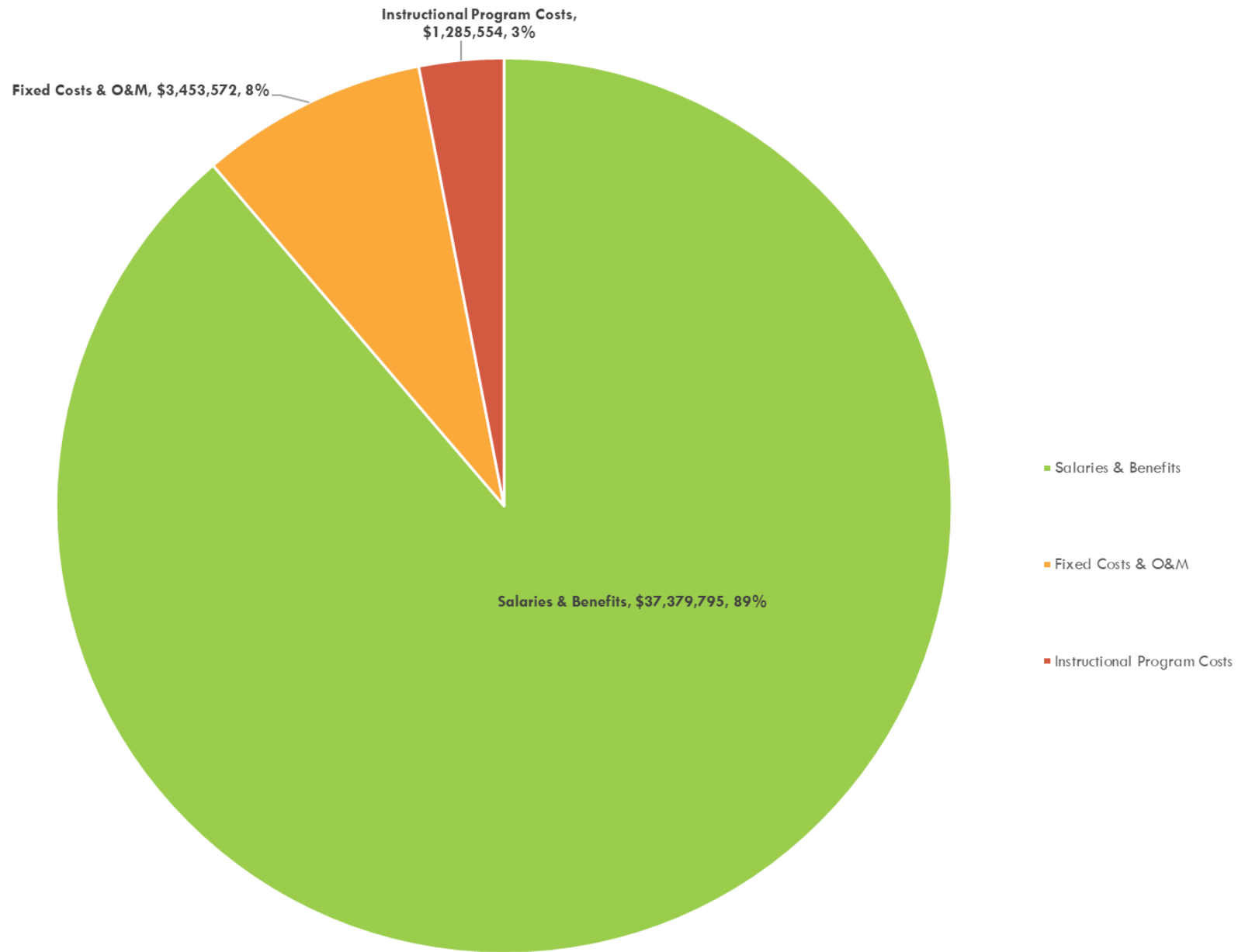


General Fund FY23 Budget Recap & FY25 Projection Update

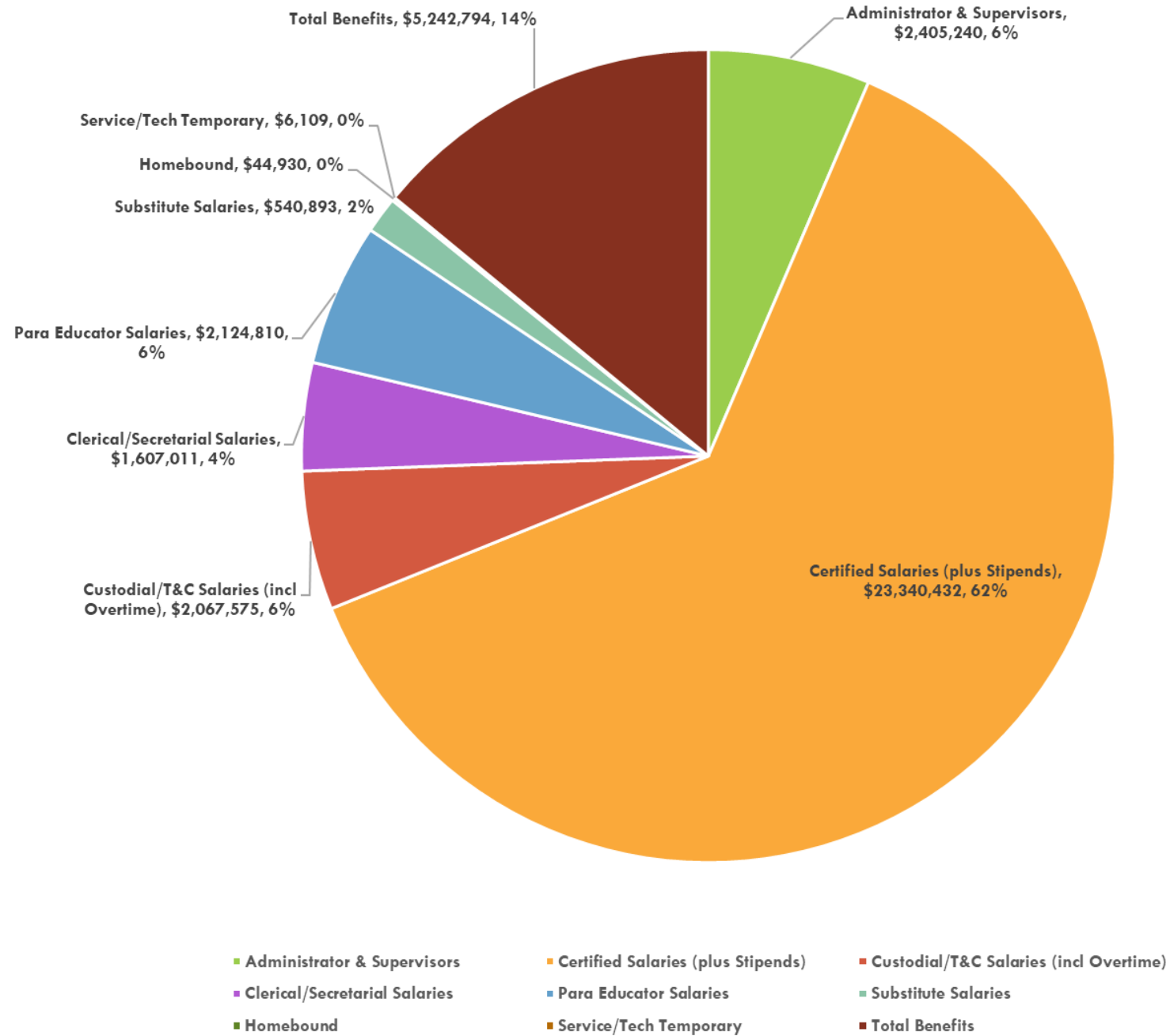
