

Legislative Budget Analysis
Proposed FY 2024 Operating and Capital Budgets
Office of the County Auditor
Baltimore County, Maryland
HEARING DATE: May 17, 2023



Department of Education — Operating Budget

Superintendent: Dr. Darryl Williams

BCPS Director of Budget and Reporting: Whit Tantleff

Budget Office Analyst: Elizabeth Miller

Legislative Analyst: Carrie Vivian

Questions to BCPS Sent	April 28, 2023
Responses Received	May 5, 2023
Analysis considers all responses.	

BALTIMORE COUNTY
FISCAL YEAR 2024 BUDGET ANALYSIS

DEPARTMENT OF EDUCATION (035)

BUDGET SUMMARY

\$ in Thousands

PROPOSED CHANGE	GENERAL	SPECIAL	TOTAL	% Change Prior Year
FY 2023 - 2024 Change	\$ (32,635.5)	\$ 39,480.2	\$ 6,844.7	0.3%

BUDGET TRENDS

FY 2022 Actual	\$ 961,078.8 ⁽¹⁾	\$ 974,453.9	\$ 1,935,532.7	
FY 2023 Approp.	1,076,414.9	1,212,212.0 ⁽²⁾	2,288,626.9	18.2%
FY 2024 Request	1,043,779.4	1,251,692.2	2,295,471.6	0.3%
FY 2024 Budget Analysis	1,043,779.4	1,251,692.2	2,295,471.6	0.3%

POTENTIAL REDUCTION **TBD** **\$ -** **TBD**

⁽¹⁾ Reflects County General Funds provided to BCPS.

⁽²⁾ Adjusted to include the additional authorized (Resolution 45-22) expenditures totaling \$34,180,067 from BCPS's General Fund (\$33.4 million) and Food Service Enterprise Fund (\$867 thousand) fund balances not reflected in the Executive's budget documents.

PERSONNEL

PROPOSED CHANGE ALL FUNDS
FULL-TIME EQUIVALENT POSITIONS

FY 2023- 2024 Change 68

BUDGET TRENDS

FY 2022 Actual	15,907
FY 2023 Approp.	16,486
FY 2024 Request	16,554
FY 2024 Budget Analysis	16,554

POTENTIAL REDUCTION **TBD**

VACANCY DATA

Positions Vacant as of April 25, 2023* 1,083

* Provided by BCPS. Excludes Food & Nutrition Services (Program 3513) and Federal & Restricted Programs (Program 3518).

For further information contact: Office of the County Auditor

Phone: (410) 887-3193

DEPARTMENT OF EDUCATION (035)

OPERATING BUDGET SUMMARY:

The County's proposed FY 2024 budget for the Baltimore County Public Schools (BCPS) totals approximately \$2.3 billion, an increase of approximately \$6.8 million, or 0.3%, over the FY 2023 adjusted budget. (The FY 2023 adopted budget was adjusted in November 2022 to include \$34.2 million in additional authorized (Resolution 45-22) expenditures from BCPS's General Fund (\$33.4 million) and Food Service Fund (\$867 thousand) fund balances for enhanced employee compensation and associated FICA and workers' compensation expenses.)

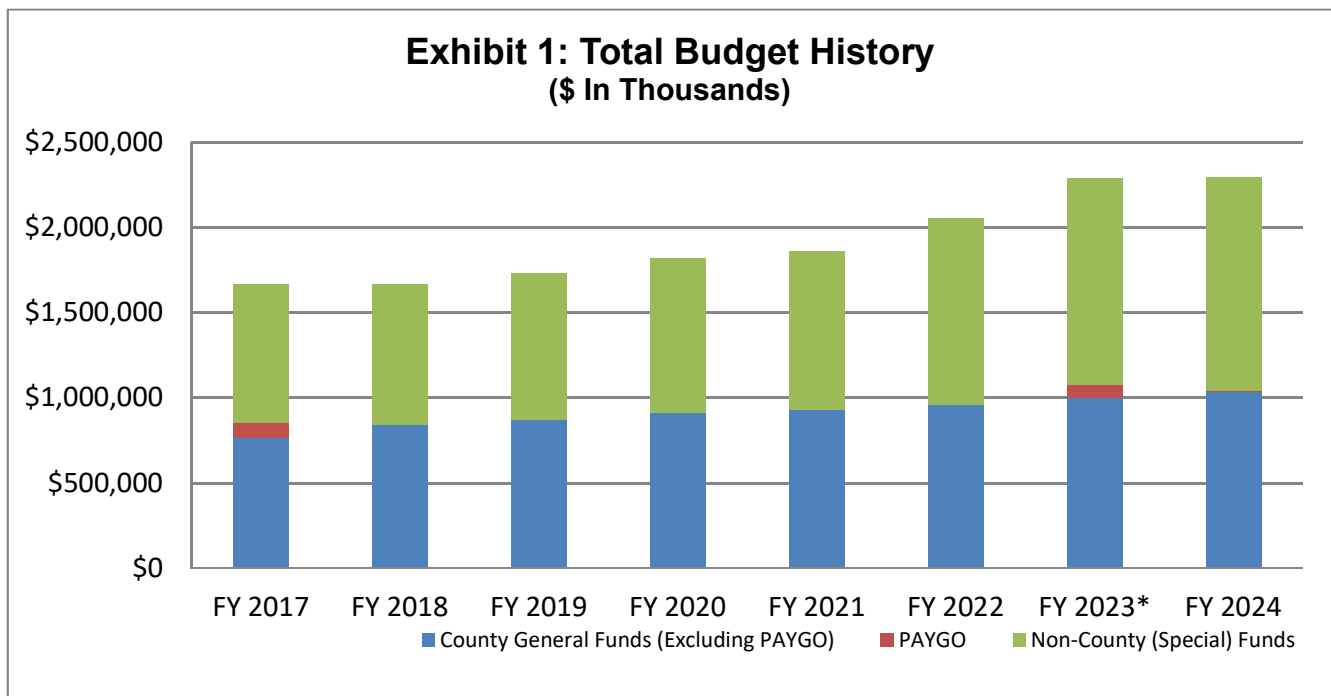
	(\$ in thousands)				
	General Fund (excl. PAYGO & Debt Svc.)	PAYGO & Debt Svc.	Total General Fund	Special Fund	Total
FY 2024 Request	\$ 954,417	\$ 89,362	\$ 1,043,779	\$ 1,251,692	\$ 2,295,471
FY 2023 Appropriation	918,023	158,392	1,076,415	1,212,212	2,288,627
\$ Increase/(Decrease)	\$ 36,394	\$ (69,030)	\$ (32,636)	\$ 39,480	\$ 6,844
% Increase/(Decrease)	4.0%	-43.6%	-3.0%	3.3%	0.3%

- **General Fund** – The decrease is primarily due to a reduction in PAYGO funding (\$68.3 million), partially offset by increases in personnel expenses (see #1 for details), utilities, IT, contractual bus services, diesel/gas, special education nonpublic placements and settlements, and preventative maintenance.
- **Special Fund (non-County portion of the budget)** – The increase is primarily due to an increase in State aid (\$67.1 million), partially offset by a reduction in federal stimulus funding.
- **Fund Balance** – The proposed budget relies on the use of \$46.3 million of BCPS's fund balance, which BCPS projects will total \$96.3 million at the end of FY 2023.
- **Enrollment** – BCPS projects that system-wide enrollment will increase by 995 students, or 0.9%, to 112,078 students for SY 2023-2024 after decreasing by 37 students to 111,083 students in SY 2022-2023. (Note, MSDE's full-time equivalent (FTE) enrollment count reflects 106,795.25 FTE as of September 30, 2022; the difference between the BCPS and MSDE enrollment figures is attributable to the State's exclusion of certain students (e.g., Pre-K students, part-time students).
- **Maintenance of Effort (MOE)** – In order to ensure that local jurisdictions maintain at least level funding for schools even if a drop in student population may have otherwise allowed a funding reduction, HB 1450 (2022 Session) stipulated that the required FY 2023 MOE amount was the greater of the local share of major education aid (\$714,172,805 for Baltimore County), or the specified MOE dollar amount in the legislation (\$888,261,619 for Baltimore County,

DEPARTMENT OF EDUCATION (035)

representative of the County's FY 2022 funding level). The legislation stipulated that the additional mandated FY 2023 funding would be excluded from the base for the purposes of calculating each jurisdiction's FY 2024 MOE amount; the legislation included an exclusion amount for each jurisdiction (\$41,682,056 for Baltimore County). Thus, the County's required FY 2024 MOE amount is \$867.6 million, and the proposed budget exceeds the MOE requirement by \$71.1 million, or 8.2%. See Appendix C for the MOE calculation. (The MOE calculation excludes (pending MSDE approval) proposed one-time expenses totaling \$15.7 million for items including a new English Language Arts curriculum (see #10), start-up funds and moving services for new schools, an Agricultural Learning Lab at Hereford High School (see #7), Board of Education technology upgrades, and facilities space management software.)

