/25	Submit prioritized list of needs with costs (including school initiatives and any mandatory FY2027 Master Plan initiatives) and list of reductions and redeployments to Superintendent and Finance	CAB
10/21-10/24/25	Organize prioritized additions, reductions, and redeployments for Supt.	Finance Staff
10/30/25	Publish final September 30, 2025, enrollment.	Student Services
NOVEMBER		
11/4/25	Superintendent's Cabinet Budget Discussion	Supt. and CAB
11/10-11/26/25	Prepare preliminary draft of the Superintendent's Draft FY2027 Budget for internal discussion (with State and local estimate)	Finance Staff
DECEMBER		
12/2/25	Superintendent's Cabinet Budget Discussion	Supt. and CAB
JANUARY		
1/16/26	Receive preliminary FY2027 State Aid calculation from MSDE (date tentative)	Finance Staff
1/20/26	Work Session – Superintendent's FY2027 Draft Budget	BOE
1/20-1/23/26	Incorporate state revenue estimates into budget draft and determine excess or shortfall	Finance Staff
1/23/26	Notify County Administrator and County Chief Financial Officer of preliminary financial request	COO and Supt.
FEBRUARY		
Feb-TBD (b)	BOE to present Draft Budget for discussion with BOCC (To be confirmed with the BOCC)	BOE and BOCC
2/3/26	Work Session – Superintendent's FY2027 Recommended Budget	BOE
2/17/26	Adopt Board's FY2027 Draft Budget for Public Hearing	BOE
2/18/26	Send updated Board of Education's FY2027 Draft Budget to the BARC	Finance Staff
2/20/26	Make copies of Board's FY2027 Draft Budget available to the public	Finance Staff and PIO
2/23/26 (a)	Discuss Board's FY2027 Draft Budget and begin developing recommendations to BOE (Snow Date 2/25/26)	BARC

Approved FY2027 BUDGET CALENDAR

Deliverable Date	Deliverable	Individual(s) Responsible
MARCH		
3/4/26 (a)	Discuss Board's FY2027 Draft Budget and finalize recommendation to BOE (Snow Date 3/5/26)	BARC
3/17/26	Present recommendations on Board's FY2027 Draft Budget to BOE (6:30 PM in Board Auditorium) (Snow Date 03/24/26)	BARC
3/17/26	Public Hearing – Board of Education's FY2027 Draft Budget (Snow Date 03/24/26)	BOE
APRIL		
4/14/26	Adopt Board Approved FY2027 Budget to present to the BOCC	BOE
4/17/26	Provide copies of Board Approved FY2027 Budget to the BOCC, make copies available for public review, and post on WCPS Website	Finance Staff and PIO
4/17/26	Receive Final FY2027 State Aid Report (tentative)	Finance
4/24/26	Revise revenue projections for final iteration of State Aid Report	Finance Staff
MAY TO JULY		
TBD (c))	Other Meetings as Deemed Necessary	Varies

- (a) These dates are approximate, subject to the availability of BARC members.
 (b) These dates are approximate, subject to availability of the Board of County Commissioners.
 (c) These steps will be necessary only if the Commissioners do not fully fund the Board's budget request or if the final State appropriation is significantly different from preliminary estimates for FY2027.

LEGEND OF ABBREVIATIONS				
BARC	Budget Advocacy and Review Comm.		COO	Chief Operating Officer
BOCC	Board of County Commissioners		MSDE	Maryland State Dept. of Education
BOE	Board of Education		PIO	Public Information Office
CAB	Superintendent's Cabinet		SUPT	Superintendent

GLOSSARY OF BUDGET TERMS

Accounting Basis - The Washington County Board of Education's Operating Budget is presented on a modified accrual accounting basis.

Accrual Accounting – A basis of accounting in which both expenditures and revenues are accrued. As this basis of accounting is conservative and migrates governmental accounting closer to the financial reporting models used by the private sector, the Governmental Accounting Standards Board recommends it for most governmental-wide statements.

Annotated Code of Maryland - Maryland law, as enacted by the Maryland Legislature.

Appropriation - An authorization made by the Board of County Commissioners which permits the Board of Education to incur obligations and to make expenditures of resources.

Audit - A comprehensive investigation of the manner in which the Board of Education's resources were actually used. A financial audit is a review of the accounting and financial systems to ascertain that appropriate controls are in place and to determine if the Board's expenditures were consistent with legislative direction and appropriation. An independent accounting firm (that is chosen through a competitive bidding process) audits the Washington County Board of Education annually. The results of the annual audit are public information.

Bond – A form of indebtedness. A bond is a written promise to pay a specified sum of money on a specific date at a specified interest rate (given in exchange for immediate cash.) The county government often uses bond indebtedness to fund the Board of Education's capital needs, e.g., major renovation and construction projects.

Budget - A financial plan (estimate) for a specified period of time, normally a fiscal year, that matches all planned revenues with planned expenditures of the school system.

Budget Adjustment - A legal process that the Board of Education and the Board of County Commissioners use to revise and re-forecast budget appropriations. The Annotated Code of Maryland requires that the Commissioners approve any cross-category or inter-fund adjustments. The Board of Education has the prerogative to adjust budget expenditures within a major category. As a result of the implementation of G.A.S.B. #34 in FY2002, the system is required to report both its original and adjusted (or revised) budgets in the annual financial statements.

Budget Advocacy and Review Committee - A committee that is comprised of a diverse cross section of community volunteers who are interested in promoting the budget for public education. The Committee serves as a liaison with the community and advises the elected Board on matters related to the Capital Improvement Plan and the General Fund Budget. This Committee also advises the elected Board on budget priorities and advocates for educational funding with the Commissioners, the local delegation, and community organizations.

Budget Calendar - A schedule of key dates and milestones that staff and the elected Board of Education follow to receive input, prepare, adopt, and implement the budget.

Budget Document - The instrument used by the Board of Education to present a comprehensive financial program to the Board of County Commissioners.

Budget Cycle - The time period from the first step on the budget calendar until the final budget is approved. The term is also used to refer to the process of constructing the budget that occurs during this time period.

Budget Narrative - The introductory discussion to each category, subcategory, program or service in the budget. Each narrative contains a description of the program (or service), expected program outcomes, an organization chart for the program staff, and the program highlights for the current year.

Budgetary Control - The control exercised by the Board of Education and its senior management to ensure that the system operates in accordance with the approved budget and that its expenditures are within the limitations of available appropriations and available resources.

Budgeted Funds - Funds that are planned for specific uses and have been approved and formally appropriated by the funding authority (the Board of County Commissioners). The budget document is composed of budgeted funds.

Capital Improvement Program - A plan, often referred to as the CIP, for capital expenditures to be incurred over a fixed period of years in the future. This plan sets forth each capital project, identifies the expected beginning and ending dates for each project, the amount anticipated to be expended in each fiscal year, and the source of financing for each project.

Capital Projects - Projects that involve the purchase or construction of capital assets. Normally, these projects encompass the purchase of land, the construction or renovation of a facility, or a systemic project, such as a roof, a boiler, a chiller, an air handler, etc.

Cash Management - The management of cash that is needed by the Board of Education to pay for services and the investment of temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, ensuring the availability of cash for prompt payment of payroll and accounts payable, improving the availability of cash for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances, given the requirement for complete insurance and collateralization of investments.

Category - One of the fifteen (15) major subdivisions of the operating budget mandated by the Maryland State Department of Education. Categories are generally divided along functional lines and are defined in the *Financial Reporting Manual for Maryland Public Schools*. Examples of categories are Administration, Instructional Salaries, Instructional Textbooks and Supplies, and Student Transportation Services.

COMAR (Code of Maryland Regulations) - Regulations, as promulgated by the various state agencies, to ensure that the respective agency and its subsidiaries operate to the letter and intent of the law (the Annotated Code). In the case of education, the promulgating agency is the State Board of Education.

Consolidated Strategic Plan – A five-year, long-range plan that details the needs of the Washington County Public Schools. The plan addresses how the system will meet the requirements of various mandated legislation as well as how it will ensure that all students have the opportunity to succeed. Additionally, it provides for a crosswalk to the budget that ensures the proper funding of programs in the current and future fiscal years. The Strategic Plan is a companion document to the budget.

Contractual Services - Services rendered to the Board of Education by non-employees. Private firms, individuals, and other governmental agencies generally provide these services. Examples of contractual services include outside legal services, auditing services, architectural services, therapist services, construction firms, and independent school bus contractors.

Disbursement - A payment for goods or services by cash, check, or electronic transfer.

Encumbrance - The commitment of appropriated funds to purchase goods or services. To encumber funds means to set them aside or commit them for a future expenditure. Logistically, funds are encumbered when the purchase order is issued.

Expenditure - The actual outflow of funds paid for an asset, goods, or services. It is important to note that an encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

Financial Reporting Manual for Maryland Public Schools - A guidebook of accounting and reporting requirements which has been promulgated by the Maryland State Department of Education. It is consistent with the Annotated Code and its purpose is to ensure consistency and comparability in the accounting and reporting of financial information across all twenty-four of Maryland's Local Education Agencies (L.E.A.'s).

Fiscal Year - A twelve-month period that is designated as the operating year for the entity. The fiscal year for the Washington County Board of Education is July 1 through the following June 30. This is consistent with the other 23 Maryland L.E.A.'s, the Maryland State Department of Education and the County Commissioners (Washington County Government).

Fund - An accounting unit that contains a complete set of self-balancing accounts and records all of the financial transactions for a specific activity or governmental function. There are eleven commonly used funds in governmental accounting. They are: five Governmental Funds (General, Special Revenue, Debt Service, Capital Projects, and Permanent), two Proprietary Funds (Enterprise and Internal Service), and four Fiduciary Funds (Pension Trust, Investment Trust, Private Purpose Trust, and Agency). The Washington County Board of Education uses five of these eleven types of funds.

Fund Balance – A generic term that refers to the excess of assets over liabilities and reserves for any given fund.

Fund Balance Components – Not all of the components of the Board’s fund balance are available for expenditure. GASB#54 (see definition below) requires that the system establish a hierarchy that separates the components of the fund balance according to the level of constraint placed upon the use of the respective resources. For WCPS, that hierarchy, listed in descending order, is as follows:

- **Non-Spendable Fund Balance** – Amounts that cannot be spent due to form, for example, inventories, prepaid amounts, long term loans, notes receivable, and property held for resale.
- **Restricted Fund Balance** – Amounts that are constrained for a specific purpose by external parties, constitutional provision, or enabling legislation.
- **Committed Fund Balance** – Amounts that are constrained by an action of the Board of Education. Board action is also required to release resources in this classification for use.
- **Assigned Fund Balance** – For the general fund, amounts intended to be used for a specific purpose but do not meet the criteria to be *Restricted* or *Committed*. For all other governmental funds, any remaining positive amounts that are not classified as *Non-Spendable*, *Restricted*, or *Committed*.
- **Unassigned Fund Balance** – Amounts not classified in one of the four previous categories.

G.A.S.B. – Abbreviation for the Governmental Accounting Standards Board. This independent board establishes the standards to which governmental entities will be held when they are audited. Independent audit firms subscribe to and measure governmental performance against these standards.

G.A.S.B. #34 – Pronouncement Number 34 of the Governmental Accounting Standards Board. This pronouncement radically changed governmental accounting, including record keeping requirements and the presentation format of governmental financial statements. The Washington County Board of Education is GASB #34 compliant and its audited financial statements are presented in GASB #34 format.

G.A.S.B. #54 - Pronouncement Number 54 of the Government Accounting Standards Board. This pronouncement provides guidance for consistency among governmental entities in reporting the components of fund balance. It requires the establishment of a hierarchy for the reservation and release of fund balance.

Grant - A program operated in accordance with a specific plan and budget to achieve specific objectives. Grant revenues are restricted funds, the use of which must follow the budget plan submitted to the granting agency. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

Hearing (Budget) - A special meeting of the elected Board of Education that is called for the sole purpose of obtaining the public’s opinion about items that should or should not be included in the

Board of Education's Operating Budget. The Board holds at least one such meeting during the course of the budget cycle.

Local Educational Agency (L.E.A.) - One of the twenty-four local school systems in the State of Maryland. Each L.E.A. serves one of the twenty-three counties or Baltimore City.

Object of Expenditure – The line items to which expenditures in each category are assigned. Some examples of budget objects are Salary & Wages, Contracted or Outside Services, Supplies & Materials, Other Charges, Utilities, and Equipment.

O.P.E.B (Other Post Employment Benefits) – Any non-pension benefit promised to retirees. Under G.A.S.B. #45, the school system must fund the liability created by such promises into an irrevocable trust. Washington County Public Schools promises its employees continuation of health insurance benefits into retirement. WCPS uses a pooled investment trust arrangement through the Maryland Association of Boards of Education (MABE) as the vehicle for funding this liability.

Operating Budget - That portion of the budget that deals with the day-to-day operation of the school system. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, and travel.

Operating Transfer - Routine and/or recurring transfers of assets between programs and/or objects of expenditures.

Other Charges - A classification of expenditure that contains costs such as travel, cost of attending meetings (registrations), dues, subscriptions, etc. Expenditures that are not reported in the objects of Salary & Wages, Contracted Services, Supplies & Materials, and Equipment are reported in this object.

Outcomes-Based Budget – A budget that is predicated on desired outcomes. The desired outcomes are detailed in the budget document, and proposed program expenditures must demonstrate support of the desired outcomes in order to be included in the budget.

Program Budget - A budget that focuses upon the goals and objectives of a program, service, or department. It may include costs from one or more categories and one or more funds.

Regular (Elementary) Teacher - A classroom teacher in grades kindergarten through fifth grade. Does not include teachers of Art, Music, Physical Education, or Special Education.

Reserve – A generic term used to describe the portion of a fund balance that is legally restricted and, therefore, not available for general use.

Restricted Funds - Funds that have been received primarily from state or federal sources in the form of grant awards. Restricted funds may only be used for the specific purpose for which they were granted. Disbursements must be in accordance with the budget plan that was filed with and approved by the granting agency.

Revenue - Funds that the Board of Education receives during the fiscal year.

Revenue Source - Revenues are reported according to their source or point of origin, e.g., local, state, federal, and other.

Risk Management - An organized attempt to protect the Board of Education's assets against accidental loss in the most economical method. This practice typically involves management of insurance, safety education, and self-insurance programs as well as risk avoidance activities such as safety promotions, Life Safety Code audits, physical inspection of high risk operations, and the like.

Salaries/Wages - A classification of expenditures (object) for salary and wage payments to employees in the various budget categories. There are no Salaries/Wages in the Instructional Textbooks and Supplies, Other Instructional Costs, or Fixed Charges categories.

Salary Scale - One of the various salary "paths" to which every job in the school system is assigned based upon factors such as skill level, education level, level of responsibility, level of exposure, etc.

Steps - Gradations of pay on the various salary scales. If the negotiated salary package for a given year includes steps, every employee will move up one step on his/her respective scale until they reach the top step.

Supplies/Materials - A classification of expenditures (object) where the cost of all supplies and materials are reported in the various categories.



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COMPOSITE BUDGET

**APPROVED
OPERATING
BUDGET**

WCPS | Washington County
Public Schools

**FISCAL
YEAR
2027**



The Composite Budget for the Washington County Public Schools includes anticipated receipts and expenditures for the general fund, restricted funds, capital improvement, and food service budgets.



WASHINGTON COUNTY PUBLIC SCHOOLS

COMPOSITE BUDGET SUMMARY - FY2027

I. General Fund (Unrestricted Current Expenses) - All Sources	\$ 383,617,735
II. Restricted Current Expense Funds - Federal Government	19,307,786
III. Restricted Current Expense Funds - State of Maryland	20,475,006
IV. Restricted Current Expense Funds - Washington County Government	-
V. Restricted Current Expense Funds - Private and Other Sources	1,494,500
VI. Enterprise Fund (Food and Nutrition Services) - All Sources	16,560,657
VII. Capital Improvement Fund - Washington County Government	9,720,000
VIII. Capital Improvement Fund - State of Maryland	20,637,766
IX. Capital Improvement Fund - Private and Other Sources	-
COMPOSITE BUDGET TOTAL	\$ 471,813,450

WASHINGTON COUNTY PUBLIC SCHOOLS

COMPOSITE BUDGET SUMMARY - FY2027
(BY REVENUE SOURCE)

I. COUNTY PORTION		\$ 135,031,760	28.62%
* General Fund (Unrestricted)	125,311,760		
* C.I.P. (Capital Improvement Plan)	9,720,000		
* Crossing Guards	-		
* Judy Center Program Manager	-		
* Non-Recurring Costs	-		
II. STATE PORTION		297,626,583	63.08%
* General Fund (Unrestricted)	256,333,510		
* Restricted Funds	20,475,006		
* C.I.P. (Capital Improvement Plan)	20,637,766		
* Food Service (Enterprise)	180,301		
III. FEDERAL PORTION		32,685,667	6.93%
* General Fund (Unrestricted)	-		
* Restricted Funds	19,307,786		
* Food Service (Enterprise)	13,377,881		
IV. OTHER SOURCES		6,469,440	1.37%
* General Fund (Prior Year Surplus)	-		
* General Fund (Tuition & Other Income)	1,972,465		
* Restricted Funds	1,494,500		
* C.I.P. (Capital Improvement Plan)	-		
* Food Service (Enterprise)	3,002,475		
COMPOSITE BUDGET TOTAL		\$ 471,813,450	100.00%

WASHINGTON COUNTY PUBLIC SCHOOLS

FY2027 COMPOSITE BUDGET SUMMARY

<u>I. General Fund Budget</u>		<u>II. Restricted Funds Budget</u>	
A. Local	\$ 125,311,760	A. Local	\$ -
B. State	256,333,510	B. State	20,475,006
C. Federal	-	C. Federal	19,307,786
D. Other	1,972,465	D. Other	1,494,500
Total	\$ 383,617,735	Total	\$ 41,277,292
<u>III. Capital Improvement Program</u>		<u>IV. Enterprise Fund - Food Service</u>	
A. Local	\$ 9,720,000	A. Local	\$ -
B. State	20,637,766	B. State	\$ 180,301
C. Federal	-	C. Federal	\$ 13,377,881
D. Other	-	D. Other	\$ 3,002,475
Total	\$ 30,357,766	Total	\$ 16,560,657

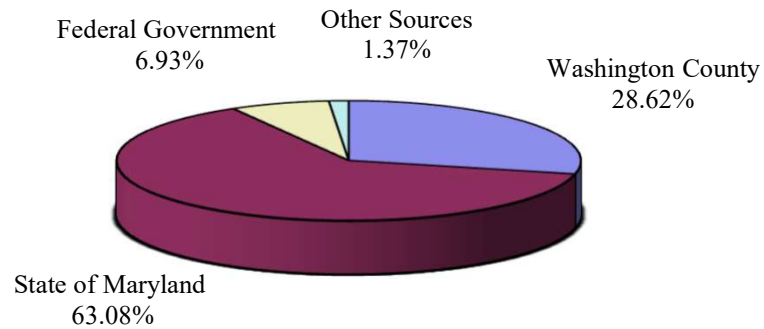
Composite Budget Grand Total

\$ 471,813,450

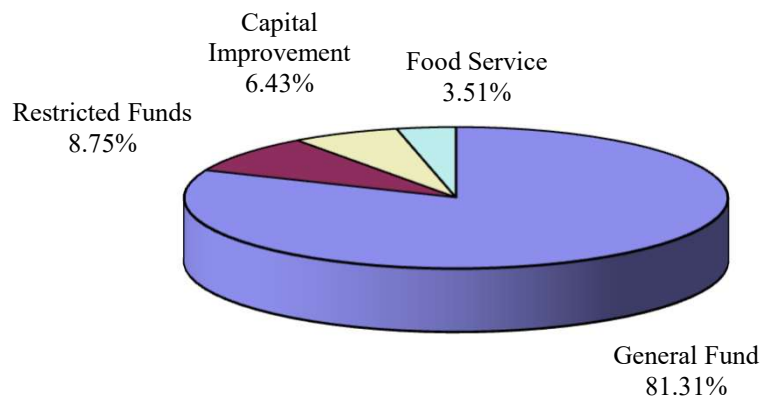
WASHINGTON COUNTY PUBLIC SCHOOLS

FY2027 COMPOSITE BUDGET SUMMARY

From where does the money come to fund the FY2027 composite budget?

