

Board of Education Budget Work Session FY2022

Dr. J. Scott Smith, Superintendent
Ms. Tammy McCourt, Assistant Superintendent
December 16, 2020



The Big Picture

	FY 2021 Adopted Budget	FY 2022 Recommended Budget	\$ Change
Summary of Revenues			
Local	\$109,542,921	\$118,598,485	\$9,055,564
Local Fund Balance	-	1,999,910	1,999,910
SMCPS Fund Balance	5,959,529	-	(5,959,529)
SMCPS Fund Balance - CPCS	159,151	-	(159,151)
State	111,126,805	108,570,768	(2,556,037)
Federal	2,745,000	2,657,000	(88,000)
Other	<u>1,537,200</u>	<u>1,254,839</u>	<u>(282,361)</u>
Total Unrestricted Fund	\$231,070,606	\$233,081,002	\$2,010,396

Increase of **\$2,010,396**
is a **0.87%** increase over the
2021 Adopted Budget

The Big Picture – Net of Use of Fund Balance (excluding CPCS)

	FY 2021 Adopted Budget	FY 2022 Recommended Budget	\$ Change
Summary of Revenues			
Local	\$109,542,921	\$118,598,485	\$9,055,564
Local Fund Balance	-	1,999,910	1,999,910
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Federal	2,745,000	2,657,000	(88,000)
Other	<u>1,537,200</u>	<u>1,254,839</u>	<u>(282,361)</u>
Total Unrestricted Fund	\$231,070,606	\$233,081,002	\$2,010,396
Planned Use of Fund Balance	<u>(6,118,680)</u>	<u>(1,999,910)</u>	<u>4,118,770</u>
Net of Fund Balance	\$224,951,926	\$231,081,092	\$6,129,166

Increase of **\$6,129,166**
is a 2.72% increase over the
2021 Adopted Budget

Maintenance of Effort

FY 2021 Local Funding	\$109,542,921
FY 2021 September 30, 2019 Eligible for Funding	<u>÷ 17,138</u>
FY 2021 Per Pupil Funding	\$6,392
FY 2022 Unofficial September 30, 2020 Eligible for Funding	<u>× 16,724</u>
FY 2022 Maintenance of Effort (MOE)	\$106,896,710
Decrease in County Funding under MOE	(\$2,646,211)
FY 2022 Hold Harmless	\$109,542,921
FY 2022 Local Funding Requested (recurring)	<u>\$118,598,485</u>
FY 2022 Increase	\$9,055,564

