

# WICOMICO COUNTY BOARD OF EDUCATION

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Wicomico County Public Schools



**APPROVED**

**CONSONSOLIDATED CURRENT EXPENSE BUDGET**

**FISCAL YEAR 2023 – 2024**







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## FY 2024 Board of Education of Wicomico County Operating Budget

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## EXECUTIVE SUMMARY



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# BOARD OF EDUCATION OF WICOMICO COUNTY



MICAH C. STAUFFER, Ed.D.  
SUPERINTENDENT OF SCHOOLS

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JOHN PALMER  
DAVID A. PLOTTS

June 13, 2023

To the Wicomico County Executive, the Wicomico County Council, and the citizens of Wicomico County:

The FY 2024 Wicomico County Board of Education (WCBOE) Approved Consolidated Current Expense Budget represents many months of hard work and ongoing collaboration with the Wicomico County Executive, the Wicomico County Council, and with business and community leaders in Wicomico County. We are grateful for leaders' willingness to listen and to understand the needs of our school system and for the many voices who have spoken strongly in favor of investing in our schools, our students, and in the future of our community.

We have worked diligently to make critical decisions on our priorities in order to continue the implementation of our strategic plan and to present a balanced budget. While we continue to benefit from significant grant funding that we have received to address COVID recovery, it is important to note that these grant funds are restricted and cannot be used to fully cover recurring costs without the risk of a future funding cliff.

The *Blueprint for Maryland's Future* is addressed throughout our plan. This can be seen in the dramatic increase in state aid provided to support the implementation of specific requirements such as expansion of Pre-K instruction, Career Counseling for secondary students, and tuition and fees for dual enrollment college courses. Also addressed is the Board's priority of supporting safe and positive learning climates; this is seen in our request to increase our number of School Resource Officers by 50% in the coming year.

The following is a recap of the Board's budget for fiscal year 2024:

## Financial Framework:

FY 2024 Approved Consolidated Current Expense Budget:

|  | <u>FY 2024</u>       | <u>FY 2023</u>       | <u>\$ Incr(Decr)</u>      | <u>%Change</u> |
|--|----------------------|----------------------|---------------------------|----------------|
| General Fund Unrestricted Budget <sup>1</sup>  | \$249,948,032        | \$234,121,788        | \$15,826,244 <sup>1</sup> | 6.76%          |
| Special Revenue Restricted Budget <sup>2</sup> | <u>\$ 71,010,961</u> | <u>\$ 70,230,129</u> | <u>\$ 780,832</u>         | <u>1.11%</u>   |
| Total Consolidated Current Expense Budget      | <u>\$320,958,993</u> | <u>\$304,351,917</u> | <u>\$16,607,076</u>       | <u>5.46%</u>   |

### <sup>1</sup>General Fund Unrestricted Budget

Thoughtful collaboration with the County Executive, County Council, and community is important in accomplishing our vision for the future. In that vein, the Superintendent and staff have regularly communicated the priorities and the financial needs associated with WCBOE priorities as well as those coming to us from the state via the Blueprint. This budget submission reflects that which the Superintendent and Board of Education believe to be essential to accomplish goals within each of three priority areas, address rising costs of doing business due to inflation and supply chain issues, and account for state funds that were formerly restricted (grant), but must now be covered by General Fund.

THE WICOMICO COUNTY BOARD OF EDUCATION PROHIBITS ILLEGAL DISCRIMINATION BASED ON RACE, ETHNICITY, COLOR, ANCESTRY, NATIONAL ORIGIN, RELIGION, IMMIGRATION STATUS, SEX, GENDER, GENDER IDENTITY, GENDER EXPRESSION, SEXUAL ORIENTATION, FAMILY/PARENTAL STATUS, MARITAL STATUS, AGE, PHYSICAL OR MENTAL DISABILITY, POVERTY AND SOCIOECONOMIC STATUS, LANGUAGE, OR OTHER LEGALLY OR CONSTITUTIONALLY PROTECTED ATTRIBUTES OR AFFILIATIONS AND PROVIDES EQUAL ACCESS TO THE BOY SCOUTS AND OTHER TITLE 36 DESIGNATED YOUTH GROUPS. DISCRIMINATION UNDERMINES OUR COMMUNITY'S LONG-STANDING EFFORTS TO CREATE, FOSTER AND PROMOTE EQUITY, INCLUSION AND ACCEPTANCE FOR ALL.



|  |              |
|--|--------------|
| 1. Ensure that students graduate college and/or career ready                     | \$ 1,594,801 |
| 2. Ensure that all schools have a safe and positive climate for student learning | \$ 206,321   |
| 3. Ensure a high performing workforce  | \$ 9,563,573 |
| Other Mandatory Costs of Doing Business  | \$ 2,313,133 |
| Formerly restricted funds that are now unrestricted                              | \$ 2,148,416 |

**Total Approved Net Budget Position** **\$15,826,244<sup>1</sup>**

FY 2024 General Fund revenue projections from county, state, and other revenue sources are based upon current funding formulas to fund the Board's priorities for FY 2024:

|                                 | <u>FY 2024</u>       | <u>FY 2023</u>       | <u>\$ Incr(Decr)</u>            | <u>% Change</u> |
|---------------------------------|----------------------|----------------------|---------------------------------|-----------------|
| County Appropriation            | \$ 49,935,024        | \$ 49,135,024        | \$ 800,000                      | 1.63%           |
| State Aid                       | \$188,181,338        | \$174,297,655        | \$13,883,683                    | 7.97%           |
| Other Sources of Revenue        | \$ 11,831,670        | \$ 10,689,109        | \$ 1,142,561                    | 10.69%          |
| Total Unrestricted General Fund | <u>\$249,948,032</u> | <u>\$234,121,788</u> | <u>\$15,826,244<sup>1</sup></u> | <u>6.76%</u>    |

Since 2010, the per pupil County Appropriation has decreased by nearly 5%. We are requesting a modest increase in the County Appropriation to assist WCBOE in addressing the significant increase in the cost of doing business over the past year, along with expenses related to our priority of school safety.

## <sup>2</sup> Special Revenue Fund Restricted Budget

The Special Revenue Restricted budget consists primarily of federal and state grants and a small amount of local program revenue:

|   | <u>FY 2024</u>       | <u>FY 2023</u>       | <u>\$ Incr(Decr)</u> | <u>% Change</u> |
|---|----------------------|----------------------|----------------------|-----------------|
| Federal Grants                          | \$ 66,157,996        | \$ 65,218,485        | \$ 939,511           | 1.44%           |
| State Grants                            | \$ 4,250,643         | \$ 4,390,191         | \$ -139,548          | -3.18%          |
| Local Program Specific Funds            | \$ 602,322           | \$ 621,453           | \$ -19,131           | -3.08%          |
| Total Special Revenue Fund <sup>2</sup> | <u>\$ 71,010,961</u> | <u>\$ 70,230,129</u> | <u>\$ 780,832</u>    | <u>1.11%</u>    |

All of these special revenue funds are restricted for unique purposes and are heavily regulated with specific reporting requirements. The single largest grant in FY 2024 continues to be the Elementary and Secondary School Emergency Relief III (ESSER III) grant which is in excess of \$47 million. Funding is restricted for addressing learning loss, technology, and capital projects to improve indoor air quality in school facilities. Another large grant in FY 2024 will be the federal Title I (Part A) Every Student Succeeds Act (ESSA), which is expected to exceed \$7.0 million. These federal funds may only be used to supplement state and local spending for students who are economically disadvantaged. Federal funding for special education students will exceed \$3.9 million as part of the Individuals with Disabilities and Education Act (IDEA). These funds will be used to supplement state and local dollars to provide services for our special education students.

Wicomico County Public Schools is committed to transparency in our budget development and finance expenditures. The *Transparency Portal* attempts to enhance transparency and visibility in the community. This portal was designed to improve access to information and increase community interest and involvement. The web page includes:

- Board Policies
- Annual Financial Reporting
- Current Year-to-Date Financial Reports
- Budget Documents
- Audit Reports and Responses



- Monthly Financial Reports
- Links to other websites
  - Maryland State Department of Education (MSDE)
  - Maryland Report Card for Wicomico County

The community is encouraged to review this user-friendly portal that puts an array of information all in one place. WCBOE is committed to continuing to enhance this portal of information to meet our community's needs. Visit our website at [www.wcboe.org](http://www.wcboe.org).

We look forward to working with the County Executive, County Council, and our community to ensure that every dollar invested in our school system will directly benefit all children and promote the mission and vision of our school system.

Thank you.

Sincerely,



Dr. Micah C. Stauffer, Superintendent of Schools  
Wicomico County Public Schools



Mr. Gene Malone, Chairman  
Board of Education of Wicomico County



# **BOARD OF EDUCATION OF WICOMICO COUNTY**

## ***MISSION STATEMENT***

The mission of the Wicomico County Public School System is to provide all students an educational foundation and a set of skills which will enable them to become responsible and productive citizens in our society.

## ***VISION STATEMENT***

Our vision is to educate each student to his or her full potential.

## ***BELIEF STATEMENTS***

We, the members of the Wicomico County Board of Education and the Superintendent of Schools, believe the following:

- All students can learn.
- Each student should be challenged to reach his or her full potential.
- The diversity of each individual, including his or her unique and innate characteristics, should be respected.
- Students should be exposed to a wide array of academic, co-curricular and extracurricular experiences.
- Students should experience rigorous content and achieve high standards.
- Each student should acquire a core body of knowledge and a set of definable skills prior to graduation.
- Community-based values should be reinforced.
- Parents or guardians should be intimately involved in the education of their child(ren).
- Schools should welcome and encourage parental and community involvement.
- That respect for authority and adherence to school rules is essential to educational and life success.

In addition, we, the members of the Wicomico County Board of Education and the Superintendent of Schools espouse that the following supports are essential to support these established beliefs:

- Students benefit when those closest to the action are involved in the decision-making process.
- Continual evaluations of the school system should be made to ensure the effective and efficient delivery of high quality public education.
- Public education should be governed by local boards of education.
- The Maryland State Board of Education, the Maryland State Department of Education and the U.S. Department of Education should be supportive of the local boards of education.



## EXECUTIVE SUMMARY

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*The mission of the Wicomico County Public School System is to provide all students an educational foundation and a set of skills which will enable them to become responsible and productive citizens in our society.*

### BUDGET RATIONALE AND OVERVIEW – FY 2024

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**Board of Education of Wicomico County**  
**Micah Stauffer, Ed.D.**  
**Superintendent of Schools**

#### WICOMICO COUNTY PUBLIC SCHOOLS – OVERVIEW

Wicomico County and its school system were both established under the Constitution of 1867. As of September 30, 2022, enrollment in Wicomico County's public schools was 14,900 in grades pre-K through 12. Wicomico County Public Schools consist of sixteen elementary schools, an elementary/middle school, three middle schools, one middle/high school, and three high schools with a growing diverse population. A seven-member elected Board of Education sets school system policy. This policy is then carried out by the Superintendent, senior leadership team, and a workforce of over 2,500 full-time and approximately 800 part-time positions. Student representatives from each high school participate on the Board of Education in an advisory capacity.

The school system is committed to providing a high-quality education for the students of Wicomico County. Full-day Prekindergarten and full-day Kindergarten are offered at 11 locations, and countywide high school programs provide students with opportunities in Career and Technology Education, Visual and Performing Arts, and JROTC. An elementary and middle school TAD (Thinking and Doing) Program provides enrichment for gifted students in grades 3-8, and a Magnet Program serves high-performing learners in grades 3-5. In addition, the NeXgen STEM Academy serves middle school students interested in science, technology, engineering, and math. Wicomico serves students far beyond the Prekindergarten – Grade 12 model: Children receive services to prepare for school in the Birth to Five Program, and high school and special education services are provided up until age 21 for those who need those programs.

#### NEEDS ASSESSMENT

Student performance data on assessments is collected and analyzed and budget decisions are made to address students' educational needs. The school district also collects data on highly qualified teachers, teacher and principal effectiveness, student attendance, disciplinary referrals, suspensions, graduation rates and dropout rates. Results for most of these measures are collected by the state and compiled and compared. Results for state assessments can be found at [www.mdreportcard.org](http://www.mdreportcard.org). Wicomico County Public Schools (WCPS) encourages community and parent participation and input through various means including: Instructional Leadership (school improvement) Teams, advisory committees, Parent Teacher Associations, and Budget Input Sessions.

#### GOAL DEVELOPMENT AND IMPLEMENTATION

During the Superintendent Entry Plan process, students, staff, and community members were provided with the opportunity to give feedback on the direction of Wicomico County Public Schools. In addition, the [Blueprint for Maryland's Future](#) was passed by the General Assembly in 2021 with a goal of transforming public education in our state into a world-class education system. Over ten years, the Blueprint will increase state funding for education by \$3.8 billion/year, provide enriching student experiences, accelerate student outcomes, and improve the quality of education for all children in Maryland, particularly those who have been historically underserved. Through this feedback, and in conjunction with the implementation of the Blueprint for Maryland's Future, the following priorities have been established:



## EXECUTIVE SUMMARY

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- Expanding Early Childhood Education
- Recruiting and Retaining High-Quality and Diverse Teachers and Leaders
- Establishing and Expanding College and Career Readiness Pathways
- Providing Sufficient Resources to Ensure All Students Are Successful
- Establishing and Maintaining a Safe and Positive Learning Environment for Student Learning

The five pillars of the Blueprint align well with WCPS priorities and will support our continuing efforts to improve opportunities for students from Pre-kindergarten through graduation and beyond.

- **Pillar 1: Early Childhood Education**
  - No- or low-cost full day Pre-K for more families
  - Public-Private Pre-K partnerships to provide more opportunities for families
  - Expansion of wraparound services to support students and families
  - Increased funding to support young learners with special needs
  - More funding to elevate the quality of student experiences in early childhood education
- **Pillar 2: High Quality and Diverse Teachers and Leaders**
  - Elevate the stature of the teaching profession through the implementation of a career ladder
  - Incentives for National Board Certified Teachers
  - Raising expectations for teacher preparation, induction, and mentoring programs
- **Pillar 3: College and Career Readiness**
  - Develop CCR-support pathways to support students in being college and career ready
  - Develop post-CCR pathways that build on students' strengths
  - Provide enhanced opportunities for dual enrollment, allowing students to earn college credits while still in high school
  - Develops a Career and Technical Education system aligned with the needs of local industry
- **Pillar 4: More Resources for all Students to be Successful**
  - Expansion of the community schools program
  - Provide targeted support for students and families based on need
  - Establishes a workgroup on English learners
- **Pillar 5: Governance and Accountability**
  - Creation of the Maryland Accountability and Implementation Board (AIB) to plan and monitor statewide implementation of the Blueprint

### Student Demographics

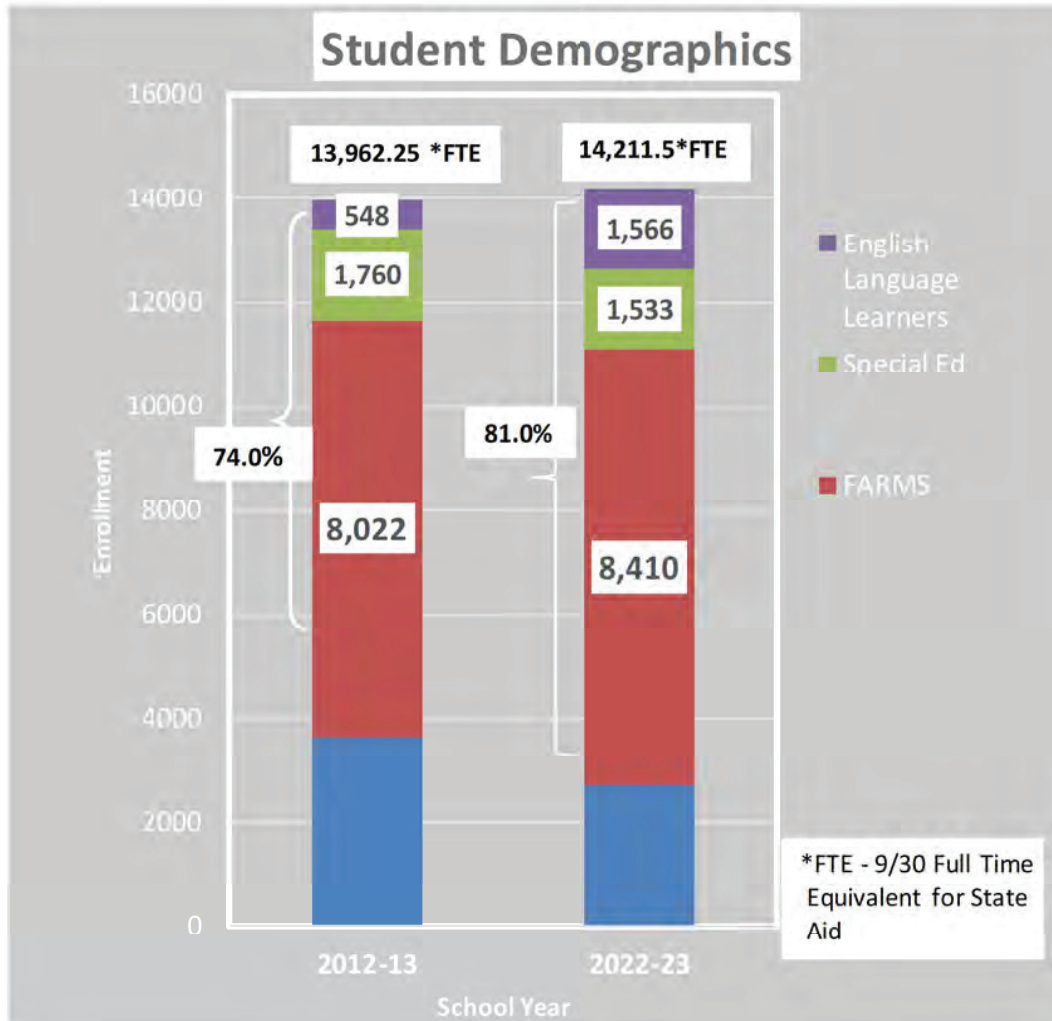
As noted in the Student Demographics chart below (Chart 1), one of WCPS greatest challenges is the growing segment of our student population the state identifies as a targeted population. This segment of our student population as a percent of our full-time equivalent (FTE) student enrollment for state aid purposes continues to grow over the past 10 years from 74% to 81% of our student population. The percentage of these targeted populations ranks Wicomico as 8<sup>th</sup> highest in the state (as identified by the Department of Legislative Services DSL). The student make-up of this population includes our English Language Learners (ELL), Special Education, and students qualifying for Free and Reduced Meals (FARMS). Servicing our targeted population students requires additional staff, instructional time, and supplies so that WCPS can effectively work towards closing achievement gaps and provide these students with every opportunity to attain proficiency in their academic achievements. With this increase comes a higher cost per pupil.



## EXECUTIVE SUMMARY

Chart 1 shows changes in WCPS student demographics over the past decade. While the total student population has grown by less than 2%, there is much more notable growth in our number of economically disadvantaged (FARMS – students eligible for the federal Free and Reduced Meals program) and English Language Learning (EL) students. The combination of our FARMS, EL, and Special Education students has increased from 74% of our total population to 81% in the past ten years.

Chart 1

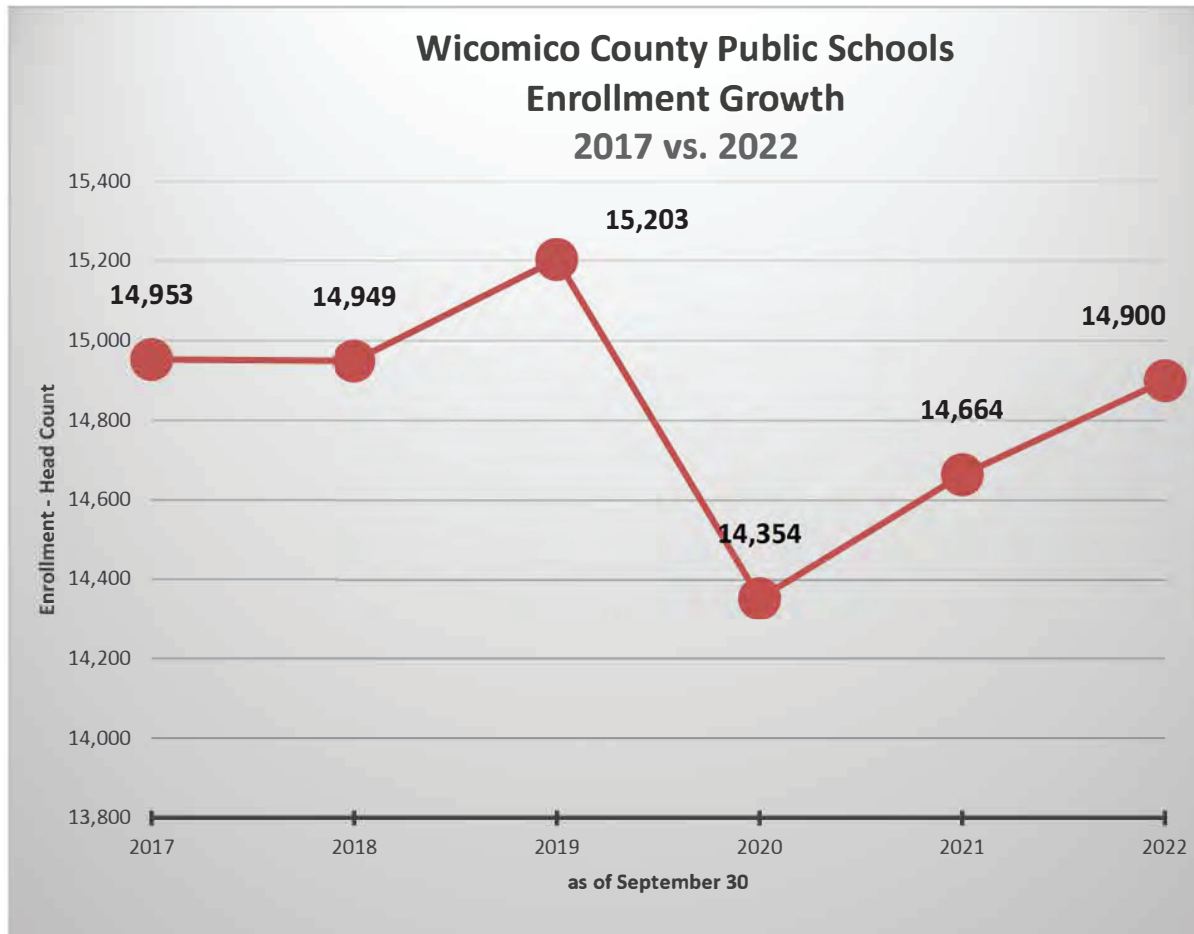




## EXECUTIVE SUMMARY

Chart 2 shows significant enrollment growth annually until September 30, 2020 for Wicomico County. The decline in 2020 is representative of the school closings in response to the coronavirus pandemic that hit our country. With students returning back to full in-person learning for FY 2021 and 2022, we see enrollment numbers rise. The expectation is that our student enrollment figures will continue to increase.

Chart 2



## BUDGET PROCESS

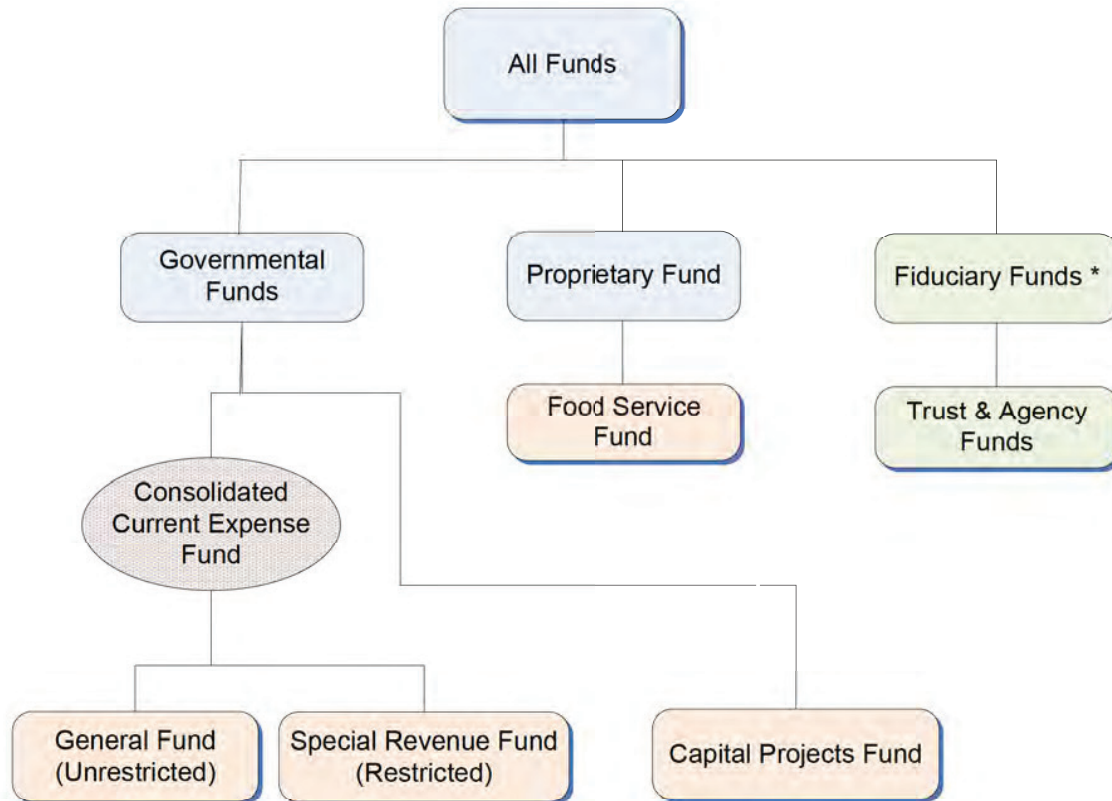
### Fund Accounting

WCPS follows the state-mandated requirements for preparing the annual budget. During this year's budget development process, the Superintendent required each budget manager to review their prior year's budget to actual spending and realign funding to better meet anticipated needs before requesting new funding for the proposed budget year with supporting documentation aligned to the Board's Comprehensive Master Plan and *Achieve!* The structure of accounts is based upon the Maryland State Department of Education's Financial Reporting Manual for Maryland Public Schools. In accordance with state law, an annual Proposed Consolidated Current Expense Operating Budget must be submitted to the Wicomico County Executive by March 15<sup>th</sup> of each year.



## EXECUTIVE SUMMARY

The various fund groups managed by WCPS are classified in the following manner:



\* Fiduciary funds are not budgeted and, therefore, do not require adoption by the Board of Education. They are shown in the "All Funds" structure diagram for informational purposes only.

- **General Fund** – a governmental fund; includes the primary operations of the school district providing educational services to students from pre-kindergarten through grade 12, including student transportation and the operations and maintenance of all school facilities; it is the unrestricted portion of the Current Expense Fund.
- **Special Revenue Fund** – a governmental fund; used to account for Federal, State, and Local grants. Programs include initiatives for Special Education and FARMs students not funded by the General Fund; it is the restricted portion of the Current Expense Fund.
- **Capital Projects Fund** – a governmental fund; accounts for the financial resources used to build, acquire and renovate major capital assets. The Board has no legal authority to borrow funds. All funds for construction come from the transfer of bond proceeds from Wicomico County selling capital bonds or from State Aid through the Maryland Public School Construction Program.
- **Food Service Fund** – a proprietary fund; the only operation within the school system accounted for as an enterprise fund is one in which fees are charged to external users for goods and services, much in the same way as business-type activities.
- **Fiduciary Funds** – The District is the trustee for assets that belong to others, such as the Employees Retirement Plan and the 401(a) Employer Matching Plan. The School Activities Fund is also accounted for as a fiduciary fund. The District is responsible for ensuring that these assets are used only for their intended purpose and by those to whom the assets belong. The District cannot use these assets to finance its operations.



## EXECUTIVE SUMMARY

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Under Maryland Law, the General Fund (Unrestricted Current Expense) and the Special Revenue Fund (Restricted Current Expense) comprise the Current Expense Fund, which reflects all financial resources used for the basic operations of the school system, including the basic education programs. The financial resources are considered to be revenues to WCPS. Revenue is received from a variety of sources. The largest portion of revenue is received from the State of Maryland. The remainder is received from the local and federal governments and other sources, such as tuition and fees, as well as income from investment of cash and rental of school buildings during non-school hours. See "Funding Sources" within this Executive Summary for specific data.

### Basis of Budgeting

The budgets for the General, Special Revenue, and Capital Projects Funds have been prepared on a legally prescribed modified accrual basis of accounting. Revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the revenues will be collected within the current fiscal year or are expected to be collected within sixty days of the end of the current fiscal year to pay liabilities of the current fiscal year. The measurement focus of the governmental fund budgets is on decreases in net financial resources (ie expenditures). Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Encumbrances are recorded as expenditures of the current period. Funds for capital projects are appropriated annually. Unspent capital funds do not lapse at fiscal year-end but remain available until the project is closed. Financial reporting for these governmental funds is prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP). The General and Special Revenue Funds budgets, which combined make up the Consolidated Current Expense Fund budget, are in accordance with the Financial Reporting Manual for Maryland Public Schools, revised 2014. All funds are budgeted by the 15 categories and then by the 6 objects, within the categories.

- State Categories
  1. Administration
  2. School Management & Support
  3. Instructional Salaries & Wages
  4. Textbooks/Instructional Supplies
  5. Other Instructional Costs
  6. Special Education
  7. Student Personnel Services
  8. Student Health Services
  9. Student Transportation
  10. Operation of Plant
  11. Maintenance of Plant
  12. Fixed Charges
  13. Food Services
  14. Community Services
  15. Capital Outlay
- State Objects
  1. Salaries & Wages
  2. Contracted Services
  3. Supplies & Materials
  4. Other Charges
  5. Land, Buildings & Equipment
  6. Transfers

### Budget Amendments/Supplements

The school system is not permitted to spend in excess of the amount appropriated by fund, category, and object. It is the responsibility of the school principal or budget manager to spend within his/her allocated funding and to notify the appropriate supervisor of any potential deviance from the budget plan. Budget transfers within an MSDE category but between objects must be approved by the Board of Education. Such transfers do not need approval by the Wicomico County Government; however, the Board of Education must submit a report detailing such transfers to the County Executive shortly after approval.

Budget transfers between categories must have Wicomico County Council approval. If actual revenue is anticipated to be greater than the original amount appropriated, or if additional county funds are needed, the Wicomico County Council must approve a supplemental appropriation or provide authorization before additional funds can be spent.



## EXECUTIVE SUMMARY

### BUDGET CALENDAR

A budget calendar is adopted annually by the Board of Education establishing the framework by which the Superintendent and Board of Education develop the budget. The calendar provides the community with a published time frame for required actions by staff, the Superintendent, and Board to accomplish the completion of the budget.

