

# FY 26 Budget Proposal - 2nd Reader

Mrs. Sarah Jones, Chief Financial Officer

CURRENT EXPENSE FUND  
EXPENDITURES - STATE/LOCAL  
(UNRESTRICTED)

SUMMARY BY OBJECT

CODE	OBJECT	BUDGET FY 2024	ACTUAL FY 2024	BUDGET FY 2025	REQUESTED FY 2026	CHANGE vs. FY25 BUDGET
1	SALARIES AND WAGES	\$ 44,077,990	\$ 43,239,880	\$ 49,748,965	\$ 53,460,016	\$ 3,711,051
2	CONTRACTED SERVICES	\$ 3,762,349	\$ 3,711,493	\$ 3,258,298	\$ 4,798,567	\$ 1,540,269
3	SUPPLIES AND MATERIALS	\$ 2,054,514	\$ 1,957,811	\$ 1,809,482	\$ 2,227,097	\$ 417,615
4	OTHER CHARGES	\$ 20,871,213	\$ 20,734,063	\$ 21,392,355	\$ 23,728,025	\$ 2,335,670
5	LAND, BUILDINGS & EQUIPMENT	\$ 1,709,300	\$ 1,706,215	\$ 932,050	\$ 1,867,950	\$ 935,900
8	INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 72,475,366</u>	<u>\$ 71,349,462</u>	<u>\$ 77,141,150</u>	<u>\$ 86,081,655</u>	<u>\$ 8,940,505</u>

**Summary by Object**

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# Major Increases in FY26 Operating Budget

## **Staff Costs:**

● Salary Increase Placeholder	\$ 2,114,000
● Salary for Additional Positions	\$ 2,005,000
● Health Insurance Increase	\$ 1,355,000
● OPEB (Other Post Employment Benefits)	\$ 500,000
● Other Fixed Charges	\$ 376,000
● Summer School incl. Transportation	\$ 354,000

## **Community Schools:**

● Student Health	\$ 158,000
● Other Contracted Services	\$ 345,000
● Materials of Instruction	\$ 80,000
● Prof. Development	\$ 164,000
● Student and Family Enrichment	\$ 142,000

# Major Increases in FY26 Budget (Cont.)

## *Technology/Equipment/Curriculum:*

- **Materials of Instruction** \$ 289,000
- **Student Devices and Other Hardware** \$ 602,000
- **Software (Network, Student, Teaching and Learning)** \$ 488,000
- **Security Equipment/Monitoring** \$ 213,000
- **Bus Leases** \$ 241,000

# Academic Equity and Achievement in Math

- **ESOL**

- 3 Teachers
- 2 Coaches
- 2 Instructional Assistants

- **Special Ed.**

- 1 Teacher
- 5 Instructional Assistants
- 1 Special Education Facilitator

- **Add'l Student Supports**

- 3 Math/Reading Interventionists
- 2 Social Workers
- 1 Student Services Worker

**Early Childhood Education**

**High-Quality, Diverse Teachers & Leaders**

**College & Career Readiness**

**More Resources for Student Success**

● **Add'l Student Supports, *cont'd***

- 1 Supervisor of School Counseling
- 2 Bus Assistants
- 1 Art Teacher
- 1 Athletic Trainer (replaces contracted position)
- 1 Federal Title Grants Supervisor