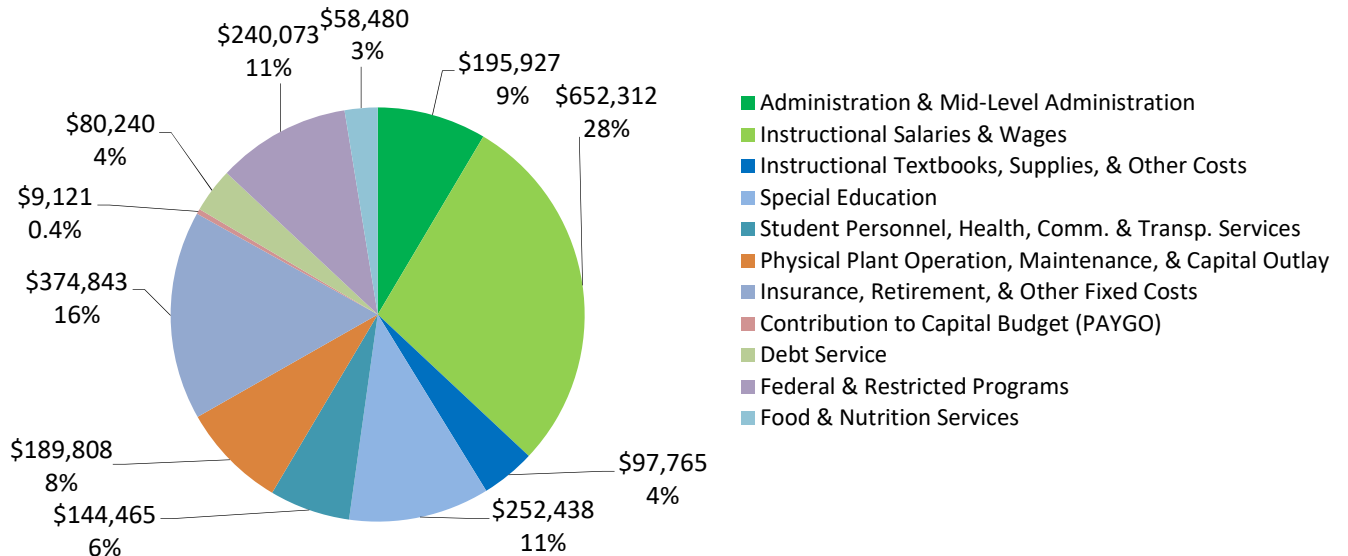
See Exhibit 1 for a budget history; Exhibits 2a and 2b for the distribution of expenses across programs and funding sources; and Appendix A for the budget by program.



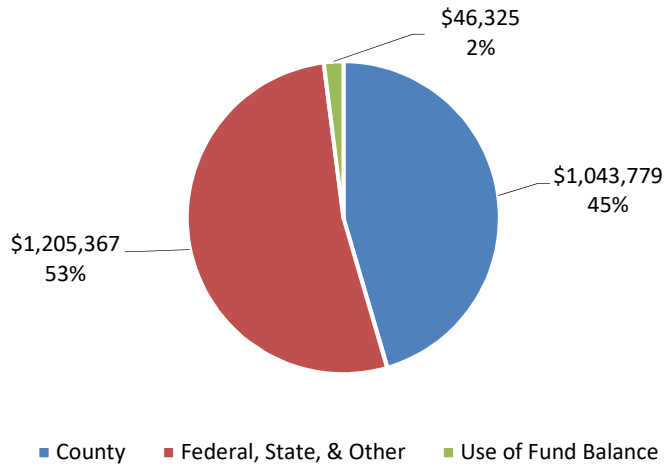
*Adjusted to include the additional authorized (Resolution 45-22) expenditures totaling \$34,180,067 from BCPS's General Fund (\$33.4 million) and Food Service Fund (\$867 thousand) fund balances.

DEPARTMENT OF EDUCATION (035)

**Exhibit 2a: Total FY 2024 Budget
\$2,295,472 (\$ In Thousands)**



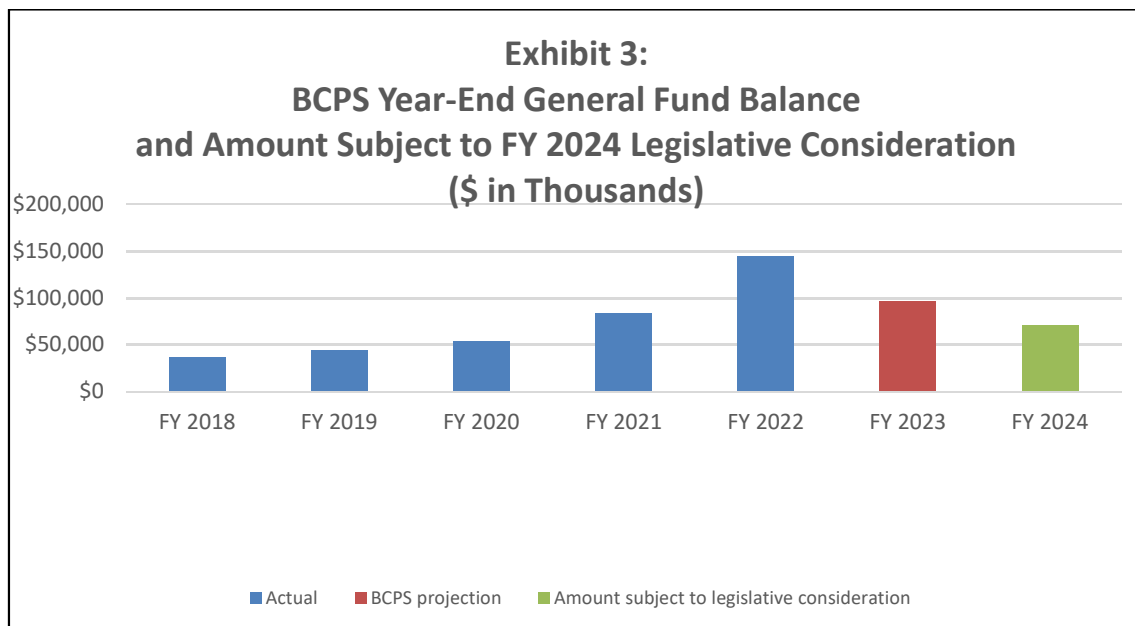
**Exhibit 2b: Total FY 2024
Budget Funding Sources
\$2,295,472
(\$ In Thousands)**



DEPARTMENT OF EDUCATION (035)

POTENTIAL BUDGET REDUCTIONS:

The proposed FY 2024 budget for BCPS exceeds the State's maintenance of effort (MOE) requirement of \$867.6 million by \$71.1 million. Turnover has continued to be a source of significant budget savings in recent years (see Appendix D). **To the extent that the Council determines less funds than proposed are necessary for BCPS's purposes, budget reductions would be viable but must not exceed \$71,064,025.** Note: a reduction of this magnitude would drop County funding well below the County's FY 2023 funding of \$917.0 million (excluding debt service, PAYGO capital, and one-time items). Additionally, it is important to recognize that any reduction to the County's appropriation to BCPS could affect labor negotiations with TABCO and other bargaining units, which are presently ongoing.



Notes: \$25.0 million of BCPS's FY 2022 ending General Fund Balance of \$144.5 million was transferred to the County to support capital projects. BCPS's FY 2023 ending fund balance projection of \$96.3 million accounts for the November 2022 \$33.4 million supplemental spending authorization. The FY 2024 budget relies on the use of \$46.3 million of FY 2023 fund balance.

