
FY 2023-24

Draft Proposed Budget Overview and Discussion

March 13, 2023
Board of Education meeting



Major Highlights

Draft proposed budget is based on the following ESTIMATES:

ADM - 10,968

4% salary increase for certified and non-certified staff

Employer retirement rate: 25.75% (2022-2023 rate is 24.50%)

Employer hospitalization: \$8,350 per employee (2022-2023 amount is \$7,397)

BUDGET SUMMARY

State Public School Fund	\$ 91,730,744.00
Local Current Expense Fund	27,192,178.00
Federal Grant Fund	20,251,802.77
Capital Outlay Fund	20,910,861.00
School Food Service Fund	6,921,485.00
School Age Child Care Fund	791,495.00
Other Restricted Funds	8,103,694.00
TOTAL	\$ 175,902,259.77

LOCAL CURRENT EXPENSE FUND				
ACCOUNT CODE	DESCRIPTION	PROPOSED 2023-2024 BUDGET	2022-2023 BUDGET	
REVENUE				
2.4110.000.000	County Appropriation	18,617,840	15,834,840	(\$15,834,840 regular appropriation + \$2,783,000 increase requested)
2.4410.000.000	Fines & Forfeitures	300,000	300,000	
2.4450.000.000	Interest	10,000	10,000	
2.4470.000.000	Reimbursements	30,000	30,000	
2.4910.000.000	Fund Balance Appropriated	8,234,338	8,218,510	
	Total	27,192,178	24,393,350	

Local Current Expense Fund Balance as of 6/30/2022: \$12,220,967
 Fund Balance Appropriated for FY2023-2024: -\$8,234,338
 Fund Balance Unappropriated: \$3,986,629

FY 2023-24 Local Budget - Requests for Additional Funding

	Line item description	Cost
RCS Anticipated Salary/Benefit Increases	Certified Salary Increase (4% estimate for FY 2023-24)	\$235,000
	Classified Salary Increase (4% estimate for FY 2023-24)	\$175,000
	Retirement (24.5% to 25.75%)	\$143,000
	Health Insurance (\$7,397 to \$8,350)	\$90,000
	Subtotal	\$643,000
Departmental Requests	SCORE - Add'l positions (1 BH, 1 classroom teacher, 1 CTE teacher)	\$225,000
	Extra Duty Pay for teachers	\$230,000
	Athletics - \$15,000 per Traditional High School	\$60,000
	Cultural Arts - All-County events	\$15,000
	Permanent Substitutes at all schools (23 positions)	\$500,000
	Intervention Specialist at each elementary school (13 positions)	\$975,000
	Teacher Assistants at South End (3 positions)	\$135,000
Subtotal	\$2,140,000	
TOTAL REQUEST		\$2,783,000

LOCAL - PRC 001 Classroom Teachers

Account Code	Description	Original Draft 2/13/23	Revised Draft	Difference	Explanation
2.5110.001.121.392	Salary - Teacher	\$0.00	\$50,000.00	\$50,000.00	SCORE - Additional classroom teacher salary
2.5110.001.192	Stipend - Added Responsibility	\$0.00	\$213,655.00	\$213,655.00	Extra Duty Pay for teachers
2.5110.001.211	Employers Soc. Sec. Cost	\$0.00	\$16,345.00	\$16,345.00	Extra Duty Pay for teachers - FICA
2.5110.001.211.392	Employers Soc. Sec. Cost	\$0.00	\$3,825.00	\$3,825.00	SCORE - Additional classroom teacher FICA
2.5110.001.221.392	Employers Retirement Cost	\$0.00	\$12,825.00	\$12,825.00	SCORE - Additional classroom teacher Retirement
2.5110.001.231.392	Employers Hospital Cost	\$0.00	\$8,350.00	\$8,350.00	SCORE - Additional classroom teacher Hospitalization
2.5120.001.121.392	Salary - CTE Teacher	\$0.00	\$50,000.00	\$50,000.00	SCORE - CTE teacher salary
2.5120.001.211.392	Employers Soc. Sec. Cost	\$0.00	\$3,825.00	\$3,825.00	SCORE - CTE teacher FICA
2.5120.001.221.392	Employers Retirement Cost	\$0.00	\$12,825.00	\$12,825.00	SCORE - CTE teacher Retirement
2.5120.001.231.392	Employers Hospital Cost	\$0.00	\$8,350.00	\$8,350.00	SCORE - CTE teacher Hospitalization

PRC 001	\$0.00	\$380,000.00	\$380,000.00
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Additional classroom teacher for SCORE - \$75,000
CTE Teacher for SCORE - \$75,000
Extra Duty Pay for Teachers - \$230,000