**\*\* APPROVED \*\***

### WICOMICO COUNTY BOARD OF EDUCATION BUDGET CALENDAR FISCAL YEAR 2023-2024

|  |  |
|--|--|
| August 9, 2022                         | Present proposed budget calendar to Board of Education for adoption.   |
| September 26, 2022                     | Budget Manager distributes budget development packets to all staff with budget responsibility to complete (Directors, Supervisors, Principals).  |
| October 20, 2022                       | Budget development packets are to be returned to their supervisor with a copy to the Budget Manager.   |
| November 1, 2022 - November 21, 2022   | Directors meet with their respective Supervisors and/or Principals to review/modify all budget requests to ensure the requests support and advance the Vision of our Organization.           |
| December 1, 2022                       | Comptroller and Budget Manager reviews preliminary ongoing "Cost of Doing Business" requests with Chief Finance & Operations Officer.  |
| December 5, 2022 – December 20, 2022   | Budget Team meets individually with all Directors to review their Departmental Budget requests.  |
| January 12, 2023                       | Superintendent reviews with Budget Team ongoing "Cost of Doing Business" and all new requests to ensure all requests support and advance the Vision of our Organization.                     |
| January 13, 2023                       | Superintendent instructs Comptroller and Budget Manager regarding the budget requests to be included for submission to the Board of Education.   |
| January 19, 2023                       | Budget work session with Board, Superintendent and staff.  |
| January 31, 2023                       | Board holds a Public Hearing to receive input on the FY 2024 Proposed General Fund Operating Budget @ 5:30pm at a location to be determined.   |
| February 14, 2023                      | Budget work session with Board, Superintendent and staff at the regular monthly Board meeting.   |
| February 22, 2023                      | Budget work session with Board, Superintendent and staff. Board of Education directs Superintendent as to compilation and priorities for budget submission to the Wicomico County Executive. |
| March 14, 2023                         | Board adopts the FY 2024 Proposed Budget at their regular scheduled meeting.   |
| March 15, 2023                         | Comptroller submits FY 2024 Proposed Budget to Wicomico County Executive.  |
| May, 2023 TBD                          | Wicomico County Executive holds a public hearing to review their FY 2024 County Operating Budget at a time and location TBD.   |
| May 31, 2023                           | Wicomico County Council adopts their Operating Budget & notifies the Board of Education of our FY 2024 appropriation.  |
| June 1, 2023                           | Superintendent and staff begin work to revise the proposed budget (if required) based upon the actual appropriation from the Wicomico County Council.  |
| June 9, 2023                           | Superintendent and staff submit their budget recommendations to the Board of Education for their review.   |
| June 13, 2023 (date subject to change) | Board adopts the FY 2024 Approved Budget at their regular meeting.   |

NOTE: Dates and times are subject to change



## EXECUTIVE SUMMARY

### FUNDING SOURCES

The *Bridge to Excellence* in Public Education Act requires each school system to clearly identify "all sources" of revenue. This budget document discloses all sources of Federal, State and, Local education dollars for the consolidated current expense budget and capital budget of Wicomico County Public Schools (WCPS).

### GOVERNMENTAL FUNDS

#### Consolidated Current Expense Fund

The consolidated current expense fund is comprised of the unrestricted General Fund and the restricted Special Revenue Fund. Chart 3 and 3a provide the operating funds and personnel resources for the day to day operations of the school system. Chart 3a reflects the increase in new positions which includes new general fund positions, the conversion of hourly to benefitted positions and new grant funded positions.

Chart 3

|   | Consolidated Current Expense Fund |                           |                           |                            |                            |                     |        |
|---|-----------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|---------------------|--------|
|   | Actual Revenue<br>2019-20         | Actual Revenue<br>2020-21 | Actual Revenue<br>2021-22 | Restated Budget<br>2022-23 | Approved Budget<br>2023-24 | Increase(Decrease)  |        |
|   |                                   |                           |                           |                            |                            | \$                  | %      |
|   |                                   |                           |                           |                            |                            |                     |        |
| Unrestricted General Fund Budget                  | \$ 206,054,528                    | \$ 212,934,361            | \$ 216,653,141            | \$ 234,121,788             | \$ 249,948,032             | \$ 15,826,244       | 6.76%  |
| Restricted Special Revenue Fund Budget            | 24,823,861                        | 31,420,762                | 42,052,786                | 70,230,129                 | 71,010,961                 | 780,832             | 1.11%  |
| TOTAL   | \$ 230,878,389                    | \$ 244,355,123            | \$ 258,705,927            | \$ 304,351,917             | \$ 320,958,993             | \$ 16,607,076       | 5.46%  |
|   |                                   |                           |                           |                            |                            |                     |        |
|   | Consolidated Revenue              |                           |                           |                            |                            |                     |        |
|   | Actual Revenue<br>2019-20         | Actual Revenue<br>2020-21 | Actual Revenue<br>2021-22 | Restated Budget<br>2022-23 | Approved Budget<br>2023-24 | Increase(Decrease)  |        |
|   |                                   |                           |                           |                            |                            | \$                  | %      |
|   |                                   |                           |                           |                            |                            |                     |        |
| Wicomico County Funding                           | \$ 46,151,803                     | \$ 47,682,518             | \$ 48,874,553             | \$ 49,135,024              | \$ 49,935,024              | \$ 800,000          | 1.63%  |
| Wic Cty Funding - Pension costs / Disparity Grant | -                                 | -                         | -                         | -                          | -                          | -                   | 0.00%  |
| Subtotal County Funding                           | 46,151,803                        | 47,682,518                | 48,874,553                | 49,135,024                 | 49,935,024                 | 800,000             | 1.63%  |
| State Government Aid                              | 162,010,250                       | 165,966,404               | 170,116,592               | 178,687,846                | 192,431,981                | 13,744,135          | 7.69%  |
| Federal Government Aid                            | 17,634,055                        | 24,463,199                | 31,398,823                | 65,218,485                 | 66,157,996                 | 939,511             | 1.44%  |
| Other Sources of Income                           | 5,082,271                         | 6,243,002                 | 8,315,959                 | 11,310,562                 | 12,433,992                 | 1,123,430           | 9.93%  |
| TOTAL REVENUE                                     | \$ 230,878,379                    | \$ 244,355,123            | \$ 258,705,927            | \$ 304,351,917             | \$ 320,958,993             | \$ 16,607,076       | 5.46%  |
|   |                                   |                           |                           |                            |                            |                     |        |
|   | Consolidated Expenditures         |                           |                           |                            |                            |                     |        |
|   | Actual Revenue<br>2019-20         | Actual Revenue<br>2020-21 | Actual Revenue<br>2021-22 | Restated Budget<br>2022-23 | Approved Budget<br>2023-24 | Increase (Decrease) |        |
|   |                                   |                           |                           |                            |                            | \$                  | %      |
|   |                                   |                           |                           |                            |                            |                     |        |
| Salaries & Wages                                  | \$ 133,985,511                    | \$ 137,271,944            | \$ 142,559,262            | \$ 163,099,142             | \$ 172,684,941             | \$ 9,585,799        | 5.88%  |
| Contracted Services                               | 17,651,215                        | 19,527,209                | 25,382,714                | 26,561,080                 | 30,801,032                 | 4,239,952           | 15.96% |
| Supplies and Materials                            | 13,170,580                        | 14,531,540                | 14,418,288                | 11,993,316                 | 12,217,616                 | 224,300             | 1.87%  |
| Other Charges                                     | 52,874,462                        | 54,366,006                | 59,368,185                | 63,055,409                 | 65,317,650                 | 2,262,241           | 3.59%  |
| Equipment   | 6,307,523                         | 7,875,722                 | 9,845,625                 | 37,485,336                 | 37,202,418                 | (282,918)           | -0.75% |
| Transfers   | 1,088,114                         | 1,426,835                 | 1,430,645                 | 2,157,634                  | 2,735,336                  | 577,702             | 26.77% |
| TOTAL EXPENDITURES                                | \$ 225,077,405                    | \$ 234,999,256            | \$ 253,004,719            | \$ 304,351,917             | \$ 320,958,993             | \$ 16,607,076       | 5.46%  |



## EXECUTIVE SUMMARY

Chart 3a

| PERSONNEL RESOURCES - CONSOLIDATED |                          |                          |                          |                               |                               |                    |              |
|------------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|-------------------------------|--------------------|--------------|
|                                    | Actual<br>FTE<br>2019-20 | Actual<br>FTE<br>2020-21 | Actual<br>FTE<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase(Decrease) |              |
|                                    |                          |                          |                          |                               |                               | #                  | %            |
| Administration                     | 57.40                    | 59.40                    | 56.40                    | 59.90                         | 58.40                         | -1.50              | -2.50%       |
| School Management and Support      | 199.16                   | 194.63                   | 191.30                   | 198.70                        | 200.70                        | 2.00               | 1.01%        |
| Instructional Salaries & Wages     | 1,320.20                 | 1,325.70                 | 1,349.70                 | 1,374.90                      | 1,417.90                      | 43.00              | 3.13%        |
| Special Education                  | 435.50                   | 423.57                   | 427.00                   | 472.87                        | 464.80                        | -8.07              | -1.71%       |
| Student Personnel Services         | 47.50                    | 52.50                    | 60.50                    | 65.50                         | 76.50                         | 11.00              | 16.79%       |
| Student Health Services            | 42.00                    | 42.00                    | 45.00                    | 47.00                         | 53.00                         | 6.00               | 12.77%       |
| Student Transportation Services    | 9.00                     | 9.00                     | 9.00                     | 30.00                         | 25.00                         | -5.00              | -16.67%      |
| Operation of Plant                 | 155.15                   | 154.15                   | 153.65                   | 168.65                        | 169.65                        | 1.00               | 0.59%        |
| Maintenance of Plant               | 30.15                    | 32.15                    | 29.65                    | 31.65                         | 31.65                         | 0.00               | 0.00%        |
| Food Services                      | 0.00                     | 0.00                     | 0.00                     | 0.00                          | 0.00                          | 0.00               | 0.00%        |
| Community Services                 | 0.50                     | 0.50                     | 6.50                     | 7.50                          | 4.50                          | -3.00              | -40.00%      |
| Capital Outlay                     | 9.60                     | 9.60                     | 7.60                     | 10.60                         | 10.60                         | 0.00               | 0.00%        |
| <b>TOTAL</b>                       | <b>2,306.16</b>          | <b>2,303.20</b>          | <b>2,336.30</b>          | <b>2,467.27</b>               | <b>2,512.70</b>               | <b>45.43</b>       | <b>1.84%</b> |

### (Unrestricted) General Fund

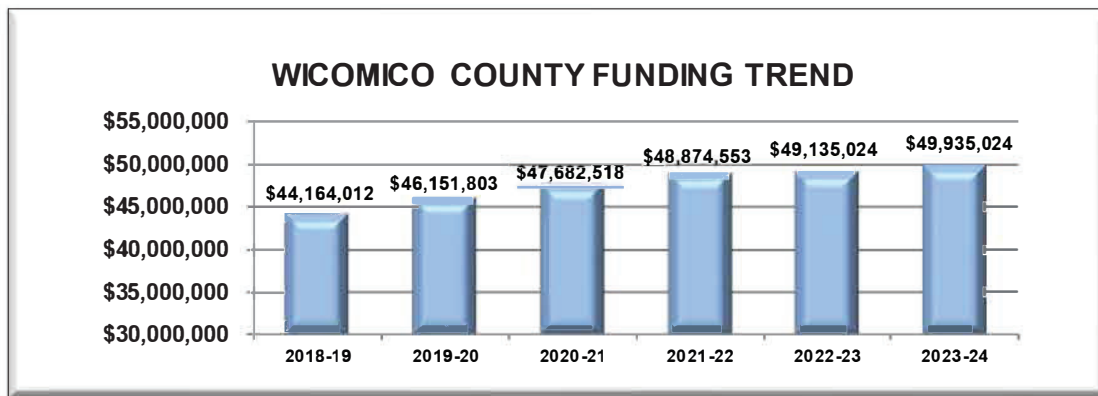
The Unrestricted General Fund budget accounts for all resources over which the Board of Education controls and appropriates. The FY 2024 unrestricted general fund budget is near \$250 million and represents an increase over last year's approved budget. (Chart 4)

Chart 4

| Unrestricted General Fund Revenue                 |                              |                              |                              |                               |                               |                      |              |
|---|------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|----------------------|--------------|
|   | Actual<br>Revenue<br>2019-20 | Actual<br>Revenue<br>2020-21 | Actual<br>Revenue<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase(Decrease)   |              |
|   |                              |                              |                              |                               |                               | \$                   | %            |
| Wicomico County Funding                           | \$ 46,151,803                | \$ 47,682,518                | \$ 48,874,553                | \$ 49,135,024                 | \$ 49,935,024                 | \$ 800,000           | 1.63%        |
| Wic Cty Funding - Pension costs / Disparity Grant | -                            | -                            | -                            | -                             | -                             | -                    | 0.00%        |
| Subtotal County Funding                           | 46,151,803                   | 47,682,518                   | 48,874,553                   | 49,135,024                    | 49,935,024                    | 800,000              | 1.63%        |
| State Government Aid                              | 155,283,632                  | 159,293,668                  | 160,363,618                  | 174,297,655                   | 188,181,338                   | 13,883,683           | 7.97%        |
| Federal Government Aid                            | -                            | -                            | -                            | -                             | -                             | -                    | 0.00%        |
| Other Sources of Income                           | 4,619,093                    | 5,958,175                    | 7,414,970                    | 10,689,109                    | 11,831,670                    | 1,142,561            | 10.69%       |
| <b>TOTAL REVENUE</b>                              | <b>\$ 206,054,528</b>        | <b>\$ 212,934,361</b>        | <b>\$ 216,653,141</b>        | <b>\$ 234,121,788</b>         | <b>\$ 249,948,032</b>         | <b>\$ 15,826,244</b> | <b>6.76%</b> |

Since FY19, Wicomico County funding for education has increased nearly \$5.8 million (Chart 5)

Chart 5





## EXECUTIVE SUMMARY

### (Restricted) Special Revenue Fund

The Restricted Special Revenue Fund budget accounts for grants from federal, state and other sources. These funds are restricted in nature and require grantor approval of each individual budget. The FY 2024 restricted budget is projected to total \$71 million. (Chart 6)

| Chart 6            | Restricted Special Revenue Fund - Revenue |                              |                              |                               |                               |                    |        |
|--------------------|---|------------------------------|------------------------------|-------------------------------|-------------------------------|--------------------|--------|
|                    | Actual<br>Revenue<br>2019-20              | Actual<br>Revenue<br>2020-21 | Actual<br>Revenue<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase(Decrease) |        |
|                    |   |                              |                              |                               |                               | \$                 | %      |
|                    |   |                              |                              |                               |                               |                    |        |
| Federal Government | \$ 17,634,065                             | \$ 24,463,199                | \$ 31,398,823                | \$ 65,218,485                 | \$ 66,157,996                 | \$ 939,511         | 1.44%  |
| State Government   | 6,726,618                                 | 6,672,736                    | 9,752,974                    | 4,390,191                     | 4,250,643                     | (139,548)          | -3.18% |
| Other Sources      | 463,178                                   | 284,827                      | 900,989                      | 621,453                       | 602,322                       | (19,131)           | -3.08% |
| TOTAL REVENUE      | \$ 24,823,861                             | \$ 31,420,762                | \$ 42,052,786                | \$ 70,230,129                 | \$ 71,010,961                 | \$ 780,832         | 1.11%  |

As Chart 6 shows, the majority of our grant funds are represented by Federal dollars. Title I funds are used to help educationally disadvantaged children achieve the same high academic standards as all other students. During FY 2024, it is projected that WCPS will receive approximately \$7 million in Title I funds. Individuals with Disabilities Act (IDEA) funding is aimed at enhancing the educational opportunities of our disabled/handicapped students through both staff development programs and student performance enhancement programs and represents Federal aid for FY 2024 of over \$3.7 million. Grant funding provides for the operation of a variety of supplemental services and improvements to the educational opportunities for our students. WCPS makes every attempt to apply for and acquire grant funding.

The FY24 Federal aid continues to include Elementary and Secondary School Emergency Relief (ESSER) funding. These funds are to address the unique learning needs of students during the pandemic, personal and protective equipment (PPE) needs for staff and infrastructure improvements to school facilities necessary to keep students and staff safe. Spending of these funds continues through September of 2024.

### Capital Projects Fund

Capital funding from state and local sources for FY 2024 continues with funding for various school projects to ensure a safe learning environment for our students. (Chart 7)

| Chart 7                                      |                   |                   |                   |                               |                               |                    |          |
|--|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|--------------------|----------|
|  | Actual<br>2019-20 | Actual<br>2020-21 | Actual<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase(Decrease) |          |
|  |                   |                   |                   |                               |                               | \$                 | %        |
| Beginning Fund Balance                       | \$ 2,153,490      | \$ 2,217,040      | \$ 2,059,493      | \$ 1,964,859                  | \$ 464,859                    | \$ (1,500,000)     | -76.34%  |
|  |                   |                   |                   |                               |                               |                    |          |
| State Funds                                  | 8,554,976         | 13,137,363        | 13,000,660        | 33,109,625                    | 7,147,782                     | (25,961,843)       | -78.41%  |
| County Funds                                 | 3,778,259         | 12,584,703        | 6,421,407         | 11,589,000                    | 10,227,000                    | (1,362,000)        | -11.75%  |
| Proceeds from Completed Projects             |                   |                   |                   |                               |                               | -                  |          |
| County One-Time Funding                      | -                 | -                 | -                 |                               |                               | -                  | 0.00%    |
| Other Sources                                | 556,994           | 405,757           | 375,140           | 370,000                       | 669,300                       | 299,300            | 80.89%   |
| Transfer to School Construction Savings Fund | -                 | -                 | -                 |                               |                               | -                  |          |
| Appropriation to Fund Balance                | -                 | -                 | -                 | -                             |                               | -                  |          |
| Appropriation from Fund Balance              | -                 | -                 | -                 | 1,500,000                     | 464,859                       | (1,035,141)        | -69.01%  |
| Total Revenue                                | \$12,890,229      | \$26,127,823      | \$19,797,207      | \$46,568,625                  | \$18,508,941                  | \$ (28,059,684)    | -60.25%  |
|  |                   |                   |                   |                               |                               |                    |          |
| Total Expenditures                           | \$12,826,679      | \$26,285,370      | \$19,891,841      | \$46,568,625                  | \$18,508,941                  | \$(28,059,684)     | -60.25%  |
|  |                   |                   |                   |                               |                               |                    |          |
| Ending Fund Balance                          | \$ 2,217,040      | \$ 2,059,493      | \$ 1,964,859      | \$ 464,859                    | \$ -                          | \$ (464,859)       | -100.00% |



## EXECUTIVE SUMMARY

State and county funding in FY 2024 will be used for major renovations for Mardela Middle & High. In addition, county funding has also been requested for the Wicomico High roof renovation.

These capital projects will impact the operational budget by identifying and quantifying the consequences of capital investment. Costs can increase with the construction of additional facilities, decrease with energy efficient systemic renovations, impact staffing levels and supplies required. We have built a review of these types of ongoing costs into our budget development process. Our FY 2024 operating budget reflects:

- Roof replacement needs for many of our school facilities
- Lower cost energy from various facility renovations as we make an attempt to install energy-efficient systems throughout Wicomico County Public Schools
- Multi systemic renovations at various schools as we comply with new requirements

Throughout the budget development process, continued analysis of the impacts of capital projects on the operating budget are reviewed and discussed with funding established to sustain ongoing costs.

### PROPRIETARY FUNDS

#### Food Service Expense Fund

The Food Service Fund receives funding from various sources in order to provide the required food and nutrition services to our students. The FY 2024 budget reflects the following:

| Chart 8                                    | Food Service Fund |                   |                   |                               |                               |                    |         |
|--|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|--------------------|---------|
|  | Actual<br>2019-20 | Actual<br>2020-21 | Actual<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase(Decrease) |         |
|  |                   |                   |                   |                               |                               | \$                 | %       |
| Beginning Fund Balance                     | \$3,104,207       | \$2,559,869       | \$ 2,048,215      | \$4,397,486                   | \$3,347,923                   | \$(1,049,563)      | -23.87% |
| Local Funds                                | 886,674           | 192,019           | 157,027           | 167,234                       | 175,596                       | 8,362              | 5.00%   |
| State Funds                                | 228,284           | 240,425           | 338,510           | 360,513                       | 378,539                       | 18,026             | 5.00%   |
| Federal Funds                              | 5,788,077         | 3,682,731         | 11,203,384        | 7,973,036                     | 8,770,339                     | 797,303            | 10.00%  |
| Appropriation from Fund Balance            | -                 | -                 | -                 | 1,049,563                     | 507,795                       | (541,768)          | -51.62% |
| Transfer from Unrestricted<br>General Fund | 150,000           | -                 | -                 | -                             | -                             | -                  | 0.00%   |
| Total Revenue                              | \$ 7,053,035      | \$ 4,115,175      | \$ 11,698,921     | \$ 9,550,346                  | \$ 9,832,269                  | \$ 281,923         | 2.95%   |
| Total Expenditures                         | \$ 7,597,373      | \$ 4,626,829      | \$ 9,349,650      | \$ 9,550,346                  | \$ 9,832,269                  | \$ 281,923         | 2.95%   |
| Ending Fund Balance                        | \$2,559,869       | \$2,048,215       | \$ 4,397,486      | \$3,347,923                   | \$2,840,128                   | \$ (507,795)       | -15.17% |

Use of fund balance is budgeted to produce a balanced budget again in FY 2024. Efforts to increase food service revenues and reduce ongoing costs continue to mitigate future deficits.



# EXECUTIVE SUMMARY

## WICOMICO COUNTY BOARD OF EDUCATION REVENUE SUMMARY FISCAL YEAR 2023-2024

| REVENUES - ALL FUNDS                          |                              |                              |                              |                               |                               |
|---|------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| REVENUES                                      | Actual<br>Revenue<br>2019-20 | Actual<br>Revenue<br>2020-21 | Actual<br>Revenue<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 |
| <b>General Fund</b>                           |                              |                              |                              |                               |                               |
| County Appropriation                          | \$ 46,151,803                | \$ 47,682,518                | \$ 48,874,553                | \$ 49,135,024                 | \$ 49,935,024                 |
| County Appropriation-Pension Costs            | -                            | -                            | -                            | -                             | -                             |
| County Appropriation-Disparity Grant          | -                            | -                            | -                            | -                             | -                             |
| Subtotal - County Appropriation               | 46,151,803                   | 47,682,518                   | 48,874,553                   | 49,135,024                    | 49,935,024                    |
| Other Local                                   | 831,290                      | 242,714                      | 852,212                      | 350,350                       | 403,500                       |
| State:  |                              |                              |                              |                               |                               |
| Foundation Program                            | 75,561,481                   | 76,909,246                   | 73,670,175                   | 86,463,756                    | 89,728,776                    |
| Net Taxable Income Adj. (BRFA 2013 25% phase) | 2,493,656                    | 3,136,149                    | 2,493,009                    | -                             | -                             |
| Compensatory Education                        | 46,282,710                   | 46,282,758                   | 45,917,914                   | 46,939,872                    | 51,795,013                    |
| Special Education                             | 7,731,983                    | 7,838,185                    | 7,046,522                    | 9,231,409                     | 10,501,032                    |
| Limited English Proficiency                   | 7,043,675                    | 7,305,182                    | 7,126,582                    | 9,649,499                     | 11,934,953                    |
| College and Career Readiness                  | -                            | -                            | -                            | 439,691                       | 474,324                       |
| Transportation                                | 4,935,220                    | 5,122,845                    | 7,360,619                    | 6,316,701                     | 6,926,450                     |
| Guaranteed Tax Base                           | 7,194,076                    | 7,624,615                    | 7,999,550                    | 7,760,081                     | 7,779,375                     |
| Declining Enrollment Grant                    | -                            | -                            | 4,833,647                    | -                             | -                             |
| Senate Bill 1030 Teacher Salary Grant         | 1,821,795                    | 1,821,795                    | 1,821,795                    | 222,057                       | 211,045                       |
| Senate Bill 1030 Pre-K Grant                  | 2,008,976                    | 3,053,589                    | 1,896,880                    | 5,528,009                     | 6,943,367                     |
| Transitional Supplemental Instruction         | -                            | -                            | -                            | 1,509,953                     | 1,650,376                     |
| Aging-Schools                                 | 117,661                      | 106,627                      | 106,627                      | 106,627                       | 106,627                       |
| Nonpublic Placement                           | 92,399                       | 92,677                       | 90,298                       | 130,000                       | 130,000                       |
| Miscellaneous - Out of County Living          | -                            | -                            | -                            | -                             | -                             |
| Interfund Transfers                           | 1,523,216                    | 1,390,538                    | 1,529,397                    | 1,400,000                     | 1,400,000                     |
| Transfers from other LEA's                    | 58,098                       | 41,080                       | 32,737                       | 60,000                        | 60,000                        |
| Transfers from School Construction Savings    | -                            | -                            | -                            | -                             | -                             |
| Prior Year Fund Balance                       | 2,206,489                    | 4,283,843                    | 5,000,624                    | 8,878,759                     | 9,968,170                     |
| <b>Subtotal - General Fund</b>                | <b>\$ 206,054,528</b>        | <b>\$ 212,934,361</b>        | <b>\$ 216,653,141</b>        | <b>\$ 234,121,788</b>         | <b>\$ 249,948,032</b>         |
| <b>Special Revenue Fund</b>                   |                              |                              |                              |                               |                               |
| Grant Revenues - State                        | \$ 6,726,618                 | \$ 6,672,736                 | \$ 9,752,974                 | \$ 4,390,191                  | \$ 4,250,643                  |
| Grant Revenues - Federal                      | 17,634,065                   | 24,463,199                   | 31,398,823                   | 65,218,485                    | 66,157,996                    |
| Other Revenue                                 | 463,178                      | 284,827                      | 900,989                      | 621,453                       | 602,322                       |
| <b>Subtotal - Special Revenue Fund</b>        | <b>\$ 24,823,861</b>         | <b>\$ 31,420,762</b>         | <b>\$ 42,052,786</b>         | <b>\$ 70,230,129</b>          | <b>\$ 71,010,961</b>          |
| <b>Capital Projects Fund</b>                  |                              |                              |                              |                               |                               |
| Local Bonds                                   | \$ 3,778,259                 | \$ 12,584,703                | \$ 6,421,407                 | \$ 11,589,000                 | \$ 10,227,000                 |
| State - Public School Construction Program    | 8,554,976                    | 13,137,363                   | 13,000,660                   | 33,109,625                    | 7,147,782                     |
| Other Sources                                 | 556,994                      | 405,757                      | 375,140                      | 370,000                       | 669,300                       |
| Other - Transfer from General Fund            | -                            | -                            | -                            | -                             | -                             |
| Appropriation from Fund Balance               | -                            | -                            | -                            | 1,500,000                     | 464,860                       |
| <b>Subtotal - Capital Projects Fund</b>       | <b>\$ 12,890,229</b>         | <b>\$ 26,127,823</b>         | <b>\$ 19,797,207</b>         | <b>\$ 46,568,625</b>          | <b>\$ 18,508,942</b>          |
| <b>Food Service Fund</b>                      |                              |                              |                              |                               |                               |
| Local Sources                                 | \$ 886,674                   | \$ 192,019                   | \$ 157,027                   | \$ 167,234                    | \$ 175,596                    |
| State Payment for Food Costs                  | 228,284                      | 240,425                      | 338,510                      | 360,513                       | 378,539                       |
| Federal Payment for Food Costs                | 5,788,077                    | 3,682,731                    | 11,203,384                   | 7,973,036                     | 8,770,339                     |
| Other - Transfer from General Fund            | 150,000                      | -                            | -                            | -                             | -                             |
| Appropriation from Fund Balance               | -                            | -                            | -                            | 1,049,563                     | 507,795                       |
| <b>Subtotal - Food Service Fund</b>           | <b>\$ 7,053,035</b>          | <b>\$ 4,115,175</b>          | <b>\$ 11,698,921</b>         | <b>\$ 9,550,346</b>           | <b>\$ 9,832,269</b>           |
| <b>TOTAL REVENUE - ALL FUNDS</b>              | <b>\$ 250,821,653</b>        | <b>\$ 274,598,121</b>        | <b>\$ 290,202,055</b>        | <b>\$ 360,470,888</b>         | <b>\$ 349,300,204</b>         |



