

Board of Education's Operating & Food Services FY 2024 Budget Work Session

Dr. J. Scott Smith
Superintendent

Tammy McCourt, CPA
Assistant Superintendent



Food Service Position Changes

Recommended Staffing Changes of Current Positions:

- Convert all 3 Hour Food Service Workers to 4 Hours
- Convert Food Service Manager II from 6 Hours to 7 Hours
- Convert Food Service Manager III from 7 Hours to 8 Hours
- Reclassify six Food Service Manager I to Food Service Manager II

New Staff Additions:

- Food Service Accountant
- Food Service Coordinator
- Floating/Training Manager



Food Services Meal Rates

	FY 2023	FY 2024	
	Rate	Proposed	\$ Change
Breakfast	\$ 1.45	\$ 1.75	\$ 0.30
Lunch	\$ 2.85	\$ 3.25	\$ 0.40

*Estimated increase in revenues of \$320,202.

*The last meal rate increase was FY 2019.



Unrestricted Fund Local Funding

FY 2024 Superintendent's Recommended Budget

\$130,015,513

	FY 2023 Adopted Budget	FY 2024 BOE Budget
Local Funding		
County Appropriation		
Foundation	\$93,048,132	\$86,240,715
Compensatory Education	14,087,448	22,927,335
Special Education	6,103,554	7,152,057
English Learners	1,145,163	1,339,042
Full-Day PreK	400,209	3,190,866
Career Ladder	119,012	127,936
Post College & Career Ready	392,941	415,725
Transitional Supplemental Instruction	828,448	843,575
Retirement	5,400,000	5,400,000
Comparable Wage Index	<u>0</u>	<u>2,378,262</u>
Local Total	\$121,524,907	\$130,015,513

Local Funding
increase of
\$8,490,606 or 7.0%



Unrestricted Fund State Funding

FY 2024 Superintendent's Recommended Budget

\$141,721,294

	FY 2023 Adopted Budget	FY 2024 BOE Budget
State Funding		
Foundation	\$82,150,249	\$84,627,006
Transition Grant	3,251,181	3,251,181
Regional Cost Difference	267,347	-
Special Education	7,382,835	8,877,159
Transportation (Student)	8,293,618	9,010,568
Compensatory Aid	16,435,249	25,637,886
Special Education Tuition	700,000	700,000
Limited English Proficiency	1,514,037	1,763,436
Environmental Education Program	5,000	5,000
Career Ladder	177,988	196,064
Full Day Pre-K	3,710,537	3,197,428
Post College & Career Ready	556,919	596,937
Transitional Supplemental Instruction	937,792	965,225
Comparable Wage Index	-	3,275,911
State Total	\$125,382,752	\$142,103,801

