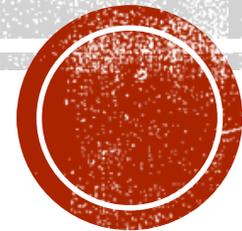




**SUPERINTENDENT'S PROPOSED
FISCAL YEAR 2025 OPERATING BUDGET
MAY 15, 2024**



BUDGETARY CHALLENGES



There have been significant challenges during the FY25 budget development to bring a balanced budget to the Board of Education that addresses the needs of Garrett County Public Schools, its students, staff, and stakeholders. These challenges include but are not limited to:

- ❖ *Implementation of Blueprint for Maryland's Future,*
- ❖ *ESSER funding wrapping up,*
- ❖ *Reduced state and federal funding,*
- ❖ *Continued high inflation, and*
- ❖ *Continued decline in student enrollment.*

FY 2025 PROPOSED BUDGET

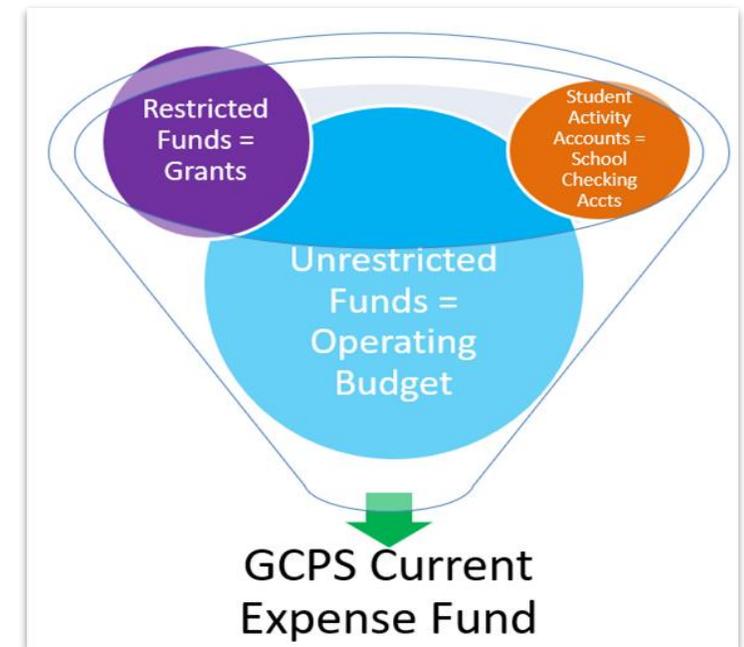
GCPS maintains a fund-level budgeting and accounting structure that meets the state mandate for local school systems as detailed in the Financial Reporting Manual for Maryland Public Schools.

Current Revenue Fund: The Current Revenue Fund covers the expenses of providing and supporting day-to-day activities in the schools. This fund consists of the following:

- ❖ **Unrestricted Fund = Operating Budget**
- ❖ **Restricted Fund = Special Revenue Fund for grant awards such as Title I and Special Education IDEA Passthrough**
- ❖ **Student Activity Account Fund = Checking accounts at the school level**