DEPARTMENT OF EDUCATION (035)

OPERATING BUDGET HIGHLIGHTS:

1. Personnel

Proposed Personnel-Related Expenditures

The proposed FY 2024 budget includes significant increases in personnel-related expenditures:

- \$33.4 million to support the ongoing costs related to November 2022 salary enhancements. The adopted FY 2023 budget for BCPS included \$15.7 million for a 3% COLA effective January 1, 2023 and \$18.1 million for increments and longevities. The adopted budget was increased in November 2022 (Resolution 45-22) by \$34.2 million from BCPS's General Fund (\$33.4 million) fund balance to provide enhanced compensation to BCPS employees (i.e., a 3% COLA or equivalent from July 1, 2022 through December 31, 2022 and an additional step increase retroactive to July 1, 2022), as well as for associated FICA and workers' compensation expenses. Because the use of fund balance is considered a one-time revenue source, the proposed FY 2024 budget must fund the \$33.4 million as an ongoing expense.
- \$25.6 million as a placeholder for FY 2024 compensation changes to be determined as a result of ongoing labor agreement negotiations. BCPS advised that these changes could include a cost of living adjustment (COLA), an increase to \$59,000 for first-year teacher salaries, and other revisions to the TABCO salary scale.
- \$23.5 million for 343.7 new FTE positions (including one redirected (formerly contractual) position).
- \$18.9 million for employee step/increment/longevity increases.
- \$16.3 million net increase for fixed charges (e.g., a \$7.4 million increase in the OPEB contribution; \$5.6 million increase in retirement contributions; \$3.6 million increase for FICA; \$507 thousand decrease in medical/dental/vision care).
- \$2.6 million to fund the AFSCME referral, sign-on, and attendance bonus program to recruit and retain employees. BCPS advised that the bonuses were absorbed into the budget in FY 2023 due to turnover savings.
- \$1.7 million increase for TABCO "extra duty" assignments (e.g., Extended Day Learning Program, Extra Duty Activities, Extended Year Learning Program) to accommodate increased daily and hourly rates. BCPS advised that hourly rate increases were absorbed into the budget in FY 2023 due to turnover savings.

DEPARTMENT OF EDUCATION (035)

- \$997 thousand increase (from \$796 thousand to \$1,793,000) for the Blueprint National Board Certified (NBC) Teachers Incentive (NBC teachers receive a \$10,000 salary increase, with teachers who are assigned to low performing schools receiving an additional \$7,000 increase).
- \$362 thousand to fund pay rate increases for AFSCME substitute employees (e.g., building service workers, bus drivers, and attendants).

After adjusting for Resolution 45-22, the proposed budget includes an increase of \$51.3 million in salaries over FY 2023.

Savings to Fund Compensation Increases

In order to fund employee compensation increases, savings were found in various areas of the budget, including:

- \$366 thousand reduction in custodial supplies.
- \$373 thousand reduction in discretionary spending for band uniforms and overnight travel.
- \$434 thousand reduction in cell phone stipends and mileage reimbursements.
- \$739 thousand reduction for digital library books and subscriptions.
- \$1.0 million in professional credit reimbursements.
- \$2.0 million by eliminating the Kelly Services contract for substitute teacher hiring, payroll and administration, which was implemented in FY 2023; BCPS advised that the benefits of the contract did not justify the expense and that BCPS will return to managing substitutes in-house.
- \$2.6 million (including benefits) for eliminating 20.8 FTE positions including 6 Administration positions; 8 Mid-Level Administration positions; 1.8 Student Personnel Services positions; 2 Transportation positions; and 3 Operation of Plant positions. (BCPS advised that 14 employees were displaced, and these employees may fill other vacancies.)
- \$3.6 million (including benefits) by reducing 29.7 central office resource teacher FTEs. (BCPS advised that 13 employees were displaced and these employees may fill other vacancies.)
- \$10.5 million in additional turnover (on top of the “normal” \$20.3 million turnover budget).
- \$10.9 million (including benefits) by reducing 132.6 vacant teacher FTE to match enrollment and new, slightly increased student-teacher ratios and class sizes for elementary and high schools.

DEPARTMENT OF EDUCATION (035)

	Current	Proposed
Teacher Allocation Ratio: K-2	1:21.9	1:22.0
Average Class Size: K-2	21.9	22.0
Teacher Allocation Ratio: 3-5	1:24.9	1:25.0
Average Class Size: 3-5	24.9	25.0
Teacher Allocation Ratio: Middle Schools	1:19.7	1:19.7
Average Class Size: Middle Schools	27.6	27.6
Teacher Allocation Ratio: High Schools < 1,000 students	1:19.7	1:20.9
Average Class Size: High Schools < 1,000 students	27.6	29.2
Teacher Allocation Ratio: High Schools 1,000+ students	1:20.7	1:20.9
Average Class Size: High Schools 1,000+ students	29.0	29.2

Public Works LLC issued an operational efficiency review of BCPS in 2021 which identified opportunities for financial and operational improvements within BCPS. The adopted FY 2023 budget included savings of \$1.7 million related to the review's recommendation to restructure the Superintendent's cabinet. BCPS advised that no additional cost savings related to the operational efficiency review are included in the proposed FY 2024 budget.

Position Changes

The proposed FY 2024 budget for BCPS (all funds) includes a net increase of 68.0 positions. The proposed FY 2024 budget adds 157.6 net new BCPS General Fund positions (see Exhibit 4 for more detail). While new BCPS General Fund positions total 342.7 (including 192.2 new and existing Blueprint positions transferred to the General Fund, 63.0 Blueprint Pre-K positions, and 36.0 English Learner positions), these are partially offset by a reduction of 183.1 positions, the majority of which are vacant teacher positions being eliminated to match enrollment trends. The proposed FY 2024 budget also reflects a net decrease of 89.6 BCPS Special Fund positions.

DEPARTMENT OF EDUCATION (035)

Exhibit 4 FY 2024 Net Increase in BCPS General Fund Positions * (\$ In Thousands)

	<u>Salary Cost</u>
342.7 New Positions	
192.2 Blueprint new & existing positions transferred to General Fund	\$15,984
41.0 Blueprint Pre-K paraeducators	750
36.0 Positions for English Learner programs	1,978
22.0 Blueprint full-day Pre-K positions	1,209
13.0 Athletic Trainers	1,272
12.0 Building service workers for elementary and high schools	351
7.0 Positions for large schools (2.0 Asst. Principals and 5.0 secretaries)....	384
6.0 Facilities preventative maintenance supervisor and technicians	317
4.0 Facilities construction supervisor and project managers	324
3.0 Positions for Watershed Charter School	169
3.0 IT positions (bus. analyst, software engineer, network/phone support) .	312
1.5 Positions (1.0 Principal, 0.5 Sec.) for new Northeast middle school	187
1.0 Blueprint Workforce Development CTE Site Coordinator	61
1.0 Strategic Planning Specialist	83
(183.1) Deleted positions	
(20.8) Misc. positions (e.g., Chief of Schools, IT Business Mgr., PPW).....	(2,597)
(29.7) Central Office resource teachers.....	(2,808)
(132.6) Teacher positions to match enrollment	(7,906)
(2.0) Net Redirected positions	
1.0 Purchasing Office position (from contractual)	79
(1.0) Reclass./Redir. 2.0 bus drivers for 1.0 Mgr., Op. Compliance & Safety.....	0
(2.0) Nurses moved to Third Party Billing Grant.....	(154)
157.6 Net Increase in General Fund Positions*	\$9,995

*The overall increase in positions (All Funds) is 68.0, after accounting for an additional 19.1 positions in Food and Nutrition Services and a reduction of 108.7 positions in Federal & Restricted programs.