State Funding
increase of
\$16,721,049 or 13.3%

Increase over FY 2024 Superintendent's Recommended Budget

\$382,507

Increase over FY 2023 Adopted Budget

\$16,721,049



Unrestricted Fund Revenue

FY 2024 Superintendent's Recommended Budget

\$ 278,731,471

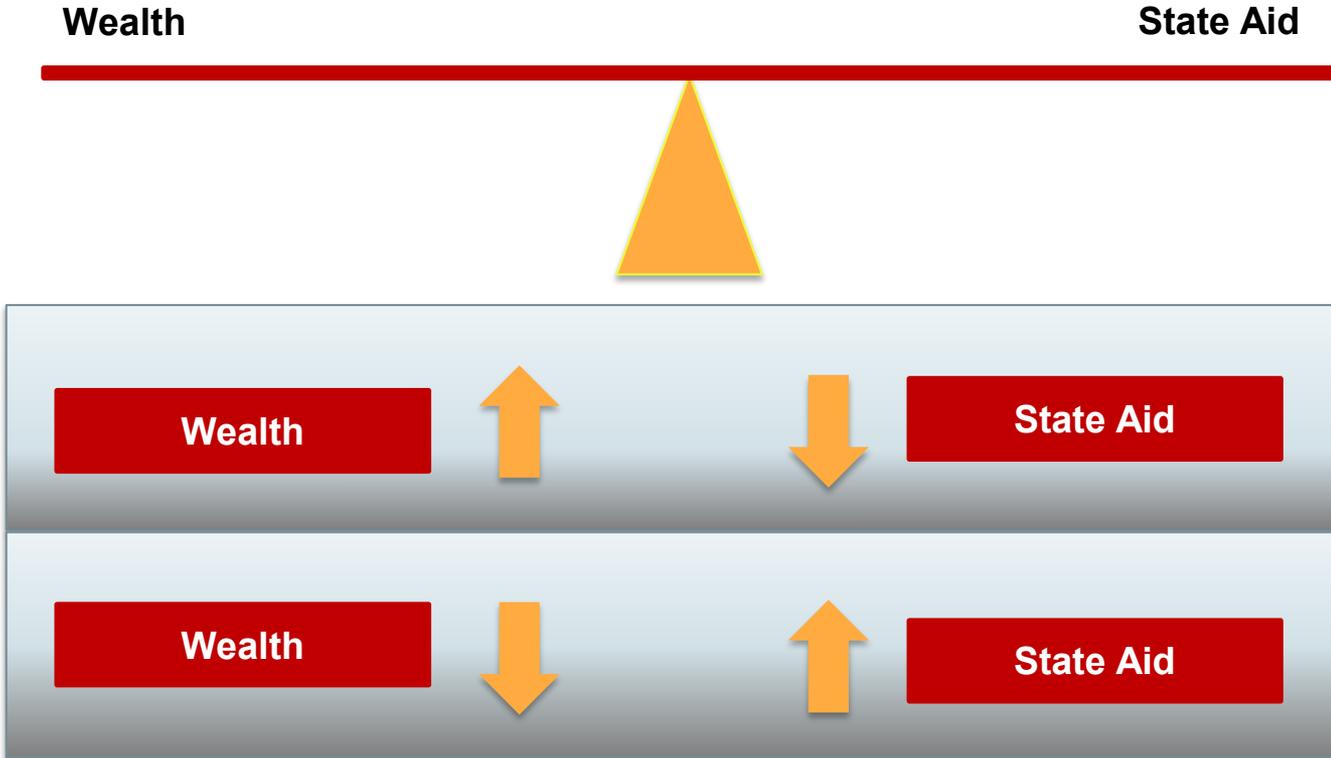
	FY 2023 Adopted Budget	FY 2024 BOE Budget	\$ Change
Summary of Revenues			
Local	\$121,524,907	\$130,015,513	\$8,490,606
SMCPS Fund Balance	2,000,000	2,000,000	-
SMCPS Fund Balance - CPCS	287,831	299,545	11,714
State	125,382,752	142,103,801	16,721,049
Federal	2,486,000	2,491,000	5,000
Other	<u>1,070,800</u>	<u>2,204,119</u>	<u>1,133,319</u>
Total Unrestricted Fund Revenues	\$252,752,290	\$279,113,978	\$26,361,688