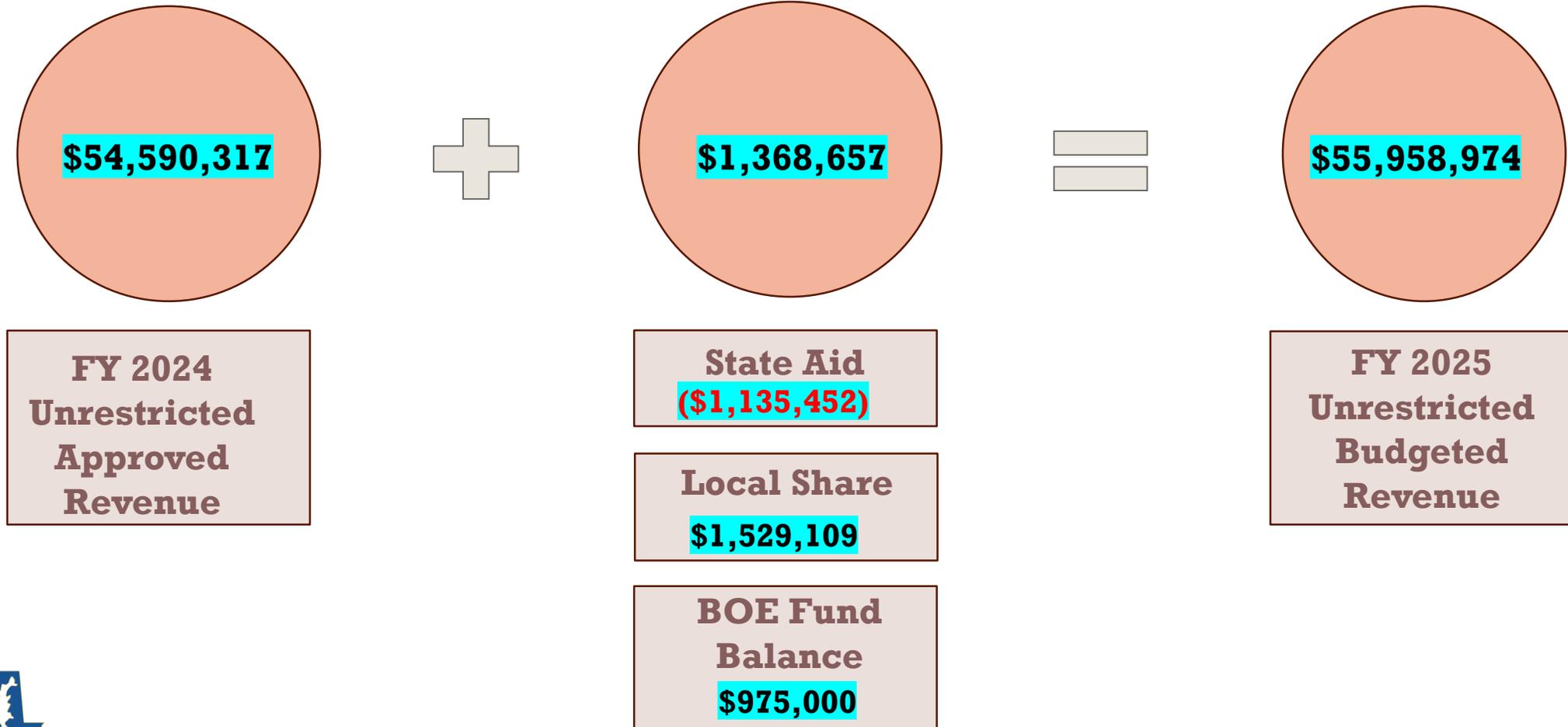
School Construction Fund: Used to account for all financial resources related to construction of school sites and buildings, and other major one-time projects.

Food Service Fund: A special revenue fund used to account for the activities of the school food and nutrition services program. Revenues are generated by federal programs and meals served.