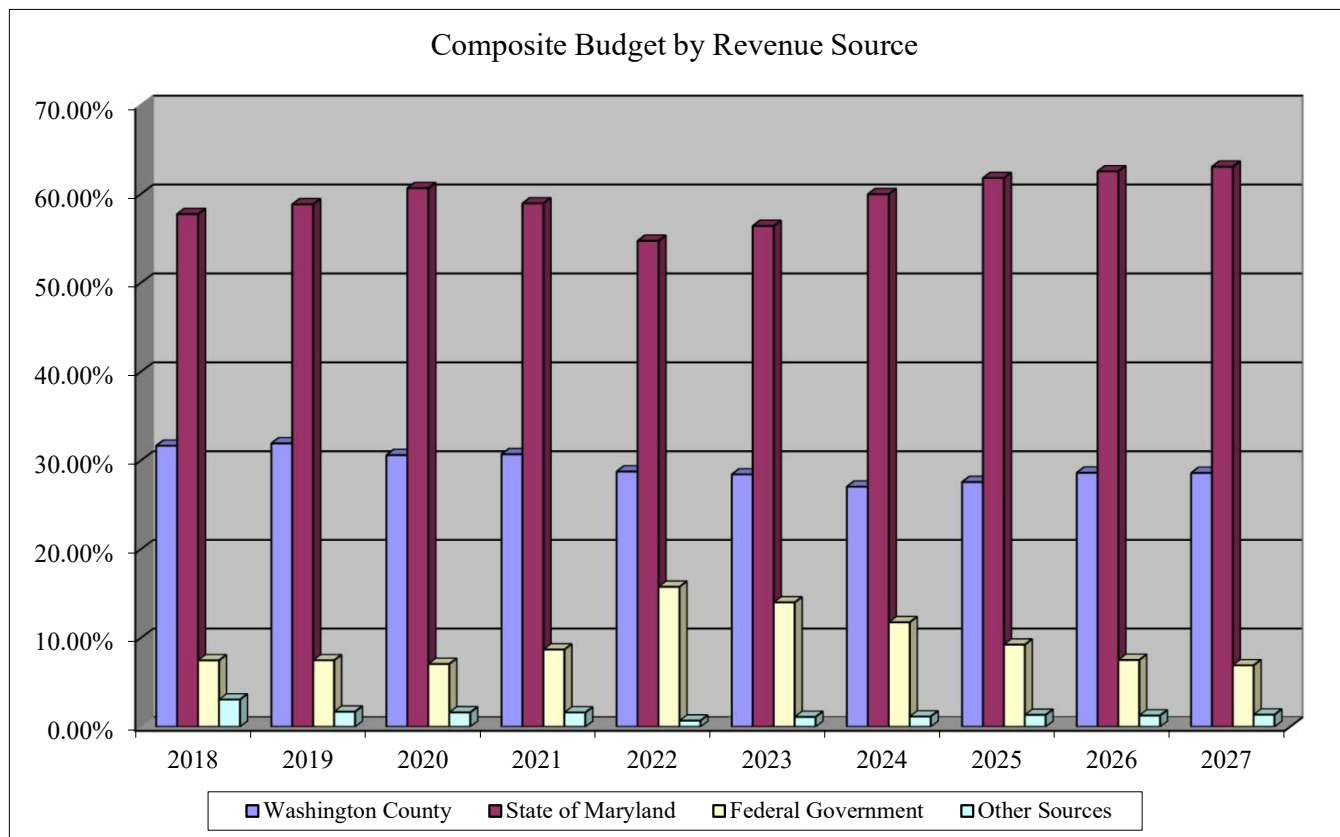


To what funds does this money go?

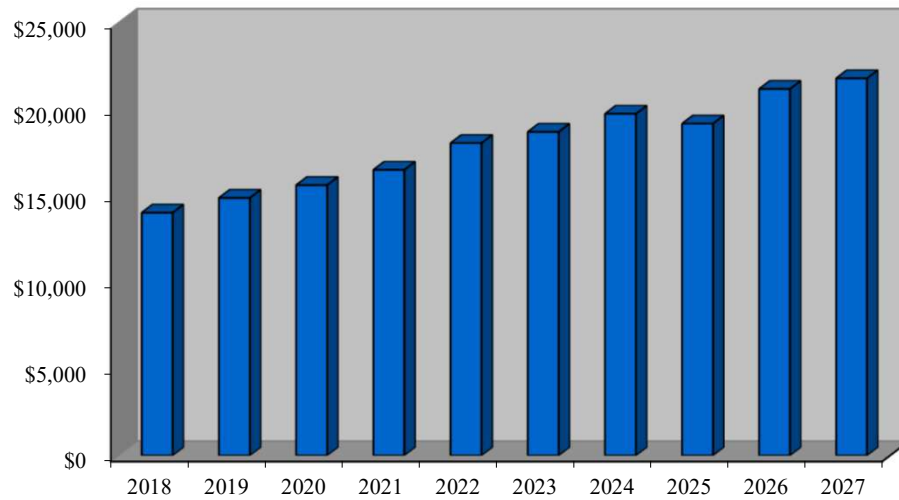


**Composite Budget
Percent of Revenue by Source
FY2018 Through FY2027**

<u>Source</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Washington County	31.68%	31.95%	30.63%	30.72%	28.78%	28.45%	27.07%	27.59%	28.64%	28.62%
State of Maryland	57.76%	58.85%	60.67%	58.96%	54.75%	56.42%	59.99%	61.81%	62.56%	63.08%
Federal Government	7.49%	7.50%	7.08%	8.71%	15.78%	14.02%	11.78%	9.26%	7.53%	6.93%
Other Sources	3.07%	1.70%	1.62%	1.61%	0.69%	1.11%	1.16%	1.34%	1.27%	1.37%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%



Composite Cost Per Pupil FY2018 Through FY2027



Composite Cost Per Pupil FY2018 Through FY2027

	<u>Composite Budgeted Cost</u>	<u>K-12 Enrollment</u>	<u>Composite Cost Per Pupil</u>
FY18	307,574,033	21,919	14,032
FY19	324,710,792	21,810	14,888
FY20	341,638,278	21,865	15,625
FY21	349,012,868	21,142	16,508
FY22	381,583,898	21,136	18,054
FY23	397,371,143	21,249	18,701
FY24	423,263,434	21,436	19,745
FY25	415,593,558	21,670	19,178
FY26	456,588,088	21,558	21,180
FY27	471,813,450	21,651 (projected)	21,792
FY2027 Projected Composite Cost Per Student Per Day =			\$121.07



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**GENERAL FUND
BUDGET**

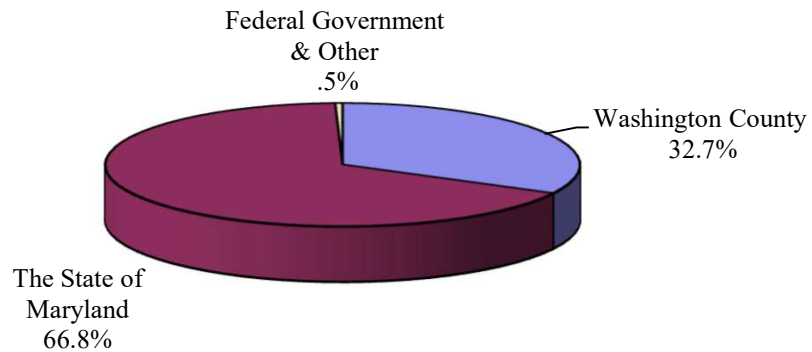
**APPROVED
OPERATING
BUDGET**

WCPS | Washington County
Public Schools

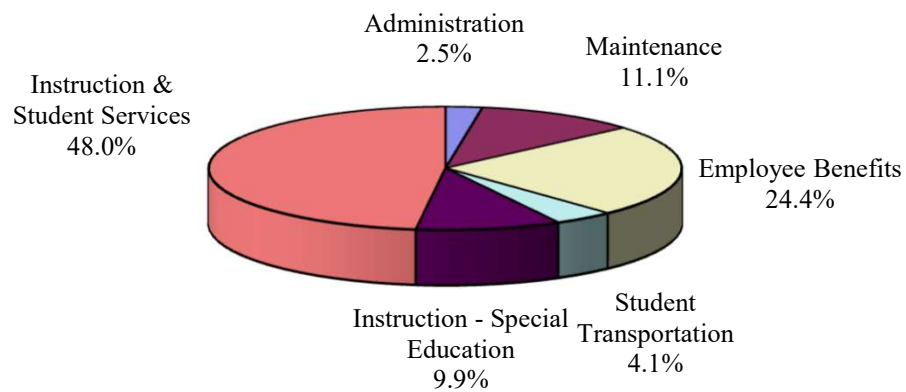
**FISCAL
YEAR
2027**

WASHINGTON COUNTY PUBLIC SCHOOLS FY2027 GENERAL FUND BUDGET

From where does the money come?



Where does it go?





S E C T I O N

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REVENUES

**APPROVED
OPERATING
BUDGET**

WCPS | Washington County
Public Schools

**FISCAL
YEAR
2027**

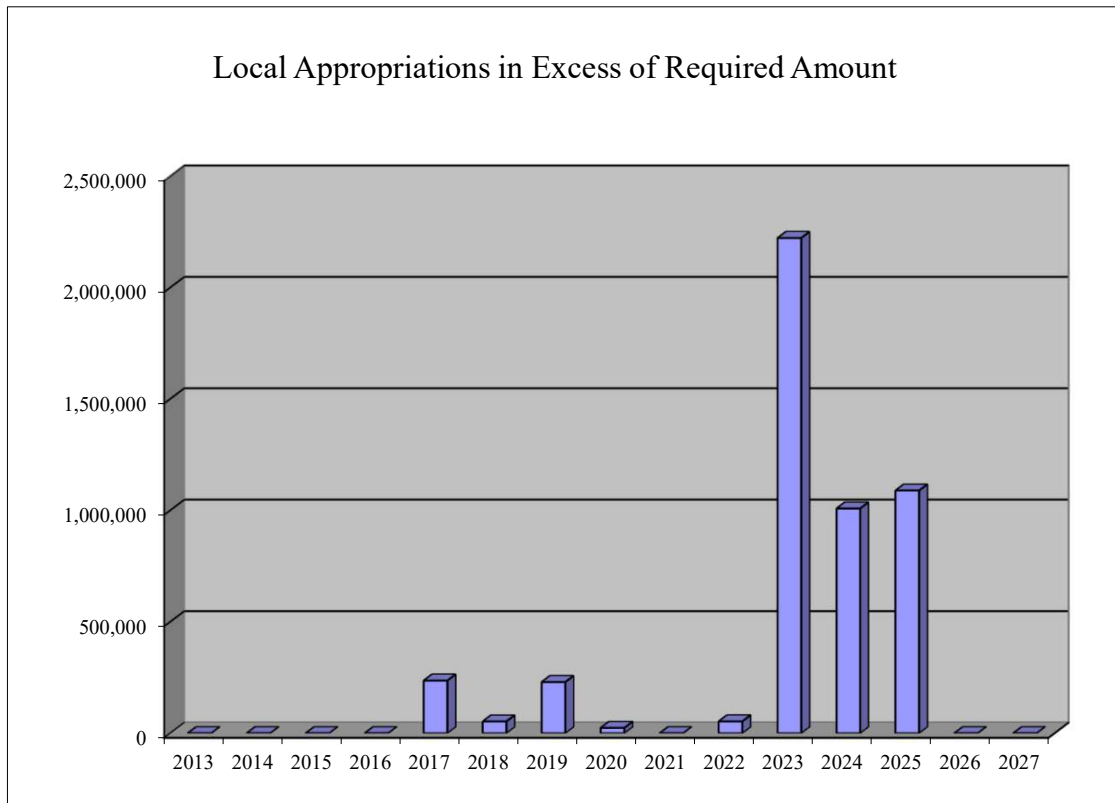
Revenue - Unrestricted

	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Local Revenue						
County Appropriation	105,841,710	109,070,360	11,590,017	4,297,356	0	2
Foundation Program	0	0	52,481,105	56,207,497	63,655,337	65,500,686
State Compensatory Aid	0	0	31,804,509	34,511,160	37,742,954	37,305,786
English Language Learners	0	0	2,075,835	2,820,678	3,507,091	3,682,862
Teacher Career Ladder	0	0	72,025	71,460	432,763	657,061
Special Education - Formula	0	0	6,582,570	7,877,221	9,315,856	11,206,997
College & Career Readiness	0	0	300,547	153,710	485,825	568,480
Prekindergarten	0	0	3,289,249	4,086,999	4,796,409	6,337,113
Transitional Supplemental Instruction	0	0	874,503	569,669	423,725	0
Blueprint Coordinator	0	0	0	0	52,392	52,773
	105,841,710	109,070,360	109,070,360	110,595,750	120,412,352	125,311,760
State Revenue						
Foundation Program	105,150,311	119,869,000	123,145,055	123,853,507	129,580,387	133,322,482
State Compensatory Aid	44,942,463	45,109,344	60,754,381	63,105,766	65,261,716	62,588,594
English Language Learners	2,958,644	3,630,990	5,001,963	6,467,062	7,414,437	7,468,550
Teacher Career Ladder	33,000	159,205	221,974	636,576	1,147,733	1,479,939
Special Education - Formula	8,992,164	12,264,185	14,678,404	16,920,629	18,765,509	21,939,903
Special Education - Nonpublic	1,443,285	1,377,988	1,189,723	1,165,874	1,531,782	1,000,000
Student Transportation - Regular	7,550,869	8,159,192	8,846,034	9,006,754	9,360,342	9,453,945
Student Transportation - Special Ed.	400,000	544,000	617,000	599,000	676,000	743,000
Guaranteed Tax Base / Local Education Effort	7,501,367	8,570,703	9,092,960	7,823,646	5,898,260	6,865,015
College & Career Readiness	0	785,105	840,824	451,137	1,075,356	1,315,094
Prekindergarten	3,739,801	6,963,041	5,313,499	6,098,292	7,701,241	10,040,441
Blueprint Coordinator	0	0	0	107,634	97,608	97,227
Out-Of-County, Schools Near Co. Lines	6,893	6,279	4,243	2,628	688	19,320
State Aid Audit Adjustment	0	0	0	0	(12,937)	0
SB #1030 - The Blueprint for MD's Future	9,038,673	0	0	0	0	0
	191,757,470	207,439,032	229,706,059	236,238,505	248,498,122	256,333,510
Federal Revenue						
Impact Aid	0	11,431	0	0	0	0
Other Federal Revenue	0	178,541	0	0	0	0
	0	189,972	0	0	0	0
Other Revenue						
Tuition - Non-Resident Students	98,551	137,231	171,662	230,110	169,877	150,000
Tuition - Summer School	0	0	0	0	0	0
Other Tuition	0	0	0	0	0	500
Technology Fees	3,138	18,068	11,554	8,180	26,092	20,000
Interest Income	77,292	779,736	2,325,108	2,311,788	1,928,078	1,250,000
Rental - School Facilities	19,522	23,567	28,801	48,719	35,093	50,000
Miscellaneous	147,313	58,961	867,288	636,992	794,240	56,965
Recovery of Costs	299,183	197,663	272,554	201,906	185,034	165,000
	645,000	1,215,225	3,676,967	3,437,695	3,138,415	1,692,465
Other Resources						
Transfers In - Maryland LEAs	214,171	219,005	208,267	156,783	168,326	220,000
Sale of Assets	197,471	298,821	139,558	17,119	20,190	60,000
	411,643	517,826	347,825	173,902	188,516	280,000
Total Revenue	298,655,822	318,432,416	342,801,212	350,445,852	372,237,404	383,617,735

Summary of Local Appropriations FY2013 through FY2027

Fiscal Year	Maintenance of Effort / Blueprint Mandated Amount	Amount of Local Funding	Amount Funded in Excess of Required Amount
2013	92,951,594	92,951,603	9
2014	94,453,570	94,453,580	10
2015	94,845,451	94,845,452	1
2016	94,844,017	94,844,030	13
2017	94,607,568	94,844,030	236,462
2018	97,000,408	97,053,410	53,002
2019	98,300,752	98,530,760	230,008
2020	100,491,411	100,515,610	24,199
2021	103,208,092	103,208,100	8
2022	105,788,412	105,841,710	53,298
2023	106,847,824	109,070,360	2,222,536
2024	108,062,182	109,070,360	1,008,178
2025	109,084,045	110,172,840	1,088,795
2026	120,412,352	120,412,352	0
2027	125,311,758	125,311,760	2

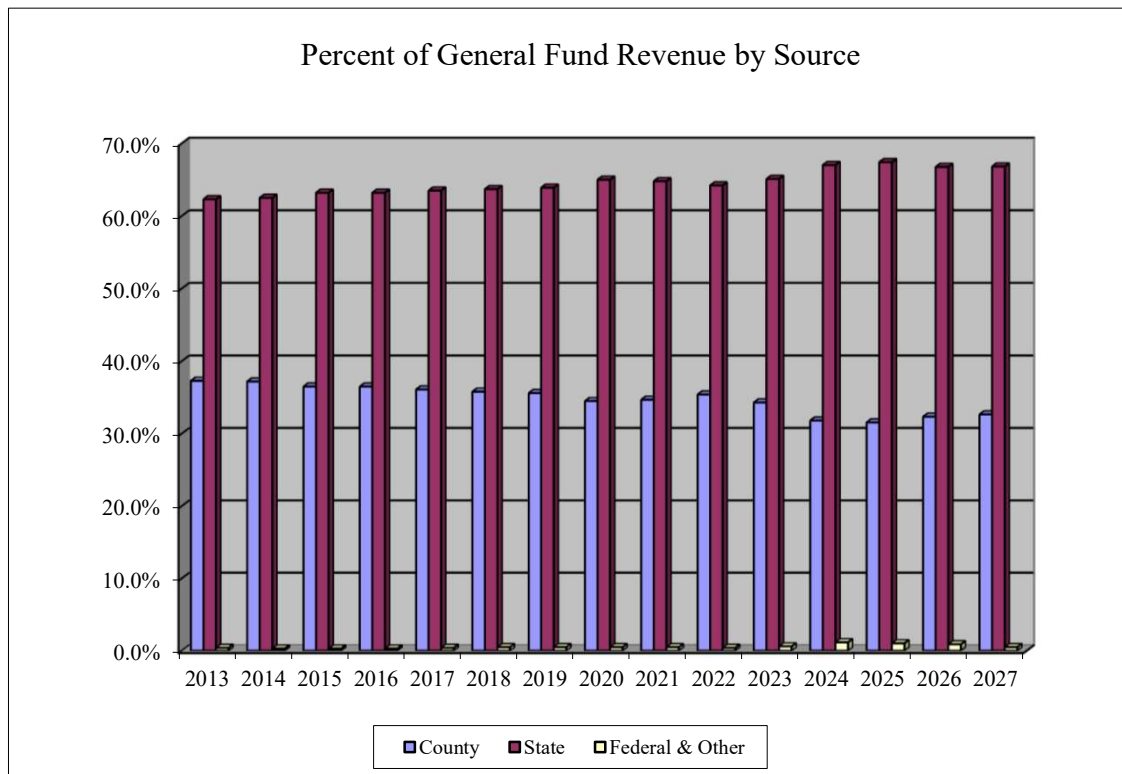
* Note: In FY2018 the County Government was required per House Bill 150 passed in the 2017 Legislative Session to provide an additional \$52,938 to WCPS beyond the standard MOE amount. With that removed WCPS received \$64 above the MOE requirement.



Percent of General Fund Revenue by Source (Fifteen-Year History)

<u>Fiscal Year</u>	<u>County</u>	<u>State</u>	<u>Federal</u>	<u>Other</u>	<u>Total</u>
2013 Actual	37.3%	62.3%	**	0.4%	100.0%
2014 Actual	37.2%	62.5%	**	0.3%	100.0%
2015 Actual	36.5%	63.2%	**	0.3%	100.0%
2016 Actual	36.5%	63.2%	**	0.3%	100.0%
2017 Actual	36.1%	63.5%	**	0.4%	100.0%
2018 Actual	35.8%	63.7%	**	0.5%	100.0%
2019 Actual	35.6%	63.9%	**	0.5%	100.0%
2020 Actual	34.5%	65.0%	**	0.5%	100.0%
2021 Actual	34.7%	64.8%	**	0.5%	100.0%
2022 Actual	35.4%	64.2%	**	0.4%	100.0%
2023 Actual	34.3%	65.1%	0.1%	0.5%	100.0%
2024 Actual	31.8%	67.0%	**	1.2%	100.0%
2025 Actual	31.6%	67.4%	**	1.0%	100.0%
2026 Actual	32.3%	66.8%	**	0.9%	100.0%
2027 Budgeted	32.7%	66.8%	**	0.5%	100.0%

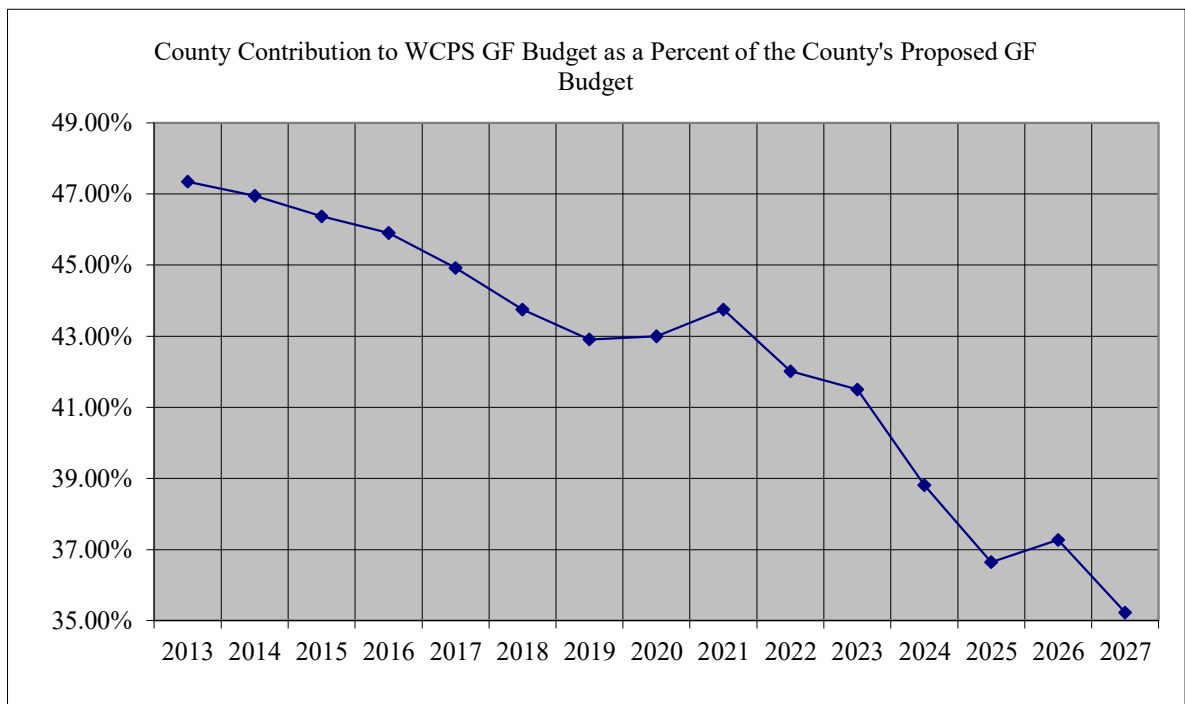
** Less than one tenth of one percent.