Vacancies

As of April 25, 2023, BCPS reported 1,083.4 General Fund vacancies. All programmatic areas of the school system are posting vacancies, with the exception of Mid-Level Administration, as follows:

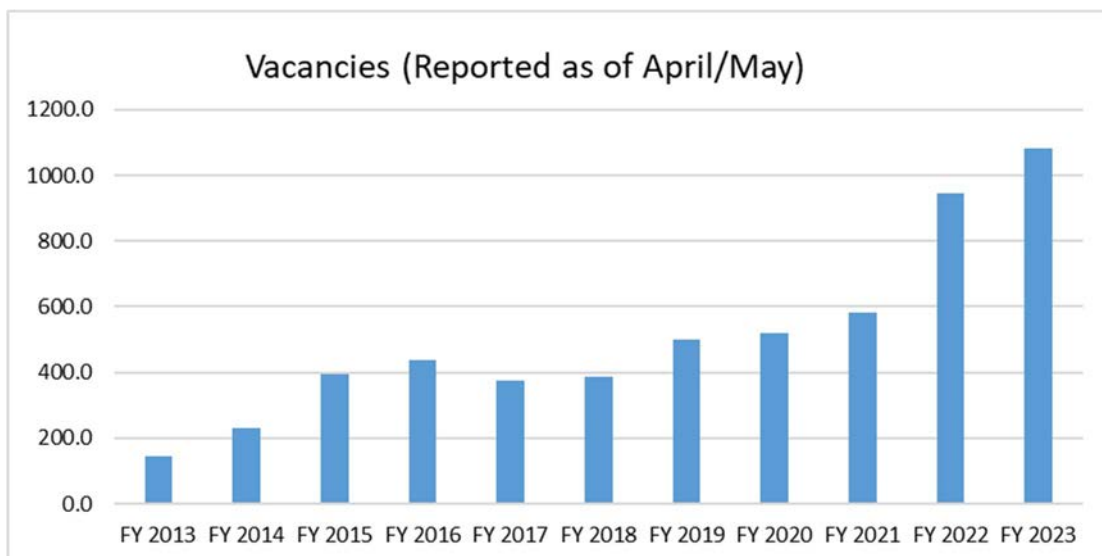
DEPARTMENT OF EDUCATION (035)

Baltimore County Public Schools				
FY23 OPERATING BUDGET RECONCILIATION				
Summary of Vacancies by Activity				
April 25, 2023				
		<u>Budgeted</u>	<u>Filled</u>	<u>Vacancies</u>
Administration	Activity 0001	314.5	288.5	26.0
Mid-level Administration	Activity 0002	1,134.1	1,140.7	(6.6)
Instructional Salaries	Activity 0003	7,496.1	7,091.7	404.4
Special Education	Activity 0006	2,318.7	2,168.4	150.3
Student Personnel Srvs	Activity 0007	193.5	186.5	7.0
Student Health	Activity 0008	242.3	236.7	5.6
Student Transportation	Activity 0009	1,225.0	945.6	279.4
Operation of Plant	Activity 0010	1,230.9	1,070.6	160.3
Maintenance of Plant	Activity 0011	253.0	201.0	52.0
Capital Outlay	Activity 0015	46.0	41.0	5.0
Total		14,454.1	13,370.7	1,083.4

Note: BCPS previously advised that “some positions may appear overfilled. This can be due to employees working in an acting capacity or may be offset by vacancies in similar positions.”

Significant vacancies exist in Student Transportation (22.8% of positions), Maintenance of Plant (20.6% of positions), and Operation of Plant (13.0% of positions). 404.4 instructional positions (5.4% of positions) are vacant as well as 150.3 special education positions (6.5% of positions).

BCPS's vacancy levels continue to increase, as shown in the following historical charts:



DEPARTMENT OF EDUCATION (035)

Fiscal Year	Vacancies (Reported as of April/May)	Budgeted General Fund Positions	Vacancies as Percentage of GF Positions	Change in GF Positions from Prior Year	Change in Vacancies from Prior Year
FY 2013	147	13,202.80	1.10%		
FY 2014	231.2	13,336.20	1.70%	1.00%	57.30%
FY 2015	396.1	13,445.20	2.90%	0.80%	71.30%
FY 2016	438.8	13,571.40	3.20%	0.90%	10.80%
FY 2017	374.1	13,716.70	2.70%	1.10%	-14.70%
FY 2018	387.9	13,855.30	2.80%	1.00%	3.70%
FY 2019	498.7	14,163.80	3.50%	2.20%	28.60%
FY 2020	519.3	14,388.10	3.60%	1.60%	4.10%
FY 2021	580.6	14,463.20	4.00%	0.50%	11.80%
FY 2022	946.3	14,320.30	6.60%	-1.00%	63.00%
FY 2023	1083.4	14,454.10	7.50%	0.93%	14.49%

As noted previously, the FY 2023 adjusted budget included salary enhancements for BCPS employees, including a 3% COLA, increments and longevities, hourly wage increases for bus drivers and attendants, AFSCME and ESPBC salary restructuring, increased pay rates for kindergarten assistants, paid helpers, additional assistants, and lunchroom assistants and for substitute teachers, nurses, bus drivers, and administrators.

BCPS advised that Transportation recruitment and retention initiatives include mailers to advertise vacancies as well as mailers targeted to retirees; a marketing initiative to partner with local eateries to advertise vacancies; free fingerprinting through the end of CY 2023; part-time opportunities; monthly attendance bonuses; and continued increased pay rates. BCPS advised that salary enhancements have positively impacted bus driver retention and noted that there were 30 resignations and 9 retirements in SY 2022-2023, compared to 57 resignations and 17 retirements in SY 2021-2022.

BCPS advised that Maintenance recruitment and retention initiatives include holding a maintenance-only job fair; flyer distribution in conjunction with various community partners; advertising through social media; and continued pay incentives. BCPS further advised that most maintenance vacancies are long-standing and hard to fill, and that recent wage enhancements have not made a noticeable impact on its ability to fill positions because competitors offer significantly higher pay rates.

DEPARTMENT OF EDUCATION (035)

Turnover Savings

The proposed budget assumes turnover savings of 2.5% (\$30,876,901), higher than the FY 2023 budgeted turnover of 1.8% (\$20,337,208). (See Appendix D.) As the most significant area of expenditure within the BCPS budget, the salaries line item is the usual source of funding which reverts to fund balance and/or funds other areas within the budget via BCPS's year-end budget transfer process. This area of budget savings provides BCPS with a great deal of operational flexibility. For example, the BCPS budget transfer scheduled for the Council's June 5, 2023 agenda transfers \$4.4 million from salary savings from the Mid-Level Administration program and \$10.8 million from salary savings from the Instructional Salaries program. The funding will be used for initiatives including textbooks, furniture, supplies, spare Chromebooks, the display panel lease, nonpublic placements, maintenance contracts, an increase in State retirement costs, and a dance studio.

BCPS should be prepared to discuss:

- ***How it identified/prioritized the areas of the budget for reductions to offset compensation increases;***
- ***Whether it expects to rely on Fund Balance in FY 2024 to help fund employee compensation increases if the \$25.6 million budgetary placeholder is insufficient;***
- ***Why it did not incorporate additional recommendations from the operational efficiency review into its proposed budget;***
- ***The impact vacancies are having on BCPS's daily operations;***
- ***The increase in State retirement costs in recent years attributable to higher teacher salaries (versus a change in the State's formula) and the extent to which the FY 2023 budget under-funded those costs (and why); and***
- ***The rationale for continuing to under-assume a realistic amount of turnover savings.***

2. Federal Stimulus and State Blueprint Funding

Federal Stimulus Funding

BCPS expects to receive/has received, for use over several fiscal years, \$365.0 million in various stimulus funding, as follows:

DEPARTMENT OF EDUCATION (035)

Grant	Award Amount
ARP/ESSER III	\$217,192,601
CARES/ESSER II	96,638,621
CARES/ESSER I	23,741,773
CARES Technology	12,649,182
CARES Tutoring	12,692,697
CARES GEER I Technology	1,288,489
CARES GEER I Urban & Rural Broadband	750,000
	\$364,953,363

The proposed FY 2024 budget includes approximately \$89.2 million in federal ARP/ESSER III funding and \$4.7 million in ESSER II funding. (BCPS's documentation indicates that while it is not planning to expend ESSER II funds in FY 2024, because the federal expenditure deadline for ESSER II funds is September 30, 2023, BCPS could utilize the remaining funds for the extended day initiative in the beginning of FY 2024.) BCPS advised that the following initiatives are ESSER III-funded in FY 2024; however, the amount of funding/FTE allocated to each initiative is approximate and is subject to change.