# EXECUTIVE SUMMARY

## WICOMICO COUNTY BOARD OF EDUCATION EXPENDITURE SUMMARY FISCAL YEAR 2023-2024

| EXPENDITURES - ALL FUNDS                     |                              |                              |                              |                               |                               |
|--|------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| EXPENDITURES                                 | Actual<br>Expense<br>2019-20 | Actual<br>Expense<br>2020-21 | Actual<br>Expense<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 |
| <b>General Fund</b>                          |                              |                              |                              |                               |                               |
| Administration                               | \$ 5,116,935                 | \$ 5,287,921                 | \$ 5,347,942                 | \$ 6,369,337                  | \$ 6,645,760                  |
| School Management and Support                | 13,756,512                   | 14,233,752                   | 14,196,060                   | 16,096,806                    | 16,713,666                    |
| Instructional Salaries & Wages               | 75,090,587                   | 77,313,488                   | 78,578,822                   | 88,987,095                    | 95,804,552                    |
| Textbooks & Instructional Supplies           | 4,063,789                    | 3,637,670                    | 3,593,675                    | 3,665,960                     | 3,843,970                     |
| Other Instructional Costs                    | 1,697,470                    | 1,634,022                    | 1,813,573                    | 2,430,727                     | 3,029,338                     |
| Special Education                            | 17,145,184                   | 17,245,072                   | 17,188,587                   | 20,854,773                    | 22,021,891                    |
| Student Personnel Services                   | 3,089,380                    | 3,371,566                    | 3,593,245                    | 4,178,960                     | 5,614,565                     |
| Student Health Services                      | 1,784,361                    | 1,646,398                    | 1,647,292                    | 1,960,758                     | 2,312,455                     |
| Student Transportation Services              | 8,406,987                    | 7,357,085                    | 9,206,743                    | 9,330,697                     | 9,942,752                     |
| Operation of Plant                           | 14,087,331                   | 14,455,282                   | 14,401,505                   | 16,407,628                    | 17,511,326                    |
| Maintenance of Plant                         | 4,763,825                    | 4,731,001                    | 4,613,068                    | 5,210,510                     | 5,374,736                     |
| Fixed Charges                                | 43,438,500                   | 45,747,145                   | 49,206,069                   | 50,704,521                    | 53,367,173                    |
| Food Services                                | 150,000                      | -                            | -                            | -                             | -                             |
| Community Services                           | 167,056                      | 178,495                      | 167,718                      | 357,319                       | 361,329                       |
| Capital Outlay                               | 7,665,737                    | 7,337,997                    | 7,270,738                    | 7,566,697                     | 7,404,519                     |
| <b>Subtotal - General Fund</b>               | <b>\$ 200,423,654</b>        | <b>\$ 204,176,894</b>        | <b>\$ 210,825,037</b>        | <b>\$ 234,121,787</b>         | <b>\$ 249,948,032</b>         |
| <b>Special Revenue Fund</b>                  |                              |                              |                              |                               |                               |
| Administration                               | \$ 509,954                   | \$ 535,696                   | \$ 1,039,045                 | \$ 1,062,460                  | \$ 1,024,110                  |
| School Management and Support                | 189,729                      | 218,817                      | 119,466                      | 139,112                       | 153,757                       |
| Instructional Salaries & Wages               | 7,147,335                    | 6,577,929                    | 8,779,571                    | 8,711,963                     | 9,564,519                     |
| Textbooks & Instructional Supplies           | 5,443,222                    | 7,239,067                    | 6,685,608                    | 4,213,300                     | 3,797,020                     |
| Other Instructional Costs                    | 1,679,397                    | 4,171,469                    | 9,260,581                    | 9,833,801                     | 13,474,943                    |
| Special Education                            | 3,926,674                    | 4,358,689                    | 4,526,845                    | 6,120,282                     | 3,920,789                     |
| Student Personnel Services                   | 673,925                      | 689,121                      | 1,272,982                    | 1,757,894                     | 1,369,888                     |
| Student Health Services                      | 305,755                      | 363,797                      | 974,503                      | 720,270                       | 643,906                       |
| Student Transportation Services              | 292,453                      | 12,433                       | 416,260                      | 120,441                       | 128,733                       |
| Operation of Plant                           | 342,706                      | 1,791,224                    | 1,177,574                    | 30,711,802                    | 30,711,802                    |
| Maintenance of Plant                         | 18,395                       | 26,583                       | 156,387                      | -                             | -                             |
| Fixed Charges                                | 4,124,206                    | 3,958,720                    | 4,669,057                    | 5,978,157                     | 5,111,292                     |
| Food Services                                | -                            | -                            | -                            | 384,552                       | 384,552                       |
| Community Services                           | -                            | 315,632                      | 562,151                      | 476,095                       | 525,650                       |
| Capital Outlay                               | -                            | 563,185                      | 2,539,650                    | -                             | 200,000                       |
| <b>Subtotal - Special Revenue Fund</b>       | <b>\$ 24,653,751</b>         | <b>\$ 30,822,362</b>         | <b>\$ 42,179,680</b>         | <b>\$ 70,230,129</b>          | <b>\$ 71,010,961</b>          |
| <b>Capital Projects Fund</b>                 |                              |                              |                              |                               |                               |
| Capital Outlay                               | \$ 12,826,678                | \$ 26,285,370                | \$ 19,891,841                | \$ 46,568,625                 | \$ 18,508,942                 |
| <b>Subtotal - Capital Projects Fund</b>      | <b>\$ 12,826,678</b>         | <b>\$ 26,285,370</b>         | <b>\$ 19,891,841</b>         | <b>\$ 46,568,625</b>          | <b>\$ 18,508,942</b>          |
| <b>Food Service Fund</b>                     |                              |                              |                              |                               |                               |
| Food Service                                 | \$ 7,597,373                 | \$ 4,626,829                 | \$ 9,349,650                 | \$ 9,550,346                  | \$ 9,832,268                  |
| <b>Subtotal - Enterprise Fund</b>            | <b>\$ 7,597,373</b>          | <b>\$ 4,626,829</b>          | <b>\$ 9,349,650</b>          | <b>\$ 9,550,346</b>           | <b>\$ 9,832,268</b>           |
| <b>TOTAL EXPENDITURES - ALL FUNDS</b>        | <b>\$ 245,501,456</b>        | <b>\$ 265,911,455</b>        | <b>\$ 282,246,208</b>        | <b>\$ 360,470,887</b>         | <b>\$ 349,300,203</b>         |
| <b>Full-time Equivalent Positions (FTEs)</b> |                              |                              |                              |                               |                               |
| General Fund                                 | 2,063.22                     | 2,079.27                     | 2,090.37                     | 2,253.27                      | 2,306.27                      |
| Special Revenue Fund                         | 242.94                       | 223.93                       | 245.93                       | 214.00                        | 206.43                        |
| Food Service                                 | 96.50                        | 96.50                        | 96.50                        | 96.50                         | 96.50                         |
| <b>TOTAL BUDGETED POSITIONS</b>              | <b>2,402.66</b>              | <b>2,399.70</b>              | <b>2,432.80</b>              | <b>2,563.77</b>               | <b>2,609.20</b>               |



## EXECUTIVE SUMMARY

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### ASSESSMENT OF THE SCHOOL SYSTEM'S ECONOMIC CONDITION

Wicomico County schools continue to recover from the effects of the COVID-19 pandemic. Special revenue funds received through Federal and State grants have been and will continue to be used to accelerate student learning, address student mental health and social-emotional needs and implement facilities improvement initiatives. A concern with the facility improvements is the effect labor and supply chain issues along with timeline issues will have on carrying out long-term, large-scale projects ahead of spending deadlines. These grant funds are restricted and are believed to be short-term so may provide an unavailable revenue source for the future if continuation is needed.

Thanks to a very conservative approach to budgeting on the part of our Wicomico County government, a significant unassigned fund balance has been accumulated (\$60.37 million) as of June 30, 2022. This is in addition to the County's Rainy Day fund balance of \$8.67 million, which represents approximately 5.36% of the County's FY 2022 operating budget. In prior years, the County Executive's and County Council's view of the large fund balance has been to utilize a portion to fund one-time capital expenditures versus funding on-going operating costs.

Wicomico County Public Schools has no taxing authority and is totally dependent on contributions from the county and state along with grant funding awarded from the state and federal governments for its operating revenue. Capital projects are reflected in the planned spending of county and state funds detailed in our 5-year Capital Improvement Plan (CIP) and must be submitted annually to the county and state for their approval before any funding commitments. The Capital Projects Fund budget and projections recognize the reality of the economic situation facing our state and county. While our 5-year CIP presents our school system's major school construction needs, the 3-year budget projections in this document reflect the reality of what we can expect.

### BUDGET PROJECTIONS

The General Fund projections consider Blueprint for Maryland's Future legislation, the WCPS vision, and the projected economic conditions facing our school system. Local and state revenues are projected using methods including the Consumer Price Index (CPI), projected enrollment growth, our County's local wealth per pupil and Maintenance of Effort (MOE). Expenditure growth is calculated using projected changes in the CPI, which remains high, more specified factors for health care costs, estimated utility costs, staff compensation changes resulting from negotiations.

The Special Revenue Fund projections are based on historical trends in receiving grant funds. Formula driven grants are directed by the Federal budget. Our school district makes every effort to research and apply for all grant funding available to enhance the education of our students. The ESSER funding received is not anticipated for future years which is shown in the projected Federal revenue amounts.

The Capital Projects Fund projections are based on the approved Capital Improvement Plan (CIP) that the Board submits to our state and county government. Our current CIP was approved in September, 2020. Projections based on consumer price index, anticipated enrollment and information proposed from the state regarding programs and funding being considered for upcoming years. The Capital Project Fund develops projections based on upcoming projects defined and approved in our five-year Capital Improvement Plan.

The Food Service Fund projections reflect historical trends and assumptions about student participation, demographics for our free and reduced meals (FARM) participants and changes in the consumer price index.



## EXECUTIVE SUMMARY

### BUDGET PROJECTION FY 2025 - FY 2027

|   | Summary of All Funds  |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
|   | FY24                  | FY25                  | FY26                  | FY27                  |
|   | Approved              | Projection            | Projection            | Projection            |
| <b>Beginning Fund Balance - All Funds</b> | <b>\$ 33,979,260</b>  | <b>\$ 33,006,605</b>  | <b>\$ 32,489,654</b>  | <b>\$ 31,963,365</b>  |
| <b>Revenue</b>                            |                       |                       |                       |                       |
| Local Sources                             | 60,162,024            | 121,779,272           | 92,669,566            | 66,270,768            |
| State Sources                             | 199,958,302           | 282,368,939           | 235,210,390           | 222,407,052           |
| Federal Sources                           | 74,928,335            | 27,885,179            | 28,253,489            | 28,531,627            |
| Other Sources                             | 13,278,888            | 10,664,554            | 9,187,200             | 7,702,166             |
| Appropriations from Fund Balance          | 972,655               | 516,951               | 526,289               | 535,815               |
| <b>Total Revenue</b>                      | <b>\$ 349,300,204</b> | <b>\$ 443,214,895</b> | <b>\$ 365,846,934</b> | <b>\$ 325,447,428</b> |
| <b>Expenditures</b>                       |                       |                       |                       |                       |
| Salaries & Wages                          | 175,901,954           | 168,763,971           | 172,088,760           | 173,626,240           |
| Contracted Services                       | 44,731,287            | 71,742,722            | 63,566,731            | 36,906,240            |
| Supplies and Materials                    | 16,928,740            | 14,168,679            | 14,436,938            | 14,613,323            |
| Other Charges                             | 67,022,447            | 64,771,644            | 66,050,143            | 66,646,657            |
| Equipment                                 | 41,980,440            | 121,512,299           | 47,406,271            | 31,337,589            |
| Transfers                                 | 2,735,336             | 2,255,579             | 2,298,091             | 2,317,378             |
| <b>Total Expenditures</b>                 | <b>\$ 349,300,204</b> | <b>\$ 443,214,895</b> | <b>\$ 365,846,934</b> | <b>\$ 325,447,428</b> |
| <b>Ending Fund Balance - All Funds</b>    | <b>\$ 33,006,605</b>  | <b>\$ 32,489,654</b>  | <b>\$ 31,963,365</b>  | <b>\$ 31,427,550</b>  |

The reduction in Federal revenue for FY25-FY27 is impacted by the end of the Elementary and Secondary School Emergency Relief (ESSER) funding. Local and State increases primarily represent funding for capital projects defined in our 5-year Capital Improvement Plan. Expenditures are projected to best accomplish the foreseen needs while developing balanced budgets.

Projected enrollments are calculated using a Cohort Survival Method based on various sets of data. They begin with actual births by calendar year provided by the Maryland Department of Health (MDH), Division of Vital Statistics via the Maryland Department of Planning (MDP). All data is specific to Wicomico County, including historical ratios of kindergarten-to-births and first grade-to-births. WCPS historical data for each grade/school/student track is used. This captures the enrollment patterns of a cohort of students as they progress from grade to grade. The full effects of the Blueprint for Maryland's Future implementation are unknown but in coordination with instruction, Pre-K capacity needs were identified throughout schools and the anticipated impacts were incorporated into projected enrollments.

| September 30   | Enrollment<br>(Head Count) | Change | % Change |
|----------------|----------------------------|--------|----------|
| 2019           | 15,203                     | 254    | 1.70%    |
| 2020           | 14,354                     | -849   | -5.58%   |
| 2021           | 14,664                     | 310    | 2.16%    |
| 2022           | 14,900                     | 546    | 3.65%    |
| 2023 Projected | 15,178                     | 278    | 1.86%    |
| 2024 Projected | 15,350                     | 172    | 1.13%    |
| 2025 Projected | 15,333                     | -17    | -0.11%   |



## EXECUTIVE SUMMARY

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### RETURN ON INVESTMENT

As our local economy starts to show some improvement, we trust that local funding for education will match inflation. Regardless, the school system will need to continue with focused spending that will allow us to implement the five (5) priorities established with the implementation of the Blueprint for Maryland's Future. Hopes are high that as we base all decision-making on this focused vision that as a school system, we will continue to successfully implement the Maryland College and Career Ready Standards and generate positive results through increased student performance for all students.

### STUDENT PERFORMANCE

The Wicomico County Board of Education is committed to providing the best education possible for all students and to establish the means by which each student can learn. Education is the backbone for a successful and well-rounded life, and we must work to ensure that students grow intellectually, personally and socially. In order to assist students to achieve success with their intellectual and skill development, WCPS works to make its instructional program relevant to the present as well as useful for the future. Evaluating, revising and updating existing programs as well as implementing new programs based on the needs of students has shown to improve student performance.

### TRANSPARENCY PORTAL

The *Transparency Portal* attempts to enhance WCPS visibility in the community. This portal was designed to improve access to information and increase community interest and involvement. The web page includes:

- Board Policies
- Annual Financial Reporting
- Current Year-to-Date Financial Reports
- Budget Documents
- Audit Reports and Responses
- Monthly Financial Reports
- Links to other websites
  - Maryland State Department of Education (MSDE)
  - Maryland Report Card for Wicomico County

The community is encouraged to review this user-friendly portal that puts an array of information all in one place. WCPS is committed to continuing to enhance this portal of information to meet our community's needs. Visit our website at [www.wcboe.org](http://www.wcboe.org).





This Meritorious Budget Award is presented to

## BOARD OF EDUCATION OF WICOMICO COUNTY

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2022–2023.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, appearing to read 'Will Sutter', written over a thin horizontal line.

**William A. Sutter**  
President

A handwritten signature in black ink, appearing to read 'David J. Lewis', written over a thin horizontal line.

**David J. Lewis**  
Executive Director



## Board of Education of Wicomico County



Vice Chairman, Chairman,  
David Plotts Allen Brown Kristin Hazel Bonnie Ennis Susan Beauchamp Gene Malone John Palmer

Regular public meetings of the Board of Education of Wicomico County are normally held on the second Tuesday of each month. A schedule of meetings can be found on our website at [www.wcboe.org](http://www.wcboe.org) under *District Meetings>Board of Education*. All of the Board's monthly meetings are livestreamed for viewing; visit the Watch Board Meetings page on school system's website and click on "Watch Live" at meeting time to view the meeting. Meetings are also viewable afterward, on BoardDocs and on PAC 14.

Members of the public may provide public comments in person during 3-minute time allotments as monitored by staff. Persons desiring to be included on the agenda must submit their request in writing to the Superintendent of Schools twenty-four hours in advance of the Board Meeting. Please include all requested information in case the Board or school system staff need to follow up after the meeting.

Each high school has a student representative appointed to the Board. Currently they are:

Parkside High School – Daphne Min

Wicomico High School – Julia Mathews

Mardela High School – Nia Matthews

James M. Bennett High School – Kara Lewis



## **Board of Education of Wicomico County**

### **Administrative Team**

Micah Stauffer, Ed.D., Superintendent of Schools

Frederick “Rick” Briggs, Ed.D., Assistant Superintendent-Chief Academic Officer

Kimberly Miles, Assistant Superintendent for Student & Family Services

Brian Raygor, Ed.D., Chief Finance and Operations Officer

Leisl Ashby, Director of Facilities for Construction & Planning

Don Brady, Director of Secondary Education

Paul Butler, Director of Communications & Community Outreach

Eric Goslee, Director of Food & Nutrition Services

Desmond Hughes, Director of Transportation

Susan Jones, Ed.D., Director of Elementary Education

Robert Langan, Director of Technology

Julie Dill, Director of Curriculum & Professional Development

Kelly Morris-Springston, Director of School Climate & Safety

Vince Pavic, DBA, Director of Human Resources

Jesse Reid, CPA, Comptroller

Robert Souza, Director of Facilities for Maintenance, Operations & Energy

Kevin Smith, Director of Special Education



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## ORGANIZATIONAL SECTION



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# Maryland's Lower Eastern Shore

## Wicomico County

### Geographic Area Served



**\*Population: 103,980**

**Households: 39,452**

**Size: 374 square miles**

**County seat: Salisbury, population of 32,930**

Wicomico County was created from Somerset and Worcester counties in 1867. The county's boundary with Delaware is composed of the Mason-Dixon line and the Transpeninsular line and its midpoint is about 8 miles northwest of Salisbury, near the center of the Delmarva Peninsula. Wicomico is derived from American Indian words meaning "a place where houses are built". The 2021 population for Wicomico County indicates growth of 5.31% from April 1, 2010 and of the 39,452 households, the average number of persons per household is 2.51. Median household income for Wicomico County is \$63,610 with 14.2% of persons in poverty.

\*Population estimate data per the US Census Bureau as of July 1, 2021. Household information also provided by the US Census Bureau for the annual range of 2017-2021.



## **WICOMICO COUNTY BOARD OF EDUCATION**

### **GET TO KNOW OUR SCHOOLS**

Wicomico County has 24 schools in operation servicing our students, their families and the community. We welcome and encourage parental and community involvement in the education process of all students. The next several pages provide school name, location and administrative staff details for each of our elementary, middle and high schools along with Wicomico County maps depicting the county areas serviced by each school. Take the time to familiarize yourself with the logistics of our education system.

The Wicomico County Public School System strives to provide quality education to all the children of the county, helping to prepare them to become vital members of our county, strengthening the community for years to come.



# WICOMICO COUNTY PUBLIC SCHOOL SYSTEM - - - AT A GLANCE

## BOARD OF EDUCATION OF WICOMICO COUNTY - - - - MISSION STATEMENT

**The mission of the Wicomico County Public School System is to provide all students an educational foundation and a set of skills which enable them to become responsible and productive citizens in our society.**

The Wicomico County Public School System provides instruction in 24 schools for students PreK – 12<sup>th</sup> grade. Gifted & talented programs begin in the 3<sup>rd</sup> grade and Wicomico offers the greatest variety of Advanced Placement courses on the Eastern Shore. Students can be dually enrolled at Wor-Wic Community College, the University of Maryland Eastern Shore or Salisbury University. The Wicomico County School System's three strategic priorities for FY 2023-24 are to work to ensure: students graduate college and/or career ready; all schools have a safe and positive climate for student learning; and to maintain a high performing workforce.

Wicomico County schools are supported by many businesses and community groups which help students gain insight on how their skills can be used in a variety of jobs, help reduce high school drop-out rates and provide needed support for students & families through mentoring and tutoring services. The school system employees give back to the community in many ways, predominately as one of the top 10 donors to the annual United Way Campaign.

With more than 2,500 full-time salaried employees and approximately 800 part-time positions, the Wicomico County Public School System is one of the largest employers in the county. We currently have 1,381 Unit I employees which includes teachers, social workers, athletic trainers and specialists. Sixteen members of our instructional staff have earned the coveted National Board Certification and there is a growing interest in achieving this level of professionalism among our instructional staff.

The Board of Education encourages parental and community involvement in the education process. Funding is provided to the schools to hold Family Nights throughout the school year to celebrate the accomplishments and discuss the challenges of the students and the school system. The Superintendent also holds listening sessions throughout the year to encourage parents and community members to share successes & concerns.

### Wicomico County Public Schools - - - Current Fast Facts

**Enrollment** Sept 30, 2022 (Pre-K–12): 14,900  
(including Evening High School)

#### **24 Schools**

- 16 Elementary Schools
- 1 Elementary/Middle School
- 3 Middle Schools
- 1 Middle/High School
- 3 High Schools

**Student-Teacher Ratio** (using 9/30/22 enrollment): 11.58

#### **The student population includes:**

- 59.18% qualify for free & reduced meals
- 10.78% students with disabilities
- 11.02% English language learners

#### **Attendance Rate (FY 2020-22)** latest data available

- Elementary 90.6%
- Middle 89.0%
- High 86.8%

**4-year Cohort Adjusted Graduation Rate**  
(FY 2021-22) 84.80% latest data available

**4-year Cohort Adjusted Drop-Out Rate**  
(FY 2021-22) 11.07% latest data available



## Wicomico County Public Schools

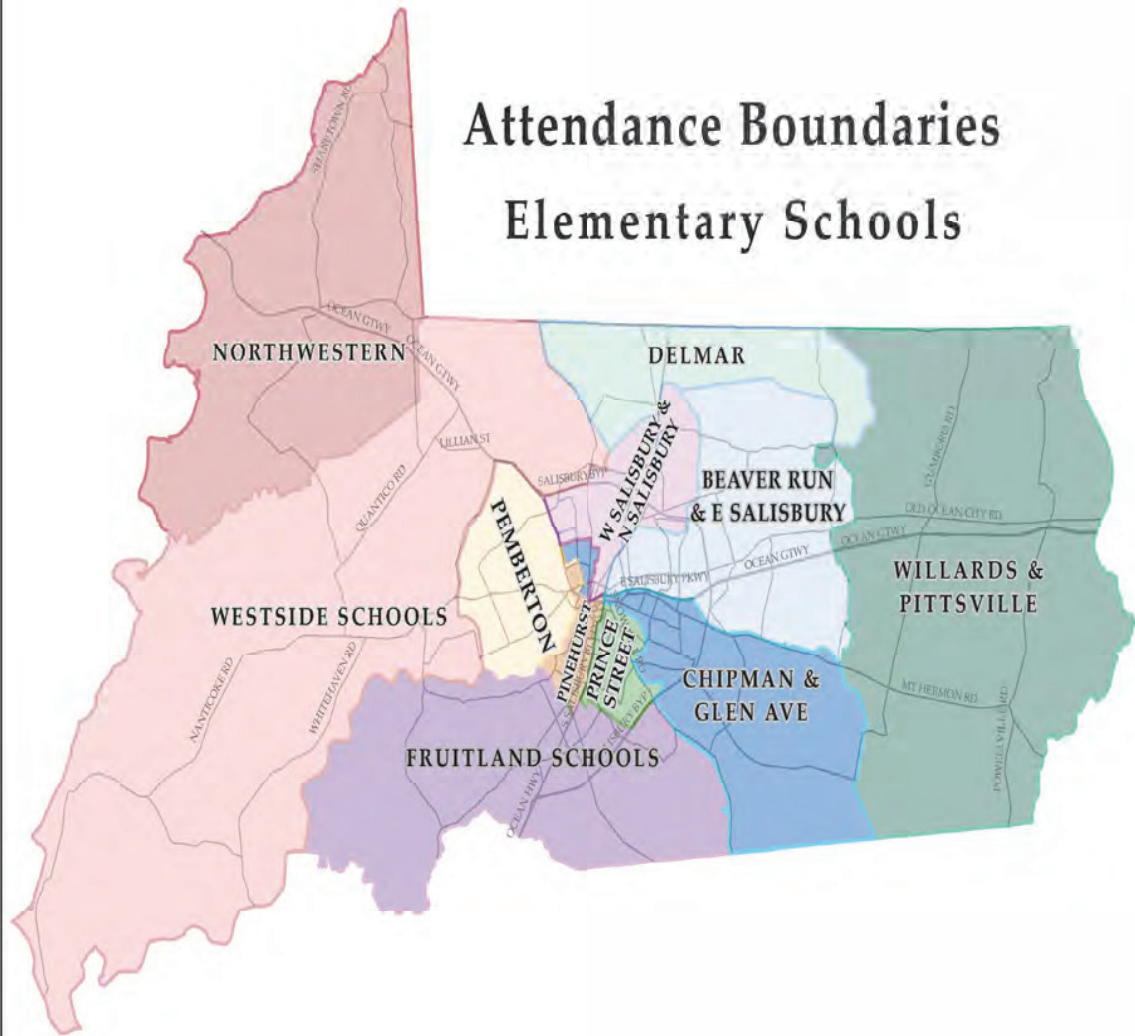
### Elementary Schools Directory

| School Information  | Principal         |
|---|-------------------|
| <b>BEAVER RUN ELEMENTARY</b> (410-677-5101)<br>31481 Old Ocean City Rd., Salisbury, MD 21804-9072           | Curt Twilley      |
| <b>CHARLES H. CHIPMAN ELEMENTARY</b> (410-677-5814)<br>711 Lake Street, Salisbury, MD 21804-3514            | Antionette Perry  |
| <b>DELMAR ELEMENTARY</b> (410-677-5178)<br>811 S. 2 <sup>nd</sup> Street, Delmar, MD 21875-1799             | Ryan Kessler      |
| <b>EAST SALISBURY ELEMENTARY</b> (410-677-5803)<br>1201 Old Ocean City Rd., Salisbury, MD 21804-4596        | Maria Wright      |
| <b>FRUITLAND PRIMARY</b> (410-677-5171)<br>301 N. Division St., Fruitland, MD 21826-2299                    | Lisa Forbush      |
| <b>FRUITLAND INTERMEDIATE</b> (410-677-5805)<br>208 W. Main St., Fruitland, MD 21826-1699                   | Tara Parsons      |
| <b>GLEN AVENUE ELEMENTARY</b> (410-677-5806)<br>1615 Glen Ave., Salisbury, MD 21804-8625                    | Michele McGoogan  |
| <b>NORTH SALISBURY ELEMENTARY</b> (410-677-5807)<br>1213 Emerson Ave., Salisbury, MD 21801                  | Kimberly Pinhey   |
| <b>NORTHWESTERN ELEMENTARY</b> (410-677-5808)<br>9975 Sharptown Rd., Mardela Springs, MD 21837-9730         | Alexan Dargan     |
| <b>PEMBERTON ELEMENTARY</b> (410-677-5809)<br>1300 Pemberton Drive, Salisbury, MD 21801-2405                | Valerie Folsom    |
| <b>PINEHURST ELEMENTARY</b> (410-677-5810)<br>520 S. Pinehurst Ave., Salisbury, MD 21801-6162               | Chelsea Seabrease |
| <b>PITTSVILLE ELEMENTARY / MIDDLE</b> (410-677-5811)<br>34404 Old Ocean City Rd., Pittsville, MD 21850-9763 | Kris Gosnell      |
| <b>PRINCE STREET ELEMENTARY</b> (410-677-5813)<br>400 Prince Street, Salisbury, MD 21804                    | Jason Miller      |
| <b>WEST SALISBURY ELEMENTARY</b> (410-677-5816)<br>1321 West Road, Salisbury, MD 21801-9501                 | Kimandi Binns     |
| <b>WESTSIDE PRIMARY</b> (410-677-5117)<br>6046 Quantico Rd., Quantico, MD 21856-9708                        | Glendon Jones     |
| <b>WESTSIDE INTERMEDIATE</b> (410-677-5118)<br>8000 Quantico Rd., Hebron, MD 21830-0240                     | Christina Stewart |
| <b>WILLARDS ELEMENTARY</b> (410-677-5819)<br>36161 Richland Rd., P O Box 750, Willards, MD 21874-1137       | Judy Nicholson    |

Total Elementary School Enrollment for September 30, 2022: 7,445



# Attendance Boundaries Elementary Schools





## Wicomico County Public Schools

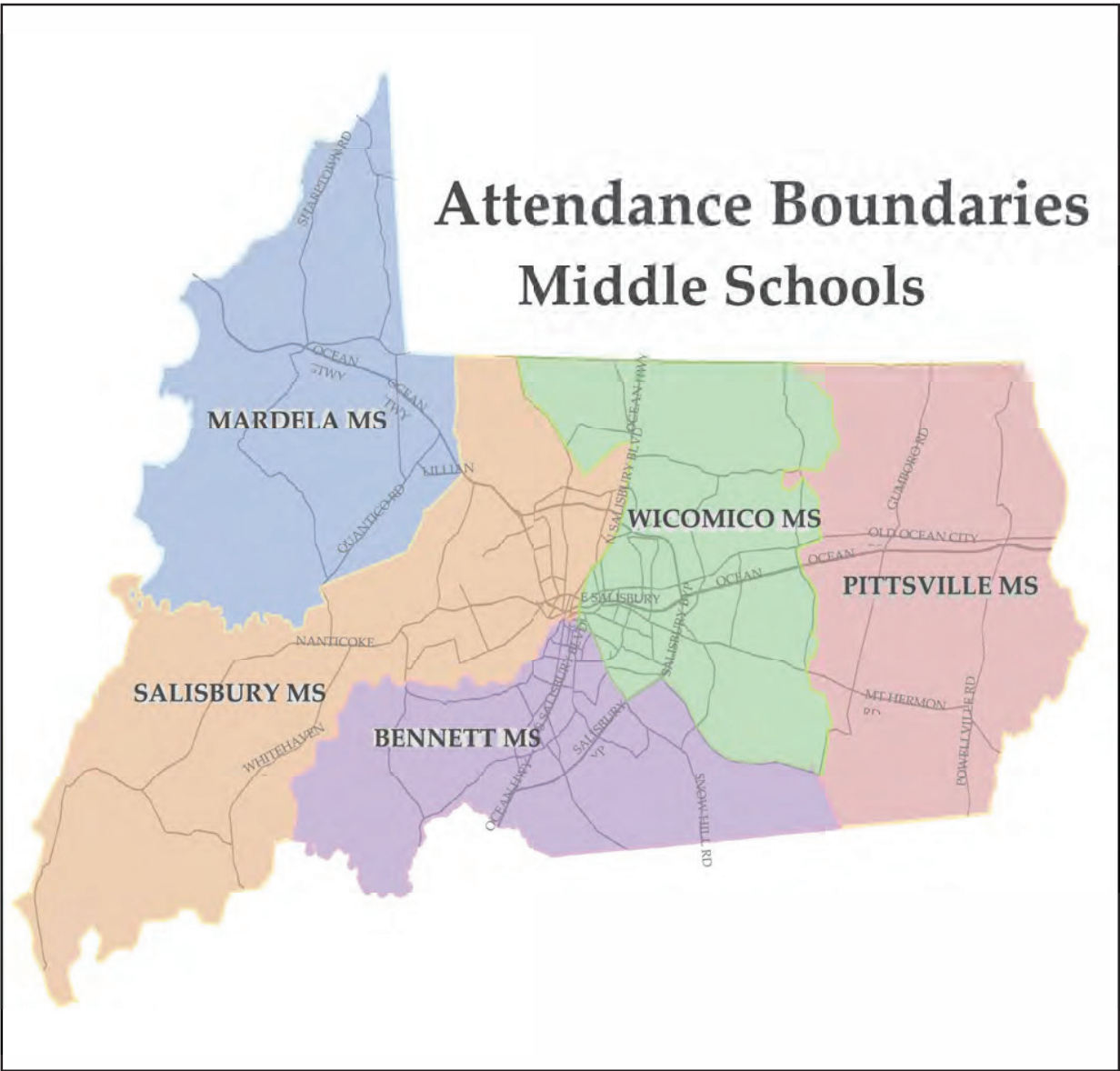
### Middle Schools Directory

| School Information  | Principal     |
|---|---------------|
| <b>BENNETT MIDDLE</b> (410-677-5140)<br>532 S. Division St., Fruitland, MD 21826                                | Erin Nathan   |
| <b>MARDELA MIDDLE &amp; HIGH</b> (410-677-5142)<br>24940 Delmar Rd., Mardela Springs, MD 21837-9730             | Liza Hastings |
| <b>PITTSVILLE ELEMENTARY &amp; MIDDLE</b> (410-677-5811)<br>34404 Old Ocean City Rd., Pittsville, MD 21850-9763 | Kris Gosnell  |
| <b>SALISBURY MIDDLE</b> (410-677-5149)<br>607 Morris St., Salisbury, MD 21801                                   | Terance Dunn  |
| <b>WICOMICO MIDDLE</b> (410-677-5145)<br>635 E. Main St., Salisbury, MD 21804-5098                              | Jo A Branham  |