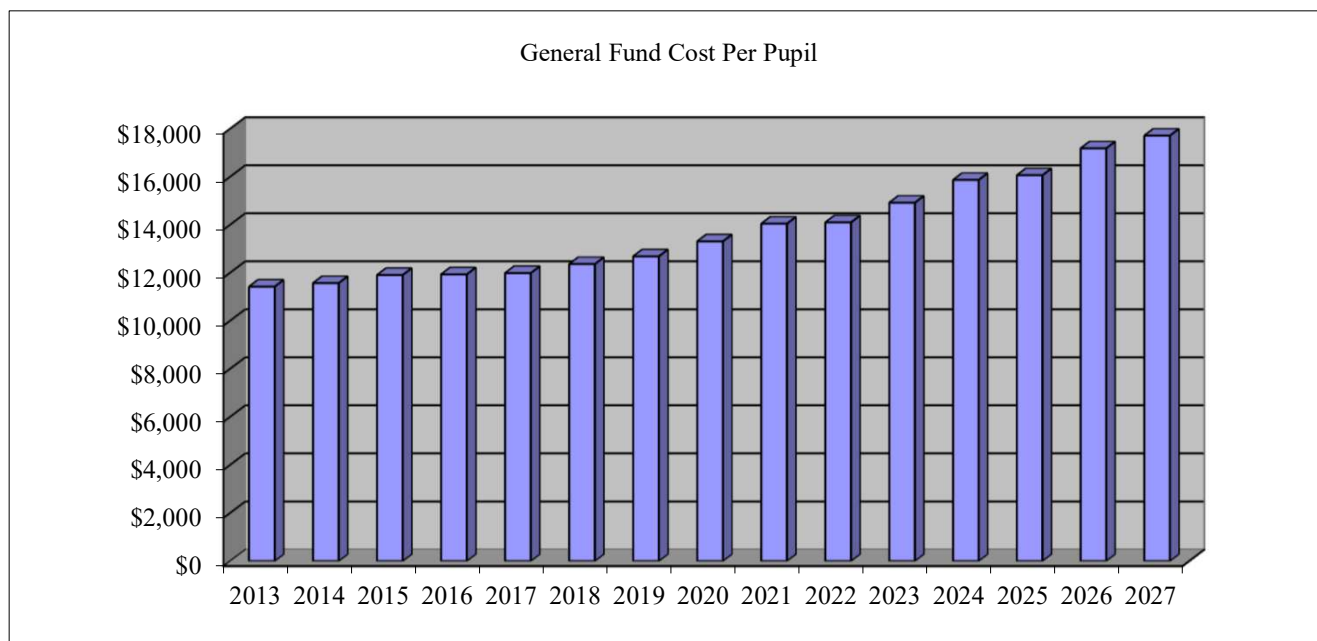


**FIFTEEN-YEAR HISTORY OF COUNTY CONTRIBUTION TO
BOARD OF EDUCATION'S GENERAL FUND BUDGET
(AS A PERCENT OF PROPOSED COUNTY BUDGET)**

Fiscal Year	County Appropriation to WCBOE General Fund Budget	Total Proposed County General Fund Budget	% of Proposed County General Fund Budget to Board of Education
FY13	92,951,603	196,312,520	47.35%
FY14	94,453,575	201,189,270	46.95%
FY15	94,845,452	204,539,010	46.37%
FY16	94,844,030	206,592,450	45.91%
FY17	94,844,030	211,146,080	44.92%
FY18	97,053,410	221,816,060	43.75%
FY19	98,530,760	229,639,310	42.91%
FY20	100,515,610	233,782,190	43.00%
FY21	103,208,100	235,896,580	43.75%
FY22	105,841,710	251,935,100	42.01%
FY23	109,070,360	262,814,130	41.50%
FY24	109,070,360	281,060,350	38.81%
FY25	110,172,840	300,648,730	36.65%
FY26	120,412,352	323,115,430	37.27%
FY27	125,311,760	355,751,800	35.22%

It is important to note that this is a General Fund to General Fund comparison. It does not include debt service, as debt service assigned to the various agencies and component units merely reflects the financing decision that the County makes with respect to whose capital projects are funded with debt and whose are funded via pay-go.





**FIFTEEN-YEAR HISTORY
GENERAL FUND BUDGET COST PER PUPIL FY2013 THROUGH FY2027**

<u>Fiscal Year</u>	<u>Budgeted Cost</u>	<u>K-12 Enrollment</u>	<u>Cost Per Pupil Per Year</u>
2013	\$250,384,557	21,913	\$11,426
2014	\$254,448,968	21,985	\$11,574
2015	\$259,328,230	21,773	\$11,911
2016	\$259,322,774	21,724	\$11,937
2017	\$262,624,917	21,901	\$11,991
2018	\$270,991,559	21,919	\$12,363
2019	\$276,733,895	21,810	\$12,688
2020	\$291,086,282	21,865	\$13,313
2021	\$297,014,128	21,142	\$14,049
2022	\$298,062,787	21,136	\$14,102
2023	\$317,113,597	21,249	\$14,924
2024	\$340,219,240	21,436	\$15,871
2025	\$348,151,270	21,670	\$16,066
2026	\$370,519,284	21,558	\$17,187
2027	\$383,617,735	21,651 (projected)	\$17,718

FY2027 PROJECTED GENERAL FUND COST PER STUDENT PER DAY = \$98.43



S E C T I O N

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SUMMARY OF EXPENDITURES

**APPROVED
OPERATING
BUDGET**

WCPS | Washington County
Public Schools

**FISCAL
YEAR
2027**

Summary of Unrestricted Expenditures

	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Instructional Programs						
School Principals & School Staff	14,405,637	14,905,508	16,027,613	16,975,151	17,556,948	18,142,727
Office of Instructional Supervision	4,173,152	4,906,545	5,390,324	5,597,730	5,471,999	5,429,375
Testing & Accountability Programs	538,698	521,242	761,682	743,058	775,083	879,626
Classroom Instructional Programs	96,258,001	103,431,625	109,504,199	113,314,646	114,518,484	117,385,934
Targeted Instructional Programs	5,475,337	6,261,181	7,990,850	9,366,390	10,241,420	11,366,372
Career Technical Programs	5,520,329	5,720,772	5,668,704	5,702,313	5,814,588	6,146,722
Gifted and Talented Programs	3,794,682	3,993,006	3,989,480	4,083,678	4,323,686	4,355,699
School Library Media Programs	2,993,141	3,128,804	3,299,340	3,340,171	3,339,992	3,499,652
Professional Development	1,290,131	1,404,527	1,487,803	1,222,956	1,082,518	1,530,938
School Counseling Programs	4,539,592	4,905,899	6,725,264	6,904,930	7,165,987	7,389,976
Psychological Services Programs	788,913	990,938	1,145,760	1,108,968	1,242,415	1,085,914
Sp. Ed. Programs in WCPS	18,365,997	22,133,810	25,627,170	26,555,865	28,667,575	31,199,316
Sp. Ed. Prog. In Private/Contr. Centers	4,219,638	4,453,851	3,993,145	4,153,687	5,357,067	4,810,000
Sp. Ed. Staff Development Program	107,917	36,446	89,434	120,672	67,076	57,500
Admin. & School Staff in Local Sp. Ed. Centers	245,027	259,501	275,905	257,617	269,314	284,710
Supervision of Sp. Ed. Programs	970,622	1,092,393	1,258,139	1,319,620	1,293,942	1,571,539
Total - Instructional Programs	163,686,815	178,146,049	193,234,811	200,767,454	207,188,093	215,136,000
Student/Staff Support Programs						
Student Services Programs	2,291,693	2,728,282	3,077,624	3,250,255	3,037,147	3,155,438
Student Health Programs	3,013,712	3,506,304	3,700,568	4,311,424	4,613,449	4,849,761
Student Transportation Programs	13,228,643	13,964,705	14,598,816	15,077,985	15,582,068	15,771,433
Facilities Operations Programs	15,699,091	16,381,404	17,816,980	19,724,692	21,118,512	20,725,139
Technology Support & Maintenance	5,290,014	5,470,369	5,978,726	6,217,131	7,498,668	6,790,257
Safety and Security Programs	1,668,648	1,961,681	2,799,141	3,112,493	3,375,867	3,769,876
Facilities Maintenance Programs	8,498,574	11,061,597	10,723,198	7,910,333	9,207,975	10,516,057
Facilities Capital Outlay	4,786,657	1,276,629	978,671	440,955	595,295	633,679
Food Services Program	0	41,034	58,593	411,353	885,959	40,000
Employee Benefit Program	69,160,142	72,819,322	76,233,942	76,761,826	86,145,382	93,675,691
Total - Student/Staff Support Programs	123,637,175	129,211,327	135,966,259	137,218,447	152,060,322	159,927,331
Administrative Services						
Elected Board Member Services	689,855	673,677	832,878	776,112	583,959	804,625
Executive Leadership Team	805,214	827,268	880,809	1,045,202	896,746	854,813
Financial Services	(207,661)	51,537	306,290	601,526	663,453	979,473
Purchasing Services	309,294	324,602	350,214	354,097	365,585	379,083
Printing Services	689,902	674,208	552,126	580,597	574,403	791,090
Comm. Relations & Public Engagement Serv.	392,496	465,057	517,542	604,608	526,712	529,917
Human Resources Services	1,271,391	1,259,203	1,375,189	1,440,598	1,361,038	1,403,757
Employee Benefits Administration	201,727	206,027	204,587	213,031	184,380	211,496
Data & Information Processing Serv.	1,670,500	1,962,852	2,173,388	2,003,622	2,426,399	2,600,151
Total - Administrative Services	5,822,719	6,444,431	7,193,023	7,619,393	7,582,674	8,554,405
Total Expenditures	293,146,709	313,801,808	336,394,093	345,605,293	366,831,089	383,617,735

**Six-Year History of
General Fund Categorical Expenses (by MSDE Category)
As a Percent of Total General Fund Expense
FY2022 Through FY2027 (Budgeted)**

Category	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Administration	2.42%	2.43%	2.59%	2.61%	2.63%	2.46%
Mid-Level Administration	6.18%	6.33%	6.20%	6.43%	6.26%	6.14%
Instructional Salaries	37.60%	37.72%	37.11%	37.38%	36.74%	35.88%
Instructional Textbooks/Supplies	2.11%	2.07%	2.08%	2.43%	2.40%	2.11%
Other Instructional Costs	1.01%	1.02%	2.06%	2.26%	1.96%	1.83%
Special Education	8.05%	8.31%	8.74%	9.11%	9.54%	9.89%
Student Personnel Services	0.81%	0.88%	0.95%	0.95%	0.87%	0.82%
Student Health Services	1.39%	1.43%	1.35%	1.21%	1.26%	1.26%
Student Transportation Services	4.36%	4.31%	4.24%	4.31%	4.11%	4.11%
Operation of Plant	7.86%	7.82%	7.85%	8.10%	8.03%	8.16%
Maintenance of Plant	3.04%	3.33%	3.02%	2.97%	2.83%	2.74%
Fixed Charges	23.80%	23.53%	23.05%	22.10%	23.18%	24.42%
Capital Outlay	1.35%	0.80%	0.75%	0.15%	0.18%	0.17%
Food Services	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Budget Department Reference Summary

Budget Area	Functional Description	MSDE Category	MSDE Subcategory
School Principals & School Staff	Provides school-based administrative leadership and clerical support necessary for the daily operation and management of schools.	Mid-Level Administration	Office of the Principal
Office of Instructional Supervision	Provides districtwide instructional leadership, program supervision, and support for curriculum implementation across academic programs.	Mid-Level Administration	Instructional Administration and Supervision
Testing & Accountability Programs	Coordinates assessment administration, accountability reporting, performance monitoring, and related data analysis activities.	Administration	Centralized Support Services
Classroom Instructional Programs	Supports direct classroom instruction, instructional materials, and other resources necessary to deliver educational programming to students.	Instructional Salaries, Instructional Materials, Other Instructional Costs	Regular Programs
Targeted Instructional Programs	Provides specialized educational programming and support for students with exceptional abilities, Multi-Lingual Learners (), and migrant or culturally diverse populations, alongside targeted compensatory education initiatives.	Instructional Salaries, Instructional Materials, Other Instructional Costs	Special Programs
Career Technical Programs	Supports career and technical education programs that prepare students for postsecondary education, industry credentials, and workforce pathways.	Instructional Salaries, Instructional Materials, Other Instructional Costs	Career Technology Education Programs
Gifted and Talented Programs	Provides advanced academic programming, enrichment opportunities, and related instructional support for identified students.	Instructional Salaries, Instructional Materials, Other Instructional Costs	Gifted and Talented Programs
School Library Media Programs	Supports school library media services, access to instructional resources, and the integration of information literacy into student learning.	Instructional Salaries, Instructional Materials, Other Instructional Costs	School Library Media Programs
Professional Development	Supports comprehensive professional learning, training, and development opportunities that support instructional quality and operational effectiveness.	Instructional Salaries, Instructional Materials, Other Instructional Costs	Instructional Staff Development

Budget Area	Functional Description	MSDE Category	MSDE Subcategory
School Counseling Programs	Provides counseling, appraisal, information, record maintenance, and placement services to support students' personal, social, and academic development while facilitating successful educational and career transitions.	Instructional Salaries, Instructional Materials, Other Instructional Costs	Guidance Services
Psychological Services Programs	Provides psychological services, evaluations, consultation, and related supports to address student learning, behavioral, and social-emotional needs.	Instructional Salaries, Instructional Materials, Other Instructional Costs	Psychological Services
Special Education Programs in WCPS	Provides direct instructional and support services for students who, through formal assessment, have been identified with temporary or long-term special education needs resulting from cognitive, emotional, or physical factors.	Special Education	Public School Instruction Programs
Special Education Programs In Private/Contracted Centers	Provides special education day and residential programs for students with disabilities who receive services in state institutions or state-approved nonpublic schools.	Special Education	Non-Public School Programs
Special Education Staff Development Program	Provides professional development and growth opportunities—such as workshops, mentoring, and sabbaticals—for school-based instructional staff,	Special Education	Instructional Staff Development
Administrators & School Staff in Local Special Education Centers	Provides school-based administrative leadership and clerical support necessary for the daily operation and management of schools.	Special Education	Office of the Principal
Supervision of Sp. Ed. Programs	Provides leadership and supervisory oversight to direct, manage, and evaluate instructional programs and curriculum development.	Special Education	Instructional Administration and Supervision
Student Services Programs	Provides attendance monitoring, social work, and case management services to improve school attendance, resolve student problems across home and school, and maintain required student records.	Student Personnel Services	N/A
Student Health Programs	Provides non-instructional physical and mental health services, including health screenings, nursing care, emergency injury management, medical referrals, and the management of student health services.	Student Health Services	N/A

Budget Area	Functional Description	MSDE Category	MSDE Subcategory
Student Transportation Programs	Provides regular, special education, and event-based transportation services to convey students between home, school, and school-related activities, including field trips and athletic events.	Student Transportation Services	N/A
Facilities Operations Programs	Provides custodial, utility, grounds, and warehousing services to keep school buildings clean, comfortable, and maintained.	Operation of Plant	N/A
Technology Support & Maintenance	Provides technology infrastructure, maintenance, user support, and related services for instructional and administrative operations.	Operation of Plant	N/A
Safety and Security Programs	Supports districtwide safety, security, emergency preparedness, and protective services for students, staff, and facilities.	Operation of Plant	Security Services
Facilities Maintenance Programs	Provides repairs, preventive maintenance, and safety code compliance to keep grounds, buildings, fixed equipment, and general-purpose vehicles in safe, efficient condition.	Maintenance of Plant	N/A
Facilities Capital Outlay	Provides management for the acquisition, construction, and remodeling of land, buildings, and service systems, including architectural engineering, site improvements, and major structural alterations.	Capital Outlay	N/A
Food Services Program	Provides meal services, nutrition program operations, and related supports for students.	Food Service	N/A
Employee Benefit Program	Provides coverage for recurring, non-allocable costs including employee benefits, retirement contributions, staff tuition reimbursements, and general liability insurance.	Fixed Charges	N/A
Elected Board Member Services	Provides administrative support for the governing body responsible for district policy, planning, and operations, including legal, external audit, election, and board treasurer services.	Administration	Board of Education Services

Budget Area	Functional Description	MSDE Category	MSDE Subcategory
Executive Leadership Team	Provides overall district leadership and executive management through senior administration, while directing public communications, corporate and non-profit sponsorships, and legislative advocacy at the state and federal levels.	Administration	Executive Administration
Financial Services	Provides comprehensive financial management and oversight for the district, including budgeting, payroll administration, internal auditing, expenditure tracking, and asset and accounting control.	Administration	Fiscal Services
Purchasing Services	Provides central procurement management for the district, including the sourcing, bidding, and purchasing of all operational supplies, furniture, equipment, and materials.	Administration	Purchasing Services
Printing Services	Provides centralized print and copy production for the district, managing the equipment and labor required to publish administrative manuals, annual reports, school directories, and internal bulletins.	Administration	Printing, Publishing, and Duplicating Services
Community Relations & Public Engagement Services	Supports district communications, public information, media relations, community engagement, and stakeholder outreach.	Administration	Information Services
Human Resources Services	Supports recruitment, staffing, employee relations, certification, personnel administration, and related workforce services.	Administration	Human Resource Services
Employee Benefits Administration	Administers employee benefit programs, enrollment processes, compliance requirements, and employee support services.	Administration	Human Resource Services
Data & Information Processing Services	Provides centralized data processing and information systems management, including systems analysis, programming, and operations, while supervising the staff, equipment, and contracted services required to support district data entry and infrastructure.	Administration	Data Processing Services



S E C T I O N

2.c

INSTRUCTIONAL PROGRAMS

**APPROVED
OPERATING
BUDGET**

WCPS | Washington County
Public Schools

**FISCAL
YEAR
2027**

School Principals and School Staff

MSDE Category: Mid-Level Administration

MSDE Subcategory: Office Of The Principal

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Principals						
Elementary	25.0	25.0	25.0	25.0	25.0	25.0
Middle	7.0	7.0	7.0	7.0	7.0	7.0
High	8.0	8.0	8.0	8.0	8.0	8.0
Career & Technology Education	1.0	1.0	1.0	1.0	1.0	1.0
Alternative/Evening High	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals						
Elementary	10.0	10.0	10.0	16.0	23.0	26.0
Middle	14.6	14.6	14.6	15.0	15.0	15.0
High	18.4	20.4	20.4	20.0	20.0	20.0
Career & Technology Education	1.0	1.0	1.0	1.0	1.0	1.0
Alternative/Evening High	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Interns	0.0	0.0	3.0	2.0	0.0	0.0
STEM Coordinator - Outdoor School	1.0	1.0	1.0	1.0	1.0	1.0
Clerical						
Elementary	33.0	33.0	36.0	36.0	36.0	36.0
Middle	20.5	21.0	21.5	21.5	21.5	21.5
High	34.4	34.4	33.9	34.2	34.8	34.8
Career & Technology Education	2.7	2.7	2.7	2.7	2.7	2.7
Alternative/Evening High	1.5	1.5	1.5	1.5	1.5	1.5
Other School (Outdoor/Children's Village)	2.0	2.0	2.0	2.0	1.9	1.9
Total FTE	182.1	184.6	190.6	195.9	201.4	204.4

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Principals						
Elementary	2,814,395	2,996,659	3,090,711	2,964,008	3,006,433	3,009,730
Middle	795,078	805,064	837,798	866,610	889,436	895,773
High	971,151	1,051,052	1,093,066	1,158,733	1,150,444	1,153,613
Career & Technology Education	104,911	124,692	130,203	129,133	135,541	136,896
Alternative	111,410	113,482	121,061	129,008	134,010	135,350
Assistant Principals						
Elementary	809,152	839,540	1,011,354	1,706,953	2,172,166	2,520,841
Middle	1,252,164	1,341,464	1,441,996	1,472,419	1,406,093	1,420,725
High	1,777,459	2,098,530	2,070,491	2,152,415	2,215,896	2,235,155
Career & Technology Education	94,970	102,636	108,090	111,349	109,945	115,834
Alternative	79,286	85,695	105,076	106,708	96,032	97,448
Administrative Interns	0	0	209,331	87,283	0	0
STEM Coordinator - Outdoor School	81,252	86,199	89,238	91,925	93,689	95,631
Clerical						
Elementary	1,560,416	1,629,084	1,795,891	1,841,575	1,934,779	2,033,518
Middle	801,206	804,800	847,328	874,639	897,523	930,597
High	1,346,667	1,357,187	1,431,629	1,498,461	1,555,842	1,610,198
Career & Technology Education	132,473	134,836	144,974	151,072	157,146	169,747
Alternative/Evening High	71,661	66,607	70,276	70,201	75,823	81,155
Other School (Outdoor/Children's Village)	75,309	80,363	87,190	90,572	90,620	103,121
Additional Employment - Clerical	39,602	47,766	116,530	116,611	125,529	120,000
Additional Empl. - A&S	0	0	11,841	24,382	9,308	0
Instructional Substitutes	0	121	0	0	0	0
Substitutes - Clerical	110,633	105,855	118,117	104,999	94,368	120,000
Turnover Credit	0	0	0	0	0	(100,000)
	13,029,194	13,871,632	14,932,190	15,749,056	16,350,625	16,885,332

School Principals and School Staff (Continued)