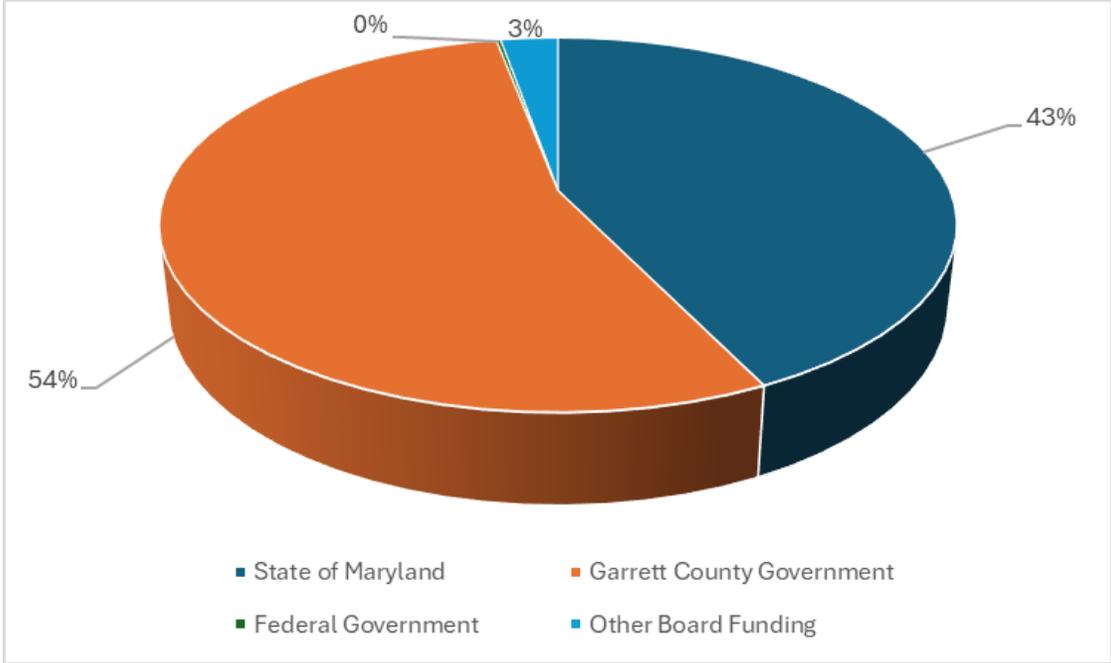


FY 2025 PROPOSED BUDGET

Estimated Unrestricted Operating Budget Revenue



FY 2025 PRELIMINARY UNRESTRICTED REVENUE



	Approved Revenue	Estimated Revenue	Variance
Unrestricted Revenue by Source	FY 2024	FY 2025	FY 2024 - FY 2025
State of Maryland	25,078,220	23,942,768	(1,135,452)
Garrett County Government	28,817,097	30,346,206	1,529,109
Federal Government	120,000	120,000	-
Other Board Funding	575,000	1,550,000	975,000
TOTAL UNRESTRICTED REVENUE	54,590,317	55,958,974	1,368,657



FY 2025 UNRESTRICTED BLUEPRINT PROGRAMS

	STATE SHARE	LOCAL SHARE	TOTAL
Expenditures Budgeted at School Level			
Foundation (Base)	\$ 11,262,795	\$ 18,575,342	\$ 29,838,137
College & Career Ready (CCR)	\$ 33,145	\$ 51,636	\$ 84,781
Compensatory Education	\$ 5,427,362	\$ 8,141,043	\$ 13,568,405
English Learners	\$ 25,102	\$ 37,653	\$ 62,755
Special Education	\$ 1,315,591	\$ 1,973,387	\$ 3,288,978
Transitional Supplemental Instruction	\$ 83,770	\$ 160,526	\$ 244,296
Prekindergarten	\$ 650,483	\$ 1,364,982	\$ 2,015,465
Career Ladder for Educators (NBC Teacher Salary)	\$ 26,663	\$ 41,637	\$ 68,300
TOTAL BLUEPRINT PROGRAM EXPENDITURES	\$ 18,824,911	\$ 30,346,206	\$ 49,171,117

Additional unrestricted Blueprint-revenue received for Fiscal Year 2025:

- ❖ *Blueprint transition - \$1,020,986*
- ❖ *Blueprint Coordinator - \$58,634*



The Foundation and other revenue sources will be required to cover any underfunded programs due to allowable cost restrictions on other program revenues.