December 12th 2023



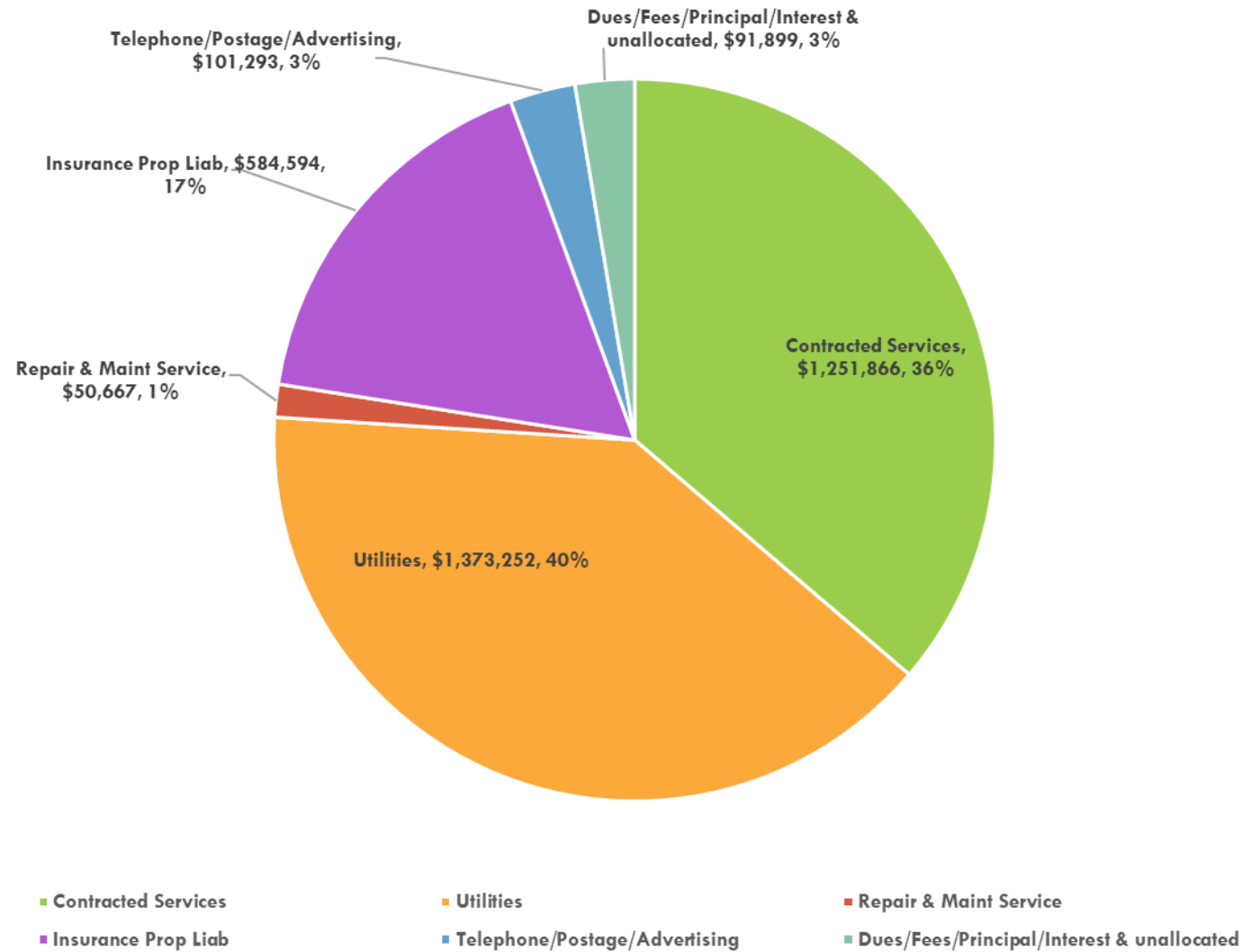
FY23 Elementary General Fund Expenditures