LOCAL - PRC 003 Non-Instructional Support Personnel

Account Code	Description	Original Draft 2/13/23	Revised Draft	Difference	Explanation
2.5110.003.164	Permanent Substitute Pay	\$0.00	\$230,847.00	\$230,847.00	Permanent Substitute salary
2.5110.003.211	Employers Soc. Sec. Cost	\$0.00	\$17,660.00	\$17,660.00	Permanent Substitutes FICA
2.5110.003.221	Employers Retirement Cost	\$0.00	\$59,443.00	\$59,443.00	Permanent Substitutes Retirement
2.5110.003.231	Employers Hospital Cost	\$0.00	\$192,050.00	\$192,050.00	Permanent Substitutes Hospitalization

PRC 003	\$0.00	\$500,000.00	\$500,000.00
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Permanent Substitute Pay - \$500,000

LOCAL - PRC 007 Instructional Support Personnel

Account Code	Description	Original Draft 2/13/23	Revised Draft	Difference	Explanation
2.5321.007.131.392	Salary - Behavioral Health Specialist	\$0.00	\$50,000.00	\$50,000.00	SCORE - Behavioral Health Specialist salary
2.5321.007.211.392	Employers Soc. Sec. Cost	\$0.00	\$3,825.00	\$3,825.00	SCORE - Behavioral Health Specialist FICA
2.5321.007.221.392	Employers Retirement Cost	\$0.00	\$12,825.00	\$12,825.00	SCORE - Behavioral Health Specialist Retirement
2.5321.007.231.392	Employers Hospital Cost	\$0.00	\$8,350.00	\$8,350.00	SCORE - Behavioral Health Specialist Hospitalization
2.5330.007.131	Intervention Specialists	\$0.00	\$649,513.00	\$649,513.00	Intervention Specialists salary
2.5330.007.211	Employers Soc. Sec. Cost	\$0.00	\$49,688.00	\$49,688.00	Intervention Specialists FICA
2.5330.007.221	Employers Retirement Cost	\$0.00	\$167,249.00	\$167,249.00	Intervention Specialists Retirement
2.5330.007.231	Employers Hospital Cost	\$0.00	\$108,550.00	\$108,550.00	Intervention Specialists Hospitalization

PRC 007	\$0.00	\$1,050,000.00	\$1,050,000.00
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Behavioral Health Specialist for SCORE - \$75,000
Intervention Specialists - \$975,000

LOCAL - PRC 027 Teacher Assistants

Account Code	Description	Original Draft 2/13/23	Revised Draft	Difference	Explanation
2.5110.027.142.386	Teacher Assistant Salary	\$0.00	\$82,422.00	\$82,422.00	South End additional Teacher Assistant salary
2.5110.027.211.386	Employers Soc. Sec. Cost	\$0.00	\$6,303.00	\$6,303.00	South End additional Teacher Assistant FICA
2.5110.027.221.386	Employers Retirement Cost	\$0.00	\$21,225.00	\$21,225.00	South End additional Teacher Assistant Retirement
2.5110.027.231.386	Employers Retirement Cost	\$0.00	\$25,050.00	\$25,050.00	South End additional Teacher Assistant Hospitalization

PRC 027	\$0.00	\$135,000.00	\$135,000.00
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Additional TAs at South End - \$135,000

LOCAL - PRC 843 Cultural Arts

Account Code	Description	Original Draft 2/13/23	Revised Draft	Difference	Explanation
2.5502.843.311	Contracted Services	\$0.00	\$15,000.00	\$15,000.00	Cultural Arts - All-County events
	PRC 843	\$0.00	\$15,000.00	\$15,000.00	

All-County Cultural Art events - \$15,000

LOCAL - PRC 882 Athletics

Account Code	Description	Original Draft 2/13/23	Revised Draft	Difference	Explanation
2.5501.882.411	Supplies - Athletics	\$0.00	\$60,000.00	\$60,000.00	Athletic needs
	PRC 882	\$0.00	\$60,000.00	\$60,000.00	

Athletic needs - \$60,000

Summary of Departmental Requests by PRC

	Original Draft 2/13/23	Revised Draft	Difference
PRC 001	\$0.00	\$380,000.00	\$380,000.00
PRC 003	\$0.00	\$500,000.00	\$500,000.00
PRC 007	\$0.00	\$1,050,000.00	\$1,050,000.00
PRC 027	\$0.00	\$135,000.00	\$135,000.00
PRC 843	\$0.00	\$15,000.00	\$15,000.00
PRC 882	\$0.00	\$60,000.00	\$60,000.00

Total **\$2,140,000.00**

Next steps in Budget Process...

March 20th - Revised proposed budget mailed to BOE members

March 27th - Final discussion of Proposed Budget at work session

April 3rd - Final revised proposed budget mailed to BOE members

April 17th - Request BOE approval of final proposed budget at BOE meeting

April 18th - Present approved proposed budget to County Commissioners