**Engaging Environment for Students and Staff**

● **New Community Schools**

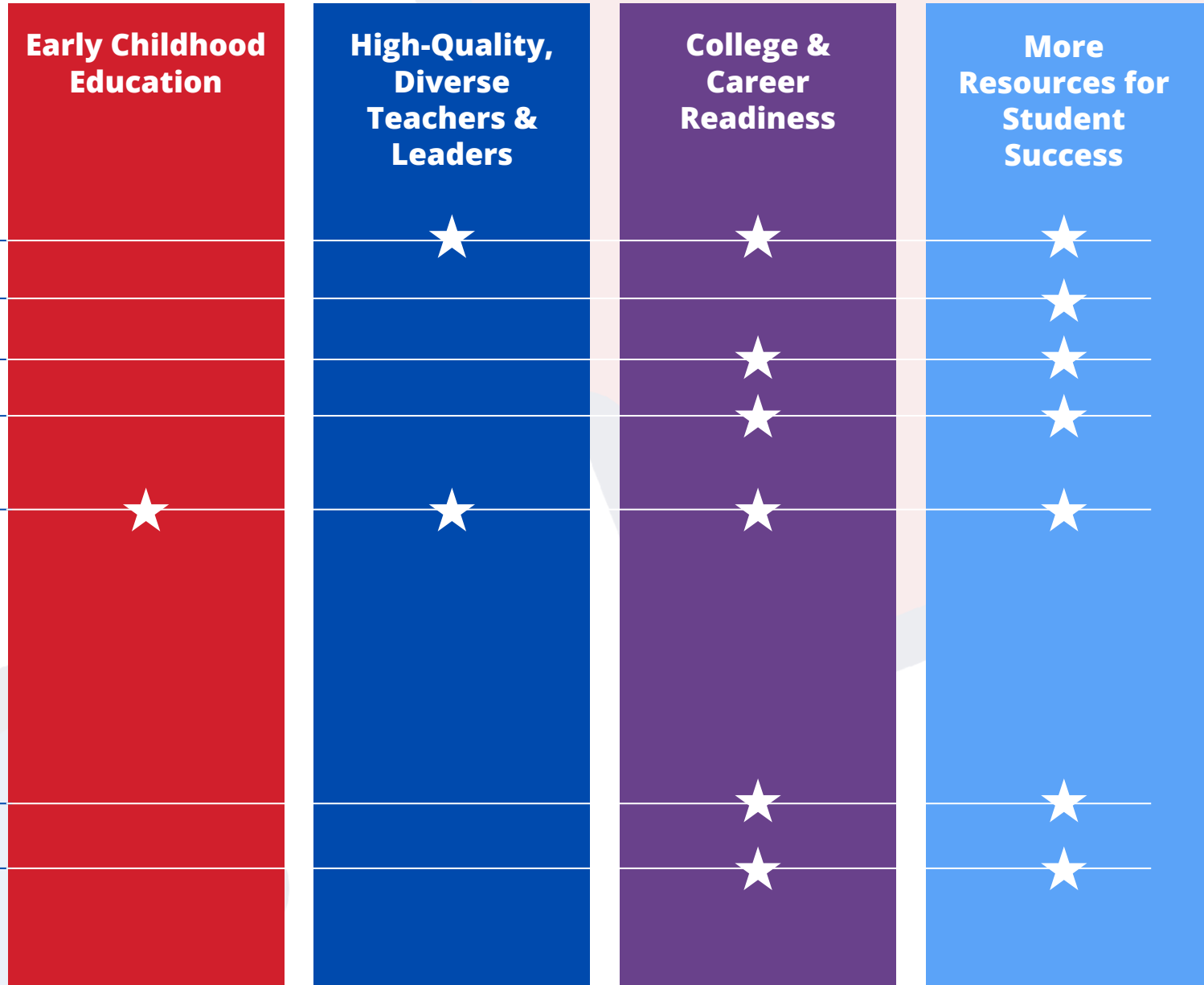
- 3 Community School Coordinators
- 2 Social Worker/Family Navigator (existing staff, previously grant funded)

**Early Childhood Education**

**High-Quality, Diverse Teachers & Leaders**

**College & Career Readiness**

**More Resources for Student Success**



# Recruitment, Promotion, and Retention of Staff

- **Recruit, Promote, and Retain High Quality Teachers -**

- 1 Payroll Specialist (existing staff, previously grant funded)
- 1 Certification Specialist

Early Childhood Education

High-Quality, Diverse Teachers & Leaders

College & Career Readiness

More Resources for Student Success



CURRENT EXPENSE FUND  
EXPENDITURES - STATE/LOCAL  
(UNRESTRICTED)

SUMMARY BY CATEGORY

CODE	CATEGORY	BUDGET FY 2024	ACTUAL FY 2024	BUDGET FY 2025	REQUESTED FY 2026	CHANGE vs. FY25 BUDGET
01	ADMINISTRATION	\$ 1,512,077	\$ 1,502,507	\$ 1,721,800	\$ 2,097,107	\$ 375,307
02	MID-LEVEL ADMINISTRATION	\$ 5,129,577	\$ 5,104,929	\$ 5,425,014	\$ 5,926,952	\$ 501,938
03	INSTRUCTIONAL SALARIES	\$ 26,678,518	\$ 26,176,937	\$ 30,697,813	\$ 32,451,210	\$ 1,753,397
04	MATERIALS OF INSTRUCTION	\$ 728,402	\$ 694,862	\$ 690,343	\$ 1,056,704	\$ 366,361
05	OTHER INSTRUCTIONAL COSTS	\$ 1,845,276	\$ 1,765,151	\$ 2,024,592	\$ 3,634,763	\$ 1,610,171
06	SPECIAL EDUCATION	\$ 7,650,932	\$ 7,264,626	\$ 8,150,045	\$ 8,904,541	\$ 754,496
07	PUPIL PERSONNEL SERVICES	\$ 474,478	\$ 461,504	\$ 526,842	\$ 600,169	\$ 73,327
08	STUDENT HEALTH	\$ -	\$ -	\$ -	\$ 157,898	\$ 157,898
09	TRANSPORTATION	\$ 3,831,582	\$ 3,829,791	\$ 3,699,369	\$ 4,147,399	\$ 448,030
10	OPERATION OF PLANT	\$ 4,843,927	\$ 4,835,313	\$ 4,482,068	\$ 5,056,367	\$ 574,299
11	MAINTENANCE OF PLANT	\$ 1,884,931	\$ 1,822,694	\$ 1,939,817	\$ 2,034,100	\$ 94,283
12	FIXED CHARGES	\$ 17,895,666	\$ 17,891,147	\$ 17,783,447	\$ 20,014,445	\$ 2,230,998
		<u>\$ 72,475,366</u>	<u>\$ 71,349,462</u>	<u>\$ 77,141,150</u>	<u>\$ 86,081,655</u>	<u>\$ 8,940,505</u>