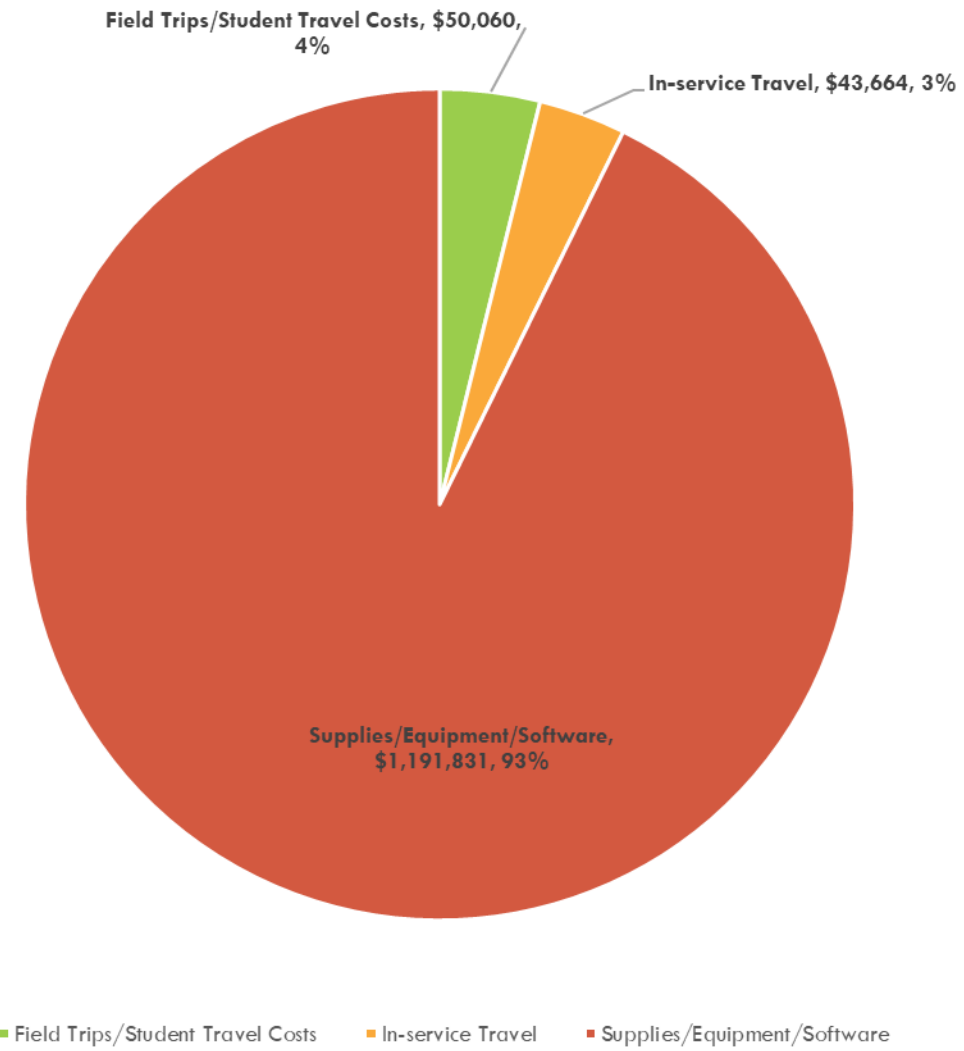
Elementary GF Salaries & Benefits



FY23 Elementary Fixed Costs and O&M Expenditures

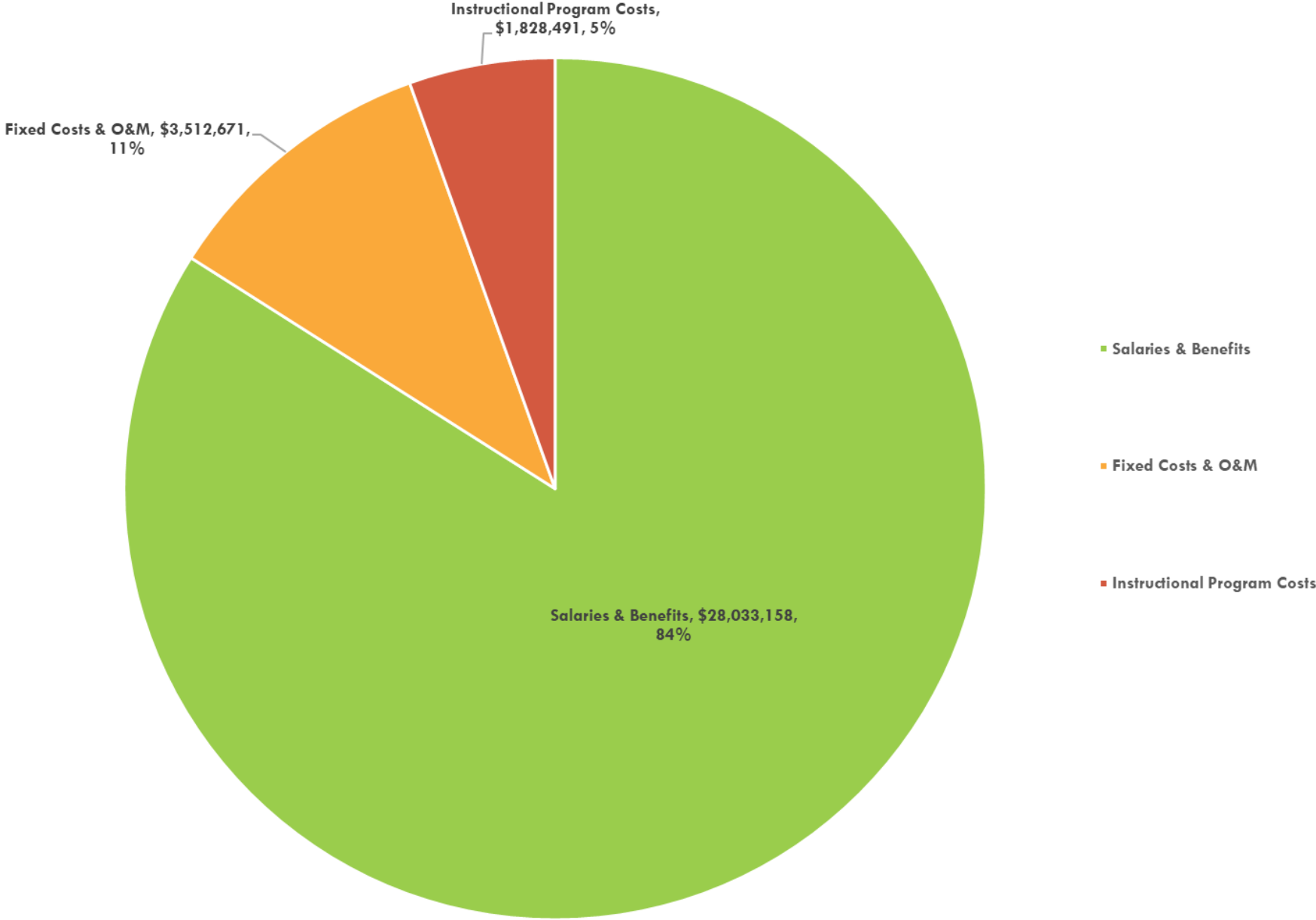


FY23 GF Elementary Instructional Program Costs

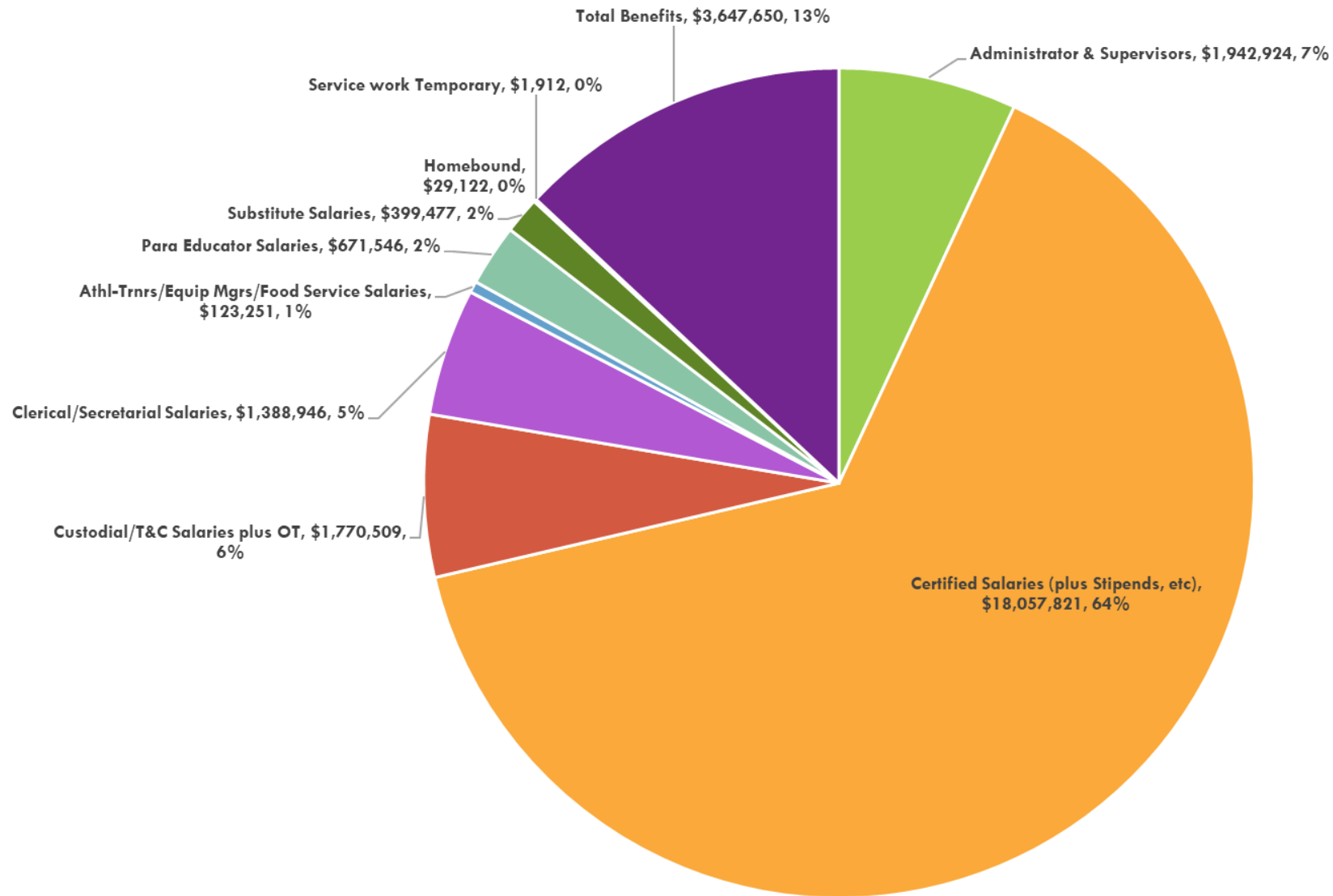


ADDITIONAL DETAIL OF EXPENDITURES					
ELEMENTARY DISTRICT					
	FY22	FY23	% Inc/Dec		
Off Administrator Services	\$70,194	\$55,662	-20.70%		
Contract Prof/Educ Services	\$101,231	\$139,735	38.04%		
Other Professional Services	\$529,972	\$774,865	46.21%		
Audit	\$37,320	\$14,670	-60.69%		
Tech Services	\$171,231	\$191,441	11.80%		
Cont Tech Services	\$73,441	\$75,492	2.79%		
Contracted Services (A)	\$983,390	\$1,251,866	27.30%		
Gas	\$309,918	\$390,169	25.89%		