Initiative	FTE	Funding
Extended instructional day	131.5	\$ 36,411,442
Fringe benefits		11,988,787
Virtual Academy, incl. fringe and supplies	40.0	6,653,467
HVAC (contracted services and supplies)		6,210,684
Safety assistants (contractual) (see Issue #9)		4,800,000
Substitute add on pay		3,836,925
Contractual employee add on pay		3,578,000
Indirect administrative costs		3,427,727
Counselors, social workers, nurses, health assistant	37.6	2,346,672
IEP Chairs-elementary	21.0	2,277,586
Differentiated Staff FTEs	23.7	2,077,638
Birth to Five FTEs	19.7	1,568,016
Magnet Program Support FTEs	12.5	927,809
Self Contained & Gen Ed. Models of Support FTEs	11.0	631,685
Special educators	8.0	626,960
HR staff	2.0	504,475
eLearning FTEs	3.5	270,505
PPE		90,761
Health/wellness FTE	1.0	43,322
	311.5	\$ 88,272,461

DEPARTMENT OF EDUCATION (035)

ESSER III funding must be obligated by September 30, 2024. Therefore, for the FY 2025 budget, BCPS must develop alternative funding sources (e.g., integrate into the General Fund budget) or discontinue the initiatives currently funded by ESSER III funds. BCPS advised that initiatives will be prioritized based on their criticality to BCPS's mission and Blueprint requirements.

Blueprint Funding and Initiatives

The proposed FY 2024 budget includes a State aid increase of \$67.1 million, largely due to the positive impact of the Blueprint legislation. Funding changes and expanded or new initiatives include:

- \$19.0 million, including benefits, for 142.2 FTE Blueprint Concentration of Poverty Grant positions (e.g., community school facilitators, health assistants, teachers) and \$6.5 million, including benefits, for 50.0 FTE Blueprint Transitional Supplemental Instruction Grant positions (i.e., teachers and resource teachers) moving to BCPS's General Fund; 117.2 of the 192.2 total positions are new.
- \$6.8 million for Blueprint workforce development programs and a Blueprint workforce development CTE site coordinator. BCPS advised that it is working collaboratively with staff from CCBC and the Department of Economic and Workforce Development to develop a joint MOU which outlines the coordination of these Blueprint funds. (The Department of Economic and Workforce Development's proposed FY 2024 budget includes \$6.8 million in BCPS pass-through funding because the Blueprint legislation requires the funds to pass through the school system to the County workforce development department; the funds may remain with that department or return to BCPS.) The funds will be used for enhancing career readiness and training programs for BCPS students.
- \$1,208,659, plus benefits, to add 9.0 FTE Pre-K teachers and 13.0 Pre-K special educators to support the conversion of half-day Pre-K sessions to full-day sessions. School systems are required to offer free Pre-K programs, either within public schools or the community, to 3- and 4-year-olds from economically-disadvantaged families and transition programs from half-day to full-day programs in the FY 2026-FY 2030 timeframe.
- \$1,063,025 to fund the cost of all Advanced Placement (AP) exams to comply with the Blueprint requirement that school systems offer an Advanced Placement pathway to students who are considered to be College and Career Ready. BCPS offers 34 of the College Board's 38 AP courses, and the FY 2024 cost is based on a projected 13,472 exams.

DEPARTMENT OF EDUCATION (035)

- \$997,000 increase (from \$796,000 to \$1,793,000) for the Blueprint National Board Certified Teachers Incentive. Nationally Board Certified (NBC) teachers receive a \$10,000 salary increase, with teachers who are assigned to low performing schools receiving an additional \$7,000 increase. BCPS advised that the number of teachers seeking NBC continues to increase; 130 candidates sought certification in FY 2023, compared to 12 candidates in FY 2022.
- \$750,424, plus benefits, for 41.0 new FTE Pre-K paraeducators (converted from assistants) as part of a budget phase-in of complying with the Blueprint requirement that the assistant in each Pre-K classroom hold an Associate of Arts degree or Child Development Associate credential by school year 2025-2026.
- As previously mentioned, the proposed FY 2024 budget includes a placeholder of \$25,576,956 for negotiated compensation increases, which are yet to be finalized, including a proposed increase in the first-year teacher salary to \$59,000 (currently approximately \$55,000). Blueprint requires that first-year teachers with a Bachelor's degree will earn a starting salary of \$60,000 by FY 2027.

BCPS should be prepared to discuss:

- ***The outlook for maintaining each ESSER III-funded initiative in FY 2025;***
- ***Anticipated responsibilities of BCPS, CCBC, and DEWD as they work together in the Blueprint workforce development initiative;***
- ***How it has communicated the free AP testing benefit to families; and***
- ***The overall status of and plans for offering full-day Pre-K to County families.***

ADDITIONAL TOPICS FOR DISCUSSION:

3. Free School Breakfast and Lunch

BCPS data indicate that the percentage of students qualifying for free and reduced price meals (FARMs) increased from 53.9% in FY 2022 to 66.4% in FY 2023 (a portion of the increase was driven by the USDA's pilot project to include the direct certification of Medicaid recipients in the FY 2023 data).

DEPARTMENT OF EDUCATION (035)

BCPS advised that students in 87 schools currently receive free meals as part of the Community Eligibility Provision (CEP) program, which enables schools in low-income areas to provide free breakfast and lunch to all students without collecting household eligibility applications. Individual schools, groups of schools, and school systems qualify for this program based on the number of students who are directly certified for free meals based on existing data from needs-based programs (e.g., the Supplemental Nutrition Assistance Program) and children who are homeless or in other special circumstances. Schools are reimbursed using a formula based on the percentage of students eligible for free meals based on their participation in the needs-based programs. Due to increased eligibility across the County, BCPS will be able to adopt a system-wide CEP program in SY 2023-2024 and provide free breakfast and lunch to all students at a cost of approximately \$650,000, paid for via profits from a la carte snack sales.

BCPS should be prepared to discuss:

- ***The number of students it expects to access free breakfast and lunch; and***
- ***Whether BCPS will need to hire additional Food and Nutrition staff to facilitate the program's expansion.***

4. Transportation

New App

The proposed FY 2024 budget includes \$520,380 for a new app that will provide parents, guardians, and schools with real-time school bus stop arrival information. BCPS piloted the app for 45 bus routes during the current school year.

External School Bus Cameras

The Police Department's proposed FY 2024 budget includes \$11,683,783 for the School Bus Camera Program, which includes funding and related costs for a contract to equip each bus with a camera to record stop-arm violations. While the School Board has not yet approved a contract for the installation of cameras on school buses, the Police Department advised that the County Administration desires to move forward with this initiative.

(Note, all buses are equipped with interior cameras which capture audio and video.)

Contractual Bus Services

DEPARTMENT OF EDUCATION (035)

The proposed FY 2024 budget includes \$18.0 million, an increase of \$1,899,640, for contractual bus services. BCPS advised that it anticipates FY 2023 contracted route expenditures to total \$22.2 million. BCPS previously advised that it planned to use turnover savings to fund the difference in FY 2023 (and FY 2022) budgeted and actual contractual bus services costs. BCPS advised that of the 718 total bus routes, contractors currently operate 160; BCPS anticipates a similar number of contractor-operated routes in FY 2024.

BCPS should be prepared to discuss:

- ***Whether the new app will be available for all bus routes at the beginning of SY 2023-2024;***
- ***Whether BCPS plans to pursue a contract for external school bus cameras; and***
- ***Why BCPS has typically under-budgeted its contracted bus routes and relied on turnover savings to fund the balance.***

5. Virtual Learning Program Changes

The proposed FY 2024 budget includes \$6.7 million in ESSER funds for the Virtual Learning Program (VLP) (including funds for 47.6 FTE); BCPS projects FY 2023 costs to total \$17.7 million (including funds for 164.5 FTE).

BCPS began offering the VLP in SY 2021-2022 for students in grades K-12; students are enrolled simultaneously in both the VLP and their home schools. VLP was originally intended to be a 1-year program; however, BCPS maintained the program in SY 2022-2023 for students in grades 1-12 utilizing ESSER funds but did not accept new enrollments. As of February 2023, the VLP enrolls 1,113 full-time and 517 part-time students; the students are co-enrolled in their home schools and the VLP.

BCPS advised that for SY 2023-2024, the VLP will be available to students in grades 4-12 and it expects to offer voluntary seats and placement seats (e.g., disciplinary/administrative placements; students with physical or mental health needs), with a total capacity of 1,074 students.