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Contracted Services						
Consultants	0	0	0	0	0	0
Tech. - Service Contracts	0	0	0	0	0	0
	0	0	0	0	0	0
Supplies and Materials						
Office Supplies	750	1,099	1,028	331	156	3,750
Computer Software	63,913	66,470	69,128	72,585	0	0
Postage - Schools	56,637	50,826	45,139	52,672	51,659	45,646
Diplomas	11,747	9,503	8,914	13,091	8,453	10,000
Food/Meals	1,637	3,330	5,614	4,288	2,931	3,000
	134,684	131,228	129,824	142,966	63,199	62,396
Other Charges						
Travel/Mileage	30,320	39,044	61,879	52,890	31,031	55,000
Communications - Schools	1,211,439	863,604	903,720	1,030,238	1,112,093	1,140,000
	1,241,759	902,648	965,599	1,083,128	1,143,124	1,195,000
Property						
Equipment	0	0	0	0	0	0
Program Total	14,405,637	14,905,508	16,027,613	16,975,151	17,556,948	18,142,727

Office of Instructional Supervision

MSDE Category: Mid-Level Administration

MSDE Subcategory: Instructional Administration and Supervision

<u>Program Staffing Summary</u>	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Professional						
Regular Programs	27.0	31.0	32.0	32.0	31.0	30.5
Career & Technology Programs	2.0	2.0	2.0	3.0	3.0	2.0
Curriculum & Instr. Specialists	5.0	4.2	5.2	5.2	5.5	5.5
Technology Integration Specialists	3.0	3.0	3.0	3.0	2.0	2.0
Clerical and Support						
Regular Programs	10.0	10.0	10.0	10.0	10.0	10.0
Career & Technology Programs	1.0	1.0	1.0	1.0	1.0	1.0
Total FTE	48.0	51.2	53.2	54.2	52.5	51.0
<u>Program Budget</u>	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salaries and Wages						
Professional						
Regular Programs	2,758,680	3,452,124	3,716,478	3,938,087	3,832,283	3,805,221
Career & Technology Programs	201,169	205,914	299,825	287,259	295,885	210,476
Curriculum & Instr. Specialists	384,514	338,195	426,584	427,104	454,380	482,860
Technology Integration Specialists	244,057	260,207	266,084	279,988	185,494	172,031
Clerical and Support						
Regular Programs	457,347	482,368	516,642	504,378	548,586	576,127
Career & Technology Programs	35,947	42,330	46,607	56,847	60,368	62,159
Temporary Employment	422	0	0	0	0	0
Additional Pay	33,242	34,735	43,394	47,542	46,097	40,000
	4,115,378	4,815,874	5,315,614	5,541,206	5,423,093	5,348,875
Contracted Services						
Consultants	6,567	0	0	0	0	0
	6,567	0	0	0	0	0
Supplies and Materials						
Office Supplies	7,796	4,572	7,077	5,062	4,739	8,000
Food/Meals	0	57	351	0	151	500
	7,796	4,629	7,429	5,062	4,890	8,500
Other Charges						
Travel/Prof. Development	34,663	80,921	61,684	45,351	33,975	60,000
Dues & Subscriptions	8,748	5,121	5,598	6,112	10,041	12,000
	43,411	86,042	67,282	51,462	44,016	72,000
Property						
Equipment	0	0	0	0	0	0
Program Total	4,173,152	4,906,545	5,390,324	5,597,730	5,471,999	5,429,375

Testing and Accountability Programs

MSDE Category: Administration

MSDE Subcategory: Planning, Research, Development, and Evaluation Services

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	3.0	3.0	3.0	3.0	3.0	3.0
Clerical and Support	1.0	1.0	1.0	1.0	1.0	0.0
Total FTE	4.0	4.0	4.0	4.0	4.0	3.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	291,213	267,355	290,266	301,342	310,509	314,126
Clerical and Support	43,704	45,570	48,892	50,893	33,968	0
Temporary Employment	0	0	0	0	0	0
Additional Wages	5,990	645	0	300	0	1,000
	340,908	313,570	339,158	352,535	344,477	315,126
Contracted Services						
Contracted Services	0	0	0	0	0	0
	0	0	0	0	0	0
Supplies and Materials						
Software and Supplies	859	0	0	0	0	2,000
Testing Materials	5,741	4,321	119,773	90,315	151,832	240,000
G&T Screening Exams	33,600	78,750	39,999	40,039	44,220	40,000
	40,200	83,071	159,772	130,353	196,052	282,000
Other Charges						
Travel/Professional Dev.	808	465	1,345	1,448	988	2,000
PSAT Fees	78,660	36,222	39,536	40,116	32,977	50,000
AP/IB Registration Fees	78,025	87,758	221,782	218,606	200,589	230,000
Dues & Subscriptions	97	156	89	0	0	500
	157,590	124,601	262,752	260,170	234,554	282,500
Property						
Equipment	0	0	0	0	0	0
Program Total	538,698	521,242	761,682	743,058	775,083	879,626

Classroom Instructional Programs

MSDE Categories: Instructional Salaries

Instructional Textbooks & Supplies

Other Instructional Costs

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Teachers						
Pre-Kindergarten	51.5	64.5	63.5	65.0	66.0	67.0
Elementary						
Regular Classes, Gr. K-5	426.0	430.0	441.0	417.0	409.0	398.0
Encore	87.3	87.4	87.4	87.4	88.2	92.0
Intervention	10.5	7.5	7.5	8.5	8.5	10.5
Middle	296.5	296.5	299.5	309.0	311.2	311.2
High School	331.4	331.4	329.4	330.4	331.2	331.7
Behavior Modification	9.0	12.0	12.0	11.0	4.0	5.0
InnovatED Learning Hub	19.0	19.0	19.0	30.0	35.3	35.5
Outdoor School	3.0	3.0	3.0	3.0	3.0	3.0
Family Life	2.0	2.0	2.0	2.0	2.0	2.0
Instructional Assistants						
Instr. Assistants-Regular-Elem.	2.0	2.0	12.0	9.0	9.0	9.0
Instr. Assistants-Regular-Second.	3.0	3.0	3.0	3.0	3.0	3.0
Instructional Assistants-Pre-K	57.0	68.0	68.0	67.0	71.0	74.0
Behavior Modification	26.0	30.0	30.0	30.0	11.0	11.0
Secondary Drop-out Prevention	17.0	19.0	20.0	19.0	20.0	20.0
Instr. Assistants-ISS-Secondary	13.0	13.0	13.0	13.0	13.0	13.0
InnovatED Learning Hub	2.0	2.0	2.0	4.0	4.0	4.0
IA - Teacher Interns	0.0	0.0	0.0	0.0	0.0	0.0
Total FTE	1,356.2	1,390.3	1,412.3	1,408.3	1,389.3	1,389.8

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Teachers						
Pre-Kindergarten	3,211,981	4,270,818	4,452,590	4,519,401	4,594,978	4,869,857
Elementary						
Regular Classes, Gr. K-5	27,000,591	28,528,384	29,630,825	29,037,422	28,743,942	28,870,463
Encore	5,747,778	6,020,620	6,246,852	6,289,931	6,512,098	6,906,228
Intervention	730,556	597,198	431,585	624,503	496,098	840,569
Middle	19,407,796	20,221,067	20,776,395	22,190,488	22,732,790	23,451,846
High School	21,593,306	22,755,724	23,266,090	23,833,879	24,445,159	25,195,454
Behavior Modification	550,128	752,831	772,379	740,893	314,197	357,956
InnovatED Learning Hub	1,318,602	1,375,186	1,427,585	2,289,904	2,671,896	2,758,574
Outdoor School	247,782	263,930	256,095	255,315	277,302	274,961
Family Life	156,824	166,636	173,443	177,738	183,053	185,537
National Board Certified	0	125,996	172,886	544,036	1,213,445	1,597,000
Home & Hospital	479,025	464,268	556,518	824,253	1,108,615	430,000
Evening High School - Add'l Pay	558,820	615,294	426,266	528,023	122,219	275,000

Classroom Instructional Programs (Continued)

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Adult Correctional Facility Instr.	48,799	41,334	2,670	450	35	35,000
Instructional Assistants						
Instr. Assistants-Regular-Elem.	61,994	67,965	194,542	235,375	266,194	289,147
Instr. Assistants-Regular-Second.	82,401	90,116	93,622	93,601	104,334	104,918
Instructional Assistants-Pre-K	1,302,704	1,752,253	1,932,392	2,030,050	2,278,970	2,404,521
Behavior Modification	485,373	688,043	799,007	853,033	364,424	374,875
Secondary Drop-out Prevention	632,403	726,919	776,701	888,184	938,527	906,632
Instr. Assistants-ISS-Secondary	284,257	342,468	364,686	377,940	371,528	403,729
InnovatED Learning Hub	46,992	48,741	58,491	104,241	94,610	123,272
Lunchtime Assistants	641,348	686,549	813,914	850,116	802,245	745,000
Summer/Additional Empl.	224,395	100,194	73,409	52,641	72,997	150,000
Add'l Pay-PreK		0	0	0	0	0
Add'l Pay-Elem Planning	608,294	593,138	469,245	420,795	454,824	640,000
Add'l Pay-Elem Extended Learning	54,790	52,836	62,911	45,476	46,819	80,000
Add'l Pay-Middle Sch. After School Activities	44,610	26,387	27,807	23,196	13,564	56,005
Add'l Pay-SHS	86,055	121,774	168,747	79,404	100,358	100,000
Add'l Pay-Middle Sat./Drop-out	97,262	77,920	88,527	84,285	99,496	115,000
Add'l Pay-High Sat./Twilight	88,795	119,246	138,371	93,096	92,486	125,000
Add'l Pay-D/O Intervent'n	14,371	23,742	32,406	31,392	44,019	30,000
Add'l Pay-Upward Bound Tutoring	0	1,225	2,733	605	455	5,000
SIT Planning Workshop	169,020	160,416	160,185	197,289	241,101	325,489
Summer School Wages	0	0	180	6,851	356,123	300,000
Instructional Substitutes	2,570,517	3,208,951	3,366,246	3,444,567	3,610,464	3,450,000
Extra-Curricular Compensation	729,948	804,899	808,821	823,033	846,464	920,000
Temp Employment	0	0	0	0	26,353	622,000
Turnover Credit	0	0	0	0	0	(2,400,000)
	89,277,517	95,893,069	99,025,120	102,591,406	104,642,182	105,919,034
Contracted Services						
Equipment Rental	278,453	271,211	393,367	367,592	354,293	415,000
Official Fees	176,100	176,100	176,100	176,100	176,100	176,100
Athletic Trainer Services	238,310	153,072	393,717	460,760	488,467	460,000
Music and Arts	78,572	81,529	86,452	85,017	74,626	85,000
Interpreters	108,646	58,917	67,109	34,851	26,778	77,300
Home and Hospital	21,613	15,985	15,818	15,217	12,204	30,900
Contracted Services	369,022	349,906	232,085	47,565	43,638	51,100
	1,270,716	1,106,718	1,364,648	1,187,102	1,176,107	1,295,400
Supplies and Materials						
Printing Supplies	112,993	79,436	76,590	148,717	157,371	150,000
Small Computer Equipment	1,334,424	1,273,081	802,091	2,241,963	1,098,412	1,660,000
Computer Software	461,895	449,892	860,743	728,603	774,401	810,000
Instructional Mat'ls-School Alloc.	1,078,051	969,150	953,032	869,617	993,717	1,039,118
Instr. Mat's - Supv.	1,776,502	2,192,554	2,689,044	2,338,017	2,298,389	2,677,000
Instr. Mat's - Dual Credit	0	0	0	0	45,559	100,000
Instr. Mat's-504 Plans	0	4,756	0	0	0	0
Instr. Mat's-Outdoor School	6,713	0	5,218	0	0	5,400
Instructional Mat'ls-Classroom	94,236	161,330	146,466	139,497	162,835	159,336
Summer School Materials-Elem.	2,781	13,330	258	0	0	0
Summer School Materials-Second.	955	0	0	28	6	5,000
Instr. Mat's-Planetarium	2,497	2,505	12,871	2,246	2,914	2,700
Instr. Mat's-Drop-out Prevention	9,986	9,649	8,706	5,007	8,032	10,800
Instr. Mat's-Family Life	17,999	17,960	18,906	19,392	20,122	19,400
Instr. Mat's-Drop-out Prev.Incentives	3,281	1,172	1,415	328	766	3,200
	4,902,312	5,174,816	5,575,340	6,493,414	5,562,524	6,641,954

Classroom Instructional Programs (Continued)

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Other Charges						
Travel - Dropout Prevent	2,416	2,715	2,708	3,574	1,632	5,000
Travel - Diversity Achieve. Coun.	0	0	0	0	0	1,000
Traveling Teachers	8,205	14,977	8,246	5,596	3,159	10,000
Mileage - Home Instruction	16,101	8,163	3,886	3,048	8,396	30,000
SIT Grants	69,661	70,572	105,568	88,544	76,148	93,411
School Enrichment Activities	70,184	78,167	92,401	85,151	91,460	125,500
Middle School After School Activities	13,692	10,362	0	0	0	0
Interscholastic Athletics	230,384	191,475	158,884	230,384	230,384	230,384
Other - Contingency	382	384	2,748	527	(756)	10,000
	411,025	376,814	374,440	416,824	410,424	505,295
Property						
Instr. Equip.-School Alloc.	0	8,679	0	0	52,417	10,000
Instr. Equip.-Supv.	160,828	78,049	221,788	99,865	29,889	125,000
	160,828	86,728	221,788	99,865	82,305	135,000
Transfers						
Tuition (to other Md. LEA's)	51,157	95,913	89,965	65,669	113,484	50,000
State Institutions	34,899	76,023	65,672	54,424	114,614	150,000
Transfers - Private/Other Institutions	149,547	621,545	2,787,227	2,405,942	2,416,844	2,689,251
	235,603	793,480	2,942,863	2,526,035	2,644,942	2,889,251
Program Total	96,258,001	103,431,625	109,504,199	113,314,646	114,518,484	117,385,934

Targeted Instructional Programs

MSDE Categories: Instructional Salaries

Instructional Textbooks & Supplies

Other Instructional Costs

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Teachers						
4A Lead Teachers		0.0	0.0	0.0	0.0	10.0
Lead Teachers-Elem.	22.5	23.5	23.5	23.5	23.5	21.5
Lead Teachers-Second.	23.0	22.0	22.0	23.0	24.0	25.0
Family Center	2.5	2.5	2.5	0.0	0.0	0.0
ML	28.0	33.0	55.0	72.0	78.0	81.0
Instructional Assistants						
Family Center	1.0	1.0	1.0	0.0	0.0	0.0
ML	0.0	0.0	1.0	1.0	8.0	8.0
Total FTE	77.0	82.0	105.0	119.5	133.5	145.5
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Teachers						
4A Lead Teachers		0	0	0	0	736,254
Lead Teachers-Elem.	1,656,818	1,807,207	1,882,752	1,903,754	2,017,716	1,876,659
Lead Teachers-Second.	1,672,535	1,778,536	1,825,314	1,978,492	2,056,964	2,149,617
Family Center	161,295	168,912	173,027	0	0	0
ML	1,844,128	2,287,043	3,855,783	5,088,796	5,619,667	5,949,872
National Board Certified	0	10,000	17,000	54,000	87,459	100,000
Instructional Assistants						
Family Center	24,269	26,434	20,705	0	0	0
ML	0	0	29,716	24,929	235,458	258,470
Summer/Additional Pay	866	4,832	1,780	1,434	505	10,500
Instructional Substitutes	65,785	137,778	142,548	197,905	79,160	150,000
	5,425,695	6,220,742	7,948,625	9,249,311	10,096,929	11,231,372
Contracted Services						
ML	32,198	22,222	0	65,050	80,095	60,000
	32,198	22,222	0	65,050	80,095	60,000
Supplies and Materials						
Instructional Materials - ML	12,000	12,068	34,778	44,209	53,913	65,000
	12,000	12,068	34,778	44,209	53,913	65,000
Other Charges						
Travel - ML	5,445	6,148	7,447	7,819	10,484	10,000
	5,445	6,148	7,447	7,819	10,484	10,000
Property						
Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
Program Total	5,475,337	6,261,181	7,990,850	9,366,390	10,241,420	11,366,372

Career Technical Programs

MSDE Categories: Instructional Salaries

Instructional Textbooks & Supplies

Other Instructional Costs

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Teachers						
Middle School CTE Teachers	7.5	7.5	7.5	7.5	7.5	7.5
High School CTE Teachers	56.1	56.1	56.1	55.1	55.8	55.8
Instructional Assistants	4.0	4.0	4.0	4.0	4.0	4.0
Total FTE	67.6	67.6	67.6	66.6	67.3	67.3
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Teachers						
Middle School CTE Teachers	508,874	518,719	518,497	534,170	544,652	552,113
High School CTE Teachers	3,836,228	3,977,190	4,059,432	4,081,933	4,132,382	4,247,221
National Board Certified	0	20,000	44,250	30,000	58,961	110,000
Instructional Assistants	93,705	100,187	120,952	128,549	136,259	136,388
Summer/Add. Employment	47,123	38,348	43,941	17,177	14,790	65,000
Instructional Substitutes	87,571	144,488	100,642	101,068	141,162	100,000
	4,573,501	4,798,931	4,887,713	4,892,898	5,028,206	5,210,722
Contracted Services						
Contractor Trades Education	21,637	10,770	15,594	19,642	53,576	20,000
	21,637	10,770	15,594	19,642	53,576	20,000
Supplies and Materials						
Small Computer Equipment	93,400	90,000	47,943	93,500	70,364	93,500
Instructional Materials - CTE	631,510	462,550	612,317	606,851	523,583	670,500
	724,910	552,550	660,261	700,351	593,947	764,000
Other Charges						
Travel	52,201	43,964	37,025	19,762	25,670	40,000
Dues & Subscriptions	10,565	12,224	11,583	28,267	64,416	12,000
	62,766	56,188	48,608	48,029	90,086	52,000
Property						
Equipment	137,515	302,333	56,529	41,394	48,774	100,000
Program Total	5,520,329	5,720,772	5,668,704	5,702,313	5,814,588	6,146,722

Gifted and Talented Programs

MSDE Categories: Instructional Salaries

Instructional Textbooks & Supplies

Other Instructional Costs

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Teachers						
Talented & Gifted-Enrichment	21.5	21.5	21.5	21.5	22.5	21.5
Talented & Gifted-Magnet	16.0	16.0	16.0	16.0	16.0	16.0
Other Enriched/Advanced Prog.	2.0	2.0	2.0	2.0	2.0	2.0
BISFA Arts Teachers	7.5	7.5	7.5	7.5	7.5	7.0
Total FTE	47.0	47.0	47.0	47.0	48.0	46.5
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Teachers						
Talented & Gifted-Enrichment	1,467,798	1,564,625	1,555,349	1,628,701	1,697,359	1,700,428
Talented & Gifted-Magnet	972,788	1,003,834	1,053,083	1,089,882	1,130,894	1,148,023
Other Enriched/Advanced Prog.	170,327	163,374	170,020	184,201	180,690	183,891
BISFA Arts Teachers	550,746	592,501	598,572	612,987	605,109	600,356
National Board Certified	0	29,895	36,186	30,000	81,563	100,000
Temporary Employment	211,001	233,178	182,589	196,511	231,550	200,000
Summer/Additional Pay - G&T	27,783	35,362	34,312	31,327	39,238	35,000
Summer/Additional Pay - BISFA	14,888	12,776	4,121	7,560	8,715	20,000
Instructional Substitutes	74,987	63,808	62,594	60,909	66,472	73,000
	3,490,318	3,699,354	3,696,827	3,842,078	4,041,589	4,060,699
Contracted Services						
Contracted Services - G&T	12,847	13,047	13,497	13,868	11,812	15,000
	12,847	13,047	13,497	13,868	11,812	15,000
Supplies and Materials						
Materials - G&T	74,400	49,988	58,883	30,202	47,873	50,000
Materials - STEM	38,252	49,983	43,565	42,164	48,598	50,000
Materials - Magnet Program	27,150	39,899	37,425	23,219	37,953	40,000
	139,801	139,870	139,873	95,585	134,424	140,000
Other Charges						
Travel - Prof. Development	94,035	102,041	110,838	104,639	104,556	105,000
Dues & Subscriptions	57,681	38,694	28,445	27,508	31,306	35,000
	151,716	140,735	139,283	132,147	135,862	140,000
Program Total	3,794,682	3,993,006	3,989,480	4,083,678	4,323,686	4,355,699

School Library Media Programs

MSDE Categories: Instructional Salaries

Instructional Textbooks & Supplies

Other Instructional Costs

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Librarians	38.0	38.0	38.0	38.0	38.0	38.0
Total FTE	38.0	38.0	38.0	38.0	38.0	38.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Librarians	2,489,283	2,623,616	2,745,262	2,796,275	2,835,000	2,914,652
National Board Certified	0	10,000	0	0	9,827	30,000
Summer/Additional Employment	44,574	36,462	24,704	52,482	32,685	30,000
Instructional Substitutes	84,715	75,058	60,261	59,451	49,997	70,000
	2,618,572	2,745,136	2,830,227	2,908,207	2,927,508	3,044,652
Supplies and Materials						
Library Materials	213,378	221,621	225,081	179,123	214,188	215,000
	213,378	221,621	225,081	179,123	214,188	215,000
Other Charges						
Dues & Subscriptions	161,192	162,047	244,033	252,841	198,296	240,000
Property						
Equipment	0	0	0	0	0	0
Program Total	2,993,141	3,128,804	3,299,340	3,340,171	3,339,992	3,499,652