Electric	\$470,121	\$577,569	22.86%		
Water	\$106,992	\$128,155	19.78%		
Sewer	\$34,349	\$37,457	9.05%		
Disposal	\$104,768	\$129,125	23.25%		
Snow Removal	\$50,381	\$110,778	119.88%		
Utilities	\$1,076,529	\$1,373,252	27.56%		
Insurance Prop Liab	\$492,670	\$584,594	18.66%		
Supplies	\$701,341	\$566,045	-19.29%		
Supplies Tech	\$32,649	\$21,398	-34.46%		
Gas/Oil	\$527	\$368	-30.21%		
Food	\$905	\$5,748	534.86%		
Books	\$291,258	\$294,513	1.12%		
Periodicals Subscriptions	\$16,571	\$28,551	72.30%		
Minor Equip New	\$109,864	\$49,217	-55.20%		
Minor Equip Tech	\$13,712	\$29,651	116.23%		
Media Software	\$4,598	\$424	-90.77%		
Technology software	\$220,829	\$195,915	-11.28%		
Constr Services	\$5,200	\$0	-100.00%		
Major Equipment	\$28,560	\$0	-100.00%		
Supplies/Equipment/Software	\$1,426,015	\$1,191,831	-16.42%		
(A) Services include SRO/CRO's (\$263K), the GF contribuion/funding of the preschool program (mainly teachers salaries) \$384K approx. cost of elections(\$93K), fleet copier contract(\$55K), District Match of CSCT Svcs provided by contractors (these costs cannot come out of the CSCT revenue that comes in from the state, so we use IDC, which were expenses that were ultimately adjusted to the GF) (\$202K elem and \$135K HS), Spark Arts Ignite (\$45K), Pmts to Uof M, Shelley Danaher and Stella Woodrum for interpreting and IEP services (\$80K), some payroll items that were consistently coded to non payroll accounts (\$8K), Audit (\$24K)					