BCPS should be prepared to discuss:

- ***Whether BCPS has communicated the planned VLP changes to families and the feedback it has received;***
- ***Its long-term plans for the VLP;***
- ***The rationale for any changes in co-enrollment status;***

DEPARTMENT OF EDUCATION (035)

- *Whether the VLP has helped notably with enrollment pressures at any specific home schools; and*
- *How VLP student attendance and achievement compare to BCPS at large.*

6. English for Speakers of Other Languages (ESOL) Secondary-Level Program Decentralization

The proposed FY 2024 budget includes \$2.0 million in salary costs (plus associated benefits) for 36.0 new teacher positions for the ESOL (also known as English Learner) programs. BCPS advised that as of May 2023, there were 11,658 identified English Learner students in BCPS; of those students, 1,373 students have waived services.

Currently, elementary ESOL services are offered via a cluster model in which English Learner students attend their home schools; the Office of ESOL assigns multiple ESOL teachers to a cluster of schools, and teachers work collaboratively to develop a schedule that meets the needs of students in their cluster. At the secondary level, English Learner students attend ESOL centers to receive services and take a full schedule of classes including one or more ESOL classes. BCPS advised that the center model was implemented with the intention of pooling resources; however, based on the number of secondary-level ESOL waivers, BCPS has decided to provide ESOL services for all English Learner students at their home schools. BCPS advised that in addition to reducing the number of waivers, decentralizing the ESOL program will increase access to after-school opportunities and reduce transportation times. BCPS advised that for SY 2023-2024, 175 of the 1,373 waiver students have already opted to return to services.

BCPS provided the following schedule for the program decentralization, which was based on enrollment and waiver data:

DEPARTMENT OF EDUCATION (035)

Middle School Programs



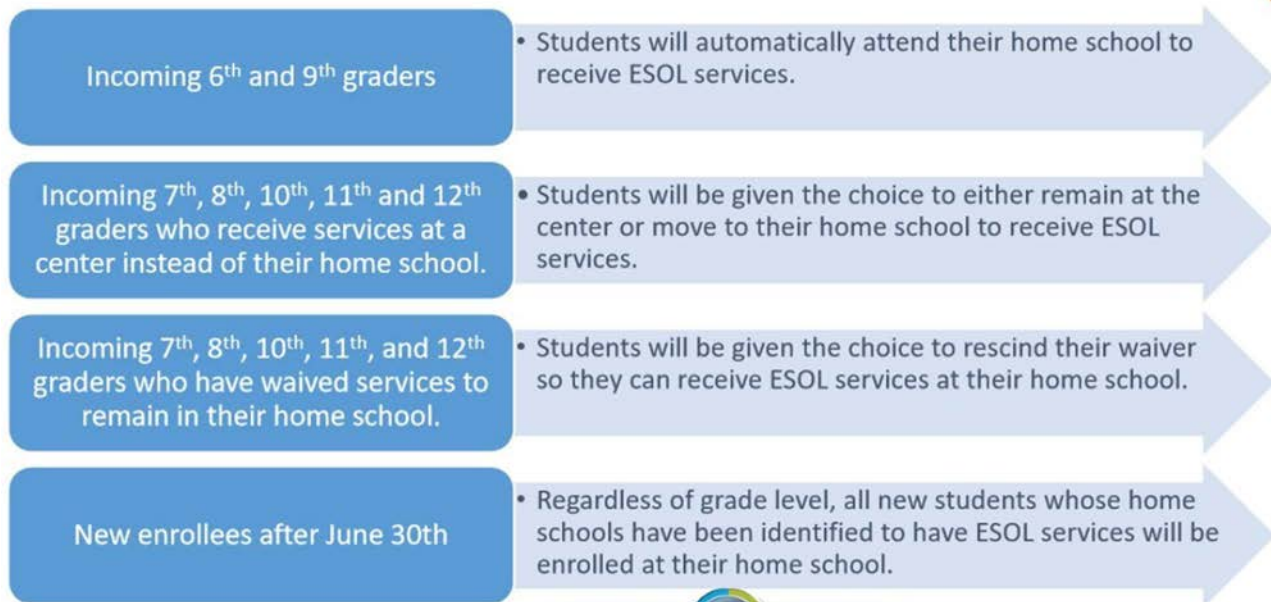
Planning Year SY 2022-2023	Year 1 SY 2023- 2024	Year 2 SY 2024 - 2025	Year 3 SY 2025-2026
Provide professional learning to all staff Inform families of options and enroll students	Cockeysville MS Southwest Academy Franklin MS Holabird MS Deer Park MS Woodlawn MS Arbutus MS	TBD	All remaining students return to their zoned school of enrollment

High School Programs



Planning Year SY2022-2023	Year 1 SY 2023 - 2024	Year 2 SY 2024 - 2025	Year 3 SY 2025 - 2026
Provide professional learning to all staff Inform families of options and enroll students	Franklin HS Dulaney HS Catonsville HS Patapsco HS Kenwood HS Milford Mill Academy	TBD	All students return to their zoned school of enrollment

Students Served in their Home School



BCPS advised that the system will incur costs (approximately \$500 thousand-\$600 thousand) in spring and summer 2023 related to professional development for the decentralization; however, decentralization may also result in cost savings in areas such as student transportation. BCPS further advised that it is not anticipating significant facilities-related costs as a result of the decentralization; while capacity utilization will change in middle and high schools, the preliminary data indicates that no substantial changes will be needed to accommodate students at the receiving schools (but relocatable classrooms may be used if space relief is needed). BCPS advised that for schools still in design, space will be provided to accommodate the additional enrollment.

BCPS should be prepared to discuss:

- ***Historical and projected growth in its ESOL population;***
- ***How many schools will experience increased overcrowding due to the upcoming program changes; and***
- ***Current ESOL student/teacher ratios versus best practice ratios.***

7. Agricultural Learning Lab

The proposed FY 2024 budget includes \$1.5 million to facilitate the construction of an agricultural learning lab at Hereford High School. BCPS also received \$250,000 from the Maryland Leads Grant for the project's design. BCPS advised that the facility will support the CTE agricultural science

DEPARTMENT OF EDUCATION (035)

instructional program and will house animals, technology-based equipment, and an innovation lab to provide hands-on experiences.

BCPS should be prepared to discuss:

- ***The construction timeline for the agricultural learning lab; and***
- ***Whether it consulted or collaborated with agricultural science programs in other jurisdictions, or with the County's Center for Maryland Agriculture and Farm Park, when developing the project.***

FOR INFORMATIONAL PURPOSES ONLY:

8. Watershed Public Charter School

Watershed Public Charter School (WPCS), located in Woodlawn, currently enrolls students from kindergarten through fifth grade. The proposed FY 2024 budget includes \$419,766 for salary and benefits to enable WPCS to add two sixth grade classes and a resource teacher (3.0 FTE) and for other costs related to increasing enrollment. WPCS's contract extends through June 30, 2024.

9. Security Assistance

In SY 2021-2022, BCPS began piloting the use of unarmed security assistance in 20 secondary schools, with roving coverage to the remaining secondary schools and elementary schools as soon as the contractors were able to provide personnel. BCPS advised that the safety assistants were intended to be a proactive presence and supplement the existing school teams (including School Resource Officers (SROs)). FY 2022 costs of \$500,000 were funded by underspending elsewhere in the budget.

The adopted FY 2023 budget included \$4.5 million in ESSER III funds for the FY 2023 security services. BCPS advised that in SY 2022-2023, it allocated all secondary schools 2-5 safety assistants (based on enrollment and needs). An elementary model began in winter 2023 in which 18 elementary schools each have a safety assistant three days one week and two days the next week. BCPS expects to continue the use of safety assistants in SY 2023-2024 with approximately \$4.8 million in ESSER III funds.

DEPARTMENT OF EDUCATION (035)

10. Graduation Rates and Performance Data

BCPS advised that it provides direct support, resources, and staff to students, families, and schools to improve graduation rates; initiatives include parent partnerships, on-track and warning letters, individualized graduation plans, and graduation requirement dashboards. BCPS further advised that its Graduation Committee, consisting of counselors, pupil personnel workers, Executive Directors, administrators, Department Chairs, and representatives from the Division of Research Accountability and Assessment hold bi-weekly or weekly meetings in which grades, attendance, testing, and supports are evaluated and individualized supports are identified for students. Based on student/staff feedback, BCPS is piloting traditional credit recovery courses in extended day programs in addition to the online (APEX) offerings. BCPS advised that it is also reimagining school hours/the traditional school model to address the drop-out rate for English Learner students; for example, classes may be offered in the evenings to accommodate student work schedules.