Total Middle School Enrollment for September 30, 2022: 3,099



# Attendance Boundaries Middle Schools





## Wicomico County Public Schools

### High Schools Directory

| School Information   | Principal       |
|--|-----------------|
| <b>JAMES M BENNETT HIGH</b> (410-677-5141)<br>300 E. College Ave., Salisbury, MD 21804-6591                      | Christel Savage |
| <b>MARDELA MIDDLE &amp; HIGH</b> (410-677-5142)<br>24940 Delmar Rd., Mardela Springs, MD 21837-9730              | Liza Hastings   |
| <b>PARKSIDE HIGH</b> (410-677-5143) <b>CTE</b> (410-677-5144)<br>1015 Beaglin Park Dr., Salisbury, MD 21804-0227 | Brian Briggs    |
| <b>WICOMICO HIGH</b> (410-677-5146)<br>201 Long Ave., Salisbury, MD 21804-5006                                   | Undrea Blake    |

Total Secondary School Enrollment for September 30, 2022: 4,213  
(Excludes Evening High School)



**Attendance Boundaries  
High Schools**

**MARDELA HS**

**JAMES M BENNETT HS**

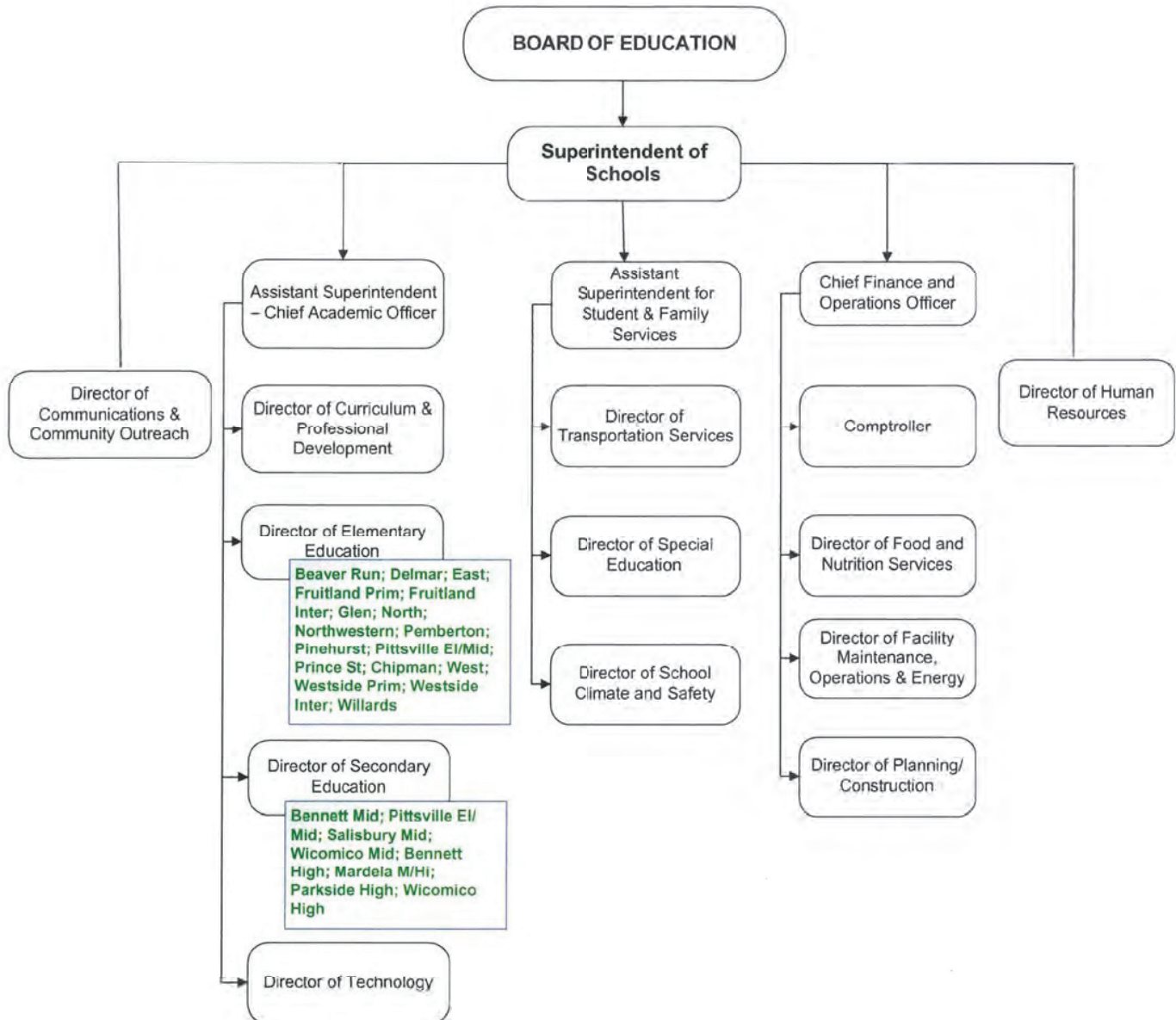
**WICOMICO HS**

**PARKSIDE HS**

Map labels include: SILVERSIDE RD, OCEAN HWY, MILLIAN, QUANTICO RD, NANTICOKT, WHITEHALL RD, SALISBURY, N. SALISBURY BLVD, OCEAN HWY, CLAMBOURG RD, OLY OCEAN CITY, OCEAN, MT HERMON RD, POWELLVILLE RD, SALISBURY, and OCEANVIEW.



**Board of Education of Wicomico County  
Organizational Chart FY 2024**





## Members of the Board of Education of Wicomico County



Gene Malone  
Chairman  
District 2  
Elected 2022  
4-year term



Allen Brown  
Vice Chairman  
District 1  
Elected 2022  
4-year term



Susan Beauchamp  
District 3  
Elected 2022  
4-year term



Bonnie Ennis  
Member-at-Large  
Elected 2022  
4-year term



David Plotts  
District 4  
Elected 2022  
4-year term



Kristin Hazel  
Member-at-Large  
Elected 2022  
4-year term



John Palmer  
District 5  
Elected 2022  
4-year term



## **WICOMICO COUNTY BOARD OF EDUCATION FINANCIAL POLICIES & PROCEDURES**

### **Governance**

The Board has the primary leadership, directional and oversight responsibility for the Wicomico County Board of Education (WCBOE), including the key responsibility for approving the annual Budget and ongoing monitoring of the proper application/use of approved funds. The Board also approves formal policies to establish the authoritative and foundational guidelines upon which all WCBOE activities should be conducted. Although the local Board performs all the preliminary steps in the budget process – preparation, review and adoption – the Wicomico County School District remains fiscally dependent on the State and County Governments to apportion taxes for school purposes. A sound system of internal controls and well-defined organizational reporting lines play a critical foundation role supporting the governance structure of the WCBOE.

### **Internal Controls**

The Board has the primary oversight responsibility for internal control. Management is responsible for the design, implementation and maintenance of effective internal controls as well as the monitoring of such controls through the delegated authority of the Board. Both internal and external audits provide additional assurances for WCBOE. There is also a shared responsibility for internal control across the organization, with all personnel being expected to ensure that established internal controls are operating effectively and reporting observed violations of prescribed controls to management, senior management and/or the Board.

### **Specific Accounting Policies**

As a governmental unit, all accounting and reporting requirements of the Board of Education must adhere to the standards established by the Government Accounting Standards Board (GASB). Our governmental accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Our governmental accounting system presents fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles. Wicomico County Public Schools' fiscal year (FY) begins July 1 and ends the following June 30. FY 2024 begins July 1, 2023 and ends June 30, 2024, corresponding with the 2023-2024 school year.

**Basis of Accounting** – Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The modified accrual basis of accounting is used for governmental funds. Under this system, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current fiscal year. The Board considers revenues to be available if they are collected within sixty days of the end of the current fiscal year. Expenditures are generally recorded when the fund liability is incurred. The structure of the financial accountability for the Board of Education is determined by references in the Annotated Code of Maryland and the Code of Maryland Regulations (COMAR) and defined specifically in the Financial Reporting Manual for Maryland Public Schools, revised 2014. A visual financial structure is provided on the pages following.

**Balanced Budget** – A balanced budget refers to a budget in which revenues are equal to expenditures; therefore, neither a budget deficit nor a budget surplus exists.

**Risk Management** – The Wicomico County Board of Education (WCBOE) is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors & omissions; injuries to employees; and natural disasters. WCBOE uses a combination of commercial insurance and self-insurance measures to manage risks, having joined the Maryland Association of Boards of Education (MABE) Worker's Compensation Group Insurance Fund for worker's compensation coverage and Group Insurance Pool for property & casualty coverage. Settled claims have not exceeded insurance coverage for each of the past three years.



## **WICOMICO COUNTY BOARD OF EDUCATION FINANCIAL POLICIES & PROCEDURES**

**Investments** – The Board of Education of Wicomico County supports and authorizes a safe and sound investment program. Such a program is in compliance with State law. The primary objectives, in priority order, of the Board's investment activities shall be:

1. **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the Board shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification, third party collateralization and safekeeping and delivery versus payment will be required.
2. **Liquidity:** The Board's investment portfolio will remain sufficiently liquid to enable the Board to meet all operating requirements which might be reasonably anticipated.
3. **Return on Investment:** Investments shall be selected with the objective of attaining a market rate of return throughout budgetary and economic cycles, commensurate with the Board's investment risk constraints and the cash flow characteristics of the portfolio.

No deposit shall be made except in a financial institution which is a qualified public depository as established by the State of Maryland. The Comptroller is required to provide the Board of Education and the Wicomico County Council with a report annually which provides a clear picture of the status of the current investment portfolio in accordance with State law.

**Fund Balance** – The Board's practice for assigned and unassigned fund balance is driven by legislation at the state and local government level. Fund balance assigned to subsequent year's expenditures is governed by current state law that dictates that the unassigned fund balance from the previous year must be added to other estimated receipts to create the source of current expense revenues for the following budget year. For example, fiscal year 2022 unassigned balance becomes assigned fund balance for the FY 2024 budget. The Board's goal, however, is to limit expenditures to anticipated revenue in order to maintain a balanced budget. The Board is required to adopt a balanced budget where projected appropriated revenue equals projected expenditures. Fund balances are created when the expenditures during a fiscal year are less than the revenue received during that year. If available, a portion of the prior year's fund balance may be submitted in the annual budget to the county to be used to balance the budget if needed.

**Use of One-Time Revenues** – The Board's practice for use of nonlocal funds received after the adoption of the annual budget follows state law (education section 5-105(5)(c)):

Nonlocal funds received by the Wicomico County Board of Education after the adoption of the annual budget by the County Council may be spent by the Board if the County Council is notified & approves of:

- The source and the amount of the funds and
- The manner of spending the funds

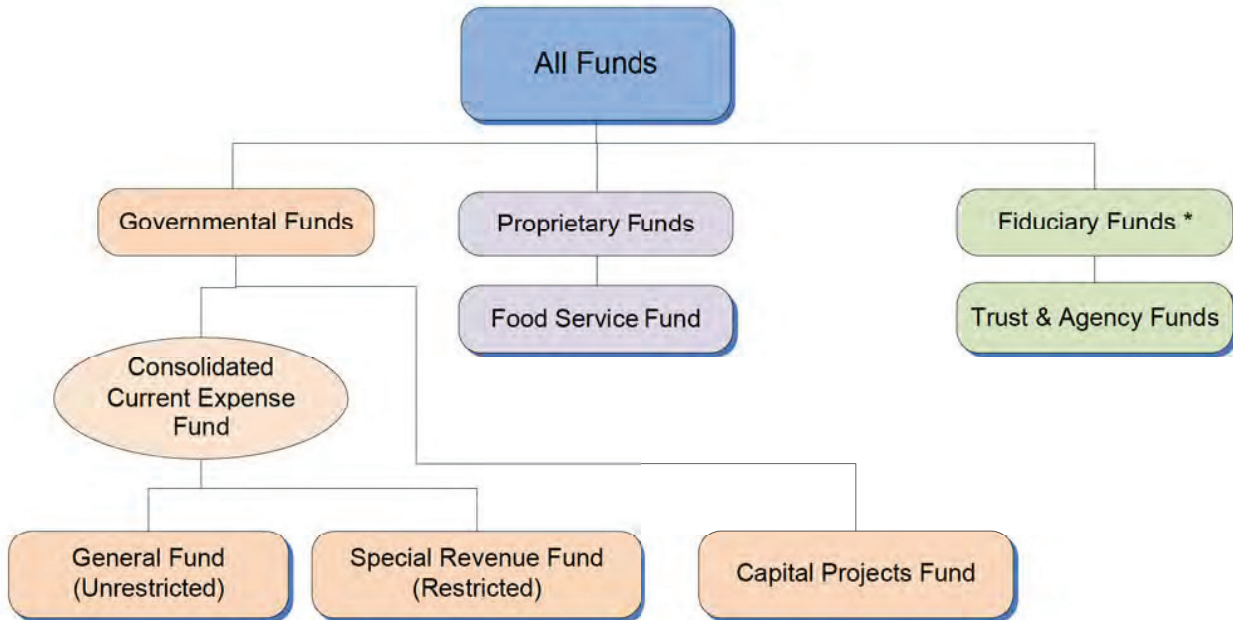
If the County Council fails to take action within 30 days after the distribution by the Comptroller, the failure to take action constitutes approval.

**Procurement** – Costs of contracted services, land & building improvements and equipment in excess of \$25,000.00 require that a contract be competitively bid and awarded as determined by the Annotated Code of Maryland. The Superintendent or designee is authorized to purchase on behalf of the Board when formal bidding procedures are not required by law.

**Long-term Financial Policies** – The Board is dependent of county, state and federal governments to finance long-term operations. Ongoing financial policies focus on managing the use of appropriations for designated expenditures. With the approval of Wicomico County authorities, a portion of fund balance can be appropriated when needed.



## WICOMICO COUNTY BOARD OF EDUCATION Fund Structure Diagram



### State Reporting Categories

Administration  
School Management & Support  
Instructional Salaries & Wages  
Textbooks & Instructional Supplies  
Other Instructional Costs  
Special Education  
Student Personnel Services  
Student Health Services  
Student Transportation Services  
Operation of Plant  
Maintenance of Plant  
Fixed Charges  
Food Services  
Community Services  
Capital Outlay

### Objects

Salaries & Wages  
Contracted Services  
Supplies & Materials  
Other Charges  
Equipment  
Transfers

\* Fiduciary funds are not budgeted and, therefore, do not require adoption by the Board of Education. They are shown in the "All Funds" structure diagram for informational purposes only.



## **WICOMICO COUNTY BOARD OF EDUCATION DESCRIPTION OF THE FUNDS**

### **Governmental Funds**

#### **General Fund (Unrestricted)**

The General Fund includes the primary operations of the District in providing educational services to students from pre-kindergarten through grade 12, including student transportation and the maintenance & operations of all school facilities. Maryland state reporting guidelines serve as the basis for our account structure at the categorical and object levels as displayed in our 'Fund Structure Diagram' on the previous page. Wicomico County Public Schools has no taxing authority to generate revenue and therefore is fully dependent on County and State contributions to the General Fund to handle these daily operating expenses.

#### **Special Revenue Fund (Restricted Grant Funds)**

The restricted current expense operating budget represents a compilation of the federal and state grants that have been awarded to the Wicomico County Public School (WCPS) system. Grants are applied for and awarded throughout the course of the fiscal year. Grants that are included in our consolidated budget represent those funds we anticipate receiving based on the information we have to date. These funds provide a major source of revenue for specific educational programs not funded by the General Fund. Federal funds have been provided to the Wicomico County Public School system, with significant amounts of supplemental aid for Title I, Special Education and after-school programs. These funds are heavily regulated and include spending requirements based on each grant's criteria. Expenditures are to stay within the amount appropriated by the grant; however, an amendment can be filed to request changes that are needed in order to meet the goals and initiatives of the program. If expenditures exceed a particular budget for a category/object by \$1,000 or 15% (10% for Special Education grants), an amendment is required and must be submitted 45 days before the grant-end date.

#### **Capital Projects Fund**

All funds for school construction come from either the transfer of bond proceeds from our County selling Capital Bonds or from State Aid through the Maryland Public School Construction Program (PSCP). Annually, the Facilities Director for the Wicomico County Board of Education submits a Capital Improvement Plan to the State and submits to the Wicomico County Executive a 5-year plan documenting capital projects needed within the school system. Ongoing issues of studies affecting our Wicomico County Public School facilities takes place over the course of the entire fiscal year and a framework for prioritizing and scheduling school projects continually evolves as information is gathered or becomes available. Based upon the funding level approval from both the state and county governments, a Capital Projects Budget is developed and used to monitor project spending.

### **Proprietary Funds**

#### **Food Service Fund**

Proprietary funds are used to account for any activity for which a fee is charged to external users for goods and services. The Board's major proprietary fund is an Enterprise Fund, entitled 'Food Service Fund'. It accounts for the financial transactions related to the food service operation of the Board. Food Services is a self-supporting proprietary fund. The Food Service budget is developed capturing revenue received and expenses incurred in providing meals to students as required by current regulations. Food Service seeks to enroll all eligible students in the Free and Reduced Meal program and takes advantage of Federal Commodities that are available to maximize revenue reimbursement and control food costs.



# WICOMICO COUNTY BOARD OF EDUCATION

## DESCRIPTION OF THE FUNDS

### Fiduciary Funds

#### **Trust & Agency Funds**

The District is the trustee for assets that belong to others, such as the Employees Retirement Plan and the 401(a) Employer Matching Plan. The School Activities Fund is also accounted for as a fiduciary fund. The District is responsible for ensuring that these assets are used only for their intended purpose and by those to whom the assets belong. The District cannot use these assets to finance its operations.

### Debt Obligation

The Wicomico County Board of Education has no taxing authority and may not issue long term debt instruments and therefore is fully dependent on federal, state and county governments to finance the operations of the Wicomico County Public Schools on a long-term basis. Consequently, the Board has no Debt Service Fund.

### Fund Balance

Fund balance is created when the expenditures during a fiscal year are less than the revenue received during that year. Fund balances are categorized as committed, assigned or unassigned and such categorization defines the constraints and/or specific purposes for which amounts in the fund can be spent.

### Revenues

This budget document displays actual revenue and expenditures for the last three fiscal years, the restated budget for the current year and the approved budget for the next fiscal year.

Revenue is displayed within each fund by source:

| Governmental Funds |              |                      |                       | Proprietary       |
|--------------------|--------------|----------------------|-----------------------|-------------------|
| Revenue Source     | General Fund | Special Revenue Fund | Capital Projects Fund | Food Service Fund |
| County             | x            |                      | x                     |                   |
| State              | x            | x                    | x                     | x                 |
| Federal            |              | x                    |                       | x                 |
| Other              | x            | x                    | x                     | x                 |

Total of all fund revenues are accounted for as noted in Chart 9 below.

| Chart 9  | Actual Revenue 2019-20 | Actual Revenue 2020-21 | Actual Revenue 2021-22 | Restated Revenue 2022-23 | Approved Revenue 2023-24 |
|--|------------------------|------------------------|------------------------|--------------------------|--------------------------|
| General Fund                                   | \$206,054,528          | \$212,934,361          | \$216,653,141          | \$234,121,788            | \$249,948,032            |
| Special Revenue Fund                           | \$24,823,861           | \$31,420,762           | \$42,052,786           | \$70,230,129             | \$71,010,961             |
| <b>Total Consolidated Current Expense Fund</b> | <b>\$230,878,389</b>   | <b>\$244,355,123</b>   | <b>\$258,705,927</b>   | <b>\$304,351,917</b>     | <b>\$320,958,993</b>     |
| Capital Projects Fund                          | \$12,890,229           | \$26,127,823           | \$19,797,207           | \$46,568,625             | \$18,508,942             |
| Food Service Fund                              | \$7,053,035            | \$4,115,175            | \$11,698,921           | \$9,550,346              | \$9,832,269              |
| <b>Total of All Funds</b>                      | <b>\$250,821,653</b>   | <b>\$274,598,121</b>   | <b>\$290,202,055</b>   | <b>\$360,470,888</b>     | <b>\$349,300,204</b>     |



## WICOMICO COUNTY BOARD OF EDUCATION DESCRIPTION OF THE FUNDS

Local appropriations mainly represent money received from the County Council for school purposes. The General Fund also generates other local revenue from tuition payments, student activity fees, earnings on investments and facility rentals. Other local revenue is generated from the collection of fees for Food Service and the sale of bonds for Capital Projects. State appropriations are received by all funds through formula calculation, grant awards, construction program appropriations and supplemental aid for school food and nutrition programs. Federal funding primarily is received as grant awards and school food appropriations. Other revenue is represented by transfers between funds or transfers from other Local Education Agencies (LEAs).

### Expenditures

Expenditures are divided into fifteen (15) reporting units, referred to as categories, by the Maryland State Department of Education's *Financial Reporting Manual for Maryland Public Schools*. Such categories provide the LEAs a mechanism to track expenses according to the purpose of the expenditure and in sufficient detail to meet all state reporting requirements. The categorical / departmental fund relationship:

| Governmental Funds                    |                 |                         |                          | Proprietary          |
|---------------------------------------|-----------------|-------------------------|--------------------------|----------------------|
| State-Defined<br>Expenditure Category | General<br>Fund | Special Revenue<br>Fund | Capital Projects<br>Fund | Food Service<br>Fund |
| Administration                        | x               | x                       |                          |                      |
| School Management and Support         | x               | x                       |                          |                      |
| Instructional Salaries & Wages        | x               | x                       |                          |                      |
| Textbooks & Instructional Supplies    | x               | x                       |                          |                      |
| Other Instructional Costs             | x               | x                       |                          |                      |
| Special Education                     | x               | x                       |                          |                      |
| Student Personnel Services            | x               | x                       |                          |                      |
| Student Health Services               | x               | x                       |                          |                      |
| Student Transportation Services       | x               | x                       |                          |                      |
| Operation of Plant                    | x               | x                       |                          |                      |
| Maintenance of Plant                  | x               | x                       |                          |                      |
| Fixed Charges                         | x               | x                       |                          |                      |
| Food Services                         | x               |                         |                          | X                    |
| Community Services                    | x               | x                       |                          |                      |
| Capital Outlay                        | x               |                         | x                        |                      |

Total of all fund expenditures are accounted for as noted in Chart 10 below.

Chart 10

|  | ALL FUNDS                         |                                   |                                   |                                     |                                     |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|
|  | Actual<br>Expenditures<br>2019-20 | Actual<br>Expenditures<br>2020-21 | Actual<br>Expenditures<br>2021-22 | Restated<br>Expenditures<br>2022-23 | Approved<br>Expenditures<br>2023-24 |
| General Fund                                       | \$200,423,654                     | \$204,176,894                     | \$210,825,037                     | \$234,121,787                       | \$249,948,032                       |
| Special Revenue Fund                               | \$24,653,751                      | \$30,822,362                      | \$42,179,680                      | \$70,230,129                        | \$71,010,961                        |
| <b>Total Consolidated<br/>Current Expense Fund</b> | <b>\$225,077,405</b>              | <b>\$234,999,256</b>              | <b>\$253,004,717</b>              | <b>\$304,351,916</b>                | <b>\$320,958,993</b>                |
| Capital Projects Fund                              | \$12,826,678                      | \$26,285,370                      | \$19,891,841                      | \$46,568,625                        | \$18,508,942                        |
| Food Service Fund                                  | \$7,597,373                       | \$4,626,829                       | \$9,349,650                       | \$9,550,346                         | \$9,832,269                         |
| <b>Total of All Funds</b>                          | <b>\$245,501,456</b>              | <b>\$265,911,455</b>              | <b>\$282,246,208</b>              | <b>\$360,470,887</b>                | <b>\$349,300,204</b>                |



## **WICOMICO COUNTY BOARD OF EDUCATION UNDERSTANDING THE BUDGET PROCESS**

### **The Budget Process**

The Wicomico County Board of Education (WCBOE) operating budget presents the funding to effectively and efficiently implement the programs in the school system for FY 2024. High Student Achievement, Safe Learning Environment and Effective and Efficient Operations, provide the foundation for the development of this budget.

The annual budget for the Capital Projects Fund represents the reality of what can be expected in terms of funding resources from our state and local government to cover restricted expenditures to build, acquire and renovate major capital assets. Such resources are restricted or committed to specified purposes as dictated by bond ordinances or grants.

The Food Service Fund follows generally accepted accounting standards in accounting for this proprietary fund as an enterprise fund where fees represent a large portion of the income derived for operations.

### **Budget Timeline**

This basic timeline is followed each year for the preparation and adoption of the Consolidated Current Expense Budget for the Wicomico County Board of Education.

- September – Administrators and Supervisors review and submit requests and realignments for the General Fund budget based upon needs as outlined in the Board's Master Plan
- October/November – Budget Team, comprised of the Assistant Superintendents, Comptroller and Budget Manager, meet with Directors individually to review requests and discuss their proposals for the upcoming budget year
- December/January – Review compilation of departmental budget requests with Superintendent, Assistant Superintendent and Directors to establish priority listing for general fund requests
- January/February – Board budget work sessions are held to review, develop and prioritize the general fund budget. The 1<sup>st</sup> public hearing is held to receive public input
- February – Special Revenue Fund, Capital Projects Fund and Food Service Fund budgets are developed and preparation of the Proposed Consolidated Current Expense Budget begins
- March – Board meets for final adoption of the Proposed Consolidated Current Expense Budget
- March 15 – Submission of Proposed Consolidated Current Expense Budget to the Wicomico County Executive
- Early-Mid May – 2<sup>nd</sup> public hearing is held to receive public input. Late May – Wicomico County Council notifies Board of appropriation for education
- May-Early June – Board works on revised general fund budget based on actual local appropriation and final proposed consolidated budget compiled
- Mid-Late June – Board adopts the final Consolidated Current Expense Budget



## **WICOMICO COUNTY BOARD OF EDUCATION UNDERSTANDING THE BUDGET PROCESS**

Public input is encouraged during the budget development process and can be submitted via:

- Email: [comments@wcboe.org](mailto:comments@wcboe.org)
- Voicemail: Public Input Line, 410-677-5251
- Mail: Budget Input, Wicomico County Public Schools, PO Box 1538, Salisbury, MD 21802
- Hand Delivery: Wicomico County Board of Education, 2424 Northgate Dr., Salisbury

The various Budget Team meetings that are held in December and January are critical in establishing the upcoming proposed budget. Several factors are reviewed and addressed:

1. Cost of Doing Business – these items represent additional funding needs beyond the Board's control that are required to maintain the operations of the Wicomico County Public Schools. Examples are utilities, health insurance rate changes, bus contract and fuel rate changes, new mandated educational requirements.
2. New requests and/or reductions – these items represent proposed changes to various programs based on the estimates of County and State funding levels and the fixed costs necessary to operate the organization.
3. Realignments/Cost Avoidance – an analysis and redirection of currently budgeted funds to achieve new Master Plan Initiatives without the request for new funding. This is an important part of the budget development process as it helps to keep funds properly categorized to achieve Master Plan goals and eliminate waste.

### **Budget Transfers**

The school system is not permitted to spend in excess of the amount appropriated by fund, category and object. Occasional budget transfers are permitted adhering to the Budget Transfers Policy.

- The Superintendent of Schools authorizes the comptroller to make required budget transfers between sub-objects and between programs, but within category, provided such transfers do not exceed the budget allocation for the object.
- The comptroller must submit all requests for transfer between objects, but within category, to the Board of Education for approval prior to making the transfer. Upon approval, a report of transfer must be forwarded to the Wicomico County Council.
- The comptroller must submit all requests for transfers between categories to the Board of Education for approval. After Board of Education approval, a request for approval must be made of the County Council. If the County Council fails to take action on such a request for transfer within 30 days after the receipt of a written request substantiating the transfer, the failure to take action constitutes approval.



# WICOMICO COUNTY BOARD OF EDUCATION STRATEGIC PLANNING

## Goal Development

*Blueprint for Maryland's Future* provides State Aid to support the implementation of specific requirements for students with a goal of transforming public education in our state into a world-class education system. Over ten years, Blueprint will increase state funding for education providing student enrichment activities and improving the quality of education for all children in Maryland.

With the implementation of the *Blueprint for Maryland's Future*, the following priorities have been established for FY 2023-2024:

- Expanding Early Childhood Education
- Recruiting and Retaining High-Quality and Diverse Teachers and Leaders
- Establishing and Expanding College and Career Readiness Pathways
- Providing Sufficient Resources to Ensure All Students Are Successful
- Establishing and Maintaining a Safe and Positive Learning Environment for Student Learning

The five pillars of the Blueprint align well with WCPS priorities and will support our continuing efforts to improve opportunities for students from Pre-kindergarten through graduation and beyond.

- **Pillar 1: Early Childhood Education**
  - No- or low-cost full day Pre-K for more families
  - Public-Private Pre-K partnerships to provide more opportunities for families
  - Expansion of wraparound services to support students and families
  - Increased funding to support young learners with special needs
  - More funding to elevate the quality of student experiences in early childhood education
- **Pillar 2: High Quality and Diverse Teachers and Leaders**
  - Elevate the stature of the teaching profession through the implementation of a career ladder
  - Incentives for National Board Certified Teachers
  - Raising expectations for teacher preparation, induction, and mentoring programs
- **Pillar 3: College and Career Readiness**
  - Develop CCR-support pathways to support students in being college and career ready
  - Develop post-CCR pathways that build on students' strengths
  - Provide enhanced opportunities for dual enrollment, allowing students to earn college credits while still in high school
  - Develops a Career and Technical Education system aligned with the needs of local industry
- **Pillar 4: More Resources for all Students to be Successful**
  - Expansion of the community schools program
  - Provide targeted support for students and families based on need
  - Establishes a workgroup on English learners
- **Pillar 5: Governance and Accountability**
  - Creation of the Maryland Accountability and Implementation Board (AIB) to plan and monitor statewide implementation of the Blueprint

Interim assessment data is analyzed by teachers under the guidance of building administrators and professional development coaches. Using formative assessments, teachers provide specific classroom-based interventions. Parents of targeted students are contacted to encourage their child's participation in afterschool tutoring. Home school liaisons also work closely with parents and students to ensure they understand the importance of being in school every day. Forming strong partnerships between parents and school staff is critical in improving student performance. Efforts to engage parents of the Limited English Proficient (LEP) student population have increased and the school system continues to utilize online supplemental reading programs.



## WICOMICO COUNTY BOARD OF EDUCATION STRATEGIC PLANNING

Our efforts to turn around our lowest achieving schools is achieved by expanding programs and policies to reduce disruptive, unsafe and unhealthy student behavior. The district continues a partnership with the Wicomico County Sheriff's Department to have full-time School Resource Officers in all secondary schools. The Wicomico Mentoring Project provides caring, supportive adult mentors for identified at-risk students. The district also funds Student Advisors to provide additional support for those at-risk students. Our Positive Behavior Incentive Program (PBIS) has played a significant role in reinforcing our students' positive connections to school, both improving learning environments and motivating attendance and high school graduations. Graduation Coaches continue to focus on working with students experiencing problems with academics, behavior and/or attendance.