Professional Development

MSDE Categories: Instructional Salaries

Instructional Textbooks & Supplies

Other Instructional Costs

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Mentor Resource Teachers	5.0	5.0	5.0	5.0	5.0	5.0
Total FTE	5.0	5.0	5.0	5.0	5.0	5.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Mentor Resource Teachers	425,227	417,046	436,779	452,859	468,680	475,938
Additional Pay - ESP	2,227	2,600	1,112	0	0	5,000
Additional Pay - Teachers	7,447	3,586	6,983	3,758	0	20,000
Workshops	490,141	594,744	688,465	490,101	430,821	720,000
Workshops - G&T	104,299	87,938	82,065	82,088	64,973	85,000
Substitutes - Prof. Growth	14,191	32,507	33,489	27,184	21,811	38,000
	1,043,532	1,138,422	1,248,894	1,055,989	986,285	1,343,938
Contracted Services						
Facility Rental	0	0	0	0	2,149	0
Consultants	104,295	110,266	86,603	63,680	31,920	80,000
Maintenance Contracts	36,636	38,102	40,126	41,607	0	0
	140,932	148,367	126,729	105,287	34,069	80,000
Supplies and Materials						
Workshop Supplies	47,378	36,844	30,905	23,966	20,890	40,000
Food/Meals	2,973	5,073	2,162	2,098	2,567	5,000
	50,351	41,917	33,068	26,064	23,457	45,000
Other Charges						
Travel/Professional Dev.	43,335	50,845	69,440	26,393	32,656	50,000
Dues & Subscriptions	11,981	24,976	9,674	9,223	6,051	12,000
	55,316	75,821	79,113	35,616	38,707	62,000
Property						
Equipment	0	0	0	0	0	0
Program Total	1,290,131	1,404,527	1,487,803	1,222,956	1,082,518	1,530,938

School Counseling Programs

MSDE Categories: Instructional Salaries

Instructional Textbooks & Supplies

Other Instructional Costs

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
School Counselors	65.0	70.5	74.5	73.5	73.5	73.5
Instructional Assistants	2.0	1.0	1.0	1.0	1.0	1.0
Total FTE	67.0	71.5	75.5	74.5	74.5	74.5
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
School Counselors	4,079,096	4,418,925	4,889,459	5,060,521	5,325,706	5,427,869
Instructional Assistants	50,560	31,326	36,926	38,020	39,975	40,408
Additional Employment	227,822	232,659	226,016	261,019	240,783	255,000
Instructional Substitutes	167	32,243	36,588	13,534	277	40,000
	4,357,645	4,715,153	5,188,990	5,373,093	5,606,741	5,763,276
Contracted Services						
Contracted Services	0	0	0	0	0	0
	0	0	0	0	0	0
Supplies and Materials						
Office Supplies	1,171	1,476	932	242	2,252	1,500
Counseling Materials	43,840	45,967	61,854	37,956	36,715	38,000
Computer Software	124,469	127,872	127,620	134,289	121,257	160,000
Student Service Learning Materials	2,328	3,816	3,538	6,129	4,734	4,000
PBIS Materials	630	805	144	8,711	7,996	10,000
	172,438	179,936	194,088	187,327	172,954	213,500
Other Charges						
Travel	314	1,059	6,990	4,614	1,891	3,000
Dues & Subscriptions	9,196	9,752	9,724	9,804	9,933	10,200
	9,509	10,810	16,714	14,418	11,824	13,200
Property						
Equipment	0	0	0	0	0	0
Transfers						
Transfers - Private/Other Institutions	0	0	1,325,472	1,330,093	1,374,469	1,400,000
Program Total	4,539,592	4,905,899	6,725,264	6,904,930	7,165,987	7,389,976

Psychological Services Programs

MSDE Categories: Instructional Salaries

Instructional Textbooks & Supplies

Other Instructional Costs

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	8.0	8.0	9.0	9.0	9.0	11.0
Total FTE	8.0	8.0	9.0	9.0	9.0	11.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	590,406	751,241	686,174	620,579	759,047	1,041,414
Additional Pay	12,401	12,042	10,149	17,720	13,618	2,000
	602,807	763,283	696,323	638,300	772,665	1,043,414
Contracted Services						
Psychologists	162,525	195,650	414,445	447,150	439,872	7,000
	162,525	195,650	414,445	447,150	439,872	7,000
Supplies and Materials						
Office Supplies	1,516	3,552	5,491	2,582	422	3,500
Small Computer Equipment	0	0	0	0	0	0
Computer Software	0	0	0	0	0	0
Assessment Materials	21,050	26,952	25,586	18,739	26,854	25,000
	22,566	30,504	31,077	21,322	27,276	28,500
Other Charges						
Travel	1,015	1,502	3,915	2,197	2,602	7,000
Property						
Equipment	0	0	0	0	0	0
Program Total	788,913	990,938	1,145,760	1,108,968	1,242,415	1,085,914

Special Education Programs in Washington County Public Schools

MSDE Category: Special Education

MSDE Subcategory: Public School Instruction Programs

<u>Program Staffing Summary</u>	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Professional	0.0	0.0	2.0	2.5	3.0	3.0
Teachers						
Intervention	3.5	3.5	3.5	3.5	3.5	2.5
Social Workers	8.0	8.0	8.0	9.0	10.0	13.9
Special Education	148.3	151.4	161.4	163.4	175.4	190.6
Lead Teachers - Special Education	7.0	7.0	7.0	7.0	7.0	7.0
Occupational Therapists	5.6	6.6	6.6	6.6	7.1	7.6
Speech, Language, Audiology	20.0	20.0	20.0	29.0	28.0	29.5
Instructional Assistants	151.6	180.8	196.8	215.0	262.0	289.2
Occup. Therapist Assistants	3.0	3.0	3.0	3.0	3.0	3.0
Total FTE	347.0	380.3	408.3	439.0	499.0	546.3

<u>Program Budget</u>	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salaries and Wages						
Professional	0	0	146,043	232,972	216,233	262,914
Teachers						
Intervention	244,848	259,411	270,733	292,265	293,951	209,800
Social Workers	510,271	546,989	583,823	654,197	657,929	1,039,762
Special Education	9,738,134	10,162,689	11,235,975	11,659,725	12,483,050	14,141,492
Lead Teachers - Special Education	542,146	540,419	550,107	566,583	511,673	554,704
Occupational Therapists	406,381	453,990	551,042	528,635	597,318	665,537
Speech, Language, Audiology	1,055,708	1,169,102	1,812,682	2,156,689	2,084,549	2,427,408
National Board Certified	0	10,000	10,000	50,000	129,240	200,000
Instructional Assistants	3,670,606	4,230,813	5,816,169	6,904,542	8,576,983	9,615,602
Occup. Therapist Assistants	127,191	137,428	163,507	169,806	179,848	179,097
Adult Correctional Facility Instr.	0	0	0	0	0	5,000
Additional Pay	113	649	440	814	1,092	1,000
Additional Empl./Summer School	304,557	445,040	471,796	493,490	423,613	440,000
Instructional Substitutes	441,392	603,325	754,270	940,331	1,020,739	740,000
Turnover Credit	0	0	0	0	0	(500,000)
	17,041,346	18,559,856	22,366,587	24,650,049	27,176,217	29,982,316
Contracted Services						
Legal Fees	69,218	6,188	67,242	12,344	83,310	80,000
Consultants	56,265	26,555	0	12,693	0	90,000
Speech/Language Therapists	0	468,601	1,426,023	449,871	333,884	0
Assessments	0	541	37,217	0	0	0
Interpreters	80,909	683,149	571,277	294,445	352,637	405,000
Other Contr. Serv. / Behavior Initiatives	295,673	1,748,089	483,995	666,860	189,291	10,000
	502,065	2,933,123	2,585,753	1,436,214	959,122	585,000
Supplies and Materials						
Office Supplies	1,561	5,506	3,076	2,505	4,665	5,000
Small Computer Equipment	0	8,199	3,080	6,320	6,901	0
Computer Software	49,500	51,152	40,231	57,244	70,580	62,000
Instructional Materials	626,809	370,995	435,474	262,079	311,610	400,000
Assessment Materials	56,937	66,119	60,680	45,117	58,684	54,000
Library Materials	0	338	0	0	0	1,000
	734,807	502,309	542,541	373,265	452,440	522,000
Other Charges						
Travel	51,075	62,715	85,853	81,031	64,424	60,000
Student Admission Fees	0	0	0	0	0	0
	51,075	62,715	85,853	81,031	64,424	60,000
Property						
Equipment	0	15,615	122	0	0	0
Transfers						
Maryland LEAs (Tuition)	36,705	60,192	46,314	15,306	15,372	50,000
Program Total	18,365,997	22,133,810	25,627,170	26,555,865	28,667,575	31,199,316

Special Education Programs in Private/Contracted Centers

MSDE Category: Special Education
MSDE Subcategory: Non-Public School Programs

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Transfers						
Special Placements - Residential	819,400	846,448	459,705	983,264	1,456,817	860,000
Special Placements - Day	3,384,106	3,593,513	3,510,449	3,109,731	3,885,829	3,910,000
State Institutions	16,132	13,890	22,991	60,692	14,421	40,000
Program Total	4,219,638	4,453,851	3,993,145	4,153,687	5,357,067	4,810,000

Special Education Staff Development Program

MSDE Category: Special Education

MSDE Subcategory: Instructional Staff Development

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Workshop Pay	26,013	5,308	15,019	2,881	12,875	15,000
Substitutes - Staff Develop.	0	0	0	0	0	0
	<u>26,013</u>	<u>5,308</u>	<u>15,019</u>	<u>2,881</u>	<u>12,875</u>	<u>15,000</u>
Contracted Services						
Consultants	0	4,078	15,534	15,485	8,911	10,000
	<u>0</u>	<u>4,078</u>	<u>15,534</u>	<u>15,485</u>	<u>8,911</u>	<u>10,000</u>
Supplies and Materials						
Workshop Materials	6,075	11,796	1,742	27,500	0	12,500
	<u>6,075</u>	<u>11,796</u>	<u>1,742</u>	<u>27,500</u>	<u>0</u>	<u>12,500</u>
Other Charges						
Travel	0	1,352	509	200	7,403	11,000
Professional Development	67,996	10,713	53,226	73,853	20,240	6,000
Dues & Subscriptions	7,834	3,200	3,404	753	17,646	3,000
	<u>75,830</u>	<u>15,264</u>	<u>57,139</u>	<u>74,806</u>	<u>45,289</u>	<u>20,000</u>
Program Total	107,917	36,446	89,434	120,672	67,076	57,500

Administrators and School Staff in Local Special Education Centers

MSDE Category: Special Education
MSDE Subcategory: Office of the Principal

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Principals - Special Education	2.0	2.0	2.0	2.0	2.0	2.0
Clerical and Support	1.0	1.0	1.0	1.0	1.0	1.0
Total FTE	3.0	3.0	3.0	3.0	3.0	3.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Principals - Special Education	193,452	205,230	217,632	197,152	205,754	219,002
Clerical and Support	51,158	53,281	56,810	59,074	62,204	65,208
Additional Employment	417	990	1,464	1,391	1,356	500
	245,027	259,501	275,905	257,617	269,314	284,710
Other Charges						
Travel	0	0	0	0	0	0
	0	0	0	0	0	0
Program Total	245,027	259,501	275,905	257,617	269,314	284,710

Supervision of Special Education Programs

MSDE Category: Special Education

MSDE Subcategory: Instructional Administration and Supervision

Program Staffing Summary

	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	5.0	5.0	6.0	6.0	6.0	5.8
Special Education Specialists	5.0	5.0	5.0	5.0	6.0	7.5
Clerical and Support	3.0	3.0	3.0	3.0	3.0	3.0
Total FTE	13.0	13.0	14.0	14.0	15.0	16.3

Program Budget

	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	500,978	514,876	672,979	733,883	673,366	768,784
Special Education Specialists	348,448	431,232	435,925	441,065	468,981	626,613
Clerical and Support	109,484	112,160	121,547	128,788	134,910	143,141
Clerical / Additional Pay	0	11	26	42	123	4,000
Summer / Additional Pay	0	1,422	110	0	1,317	1,500
	958,911	1,059,700	1,230,588	1,303,778	1,278,696	1,544,039

Contracted Services

Consultants	0	0	0	0	0	0
	0	0	0	0	0	0

Supplies and Materials

Office Supplies	1,321	840	1,892	1,800	1,680	2,000
Small Computer Equipment	2,788	0	0	222	0	500
	4,109	840	1,892	2,022	1,680	2,500

Other Charges

Travel	7,191	30,504	21,054	4,051	13,308	20,000
Dues & Subscriptions	411	1,349	4,606	9,769	258	5,000
	7,602	31,852	25,660	13,820	13,566	25,000

Property

Equipment	0	0	0	0	0	0
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Program Total

970,622	1,092,393	1,258,139	1,319,620	1,293,942	1,571,539
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**STUDENT
AND
SUPPORT
STAFF**

**APPROVED
OPERATING
BUDGET**

WCPS | Washington County
Public Schools

**FISCAL
YEAR
2027**

Student Services Programs

MSDE Category: Student Personnel Services

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	0.0	2.0	3.0	3.0	2.0	3.0
Pupil Personnel Workers	8.0	8.0	8.0	8.0	8.0	8.0
Social Workers	20.0	25.0	26.0	26.0	23.5	21.5
Clerical and Support	2.0	2.0	2.0	2.0	2.0	2.0
Total FTE	30.0	37.0	39.0	39.0	35.5	34.5

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	0	56,079	263,591	285,543	238,382	350,526
Pupil Personnel Workers	729,875	769,890	798,200	815,511	842,907	851,336
Social Workers	1,337,923	1,674,232	1,762,083	1,901,764	1,647,033	1,635,838
Clerical and Support	110,819	113,459	120,950	132,177	141,414	147,738
Additional Pay	20,569	22,513	33,936	21,037	18,829	22,500
Instructional Substitutes	370	536	1,870	770	5,430	500
	2,199,554	2,636,708	2,980,630	3,156,802	2,893,996	3,008,438
Contracted Services						
School/Family Liaison/Alt. Prog.	75,000	75,000	75,000	75,000	75,000	75,000
Other Contracted Services	634	0	0	0	53,000	53,000
	75,634	75,000	75,000	75,000	128,000	128,000
Supplies and Materials						
Office Supplies	9,615	5,559	11,177	7,227	4,694	8,000
Small Computer Equipment	887	2,056	764	819	3,555	1,000
Attendance Incentive Materials	3,109	2,600	2,000	1,392	2,372	2,000
	13,611	10,215	13,941	9,437	10,620	11,000
Other Charges						
Travel	2,894	6,359	8,053	9,016	4,530	8,000
Property						
Equipment	0	0	0	0		0
Program Total	2,291,693	2,728,282	3,077,624	3,250,255	3,037,147	3,155,438

Student Health Programs

MSDE Category: Student Health Services

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	1.0	2.0	2.0	3.0	3.0	3.0
Physical Therapist	3.0	3.0	3.0	3.0	3.0	3.0
Instructional Assistant - Health Services	6.0	6.0	6.0	6.0	5.0	6.0
Nurses	11.0	11.0	11.0	11.0	10.0	9.0
Clerical and Support	0.5	1.0	1.0	1.0	1.0	1.0
Total FTE	21.5	23.0	23.0	24.0	22.0	22.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	129,329	166,817	159,687	301,363	308,883	311,972
Physical Therapist	269,509	285,920	298,057	304,914	378,729	321,105
ParaPro - Health Services	85,792	123,210	124,003	136,970	161,081	211,313
Nurses	238,514	314,685	376,386	352,946	355,788	408,446
Clerical and Support	20,029	35,722	41,804	33,513	41,338	42,925
Temporary Employment	2,705	0	0	0	0	0
Additional Pay	4,358	1,446	4,498	7,123	10,283	8,000
Instructional Substitutes	3,649	5,063	4,515	7,399	3,401	5,000
Substitute - Nurses	18,678	29,019	18,105	8,458	5,297	25,000
	772,563	961,880	1,027,055	1,152,685	1,264,800	1,333,761
Contracted Services						
Equipment Repair	26,675	30,585	0	32,921	31,815	31,000
Nursing Services	2,005,993	2,137,159	2,527,447	2,994,221	3,108,068	3,270,000
Other Contracted Services	82,846	256,306	35,960	15,489	124,757	115,000
	2,115,515	2,424,050	2,563,407	3,042,632	3,264,640	3,416,000
Supplies and Materials						
Office Supplies	26,120	10,179	11,580	5,069	5,439	10,000
Computer Software	37,640	40,775	42,955	45,273	0	0
Medical Supplies	57,924	65,546	45,559	62,670	72,878	85,000
	121,684	116,501	100,094	113,011	78,317	95,000
Other Charges						
Travel	3,949	3,874	3,311	3,096	5,692	5,000
Property						
Equipment	0	0	6,701	0	0	0
Program Total	3,013,712	3,506,304	3,700,568	4,311,424	4,613,449	4,849,761

Student Transportation Programs

MSDE Category: Student Transportation Services

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	4.9	4.9	4.9	4.9	4.9	4.9
Clerical and Support	5.0	5.0	5.0	5.0	6.0	6.0
Driver Trainer	1.0	1.0	1.0	1.0	1.0	1.0
Shop Foreman	1.0	1.0	1.0	1.0	1.0	1.0
Garage Employees	8.0	8.0	8.0	8.0	7.0	7.0
Bus Drivers	134.0	134.0	134.0	136.0	143.0	143.0
Bus Attendants	50.0	50.0	50.0	46.0	43.0	43.0
Total Employees	203.9	203.9	203.9	201.9	205.9	205.9

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	415,285	458,251	500,742	520,809	536,486	541,851
Clerical and Support	261,856	273,882	245,589	297,929	373,292	389,038
Driver Trainer	64,277	66,509	70,403	73,525	23,483	52,819
Shop Foreman	80,709	79,523	96,987	101,237	107,523	108,562
Garage Employees	482,593	398,253	486,625	499,042	521,734	598,919
Bus Drivers	3,707,250	4,173,461	4,191,802	4,397,397	4,545,847	4,934,676
Bus Attendants	567,706	738,038	884,674	967,442	1,087,775	1,196,619
Temporary Employment	0	1,373	17,093	2,163	20,035	0
Additional Pay	285,450	259,459	377,895	410,567	557,345	300,000
Summer School Transp.	36,778	28,877	12,751	5,210	185,163	127,000
In-service Training	17,894	27,095	25,669	21,313	22,386	27,000
Substitute Bus Drivers	246,351	317,151	298,220	364,209	401,992	300,000
Substitute Bus Attendants	238,255	242,458	241,316	301,790	349,430	240,000
Turnover Credit	0	0	0	0	0	(300,000)
	6,404,406	7,064,329	7,449,766	7,962,633	8,732,492	8,516,485
Contracted Services						
Consultants	2,088	2,193	2,259	6,323	6,696	2,500
Physical Exams	22,702	23,450	18,696	15,711	27,344	25,000
Drug Testing	12,102	10,682	9,262	8,313	11,522	10,000
Contracted Training	25,398	7,717	8,222	8,677	9,164	12,000
Repairs - Private Garages	143,923	53,350	80,997	46,942	63,110	90,000
Other Contracted Services	20,725	(40,268)	9,192	18,508	16,187	0
Contracted Drivers	3,016,264	2,678,806	2,838,872	2,872,606	2,995,023	3,097,000
Public Carriers	31,732	53,595	59,470	71,094	91,496	50,000
	3,274,933	2,789,525	3,026,969	3,048,173	3,220,541	3,286,500
Supplies and Materials						
Training Supplies	1,198	1,653	0	0	809	1,400
Computer Software	74,517	70,456	87,888	111,610	75,518	100,000
Tires, Repairs & Disposal Fees	24,925	56,122	46,207	78,380	81,564	50,000
Repair & Maintenance Parts	295,956	401,717	416,158	478,000	619,448	480,000
Title and Transfer Fees	400	1,700	2,800	300	4,400	2,000
Uniforms	0	5,289	6,926	2,700	9,205	18,000
Miscellaneous Supplies & Mat.	118,283	55,873	113,056	42,911	84,109	53,000
	515,279	592,810	673,035	713,901	875,053	704,400

Student Transportation Programs (Continued)

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Other Charges						
Travel/Professional Dev.	2,885	3,376	2,603	4,533	2,354	4,500
Dues & Subscriptions	155	265	257	1,229	409	1,500
Insurance - Buses	99,497	96,940	120,097	136,186	157,659	180,000
Vehicle Fuel, Oil, Etc.	1,260,948	1,245,174	1,133,116	978,371	1,222,842	1,300,000
Operations Credit	(296,404)	(290,348)	(340,630)	(398,561)	(424,278)	(400,000)
School System Activities Transp.	179,421	172,566	279,118	243,357	276,517	210,000
Arts Enrichment - Transp.	20,278	36,173	53,939	41,118	45,564	30,000
Extended Learning - Transp.	8,888	30,753	10,672	7,987	44,621	25,000
Co-Curricular Trips	41,652	59,740	63,883	67,049	47,756	80,000
Student Transportation - CTE	16,105	27,532	33,915	25,277	26,131	25,000
Student Transportation - Special Ed	0	0	0	5,096	3,966	2,000
Upward Bound Tutoring Prog. Transp.	40,393	49,588	65,542	67,920	51,199	50,000
	<u>1,373,818</u>	<u>1,431,760</u>	<u>1,422,513</u>	<u>1,179,562</u>	<u>1,454,740</u>	<u>1,508,000</u>
Property						
Equipment Other than Buses	11,361	8,045	6,346	0	23,596	15,000
Buses / Vans	1,624,026	1,988,732	1,894,827	2,142,652	1,275,646	1,681,048
Board Staff Vehicles	24,820	89,505	125,360	31,063	0	60,000
	<u>1,660,208</u>	<u>2,086,282</u>	<u>2,026,533</u>	<u>2,173,715</u>	<u>1,299,242</u>	<u>1,756,048</u>
Program Total	13,228,643	13,964,705	14,598,816	15,077,985	15,582,068	15,771,433

Facilities Operations Programs

MSDE Category: Operation of Plant

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	3.0	4.0	4.0	4.0	3.5	3.5
Custodial Personnel	192.4	192.4	192.4	192.4	192.4	193.4
Warehousing & Distribution Person.	2.0	2.0	2.0	2.0	2.0	2.0
Equipment Maintenance Personnel	0.0	0.0	0.0	2.0	2.0	2.0
Total FTE	197.4	198.4	198.4	200.4	199.9	200.9