BCPS advised that it is also working to improve student standardized test scores. BCPS is taking steps including re-evaluating teacher pacing guides; providing tailored support by school to create a short-term action plan based on student needs; offering targeted tutoring support for students; identifying students who need structured summer support and recommending attendance to families; implementing new curricula (the proposed FY 2024 budget includes a one-time cost of \$10.4 million for a new language arts curriculum); and convening a stakeholder group for feedback on needed changes to program offerings/areas of focus for SY 2023-2024. BCPS further advised that professional development, peer coaching, and expert mentoring further enhance teachers' abilities to promote increased student achievement.

BALTIMORE COUNTY
FISCAL YEAR 2024 BUDGET ANALYSIS

DEPARTMENT OF EDUCATION (035)

APPROPRIATION DETAIL

		FY 2022 ACTUAL	FY 2023 APPROP.	FY 2024 REQUEST	NET CHANGE	
					AMOUNT	%
3501 Administration						
	General Fund	\$ 30,198,887	\$ 31,499,684	\$ 32,089,812	\$ 590,128	1.9%
	Special Fund	24,926,072	30,188,905	32,046,808	1,857,903	6.2%
	Total	55,124,959	61,688,589	64,136,620	2,448,031	4.0%
3502 Mid-Level Administration						
	General Fund	59,476,832	61,278,770	65,939,167	4,660,397	7.6%
	Special Fund	46,868,269	60,039,772	65,850,799	5,811,027	9.7%
	Total	106,345,101	121,318,542	131,789,966	10,471,424	8.6%
3503 Instructional Salaries & Wages						
	General Fund	308,398,360	319,249,875	326,374,494	7,124,619	2.2%
	Special Fund	254,085,431	313,241,498	325,937,109	12,695,611	4.1%
	Total	562,483,791	632,491,373	652,311,603	19,820,230	3.1%
3504 Instructional Textbooks & Supplies						
	General Fund	12,326,544	12,179,121	19,196,888	7,017,767	57.6%
	Special Fund	13,564,279	11,280,217	19,171,161	7,890,944	70.0%
	Total	25,890,823	23,459,338	38,368,049	14,908,711	63.6%
3505 Other Instructional Costs						
	General Fund	26,428,143	25,530,774	29,718,622	4,187,848	16.4%
	Special Fund	20,973,978	23,646,427	29,678,796	6,032,369	25.5%
	Total	47,402,121	49,177,201	59,397,418	10,220,217	20.8%
3506 Special Education						
	General Fund	120,124,534	123,810,168	126,303,727	2,493,559	2.0%
	Special Fund	102,487,183	119,322,972	126,134,463	6,811,491	5.7%
	Total	222,611,717	243,133,140	252,438,190	9,305,050	3.8%
3507 Student Personnel Services						
	General Fund	8,970,601	9,500,412	9,759,463	259,051	2.7%
	Special Fund	6,888,492	9,316,322	9,746,384	430,062	4.6%
	Total	15,859,093	18,816,734	19,505,847	689,113	3.7%
3508 Health Services						
	General Fund	10,020,435	10,541,061	11,218,364	677,303	6.4%
	Special Fund	7,039,726	10,291,860	11,203,330	911,470	8.9%
	Total	17,060,161	20,832,921	22,421,694	1,588,773	7.6%

3509 Student Transportation Service					
General Fund	44,989,496	48,222,329	50,462,606	2,240,277	4.6%
Special Fund	32,388,786	45,823,056	50,394,980	4,571,924	10.0%
Total	<u>77,378,282</u>	<u>94,045,385</u>	<u>100,857,586</u>	<u>6,812,201</u>	<u>7.2%</u>
3510 Operation of Plant & Equipment					
General Fund	61,479,024	64,694,458	67,595,286	2,900,828	4.5%
Special Fund	47,051,697	61,481,512	67,504,699	6,023,187	9.8%
Total	<u>108,530,721</u>	<u>126,175,970</u>	<u>135,099,985</u>	<u>8,924,015</u>	<u>7.1%</u>
3511 Maintenance of Plant & Equipment					
General Fund	22,961,626	23,521,241	24,085,020	563,779	2.4%
Special Fund	23,178,757	22,209,256	24,052,742	1,843,486	8.3%
Total	<u>46,140,383</u>	<u>45,730,497</u>	<u>48,137,762</u>	<u>2,407,265</u>	<u>5.3%</u>
3512 Fixed Charges					
General Fund	181,270,720	184,825,672	187,547,348	2,721,676	1.5%
Special Fund	145,087,701	173,717,608	187,296,009	13,578,401	7.8%
Total	<u>326,358,421</u>	<u>358,543,280</u>	<u>374,843,357</u>	<u>16,300,077</u>	<u>4.5%</u>
3513 Food & Nutrition Services (Enterprise Fund)					
Special Fund	<u>53,290,075</u>	<u>56,373,660</u>	<u>58,479,779</u>	<u>2,106,119</u>	<u>3.7%</u>
3514 Community Services					
General Fund	-	-	840,253	840,253	-
Special Fund	-	-	839,126	839,126	-
Total	<u>-</u>	<u>-</u>	<u>1,679,379</u>	<u>1,679,379</u>	<u>-</u>
3515 Capital Outlay					
General Fund	2,666,417	3,169,206	3,287,248	118,042	3.7%
Special Fund	1,763,972	3,059,619	3,282,843	223,224	7.3%
Total	<u>4,430,389</u>	<u>6,228,825</u>	<u>6,570,091</u>	<u>341,266</u>	<u>5.5%</u>
3518 Federal & Restricted Programs					
General Fund	-	-	-	-	-
Special Fund	194,859,499	272,219,336	240,073,153	(32,146,183)	-11.8%
Total	<u>194,859,499</u>	<u>272,219,336</u>	<u>240,073,153</u>	<u>(32,146,183)</u>	<u>-11.8%</u>
3519 Debt Service - County Bonds					
General Fund	<u>71,767,194</u>	<u>81,015,140</u>	<u>80,240,526</u>	<u>(774,614)</u>	<u>-1.0%</u>
3520 Contribution to Capital Budget - Schools					
General Fund	<u>-</u>	<u>77,377,000</u>	<u>9,120,545</u>	<u>(68,256,455)</u>	<u>-88.2%</u>
Grand Total	<u>\$ 1,935,532,730</u>	<u>\$ 2,288,626,931</u>	<u>\$ 2,295,471,550</u>	<u>\$ 6,844,619</u>	<u>0.3%</u>

Funds Recap:

Total General Fund	\$ 961,078,813 ^(A)	\$ 1,076,414,911	\$ 1,043,779,369	\$ (32,635,542)	-3.0%
Total Special Fund	<u>974,453,917</u>	<u>1,212,212,020 ^(B)</u>	<u>1,251,692,181</u>	<u>39,480,161</u>	<u>3.3%</u>
Total All Funds	<u>\$ 1,935,532,730</u>	<u>\$ 2,288,626,931</u>	<u>\$ 2,295,471,550</u>	<u>\$ 6,844,619</u>	<u>0.3%</u>

Notes: A budget transfer totaling \$38.1 million between BCPS programs is expected to be presented for Council approval on June 5, 2023.

Special Funds are non-County funds authorized but not appropriated by the Council and include fund balance.

^(A) Reflects County General Funds provided to BCPS.

^(B) Adjusted by program and in total to include the additional authorized (Resolution 45-22) expenditures totaling \$34,180,067 from BCPS's General Fund (\$33.4 million) and Food Service Enterprise Fund (\$827 thousand) fund balances not reflected in the Executive's budget documents.

BALTIMORE COUNTY
FISCAL YEAR 2024 BUDGET ANALYSIS

DEPARTMENT OF EDUCATION (035)

PERSONNEL DETAIL					
		FY 2022 ACTUAL	FY 2023 APPROP	FY 2024 PROPOSED	NET CHANGE
3501	Administration	318	309	319	10
3502	Mid-Level Administration	1,115	1,137	1,223	86
3503	Instructional Salaries & Wages	7,444	7,499	7,521	22
3504	Instructional Textbooks & Supplies	0	0	0	0
3505	Other Instructional Costs	0	0	0	0
3506	Special Education	2,288	2,319	2,320	1
3507	Student Personnel Services	183	194	194	1 *
3508	Health Services	229	242	271	29
3509	Student Transportation Service	1,225	1,225	1,218	(7)
3510	Operation of Plant & Equipment	1,226	1,231	1,243	12
3511	Maintenance of Plant & Equipment	250	253	252	(1)
3512	Fixed Charges	0	0	0	0
3513	Food & Nutrition Services	650	651	670	19
3514	Community Services	0	0	1	1
3515	Capital Outlay	42	46	50	4
3518	Federal & Restricted Programs	936	1,380	1,272	(109) *
3519	Debt Service - Co. Bonds	0	0	0	0
3520	Contribution to Capital Budget - Schools	0	0	0	0
	Total All Funds	15,907 *	16,486	16,554	68

*May not foot due to rounding.