Funding for the major program initiatives included in the Approved Consolidated Current Expense Budget for FY 2024:

- Continue to encourage and grow our Universal Prekindergarten program, expanding capacity by adding staff, providing appropriate technology resources and increasing parent engagement
- Continue our focus of recruiting and retaining a high-performing workforce to build and maintain a well-functioning school system by maintaining competitive salaries and benefits
- Increase the percentage of students graduating from Wicomico County Public Schools college and/or career ready
  - Address school safety and student behavioral needs with an end result of creating a school climate where the students enjoy coming to learn and participate in alternative academic pathways that lead to graduation
  - Develop and implement alternative career-connected pathways and signature programs for middle and high school students
  - Continue to enhance our instruction for our growing English Language Learner (ELL) student population
- Provide social, emotional and behavioral support for students through increased staff to work with students and families
- Research and increase staff knowledge of technology-based distance learning techniques for students
- Expand technology for student use in classrooms, remote learning sites, online assessments and the continued growing base for technological education



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## FINANCIAL SECTION

By law, all Maryland local education agencies must report budget and annual expenditures to the State, in accordance with the “Financial Reporting Manual for Maryland Public Schools (FRMMPS). Failure to comply with the reporting requirements as outlined in the manual is a violation of state board regulations and may be the basis for withholding state aid. Reporting expenditures is at category level. Each category is defined in the FRMMPS.



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**WICOMICO COUNTY BOARD OF  
EDUCATION**

**BUDGET AT A GLANCE - ALL FUNDS**

**Historical Trend**

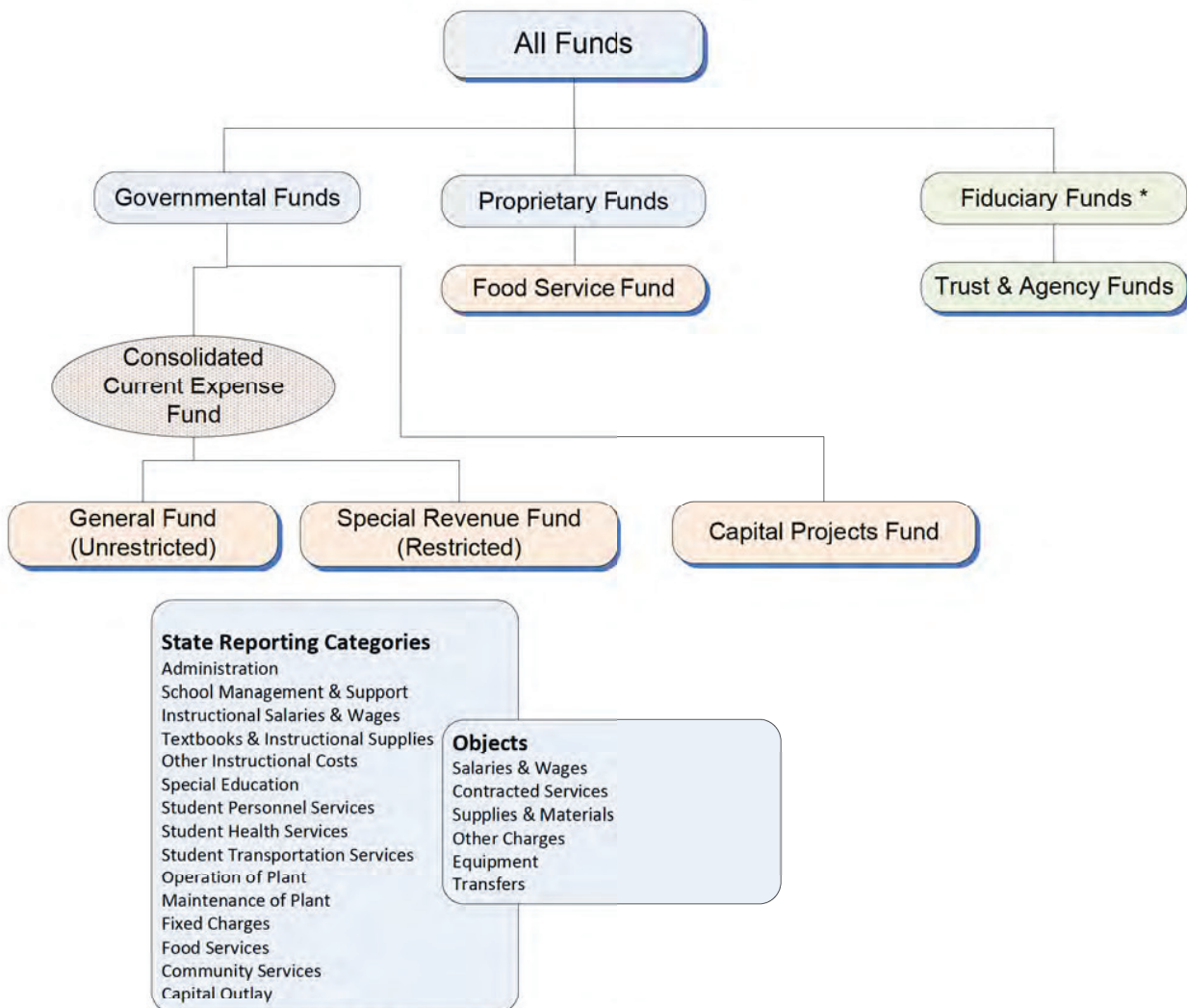
**Revenue Summary**

**Expenditure Summary**

**Fund Balance**



## WICOMICO COUNTY BOARD OF EDUCATION Fund Structure Diagram



\* Fiduciary funds are not budgeted and, therefore, do not require adoption by the Board of Education. They are shown in the "All Funds" structure diagram for informational purposes only.

**General Fund** – a governmental fund; includes the primary operations of the school district providing educational service to students from pre-kindergarten through grade 12, including student transportation and the operations and maintenance of all school facilities.

**Special Revenue Fund** – a governmental fund; used to account for grants from Federal, State and Local sources. Programs include initiatives for Special Education not funded by the General Fund. The General Fund and Special Revenue Fund together represent the Consolidated Operating Budget.

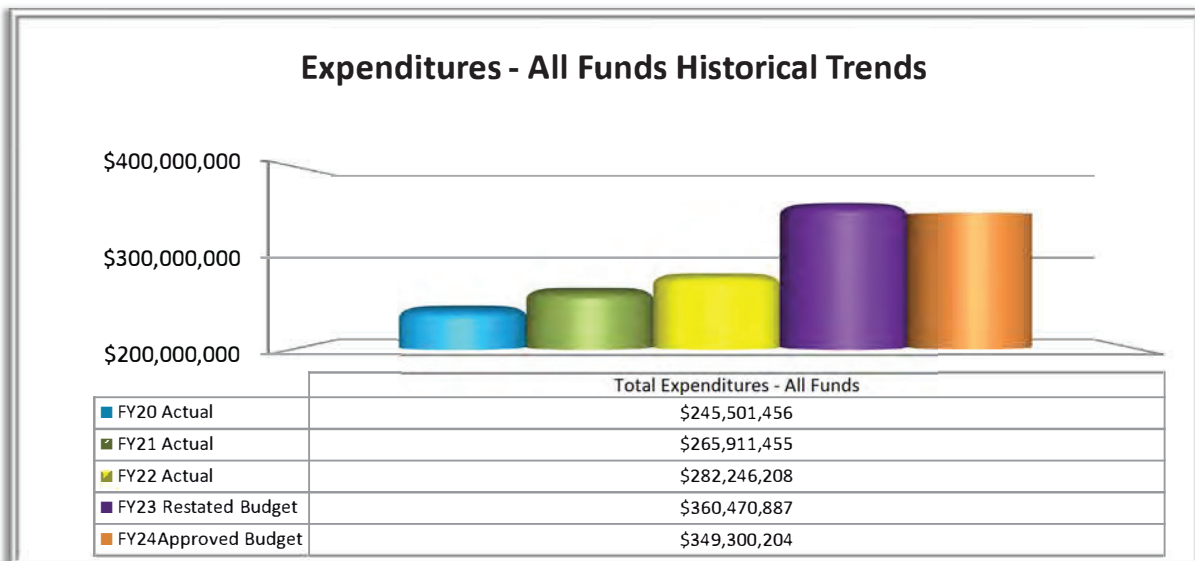
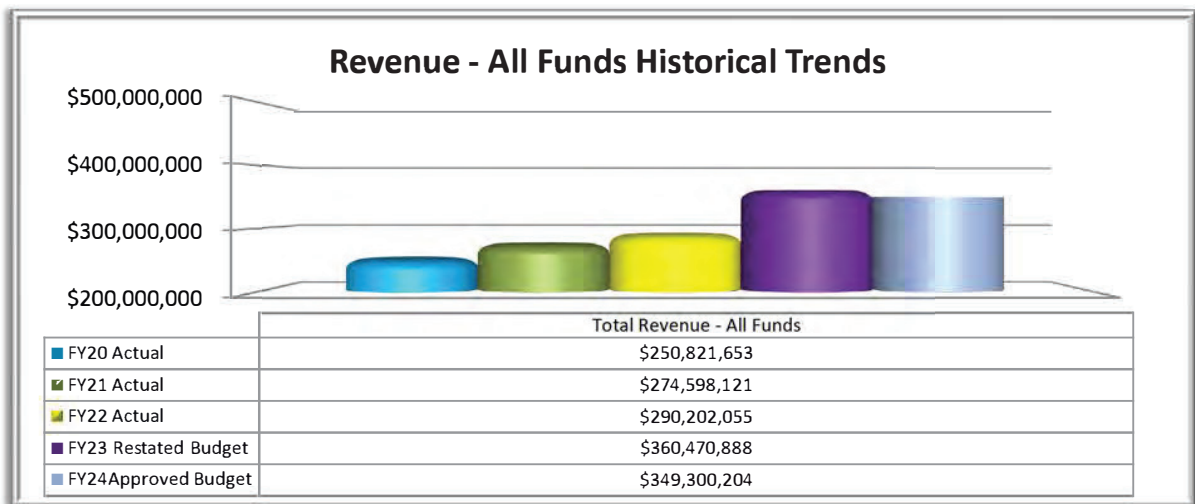
**Capital Projects Fund** – a governmental fund; accounts for the financial resources used to build, acquire and renovate major capital assets. The Board has no legal authority to borrow funds. All funds for school construction come from the transfer of bond proceeds from Wicomico County selling capital bonds or from State Aid through the Maryland Public School Construction Program (PSCP).

**Food Service Fund** – a proprietary fund; the only operation within the school system accounted for as an enterprise fund which is one in which fees are charged to external users for goods and services, much in the same way as business-type activities.



## WICOMICO COUNTY BOARD OF EDUCATION HISTORICAL TREND/PROJECTIONS - ALL FUNDS FISCAL YEAR 2023-2024

Total projected FY24 revenues and expenses for all funds, which includes food service, shows a decrease of 3.10%. A large part of this decrease is due to the Capital Fund State funding for the Mardela Middle/High renovation being received in FY 2023. The proposed revenue for all other funds show slight increases. The Board of Education has made every effort with this budget to prepare all students with a strong foundation in skills & knowledge that leads them to prosperity and achievement. The goal of recruiting and retaining a high performing workforce as well as increased costs for insurance and benefits remains a top priority for increased funding. FY 2024 places great emphasis on providing support for our students social, emotional and behavioral needs along with support for our growing student population of English language learners.





**WICOMICO COUNTY BOARD OF EDUCATION  
REVENUE SUMMARY  
FISCAL YEAR 2023-2024**

| REVENUES - ALL FUNDS                          |                              |                              |                              |                               |                               |
|---|------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| REVENUES                                      | Actual<br>Revenue<br>2019-20 | Actual<br>Revenue<br>2020-21 | Actual<br>Revenue<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 |
| <b>General Fund</b>                           |                              |                              |                              |                               |                               |
| County Appropriation                          | \$ 46,151,803                | \$ 47,682,518                | \$ 48,874,553                | \$ 49,135,024                 | \$ 49,935,024                 |
| County Appropriation-Pension Costs            | -                            | -                            | -                            | -                             | -                             |
| County Appropriation-Disparity Grant          | -                            | -                            | -                            | -                             | -                             |
| Subtotal - County Appropriation               | 46,151,803                   | 47,682,518                   | 48,874,553                   | 49,135,024                    | 49,935,024                    |
| Other Local                                   | 831,290                      | 242,714                      | 852,212                      | 350,350                       | 403,500                       |
| State:  |                              |                              |                              |                               |                               |
| Foundation Program                            | 75,561,481                   | 76,909,246                   | 73,670,175                   | 86,463,756                    | 89,728,776                    |
| Net Taxable Income Adj. (BRFA 2013 25% phase) | 2,493,656                    | 3,136,149                    | 2,493,009                    | -                             | -                             |
| Compensatory Education                        | 46,282,710                   | 46,282,758                   | 45,917,914                   | 46,939,872                    | 51,795,013                    |
| Special Education                             | 7,731,983                    | 7,838,185                    | 7,046,522                    | 9,231,409                     | 10,501,032                    |
| Limited English Proficiency                   | 7,043,675                    | 7,305,182                    | 7,126,582                    | 9,649,499                     | 11,934,953                    |
| College and Career Readiness                  | -                            | -                            | -                            | 439,691                       | 474,324                       |
| Transportation                                | 4,935,220                    | 5,122,845                    | 7,360,619                    | 6,316,701                     | 6,926,450                     |
| Guaranteed Tax Base                           | 7,194,076                    | 7,624,615                    | 7,999,550                    | 7,760,081                     | 7,779,375                     |
| Declining Enrollment Grant                    | -                            | -                            | 4,833,647                    | -                             | -                             |
| Senate Bill 1030 Teacher Salary Grant         | 1,821,795                    | 1,821,795                    | 1,821,795                    | 222,057                       | 211,045                       |
| Senate Bill 1030 Pre-K Grant                  | 2,008,976                    | 3,053,589                    | 1,896,880                    | 5,528,009                     | 6,943,367                     |
| Transitional Supplemental Instruction         | -                            | -                            | -                            | 1,509,953                     | 1,650,376                     |
| Aging-Schools                                 | 117,661                      | 106,627                      | 106,627                      | 106,627                       | 106,627                       |
| Nonpublic Placement                           | 92,399                       | 92,677                       | 90,298                       | 130,000                       | 130,000                       |
| Miscellaneous - Out of County Living          | -                            | -                            | -                            | -                             | -                             |
| Interfund Transfers                           | 1,523,216                    | 1,390,538                    | 1,529,397                    | 1,400,000                     | 1,400,000                     |
| Transfers from other LEA's                    | 58,098                       | 41,080                       | 32,737                       | 60,000                        | 60,000                        |
| Transfers from School Construction Savings    | -                            | -                            | -                            | -                             | -                             |
| Prior Year Fund Balance                       | 2,206,489                    | 4,283,843                    | 5,000,624                    | 8,878,759                     | 9,968,170                     |
| <b>Subtotal - General Fund</b>                | <b>\$ 206,054,528</b>        | <b>\$ 212,934,361</b>        | <b>\$ 216,653,141</b>        | <b>\$ 234,121,788</b>         | <b>\$ 249,948,032</b>         |
| <b>Special Revenue Fund</b>                   |                              |                              |                              |                               |                               |
| Grant Revenues - State                        | \$ 6,726,618                 | \$ 6,672,736                 | \$ 9,752,974                 | \$ 4,390,191                  | \$ 4,250,643                  |
| Grant Revenues - Federal                      | 17,634,065                   | 24,463,199                   | 31,398,823                   | 65,218,485                    | 66,157,996                    |
| Other Revenue                                 | 463,178                      | 284,827                      | 900,989                      | 621,453                       | 602,322                       |
| <b>Subtotal - Special Revenue Fund</b>        | <b>\$ 24,823,861</b>         | <b>\$ 31,420,762</b>         | <b>\$ 42,052,786</b>         | <b>\$ 70,230,129</b>          | <b>\$ 71,010,961</b>          |
| <b>Capital Projects Fund</b>                  |                              |                              |                              |                               |                               |
| Local Bonds                                   | \$ 3,778,259                 | \$ 12,584,703                | \$ 6,421,407                 | \$ 11,589,000                 | \$ 10,227,000                 |
| State - Public School Construction Program    | 8,554,976                    | 13,137,363                   | 13,000,660                   | 33,109,625                    | 7,147,782                     |
| Other Sources                                 | 556,994                      | 405,757                      | 375,140                      | 370,000                       | 669,300                       |
| Other - Transfer from General Fund            | -                            | -                            | -                            | -                             | -                             |
| Appropriation from Fund Balance               | -                            | -                            | -                            | 1,500,000                     | 464,860                       |
| <b>Subtotal - Capital Projects Fund</b>       | <b>\$ 12,890,229</b>         | <b>\$ 26,127,823</b>         | <b>\$ 19,797,207</b>         | <b>\$ 46,568,625</b>          | <b>\$ 18,508,942</b>          |
| <b>Food Service Fund</b>                      |                              |                              |                              |                               |                               |
| Local Sources                                 | \$ 886,674                   | \$ 192,019                   | \$ 157,027                   | \$ 167,234                    | \$ 175,596                    |
| State Payment for Food Costs                  | 228,284                      | 240,425                      | 338,510                      | 360,513                       | 378,539                       |
| Federal Payment for Food Costs                | 5,788,077                    | 3,682,731                    | 11,203,384                   | 7,973,036                     | 8,770,339                     |
| Other - Transfer from General Fund            | 150,000                      | -                            | -                            | -                             | -                             |
| Appropriation from Fund Balance               | -                            | -                            | -                            | 1,049,563                     | 507,795                       |
| <b>Subtotal - Food Service Fund</b>           | <b>\$ 7,053,035</b>          | <b>\$ 4,115,175</b>          | <b>\$ 11,698,921</b>         | <b>\$ 9,550,346</b>           | <b>\$ 9,832,269</b>           |
| <b>TOTAL REVENUE - ALL FUNDS</b>              | <b>\$ 250,821,653</b>        | <b>\$ 274,598,121</b>        | <b>\$ 290,202,055</b>        | <b>\$ 360,470,888</b>         | <b>\$ 349,300,204</b>         |



**WICOMICO COUNTY BOARD OF EDUCATION  
EXPENDITURE SUMMARY  
FISCAL YEAR 2023-2024**

| <b>EXPENDITURES - ALL FUNDS</b>              |                                       |                                       |                                       |  |  |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|--|
| <b>EXPENDITURES</b>                          | <b>Actual<br/>Expense<br/>2019-20</b> | <b>Actual<br/>Expense<br/>2020-21</b> | <b>Actual<br/>Expense<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-23</b> | <b>Approved<br/>Budget<br/>2023-24</b> |
| <b>General Fund</b>                          |                                       |                                       |                                       |  |  |
| Administration                               | \$ 5,116,935                          | \$ 5,287,921                          | \$ 5,347,942                          | \$ 6,369,337                           | \$ 6,645,760                           |
| School Management and Support                | 13,756,512                            | 14,233,752                            | 14,196,060                            | 16,096,806                             | 16,713,666                             |
| Instructional Salaries & Wages               | 75,090,587                            | 77,313,488                            | 78,578,822                            | 88,987,095                             | 95,804,552                             |
| Textbooks & Instructional Supplies           | 4,063,789                             | 3,637,670                             | 3,593,675                             | 3,665,960                              | 3,843,970                              |
| Other Instructional Costs                    | 1,697,470                             | 1,634,022                             | 1,813,573                             | 2,430,727                              | 3,029,338                              |
| Special Education                            | 17,145,184                            | 17,245,072                            | 17,188,587                            | 20,854,773                             | 22,021,891                             |
| Student Personnel Services                   | 3,089,380                             | 3,371,566                             | 3,593,245                             | 4,178,960                              | 5,614,565                              |
| Student Health Services                      | 1,784,361                             | 1,646,398                             | 1,647,292                             | 1,960,758                              | 2,312,455                              |
| Student Transportation Services              | 8,406,987                             | 7,357,085                             | 9,206,743                             | 9,330,697                              | 9,942,752                              |
| Operation of Plant                           | 14,087,331                            | 14,455,282                            | 14,401,505                            | 16,407,628                             | 17,511,326                             |
| Maintenance of Plant                         | 4,763,825                             | 4,731,001                             | 4,613,068                             | 5,210,510                              | 5,374,736                              |
| Fixed Charges                                | 43,438,500                            | 45,747,145                            | 49,206,069                            | 50,704,521                             | 53,367,173                             |
| Food Services                                | 150,000                               | -                                     | -                                     | -                                      | -                                      |
| Community Services                           | 167,056                               | 178,495                               | 167,718                               | 357,319                                | 361,329                                |
| Capital Outlay                               | 7,665,737                             | 7,337,997                             | 7,270,738                             | 7,566,697                              | 7,404,519                              |
| <b>Subtotal - General Fund</b>               | <b>\$ 200,423,654</b>                 | <b>\$ 204,176,894</b>                 | <b>\$ 210,825,037</b>                 | <b>\$ 234,121,787</b>                  | <b>\$ 249,948,032</b>                  |
| <b>Special Revenue Fund</b>                  |                                       |                                       |                                       |  |  |
| Administration                               | \$ 509,954                            | \$ 535,696                            | \$ 1,039,045                          | \$ 1,062,460                           | \$ 1,024,110                           |
| School Management and Support                | 189,729                               | 218,817                               | 119,466                               | 139,112                                | 153,757                                |
| Instructional Salaries & Wages               | 7,147,335                             | 6,577,929                             | 8,779,571                             | 8,711,963                              | 9,564,519                              |
| Textbooks & Instructional Supplies           | 5,443,222                             | 7,239,067                             | 6,685,608                             | 4,213,300                              | 3,797,020                              |
| Other Instructional Costs                    | 1,679,397                             | 4,171,469                             | 9,260,581                             | 9,833,801                              | 13,474,943                             |
| Special Education                            | 3,926,674                             | 4,358,689                             | 4,526,845                             | 6,120,282                              | 3,920,789                              |
| Student Personnel Services                   | 673,925                               | 689,121                               | 1,272,982                             | 1,757,894                              | 1,369,888                              |
| Student Health Services                      | 305,755                               | 363,797                               | 974,503                               | 720,270                                | 643,906                                |
| Student Transportation Services              | 292,453                               | 12,433                                | 416,260                               | 120,441                                | 128,733                                |
| Operation of Plant                           | 342,706                               | 1,791,224                             | 1,177,574                             | 30,711,802                             | 30,711,802                             |
| Maintenance of Plant                         | 18,395                                | 26,583                                | 156,387                               | -                                      | -                                      |
| Fixed Charges                                | 4,124,206                             | 3,958,720                             | 4,669,057                             | 5,978,157                              | 5,111,292                              |
| Food Services                                | -                                     | -                                     | -                                     | 384,552                                | 384,552                                |
| Community Services                           | -                                     | 315,632                               | 562,151                               | 476,095                                | 525,650                                |
| Capital Outlay                               | -                                     | 563,185                               | 2,539,650                             | -                                      | 200,000                                |
| <b>Subtotal - Special Revenue Fund</b>       | <b>\$ 24,653,751</b>                  | <b>\$ 30,822,362</b>                  | <b>\$ 42,179,680</b>                  | <b>\$ 70,230,129</b>                   | <b>\$ 71,010,961</b>                   |
| <b>Capital Projects Fund</b>                 |                                       |                                       |                                       |  |  |
| Capital Outlay                               | \$ 12,826,678                         | \$ 26,285,370                         | \$ 19,891,841                         | \$ 46,568,625                          | \$ 18,508,942                          |
| <b>Subtotal - Capital Projects Fund</b>      | <b>\$ 12,826,678</b>                  | <b>\$ 26,285,370</b>                  | <b>\$ 19,891,841</b>                  | <b>\$ 46,568,625</b>                   | <b>\$ 18,508,942</b>                   |
| <b>Food Service Fund</b>                     |                                       |                                       |                                       |  |  |
| Food Service                                 | \$ 7,597,373                          | \$ 4,626,829                          | \$ 9,349,650                          | \$ 9,550,346                           | \$ 9,832,269                           |
| <b>Subtotal - Enterprise Fund</b>            | <b>\$ 7,597,373</b>                   | <b>\$ 4,626,829</b>                   | <b>\$ 9,349,650</b>                   | <b>\$ 9,550,346</b>                    | <b>\$ 9,832,269</b>                    |
| <b>TOTAL EXPENDITURES - ALL FUNDS</b>        | <b>\$ 245,501,456</b>                 | <b>\$ 265,911,455</b>                 | <b>\$ 282,246,208</b>                 | <b>\$ 360,470,887</b>                  | <b>\$ 349,300,204</b>                  |
| <b>Full-time Equivalent Positions (FTEs)</b> |                                       |                                       |                                       |  |  |
| General Fund                                 | 2,063.22                              | 2,079.27                              | 2,090.37                              | 2,253.27                               | 2,306.27                               |
| Special Revenue Fund                         | 242.94                                | 223.93                                | 245.93                                | 214.00                                 | 206.43                                 |
| Food Service                                 | 96.50                                 | 96.50                                 | 96.50                                 | 96.50                                  | 96.50                                  |
| <b>TOTAL BUDGETED POSITIONS</b>              | <b>2,402.66</b>                       | <b>2,399.70</b>                       | <b>2,432.80</b>                       | <b>2,563.77</b>                        | <b>2,609.20</b>                        |



**WICOMICO COUNTY BOARD OF EDUCATION  
FUND BALANCE SUMMARY  
FISCAL YEAR 2023-2024**

| <b>GENERAL FUND</b>                                  |                           |                           |                           |   |   |
|--|---------------------------|---------------------------|---------------------------|---|---|
|  | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Actual<br/>2021-22</b> | <b>Projected<br/>Year-End<br/>2022-23</b> | <b>Projected<br/>Year-End<br/>2023-24</b> |
| <b>Beginning Fund Balance (per CAFR)</b>             | <b>\$ 15,401,172</b>      | <b>\$ 18,565,888</b>      | <b>\$ 27,516,446</b>      | <b>\$ 33,294,002</b>                      | <b>\$ 30,464,361</b>                      |
| Total Revenue  | \$ 206,054,592            | \$ 212,934,361            | \$ 216,653,140            | \$ 241,121,788                            | \$ 255,948,032                            |
| Total Expenses                                       | \$ 199,738,486            | \$ 203,675,183            | \$ 206,304,551            | \$ 234,121,788                            | \$ 249,948,032                            |
| <b>Excess (Deficiency) of Revenues over Expenses</b> | <b>\$ 6,316,106</b>       | <b>\$ 9,259,178</b>       | <b>\$ 10,348,589</b>      | <b>\$ 7,000,000</b>                       | <b>\$ 6,000,000</b>                       |
| <b>Budgetary to GAAP Adjustments (per CAFR)</b>      |                           |                           |                           |   |   |
| Interest earned on RSR (net of expenditures)         | \$ 56,983                 | \$ 4,218                  | \$ 11,386                 | \$ -                                      | \$ -                                      |
| Encumbrances   | -                         | -                         | -                         | -   | -   |
| RSR Subsidy for Hlth Ins. Rate Increase              |                           |                           |                           | (115,000)                                 | (127,299)                                 |
| RSR contribution to GASB#45 Trust                    |                           |                           | (4,000,000)               | -   | -   |
| Other expenditures                                   | (106,070)                 | (121,343)                 | (112,365)                 |   |   |
| Current Year Encumbrances                            | 6,025,420                 | 7,764,114                 | 8,335,882                 | 7,500,000                                 | 7,000,000                                 |
| Prior Year Encumbrances                              | (6,723,571)               | (6,025,420)               | (7,764,114)               | (8,335,882)                               | (7,500,000)                               |
|  | <b>\$ (747,238)</b>       | <b>\$ 1,621,569</b>       | <b>\$ (3,529,211)</b>     | <b>\$ (950,882)</b>                       | <b>\$ (627,299)</b>                       |
| <b>Other Financing Sources (Uses) per CAFR</b>       |                           |                           |                           |   |   |
| Proceeds per Hlth Insur Settlement                   | \$ (197,663)              | \$ 2,353,654              | \$ 3,958,802              | \$ -                                      | \$ 250,000                                |
| Interfund Transfer                                   | -                         | -                         | -                         | -   | -   |
|  | <b>\$ (197,663)</b>       | <b>\$ 2,353,654</b>       | <b>\$ 3,958,802</b>       | <b>\$ -</b>                               | <b>\$ 250,000</b>                         |
| <b>Sources (Uses)</b>                                | <b>\$ (944,901)</b>       | <b>\$ 3,975,223</b>       | <b>\$ 429,591</b>         | <b>\$ (950,882)</b>                       | <b>\$ (377,299)</b>                       |
| <b>Appropriation of Fund Balance to Next FY</b>      | <b>\$ (2,206,489)</b>     | <b>\$ (4,283,843)</b>     | <b>\$ (5,000,624)</b>     | <b>\$ (8,878,759)</b>                     | <b>\$ (9,968,170)</b>                     |
| <b>Ending Fund Balance</b>                           | <b>\$ 18,565,888</b>      | <b>\$ 27,516,446</b>      | <b>\$ 33,294,002</b>      | <b>\$ 30,464,361</b>                      | <b>\$ 26,118,892</b>                      |

CAFR - Comprehensive Annual Financial Report

RSR - Healthcare Rate Stabilization Reserve - established to hold and accumulate funds in the event of a plan experience gain or loss in order to assist in absorbing premium increases

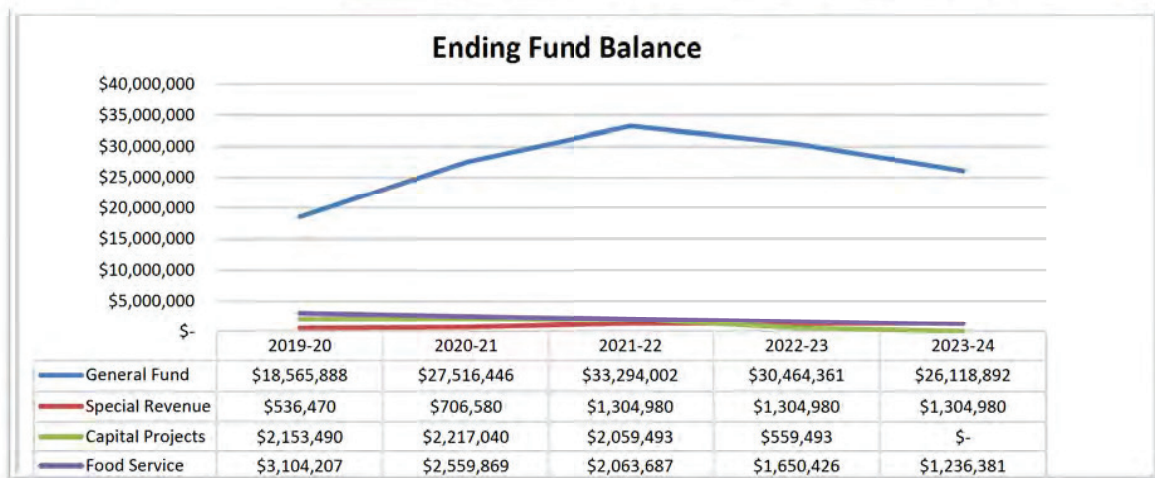
| <b>SPECIAL REVENUE FUND</b>                          |                           |                           |                           |   |   |
|--|---------------------------|---------------------------|---------------------------|---|---|
|  | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Actual<br/>2021-22</b> | <b>Projected<br/>Year-End<br/>2022-23</b> | <b>Projected<br/>Year-End<br/>2023-24</b> |
| <b>Beginning Fund Balance</b>                        | <b>\$ 271,497</b>         | <b>\$ 536,470</b>         | <b>\$ 706,580</b>         | <b>\$ 1,304,980</b>                       | <b>\$ 1,304,980</b>                       |
| Total Revenue  | \$ 18,089,152             | \$ 24,823,861             | \$ 31,420,762             | \$ 44,910,545                             | \$ 70,230,129                             |
| Total Expenses                                       | \$ 17,824,179             | \$ 24,653,751             | \$ 30,822,362             | \$ 44,910,545                             | \$ 70,230,129                             |
| <b>Excess (Deficiency) of Revenues over Expenses</b> | <b>\$ 264,973</b>         | <b>\$ 170,110</b>         | <b>\$ 598,400</b>         | <b>\$ -</b>                               | <b>\$ -</b>                               |
| <b>Other Financing Sources (Uses)</b>                | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>                               | <b>\$ -</b>                               |
| <b>Net Excess (Deficiency)</b>                       | <b>\$ 264,973</b>         | <b>\$ 170,110</b>         | <b>\$ 598,400</b>         | <b>\$ -</b>                               | <b>\$ -</b>                               |
| <b>Ending Fund Balance</b>                           | <b>\$ 536,470</b>         | <b>\$ 706,580</b>         | <b>\$ 1,304,980</b>       | <b>\$ 1,304,980</b>                       | <b>\$ 1,304,980</b>                       |