FY23 High School General Fund Expenditures

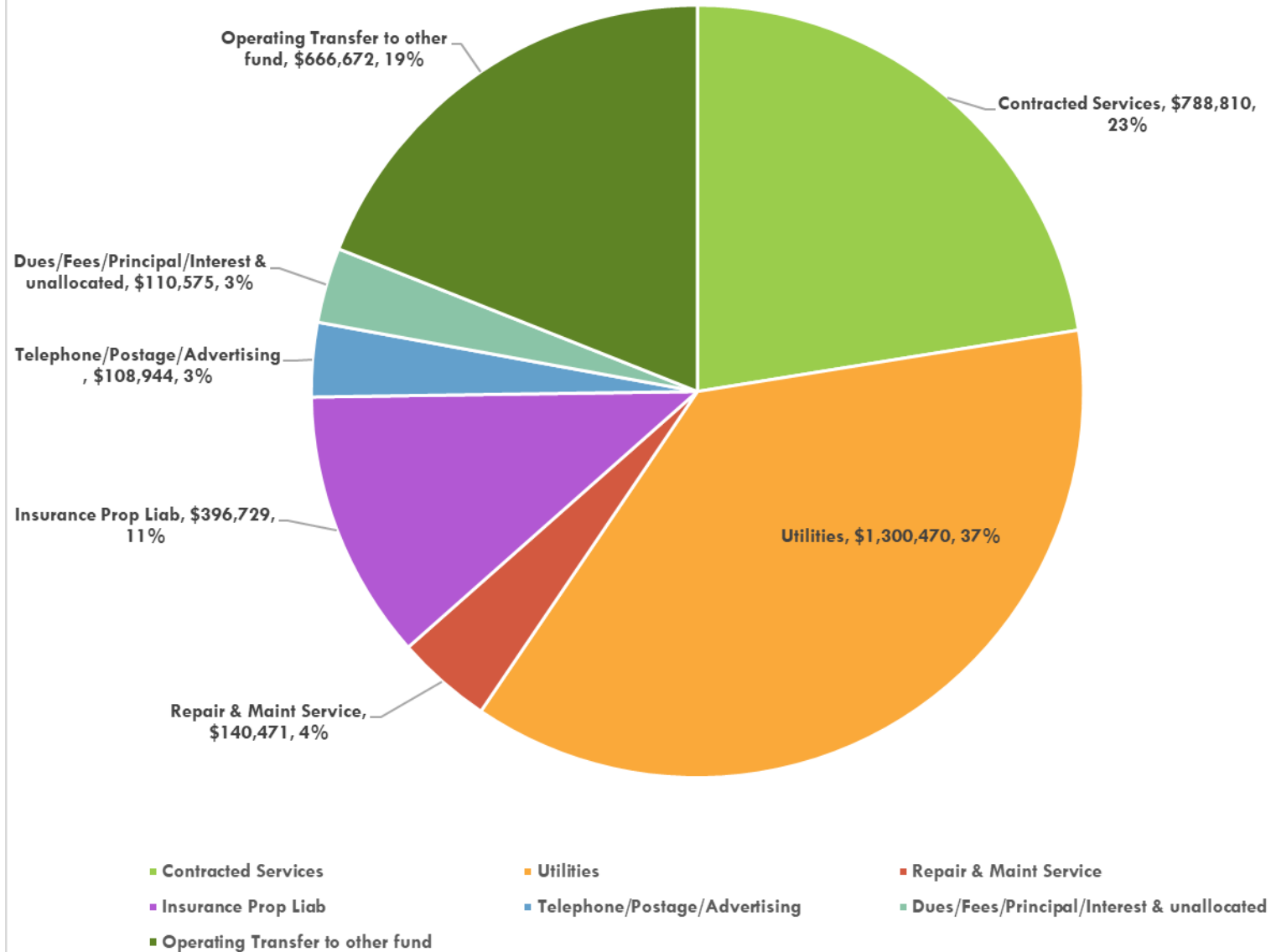


FY23 High School Salaries & Benefits

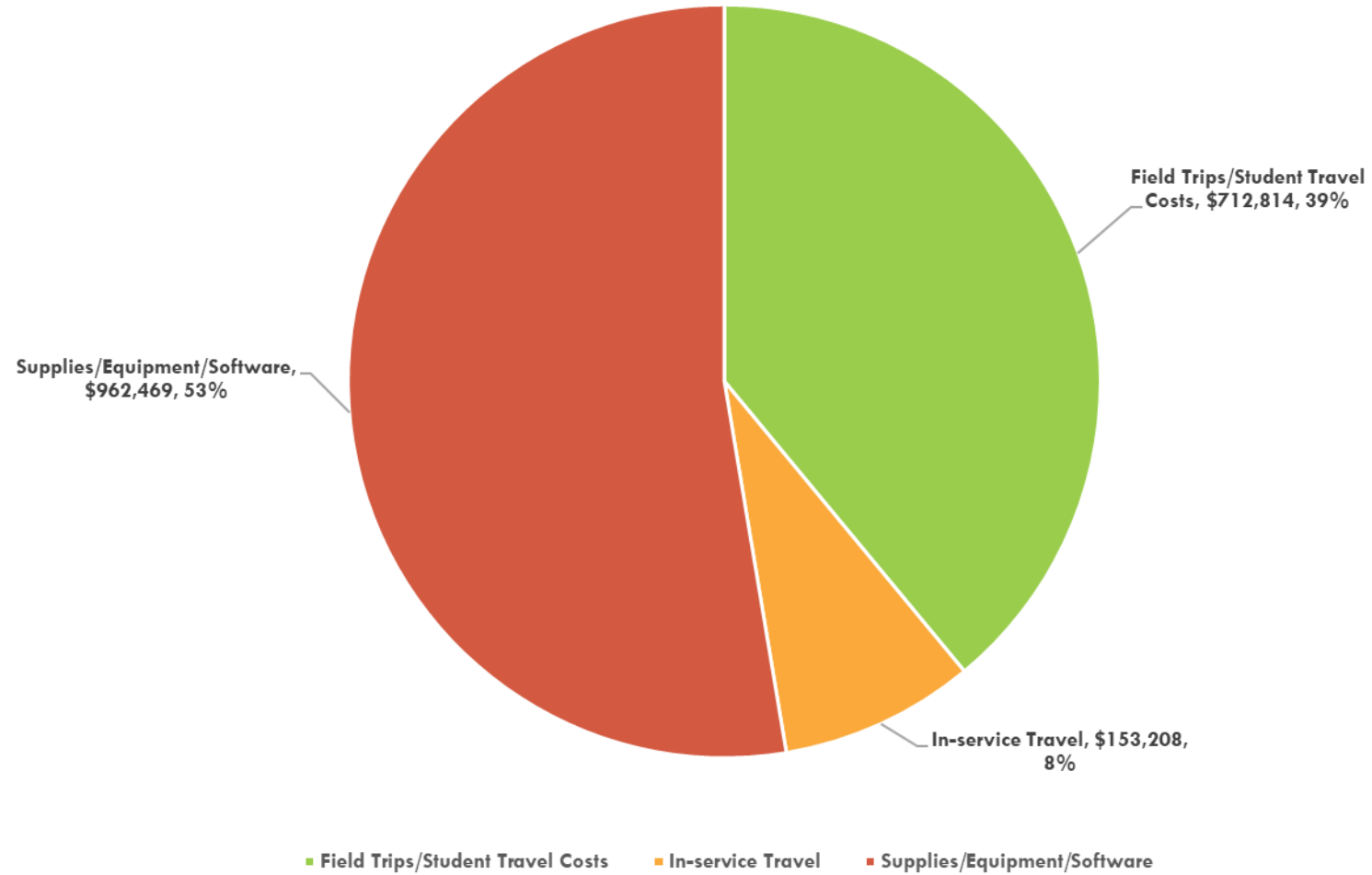


- Administrator & Supervisors
- Certified Salaries (plus Stipends, etc)
- Custodial/T&C Salaries plus OT
- Clerical/Secretarial Salaries
- Athl-Trnrs/Equip Mgrs/Food Service Salaries
- Para Educator Salaries
- Substitute Salaries
- Homebound
- Service work Temporary
- Total Benefits

FY23 GF High School Fixed Costs and O&M



FY23 GF High School Instructional Program Costs



ADDITIONAL DETAIL OF EXPENDITURES						
HIGH SCHOOL DISTRICT						
	FY22	FY23	% Inc/Dec			
Off Administrator Services	\$65,938	\$37,108	-43.72%			
Contract Prof/Educ Services	\$24,164	\$9,693	-59.89%			
Other Professional Services	\$331,008	\$455,562	37.63%			
Audit	\$24,880	\$9,780	-60.69%			
Tech Services	\$199,622	\$211,170	5.79%			
Cont Tech Services	\$69,762	\$65,497	-6.11%			
Contracted Services (A)	\$715,373	\$788,810	10.27%			
Gas	\$286,664	\$311,398	8.63%			
Electric	\$671,940	\$797,863	18.74%			
Water	\$46,719	\$56,850	21.68%			
Sewer	\$14,771	\$20,485	38.68%			
Disposal	\$110,281	\$113,875	3.26%			
Snow Removal	\$0	\$0	0.00%			
Utilities	\$1,130,376	\$1,300,470	15.05%			
Insurance Prop Liab	\$340,533	\$396,729	16.50%			