FY 2025 RESTRICTED BLUEPRINT PROGRAM - CONCENTRATION OF POVERTY

School	Personnel Grant	Per Pupil Grant	TOTAL
Friendsville	\$ 273,805	\$ -	\$ 273,805
Grantsville	\$ 273,805	\$ -	\$ 273,805
Crellin	\$ 273,805	\$ -	\$ 273,805
Broad Ford	\$ 273,805	\$ -	\$ 273,805
Yough Glades	\$ 273,805	\$56,214	\$ 330,019
TOTAL COP Funding	\$1,369,025	\$56,214	\$1,425,239

FY 2025 BUDGET INITIATIVES

Expand/Enhance Academic Opportunities for Students

- ❖ Expanding/enhancing early childhood education
- ❖ Post CCR dual enrollment/AP/CTE opportunities
- ❖ Math
- ❖ Performing Arts – dance
- ❖ Intervention

Address Social/Emotional Wellbeing of Students

- ❖ Enhance coordinated student services plan
- ❖ Community schools
- ❖ Alternative Classroom

Improve Efficiencies

- ❖ Reduction in FTEs
- ❖ Staffing guidelines
- ❖ Weighted student funding
- ❖ Curricular planning

FY 2025 BUDGET HOLDS

Curriculum

Science & Outdoor Education	\$ 188,000
Primary Science Curriculum	<u>198,000</u>
	386,000

Transportation

Bus Contractors	315,238
Field Trips	<u>50,000</u>
	365,238

Finance

Timekeeping module	100,000
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Maintenance