**WICOMICO COUNTY BOARD OF EDUCATION  
FUND BALANCE SUMMARY  
FISCAL YEAR 2023-2024**

| <b>CAPITAL PROJECTS FUND</b>                  |                           |                           |                           |   |   |
|---|---------------------------|---------------------------|---------------------------|---|---|
|   | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Actual<br/>2021-22</b> | <b>Projected<br/>Year-End<br/>2022-23</b> | <b>Projected<br/>Year-End<br/>2023-24</b> |
| <b>Beginning Fund Balance</b>                 | \$ 2,869,038              | \$ 2,153,490              | \$ 2,217,040              | \$ 2,059,493                              | \$ 559,493                                |
| Total Revenue                                 | \$ 19,930,075             | \$ 12,890,229             | \$ 26,127,823             | \$ 31,581,659                             | \$ 47,383,100                             |
| Total Expenses                                | \$ 20,645,623             | \$ 12,826,679             | \$ 26,285,370             | \$ 31,581,659                             | \$ 37,473,100                             |
| Excess (Deficiency) of Revenues over Expenses | \$ (715,548)              | \$ 63,550                 | \$ (157,547)              | \$ -                                      | \$ -                                      |
| Other Financing Sources (Uses)                |                           |                           |                           |   |   |
| Appropriation from Fund Balance *             | \$ -                      | \$ -                      | \$ -                      | \$ 1,500,000                              | \$ 559,493                                |
| Net Excess (Deficiency)                       | \$ (715,548)              | \$ 63,550                 | \$ (157,547)              | \$ 1,500,000                              | \$ 559,493                                |
| <b>Ending Fund Balance</b>                    | <b>\$ 2,153,490</b>       | <b>\$ 2,217,040</b>       | <b>\$ 2,059,493</b>       | <b>\$ 559,493</b>                         | <b>\$ -</b>                               |

| <b>FOOD SERVICE FUND</b>                      |                           |                           |                           |   |   |
|---|---------------------------|---------------------------|---------------------------|---|---|
|   | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Actual<br/>2021-22</b> | <b>Projected<br/>Year-End<br/>2022-23</b> | <b>Projected<br/>Year-End<br/>2023-24</b> |
| <b>Beginning Fund Balance</b>                 | \$ 2,311,968              | \$ 3,104,207              | \$ 2,559,869              | \$ 2,063,687                              | \$ 1,650,426                              |
| Total Revenue                                 | \$ 8,491,236              | \$ 7,053,035              | \$ 4,115,175              | \$ 8,313,225                              | \$ 9,135,648                              |
| Total Expenses                                | \$ 7,698,997              | \$ 7,597,373              | \$ 4,611,357              | \$ 8,313,225                              | \$ 9,135,648                              |
| Excess (Deficiency) of Revenues over Expenses | \$ 792,239                | \$ (544,338)              | \$ (496,182)              | \$ -                                      | \$ -                                      |
| Other Financing Sources (Uses)                |                           |                           |                           |   |   |
| Appropriation from Fund Balance *             | \$ -                      | \$ -                      | \$ -                      | \$ 413,261                                | \$ 414,045                                |
| Net Excess (Deficiency)                       | \$ 792,239                | \$ (544,338)              | \$ (496,182)              | \$ 413,261                                | \$ 414,045                                |
| <b>Ending Fund Balance</b>                    | <b>\$ 3,104,207</b>       | <b>\$ 2,559,869</b>       | <b>\$ 2,063,687</b>       | <b>\$ 1,650,426</b>                       | <b>\$ 1,236,381</b>                       |



\* Declining fund balance in our funds is an indication that expected revenues will be inadequate to cover expenditures to provide education, facilities and nutrition to our students. As we plan for the future, analyses are being done to determine ways to increase revenues and examine methods to reduce operating costs. Our priority remains being able to accomplish this without disrupting class size and minimally impacting classroom instruction.



**CONSOLIDATED  
CURRENT EXPENSE FUND  
BUDGET**

For state reporting purposes, the Consolidated Current Expense Budget is comprised of information from the

**Unrestricted General Fund**

and the

**Restricted Special Revenue Fund.**

Revenue, expenditure and personnel information for the Consolidated Current Expense Budget are reflected on the following pages.



**WICOMICO COUNTY BOARD OF EDUCATION  
CONSOLIDATED CURRENT EXPENSE FUND  
APPROVED BUDGET  
FY 2023-2024**

**FINANCIAL SUMMARY - CONSOLIDATED CURRENT EXPENSE FUND**

| Revenue              | Actual<br>2019-20     | Actual<br>2020-21     | Actual<br>2021-22     | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|----------------------|-----------------------|-----------------------|-----------------------|---------------------------------|---------------------------------|---|--------------|
|                      |                       |                       |                       |                                 |                                 | \$                                      | %            |
| Local Appropriation  | \$ 46,151,803         | \$ 47,682,518         | \$ 48,874,553         | \$ 49,135,024                   | \$ 49,935,024                   | \$ 800,000                              | 1.63%        |
| Other Revenue        | 5,082,271             | 6,243,002             | 8,315,959             | 11,310,562                      | 12,433,992                      | 1,123,430                               | 9.93%        |
| State Revenue        | 162,010,250           | 165,966,404           | 170,116,592           | 178,687,846                     | 192,431,981                     | 13,744,135                              | 7.69%        |
| Federal Revenue      | 17,634,065            | 24,463,199            | 31,398,823            | 65,218,485                      | 66,157,996                      | 939,511                                 | 1.44%        |
| <b>Total Revenue</b> | <b>\$ 230,878,389</b> | <b>\$ 244,355,123</b> | <b>\$ 258,705,927</b> | <b>\$ 304,351,917</b>           | <b>\$ 320,958,993</b>           | <b>\$ 16,607,076</b>                    | <b>5.46%</b> |

| Expenditure by Category            | Actual<br>2019-20     | Actual<br>2020-21     | Actual<br>2021-22     | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|------------------------------------|-----------------------|-----------------------|-----------------------|---------------------------------|---------------------------------|---|--------------|
|                                    |                       |                       |                       |                                 |                                 | \$                                      | %            |
| Administration                     | \$ 5,626,889          | \$ 5,823,617          | \$ 6,386,987          | \$ 7,431,797                    | \$ 7,669,870                    | \$ 238,073                              | 3.20%        |
| School Management and Support      | 13,946,241            | 14,452,569            | 14,315,526            | 16,235,918                      | 16,867,423                      | 631,505                                 | 3.89%        |
| Instructional Salaries & Wages     | 82,237,922            | 83,891,417            | 87,358,393            | 97,699,058                      | 105,369,071                     | 7,670,013                               | 7.85%        |
| Textbooks & Instructional Supplies | 9,507,011             | 10,876,737            | 10,279,283            | 7,879,260                       | 7,640,990                       | (238,270)                               | -3.02%       |
| Other Instructional Costs          | 3,376,867             | 5,805,491             | 11,074,154            | 12,264,528                      | 16,504,281                      | 4,239,753                               | 34.57%       |
| Special Education                  | 21,071,858            | 21,603,761            | 21,715,432            | 26,975,055                      | 25,942,680                      | (1,032,375)                             | -3.83%       |
| Student Personnel Services         | 3,763,305             | 4,060,687             | 4,866,227             | 5,936,854                       | 6,984,453                       | 1,047,599                               | 17.65%       |
| Student Health Services            | 2,090,116             | 2,010,195             | 2,621,795             | 2,681,028                       | 2,956,361                       | 275,333                                 | 10.27%       |
| Student Transportation Services    | 8,699,440             | 7,369,518             | 9,623,003             | 9,451,138                       | 10,071,485                      | 620,347                                 | 6.56%        |
| Operation of Plant                 | 14,430,037            | 16,246,506            | 15,579,079            | 47,119,430                      | 48,223,128                      | 1,103,698                               | 2.34%        |
| Maintenance of Plant               | 4,782,220             | 4,757,584             | 4,769,455             | 5,210,510                       | 5,374,736                       | 164,226                                 | 3.15%        |
| Fixed Charges                      | 47,562,706            | 49,705,865            | 53,875,126            | 56,682,678                      | 58,478,465                      | 1,795,787                               | 3.17%        |
| Food Services                      | 150,000               | -                     | -                     | 384,552                         | 384,552                         | -                                       | 0.00%        |
| Community Services                 | 167,056               | 494,127               | 729,869               | 833,414                         | 886,979                         | 53,565                                  | 6.43%        |
| Capital Outlay                     | 7,665,737             | 7,901,182             | 9,810,388             | 7,566,697                       | 7,604,519                       | 37,822                                  | 0.50%        |
| <b>Total Expenditures</b>          | <b>\$ 225,077,405</b> | <b>\$ 234,999,256</b> | <b>\$ 253,004,717</b> | <b>\$ 304,351,918</b>           | <b>\$ 320,958,993</b>           | <b>\$ 16,607,076</b>                    | <b>5.46%</b> |

| Expenditure by Object     | Actual<br>2019-20     | Actual<br>2020-21     | Actual<br>2021-22     | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|---------------------------|-----------------------|-----------------------|-----------------------|---------------------------------|---------------------------------|---|--------------|
|                           |                       |                       |                       |                                 |                                 | \$                                      | %            |
| Salaries & Wages          | \$ 133,985,511        | \$ 137,271,944        | \$ 142,559,260        | \$ 163,099,142                  | \$ 172,684,941                  | \$ 9,585,799                            | 5.88%        |
| Contracted Services       | 17,651,215            | 19,527,209            | 25,382,714            | 26,561,080                      | 30,801,032                      | 4,239,952                               | 15.96%       |
| Supplies and Materials    | 13,170,580            | 14,531,540            | 14,418,288            | 11,993,316                      | 12,217,616                      | 224,300                                 | 1.87%        |
| Other Charges             | 52,874,462            | 54,366,006            | 59,368,185            | 63,055,409                      | 65,317,650                      | 2,262,241                               | 3.59%        |
| Equipment                 | 6,307,523             | 7,875,722             | 9,845,625             | 37,485,336                      | 37,202,418                      | (282,918)                               | -0.75%       |
| Transfers                 | 1,088,114             | 1,426,835             | 1,430,645             | 2,157,634                       | 2,735,336                       | 577,702                                 | 26.77%       |
| <b>Total Expenditures</b> | <b>\$ 225,077,405</b> | <b>\$ 234,999,256</b> | <b>\$ 253,004,717</b> | <b>\$ 304,351,917</b>           | <b>\$ 320,958,993</b>           | <b>\$ 16,607,076</b>                    | <b>5.46%</b> |

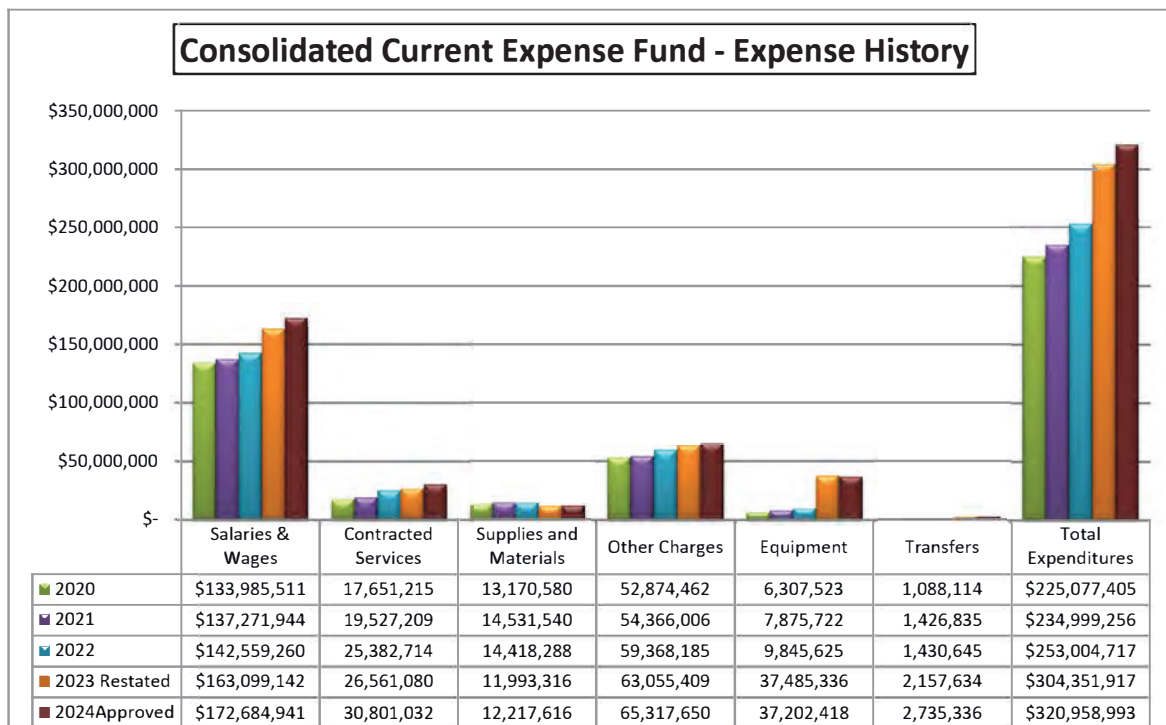
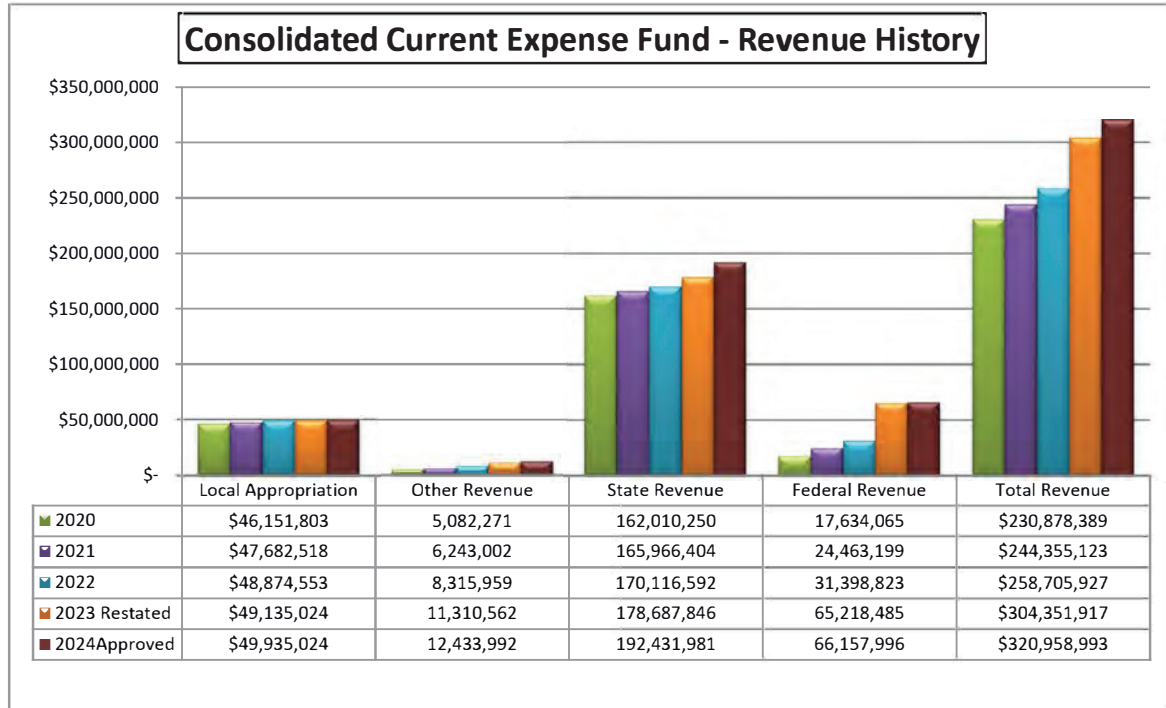
|                                       |                 |                 |                 |                 |                 |              |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| <b>Full-Time Equivalent Positions</b> | <b>2,306.16</b> | <b>2,303.20</b> | <b>2,336.30</b> | <b>2,467.27</b> | <b>2,512.70</b> | <b>45.43</b> |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|

|                               |                      |                      |                      |                      |                      |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 15,964,705</b> | <b>\$ 19,272,468</b> | <b>\$ 28,821,426</b> | <b>\$ 34,472,088</b> | <b>\$ 31,642,447</b> |
| <b>Ending Fund Balance</b>    | <b>\$ 19,272,468</b> | <b>\$ 28,821,426</b> | <b>\$ 34,472,088</b> | <b>\$ 31,642,447</b> | <b>\$ 28,296,978</b> |



**WICOMICO COUNTY BOARD OF EDUCATION  
CONSOLIDATED CURRENT EXPENSE FUND  
APPROVED BUDGET  
FY 2023-2024**

**FINANCIAL SUMMARY - CONSOLIDATED CURRENT EXPENSE FUND**



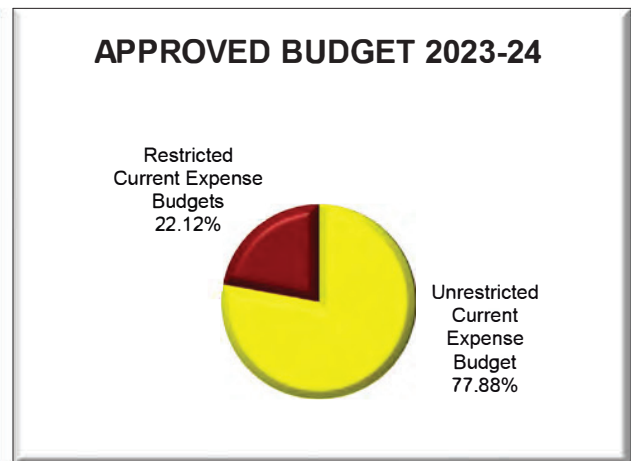
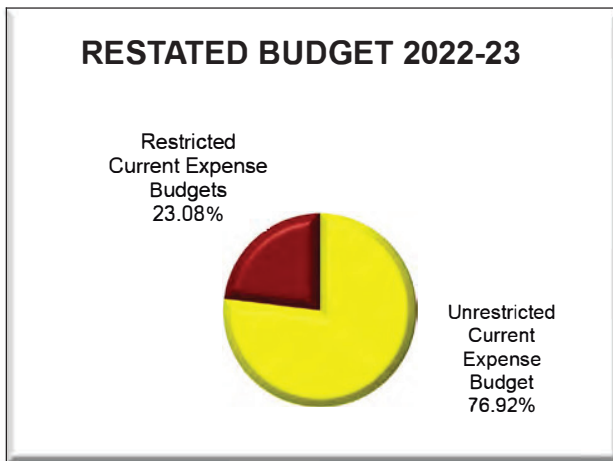


**WICOMICO COUNTY BOARD OF EDUCATION  
CONSOLIDATED CURRENT EXPENSE FUND  
APPROVED BUDGET  
FY 2023-2024**

**CONSOLIDATED CURRENT EXPENSE FUND - REVENUE SUMMARY**

The Consolidated Current Expense Budget is comprised of the unrestricted general fund and the restricted special revenue fund. The table below summarizes each governmental fund showing both approved budgeted revenue along with total actual revenue of the three prior years.

| REVENUE                                | Actual<br>Revenue<br>2019-20 | Actual<br>Revenue<br>2020-21 | Actual<br>Revenue<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | Increase(Decrease)   |              |
|--|------------------------------|------------------------------|------------------------------|---------------------------------|---------------------------------|----------------------|--------------|
|  |                              |                              |                              |                                 |                                 | \$                   | %            |
| Unrestricted Current<br>Expense Budget | \$ 206,054,528               | \$ 212,934,361               | \$ 216,653,141               | \$ 234,121,788                  | \$ 249,948,032                  | \$ 15,826,244        | 6.76%        |
| Restricted Current<br>Expense Budgets  | \$ 24,823,861                | \$ 31,420,762                | \$ 42,052,786                | \$ 70,230,129                   | \$ 71,010,961                   | \$ 780,832           | 1.11%        |
| <b>TOTAL REVENUE</b>                   | <b>\$ 230,878,389</b>        | <b>\$ 244,355,123</b>        | <b>\$ 258,705,927</b>        | <b>\$ 304,351,917</b>           | <b>\$ 320,958,993</b>           | <b>\$ 16,607,076</b> | <b>5.46%</b> |





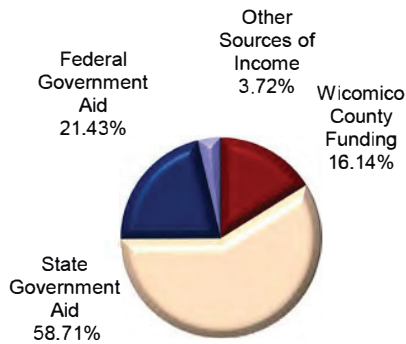
**WICOMICO COUNTY BOARD OF EDUCATION  
CONSOLIDATED CURRENT EXPENSE FUND  
APPROVED BUDGET  
FY 2023-2024**

**CONSOLIDATED CURRENT EXPENSE FUND - REVENUE DETAIL**

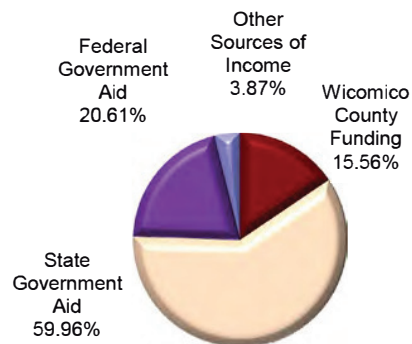
Summary of revenue appropriations show both approved budgeted revenue along with total actual revenue for the three prior years. The Board plans to make every attempt in this FY 2024 budget and future budget years to obtain maximum funding from all sources in an effort to rebuild lost revenues from past years to meet our school system's needs in order to provide all students in Wicomico County a quality education to enable them to meet all Maryland College and Career-Ready Standards. Today's students will become the future workforce and leaders of our community and education plays a major role in preparing them for their future.

| REVENUE - DETAIL                  | Actual<br>Revenue<br>2019-20 | Actual<br>Revenue<br>2020-21 | Actual<br>Revenue<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | Increase(Decrease)   |              |
|-----------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|---------------------------------|----------------------|--------------|
|                                   |                              |                              |                              |                                 |                                 | \$                   | %            |
| Wicomico County Funding           | \$ 46,151,803                | \$ 47,682,518                | \$ 48,874,553                | \$ 49,135,024                   | \$ 49,935,024                   | \$ 800,000           | 1.63%        |
| Wic Cty Funding - Disparity Grant | -                            | -                            | -                            | -                               | -                               | -                    |              |
| Subtotal County Appropriation     | 46,151,803                   | 47,682,518                   | 48,874,553                   | 49,135,024                      | 49,935,024                      | 800,000              | 1.63%        |
| State Government Aid              | 162,010,250                  | 165,966,404                  | 170,116,592                  | 178,687,846                     | 192,431,981                     | 13,744,135           | 7.69%        |
| Federal Government Aid            | 17,634,055                   | 24,463,199                   | 31,398,823                   | 65,218,485                      | 66,157,996                      | 939,511              | 1.44%        |
| Other Sources of Income           | 5,082,271                    | 6,243,002                    | 8,315,959                    | 11,310,562                      | 12,433,992                      | 1,123,430            | 9.93%        |
| <b>TOTAL REVENUE</b>              | <b>\$ 230,878,379</b>        | <b>\$ 244,355,123</b>        | <b>\$ 258,705,927</b>        | <b>\$ 304,351,917</b>           | <b>\$ 320,958,993</b>           | <b>\$ 16,607,076</b> | <b>5.46%</b> |

**RESTATED BUDGET 2022-23**



**APPROVED BUDGET 2023-24**



Other Sources of Income includes unliquidated surplus



**WICOMICO COUNTY BOARD OF EDUCATION  
CONSOLIDATED CURRENT EXPENSE FUND  
APPROVED BUDGET  
FY 2023-2024**

**CONSOLIDATED CURRENT EXPENSE FUND - EXPENDITURES BY CATEGORY**

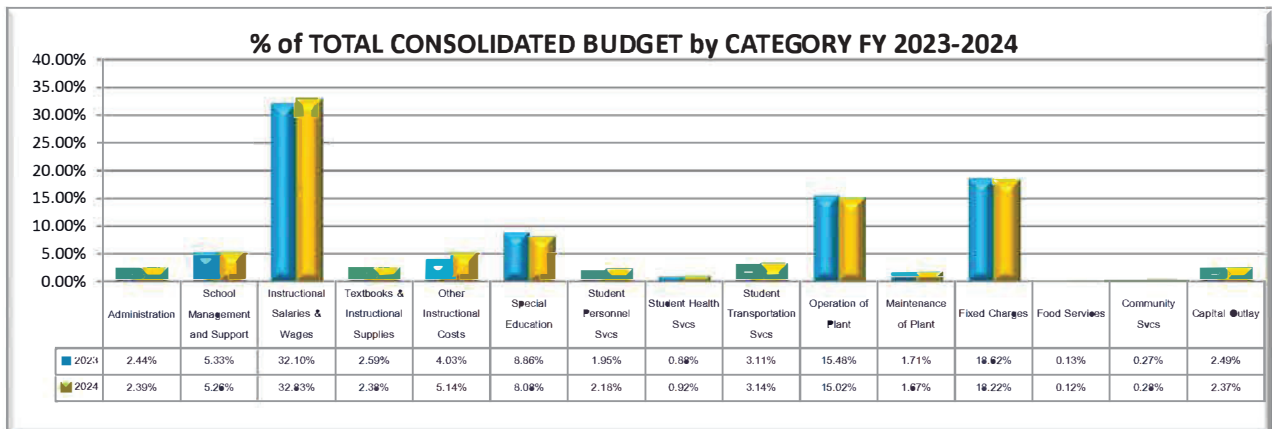
The Maryland State reporting model defines the *Current Expense Fund* as the composite of the General Fund (Unrestricted) and Special Revenue Fund (Restricted). The following table shows a summary of these consolidated expenditures by state-defined Category for the Current Expense Fund, showing both approved budgeted expenses along with total actual expenses for the three prior years. A presentation of the same expenditure data is presented on the following page by state-defined Object.

| CATEGORY                           | Actual<br>Expense<br>2019-20 | Actual<br>Expense<br>2020-21 | Actual<br>Expense<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | Increase(Decrease)   |              |
|------------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|---------------------------------|----------------------|--------------|
|                                    |                              |                              |                              |                                 |                                 | \$                   | %            |
| Administration                     | \$ 5,626,889                 | \$ 5,823,617                 | \$ 6,386,987                 | \$ 7,431,797                    | \$ 7,669,870                    | \$ 238,073           | 3.20%        |
| School Management and Support      | 13,946,241                   | 14,452,569                   | 14,315,526                   | 16,235,918                      | 16,867,423                      | 631,505              | 3.89%        |
| Instructional Salaries & Wages     | 82,237,922                   | 83,891,417                   | 87,358,393                   | 97,699,058                      | 105,369,071                     | 7,670,013            | 7.85%        |
| Textbooks & Instructional Supplies | 9,507,011                    | 10,876,737                   | 10,279,283                   | 7,879,260                       | 7,640,990                       | (238,270)            | -3.02%       |
| Other Instructional Costs          | 3,376,867                    | 5,805,491                    | 11,074,154                   | 12,264,528                      | 16,504,281                      | 4,239,753            | 34.57%       |
| Special Education                  | 21,071,858                   | 21,603,761                   | 21,715,432                   | 26,975,055                      | 25,942,680                      | (1,032,375)          | -3.83%       |
| Student Personnel Services         | 3,763,305                    | 4,060,687                    | 4,866,227                    | 5,936,854                       | 6,984,453                       | 1,047,599            | 17.65%       |
| Student Health Services            | 2,090,116                    | 2,010,195                    | 2,621,795                    | 2,681,028                       | 2,956,361                       | 275,333              | 10.27%       |
| Student Transportation Services    | 8,699,440                    | 7,369,518                    | 9,623,003                    | 9,451,138                       | 10,071,485                      | 620,347              | 6.56%        |
| Operation of Plant                 | 14,430,037                   | 16,246,506                   | 15,579,079                   | 47,119,430                      | 48,223,128                      | 1,103,698            | 2.34%        |
| Maintenance of Plant               | 4,782,220                    | 4,757,584                    | 4,769,455                    | 5,210,510                       | 5,374,736                       | 164,226              | 3.15%        |
| Fixed Charges                      | 47,562,706                   | 49,705,865                   | 53,875,126                   | 56,682,678                      | 58,478,465                      | 1,795,787            | 3.17%        |
| Food Services                      | 150,000                      | -                            | -                            | 384,552                         | 384,552                         | -                    | 0.00%        |
| Community Services                 | 167,056                      | 494,127                      | 729,869                      | 833,414                         | 886,979                         | 53,565               | 6.43%        |
| Capital Outlay                     | 7,665,737                    | 7,901,182                    | 9,810,388                    | 7,566,697                       | 7,604,519                       | 37,822               | 0.50%        |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 225,077,405</b>        | <b>\$ 234,999,256</b>        | <b>\$ 253,004,717</b>        | <b>\$ 304,351,917</b>           | <b>\$ 320,958,993</b>           | <b>\$ 16,607,076</b> | <b>5.46%</b> |