Supplies	\$510,380	\$642,996	25.98%			
Supplies Tech	\$23,545	\$21,975	-6.67%			
Gas/Oil	\$4,270	\$3,089	-27.66%			
Food	\$2,687	\$29,677	1004.58%			
Books	\$238,185	\$73,573	-69.11%			
Encyclopedias/DICT	\$218	\$50	-77.06%			
Periodicals Subscriptions	\$55,077	\$48,363	-12.19%			
Minor Equip New	\$77,744	\$37,796	-51.38%			
Minor Equip Tech	\$39,648	\$17,351	-56.24%			
Media Software	\$392	-\$2	-100.61%			
Technology software	\$83,998	\$92,202	9.77%			
Constr Services	\$12,069	\$0	-100.00%			
Major Equipment	\$55,739	-\$4,600	-108.25%			
Supplies/Equipment/Software	\$1,103,954	\$962,469	-12.82%			
(A) Services include SRO/CRO's (\$263K), the GF contribtuion/funding of the preschool program (mainly teachers salaries) \$384K approx., cost of elections(\$93K), fleet copier contract(\$55K), District Match of CSCT Svcs provided by contractors (these costs cannot come out of the CSCT revenue that comes in from the state, so we use IDC, which were expenses that were ultimately adjusted to the GF) (\$202K elem and \$135K HS), Spark Arts Ignite (\$45K), Pmts to Uof M, Shelley Danaher and Stella Woodrum for interpreting and IEP services (\$80K), some payroll items that were consistently coded to non payroll accounts (\$8K), Audit (\$24K)						