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	206,027	254,219	351,852	415,751	402,143	381,550
Custodial Personnel	6,897,307	7,033,226	7,621,078	7,866,085	8,390,128	8,774,495
Warehousing & Distribution Pers.	84,724	86,968	92,319	96,415	103,787	103,639
Equipment Maintenance Personnel	0	0	0	132,137	138,079	141,206
Additional Wages/Substitutes	668,356	843,656	1,069,381	1,122,994	982,889	800,000
Turnover Credit	0	0	0	0	0	(300,000)
	7,856,415	8,218,070	9,134,630	9,633,382	10,017,026	9,900,889
Contracted Services						
Facility Rental	87,254	83,294	98,164	110,000	112,711	100,000
Equipment Rental	14,220	0	7,360	13,745	12,927	5,000
Elevator Service Contracts	47,424	61,165	88,596	69,375	73,259	70,000
Equipment Repair - Other	3,107	20,486	19,809	21,742	11,475	20,000
Equipment Repair - CTE	28,233	19,570	9,753	10,563	12,448	15,000
Equipment Repair - Science	10,965	1,065	2,495	2,495	4,655	10,000
Equipment Repair - P.E./Arts	19,668	22,683	36,404	26,501	42,233	20,000
Other Contracted Services	2,370	22,445	311	452	3,083	2,500
Trash Removal	312,718	392,106	370,568	402,714	349,390	400,000
Snow Removal	57,361	28,985	70,396	118,205	131,441	70,000
	585,758	651,800	703,856	775,792	753,622	712,500
Supplies and Materials						
Postage	52,862	104,419	119,312	62,324	76,093	125,000
Uniform Maintenance	360	3,850	11,495	2,685	1,790	5,750
Operational Supplies	995,337	1,109,837	1,034,682	997,228	1,401,766	1,100,000
	1,048,559	1,218,106	1,165,489	1,062,237	1,479,649	1,230,750
Other Charges						
Recertification Training	3,706	1,315	247	4,685	34	3,000
Vehicle Insurance	46,626	30,294	59,346	58,246	80,845	90,000
Vehicle Fuel, Oil, Etc.	46,502	69,728	65,380	47,364	63,148	65,000
Insurance on Buildings	430,005	451,879	589,715	850,906	787,618	900,000
Insurance Deductible	19,166	7,725	1,726	16,010	1,929	8,000
Water and Sewer	733,070	809,016	872,636	933,419	800,803	950,000
Fuel - Heating	316,611	414,177	295,098	332,353	279,514	350,000
Electricity	3,794,420	3,717,200	4,023,227	5,136,152	5,820,527	5,565,000
Natural Gas & Propane	709,001	763,930	799,274	839,665	872,376	850,000
	6,099,107	6,265,265	6,706,651	8,218,802	8,706,795	8,781,000
Property						
Equipment	109,253	28,163	106,355	34,478	161,420	100,000
	109,253	28,163	106,355	34,478	161,420	100,000
Program Total	15,699,091	16,381,404	17,816,980	19,724,692	21,118,512	20,725,139

Technology Support & Maintenance

MSDE Category: Operation of Plant

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Technology - Professional	13.5	13.5	13.5	13.5	13.5	12.5
Clerical and Support	1.0	1.0	1.0	1.0	1.0	1.0
Tech. Electronics Technicians	12.0	12.0	12.0	12.0	12.0	12.0
Total FTE	26.5	26.5	26.5	26.5	26.5	25.5
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	1,072,209	1,146,954	1,141,322	1,269,583	1,207,234	1,220,627
Clerical and Support	53,259	41,607	44,343	46,144	48,593	50,932
Electronics Technicians	615,505	630,221	677,657	700,765	721,224	763,698
Temporary Employment	12,510	20,733	18,987	31,395	19,526	30,000
Additional Wages	35,945	29,499	44,120	38,586	51,026	58,000
	1,789,428	1,869,015	1,926,431	2,086,473	2,047,603	2,123,257
Contracted Services						
Tech. - Service Contracts	1,900,400	1,623,718	1,752,688	1,867,962	1,902,178	2,170,000
Tech. - Repairs & Maintenance	249,025	245,222	484,491	707,447	641,216	450,000
	2,149,425	1,868,939	2,237,180	2,575,410	2,543,394	2,620,000
Supplies and Materials						
Office Supplies	1,792	806	6,028	3,262	1,357	2,000
Tech. Support Supplies	263,579	296,498	868,438	240,374	376,546	385,000
Small Computer Equipment	466,862	609,058	199,123	324,673	993,009	400,000
Computer Software	477,271	453,064	545,666	222,091	236,362	325,000
	1,209,504	1,359,427	1,619,254	790,399	1,607,273	1,112,000
Other Charges						
Travel/Prof. Dev.	28,666	39,928	18,915	5,392	22,406	40,000
Communications	112,992	117,277	109,867	117,743	126,912	130,000
	141,657	157,204	128,781	123,135	149,318	170,000
Property						
Equipment	0	215,784	67,080	641,714	1,151,080	765,000
	0	215,784	67,080	641,714	1,151,080	765,000
Program Total	5,290,014	5,470,369	5,978,726	6,217,131	7,498,668	6,790,257

Safety and Security Programs

MSDE Category: Operation of Plant

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	1.2	1.2	2.2	2.2	2.2	2.2
School Safety & Security Assistants	0.0	0.0	19.0	19.0	19.0	20.0
Crossing Guards	22.0	22.0	22.0	22.0	22.0	22.0
Total FTE	23.2	23.2	43.2	43.2	43.2	44.2
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	132,011	140,800	231,950	243,310	252,786	255,314
School Safety & Security Assistants	0	282,830	731,213	824,035	836,126	938,097
Crossing Guards	208,419	174,231	197,730	205,975	226,558	421,604
Additional Wages	0	28,951	83,171	57,193	96,408	45,000
Substitute-Security Assistants	0	0	0	0	22,305	0
Substitute-Crossing Guards	4,300	13,740	7,301	14,871	13,438	15,000
	344,730	640,551	1,251,364	1,345,384	1,447,621	1,675,015
Contracted Services						
Tech. - Service Contracts	95,586	70,234	72,267	30,872	94,895	120,000
School Resource Officers	686,146	944,700	1,077,032	1,335,857	1,475,681	1,617,261
Security	14,004	34,085	73,576	88,960	36,591	30,000
	795,736	1,049,019	1,222,876	1,455,688	1,607,167	1,767,261
Supplies and Materials						
Office Supplies	0	393	1,547	358	62	500
Small Computer Equipment	424,837	155,241	202,671	190,659	188,533	185,000
Computer Software	58,377	50,274	65,926	65,736	84,278	90,000
Uniforms/Supplies	2,996	1,200	0	7,536	3,120	8,000
Other - Miscellaneous	23,811	46,730	25,065	11,059	17,496	15,000
	510,021	253,837	295,210	275,348	293,488	298,500
Other Charges						
Travel/Professional Dev.	11,842	13,806	13,973	17,346	18,988	19,000
Dues & Subscriptions	0	0	0	0	0	100
Liability Insurance - Resource Officers	6,320	4,468	15,718	8,431	8,602	10,000
	18,161	18,273	29,691	25,777	27,590	29,100
Property						
Equipment	0	0	0	10,296	0	0
	0	0	0	10,296	0	0
Program Total	1,668,648	1,961,681	2,799,141	3,112,493	3,375,867	3,769,876

Facilities Maintenance Programs

MSDE Category: Maintenance of Plant

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	3.0	3.0	3.0	3.0	2.5	2.5
Clerical and Support	2.0	2.0	2.0	2.0	2.0	2.0
Maintenance Personnel	34.0	33.0	33.0	31.0	31.0	31.0
Total FTE	39.0	38.0	38.0	36.0	35.5	35.5
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	252,707	291,374	281,266	302,586	279,178	273,460
Clerical and Support	91,444	85,168	86,023	74,629	87,641	104,899
Maintenance Personnel	1,462,003	1,322,768	1,614,445	1,710,394	1,710,274	1,994,199
Temporary Employment	0	18,801	25,034	21,077	0	20,000
Additional Pay	125,286	89,852	168,866	136,601	113,667	140,000
	1,931,440	1,807,963	2,175,634	2,245,287	2,190,761	2,532,557
Contracted Services						
Equipment Rental	50,385	79,327	98,176	28,801	20,316	50,000
Equipment Repairs	110,435	136,501	159,094	254,244	250,965	75,000
Professional Services	443,133	613,003	953,194	495,838	474,125	700,000
Building Renovations	2,140,989	3,321,844	3,090,131	1,726,307	1,893,503	2,600,000
Mechanical Repairs	1,232,449	2,058,273	1,195,734	662,032	1,516,600	1,200,000
Buildings & Grounds Repairs	834,597	1,105,463	889,730	1,297,880	1,308,375	1,200,000
Regulatory Services	484,121	578,941	409,602	99,169	209,526	450,000
	5,296,111	7,893,353	6,795,662	4,564,271	5,673,411	6,275,000
Supplies and Materials						
Plumb., Mech., Elect., Struc. Sup.	894,913	1,078,519	1,175,094	843,073	1,110,384	1,250,000
Small Equipment & Furniture	111,748	42,800	72,908	68,117	59,147	125,000
Uniform Maintenance	12,899	11,183	15,854	12,107	13,790	10,500
	1,019,561	1,132,502	1,263,856	923,297	1,183,321	1,385,500
Other Charges						
Travel	6,077	7,226	732	909	3,309	6,000
Recertification Training	26,182	7,754	14,501	383	534	4,000
Vehicle Fuel, Oil, Etc..	93,396	97,824	113,015	102,407	80,036	108,000
	125,654	112,803	128,248	103,699	83,878	118,000
Property						
Equipment	125,808	114,975	359,798	73,778	76,604	205,000
Program Total	8,498,574	11,061,597	10,723,198	7,910,333	9,207,975	10,516,057

Facilities Capital Outlay

MSDE Category: Capital Outlay

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	4.0	4.0	4.0	4.0	5.0	5.0
Clerical and Support	1.0	1.0	1.0	1.0	1.0	1.0
Total FTE	5.0	5.0	5.0	5.0	6.0	6.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	388,334	414,240	436,926	383,850	516,203	555,289
Clerical and Support	52,353	54,656	58,244	67,232	41,418	52,640
Additional Pay	0	63	940	5,606	558	500
	440,687	468,959	496,110	456,687	558,179	608,429
Contracted Services						
Other Contracted Services	2,457,680	791,444	(2,750)	(111,729)	23,883	3,000
	2,457,680	791,444	(2,750)	(111,729)	23,883	3,000
Supplies and Materials						
Office Supplies	2,961	3,396	1,030	2,272	1,509	6,500
Small Equipment & Furniture	659,994	1,748	0	0	0	0
Computer Software	9,137	10,205	10,670	9,140	11,259	15,000
	672,093	15,349	11,700	11,412	12,768	21,500
Other Charges						
Travel/Professional Dev.	0	0	2,761	0	465	500
Dues & Subscriptions	0	0	0	0	0	250
	0	0	2,761	0	465	750
Property						
Equipment	1,022,439	877	0	0	0	0
	1,216,198	877	0	0	0	0
Transfers						
Transfer - Capital Projects	0	0	470,851	84,585	0	0
Program Total	4,786,657	1,276,629	978,671	440,955	595,295	633,679

Food Services Program

MSDE Category: Food Services

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Additional Pay	0	0	0	0	0	0
	0	0	0	0	0	0
Transfers						
Transfer to Food Services - Debt	0	41,034	58,593	334,909	44,484	40,000
Transfer to Food Services - Maintenance	0	0	0	76,444	841,475	0
	0	41,034	58,593	411,353	885,959	40,000
Program Total	0	41,034	58,593	411,353	885,959	40,000

Employee Benefit Program

MSDE Category: Fixed Charges

<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Other Charges						
Retirement Plans	7,178,499	9,022,447	9,074,317	9,560,330	10,616,183	11,365,000
Social Security	12,866,679	13,969,451	15,036,013	15,731,566	16,285,306	16,833,706
Workmen's Compensation	1,295,298	1,619,485	1,456,077	1,733,097	1,836,558	1,815,980
MD Time to Care Act	0	0	0	12,500	0	0
Medical Insurance	39,759,068	40,620,895	42,936,699	46,665,579	52,166,530	58,815,505
OPEB Funding / GASB 45	5,000,000	5,000,000	5,000,000	159,515	1,613,000	1,613,000
Life Insurance	178,293	373,725	405,530	345,565	246,532	400,000
Long-Term Disability Insurance	28,032	31,285	57,247	39,679	41,372	60,000
Unemployment Compensation	15,605	3,514	64,123	21,651	82,735	75,000
Perfect Attendance - Sick Leave	838,368	507,516	581,977	617,986	652,674	647,500
Retirement - Sick Leave	793,849	437,830	282,963	396,934	908,791	500,000
Retirement - Annual Leave	466,343	294,809	396,000	326,165	623,377	345,000
A&S Tuition Reimbursement	49,011	43,369	57,420	65,413	90,000	60,000
Teacher Tuition Reimbursement	519,868	625,000	625,000	625,000	516,112	625,000
ESP Tuition Reimbursement	21,254	26,471	31,312	32,164	49,771	50,000
NBCT Certification Reimbursement	0	72,168	0	105,075	60,345	110,000
Student Accident Insurance	15,743	18,514	18,512	16,364	16,369	20,000
General Comprehensive Liability	134,233	152,842	210,751	307,245	339,729	340,000
Program Total	69,160,142	72,819,322	76,233,942	76,761,826	86,145,382	93,675,691



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**ADMINISTRATIVE
SERVICES**

**APPROVED
OPERATING
BUDGET**

WCPS | Washington County
Public Schools

**FISCAL
YEAR
2027**

Elected Board Member Services

MSDE Category: Administration

MSDE Subcategory: Board of Education Services

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Board Members	7.0	7.0	7.0	7.0	7.0	7.0
Professional	3.0	3.0	3.5	3.5	3.0	3.0
Clerical and Support	1.0	1.0	1.0	1.0	1.0	1.0
Total Board & Employees	11.0	11.0	11.5	11.5	11.0	11.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Board Members	84,500	86,750	89,000	92,000	93,241	98,000
Professional	338,257	392,884	435,756	421,718	150,824	394,750
Clerical and Support	51,701	53,520	56,839	59,064	42,345	57,725
Additional Wages	819	648	1,949	3,091	72	1,000
	475,277	533,802	583,545	575,874	286,482	551,475
Contracted Services						
Audit & Accounting Fees	42,000	47,300	48,250	55,000	56,500	60,000
Legal Fees	12,976	11,226	2,400	63,363	164,209	85,000
Other Contracted Services	81,126	16,865	123,333	13,334	12,638	26,000
	136,101	75,390	173,983	131,697	233,347	171,000
Supplies and Materials						
Office Supplies-Board	893	470	1,107	1,085	163	2,000
Office Supplies-Legal Counsel	1,205	2,021	2,079	416	919	2,000
Food/Meals - Board	8,172	6,445	6,391	3,335	1,850	5,500
	10,270	8,936	9,576	4,836	2,932	9,500
Other Charges						
Travel-Board	4,440	5,411	5,739	5,714	1,847	9,500
Travel-Legal Staff	368	395	5,376	244	0	5,400
Dues & Subscriptions-Board	39,966	32,650	34,207	34,266	34,316	38,000
Dues & Subs.-Legal Counsel	7,798	9,532	10,065	10,890	9,443	9,000
Scholarship - Student Member	0	0	0	750	750	750
Other - Miscellaneous	15,634	7,562	10,387	11,841	14,842	10,000
	68,207	55,549	65,775	63,706	61,198	72,650
Property						
Equipment	0	0	0	0	0	0
Program Total	689,855	673,677	832,878	776,112	583,959	804,625

Executive Leadership Team

MSDE Category: Administration
MSDE Subcategory: Executive Administration

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	3.0	3.0	3.0	4.0	4.0	3.0
Clerical and Support	3.0	3.0	3.0	3.0	3.0	2.0
Total FTE	6.0	6.0	6.0	7.0	7.0	5.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	584,758	582,615	618,335	770,368	621,196	607,886
Clerical and Support	202,882	214,660	220,094	240,430	247,267	204,427
Additional Wages	91	386	4,397	6,778	1,964	5,000
	787,731	797,661	842,827	1,017,576	870,426	817,313
Supplies and Materials						
Office Supplies-Superintendent	1,082	1,441	530	316	277	1,500
Office Supplies-Assoc. Supt.	1,079	730	590	183	47	0
Office Supplies-COO	2,533	1,307	728	388	1,494	1,500
Books and Magazines-Supt.	22	106	230	144	117	300
Books and Magazines-Assoc. Supt.	820	0	0	0	0	0
	5,535	3,585	2,079	1,030	1,935	3,300
Other Charges						
Travel-Superintendent	919	2,875	5,261	3,108	5,460	6,500
Travel-Assoc. Supt.	0	3,438	7,798	749	80	0
Travel-COO	25	255	2,251	356	396	2,000
Dues & Subscriptions-Supt.	6,930	8,264	12,260	17,205	16,060	15,000
Dues & Subscriptions-Assoc. Supt.	136	1	30	0	0	0
Dues & Subscriptions-COO	52	44	43	65	68	700
Other - Miscellaneous	3,888	11,145	8,261	5,113	2,321	10,000
	11,949	26,022	35,903	26,596	24,385	34,200
Property						
Equipment	0	0	0	0	0	0
Program Total	805,214	827,268	880,809	1,045,202	896,746	854,813

Financial Services

MSDE Category: Administration

MSDE Subcategory: Fiscal Services

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	4.0	6.0	6.0	6.0	6.0	6.0
Clerical and Support	8.0	8.0	9.0	9.0	9.0	9.0
Total FTE	12.0	14.0	15.0	15.0	15.0	15.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	413,009	543,310	659,422	643,985	612,594	690,117
Clerical and Support	396,355	422,207	488,513	514,885	552,438	568,856
Temporary Employment	0	6,775	13,744	24,908	43,317	0
Additional Wages	19,324	22,296	57,812	39,939	46,107	10,000
	828,688	994,588	1,219,491	1,223,717	1,254,455	1,268,973
Contracted Services						
Internal Audit Fees	79,519	75,125	82,692	79,388	88,312	90,000
Contracted / Temp Services	2,784	3,166	3,978	3,680	3,683	3,000
	82,303	78,291	86,670	83,068	91,995	93,000
Supplies and Materials						
Office Supplies	9,961	25,591	16,373	9,117	8,687	10,000
Other Charges						
Travel/Professional Dev.	1,504	8,011	3,671	3,096	6,807	4,000
Dues & Subscriptions	1,452	1,855	1,911	1,290	1,243	2,000
Other - Miscellaneous	1,130	1,142	(1,668)	930	0	1,500
	4,086	11,007	3,914	5,316	8,050	7,500
Property						
Equipment	0	0	0	0	0	0
Transfers						
Business Support Credit	(1,132,698)	(1,057,941)	(1,020,157)	(719,693)	(699,735)	(400,000)
Program Total	(207,661)	51,537	306,290	601,526	663,453	979,473

Purchasing Services

MSDE Category: Administration

MSDE Subcategory: Purchasing Services

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	1.0	1.0	1.0	1.0	1.0	1.0
Clerical and Support	4.0	4.0	4.0	4.0	4.0	4.0
Total FTE	5.0	5.0	5.0	5.0	5.0	5.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	92,729	98,373	101,839	104,856	108,056	109,137
Clerical and Support	210,622	219,698	240,615	241,842	249,143	257,547
Temporary Employment	0	0	0	0	0	0
Additional Wages	0	124	617	586	815	500
	303,351	318,194	343,070	347,284	358,014	367,183
Contracted Services						
Contracted Services	1,620	1,620	1,592	1,890	3,780	2,400
	1,620	1,620	1,592	1,890	3,780	2,400
Supplies and Materials						
Office Supplies	883	1,184	728	1,952	547	3,500
Advertising	0	0	0	0	0	0
	883	1,184	728	1,952	547	3,500
Other Charges						
Travel/Professional Dev.	21	1,237	1,979	812	1,099	2,000
Dues & Subscriptions	3,419	2,366	2,845	2,158	2,146	4,000
	3,440	3,604	4,823	2,970	3,245	6,000
Property						
Equipment	0	0	0	0	0	0
Program Total	309,294	324,602	350,214	354,097	365,585	379,083

Printing Services

MSDE Category: Administration

MSDE Subcategory: Printing, Publishing, and Duplicating Services

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Clerical and Support	2.0	2.0	2.0	2.0	2.0	2.0
Technical	3.0	3.0	3.0	3.0	3.0	3.0
Total FTE	5.0	5.0	5.0	5.0	5.0	5.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Clerical and Support	97,392	101,824	108,108	111,747	118,028	120,418
Technical	119,929	125,535	133,080	139,186	147,109	148,672
Temporary Employment	0	14,205	0	21,591	26,693	20,000
Additional Wages	17,966	14,759	14,054	8,506	9,413	12,000
	235,287	256,323	255,243	281,031	301,242	301,090
Contracted Services						
Printing Services	3,529	5,229	0	3,650	6,351	10,000
Equipment Rental	208,492	114,685	100,144	96,250	30,337	155,000
Service/Maint. Contracts	143,290	160,756	152,879	178,477	211,821	200,000
Equipment Repair	2,235	3,648	675	586	700	2,000
	357,546	284,318	253,698	278,962	249,209	367,000
Supplies and Materials						
Office Supplies	6,477	2,404	1,099	0	194	1,000
Printing Supplies	88,278	110,483	39,881	20,604	21,553	60,000
Graphics	2,314	0	2,205	0	2,205	2,000
	97,070	112,887	43,186	20,604	23,952	63,000
Property						
Equipment	0	20,679	0	0	0	60,000
Program Total	689,902	674,208	552,126	580,597	574,403	791,090