**Summary by Category**

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CURRENT EXPENSE FUND  
UNRESTRICTED REVENUES

REVENUE DESCRIPTION	LOCAL ACTUAL FY 2024	STATE ACTUAL FY 2024	LOCAL BUDGET FY 2025	STATE BUDGET FY 2025	LOCAL BUDGET FY 2026	STATE BUDGET FY 2026	CHANGE vs. FY25 BUDGET
FOUNDATION PROGRAM	\$ 31,607,298	\$ 5,577,759	\$ 31,597,115	\$ 5,575,961	\$ 32,981,913	\$ 5,820,337	\$ 1,629,174
COMPENSATORY EDUCATION	\$ 11,084,510	\$ 7,389,673	\$ 11,265,934	\$ 7,510,622	\$ 11,678,306	\$ 7,785,538	\$ 687,288
ENGLISH LEARNERS	\$ 3,194,083	\$ 2,129,389	\$ 3,544,761	\$ 2,363,174	\$ 3,683,303	\$ 2,455,536	\$ 230,904
SPECIAL EDUCATION	\$ 2,623,830	\$ 1,749,220	\$ 2,824,345	\$ 1,882,896	\$ 2,953,532	\$ 1,969,022	\$ 215,313
COLLEGE & CAREER READINESS	\$ 160,127	\$ 54,766	\$ 73,463	\$ 26,681	\$ 202,463	\$ 69,331	\$ 171,650
TRANSITIONAL SUPP. INSTRUCTION	\$ 329,042	\$ 97,998	\$ 324,814	\$ 99,050	\$ 146,544	\$ 45,696	\$ (231,624)
PREKINDERGARTEN	\$ 1,622,763	\$ 440,969	\$ 1,825,743	\$ 512,544	\$ 2,436,890	\$ 729,643	\$ 828,246
CONCENTRATION OF POVERTY	\$ -	\$ 78,896	\$ 261,872	\$ 612,118	\$ 728,405	\$ 1,590,309	\$ 1,444,724
BLUEPRINT COORDINATOR	\$ -	\$ 37,033	\$ -	\$ 24,492	\$ 127,500	\$ 22,500	\$ 125,508
NATIONAL BOARD CERTIFICATION	\$ 14,776	\$ 5,224	\$ 14,679	\$ 5,321	\$ 115,476	\$ 41,524	\$ 137,000
TRANSPORTATION	\$ -	\$ 2,204,219	\$ -	\$ 2,226,150	\$ -	\$ 2,297,749	\$ 71,599
TUITION NON-PUBLIC PLACEMENTS	\$ -	\$ 235,325	\$ -	\$ 655,712	\$ -	\$ 660,000	\$ 4,288
OTHER - LOCAL APPROPRIATION	\$ 286,000	\$ -	\$ 2,839,703	\$ -	\$ 5,678,989	\$ -	\$ 2,839,286
OTHER - MISCELLANEOUS	\$ 1,351,194	\$ 16,164	\$ 1,074,000	\$ -	\$ 1,050,000	\$ -	\$ (24,000)
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>\$ 52,273,623</b>	<b>\$ 20,016,635</b>	<b>\$ 55,646,429</b>	<b>\$ 21,494,721</b>	<b>\$ 61,783,320</b>	<b>\$ 23,487,185</b>	<b>\$ 8,129,355</b>
FUND BALANCE RE-APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ 811,150	\$ -	\$ 811,150
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>\$ 52,273,623</b>	<b>\$ 20,016,635</b>	<b>\$ 55,646,429</b>	<b>\$ 21,494,721</b>	<b>\$ 62,594,470</b>	<b>\$ 23,487,185</b>	<b>\$ 8,940,505</b>