Increase over FY 2024 Superintendent's Recommended Budget

\$382,507



State Aid and County Wealth

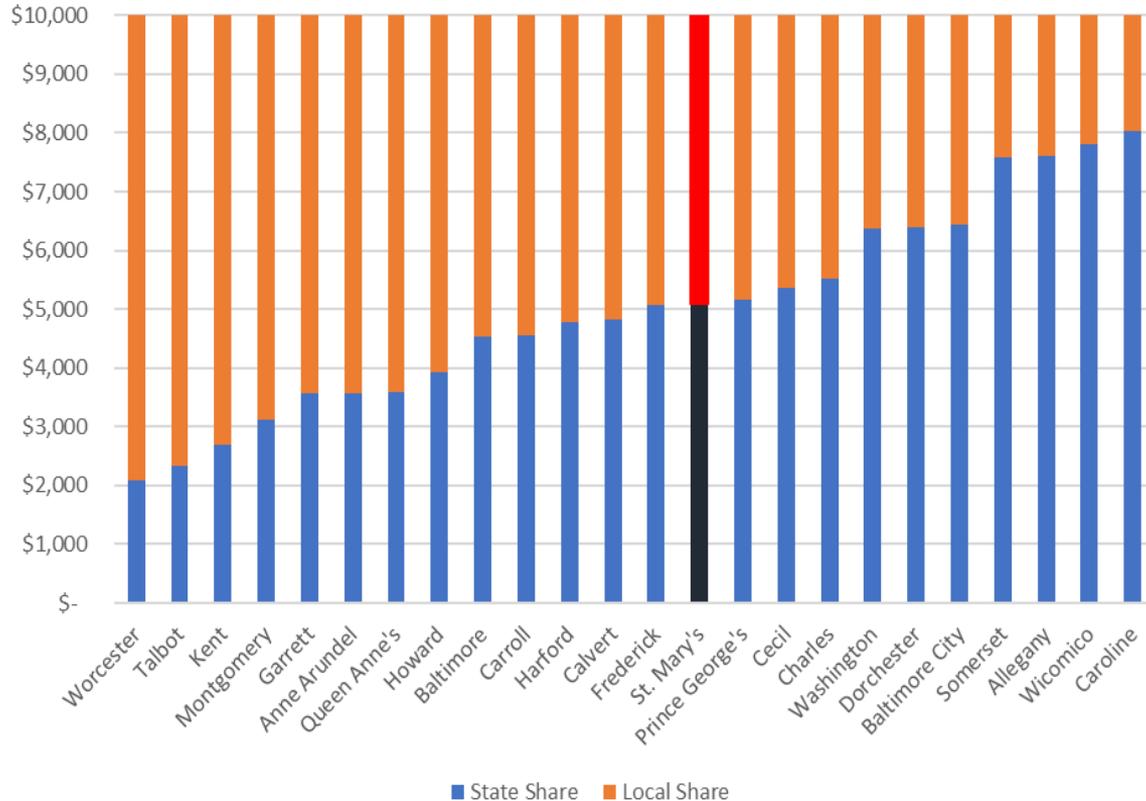


Example: National Board Certification \$10,000

Higher Real Estate Assessment

Higher Taxable Income

Lower State Funding



Lower Real Estate Assessment

Lower Taxable Income

Higher State Funding



\$60,000 Starting Salary by July 1, 2026

Local Education Agency	Bachelor s Degree Step 1** (Minimum)	Blueprint	Delta	% increase needed
Washington	\$56,987.00	\$60,000.00	\$3,013.00	5.29%
Howard	\$56,228.00	\$60,000.00	\$3,772.00	6.71%
Charles	\$54,508.00	\$60,000.00	\$5,492.00	10.08%
Harford	\$54,195.00	\$60,000.00	\$5,805.00	10.71%
Prince George's	\$52,961.00	\$60,000.00	\$7,039.00	13.29%
Baltimore	\$52,927.00	\$60,000.00	\$7,073.00	13.36%
Baltimore City	\$52,712.00	\$60,000.00	\$7,288.00	13.83%
Allegany	\$52,674.00	\$60,000.00	\$7,326.00	13.91%
Montgomery	\$52,286.00	\$60,000.00	\$7,714.00	14.75%
Cecil	\$51,858.00	\$60,000.00	\$8,142.00	15.70%
Frederick	\$51,780.00	\$60,000.00	\$8,220.00	15.87%
Wicomico	\$51,518.00	\$60,000.00	\$8,482.00	16.46%
Somerset	\$51,388.00	\$60,000.00	\$8,612.00	16.76%
Calvert	\$51,005.00	\$60,000.00	\$8,995.00	17.64%
Anne Arundel	\$50,247.00	\$60,000.00	\$9,753.00	19.41%
Carroll	\$50,061.00	\$60,000.00	\$9,939.00	19.85%
Dorchester	\$49,980.00	\$60,000.00	\$10,020.00	20.05%
Talbot	\$49,924.00	\$60,000.00	\$10,076.00	20.18%
Kent	\$49,766.00	\$60,000.00	\$10,234.00	20.56%
St. Mary's	\$49,717.00	\$60,000.00	\$10,283.00	20.68%
Worcester	\$49,707.00	\$60,000.00	\$10,293.00	20.71%
Caroline	\$48,455.00	\$60,000.00	\$11,545.00	23.83%
Queen Anne's	\$48,411.00	\$60,000.00	\$11,589.00	23.94%
Garrett	\$47,849.00	\$60,000.00	\$12,151.00	25.39%

Effective July 1, 2023
 \$52,452
 14.39% needed by July
 1, 2026



Superintendent Recommended Amendments

Advanced Placement +\$365,407

- §7–205.1.(g)(1) Beginning in the 2023–2024 school year, each county board shall provide all students who meet the CCR standard required under subsection (c) of this section with access to the following post college and career readiness (post–CCR) pathways, at no cost to the student or the student’s parents, including the cost of any fees:
- (i)3. A comparable program consisting of Advanced Placement courses specified by the College Board

Bus Contractors +\$37,000

- Adjust maintenance rate from proposed \$1.09 to \$1.10
- Reallocate ESSER III funds to support continuation of bus driver retention payment in FY24

Miscellaneous Reductions - \$19,900



Budget Requirements

- EASMC & EASMC-ESP
 - Salary scale adjustment of 5.5% = \$7.15m
 - Step \$2.2m
- SMASA agreement
 - Step & 2% = \$800k
- Healthcare
 - Incremental cost increases
- Transportation
 - Escalated fuel costs
 - Bus contractor: driver/aide wage increase
- Dual Enrollment & AP exams
 - Blueprint mandate, LEA to cover the cost = \$865k
- Workforce development
 - Blueprint mandate, LEA to cover the cost = \$1.1m
- Textbook adoption
 - Secondary math = \$2m
- Facility maintenance
 - Year over year CPI increase 6.7%
- Minimum wage increase
 - January 2023 \$13.25, January 2024 \$14.00



Commissioner Revenue Discussion

Fiscal Year	County Audited Revenues	Education Allocation	%
2014	\$ 193,470,909	\$89,910,980	46.47%
2015	\$ 198,705,023	\$93,910,979	47.26%
2016	\$ 215,817,300	\$96,026,941	44.49%
2017	\$ 210,362,830	\$99,717,401	47.40%
2018	\$ 214,660,451	\$ 102,189,940	47.61%
2019	\$ 225,088,708	\$ 103,852,525	46.14%
2020	\$ 236,865,957	\$ 106,242,921	44.85%
2021	\$ 262,804,237	\$ 109,542,921	41.68%
2022	\$ 262,209,842	\$ 114,540,490	43.68%

*Excludes grants and use of fund balance.



Important Dates

- January 25 – Board of Education budget work session
- February 1 – Board of Education budget approval

