



Forward Thinking, High Achieving.

FY23

General Fund Budget

Projections

March 29, 2022

MCPS General Fund Budget Projections - 2.57% Inflationary Increase FY23

		ELEMENTARY	HIGH SCHOOL
Highest Budget Without Vote		\$ 41,856,229	\$ 32,884,157
Over Base Levy		\$ 294,790.68	\$ 525,962.58
Proposed Adopted Budget		\$ 42,151,020	\$ 33,410,120
Prior Year Adopted Budget		\$ 41,341,638	\$ 31,244,575
Estimated Increase to General Fund		\$ 809,382	\$ 2,165,544
Add:			
Certified & Classified Retiree Savings		\$ 260,000	\$ 260,000
Subtotal-Available to Balance		\$ 1,069,382	\$ 2,425,544
<u>Estimated Salary & Benefit Obligations to Build into the Budget:</u>			
Additional Classroom Staff			\$ (270,000)
Certified Step Movement		\$ (367,950)	\$ (301,050)
Certified Lane Movement		\$ (236,500)	\$ (193,500)
MMCEO Step/Longevity		\$ (53,900)	\$ (44,100)
MMCEO	\$1.10	\$ (258,500)	\$ (211,500)
Increasing Steps 1-4		\$ (13,200)	\$ (10,800)
Lane Movements		\$ (12,100)	\$ (9,900)
Certified	1.00%	\$ (220,550)	\$ (180,450)
Exempt	1.00%	\$ (2,365)	\$ (1,935)
Professional Specialists	1.00%	\$ (495)	\$ (405)
Administrative	1.00%	\$ (25,245)	\$ (20,655)
Trades & Crafts	1.00%	\$ (8,030)	\$ (6,570)
Noon Duty		\$ (15,600)	\$ -
Subtotal		\$ (145,053)	\$ 1,174,679

**MCPS General Fund
Budget Projections - 2.57% Inflationary Increase
FY23**

Anticipated Obligations:

Liability insurance-Estimated 12% increase
SRO/CRO/SSO
NEA GPS teacher add 1 FTE
ESSER funds-Used as expense offset in FY22
Subs-Teachers/para, kitchen, & custodial
Activity cost increase
Fine Arts equipment repairs/uniform cleaning
HS Graduation Budget Adjust
C&I Adoption

**Anticipated Budget Balance before
Other Adds/Reductions**

Reductions, Savings and Offsets

Position Savings
ESSER Support

Anticipated Budget Balance

\$	(55,000)	\$	(45,000)
\$	(3,152)	\$	(4,728)
\$	(40,000)	\$	(33,000)
\$	(2,036,860)	\$	(1,431,450)
		\$	(113,000)
		\$	(24,000)
		\$	(3,000)
\$	(125,000)		
\$	(2,405,065)	\$	(479,499)
\$	(2,405,065)	\$	(479,499)

**PROJECTED FY22-FY23 REVENUE BUDGET
ELEMENTARY GENERAL FUND**

REVENUE DESCRIPTION	2022 BUDGET	PROJECTED 2023 BUDGET	DIFFERENCE	% CHANGE
Direct State Aid	\$ 15,312,855	\$ 15,619,371	\$ 306,516	2.00%
Special Ed Allowable Costs	2,544,472	2,507,945	(36,527)	-1.44%
Guaranteed Tax Base	8,606,180	8,957,284	351,104	4.08%
Non-Levy Revenue	16,268	15,000	(1,268)	-7.79%
Base Levy	4,488,043	4,365,655	(122,388)	-2.73%
Over-Base Levy	8,188,510	8,483,300	294,791	3.60%
Tuition Over Base	30,000	10,000	(20,000)	-66.67%
State Block Grants	-	-	-	-
Natural Resources Development	-	-	-	-
Quality Educator	1,611,866	1,657,845	45,979	2.85%
At Risk Student	209,187	196,891	(12,296)	-5.88%
Indian Education For All	127,710	129,949	2,239	1.75%
American Indian Achievement Gap	84,294	83,356	(938)	-1.11%
Data for Achievement	122,253	124,423	2,170	1.77%
Total Revenue	\$ 41,341,638	\$ 42,151,020	\$ 809,382	1.96%

MILLS LEVIED:	88.40	89.60	1.20	1.36%
ANB:				
K-6	4,428	4,360	(68)	-1.54%
7-8	1,198	1,222	24	2.00%
TAXABLE VALUE	\$ 143,403,999	\$ 143,403,999	\$ -	0.00%