**Summary of Unrestricted Revenue**

**\$3.6M (3.9%)  
Overall Increase  
incl. Restricted**

CURRENT EXPENSE FUND  
RESTRICTED AND UNRESTRICTED

SUMMARY OF TOTAL EXPENDITURES

	BUDGET FY 2024	ACTUAL FY 2024	BUDGET FY 2025	REQUESTED FY 2026	CHANGE vs. FY25 BUDGET
UNRESTRICTED EXPENDITURES - STATE AND LOCAL	\$ 72,475,366	\$ 71,349,462	\$ 77,141,150	\$ 86,081,655	\$ 8,940,505
RESTRICTED EXPENDITURES					
FEDERAL GRANTS	\$ 14,429,800	\$ 9,266,714	\$ 11,753,701	\$ 6,706,547	\$ (5,047,154)
STATE GRANTS	\$ 2,273,188	\$ 1,659,874	\$ 2,883,188	\$ 2,746,888	\$ (136,300)
LOCAL GRANTS	\$ 686,900	\$ 408,377	\$ 525,500	\$ 394,400	\$ (131,100)
TOTAL RESTRICTED EXPENDITURES	\$ 17,389,888	\$ 11,334,965	\$ 15,162,389	\$ 9,847,835	\$ (5,314,554)
TOTAL UNRESTRICTED AND RESTRICTED EXPENDITURES	\$ 89,865,254	\$ 82,684,427	\$ 92,303,539	\$ 95,929,490	\$ 3,625,951

**Revised Summary  
of Total Revenues  
and Expenditures**

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**Capital Projects  
FY26 - FY31**

**CAPITAL PROJECTS FUND  
EXPENDITURES - STATE & LOCAL CAPITAL IMPROVEMENTS - LOOK AHEAD**

PROJECT AND DESCRIPTION	APPROVED - FY 2024		APPROVED - FY 2025		REQUEST - FY 2026		REQUEST - FY 2027		REQUEST - FY 2028		REQUEST - FY 2029		REQUEST - FY 2030		REQUEST - FY 2031/2032	
	STATE	LOCAL	STATE	LOCAL	STATE	LOCAL	STATE	LOCAL	STATE	LOCAL	STATE	LOCAL	STATE	LOCAL	STATE	LOCAL
Chapel District Elementary - Design & Construction Funding	\$ 1,080,000	900,000	\$ 10,005,472	8,765,000	\$ 2,273,000	18,135,000	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
White Marsh Elementary - Roof Replacement	\$ 1,033,000	960,000	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Athletic Field Improvements	\$ -	-	\$ -	116,679	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Easton High - Auditorium Light System Replacement	\$ -	-	\$ -	817,321	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
St. Michaels Middle High Interior LED Light conversion	\$ -	-	\$ -	566,000	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
St. Michaels High - Stadium Lights Conversion to LED	\$ -	-	\$ -	-	\$ -	260,458	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Easton Middle - Roof Replacement	\$ -	-	\$ -	-	\$ -	-	\$ 1,566,000	1,914,000	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Easton High - HVAC Systemic Renovation	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 495,000	605,000	\$ -	-	\$ -	-	\$ -	-
Easton High - Gymnasium Bleacher Replacement	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	225,000	\$ -	-	\$ -	-	\$ -	-
Easton Middle - HVAC Systemic Renovation	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 380,000	418,000	\$ -	-	\$ -	-
Easton Middle - Brick Exterior Systemic Renovation	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 403,000	493,000	\$ -	-
Easton High - Educational Specifications & Feasibility Study	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	150,000
<b>Total</b>	<b>\$ 2,113,000</b>	<b>1,860,000</b>	<b>\$ 10,005,472</b>	<b>10,265,000</b>	<b>\$ 2,273,000</b>	<b>18,395,458</b>	<b>\$ 1,566,000</b>	<b>1,914,000</b>	<b>\$ 495,000</b>	<b>830,000</b>	<b>\$ 380,000</b>	<b>418,000</b>	<b>\$ 403,000</b>	<b>493,000</b>	<b>\$ -</b>	<b>150,000</b>

CAPITAL PROJECTS FUND  
EXPENDITURES - STATE & LOCAL CAPITAL IMPROVEMENTS - LOOK AHEAD

PROJECT AND DESCRIPTION	APPROVED - FY 2025		REQUESTED - FY 2026	
	STATE	LOCAL	STATE	LOCAL
Chapel District Elementary - Design & Construction Funding	\$ 10,005,472	8,765,000	\$ 2,273,000	18,135,000
Athletic Field Improvements	\$ -	116,679	\$ -	-
Easton High - Auditorium Light System Replacement	\$ -	817,321	\$ -	-
St. Michaels High - Interior LED Light conversion	\$ -	566,000	\$ -	-
St. Michaels High - Stadium Lights Conversion to LED	\$ -	-	\$ -	260,458
<b>Total</b>	<b>\$ 10,005,472</b>	<b>10,265,000</b>	<b>\$ 2,273,000</b>	<b>18,395,458</b>

**Capital Projects  
FY25 - FY26**

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