50,000

Operations

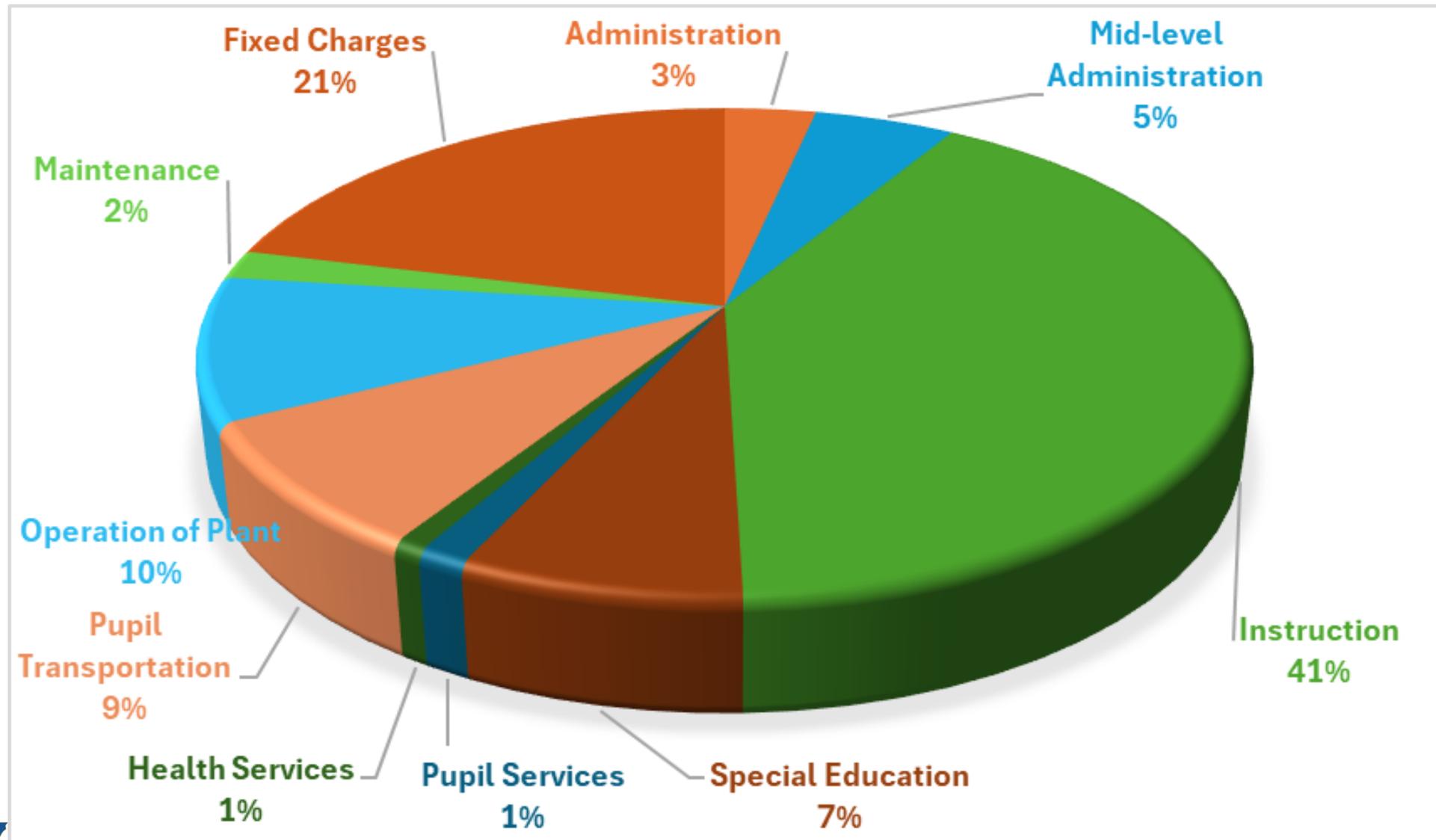
25,000

\$ 926,238

FY 2025 PRELIMINARY UNRESTRICTED EXPENDITURES BY CATEGORY

	Fiscal Year 2024	Fiscal Year 2025	Year over Year	Prior Year
Category	Approved	Proposed	Variance	%Change
Administration	\$ 1,756,244	\$ 1,887,585	\$ 131,341	7.48%
Mid-level Administration	\$ 3,096,008	\$ 2,910,195	\$ (185,813)	-6.00%
Instruction	\$ 22,221,068	\$ 22,922,721	\$ 701,653	3.16%
Special Education	\$ 3,741,912	\$ 4,143,990	\$ 402,078	10.75%
Pupil Services	\$ 669,835	\$ 724,047	\$ 54,212	8.09%
Health Services	\$ 645,732	\$ 446,282	\$ (199,450)	-30.89%
Pupil Transportation	\$ 4,749,168	\$ 4,728,513	\$ (20,655)	-0.43%
Operation of Plant	\$ 5,054,004	\$ 5,327,212	\$ 273,208	5.41%
Maintenance	\$ 1,011,093	\$ 1,067,365	\$ 56,272	5.57%
Fixed Charges	\$ 11,645,253	\$ 11,801,064	\$ 155,811	1.34%
TOTAL CURRENT EXPENSE	\$ 54,590,317	\$ 55,958,974	\$ 1,368,657	2.51%

