Board of Education
Budget Work Session
FY2022

Dr. J. Scott Smith, Superintendent
Ms. Tammy McCourt, Assistant Superintendent
December 16, 2020
## The Big Picture

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

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**Planned Use of Fund Balance**

- **$6,118,680**
- **$1,999,910**

**Net of Fund Balance**

- **$224,951,926**
- **$231,081,092**

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 + 17,138
FY 2021 Per Pupil Funding $6,392
FY 2022 Unofficial September 30, 2020 Eligible for Funding * 16,724
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) $118,598,485
FY 2022 Increase $9,055,564
## Total Operating Budget

### Summary of Expenditures by Category

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

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<td>$3,691,471</td>
<td>$170,485</td>
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<td>Mid-Level Administration</td>
<td>17,242,320</td>
<td>17,659,634</td>
<td>417,314</td>
</tr>
<tr>
<td>Instructional Salaries &amp; Wages</td>
<td>83,479,956</td>
<td>85,794,487</td>
<td>2,314,531</td>
</tr>
<tr>
<td>Textbooks and Instructional Supplies</td>
<td>2,435,343</td>
<td>2,487,827</td>
<td>52,484</td>
</tr>
<tr>
<td>Other Instructional Costs</td>
<td>1,618,645</td>
<td>1,517,820</td>
<td>(100,825)</td>
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<td>19,505,104</td>
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<td>Student Transportation</td>
<td>18,148,833</td>
<td>18,602,764</td>
<td>453,931</td>
</tr>
<tr>
<td>Operation of Plant</td>
<td>17,071,778</td>
<td>17,574,870</td>
<td>503,092</td>
</tr>
<tr>
<td>Maintenance of Plant</td>
<td>4,592,157</td>
<td>4,362,108</td>
<td>(230,049)</td>
</tr>
<tr>
<td>Fixed Charges</td>
<td>52,689,240</td>
<td>54,765,191</td>
<td>2,075,951</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>796,429</td>
<td>815,986</td>
<td>19,557</td>
</tr>
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<td><strong>Total Unrestricted Fund</strong></td>
<td><strong>$224,951,926</strong></td>
<td><strong>$231,081,092</strong></td>
<td><strong>$6,129,166</strong></td>
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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

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

FY2021 and 2022 are net of fund balance
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

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

Additional Costs:
• Funding for negotiations

Use of Fund Balance: $150,000
• Building modifications

FY2021 and 2022 are net of fund balance
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