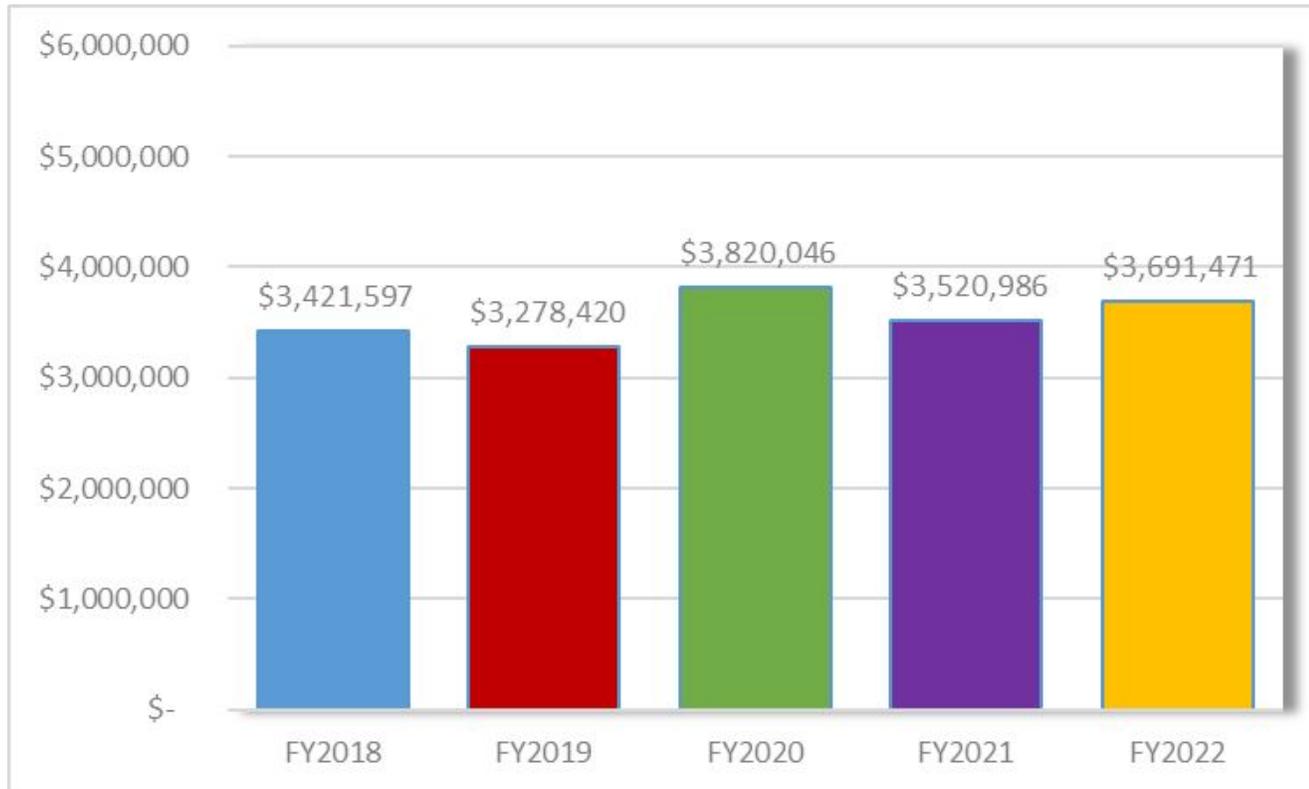
Total Operating Budget

	FY 2021 Adopted Budget	FY 2022 Recommended Budget	\$ Change
Summary of Expenditures by Category			
Administration	\$3,520,986	\$3,691,471	\$170,485
Mid-Level Administration	17,478,820	17,659,634	180,814
Instructional Salaries & Wages	83,479,956	85,794,487	2,314,531
Textbooks and Instructional Supplies	4,321,543	4,258,887	(62,656)
Other Instructional Costs	1,618,645	1,517,820	(100,825)
Special Education	19,505,104	19,674,171	169,067
Student Personnel Services	1,285,145	1,446,751	161,606
Student Health Services	2,565,990	2,688,012	122,022
Student Transportation	18,148,833	18,602,764	453,931
Operation of Plant	17,388,188	17,653,720	265,532
Maintenance of Plant	4,592,157	4,362,108	(230,049)
Fixed Charges	56,174,156	54,765,191	(1,408,965)
Capital Outlay	<u>991,083</u>	<u>965,986</u>	<u>(25,097)</u>
Total Unrestricted Fund	\$231,070,606	\$233,081,002	\$2,010,396

Total Operating Budget – Net of Use of Fund Balance

	FY 2021 Adopted Budget	FY 2022 Recommended Budget	\$ Change
Summary of Expenditures by Category			
Administration	\$3,520,986	\$3,691,471	\$170,485
Mid-Level Administration	17,242,320	17,659,634	417,314
Instructional Salaries & Wages	83,479,956	85,794,487	2,314,531
Textbooks and Instructional Supplies	2,435,343	2,487,827	52,484
Other Instructional Costs	1,618,645	1,517,820	(100,825)
Special Education	19,505,104	19,674,171	169,067
Student Personnel Services	1,285,145	1,446,751	161,606
Student Health Services	2,565,990	2,688,012	122,022
Student Transportation	18,148,833	18,602,764	453,931
Operation of Plant	17,071,778	17,574,870	503,092
Maintenance of Plant	4,592,157	4,362,108	(230,049)
Fixed Charges	52,689,240	54,765,191	2,075,951
Capital Outlay	<u>796,429</u>	<u>815,986</u>	<u>19,557</u>
Total Unrestricted Fund	\$224,951,926	\$231,081,092	\$6,129,166