Community Relations and Public Engagement Services

MSDE Category: Administration

MSDE Subcategory: Information Services

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	3.0	3.0	3.5	3.5	3.0	3.0
Clerical and Support	0.0	0.0	0.0	0.0	0.0	0.0
Total FTE	3.0	3.0	3.5	3.5	3.0	3.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	235,747	254,426	360,458	396,305	334,522	337,867
Clerical and Support	19	0	0	0	0	0
Additional Pay	1,086	379	0	0	529	0
	236,851	254,805	360,458	396,305	335,051	337,867
Contracted Services						
Video & Marketing	9,339	13,827	3,635	7,542	7,598	10,000
Printing	25,086	0	1,284	0	6,000	5,000
Contracted Services	110,598	174,341	131,966	176,957	161,796	150,500
	145,023	188,168	136,885	184,500	175,394	165,500
Supplies and Materials						
Public Information Supplies	(1,664)	5,126	3,160	1,793	2,748	4,000
Celebration of Excel./Sp. Events	908	5,379	53	59	0	0
Systemwide Apprec./Recog.	10,262	7,122	13,129	12,137	11,058	15,000
	9,506	17,627	16,342	13,989	13,806	19,000
Other Charges						
Travel/Professional Dev.	20	1,255	2,423	6,339	971	4,500
Dues & Subscriptions	1,096	3,203	1,435	3,475	1,490	3,050
	1,116	4,458	3,858	9,814	2,461	7,550
Property						
Equipment	0	0	0	0	0	0
Program Total	392,496	465,057	517,542	604,608	526,712	529,917

Human Resource Services

MSDE Category: Administration

MSDE Subcategory: Human Resource Services

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	5.0	5.0	5.0	5.0	5.0	5.0
Clerical and Support	9.0	9.0	9.0	9.0	9.0	9.0
Total FTE	14.0	14.0	14.0	14.0	14.0	14.0
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	511,649	542,950	573,111	595,040	619,602	625,798
Clerical and Support	488,310	492,466	522,135	596,375	532,041	555,959
Temporary Employment	110	0	0	1,540	2,500	0
Additional Wages	26,423	15,531	18,731	15,168	11,703	22,000
Professional Dev. Pay	601	0	0	1,245	0	0
	1,027,094	1,050,947	1,113,977	1,209,368	1,165,846	1,203,757
Contracted Services						
Consultants	3,376	4,596	54,141	41,497	3,203	5,000
Physical Exams	3,463	6,835	5,857	10,451	6,440	4,500
Criminal Investigation	15,095	22,265	24,092	23,850	28,783	25,000
Service/Maint. Contracts	17,714	17,034	25,782	21,989	1,620	15,000
Interpreters	4,587	6,409	1,810	5,134	21,062	5,000
Other Contracted Services	7	0	51	948	0	0
	44,243	57,140	111,733	103,868	61,108	54,500
Supplies and Materials						
Office Supplies	10,332	5,412	14,900	6,665	3,455	13,000
Employee ID Supplies	31,265	1,505	11,463	5,872	13,061	12,000
Supplies/Mtrls - Staff Development	4,185	3,245	2,785	6,174	299	2,000
ADA Compliance Materials	0	875	2,297	1,209	571	3,000
Small Computer Equipment	0	0	0	0	0	0
Computer Software	140	272	(100)	0	0	0
Recruitment & Retention	54,219	34,964	17,996	22,063	13,125	37,000
Advertising	89,466	89,006	85,935	68,821	86,959	60,000
Food/Meals Expense	1,775	1,853	1,167	1,283	2,210	1,000
	191,381	137,131	136,443	112,087	119,680	128,000
Other Charges						
Travel/Professional Dev.	4,002	3,660	4,501	7,689	5,334	7,500
Recruitment Travel	1,338	2,059	1,362	583	359	3,000
Dues & Subscriptions	3,334	8,266	7,173	7,003	8,712	7,000
	8,673	13,985	13,036	15,275	14,404	17,500
Property						
Equipment	0	0	0	0	0	0
Program Total	1,271,391	1,259,203	1,375,189	1,440,598	1,361,038	1,403,757

Employee Benefits Administration

MSDE Category: Administration

MSDE Subcategory: Human Resource Services

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	1.0	1.0	1.0	1.0	1.0	1.0
Clerical and Support	1.7	1.7	1.7	1.7	1.7	1.7
Total FTE	2.7	2.7	2.7	2.7	2.7	2.7
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	99,859	105,937	94,068	107,530	105,645	111,865
Clerical and Support	68,019	67,275	79,565	82,216	69,481	91,631
Temporary Employment	0	0	0	0	0	0
Additional Wages	35	0	444	837	864	500
	167,913	173,212	174,078	190,583	175,990	203,996
Contracted Services						
Consultants	26,425	26,815	24,279	15,391	0	0
	26,425	26,815	24,279	15,391	0	0
Supplies and Materials						
Office Supplies	4,174	3,717	4,791	3,013	2,278	5,000
	4,174	3,717	4,791	3,013	2,278	5,000
Other Charges						
Travel/Professional Dev.	328	570	0	2,224	3,496	500
Dues & Subscriptions	610	1,658	212	474	433	500
Health and Wellness	2,277	55	1,227	1,347	2,183	1,500
	3,215	2,283	1,439	4,045	6,112	2,500
Property						
Equipment	0	0	0	0	0	0
Program Total	201,727	206,027	204,587	213,031	184,380	211,496

Data and Information Processing Services

MSDE Category: Administration

MSDE Subcategory: Data Processing Services

<u>Program Staffing Summary</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Professional	9.5	9.5	9.5	9.5	9.5	9.5
Technical	0.0	0.0	0.0	0.0	0.0	0.0
Total FTE	9.5	9.5	9.5	9.5	9.5	9.5
<u>Program Budget</u>	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Actual FY26</u>	<u>Budget FY27</u>
Salaries and Wages						
Professional	664,746	840,105	910,069	960,473	984,138	966,651
	664,746	840,105	910,069	960,473	984,138	966,651
Contracted Services						
Maintenance Contracts	960,486	1,079,957	1,217,605	994,519	1,387,789	1,570,000
	960,486	1,079,957	1,217,605	994,519	1,387,789	1,570,000
Supplies and Materials						
Computer Supplies	463	2,444	10,084	0	0	5,000
Software	36,520	33,737	34,298	35,337	36,841	40,000
	36,984	36,181	44,381	35,337	36,841	45,000
Other Charges						
Travel/Professional Dev.	3,284	1,344	614	2,427	0	5,000
Dues & Subscriptions	5,000	5,265	718	10,866	17,631	13,500
	8,284	6,609	1,332	13,294	17,631	18,500
Property						
Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
Program Total	1,670,500	1,962,852	2,173,388	2,003,622	2,426,399	2,600,151



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3**

**RESTRICTED
FUNDS**

**APPROVED
OPERATING
BUDGET**

WCPS | Washington County
Public Schools

**FISCAL
YEAR
2027**



S E C T I O N

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GRANT FUNDED PROGRAMS

**APPROVED
OPERATING
BUDGET**

WCPS | Washington County
Public Schools

**FISCAL
YEAR
2027**

WASHINGTON COUNTY PUBLIC SCHOOLS

**RESTRICTED FUNDS SUMMARY
FEDERAL, STATE, COUNTY & OTHER**

Grant Source and Name	Actual FY26	Budget FY27
Federal:		
Title I (Elementary & Secondary Education Act)	7,968,862	7,591,322
Title I (School Improvement Funds)	310,449	404,777
Title I(D) - Neglected / Delinquent	17,909	56,836
Title II - Teacher Quality	746,942	834,545
Title III - Language Acquisition & Unaccompanied Minors	217,681	148,056
Title IV Safe and Drug-Free Schools	714,816	525,600
Title VII - Education for Homeless Children & Youth	98,913	80,446
ESSER III	(503,440)	0
IDEA Passthrough	6,277,321	5,665,098
IDEA Passthrough - Parental Placed Priv. Sch. Stud.	22,677	13,114
IDEA Discretionary - LIG	120,608	0
IDEA Discretionary - Advisory CMTE	2,432	2,500
IDEA Discretionary - Local Priority Flexibility	82,915	16,000
IDEA Discretionary - Travel	41	2,500
IDEA Discretionary - Supplemental	295,676	167,559
IDEA Preschool Passthrough/Planning	107,365	106,515
Infant/Toddler Part B	110,338	107,832
Infant/Toddler Part C	158,502	172,667
Infant/Toddler Part B(619)/Preschool	13,282	7,000
Medical Assistance - Special Ed/Autism	2,455,752	2,000,000
Medical Assistance - Infants/Toddlers	247,051	180,000
MPPI - Disability Innovation Grant	194,456	200,000
Career and Tech. Education - Perkins - Title I	337,164	325,419
Emergency Connectivity Fund	0	500,000
Local Food For Schools Cooperative Agreement	19,870	0
Early Childhood Advisory Council	10,818	0
Stronger Connections Grant - Student Services	1,215,277	200,000
Total Federal	21,243,677	19,307,786

WASHINGTON COUNTY PUBLIC SCHOOLS

**RESTRICTED FUNDS SUMMARY
FEDERAL, STATE, COUNTY & OTHER**

Grant Source and Name	Actual FY26	Budget FY27
State:		
Judy Center	1,246,998	1,650,000
Infants & Toddlers	322,338	323,961
Fine Arts Initiatives	18,468	18,468
Museums of Culture Field Trips	4,779	18,855
School Safety Grants	345,513	340,000
Blueprint MD's Future - Struggling Learners (TSI)	1,374,431	0
Blueprint MD's Future - Concentration of Poverty	12,368,321	17,458,068
NBCT Candidate Support	51,744	60,000
System of Professional Learning	62,807	55,000
Grow Your Own Educators	8,000	469,000
Project Open Space	90,000	0
Miscellaneous State	47,531	81,654
Total State	15,940,930	20,475,006
County:		
Crossing Guards	0	0
Judy Center Program Manager	0	0
Non-Recurring Costs	0	0
Total County	0	0
Private and Other:		
Food Service - Martin's Feeding School Kids	43,472	25,000
CTE VEX Robotics - Volvo	27,114	25,000
MABE Risk Management Grants	27,500	27,500
CIGNA Wellness Mini-Grants	202,621	200,000
Miscellaneous Other	29,030	0
Blue Swallow Foundation	20,288	2,000
Opioid Prevention	266,817	500,000
Maryland Center for Computing Education	9,684	10,000
Williamsport Asbestos Remediation	8,770,834	0
E-Rate Communications/Technology	682,377	705,000
Total Private and Other	10,079,737	1,494,500
Grand Total	47,264,344	41,277,292

SUMMARIES OF THE RESTRICTED FUND PROGRAMS INCLUDED IN THE FY2027 OPERATING BUDGET

TITLE I (Federal funding) - Title I funds supplement the regular school program at eight elementary schools identified as exceeding the county average for poverty and having more than forty percent of students receiving free and reduced-price meals. Funds support schoolwide improvement through additional classroom teachers for smaller class sizes, Intervention Teachers, Family and Community Partnership Specialists, staff professional development, parent involvement, extended learning opportunities—including after-school and summer programs—and instructional materials.

TITLE II (Federal funding) - Title II provides additional funds for staff professional development and assistance with preparing, training, recruiting, and retaining high-quality teachers and principals. Activities include strengthening teachers' knowledge of core academic subjects and effective instructional strategies; integrating technology; teaching students with different learning styles; using assessments to improve instruction and student outcomes; involving parents more effectively; and developing educational leadership.

TITLE III - LANGUAGE ACQUISITION (Federal funding) - Title III provides funding to improve the educational opportunities for students with limited proficiency in the English language. It assists them in learning English and meeting the challenging State academic standards.

TITLE IV - SAFE AND DRUG-FREE SCHOOLS (Federal funding) - These grants provide funds for professional development, materials, and ongoing support for K-12 drug prevention initiatives and support for school-based Student Assistance Teams.

TITLE VII - EDUCATION FOR HOMELESS CHILDREN & YOUTH (Federal funding) - Title VII provides additional pay for tutoring, mentoring, and workshop pay. It also provides for parent workshops and student attendance incentives along with funding for emergency basic needs of students and families.

ESSER – ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (Federal funding) - Funding provided for the purpose of providing educational agencies with emergency relief funds to address the impact and recovery from the COVID-19 pandemic.

IDEA (INDIVIDUALS WITH DISABILITIES EDUCATION ACT) (Federal funding) - The Individuals with Disabilities Education Act (IDEA) supports programs and projects that enhance educational opportunities for students and preschoolers with disabilities. Washington County Public Schools receives several IDEA grants that fund staffing, educator professional development, services for preschoolers with identified disabilities, and staffing and training to assist students with behavioral needs. All federal Special Education funds are allocated through the Maryland State Department of Education.

INFANT AND TODDLERS PROGRAM (Federal funding) - This program provides federal funds to support basic educational programs, including staffing, for the Early Intervention Program. In addition, basic developmental medical care is provided to the enrollees of this program through the Medicaid (state medical assistance) program. The children served by these grants are two and three year olds.

MEDICAL ASSISTANCE (Federal funding) - The Washington County Board of Education receives medical assistance reimbursement for health related and case management services for special education students. These funds are used to hire needed staff that would otherwise be funded from the operating budget.

MPPI (MARYLAND PATHWAYS TO PARTNERSHIPS INITIATIVE) (Federal funding) - This program provides federal funding to support the development of innovative strategies and interventions aimed at identifying and conducting outreach to unserved and underserved children and youth with disabilities.

CAREER AND TECHNOLOGY EDUCATION – PERKINS - TITLE I & II (Federal funding) - These funds benefit all CTE students in all secondary schools, grades 7-12.

EMERGENCY CONNECTIVITY FUND (Federal funding) - This program provides federal funds to assist the school system in expanding student and employee access through technological resources.

LOCAL FOOD FOR SCHOOLS COOPERATIVE AGREEMENT (Federal Funding) – This program provides federal funds to assist the school system to facilitate procurement, distribution and/or storage of local food.

EARLY CHILDHOOD ADVISORY COUNCIL (Federal Funding) – This program provides federal funding to build capacity and professional development within the Local Early Childhood Advisory Council, leadership and member training, recruitment of members, and to increase capacity to serve infants and toddlers.

STRONGER CONNECTIONS GRANT (Federal funding) - This program provides federal funding to improve school conditions for student learning by providing integrated mental health services for students. It will also be used to provide professional development for staff that create a positive impact on the culture of our school communities.

JUDITH P. HOYER CENTER (State funding) - The Judy Center provides early childhood education for low-income students. This pre-school program stresses school readiness for children up to six years old. It also provides childcare services.

INFANTS & TODDLERS PROGRAM (State funding) - This program provides funds for early intervention for support service coordination, speech, language, and occupational therapy services for pre-school aged children in Washington County.

FINE ARTS INITIATIVE (State funding) - This grant is designed to augment reduced local funding to revise Art and Music curricula and improve student ranking on system-wide Art and Music assessments.

MUSEUMS OF CULTURE FIELD TRIPS (State funding) - This grant provides state funding for the school system to administer student field trips to museums of cultural importance.

SCHOOL SAFETY GRANTS (State funding) - The school safety grants have provided professional development and additional resources related to mental health services along with additional SRO (school resource officer) hours to monitor bus routes and school zones.

BLUEPRINT MD'S FUTURE (State funding) - This legislation establishes MD education policy, based on the recommendations of the Commission on Innovation and Excellence in Education. This money is intended for specific groups of students and specific purposes.

NBCT CANDIDATE SUPPORT (State funding) - The National Board Certification Support Grant provides the resources for school systems to conduct National Board Certification candidate support activities necessary to facilitate the Blueprint for MD's Future legislation in achieving its goals of increasing the numbers of NBCTs.

SYSTEMS OF PROFESSIONAL LEARNING (State funding) - The purpose of this grant is to design, implement, and sustain a system of professional learning tied to the career ladder for teachers to build their capacity in various educational areas to advance the goals of the Blueprint for MD's Future.

GROW YOUR OWN EDUCATORS (State funding) - This program supports collaborative partnerships designed to recruit, prepare, and retain high- quality educators from within Maryland communities, strengthening sustainable and locally rooted teacher preparation pathways.

PROJECT OPEN SPACE (State & Other funding) - Project Open Space funding is used for outdoor playground and athletic improvement projects.

AGING SCHOOL PROJECTS (State funding) - The Aging Schools Program provide funding for capital improvements, repairs and deferred maintenance of existing school buildings.

FOOD SERVICE GRANTS (Private/Other funding) - This funding was granted to support the resolution of supply chain issues and to guarantee that children in our school system have access to food.

CTE VEX ROBOTICS (VOLVO) (Private/Other funding) - This program engages students in designing and building robots for game-based engineering challenges, promoting teamwork, problem-solving, and STEM career exploration.

MABE RISK MANAGEMENT GRANTS (Private/Other funding) - The school systems liability and property insurance carrier (Maryland Association of Boards of Education) has provided grants that can be used to reduce risk and limit risk exposure.

CIGNA WELLNESS MINI-GRANTS (Private/Other funding) - This grant helps encourage healthy living through wellness fairs and other wellness initiatives for staff.

BLUE SWALLOW FOUNDATION (Private/Other funding) - This grant offers private funding to advance environmental literacy programs and initiatives across the county.

OPIOID PREVENTION (Private/Other funding) - This funding supports the school system recover from the opioid epidemic and develop responses to enhance educating students harmed by the opioid epidemic.

E-RATE COMMUNICATIONS/TECHNOLOGY (Private/Other funding) - This program distributes funds to libraries and public school districts for technology. The funds are derived from surcharges placed on the telephone bills of all phone service subscribers in the country. The funds are accessed via rebates through the school system's Internet provider.

RESTRICTED FUNDS**BY OBJECT:**

	TITLE I ESEA	TITLE I SIF	TITLE I (D) NEGLECTED/ DELINQUENT	TITLE II ESEA TEACHER QUALITY	TITLE III ESEA LANGUAGE ACQUISITION	TITLE IV SAFE & DRUG FREE SCHOOLS	EDUCATION FOR HOMELESS CHILDREN & YOUTH
Salaries	\$4,269,113	\$322,732	\$50,609	\$582,067	\$116,430	\$321,110	\$0
Contracted Services	\$0	\$0	\$0	\$0	\$17,191	\$0	\$0
Supplies	\$347,145	\$0	\$0	\$1,828	\$0	\$0	\$0
Other Charges	\$2,685,413	\$82,045	\$4,062	\$205,964	\$9,345	\$145,135	\$80,134
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$289,651	\$0	\$2,165	\$44,686	\$5,089	\$59,355	\$312
TOTAL	\$7,591,322	\$404,777	\$56,836	\$834,545	\$148,056	\$525,600	\$80,446

BY CATEGORY:

ADMINISTRATION:							
Indirect Costs	\$264,577	\$2,165	\$30,006	\$5,089	\$5,279	\$312	
Administration							
MID-LEVEL ADMINISTRATION:							
Office of the Principal							
Program Direction and Improvement	\$287,701		\$181,766				
INSTRUCTIONAL SALARIES	\$3,984,355	\$322,732	\$50,609	\$400,302	\$116,430	\$321,110	
INSTR. TEXTBOOKS & SUPPLIES	\$345,770		\$1,828				
OTHER INSTRUCTIONAL COSTS	\$25,930		\$14,993		\$17,191	\$60,045	
SPECIAL EDUCATION:							
Public School Instr. Programs							
Non-Public School Programs							
Staff Development							
Office of the Principal							
Instr. Administration & Supervision							
STUDENT PERSONNEL SERVICES							
STUDENT HEALTH SERVICES							
FOOD SERVICES							
STUDENT TRANSPORTATION SVCS	\$284,365						
OPERATION OF PLANT							
MAINTENANCE OF PLANT							
COMMUNITY SERVICES							\$80,134
CAPITAL OUTLAY							
FIXED CHARGES	\$2,398,623	\$82,045	\$4,062	\$205,651	\$9,345	\$139,166	
TOTAL	\$7,591,322	\$404,777	\$56,836	\$834,545	\$148,056	\$525,600	\$80,446

RESTRICTED FUNDS

BY OBJECT:

	IDEA PASS- THROUGH	IDEA PASSTHRU PPPS	IDEA ADVISORY CMTE	IDEA LOCAL PRIORITY FLEX.	IDEA TRAVEL	IDEA PRESCHOOL PTHRU/ PLANNING
Salaries	\$3,529,443	\$7,884	\$0	\$12,320	\$0	\$69,536
Contracted Services	\$0	\$0	\$910	\$0	\$0	\$0
Supplies	\$0	\$4,509	\$1,271	\$0	\$0	\$0
Other Charges	\$1,937,139	\$721	\$319	\$3,680	\$2,500	\$33,647
Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$198,516	\$0	\$0	\$0	\$0	\$3,332
TOTAL	\$5,665,098	\$13,114	\$2,500	\$16,000	\$2,500	\$106,515

BY CATEGORY:

ADMINISTRATION:						
Indirect Costs	\$198,516					\$3,332
Administration						
MID-LEVEL ADMINISTRATION:						
Office of the Principal						
Program Direction and Improvement						
INSTRUCTIONAL SALARIES	\$191,100					
INSTR. TEXTBOOKS & SUPPLIES						
OTHER INSTRUCTIONAL COSTS						
SPECIAL EDUCATION:						
Public School Instr. Programs	\$3,090,654			\$12,320		\$69,536
Non-Public School Programs						
Staff Development		\$12,393				
Office of the Principal						
Instr. Administration & Supervision					\$2,500	
STUDENT PERSONNEL SERVICES	\$247,689					
STUDENT HEALTH SERVICES						
FOOD SERVICES						
STUDENT TRANSPORTATION SVCS						
OPERATION OF PLANT						
MAINTENANCE OF PLANT						
COMMUNITY SERVICES			\$2,500			
CAPITAL OUTLAY						
FIXED CHARGES	\$1,937,139	\$721		\$3,680		\$33,647
TOTAL	\$5,665,098	\$13,114	\$2,500	\$16,000	\$2,500	\$106,515