**BY CATEGORY - % of TOTAL CONSOLIDATED BUDGET**

|                                    | Actual<br>Expense<br>2019-20 | Actual<br>Expense<br>2020-21 | Actual<br>Expense<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | Increase<br>(Decrease) |
|------------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|---------------------------------|------------------------|
| Administration                     | 2.50%                        | 2.48%                        | 2.52%                        | 2.44%                           | 2.39%                           | -0.05%                 |
| School Management and Support      | 6.20%                        | 6.15%                        | 5.66%                        | 5.33%                           | 5.26%                           | -0.08%                 |
| Instructional Salaries & Wages     | 36.55%                       | 35.70%                       | 34.55%                       | 32.10%                          | 32.83%                          | 0.73%                  |
| Textbooks & Instructional Supplies | 4.22%                        | 4.63%                        | 4.06%                        | 2.59%                           | 2.38%                           | -0.21%                 |
| Other Instructional Costs          | 1.50%                        | 2.47%                        | 4.38%                        | 4.03%                           | 5.14%                           | 1.11%                  |
| Special Education                  | 9.36%                        | 9.19%                        | 8.58%                        | 8.86%                           | 8.08%                           | -0.78%                 |
| Student Personnel Svcs             | 1.67%                        | 1.73%                        | 1.92%                        | 1.95%                           | 2.18%                           | 0.23%                  |
| Student Health Svcs                | 0.93%                        | 0.86%                        | 1.04%                        | 0.88%                           | 0.92%                           | 0.04%                  |
| Student Transportation Svcs        | 3.87%                        | 3.14%                        | 3.80%                        | 3.11%                           | 3.14%                           | 0.03%                  |
| Operation of Plant                 | 6.41%                        | 6.91%                        | 6.16%                        | 15.48%                          | 15.02%                          | -0.46%                 |
| Maintenance of Plant               | 2.12%                        | 2.02%                        | 1.89%                        | 1.71%                           | 1.67%                           | -0.04%                 |
| Fixed Charges                      | 21.13%                       | 21.15%                       | 21.29%                       | 18.62%                          | 18.22%                          | -0.40%                 |
| Food Services                      | 0.07%                        | 0.00%                        | 0.00%                        | 0.13%                           | 0.12%                           | -0.01%                 |
| Community Svcs                     | 0.07%                        | 0.21%                        | 0.29%                        | 0.27%                           | 0.28%                           | 0.00%                  |
| Capital Outlay                     | 3.41%                        | 3.36%                        | 3.88%                        | 2.49%                           | 2.37%                           | -0.12%                 |
| <b>TOTAL</b>                       | <b>100.00%</b>               | <b>100.00%</b>               | <b>100.00%</b>               | <b>100.00%</b>                  | <b>100.00%</b>                  |                        |

NOTE: Total percentages may not equal 100% due to rounding





**WICOMICO COUNTY BOARD OF EDUCATION  
CONSOLIDATED CURRENT EXPENSE FUND  
APPROVED BUDGET  
FY 2023-2024**

**CONSOLIDATED CURRENT EXPENSE FUND - EXPENDITURES BY OBJECT**

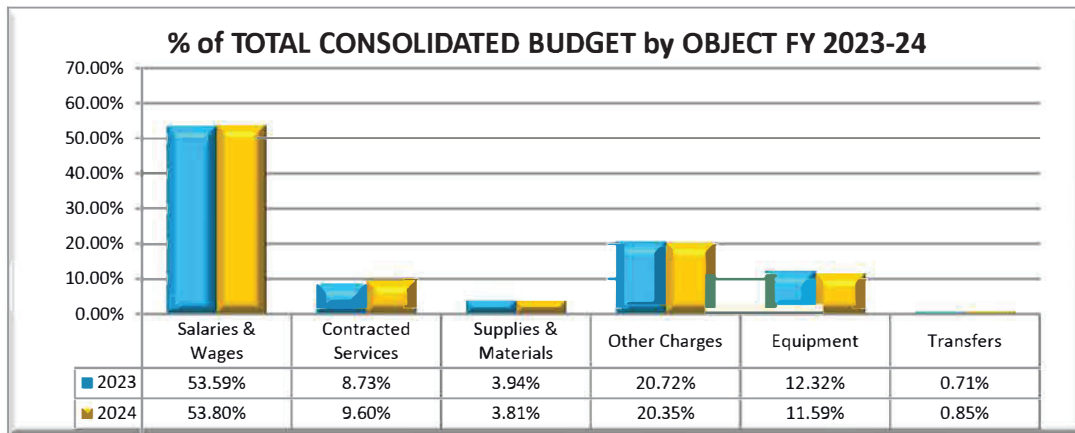
Summary of expenditures by object for the unrestricted general fund and the restricted special revenue funds, showing both approved budgeted expenses along with total actual expenses for the three prior years.

| <b>OBJECT</b>             | <b>Actual<br/>Expense<br/>2019-20</b> | <b>Actual<br/>Expense<br/>2020-21</b> | <b>Actual<br/>Expense<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-2023</b> | <b>Approved<br/>Budget<br/>2023-2024</b> | <b>Increase(Decrease)</b> |              |
|---------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--|--|---------------------------|--------------|
|                           |                                       |                                       |                                       |  |  | <b>\$</b>                 | <b>%</b>     |
| Salaries & Wages          | \$ 133,985,511                        | \$ 137,271,944                        | \$ 142,559,260                        | \$ 163,099,142                           | \$ 172,684,941                           | \$ 9,585,799              | 5.88%        |
| Contracted Services       | 17,651,215                            | 19,527,209                            | 25,382,714                            | 26,561,080                               | 30,801,032                               | 4,239,952                 | 15.96%       |
| Supplies and Materials    | 13,170,580                            | 14,531,540                            | 14,418,288                            | 11,993,316                               | 12,217,616                               | 224,300                   | 1.87%        |
| Other Charges             | 52,874,462                            | 54,366,006                            | 59,368,185                            | 63,055,409                               | 65,317,650                               | 2,262,241                 | 3.59%        |
| Equipment                 | 6,307,523                             | 7,875,722                             | 9,845,625                             | 37,485,336                               | 37,202,418                               | (282,918)                 | -0.75%       |
| Transfers                 | 1,088,114                             | 1,426,835                             | 1,430,645                             | 2,157,634                                | 2,735,336                                | 577,702                   | 26.77%       |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 225,077,405</b>                 | <b>\$ 234,999,256</b>                 | <b>\$ 253,004,717</b>                 | <b>\$ 304,351,917</b>                    | <b>\$ 320,958,993</b>                    | <b>\$ 16,607,076</b>      | <b>5.46%</b> |

**BY OBJECT - % of TOTAL CONSOLIDATED BUDGET**

|                      | <b>Actual<br/>Expense<br/>2019-20</b> | <b>Actual<br/>Expense<br/>2020-21</b> | <b>Actual<br/>Expense<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-2023</b> | <b>Approved<br/>Budget<br/>2023-2024</b> | <b>Increase<br/>(Decrease)</b> |
|----------------------|---------------------------------------|---------------------------------------|---------------------------------------|--|--|--------------------------------|
| Salaries & Wages     | 59.53%                                | 58.41%                                | 56.35%                                | 53.59%                                   | 53.80%                                   | 0.21%                          |
| Contracted Services  | 7.84%                                 | 8.31%                                 | 10.03%                                | 8.73%                                    | 9.60%                                    | 0.87%                          |
| Supplies & Materials | 5.85%                                 | 6.18%                                 | 5.70%                                 | 3.94%                                    | 3.81%                                    | -0.13%                         |
| Other Charges        | 23.49%                                | 23.13%                                | 23.47%                                | 20.72%                                   | 20.35%                                   | -0.37%                         |
| Equipment            | 2.80%                                 | 3.35%                                 | 3.89%                                 | 12.32%                                   | 11.59%                                   | -0.73%                         |
| Transfers            | 0.48%                                 | 0.61%                                 | 0.57%                                 | 0.71%                                    | 0.85%                                    | 0.14%                          |
| <b>TOTAL</b>         | <b>100.00%</b>                        | <b>100.00%</b>                        | <b>100.00%</b>                        | <b>100.00%</b>                           | <b>100.00%</b>                           |                                |

NOTE: Total percentages may not equal 100% due to rounding





**WICOMICO COUNTY BOARD OF EDUCATION  
CONSOLIDATED CURRENT EXPENSE FUND  
APPROVED BUDGET  
FY 2023-2024**

**CONSOLIDATED CURRENT EXPENSE FUND - PERSONNEL RESOURCES**

| <u>BY CATEGORY</u>          | Actual<br>2019-20 | Actual<br>2020-21 | Actual<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | Increase (Decrease) |              |
|-----------------------------|-------------------|-------------------|-------------------|---------------------------------|---------------------------------|---------------------|--------------|
|                             |                   |                   |                   |                                 |                                 | #                   | %            |
| Administration              | 57.40             | 59.40             | 56.40             | 59.90                           | 58.40                           | -1.50               | -2.50%       |
| School Management & Support | 199.16            | 194.63            | 191.30            | 198.70                          | 200.70                          | 2.00                | 1.01%        |
| Instruction                 | 1,320.20          | 1,325.70          | 1,349.70          | 1,374.90                        | 1,417.90                        | 43.00               | 3.13%        |
| Special Education           | 435.50            | 423.57            | 427.00            | 472.87                          | 464.80                          | -8.07               | -1.71%       |
| Student Personnel           | 47.50             | 52.50             | 60.50             | 65.50                           | 76.50                           | 11.00               | 16.79%       |
| Student Health Services     | 42.00             | 42.00             | 45.00             | 47.00                           | 53.00                           | 6.00                | 12.77%       |
| Student Transportation      | 9.00              | 9.00              | 9.00              | 30.00                           | 25.00                           | -5.00               | -16.67%      |
| Operation of Plant          | 155.15            | 154.15            | 153.65            | 168.65                          | 169.65                          | 1.00                | 0.59%        |
| Maintenance of Plant        | 30.15             | 32.15             | 29.65             | 31.65                           | 31.65                           | 0.00                | 0.00%        |
| Food Services               | 0.00              | 0.00              | 0.00              | 0.00                            | 0.00                            | 0.00                | 0.00%        |
| Community Services          | 0.50              | 0.50              | 6.50              | 7.50                            | 4.50                            | -3.00               | -40.00%      |
| Capital Outlay              | 9.60              | 9.60              | 7.60              | 10.60                           | 10.60                           | 0.00                | 0.00%        |
| <b>TOTAL</b>                | <b>2,306.16</b>   | <b>2,303.20</b>   | <b>2,336.30</b>   | <b>2,467.27</b>                 | <b>2,512.70</b>                 | <b>45.43</b>        | <b>1.84%</b> |

| <u>BY POSITION</u>         | Actual<br>2019-20 | Actual<br>2020-21 | Actual<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | Increase (Decrease) |              |
|----------------------------|-------------------|-------------------|-------------------|---------------------------------|---------------------------------|---------------------|--------------|
|                            |                   |                   |                   |                                 |                                 | #                   | %            |
| Assistant Superintendent   | 3.00              | 3.00              | 3.00              | 3.00                            | 3.00                            | 0.00                | 0.00%        |
| Bus Driver                 | 0.00              | 0.00              | 0.00              | 20.00                           | 15.00                           | -5.00               | -25.00%      |
| Coordinator                | 25.93             | 24.93             | 25.93             | 27.00                           | 34.93                           | 7.93                | 29.37%       |
| Director                   | 12.00             | 12.00             | 12.00             | 12.00                           | 12.00                           | 0.00                | 0.00%        |
| Guidance Counselor         | 38.60             | 38.00             | 41.00             | 41.00                           | 41.00                           | 0.00                | 0.00%        |
| Media Specialist           | 21.00             | 21.00             | 21.00             | 21.00                           | 21.00                           | 0.00                | 0.00%        |
| Nurse                      | 28.00             | 24.00             | 25.00             | 27.00                           | 28.00                           | 1.00                | 3.70%        |
| Other Professional Staff   | 66.00             | 67.00             | 64.00             | 68.50                           | 70.50                           | 2.00                | 2.92%        |
| Other Staff                | 113.50            | 116.50            | 118.50            | 127.50                          | 128.50                          | 1.00                | 0.78%        |
| Paraprofessionals          | 493.00            | 468.00            | 488.00            | 525.00                          | 553.00                          | 28.00               | 5.33%        |
| Principal                  | 26.00             | 26.00             | 26.00             | 26.00                           | 26.00                           | 0.00                | 0.00%        |
| Psychologist               | 12.00             | 9.00              | 12.00             | 14.00                           | 14.00                           | 0.00                | 0.00%        |
| Pupil Personnel/Social Wkr | 34.00             | 41.00             | 49.00             | 53.00                           | 51.00                           | -2.00               | -3.77%       |
| Secretaries and Clerks     | 129.46            | 129.50            | 126.50            | 130.50                          | 129.00                          | -1.50               | -1.15%       |
| Superintendent             | 1.00              | 1.00              | 1.00              | 1.00                            | 1.00                            | 0.00                | 0.00%        |
| Supervisor                 | 21.07             | 20.07             | 22.07             | 22.07                           | 22.07                           | 0.00                | 0.00%        |
| Teacher                    | 1,228.60          | 1,252.20          | 1,250.70          | 1,288.40                        | 1,302.40                        | 14.00               | 1.09%        |
| Therapist                  | 14.00             | 14.00             | 15.00             | 22.30                           | 22.30                           | 0.00                | 0.00%        |
| Vice-Principal             | 39.00             | 36.00             | 35.60             | 38.00                           | 38.00                           | 0.00                | 0.00%        |
| <b>TOTAL</b>               | <b>2,306.16</b>   | <b>2,303.20</b>   | <b>2,336.30</b>   | <b>2,467.27</b>                 | <b>2,512.70</b>                 | <b>45.43</b>        | <b>1.84%</b> |

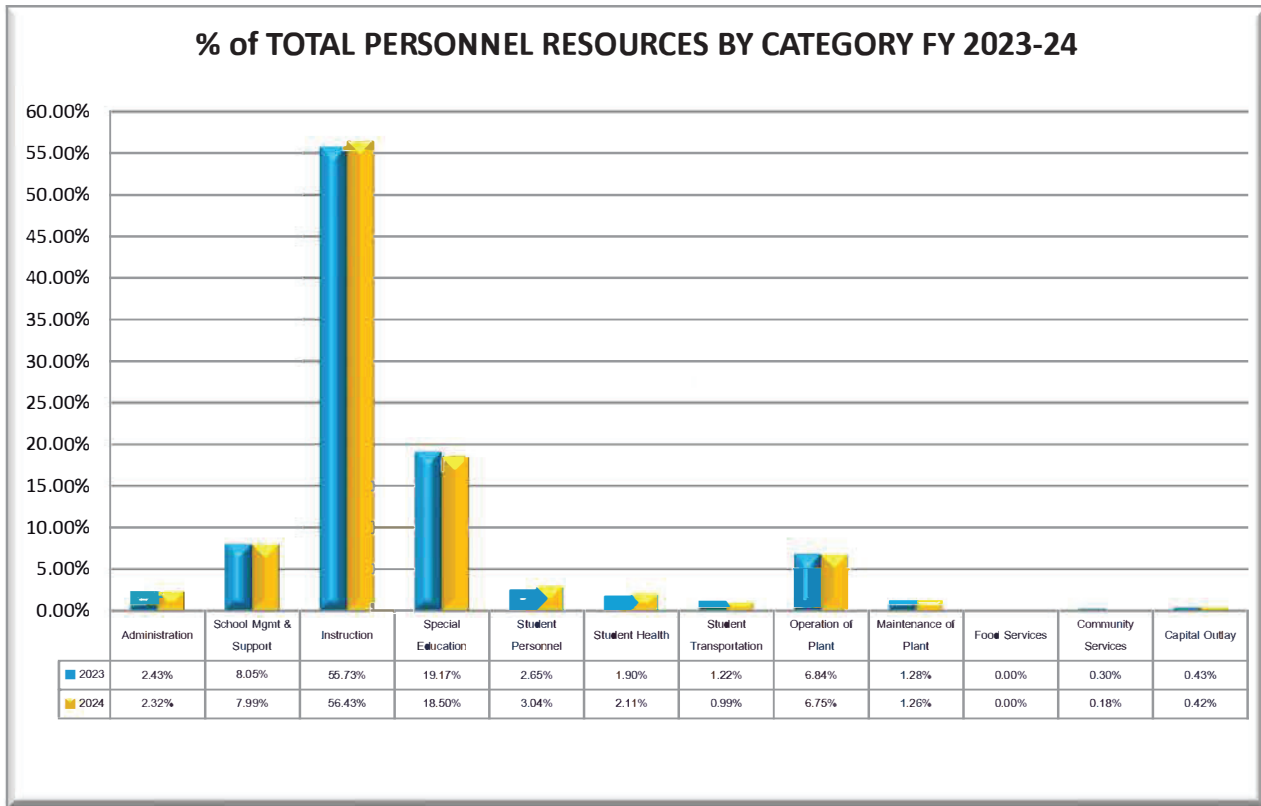
Enrollment trends and projections directly affect staffing levels. Each year, we make it a priority to maintain our class size/staffing ratio with minimal impacts to instructional positions. Grant funding has also been applied for whenever possible to help minimize classroom impact.

'Actual' reflects a snapshot as of June 30th.



**WICOMICO COUNTY BOARD OF EDUCATION  
CONSOLIDATED CURRENT EXPENSE FUND  
APPROVED BUDGET  
FY 2023-2024**

**CONSOLIDATED CURRENT EXPENSE FUND - PERSONNEL RESOURCES**





**GENERAL FUND**  
(Unrestricted)

**Financial Summary**  
- Revenue  
- Expense

**Detail of Revenues**

**Fee Schedules**



**WICOMICO COUNTY BOARD OF EDUCATION  
GENERAL FUND  
APPROVED BUDGET  
FY 2023-2024**

**FINANCIAL SUMMARY - GENERAL FUND (Unrestricted)**

| Revenue              | Actual<br>2019-20     | Actual<br>2020-21     | Actual<br>2021-22     | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|----------------------|-----------------------|-----------------------|-----------------------|---------------------------------|---------------------------------|---|--------------|
|                      |                       |                       |                       |                                 |                                 | \$                                      | %            |
| Local Appropriation  | \$ 46,151,803         | \$ 47,682,518         | \$ 48,874,553         | \$ 49,135,024                   | \$ 49,935,024                   | \$ 800,000                              | 1.63%        |
| Other Revenue        | 4,619,093             | 5,958,175             | 7,414,970             | 10,689,109                      | 11,831,670                      | 1,142,561                               | 10.69%       |
| State Revenue        | 155,283,632           | 159,293,668           | 160,363,618           | 174,297,655                     | 188,181,338                     | 13,883,683                              | 7.97%        |
| Federal Revenue      | -                     | -                     | -                     | -                               | -                               | -                                       | 0.00%        |
| <b>Total Revenue</b> | <b>\$ 206,054,528</b> | <b>\$ 212,934,361</b> | <b>\$ 216,653,141</b> | <b>\$ 234,121,788</b>           | <b>\$ 249,948,032</b>           | <b>\$ 15,826,244</b>                    | <b>6.76%</b> |

| Expenditure by Category            | Actual<br>2019-20     | Actual<br>2020-21     | Actual<br>2021-22     | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|------------------------------------|-----------------------|-----------------------|-----------------------|---------------------------------|---------------------------------|---|--------------|
|                                    |                       |                       |                       |                                 |                                 | \$                                      | %            |
| Administration                     | \$ 5,116,935          | \$ 5,287,921          | \$ 5,347,942          | \$ 6,369,337                    | \$ 6,645,760                    | \$ 276,423                              | 4.34%        |
| School Management and Support      | 13,756,512            | 14,233,752            | 14,196,060            | 16,096,806                      | 16,713,666                      | \$ 616,860                              | 3.83%        |
| Instructional Salaries & Wages     | 75,090,587            | 77,313,488            | 78,578,822            | 88,987,095                      | 95,804,552                      | \$ 6,817,457                            | 7.66%        |
| Textbooks & Instructional Supplies | 4,063,789             | 3,637,670             | 3,593,675             | 3,665,960                       | 3,843,970                       | \$ 178,010                              | 4.86%        |
| Other Instructional Costs          | 1,697,470             | 1,634,022             | 1,813,573             | 2,430,727                       | 3,029,338                       | \$ 598,611                              | 24.63%       |
| Special Education                  | 17,145,184            | 17,245,072            | 17,188,587            | 20,854,773                      | 22,021,891                      | \$ 1,167,118                            | 5.60%        |
| Student Personnel Services         | 3,089,380             | 3,371,566             | 3,593,245             | 4,178,960                       | 5,614,565                       | \$ 1,435,605                            | 34.35%       |
| Student Health Services            | 1,784,361             | 1,646,398             | 1,647,292             | 1,960,758                       | 2,312,455                       | \$ 351,697                              | 17.94%       |
| Student Transportation Services    | 8,406,987             | 7,357,085             | 9,206,743             | 9,330,697                       | 9,942,752                       | \$ 612,055                              | 6.56%        |
| Operation of Plant                 | 14,087,331            | 14,455,282            | 14,401,505            | 16,407,628                      | 17,511,326                      | \$ 1,103,698                            | 6.73%        |
| Maintenance of Plant               | 4,763,825             | 4,731,001             | 4,613,068             | 5,210,510                       | 5,374,736                       | \$ 164,226                              | 3.15%        |
| Fixed Charges                      | 43,438,500            | 45,747,145            | 49,206,069            | 50,704,521                      | 53,367,173                      | \$ 2,662,652                            | 5.25%        |
| Food Services                      | 150,000               | -                     | -                     | -                               | -                               | \$ -                                    | 0.00%        |
| Community Services                 | 167,056               | 178,495               | 167,718               | 357,319                         | 361,329                         | \$ 4,010                                | 1.12%        |
| Capital Outlay                     | 7,665,737             | 7,337,997             | 7,270,738             | 7,566,697                       | 7,404,519                       | \$ (162,178)                            | -2.14%       |
| <b>Total Expenditures</b>          | <b>\$ 200,423,654</b> | <b>\$ 204,176,894</b> | <b>\$ 210,825,037</b> | <b>\$ 234,121,788</b>           | <b>\$ 249,948,032</b>           | <b>\$ 15,826,244</b>                    | <b>6.76%</b> |

| Expenditure by Object     | Actual<br>2019-20     | Actual<br>2020-21     | Actual<br>2021-22     | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|---------------------------|-----------------------|-----------------------|-----------------------|---------------------------------|---------------------------------|---|--------------|
|                           |                       |                       |                       |                                 |                                 | \$                                      | %            |
| Salaries & Wages          | \$ 121,594,944        | \$ 124,980,897        | \$ 127,172,862        | \$ 145,354,688                  | \$ 156,586,868                  | \$ 11,232,180                           | 7.73%        |
| Contracted Services       | 15,920,442            | 14,849,472            | 17,237,380            | 17,723,579                      | 18,238,579                      | 515,000                                 | 2.91%        |
| Supplies and Materials    | 7,294,366             | 6,389,273             | 6,963,051             | 6,899,731                       | 7,663,497                       | 763,766                                 | 11.07%       |
| Other Charges             | 48,273,262            | 50,110,935            | 54,065,253            | 56,911,855                      | 59,868,542                      | 2,956,687                               | 5.20%        |
| Equipment                 | 6,298,164             | 6,853,863             | 4,566,289             | 5,800,319                       | 5,642,819                       | (157,500)                               | -2.72%       |
| Transfers                 | 1,042,476             | 992,454               | 820,202               | 1,431,616                       | 1,947,727                       | 516,111                                 | 36.05%       |
| <b>Total Expenditures</b> | <b>\$ 200,423,654</b> | <b>\$ 204,176,894</b> | <b>\$ 210,825,037</b> | <b>\$ 234,121,788</b>           | <b>\$ 249,948,032</b>           | <b>\$ 15,826,244</b>                    | <b>6.76%</b> |

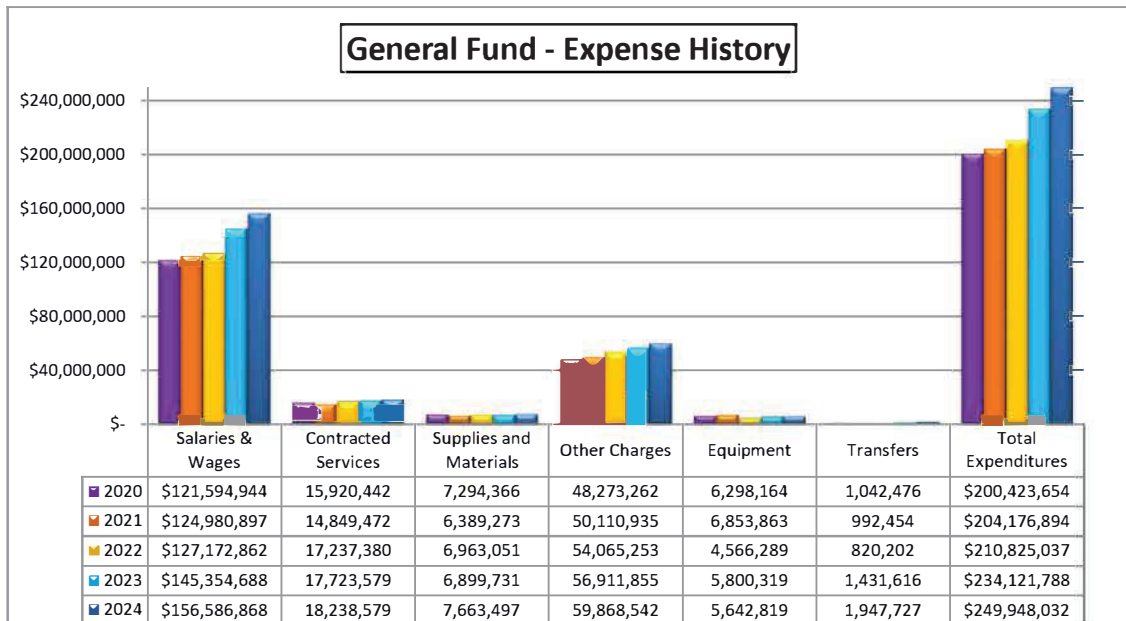
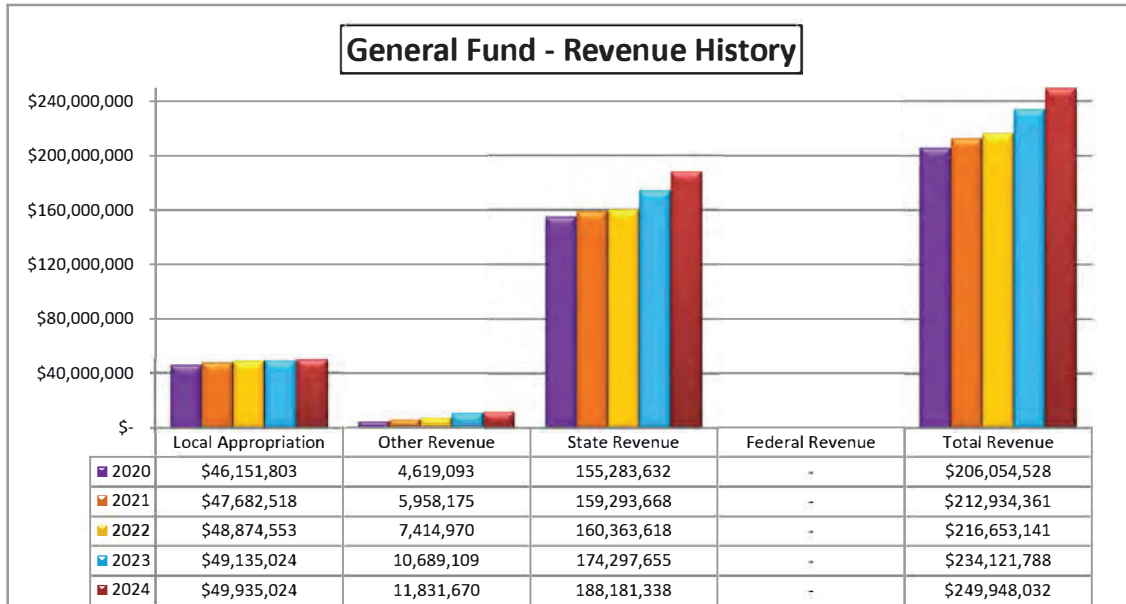
|                                       |                 |                 |                 |                 |                 |              |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| <b>Full-Time Equivalent Positions</b> | <b>2,063.22</b> | <b>2,079.27</b> | <b>2,090.37</b> | <b>2,253.27</b> | <b>2,306.27</b> | <b>53.00</b> |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|

|                               |                      |                      |                      |                      |                      |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 15,401,235</b> | <b>\$ 18,565,888</b> | <b>\$ 27,516,446</b> | <b>\$ 33,294,002</b> | <b>\$ 30,464,361</b> |
| <b>Ending Fund Balance</b>    | <b>\$ 18,565,888</b> | <b>\$ 27,516,446</b> | <b>\$ 33,294,002</b> | <b>\$ 30,464,361</b> | <b>\$ 27,118,892</b> |



**WICOMICO COUNTY BOARD OF EDUCATION  
GENERAL FUND  
APPROVED BUDGET  
FY 2023-2024**

**FINANCIAL SUMMARY - GENERAL FUND (Unrestricted)**

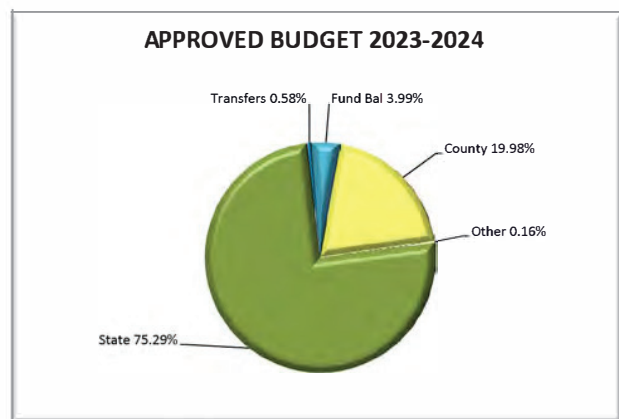
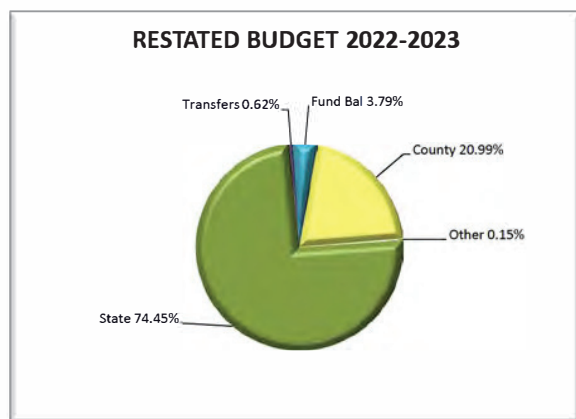