Administration



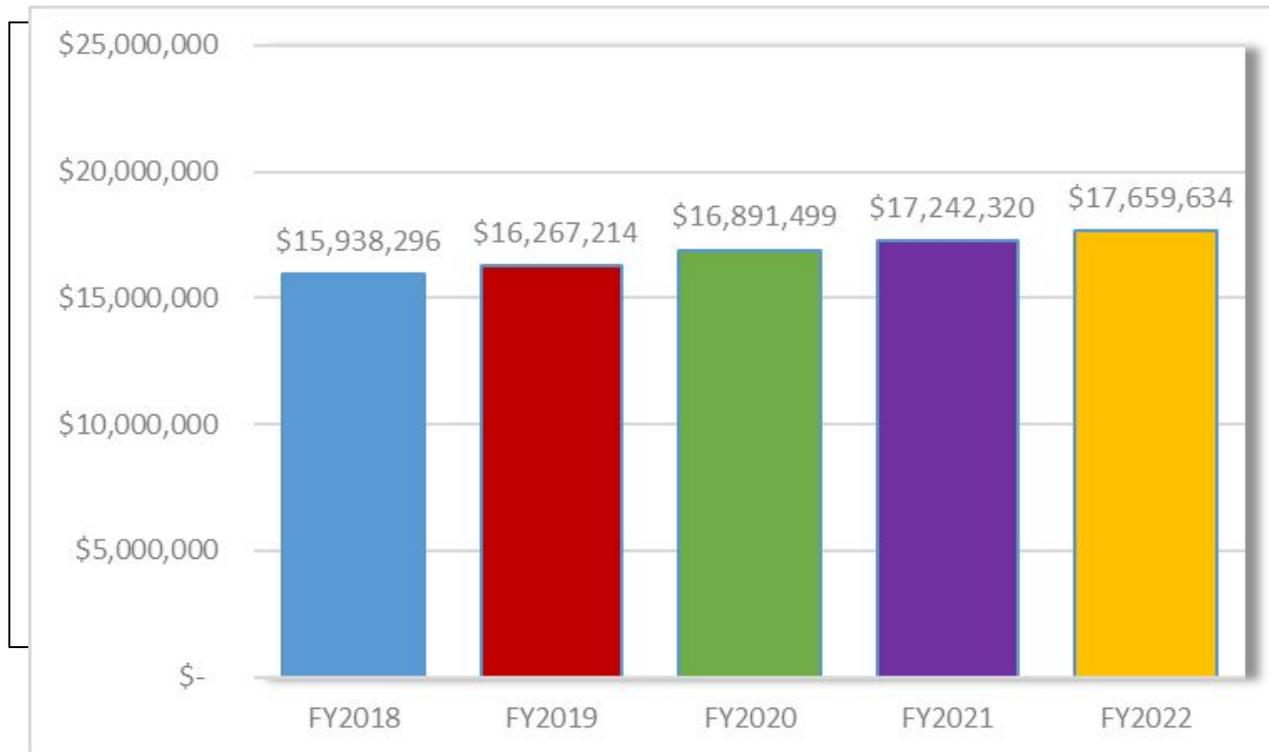
Requested Increase:
\$170,485 (4.8% increase)

Highlights:

- Funding for negotiations

FY2021 and 2022 are net of fund balance

Mid-Level Administration



Requested Increase:

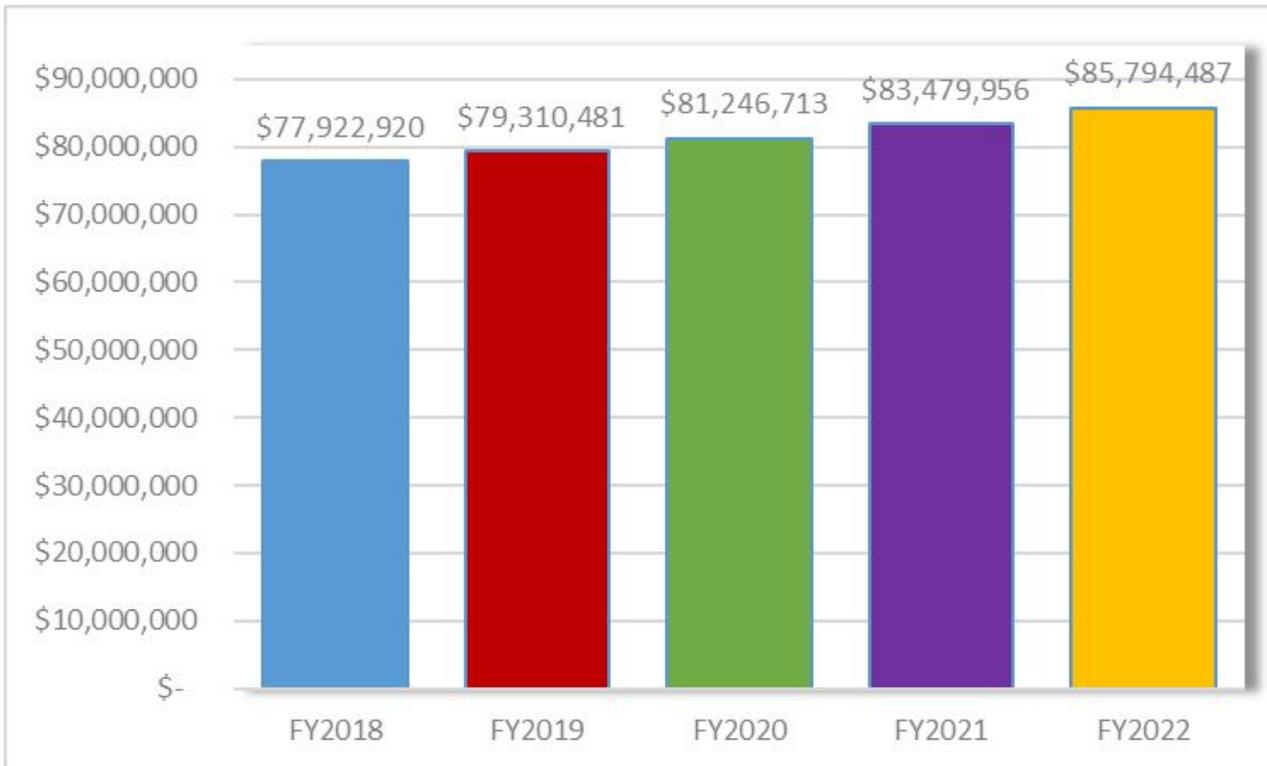
\$417,314 (2.4% increase)

Highlights:

- Funding for negotiations

FY2021 and 2022 are net of fund balance

Instructional Salaries and Wages



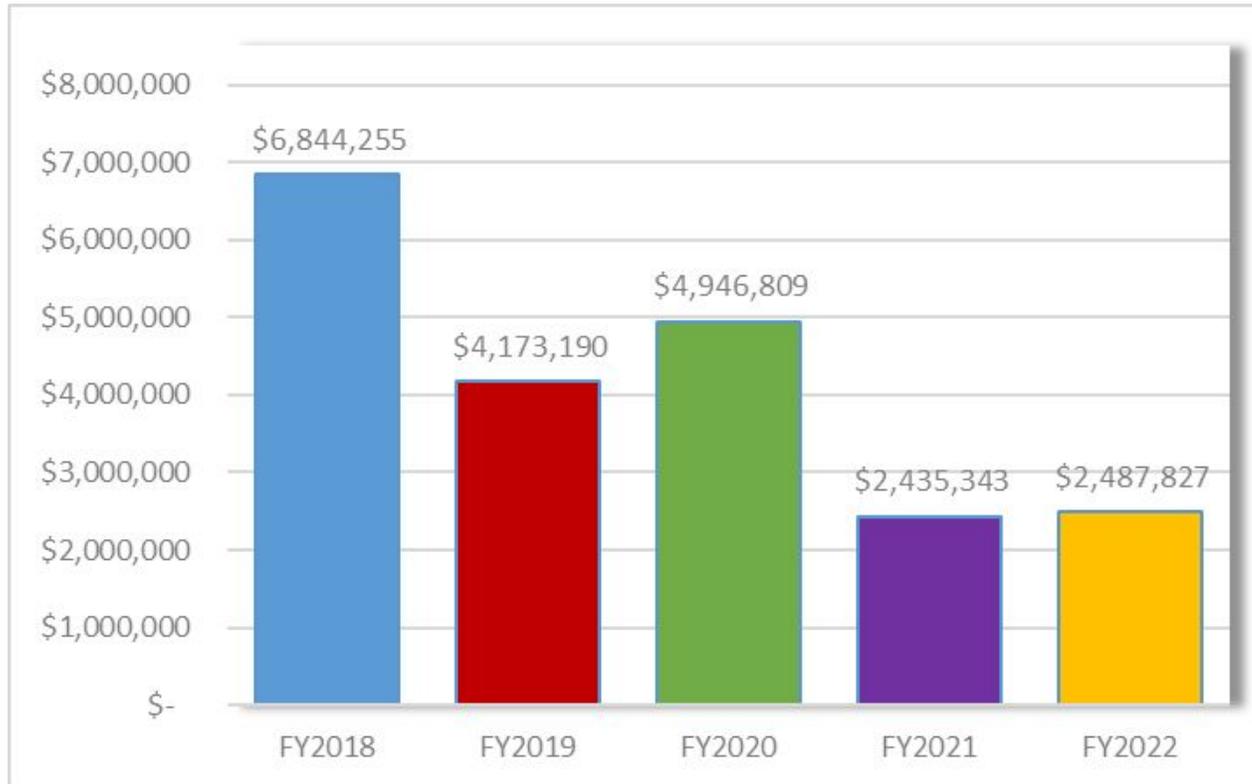
Requested Increase:
\$2,314,531 (2.8% increase)