RESTRICTED FUNDS

BY OBJECT:

	IDEA PRESCHOOL PTHRU/ PPSS	INFANT/ TODDLER PART B	INFANT/ TODDLER PART C	INFANT/ TODDLER PART B PRESCHOOL	MEDICAL ASSISTANCE- SPECIAL ED	MEDICAL ASSISTANCE- INF/TDLR	MPP1 - DISABILITY INNOVATION GRANT
Salaries	\$124,326	\$91,285	\$89,756	\$5,387	\$1,393,641	\$82,846	\$138,641
Contracted Services	\$8,528	\$0	\$44,373	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0
Other Charges	\$34,705	\$16,547	\$38,538	\$1,613	\$606,359	\$57,154	\$61,359
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$167,559	\$107,832	\$172,667	\$7,000	\$2,000,000	\$180,000	\$200,000

BY CATEGORY:

ADMINISTRATION:

Indirect Costs

Administration

MID-LEVEL ADMINISTRATION:

Office of the Principal

Program Direction and Improvement

INSTRUCTIONAL SALARIES

INSTR. TEXTBOOKS & SUPPLIES

OTHER INSTRUCTIONAL COSTS

SPECIAL EDUCATION:

Public School Instr. Programs

Non-Public School Programs

Staff Development

Office of the Principal

Instr. Administration & Supervision

STUDENT PERSONNEL SERVICES

STUDENT HEALTH SERVICES

FOOD SERVICES

STUDENT TRANSPORTATION SVCS

OPERATION OF PLANT

MAINTENANCE OF PLANT

COMMUNITY SERVICES

CAPITAL OUTLAY

FIXED CHARGES

TOTAL

\$34,705	\$16,547	\$34,153	\$1,613	\$606,359	\$57,154	\$61,359
\$167,559	\$107,832	\$172,667	\$7,000	\$2,000,000	\$180,000	\$200,000

RESTRICTED FUNDS

BY OBJECT:

	CTE PERKINS TITLE I	EMERGENCY CONNECT. FUND	STRONGER CONNECTION	JUDY CENTER	INFANTS & TODDLERS	FINE ARTS INITIATIVE
Salaries	\$48,885	\$0	\$132,496	\$950,796	\$238,929	\$17,113
Contracted Services	\$0	\$0	\$0	\$52,456	\$0	\$0
Supplies	\$135,958	\$500,000	\$0	\$226,938	\$0	\$0
Other Charges	\$13,964	\$0	\$55,552	\$389,433	\$85,032	\$1,355
Equipment	\$119,136	\$0	\$0	\$0	\$0	\$0
Transfers	\$7,476	\$0	\$11,952	\$30,377	\$0	\$0
TOTAL	\$325,419	\$500,000	\$200,000	\$1,650,000	\$323,961	\$18,468

BY CATEGORY:

ADMINISTRATION:

Indirect Costs	\$7,476	\$7,033	\$30,377			
Administration						
MID-LEVEL ADMINISTRATION:						
Office of the Principal						
Program Direction and Improvement						
INSTRUCTIONAL SALARIES	\$48,885	\$30,974				\$17,113
INSTR. TEXTBOOKS & SUPPLIES	\$135,958	\$500,000				
OTHER INSTRUCTIONAL COSTS	\$129,176	\$4,919				
SPECIAL EDUCATION:						
Public School Instr. Programs				\$238,929		
Non-Public School Programs						
Staff Development						
Office of the Principal						
Instr. Administration & Supervision		\$101,522				
STUDENT PERSONNEL SERVICES						
STUDENT HEALTH SERVICES						
FOOD SERVICES						
STUDENT TRANSPORTATION SVCS						
OPERATION OF PLANT		\$307				
MAINTENANCE OF PLANT				\$1,262,233		
COMMUNITY SERVICES						
CAPITAL OUTLAY	\$3,924	\$55,246		\$357,389	\$85,032	\$1,355
FIXED CHARGES						
TOTAL	\$325,419	\$500,000	\$200,000	\$1,650,000	\$323,961	\$18,468

RESTRICTED FUNDS

BY OBJECT:

	MUSEUMS OF CULTURE FIELD TRIPS	SCHOOL SAFETY GRANT	BLUEPRINT MD's FUTURE CONC. POVERTY	NBCT CANDIDATE SUPPORT	SYSTEM OF PROFESSIONAL LEARNING	GROW YOUR OWN EDUCATORS
Salaries	\$0	\$52,134	\$10,039,056	\$55,542	\$10,131	\$26,585
Contracted Services	\$0	\$244,752	\$2,957,839	\$0	\$0	\$14,991
Supplies	\$0	\$7,300	\$688,225	\$0	\$15,577	\$101,441
Other Charges	\$18,855	\$35,814	\$3,772,948	\$4,458	\$29,292	\$325,983
Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$18,855	\$340,000	\$17,458,068	\$60,000	\$55,000	\$469,000

BY CATEGORY:

ADMINISTRATION:						
Indirect Costs						
Administration						
MID-LEVEL ADMINISTRATION:						
Office of the Principal		\$5,206				
Program Direction and Improvement		\$5,453	\$4,756,330	\$55,542	\$10,131	\$26,585
INSTRUCTIONAL SALARIES			\$688,225		\$15,577	\$101,441
INSTR. TEXTBOOKS & SUPPLIES		\$6,423	\$513,732		\$28,473	\$338,848
OTHER INSTRUCTIONAL COSTS						
SPECIAL EDUCATION:						
Public School Instr. Programs						
Non-Public School Programs						
Staff Development						
Office of the Principal						
Instr. Administration & Supervision						
STUDENT PERSONNEL SERVICES		\$7,300	\$5,317,964			
STUDENT HEALTH SERVICES			\$2,459,941			
FOOD SERVICES						
STUDENT TRANSPORTATION SVCS	\$18,855		\$104,907			
OPERATION OF PLANT		\$291,433				
MAINTENANCE OF PLANT		\$181				
COMMUNITY SERVICES						
CAPITAL OUTLAY		\$24,004	\$3,616,969	\$4,458	\$819	\$2,127
FIXED CHARGES						
TOTAL	\$18,855	\$340,000	\$17,458,068	\$60,000	\$55,000	\$469,000

RESTRICTED FUNDS

BY OBJECT:

	MISCELLANEOUS STATE GRANTS	MARTIN'S FEEDING SCHOOL KIDS	CTE VEX ROBOTICS VOLVO	MABE RISK MGMT GRANT	CIGNA WELLNESS MINI-GRANTS	BLUE SWALLOW FOUNDATION	OPIOID PREVENTION
Salaries	\$37,028	\$0	\$0	\$0	\$0	\$1,578	\$192,264
Contracted Services	\$0	\$0	\$0	\$4,066	\$0	\$45	\$206,538
Supplies	\$11,884	\$0	\$25,000	\$23,434	\$0	\$0	\$0
Other Charges	\$32,742	\$0	\$0	\$0	\$200,000	\$377	\$101,198
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
TOTAL	\$81,654	\$25,000	\$25,000	\$27,500	\$200,000	\$2,000	\$500,000

BY CATEGORY:

ADMINISTRATION:							
Indirect Costs							
Administration					\$200,000		
MID-LEVEL ADMINISTRATION:							
Office of the Principal							
Program Direction and Improvement							
INSTRUCTIONAL SALARIES	\$37,028					\$1,578	
INSTR. TEXTBOOKS & SUPPLIES	\$11,884		\$25,000				
OTHER INSTRUCTIONAL COSTS	\$1,918						
SPECIAL EDUCATION:							
Public School Instr. Programs							\$88,560
Non-Public School Programs							
Staff Development				\$27,500			\$206,538
Office of the Principal							
Instr. Administration & Supervision							\$103,704
STUDENT PERSONNEL SERVICES							
STUDENT HEALTH SERVICES							
FOOD SERVICES							
STUDENT TRANSPORTATION SVCS		\$25,000					
OPERATION OF PLANT	\$27,852					\$296	
MAINTENANCE OF PLANT							
COMMUNITY SERVICES							
CAPITAL OUTLAY							
FIXED CHARGES	\$2,972					\$127	\$101,198
TOTAL	\$81,654	\$25,000	\$25,000	\$27,500	\$200,000	\$2,000	\$500,000

RESTRICTED FUNDS

BY OBJECT:

Salaries			
Contracted Services	\$6,424	\$492,419	\$23,508,507
Supplies	\$0	\$0	\$3,551,690
Other Charges	\$3,060	\$0	\$2,133,569
Equipment	\$516	\$212,581	\$11,286,480
Transfers	\$0	\$0	\$119,136
	\$0	\$0	\$677,910
TOTAL	\$10,000	\$705,000	\$41,277,292

BY CATEGORY:

ADMINISTRATION:			
Indirect Costs			\$554,162
Administration		\$85,474	\$285,474
MID-LEVEL ADMINISTRATION:			
Office of the Principal			\$0
Program Direction and Improvement			\$474,673
INSTRUCTIONAL SALARIES	\$6,424		\$10,382,680
INSTR. TEXTBOOKS & SUPPLIES	\$3,060		\$1,828,743
OTHER INSTRUCTIONAL COSTS			\$1,141,647
SPECIAL EDUCATION:			
Public School Instr. Programs			\$4,942,746
Non-Public School Programs			\$0
Staff Development			\$264,378
Office of the Principal			\$0
Instr. Administration & Supervision			\$916,368
STUDENT PERSONNEL SERVICES			\$5,426,786
STUDENT HEALTH SERVICES			\$2,459,941
FOOD SERVICES			\$25,000
STUDENT TRANSPORTATION SVCS			\$436,275
OPERATION OF PLANT		\$406,945	\$698,685
MAINTENANCE OF PLANT			\$0
COMMUNITY SERVICES			\$1,345,049
CAPITAL OUTLAY			\$0
FIXED CHARGES	\$516	\$212,581	\$10,094,686
TOTAL	\$10,000	\$705,000	\$41,277,292



S E C T I O N

3.b

FOOD AND NUTRITION SERVICES (Enterprise Fund)

**APPROVED
OPERATING
BUDGET**

WCPS | Washington County
Public Schools

**FISCAL
YEAR
2027**

Food and Nutrition Services

Program Description

Food and Nutrition Services (FNS) supports student learning and well-being by providing nutritious, appealing meals to students throughout Washington County Public Schools. The program serves more than 20,000 meals each day through nine base kitchens, where meals are prepared and served, and 35 satellite kitchens, where meals are received and served. FNS operates on a nonprofit basis and is supported by federal assistance from the United States Department of Agriculture (USDA), State of Maryland reimbursements, and school cafeteria sales. The program focuses on expanding access to nutritious meals, increasing participation in school meal programs, supporting student wellness, and maintaining efficient, customer-focused food service operations.

Program Responsibilities

- Provide nutritious, high-quality breakfast and lunch options and promote participation through outreach and program development.
- Administer eligible federal and state nutrition programs, including Maryland Meals for Achievement, the At-Risk After-School Meal Program, the Fresh Fruit and Vegetable Program, and the Summer Food Service Program.
- Maximize access to free and reduced-price meal benefits and other meal options that support economically disadvantaged students.
- Support WCPS wellness policies and procedures through school nutrition services and related initiatives.
- Provide staff training in accordance with USDA requirements while supporting professional growth and leadership development.
- Maintain food service equipment through planned repair and replacement in accordance with the five-year equipment master plan.
- Strengthen administrative support, communication, marketing, and customer service to schools, students, staff, families, and the community.

Food and Nutrition Services Budget FY 2027

Revenues	2025-2026		2025-2026		2026-2027	
	Budget	%	Anticipated	%	Budget	%
LUNCH FED PAID	\$219,291.00	1.36%	\$185,471.00	1.17%	\$132,910.00	0.80%
LUNCH FED RED.	\$539,000.00	3.34%	\$426,439.00	2.69%	\$193,801.00	1.17%
LUNCH FED FREE	\$8,027,265.00	49.75%	\$8,284,397.00	52.36%	\$9,288,130.00	56.09%
TTL. FED. LU. SUB.	\$8,785,556.00	54.45%	\$8,896,307.00	56.22%	\$9,614,841.00	58.06%
BREAK PD.	\$117,077.00	0.73%	\$84,215.00	0.53%	\$82,283.00	0.50%
BREAK RED.	\$218,340.00	1.35%	\$101,525.00	0.64%	\$107,514.00	0.65%
BREAK FREE	\$3,352,035.00	20.78%	\$3,488,083.00	22.04%	\$3,573,243.00	21.58%
TTL. FED. BRK. SUB.	\$3,687,452.00	22.85%	\$3,673,823.00	23.22%	\$3,763,040.00	22.72%
Fresh Fruit & Vegetable	\$200,000.00	1.24%	\$203,507.00	1.29%	\$205,000.00	1.24%
SNACKS AND SUPPERS	\$725,000.00	4.49%	\$877,000.00	5.54%	\$910,000.00	5.49%
STATE F&R LUNCH	\$197,200.00	1.22%	\$150,000.00	0.95%	\$80,000.00	0.48%
STATE F&R BREAK	\$325,000.00	2.01%	\$263,108.00	1.66%	\$100,301.00	0.61%
TTL. ST. REIMB.	\$522,200.00	3.24%	\$413,108.00	2.61%	\$180,301.00	1.09%
STU. LUNCH PYMTS.	\$1,174,089.00	7.28%	\$800,000.00	5.06%	\$850,475.00	5.14%
STU. BREAK. PYMTS.	\$95,000.00	0.59%	\$89,482.00	0.57%	\$101,000.00	0.61%
TTL. STU. PYMTS.	\$1,269,089.00	7.87%	\$889,482.00	5.62%	\$951,475.00	5.75%
ADULTS&VISITORS	\$18,000.00	0.11%	\$14,500.00	0.09%	\$16,000.00	0.10%
ALA CARTE	\$910,000.00	5.64%	\$830,000.00	5.25%	\$890,000.00	5.37%
TTL. OTHER PYMTS.	\$928,000.00	5.75%	\$844,500.00	5.34%	\$906,000.00	5.47%
GROUP FUNCTIONS	\$17,000.00	0.11%	\$25,663.00	0.16%	\$30,000.00	0.18%
TTL. CONTRACTS	\$17,000.00	0.11%	\$25,663.00	0.16%	\$30,000.00	0.18%
OTHER INCOME	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
INTEREST	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
CASH +OR-	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
SUBSIDY ADJ.	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
TTL. MISC. INC.	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
TTL. INCOME	\$16,134,297.00	100.00%	\$15,823,390.00	100.00%	\$16,560,657.00	100.00%

**Food and Nutrition Services
Budget FY 2027**

Expenses	2025-2026		2025-2026		2026-2027	
	Budget	%	Anticipated	%	Budget	%
LABOR	\$5,977,551.00	37.05%	\$5,985,744.00	37.83%	\$6,036,596.00	36.45%
SOCIAL SECURITY	\$451,740.00	2.80%	\$445,871.00	2.82%	\$450,187.00	2.72%
RETIREMENT	\$651,667.00	4.04%	\$695,373.00	4.39%	\$766,687.00	4.63%
EMPLOYEE INS.	\$1,251,501.00	7.76%	\$1,299,809.00	8.21%	\$1,364,187.00	8.24%
UNIFORMS	\$45,000.00	0.28%	\$42,000.00	0.27%	\$46,000.00	0.28%
TTL. EMP. COSTS	\$8,377,459.00	50.36%	\$8,468,797.00	52.63%	\$8,663,657.00	50.93%
FOOD	\$6,582,838.00	40.80%	\$6,161,588.00	38.94%	\$6,570,000.00	39.67%
EXPEND. NON-FOOD	\$475,000.00	2.94%	\$466,119.00	2.95%	\$475,000.00	2.87%
VEHICLE	\$37,000.00	0.23%	\$39,000.00	0.25%	\$42,000.00	0.25%
TTL. MATERIALS	\$7,094,838.00	42.65%	\$6,666,707.00	41.43%	\$7,087,000.00	41.66%
LG. EQUIPMENT	\$500,000.00	3.10%	\$300,000.00	1.90%	\$600,000.00	3.62%
SML. EQUIPMENT	\$80,000.00	0.50%	\$95,000.00	0.60%	\$85,000.00	0.51%
REPAIRS	\$250,000.00	1.55%	\$250,000.00	1.58%	\$250,000.00	1.51%
TTL. EQUIPMENT	\$830,000.00	4.99%	\$645,000.00	4.01%	\$935,000.00	5.50%
TECHNOLOGY (Software & Support)	\$60,000.00	0.37%	\$70,000.00	0.44%	\$70,000.00	0.42%
TRAVEL & TRAIN.	\$5,000.00	0.03%	\$5,000.00	0.03%	\$5,000.00	0.03%
OFFICE SUPPLIES	\$17,000.00	0.11%	\$12,000.00	0.08%	\$15,000.00	0.09%
PROMOTIONS	\$5,000.00	0.03%	\$5,000.00	0.03%	\$5,000.00	0.03%
CHEMICALS / MISC	\$70,000.00	0.43%	\$70,000.00	0.44%	\$75,000.00	0.45%
STORAGE/COMMODITIES	\$175,000.00	1.08%	\$150,000.00	0.95%	\$155,000.00	0.94%
TTL. MISC.	\$332,000.00	2.00%	\$312,000.00	1.94%	\$325,000.00	1.91%
TTL. EXPENDITURES	\$16,634,297.00	103.10%	\$16,092,504.00	101.70%	\$17,010,657.00	102.72%
PROFIT / LOSS	-\$500,000.00	-3.10%	-\$269,114.00	-1.70%	-\$450,000.00	-2.72%



S E C T I O N

3.c

CAPITAL IMPROVEMENT PROGRAM

**APPROVED
OPERATING
BUDGET**

WCPS | Washington County
Public Schools

**FISCAL
YEAR
2027**

Capital Improvement Program

Program Description

The Capital Improvement Program (CIP) provides long-term funding for the preservation, modernization, and improvement of Washington County Public Schools facilities. The program supports the replacement of building systems and equipment as they reach the end of their expected service life and provides funding for new and replacement schools, additions, renovations, and other major facility improvements. Funded through state and local sources and administered by the Department of Construction, the CIP helps WCPS plan and implement capital projects that maintain safe, functional, and effective learning environments.

Program Responsibilities

- Plan and develop capital projects that address identified facility, building system, equipment, and capacity needs.
- Preserve and extend the useful life of existing school facilities through systemic renovations and capital maintenance projects.
- Manage the planning, design, construction, modernization, renovation, and replacement of school facilities and additions.
- Coordinate state and local capital funding to support approved facility projects.
- Support safe, functional, and effective learning environments for students and staff through responsible long-range facility planning and project management.

Washington County Public Schools
Capital Improvement Program
State Funding is Estimated

Project	Prior Appr.	FY 2027	FY 2028	Budget Year FY 2029	FY 2030	FY 2031	Total
Cash Requirements							
Capital Maintenance	21,447,589	5,092,250	3,436,000	9,184,000	11,760,000	6,048,000	56,967,839
Downsville Pike Elementary School	24,413,000	20,570,516	2,800,484	0	0	0	47,784,000
Jonathan Hager Elementary School Addition	0	4,695,000	15,958,000	5,291,000	0	0	25,944,000
Replacement Elementary School 2	0	0	0	0	4,142,000	12,818,000	16,960,000
Total	45,860,589	30,357,766	22,194,484	14,475,000	15,902,000	18,866,000	147,655,839
Funding Source - All Projects							
County Funding	22,157,209	9,720,000	8,001,000	3,327,000	7,292,000	5,968,000	56,465,209
State Funding	23,703,380	20,637,766	14,193,484	11,148,000	8,610,000	12,898,000	91,190,630
Other Contributions	0	0	0	0	0	0	0
Total	45,860,589	30,357,766	22,194,484	14,475,000	15,902,000	18,866,000	147,655,839

Washington County Public Schools
Capital Improvement Program
State and County Funding by Project
State Funding is Estimated

Project	Prior Appr.	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Capital Maintenance							
County Funding	12,414,209	3,461,000	1,043,000	2,460,000	3,150,000	1,620,000	24,148,209
State Funding	9,033,380	1,631,250	2,393,000	6,724,000	8,610,000	4,428,000	32,819,630
Other Contributions	0	0	0	0	0	0	0
Total Cost	21,447,589	5,092,250	3,436,000	9,184,000	11,760,000	6,048,000	56,967,839
Downsville Pike Elementary School							
County Funding	9,743,000	5,259,000	0	0	0	0	15,002,000
State Funding	14,670,000	15,311,516	2,800,484	0	0	0	32,782,000
Other Contributions	0	0	0	0	0	0	0
Total Cost	24,413,000	20,570,516	2,800,484	0	0	0	47,784,000
Jonathan Hager Elementary School Addition							
County Funding	0	1,000,000	6,958,000	867,000	0	0	8,825,000
State Funding	0	3,695,000	9,000,000	4,424,000	0	0	17,119,000
Other Contributions	0	0	0	0	0	0	0
Total Cost	0	4,695,000	15,958,000	5,291,000	0	0	25,944,000
Replacement Elementary School 2							
County Funding	0	0	0	0	4,142,000	4,348,000	8,490,000
State Funding	0	0	0	0	0	8,470,000	8,470,000
BOE Contributions	0	0	0	0	0	0	0
Total Cost	0	0	0	0	4,142,000	12,818,000	16,960,000
Total County Funding	22,157,209	9,720,000	8,001,000	3,327,000	7,292,000	5,968,000	56,465,209
Total State Funding	23,703,380	20,637,766	14,193,484	11,148,000	8,610,000	12,898,000	91,190,630
Total Other Contributions	0	0	0	0	0	0	0
Total CIP Project Costs	45,860,589	30,357,766	22,194,484	14,475,000	15,902,000	18,866,000	147,655,839

WCPS | Washington County Public Schools

**CULTIVATING
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& inspire SUCCESS**

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