BALTIMORE COUNTY
FISCAL YEAR 2024 BUDGET ANALYSIS

DEPARTMENT OF EDUCATION (035)

MAINTENANCE OF EFFORT (M.O.E.)

■ The proposed budget exceeds the M.O.E. requirement by \$71.1 million.

FY 2023 General Fund Appropriation	\$ 1,076,414,911
Debt Service-Capital	(81,015,140)
PAYGO	(77,377,000)
One-Time Only Exclusions	(1,050,750)
	\$ 916,972,021

Adjustment to the Base (per 2022 HB 1450)	(41,682,056)
FY 2023 Adjusted Appropriation	\$ 875,289,965

Use greater of:	
FTE Enrollment @ 9/30/21	107,114.75
FTE Enrollment 3-Year Average @ 9/30/18, 9/30/19, 9/30/21	109,146.08

Per Pupil Amount	\$ 8,019.44
------------------	-------------

Use greater of:	
FTE Enrollment @ 9/30/22	106,795.25
FTE Enrollment 3-Year Average @ 9/30/19, 9/30/21, 9/30/22	108,188.25

Required M.O.E. Funding	\$ 867,609,180
--------------------------------	-----------------------

FY 2024 Funding:	
Proposed General Fund Appropriation	\$ 1,043,779,369
Debt Service-Capital	(80,240,526)
PAYGO	(9,120,545)
One-Time Only Exclusions (pending MSDE approval)	(15,745,093)
Proposed Local Share	\$ 938,673,205

Local Funding in Excess of M.O.E. Requirement	\$ 71,064,025
--	----------------------

Percent Above M.O.E.	8.2%
-----------------------------	-------------

Appendix D: Turnover Analysis

The proposed FY 2024 budget for BCPS (system-wide) includes \$1,195,725,950 for salaries. This amount is reflective of a budgeted turnover rate of 2.5%, based on a \$1,226,602,851 salary budget without budgeted turnover, as shown below:

FY24 Proposed Salaries and Turnover					
Activity	Category	Budget + Turnover	Normal Budgeted Turnover	Additional Budgeted Turnover	FY24 Proposed
0001	Administration	\$ 39,363,738	\$ 720,760	\$ 104,493	\$ 38,538,485
0002	Mid Level Admin	\$ 129,700,382	1,750,989	757,493	127,191,900
0003	Instructional Salaries	\$ 674,807,706	12,916,791	9,579,312	652,311,603
0006	Special Ed	\$ 186,902,850	3,279,786	(1,155,106)	184,778,170
0007	Pupil Personnel	\$ 19,265,725	-	-	19,265,725
0008	Health Services	\$ 21,576,065	-	-	21,576,065
0009	Transportation	\$ 61,195,941	546,693	485,251	60,163,997
0010	Operations	\$ 68,516,795	942,087	768,250	66,806,458
0011	Maintenance	\$ 19,294,856	180,102	-	19,114,754
0014	Community Services	\$ 349,844	-	-	349,844
0015	Capital Outlay	\$ 5,628,949	-	-	5,628,949
Total		\$1,226,602,851	\$ 20,337,208	\$ 10,539,693	\$1,195,725,950

For FY 2023, the BCPS adjusted budget (system-wide as of January 31, 2023; adjusted for the November 2022 supplemental, minus \$30.9 million of budget line transfers that form the basis for the FY 2023 proposed BAT) includes \$1,113,484,045 for salaries, according to BCPS. This amount is reflective of a budgeted turnover rate of 1.8% based on a \$1,133,821,253 salary budget without turnover; BCPS is projecting actual turnover of approximately 6.5%, as shown below and provided by BCPS:

FY23 Projected Salaries and Turnover						
Activity	Category	Budget + Turnover	Budgeted Turnover	FY23 Current Budget	Projection as of 1.31.2023	Variance vs. Budget
0001	Administration	\$ 37,069,896	\$ 690,064	\$ 36,379,832	\$ 35,356,737	\$ 1,023,095
0002	Mid Level Admin	117,594,533	1,744,240	115,850,293	110,061,639	5,788,654
0003	Instructional Salaries	626,278,410	12,929,850	613,348,560	584,983,925	28,364,635
0006	Special Ed	180,436,140	3,429,000	177,007,140	170,636,819	6,370,321
0007	Pupil Personnel	18,494,557	-	18,494,557	16,726,366	1,768,191
0008	Health Services	19,336,510	-	19,336,510	17,712,944	1,623,566
0009	Transportation	54,136,112	499,399	53,636,713	47,668,073	5,968,640
0010	Operations	59,257,886	874,789	58,383,097	56,943,824	1,439,273
0011	Maintenance	16,217,588	169,866	16,047,722	15,726,548	321,174
0015	Capital Outlay	4,999,621	-	4,999,621	4,367,125	632,496
Total		\$ 1,133,821,253	\$ 20,337,208	\$ 1,113,484,045	\$ 1,060,183,999	\$ 53,300,046

The FY 2023 budget, as adopted, included budgeted turnover of 1.8%.

FY23 Adopted Salaries and Turnover		
Budget + Turnover	Budgeted Turnover	FY23 Adopted
\$1,133,935,254	\$20,337,208	\$1,113,598,046

Actual FY 2022 experience provided by BCPS is shown below, when budgeted turnover savings represented 1.9% of the salaries budget and actual turnover savings were 5.8%. Note that the budgeted amounts were adjusted for the year-end BAT.

FY22 Salaries and Turnover by Activity						
Activity	Category	Budget + Turnover	Budgeted Turnover	Budget	Actual	Variance vs. Budget
0001	Administration	\$ 36,798,463	\$ 691,590	\$ 36,106,873	\$ 32,661,728	\$ 3,445,145
0002	Mid Level Admin	109,142,341	1,609,501	107,532,840	101,684,515	5,848,325
0003	Instructional Salaries	582,599,077	13,591,805	569,007,272	562,180,982	6,826,290
0006	Special Ed	165,182,025	2,980,906	162,201,119	153,202,220	8,998,899
0007	Pupil Personnel	16,651,995	-	16,651,995	15,663,662	988,333
0008	Health Services	18,262,421	-	18,262,421	16,395,665	1,866,756
0009	Transportation	48,894,451	470,731	48,423,720	42,288,011	6,135,709
0010	Operations	57,043,931	829,827	56,214,104	51,299,628	4,914,476
0011	Maintenance	16,164,789	162,848	16,001,941	14,308,382	1,693,559
0015	Capital Outlay	4,345,872	-	4,345,872	3,774,405	571,467
		\$ 1,055,085,365	\$ 20,337,208	\$ 1,034,748,157	\$ 993,459,199	\$ 41,288,958

During the FY 2022 budget analysis process, BCPS provided the following schedule showing the budgeted salaries and 1.9% budgeted turnover:

FY22 Proposed Salaries and Turnover				
Activity	Category	Budget + Turnover	Budgeted Turnover	FY22 CE Proposed
0001	Administration	\$ 35,710,030	\$ 691,590	\$ 35,018,440
0002	Mid Level Admin	108,582,867	1,609,501	106,973,366
0003	Instructional Salaries	595,089,175	13,591,805	581,497,370
0006	Special Ed	165,204,797	2,980,906	162,223,891
0007	Pupil Personnel	16,667,942	-	16,667,942
0008	Health Services	18,260,400	-	18,260,400
0009	Transportation	51,701,571	470,731	51,230,840
0010	Operations	58,661,125	829,827	57,831,298
0011	Maintenance	17,164,789	162,848	17,001,941
0015	Capital Outlay	4,345,872	-	4,345,872
Total		\$ 1,071,388,568	\$ 20,337,208	\$ 1,051,051,360

The final FY 2022 salary expenditure of \$993,459,199 is reflective of an actual turnover rate of 7.3% of salaries as originally adopted.