**PROJECTED FY22-FY23 REVENUE BUDGET
HIGH SCHOOL GENERAL FUND**

REVENUE DESCRIPTION	2022 BUDGET	PROJECTED 2023 BUDGET	DIFFERENCE	% CHANGE
Direct State Aid	\$ 12,355,484	\$ 13,425,588	\$ 1,070,104	8.66%
Special Ed Allowable Costs	1,116,125	963,112	(153,013)	-13.71%
Guaranteed Tax Base	5,864,558	6,528,842	664,285	11.33%
Non-Levy Revenue	30,668	10,000	(20,668)	-67.39%
Base Levy	4,308,463	4,448,712	140,249	3.26%
Over-Base Levy	6,043,879	6,569,842	525,963	8.70%
Flex Increase	107,367	-	(107,367)	-100.00%
Tuition Over-Base	30,000	15,000	(15,000)	-50.00%
State Block Grants	-	-	-	-
Natural Resources Development	-	-	-	-
Quality Educator	1,059,549	1,109,467	49,918	4.71%
At Risk Student	106,428	100,976	(5,453)	-5.12%
Indian Education For All	84,512	91,816	7,304	8.64%
American Indian Achievement Gap	56,642	58,853	2,211	3.90%
Data for Achievement	80,901	87,912	7,011	8.67%
Total Revenue	\$ 31,244,575	\$ 33,410,120	\$ 2,165,544	6.93%

MILLS LEVIED:	40.68	42.83	2.15	5.28%
ANB:	3,723	3,944	221	5.94%
TAXABLE VALUE	\$ 257,269,457	\$ 257,269,457	\$ -	0.00%

Funding the BASE Budget

General Fund Revenues



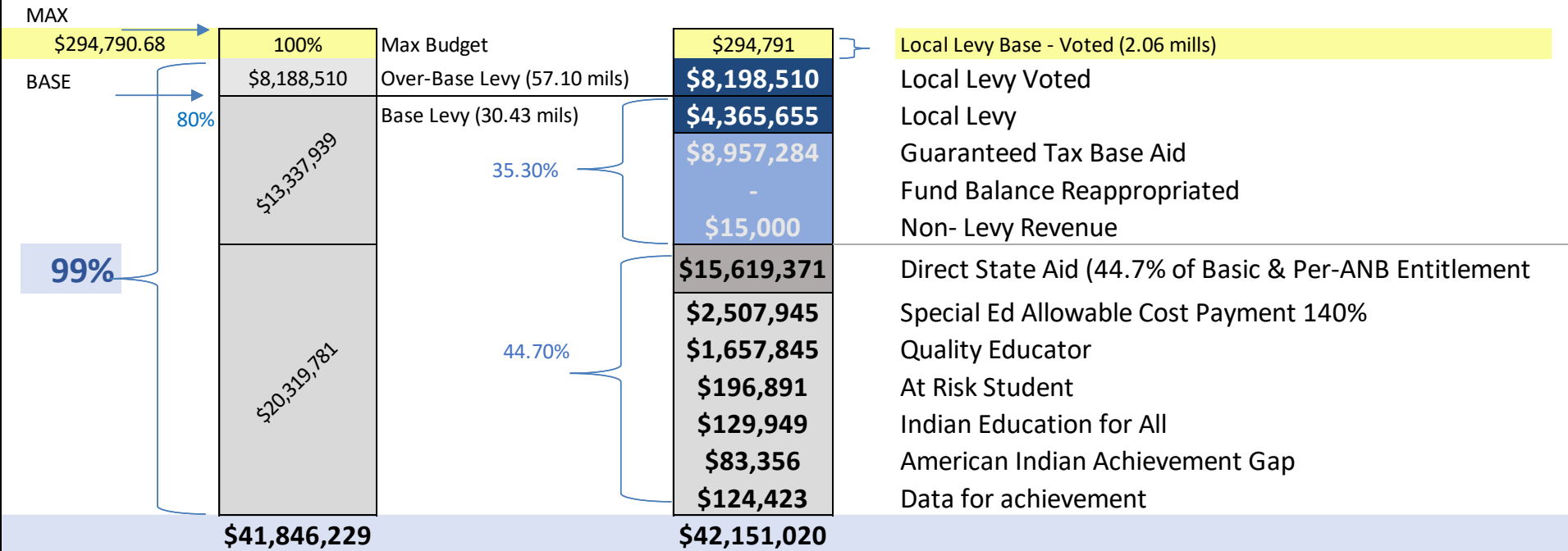
Local Mills
Guaranteed Tax Base Aid
Fund Balance Reappropriated
Non-Levy Revenue

Direct State Aid (44.7% of Basic & Per-ANB)

Quality Educator Payment
At-Risk Student Payment
Indian Ed for All Payment
Amer. Indian Achvmnt Gap Payment
Data for Achievement Payment
140% Special Ed Allowable Cost Payment

Elementary 2022-2023 General Fund Budget Projected

Highest Budget Without a Vote **\$41,856,229**



ELEMENTARY GENERAL FUND TOTAL LEVIES

2021
ADOPTED BUDGET
\$41,983,822

2022
ADOPTED BUDGET
\$41,341,638

2023
ESTIMATED BUDGET
\$42,151,020

MAX =	\$42,395,229
Tuition	\$30,000
	\$8,188,510
	Over Base Levy
	\$33,765,312
	BASE
	Base Levies
	\$4,851,911