Highlights:

- Funding for negotiations

FY2021 and 2022 are net of fund balance

Textbooks and Instructional Supplies



FY2021 and 2022 are net of fund balance

Requested Increase:

\$52,484 (2.2% increase)

Highlights:

- Elementary Math consumables
- Instructional software

Use of Fund Balance: \$1,771,060

Continuation of school-based technology refresh \$1,260,000

- Network switches
- Network Host refresh
- Interactive SMART TVs for classrooms
- Teacher laptops

Digital Textbook Subscriptions:

- Spanish
- American History- Reconstruction to Present
- US History- Beginnings to 1914

Other Instructional Costs

Requested Increase:
-**\$100,825** (6.2% decrease)

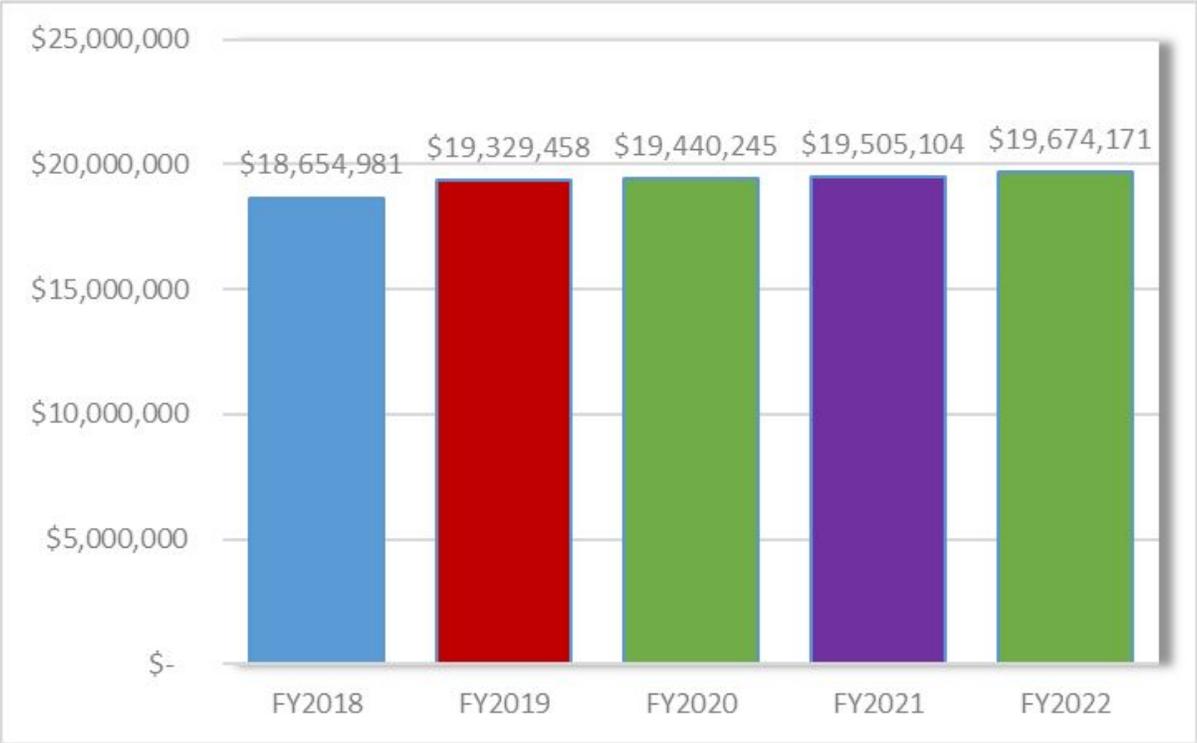
Highlights:

- Conferences
- Mileage
- Non-public placements
- Contracted temporary services



FY2021 and 2022 are net of fund balance

Special Education

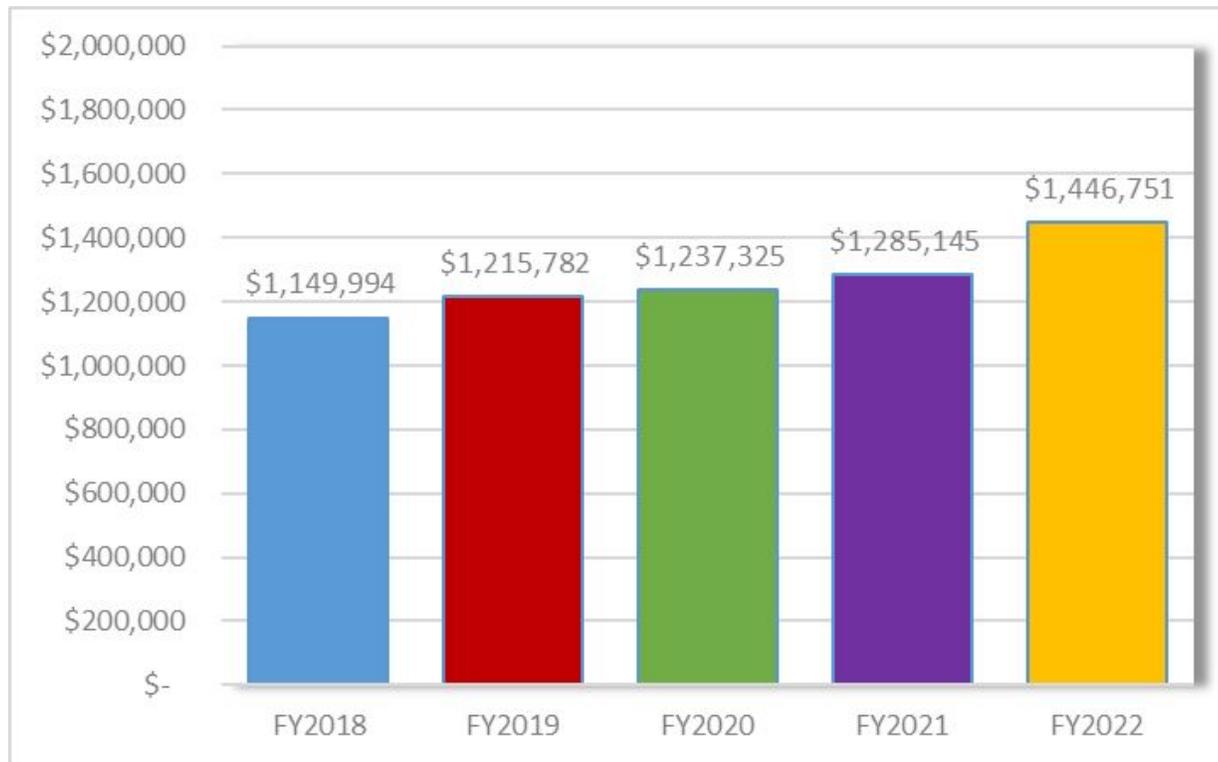


Requested Increase:
\$169,067 (0.9% increase)

Highlights:
Funding for negotiations

FY2021 and 2022 are net of fund balance

Student Personnel Services



Requested Increase:

\$161,606 (12.6% increase)

Highlights:

- Funding for negotiations

FY2021 and 2022 are net of fund balance

Student Health Services



Requested Increase:

\$122,022 (4.8% increase)

Highlights:

- Funding for negotiations

FY2021 and 2022 are net of fund balance

Student Transportation



Requested Increase:
\$453,931 (2.5% increase)

Highlights:

- Funding for negotiations
- Contracted bus PVA increase
- Hourly contracted driver/attendant rate increase
- Decrease in fuel rate