MCPS General Fund
Budget Projections - 3% Inflationary Increase
FY25

		ELEMENTARY	HIGH SCHOOL
Highest Budget Without Vote		\$ 43,841,473	\$ 35,770,672
Over Base Levy		\$ 166,626.71	\$ 303,848.92
	Proposed Adopted Budget	\$ 44,008,099	\$ 36,074,521
Prior Year Adopted Budget		\$ 43,181,480	\$ 34,591,338
	Estimated Increase to General Fund	\$ 826,619	\$ 1,483,183
Add:			
	Certified & Classified Retiree Savings	\$ 260,000	\$ 260,000
	Subtotal-Available to Balance	\$ 1,086,619	\$ 1,743,183
	<u>Estimated Salary & Benefit Obligations to Build into the Budget:</u>		
	Additional Classroom Staff	\$ -	\$ -
	Certified Step	\$ (694,746)	\$ (311,647)
	Certified (1.0%)	\$ (253,836)	\$ (189,844)
	Certified Lane Movement	\$ (230,000)	\$ (135,000)
	MMCEO Step/Longevity	\$ (51,199)	\$ (41,243)
	MMCEO (\$.20)	\$ (53,053)	\$ (37,676)
	Exempt	1.00% \$ (3,738)	\$ (2,707)
	Professional Specialists	1.00% \$ (794)	\$ (575)
	Administrative	1.00% \$ (27,932)	\$ (24,848)
	Trades & Crafts	1.00% \$ (8,346)	\$ (3,750)
	Noon Duty	1.00% \$ (3,863)	\$ -
	Subtotal	\$ (240,888)	\$ 995,894
	<u>Anticipated Obligations:</u>		
	Liability insurance-Estimated 15% increase	\$ (92,800)	\$ (76,800)
	SRO/CRO/SSO	\$ (3,152)	\$ (4,728)
	ESSER funds-Used as expense offset in FY24	\$ (355,769)	\$ (1,130,321)
	Anticipated Budget Balance before Other Adds/Reductions	\$ (692,610)	\$ (215,956)
	<u>Reductions, Savings and Offsets</u>		
	Anticipated Budget Balance	\$ (692,610)	\$ (215,956)

General Fund

ANB, Budgets & Levies

FY19-FY28

<i>Elementary</i>										
	FY19	FY20	FY21	FY22	FY23	FY24	FY25-est	FY26-est	FY27-est	FY28-est
Inflation %	1.87	0.91	1.83	1.50	2.57	2.70	3.00	3.00	3.00	3.00
ANB K-6	4,473	4,486	4,560	4,428	4,360	4,262	4,253	4,295	4,285	4,254
ANB 7-8	1,101	1,155	1,247	1,198	1,222	1,207	1,190	1,148	1,179	1,207
Max Budget	39,437,677	40,465,533	42,395,229	41,501,201	42,151,020	43,181,480	44,008,099	45,136,795	46,554,612	47,818,040
Base Budget	31,408,186	32,239,023	33,765,312	33,123,129	33,657,720	34,410,426	35,070,419	35,982,676	37,129,669	38,154,405
Adopted/Est.	39,437,677	40,457,147	41,983,822	41,341,638	42,151,020	43,181,480	44,008,099	45,136,795	46,554,612	47,818,040
Increase in Adopted Budget		1,019,470	1,526,675	(642,184)	809,382	1,030,460	826,619	1,128,696	1,417,817	1,263,428
Voted Levy		200,519			294,791	261,504	166,627	216,435	270,824	238,692
<i>High School</i>										
	FY19	FY20	FY21	FY22	FY23	FY24	FY25-est	FY26-est	FY27-est	FY28-est
Inflation %	1.87	0.91	1.83	1.50	2.57	2.70	3.00	3.00	3.00	3.00
ANB 9-12 Missoula	3,646	3,683	3,641	3,629	3,843	3,926	3,992	4,176	4,134	4,149
ANB 9-12 Seeley	100	91	95	94	101	102	101	102	101	102
Max Budget	29,961,994	30,610,010	30,566,151	31,261,185	33,410,120	34,591,338	36,074,521	38,729,700	39,449,856	40,794,457
Base Budget	24,006,504	24,515,029	24,524,830	25,063,330	32,884,157	27,872,220	29,051,554	31,181,736	31,807,534	32,853,718
Adopted/Est.	29,961,994	30,588,908	30,751,683	31,244,575	33,410,120	34,591,338	36,074,521	38,729,700	39,449,856	40,794,457
Increase in Adopted Budget		626,914	162,775	492,892	2,165,545	1,181,218	1,483,183	2,655,179	720,156	1,344,601
Voted Levy		118,986			525,963	128,027	303,849	527,997	144,358	249,417
Non Voted OB Increase			152,994	107,366						