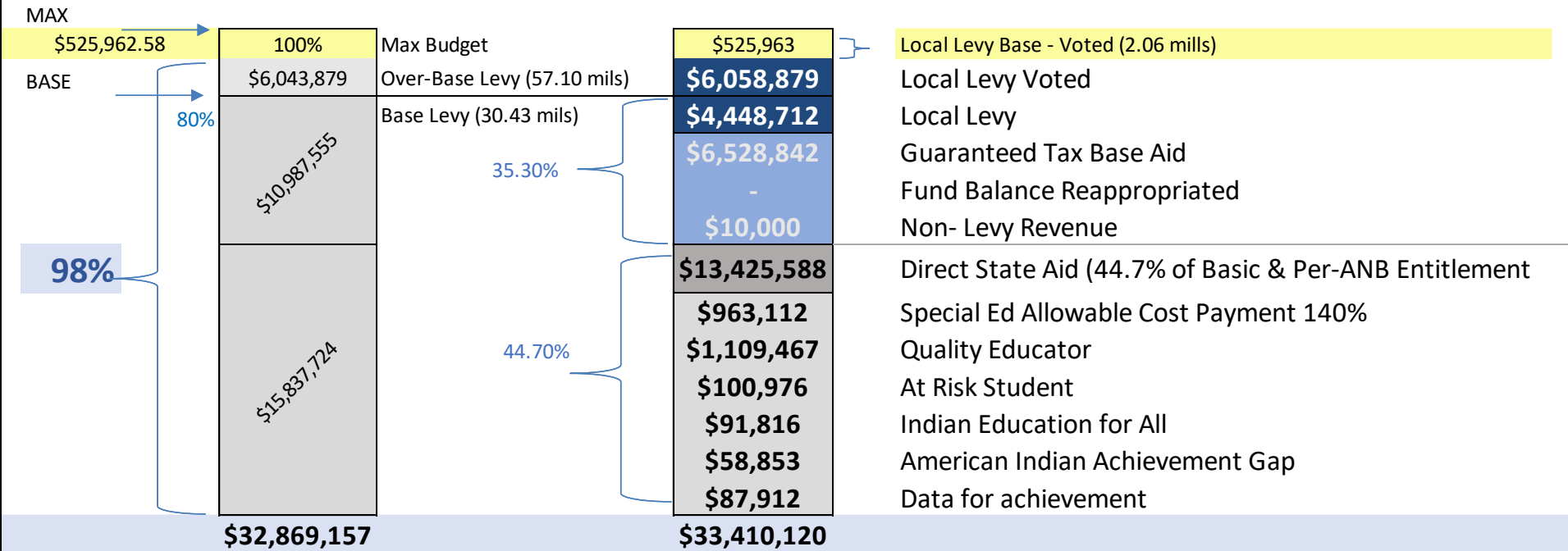
MAX =	\$41,501,201
Tuition	\$30,000
	\$8,188,510
	Over Base Levy
	\$33,123,129
	BASE
	Base Levies
	\$4,488,043

MAX =	\$42,151,020
Tuition	\$10,000
	\$8,483,300
	Over Base Levy
	\$33,657,720
	BASE
	Base Levies
	\$4,365,655

Tax Valuation	\$130,020,256		\$143,403,999		\$143,403,999
Total Levies	\$13,040,420	31.1%	\$12,676,553	30.7%	\$12,848,956 30.5%
Total Tax on \$100K Home	\$135.40	per year	\$119.34	per year	\$120.96 per year
Mills	100.30		88.40		89.60

High School 2022-2023 General Fund Budget Projected

Highest Budget Without a Vote **\$32,884,157**



HIGH SCHOOL GENERAL FUND TOTAL LEVIES

2021
ADOPTED BUDGET
\$30,751,683

MAX =	\$30,566,151
Tuition	\$30,000
Flex-Non Voted Transfer	\$152,974
\$6,043,879	
Over Base Levy	
\$24,524,830	
BASE	
Base Levies	
\$4,293,931	

2022
ADOPTED BUDGET
\$31,264,582

MAX =	\$31,261,185
Tuition	\$30,000
Flex-Non Voted Transfer	\$107,367
\$6,043,879	
Over Base Levy	
\$25,063,330	
BASE	
Base Levies	
\$4,315,125	

2023
ESTIMATED BUDGET
\$33,410,120

MAX =	\$33,410,120
Tuition	\$15,000
\$6,569,842	
Over Base Levy	
\$26,825,278	
BASE	
Base Levies	
\$4,448,712	

Tax Valuation **\$231,134,662**

\$257,269,457

\$ 257,269,457

Total Levies **\$10,490,784** **34.1%**

\$10,359,003 **34.1%**

\$11,018,554 **33.0%**

**Total Tax on
\$100K Home** **\$61.27** **per year**

\$54.92 **per year**

\$57.82 **per year**

Mills **45.39**

40.68

42.83