FY2021 and 2022 are net of fund balance

Operation of Plant



Requested Increase:

\$503,092 (2.9% increase)

Highlights:

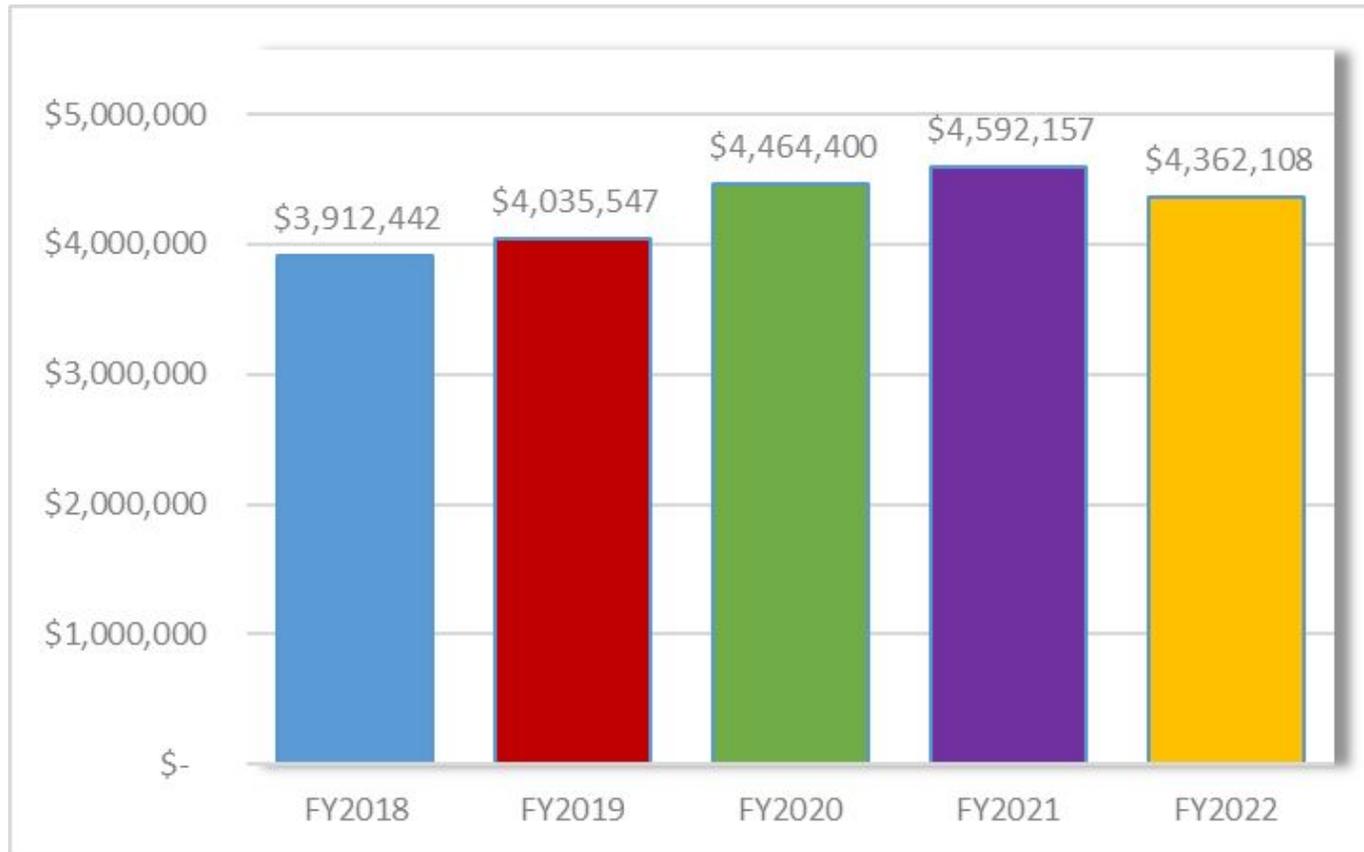
- Funding for negotiations
- Utilities

Use of Fund Balance: \$78,850

- Vehicles

FY2021 and 2022 are net of fund balance

Maintenance of Plant



Requested Increase:

-\$230,049 (5.0% decrease)

Highlights:

- Funding for negotiations
- Removal of all planned painting

FY2021 and 2022 are net of fund balance

Fixed Charges



Requested Increase:

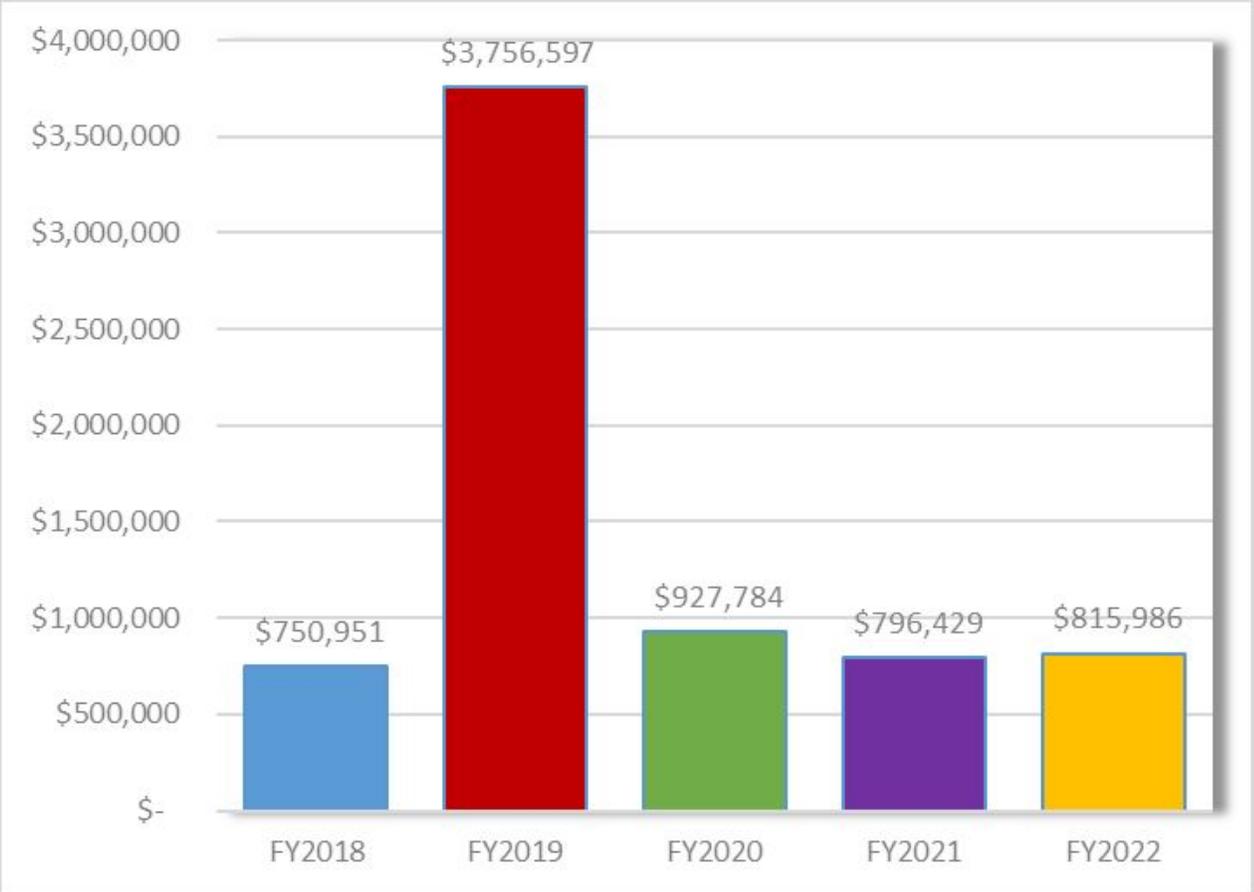
\$2,075,951 (3.9% increase)

Highlights:

- Social Security associated with negotiations
- Pension increase
- Health Insurance estimate to be received Feb/Mar, 5% estimated increase
- General liability/workers compensation insurance

FY2021 and 2022 are net of fund balance

Capital Outlay



FY2021 and 2022 are net of fund balance

Requested Increase:
\$19,557 (2.5% increase)

Additional Costs:

- Funding for negotiations

Use of Fund Balance: \$150,000

- Building modifications

Important Dates

- January 6 – Board of Education budget public hearing
- January 13– Board of Education budget work session
- January 27 – Board of Education budget approval