

BALTIMORE COUNTY PUBLIC SCHOOLS

Darryl L. Williams, Ed.D. ♦ Superintendent ♦ 6901 North Charles Street ♦ Towson, MD ♦ 21204

PROPOSED FY2024 OPERATING BUDGET Responses to Board Members' Questions – Set #4 February 23, 2023

FY 2024 PROPOSED OPERATING REQUEST

Received from Julie Henn (February 14, 2023, Board Meeting)

1. Per salary report provided by department, would like greater detail on the deltas between current actuals and proposed budget; in terms of positions that are vacant, proposed eliminated vacancies vs. which positions are being added; titles for those positions and some indication of whether those positions are being added or removed (or what is happening to those positions). “We’ve prioritized in the past positions/salaries.”

Response: There are a variety of reasons why comparing the difference in the budget book between the FY2023 adjusted budget and FY2024 proposed budget might not yield a change exactly equal to the proposed salary increase. In the case of FY2024, this would be a step for all eligible employees. For instance:

- *The mix of salaries in a department each year could be different due to new hires at a higher or lower salary or budgeted vacancies that are in one year but not the other.*
- *The budget credit (reduction) for turnover and vacancies is different for each activity and is not spread across all accounts. The credits are generally budgeted in the larger budget amount accounts, so this might distort the comparison across years.*
- *The FY2024 budget contains an additional \$10 million reduction to account for increased vacancy rates and the general trend of hiring less senior employees to replace those that retire. This reduction was not spread across all accounts. The credits are generally budgeted in the larger budget amount accounts, so this might distort the comparison across years.*
- *Positions might be reclassified during the year to a new job title at a higher or lower salary than the original position. That new salary will be reflected in the following years' budget.*
- *Positions can be redirected from one department to another in the proposed budget.*
- *Newly proposed positions are added to the department where they will reside, increasing or decreasing the average salary and skewing the comparison versus the prior year.*
- *All proposed FTE changes including newly added or redirected positions are noted in detail on each department's budget page.*

It is important to emphasize that the only salary increases included in the FY2024 budget book are step increases for all eligible employees.

Specific examples:

Example #1 – Percent increase of average salary 16.1% – Dept 199 ESOL: The cause of this percentage increase in average salary was due to the reduction of 2.0 FTE resource teachers in FY2024, whose salary is substantially lower than the remaining 3.0 FTE professional staff remaining in the office. With those resource teacher FTEs removed, the average salary becomes 16.1% greater.

Example #2 – Organizational Development and Leadership – Dept 096 – 30.2% increase from the current FY2023 average salary to proposed FY2024 average salary: 3.0 FTEs consulting administrators were added to this department due to vacancy reclassifications, and 2.0 resource teacher FTEs were reduced from this department; a net change of +1.0. The salaries of the consulting administrators created via vacancy reclassification were at a higher amount than the salaries of the positions reduced, causing a 30.2% increase in average salary.

Example #3 – Director of School Climate – Dept 280 – 26.0% increase from the current FY2023 average budgeted salary to the proposed FY2024 average budgeted salary. The FY2023 budget amount was established when the position was vacant using an average salary amount. The director that was hired during FY2023 has a salary of \$175,029, which is above the average salary used, causing a 26.0% increase in the average FTE budgeted amount.

Received from Rod McMillion (February 14, 2023, Board Meeting)

2. What would be the cost to add one athletic trainer to each high school.

Response: Although the cost will vary depending on the seniority of the hires, the estimated salary plus benefit cost for each athletic trainer will be \$124,908 or \$2,997,793 for all 24 FTEs. A supervisor for the group is also required and with benefits will cost \$151,279. The expense for all 25 positions is projected to cost approximately \$3,149,063.

Space in each building will need to be identified for these employees and equipment and supplies might total an additional \$100,000.