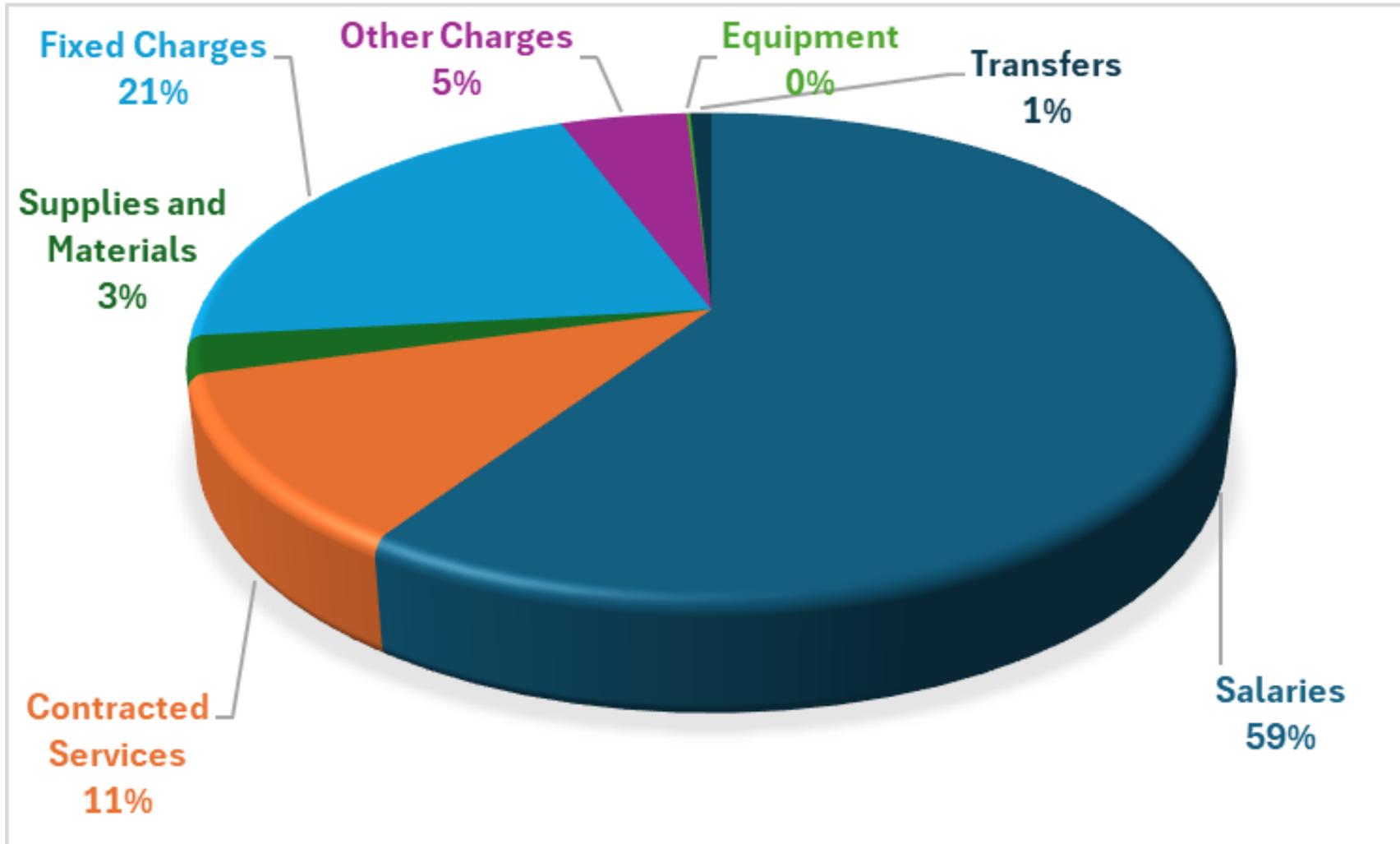
FY 2025 PRELIMINARY UNRESTRICTED EXPENDITURES BY CATEGORY



FY 2025 PRELIMINARY UNRESTRICTED EXPENDITURES BY OBJECT

Category	Fiscal Year 2024 Approved	Fiscal Year 2025 Proposed	Year over Year Variance	Prior Year %Change
Salaries	\$ 32,582,168	\$ 33,202,171	\$ 620,003	1.90%
Contracted Services	\$ 6,053,165	\$ 6,386,472	\$ 333,307	5.51%
Supplies and Materials	\$ 1,149,549	\$ 1,413,642	\$ 264,093	22.97%
Fixed Charges	\$ 11,645,253	\$ 11,801,064	\$ 155,811	1.34%
Other Charges	\$ 2,616,940	\$ 2,636,183	\$ 19,243	0.74%
Equipment	\$ 148,300	\$ 74,500	\$ (73,800)	-49.76%
Transfers	\$ 394,942	\$ 444,942	\$ 50,000	12.66%
TOTAL CURRENT EXPENSE	\$ 54,590,317	\$ 55,958,974	\$ 1,368,657	2.51%

FY 2025 PRELIMINARY UNRESTRICTED EXPENDITURES BY OBJECT



NEXT STEPS

The Superintendent's Proposed Fiscal Year 2025 Budget will be available for the next month.

Please send any comments to public.info@gcps.net.

Upcoming Public Meetings:

- ❖ June 3, 2024 - County is scheduled to adopt its FY 2025 Comprehensive Budget
- ❖ June 11, 2024 - Board of Education is scheduled to adopt the Superintendent's FY 2025 Budget.