**WICOMICO COUNTY BOARD OF EDUCATION  
GENERAL FUND  
APPROVED BUDGET  
FISCAL YEAR 2023-2024**

**SOURCES OF REVENUE - GENERAL FUND (Unrestricted)**

| SOURCES OF REVENUE                    | Actual<br>Revenue<br>2019-20 | Actual<br>Revenue<br>2020-21 | Actual<br>Revenue<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase(Decrease) |               |
|---------------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|---------------------------------|---|---------------|
|                                       |                              |                              |                              |                                 |                                 | \$                                      | %             |
| <b>LOCAL:</b>                         |                              |                              |                              |                                 |                                 |   |               |
| County Appropriation                  | \$ 46,151,803                | \$ 47,682,518                | \$ 48,874,553                | \$ 49,135,024                   | \$ 49,935,024                   | \$ 800,000                              | 1.63%         |
| Other (details on following page)     | 831,290                      | 242,714                      | 852,212                      | 350,350                         | 403,500                         | 53,150                                  | 15.17%        |
|                                       | <b>\$ 46,983,093</b>         | <b>\$ 47,925,232</b>         | <b>\$ 49,726,765</b>         | <b>\$ 49,485,374</b>            | <b>\$ 50,338,524</b>            | <b>\$ 853,150</b>                       | <b>1.72%</b>  |
| <b>STATE:</b>                         |                              |                              |                              |                                 |                                 |   |               |
| Foundation Program                    | \$ 75,561,481                | \$ 76,909,246                | \$ 73,670,175                | \$ 86,463,756                   | \$ 89,728,776                   | \$ 3,265,020                            | 3.78%         |
| Net Taxable Income Adjustment         | 2,493,656                    | 3,136,149                    | 2,493,009                    | -                               | -                               | -                                       | -             |
| Compensatory Education                | 46,282,710                   | 46,282,758                   | 45,917,914                   | 46,939,872                      | 51,795,013                      | 4,855,141                               | 10.34%        |
| Special Education                     | 7,731,983                    | 7,838,185                    | 7,046,522                    | 9,231,409                       | 10,501,032                      | 1,269,623                               | 13.75%        |
| Limited English Proficiency           | 7,043,675                    | 7,305,182                    | 7,126,582                    | 9,649,499                       | 11,934,953                      | 2,285,454                               | 23.68%        |
| College and Career Readiness          | -                            | -                            | -                            | 439,691                         | 474,324                         | 34,633                                  | 7.88%         |
| Transportation                        | 4,935,220                    | 5,122,845                    | 7,360,619                    | 6,316,701                       | 6,926,450                       | 609,749                                 | 9.65%         |
| Guaranteed Tax Base                   | 7,194,076                    | 7,624,615                    | 7,999,550                    | 7,760,081                       | 7,779,375                       | 19,294                                  | 0.25%         |
| Subtotal State Formula Aid            | <b>\$ 151,242,801</b>        | <b>\$ 154,218,980</b>        | <b>\$ 151,614,371</b>        | <b>\$ 166,801,009</b>           | <b>\$ 179,139,923</b>           | <b>\$ 12,338,914</b>                    | <b>7.40%</b>  |
| Declining Enrollment Grant            | -                            | -                            | 4,833,647                    | -                               | -                               | -                                       | -             |
| Teacher Salary Grant                  | 1,821,795                    | 1,821,795                    | 1,821,795                    | 222,057                         | 211,045                         | (11,012)                                | -4.96%        |
| Pre-Kindergarten Grant                | 2,008,976                    | 3,053,589                    | 1,896,880                    | 5,528,009                       | 6,943,367                       | 1,415,358                               | 25.60%        |
| Transitional Supplemental Instruction | -                            | -                            | -                            | 1,509,953                       | 1,650,376                       | 140,423                                 | 9.30%         |
| Aging-Schools                         | 117,661                      | 106,627                      | 106,627                      | 106,627                         | 106,627                         | -                                       | 0.00%         |
| Nonpublic Placement                   | 92,399                       | 92,677                       | 90,298                       | 130,000                         | 130,000                         | -                                       | 0.00%         |
|                                       | <b>\$ 155,283,632</b>        | <b>\$ 159,293,668</b>        | <b>\$ 160,363,618</b>        | <b>\$ 174,297,655</b>           | <b>\$ 188,181,338</b>           | <b>\$ 13,883,683</b>                    | <b>7.97%</b>  |
| <b>OTHER:</b>                         |                              |                              |                              |                                 |                                 |   |               |
| Interfund Transfers                   | \$ 1,523,216                 | \$ 1,390,538                 | \$ 1,529,397                 | \$ 1,400,000                    | \$ 1,400,000                    | \$ -                                    | 0.00%         |
| Transfers from other LEA's            | 58,098                       | 41,080                       | 32,737                       | 60,000                          | 60,000                          | -                                       | 0.00%         |
|                                       | <b>\$ 1,581,314</b>          | <b>\$ 1,431,618</b>          | <b>\$ 1,562,134</b>          | <b>\$ 1,460,000</b>             | <b>\$ 1,460,000</b>             | <b>\$ -</b>                             | <b>0.00%</b>  |
| <b>PRIOR YEAR'S FUND BALANCE:</b>     | <b>\$ 2,206,489</b>          | <b>\$ 4,283,843</b>          | <b>\$ 5,000,624</b>          | <b>\$ 8,878,759</b>             | <b>\$ 9,968,170</b>             | <b>\$ 1,089,411</b>                     | <b>12.27%</b> |
| <b>TOTAL REVENUE</b>                  | <b>\$ 206,054,528</b>        | <b>\$ 212,934,361</b>        | <b>\$ 216,653,141</b>        | <b>\$ 234,121,788</b>           | <b>\$ 249,948,032</b>           | <b>\$ 15,826,244</b>                    | <b>6.76%</b>  |





**WICOMICO COUNTY BOARD OF EDUCATION  
GENERAL FUND  
APPROVED BUDGET  
FISCAL YEAR 2023-2024**

**SOURCES OF REVENUE - GENERAL FUND (Unrestricted)**

| DETAIL FOR LOCAL - OTHER<br><u>SOURCES OF REVENUE</u> | Actual<br>Revenue<br>2019-20 | Actual<br>Revenue<br>2020-21 | Actual<br>Revenue<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase(Decrease) |               |
|---|------------------------------|------------------------------|------------------------------|---------------------------------|---------------------------------|---|---------------|
|   |                              |                              |                              |                                 |                                 | \$                                      | %             |
| <b><u>LOCAL - OTHER:</u></b>                          |                              |                              |                              |                                 |                                 |   |               |
| ExtraCurricular Participation Fees                    | \$ 42,110                    | \$ 26,039                    | \$ 48,975                    | \$ 30,000                       | \$ -                            | \$ (30,000)                             | -100.00%      |
| CPD Course Fees                                       | 2,650                        | 350                          | 1,025                        | 350                             | -                               | (350)                                   | -100.00%      |
| Fingerprinting Fees                                   | 21,860                       | 16,450                       | 26,206                       | 16,500                          | 16,500                          | -                                       | 0.00%         |
| Delaware Tuition Exchange                             | -                            | -                            | -                            | -                               | 50,000                          | 50,000                                  | 100.00%       |
| Non-Resident Tuition                                  | 137,673                      | 36,385                       | 474,705                      | 37,000                          | 30,000                          | (7,000)                                 | -18.92%       |
| Tuition - Summer                                      | 11,914                       | 1,123                        | -                            | -                               | -                               | -                                       | -             |
| Student Fines & Fees                                  | 24,915                       | 5,459                        | 19,634                       | 28,000                          | 8,000                           | (20,000)                                | -71.43%       |
| Earnings on Investments                               | 418,774                      | 28,898                       | 89,420                       | 100,000                         | 150,000                         | 50,000                                  | 50.00%        |
| Rental of Facilities                                  | 54,814                       | 21,769                       | 39,299                       | 22,000                          | 40,000                          | 18,000                                  | 81.82%        |
| Exclusive Pouring Rights                              | -                            | -                            | -                            | -                               | -                               | -                                       | 0.00%         |
| Procard Rebate Program                                | 22,417                       | 16,381                       | 14,012                       | 17,000                          | 14,000                          | (3,000)                                 | -17.65%       |
| Lease Revenue from Cell Tower Contract                | 69,023                       | 75,007                       | 81,086                       | 75,000                          | 81,000                          | 6,000                                   | 8.00%         |
| Transcript/Diploma Fees                               | 3,270                        | 2,405                        | 2,841                        | 2,500                           | 3,000                           | 500                                     | 20.00%        |
| Recycling Fees  | 3,852                        | 1,968                        | 3,134                        | 2,000                           | 3,000                           | 1,000                                   | 50.00%        |
| Miscellaneous   | 18,018                       | 10,480                       | 51,875                       | 20,000                          | 8,000                           | (12,000)                                | -60.00%       |
| <b>TOTAL</b>  | <b>\$ 831,290</b>            | <b>\$ 242,714</b>            | <b>\$ 852,212</b>            | <b>\$ 350,350</b>               | <b>\$ 403,500</b>               | <b>\$ 53,150</b>                        | <b>15.17%</b> |



**APPROVED**  
**WICOMICO COUNTY BOARD OF EDUCATION**  
**FEE SCHEDULE**  
**FY 2023-2024**

**FEES / FINES**

**COST**

Extra-Curricular Activities:

|   |                          |
|---|--------------------------|
| All Athletics (Varsity & J.V.)                                    | \$0 (Eliminated in FY24) |
| Cheerleading, Marching Band, Band Front & Destination Imagination | \$0 (Eliminated in FY24) |

|                     |     |
|---------------------|-----|
| Instrumental Rental | \$0 |
| Calculator Rental   | \$0 |

|  |     |
|--|-----|
| Summer Enrichment                              | \$0 |
| Summer School (Elementary)                     | \$0 |
| Summer School (Secondary):                     |     |
| Remedial - In-County (Free/Reduced Price/Paid) | \$0 |
| Remedial - Out-of County                       | \$0 |
| Orig. Credit - In-County                       | \$0 |
| Orig. Credit - Out-of County                   | \$0 |

|                                      |                              |
|--------------------------------------|------------------------------|
| Audiological Testing (Out-of-County) | \$150.00 / per initial visit |
|                                      | \$ 75.00 / follow up visit   |

|                                       |         |
|---------------------------------------|---------|
| Diplomas                              | \$30.00 |
| Transcripts                           | \$ 5.00 |
| Fingerprinting (Charge all employees) | \$50.00 |

|   |                      |
|---|----------------------|
| Workshop / In-service Fee (Out-of-County) | \$50.00 / per credit |
|---|----------------------|

|  |              |
|--|--------------|
| Duplicate W-2 / 1099s / Teacher Certificates | \$10.00      |
| Photocopies (8 ½ x 11 B&W)                   | \$ .25 each  |
| Photocopies (8 ½ x 11 Color)                 | \$ .35 each  |
| Copies of CDs                                | \$ 6.00 each |
| Copies of DVDs                               | \$ 8.00 each |
| USB drive                                    | \$12.00 each |

Staff Time (beyond 2 hours) - will be charged for the research, preparation or reproduction of public records when time exceeds two hours.



**APPROVED**  
**WICOMICO COUNTY BOARD OF EDUCATION**  
**FEE SCHEDULE**  
**FY 2023-2024**

Textbook Fines -

- a. Textbooks are expected to have a life of at least five years.
- b. Textbook fines can be determined by using the following:
  1. Lost, damaged to the extent that the book cannot be used again:
    - (a) Less than three years old - full cost
    - (b) Four or five years old - 50% of full cost
    - (c) Over five years old - 25% of full cost
  2. Damaged through abuse or neglect but useable:  
 Instruction is to establish uniform criteria for all schools to determine extent of damage, with a minimum fine of \$2.00.

|   |                        |                            |
|---|------------------------|----------------------------|
| Non-Resident Tuition - CTE (AM or PM Student) |                        | \$8,290 / per year         |
| Non-Resident Tuition:                         | <u><b>In-State</b></u> | <u><b>Out of State</b></u> |
| Regular Ed Student                            | \$ 3,870               | \$ 19,180                  |
| Special Ed Student                            | \$ 4,260               | \$ 21,100                  |
| Special Ed Student Self-contained             | \$11,610               | \$ 57,540                  |

NOTE: 1. If the actual cost expected to be incurred exceeds 20% of the appropriate fee charged, then the parents will be notified of those expected costs and be billed for the total amount of the actual costs for the year.

2. Non-resident tuition will not be prorated. Non-resident students must enroll as a full time student in accordance with guidelines established in the Course Catalog.

**These rates will be modified in August after the year-end audit is complete.**

|          | <b>Rates for<br/>Wicomico County<br/>Students</b> | <b>Rates Per Person<br/>Non-Profit<br/>In-County</b> | <b>Rates Per<br/>Person<br/>Non-Profit</b> | <b>Rates Per<br/>Person<br/>Profit</b> |
|----------|---|--|--|--|
| 1/2 Day  | N/A   | \$ 30  | \$ 40                                      | \$ 75                                  |
| Full Day | \$ 20   | \$ 40  | \$ 50                                      | \$ 125                                 |
|          |   |  |  |  |



**APPROVED FY 2023 - 2024**

**FEES FOR USE OF WICOMICO COUNTY SCHOOL FACILITIES**

In addition to the fees listed below, a \$25 non-refundable application fee is required at time of application. The rental rates below reflect the room rental charges and custodial and HVAC services. Payment is required prior to the event. If security is required, an invoice for the actual cost of the security will be mailed separately after the event has taken place.

| AREA  | NON-PROFIT                                     | PROFIT   |
|---|--|--|
| <b>FACILITIES</b>   |  |  |
| JM Bennett Auditorium   | \$98.10/hr                                     | \$140.15/hr                                    |
| Parkside High Auditorium  | \$78.07/hr                                     | \$111.53/hr                                    |
| Wicomico High Auditorium  | \$83.57/hr                                     | \$119.38/hr                                    |
| Wicomico Middle Auditorium  | \$40.80/hr                                     | \$58.29/hr                                     |
| Long Ave. Auditorium  | \$9.49/hr                                      | \$13.56/hr                                     |
| JM Bennett Gymnasium  | \$195.52/hr                                    | \$279.31/hr                                    |
| Parkside High Gymnasium   | \$154.45/hr                                    | \$220.65/hr                                    |
| Wicomico High Gymnasium   | \$111.04/hr                                    | \$158.63/hr                                    |
| Mardela Middle/High Gymnasium   | \$57.43/hr                                     | \$82.05/hr                                     |
| Bennett Middle Gymnasium  | \$65.28/hr                                     | \$93.26/hr                                     |
| Pittsville Elem/Mid Gymnasium   | \$56.46/hr                                     | \$80.65/hr                                     |
| Salisbury Middle Gymnasium  | \$42.52/hr                                     | \$60.74/hr                                     |
| Wicomico Middle Gymnasium   | \$141.16/hr                                    | \$201.65/hr                                    |
| Elementary Gymnasium  | \$21.51/hr                                     | \$30.72/hr                                     |
| Secondary Cafeteria   | \$28.13/hr                                     | \$40.18/hr                                     |
| Elementary Cafeteria  | \$18.36/hr                                     | \$26.23/hr                                     |
| Computer Lab  | \$11.41/hr                                     | \$16.30/hr                                     |
| Classroom   | \$5.70/hr                                      | \$8.15/hr                                      |
| Kitchen   | \$33.24/hr                                     | \$47.48/hr                                     |
| Media Centers   | \$29.28/hr                                     | \$41.82/hr                                     |
| Parkside Planetarium Programming – for outside organizations – Includes staff, up to 2 hour event         | \$150 per event<br>\$35 each additional hour   | \$300 per event<br>\$45 each additional hour   |
| Parkside Planetarium Programming – for community outreach events – pre-registration minimum of 20         | N/A  | \$5 / per person                               |
| <b>STAFF CHARGES</b>  |  |  |
| Computer Technician<br>(Required if computer lab is used)   | 1 ½ times hourly salary + fixed charges        | 1 ½ times hourly salary + fixed charges        |
| Food Service Manager<br>(Required if kitchen appliances are used)   | 1 ½ times hourly salary + fixed charges        | 1 ½ times hourly salary + fixed charges        |
| Law Officer(s), Uniformed   | Actual Cost                                    | Actual Cost                                    |
| Supervisor / Crowd Control Monitor  | \$27.20/hr + fixed charges                     | \$27.20/hr + fixed charges                     |
| Technicians (lighting/sound)  | \$22.60/hr + fixed charges                     | \$22.60/hr + fixed charges                     |
| <b>EQUIPMENT</b>  |  |  |
| Concession Stand (County Stadium)   | \$50.00  | \$50.00  |
| Microphone (wireless)   | \$35.00/ea.                                    | \$35.00/ea.                                    |
| Piano   | \$100.00                                       | \$100.00                                       |
| Piano Tuner   | Actual Cost<br>(Approx. \$100)                 | Actual Cost<br>(Approx. \$100)                 |
| Risers, Choral  | \$10 per riser, per use                        | \$10 per riser, per use                        |
| Risers (4'x8') or Tables (8')   | \$10 per riser, per use                        | \$10 per riser, per use                        |
| <b>ATHLETIC FACILITIES</b>  |  |  |
| Athletic fields, game fields, gymnasiums for community use for special programs, camps, tournaments, etc. | Contact the Department of Recreation and Parks | Contact the Department of Recreation and Parks |



**GENERAL FUND**  
(Unrestricted)

**Cost of Doing Business - FY24**

**New Funding Requests - FY24**



# WICOMICO COUNTY BOARD OF EDUCATION

## FY 2024 Unrestricted Current Expense Budget

### Budget Requests - Cost of Doing Business (CODB)

| Object Name                 | Description   | Cost       | Fixed | Total      | Line # |
|-----------------------------|---|------------|-------|------------|--------|
| Retire Contr(SB1301)        | State retirement contribution (SB1301) cost increase  | \$ 419,775 |       | \$ 419,775 | 1      |
| Tfr Dual Enroll             | Dual enrollment costs to be fully covered by school district  | 428,000    |       | 428,000    | 2      |
| Utilities - Electricity     | Estimating an increase in cost for electricity  | 250,000    |       | 250,000    | 3      |
| Retirement Contrib - County | Aetna retirement contribution cost increase   | 165,259    |       | 165,259    | 4      |
| Insurance-Property          | Estimating a 3.00% rate increase due to increased property values                                     | 44,035     |       | 44,035     | 5      |
| Insurance-General Liability | Anticipated increase in general liability insurance   | 21,709     |       | 21,709     | 6      |
| Repair Buses/Vehicles       | Cost increase of repair/maintenance of school buses and alternative student transportation vehicles   | 100,000    |       | 100,000    | 7      |
| Bus Fuel/Supplies           | Cost increases of fuel and supplies for our school buses and alternative special ed fleets            | 214,450    |       | 214,450    | 8      |
| Operations/Maintenance      | Increase in cost of materials   | 178,806    |       | 178,806    | 9      |
| Capital Outlay              | Reduction in related construction work to balance budget  | (275,000)  |       | (275,000)  | 10     |
| Buses/Vehicles              | Funding for replacement and growth of our school bus and student passenger vehicle fleets             | 117,500    |       | 117,500    | 11     |
| Textbooks                   | Increase in textbook costs, addition of environmental science text & a secondary reading intervention | 153,010    |       | 153,010    | 12     |
| Teacher Hrly                | Teacher hourly for curriculum writing since Title IIA is no longer a funding source for this          | 34,237     | 2,852 | 37,089     | 13     |
| Consultant                  | Increase in cost of security consulting & penetration testing   | 21,000     |       | 21,000     | 14     |
| Repair Vehicles             | Increase in cost of preventative maintenance for school district's white fleet                        | 7,500      |       | 7,500      | 15     |
| Vehicle Fuel                | Rising costs of fuel and supplies for the WCPS white fleet  | 71,000     |       | 71,000     | 16     |
| Bus Field Trip              | Rising transportation costs for field trips   | 34,000     |       | 34,000     | 17     |
| Testing Suppl               | Increase in Special Education testing protocols   | 50,000     |       | 50,000     | 18     |
| Athl Supplies               | Replace competition wrestling mat at JMB & PHS  | 25,000     |       | 25,000     | 19     |
| Oth Contr Svcs              | 3 additional school resource officers   | 250,000    |       | 250,000    | 20     |

**Total Approved Cost of Doing Business**

**\$ 2,310,281 \$ 2,852 \$ 2,313,133**

| Object Name        | Description   | Cost         | Fixed      | Total        | Line # |
|--------------------|---|--------------|------------|--------------|--------|
| Salaries and Wages | 34 positions that were previously grant-funded that now have to be picked up by the general fund. | \$ 1,620,562 | \$ 527,854 | \$ 2,148,416 | 21     |

**Total Restricted Expenses that are now Unrestricted**

**\$ 1,620,562 \$ 527,854 \$ 2,148,416**



**WICOMICO COUNTY BOARD OF EDUCATION**  
**FY 2024 Unrestricted Current Expense Budget**  
**Budget Requests - New Requests**

| Object Name | Description | FTE | Cost | Fixed Charges | Total | Line # |
|-------------|-------------|-----|------|---------------|-------|--------|
|-------------|-------------|-----|------|---------------|-------|--------|

**Ensure that students graduate from Wicomico County Public Schools college and/or career ready.**  
**Increase Graduation Rate**

|                      |   |      |           |           |           |    |
|----------------------|---|------|-----------|-----------|-----------|----|
| Teacher              | High School Science Teacher                                       | 1.00 | \$ 60,000 | \$ 17,448 | \$ 77,448 | 1  |
| Teacher              | Online Content Teachers   | 5.00 | 300,000   | 87,240    | 387,240   | 2  |
| Teacher              | National Board Certified Facilitator as required in MD Blueprint  | 1.00 | 65,000    | 17,865    | 82,865    | 3  |
| Teacher              | Music teacher   | 1.00 | 60,000    | 17,448    | 77,448    | 4  |
| Teacher              | Electives teacher   | 1.00 | 60,000    | 17,448    | 77,448    | 5  |
| Teacher              | Teachers (2) to work at the ELL program at Schumaker              | 2.00 | 36,000    | 27,899    | 63,899    | 6  |
| Admin Ass't          | To align administrative support staff with staffing protocol      | 1.00 | 35,000    | 15,366    | 50,366    | 7  |
| Counselors           | Workforce Development Counselors                                  | 6.00 | 407,347   | 108,630   | 515,977   | 8  |
| Tfr to Workforce Dev | Workforce Development program for middle and high school students |      | 88,111    |           | 88,111    | 9  |
| Bus Field Trip       | Financial literacy field trip transportation                      |      | 20,000    |           | 20,000    | 10 |
| Oth Contr Svcs       | Financial literacy service rate for participating students        |      | 82,500    |           | 82,500    | 11 |
| Testing Supplies     | Fees & supplies for AP, SAT, PSAT and other assessment supplies   |      | 71,500    |           | 71,500    | 12 |

**Ensure that all schools have a safe and postivite climate for student learning.**  
**Improve School Climate**

|           |   |      |           |           |            |    |
|-----------|---|------|-----------|-----------|------------|----|
| Assistant | Campus patrols - additional support for secondary schools | 5.00 | \$ 90,000 | \$ 69,747 | \$ 159,747 | 13 |
| Custodian | Additional school custodian                               | 1.00 | 31,500    | 15,074    | 46,574     | 14 |

**Ensure a high-performing workforce**  
**Improve Employee Retention and Recruitment**

|                       |   |  |              |            |              |    |
|-----------------------|---|--|--------------|------------|--------------|----|
| Negotiated Agreements | To fund the cost of our negotiated agreements |  | \$ 8,883,950 | \$ 679,623 | \$ 9,563,573 | 15 |
|-----------------------|---|--|--------------|------------|--------------|----|

|                                |              |                      |                     |                      |
|--------------------------------|--------------|----------------------|---------------------|----------------------|
| <b>Total Approved Requests</b> | <b>24.00</b> | <b>\$ 10,290,908</b> | <b>\$ 1,073,787</b> | <b>\$ 11,364,695</b> |
|--------------------------------|--------------|----------------------|---------------------|----------------------|

|   |                      |
|---|----------------------|
| <b>Total CODB and Approved Requests</b> | <b>\$ 15,826,244</b> |
|---|----------------------|



## **PERMANENT BUDGET TRANSFERS and DEPARTMENTAL REALIGNMENTS**

Permanent budget transfers are submitted during the current fiscal year and remain in effect for subsequent fiscal years. Realignment is a result of departmental supervisors analyzing needs for the upcoming budget year and reorganizing budgeted funds to avoid the request for new funding to accomplish goals and objectives and to align the budget to agree to state accounting guidelines. The next several pages provide the detailed outcome of this important, cost avoidance process.



**WICOMICO COUNTY BOARD OF EDUCATION  
GENERAL FUND**

**PRIOR YEAR RESTATED BUDGET**

**\*\*SUMMARY OF ALL BUDGET REALIGNMENTS\*\***

**EXPENDITURES BY CATEGORY**

| GENERAL FUND                   | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Approved<br>Budget<br>2022-23 | Approved<br>Realignments<br>2023-24 | Restated<br>Budget<br>2022-23 |
|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------------|-------------------------------|
| ADMINISTRATION                 | \$ 5,116,935                  | \$ 5,287,921                  | \$ 5,347,942                  | \$ 6,441,593                  | \$ (72,256)                         | \$ 6,369,337                  |
| SCHOOL MANAGEMENT & SUPPORT    | 13,756,512                    | 14,233,752                    | 14,196,060                    | 16,067,773                    | 29,033                              | 16,096,806                    |
| INSTRUCTIONAL SALARIES & WAGES | 75,090,585                    | 77,313,488                    | 78,578,822                    | 89,199,442                    | (212,347)                           | 88,987,095                    |
| TEXTBOOKS/INSTRUCTION SUPPLIES | 4,063,789                     | 3,637,670                     | 3,593,675                     | 3,748,095                     | (82,135)                            | 3,665,960                     |
| OTHER INSTRUCTIONAL COSTS      | 1,697,470                     | 1,634,022                     | 1,813,573                     | 2,317,778                     | 112,949                             | 2,430,727                     |
| SPECIAL EDUCATION              | 17,145,184                    | 17,245,072                    | 17,188,587                    | 21,486,598                    | (631,825)                           | 20,854,773                    |
| STUDENT PERSONNEL SERVICES     | 3,089,380                     | 3,371,566                     | 3,593,245                     | 3,978,515                     | 200,445                             | 4,178,960                     |
| STUDENT HEALTH SERVICES        | 1,784,361                     | 1,646,398                     | 1,647,292                     | 1,939,729                     | 21,029                              | 1,960,758                     |
| STUDENT TRANSPORTATION         | 8,406,987                     | 7,357,085                     | 9,206,743                     | 9,316,512                     | 14,185                              | 9,330,697                     |
| OPERATION OF PLANT             | 14,087,331                    | 14,455,282                    | 14,401,505                    | 16,211,119                    | 196,509                             | 16,407,628                    |
| MAINTENANCE OF PLANT           | 4,763,825                     | 4,731,001                     | 4,613,068                     | 5,167,127                     | 43,383                              | 5,210,510                     |
| FIXED CHARGES                  | 43,438,500                    | 45,747,145                    | 49,206,069                    | 50,824,793                    | (120,272)                           | 50,704,521                    |
| FOOD SERVICE                   | 150,000                       | -                             | -                             | -                             | -                                   | -                             |
| COMMUNITY SERVICES             | 167,056                       | 178,495                       | 167,718                       | 312,319                       | 45,000                              | 357,319                       |
| CAPITAL OUTLAY                 | 7,665,737                     | 7,337,997                     | 7,270,738                     | 7,110,395                     | 456,302                             | 7,566,697                     |
| <b>TOTAL EXPENDITURE</b>       | <b>\$ 200,423,654</b>         | <b>\$ 204,176,894</b>         | <b>\$ 210,825,037</b>         | <b>\$ 234,121,788</b>         | <b>\$ -</b>                         | <b>\$ 234,121,788</b>         |

**EXPENDITURES BY OBJECT**

| GENERAL FUND                | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Approved<br>Budget<br>2022-23 | Approved<br>Realignments<br>2023-24 | Restated<br>Budget<br>2022-23 |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------------|-------------------------------|
| SALARIES AND WAGES          | \$ 121,594,944                | \$ 124,980,897                | \$ 127,172,862                | \$ 145,581,428                | \$ (226,740)                        | \$ 145,354,688                |
| CONTRACTED SERVICES         | 15,920,442                    | 14,849,472                    | 17,237,380                    | 18,088,997                    | (365,418)                           | 17,723,579                    |
| SUPPLIES AND MATERIALS      | 7,294,366                     | 6,389,273                     | 6,963,051                     | 7,499,748                     | (600,017)                           | 6,899,731                     |
| OTHER CHARGES               | 48,273,262                    | 50,110,935                    | 54,065,253                    | 56,840,756                    | 71,099                              | 56,911,855                    |
| LAND, BUILDINGS & EQUIPMENT | 6,298,164                     | 6,853,863                     | 4,566,289                     | 4,662,977                     | 1,137,342                           | 5,800,319                     |
| TRANSFERS                   | 1,042,476                     | 992,454                       | 820,202                       | 1,447,882                     | (16,266)                            | 1,431,616                     |
| <b>TOTAL EXPENDITURE</b>    | <b>\$ 200,423,654</b>         | <b>\$ 204,176,894</b>         | <b>\$ 210,825,037</b>         | <b>\$ 234,121,788</b>         | <b>\$ -</b>                         | <b>\$ 234,121,788</b>         |



**WICOMICO COUNTY BOARD OF EDUCATION**  
**FY 2024 Unrestricted Current Expense Budget**  
**New Requests funded by Realigning Existing Budget or Other Sources**

| Key *    | Object * | Description               | FTE   | \$       | Line # |
|----------|----------|---------------------------|---|----------|--------|
| 165900   | 2010202  | Auditing                  | Anticipated audit company cost increase   | 2,200    | 1      |
| 199900   | 2660503  | Attendance Stipend        | Anticipated increase in attendance incentive stipend                                  | 30,000   | 2      |
| 199900   | 2640569  | Util-Heating Oil          | Establish a budget for heating oil utility  | 10,000   | 3      |
| 199900   | 2580299  | Other Contracted Svc      | Establish a budget to begin the process of scanning student records                   | 200,000  | 4      |
| 199900   | 2750672  | Lease Purchase Technology | Increase budget for lease purchase of technology                                      | 433,000  | 5      |
| 199900   | 2750670  | Lease Purchase Vehicle    | Increase budget for lease purchase of vehicles  | 125,000  | 6      |
| 199900   | 2660598  | Pension Admin Fee         | Pension administrative fee  | 22,240   | 7      |
| 199900   | 2750618  | Related Constr Work       | Renovation of Delmar Elementary School roof   | 480,792  | 8      |
| 199900   | 2750340  | Small Computers           |   | -555,240 | 9      |
| 199900   | 2010198  | Wages Other               |   | -2,619   | 10     |
| 199900   | 2020199  | Wages Other               |   | -94      | 11     |
| 199900   | 2080560  | Util/Communications       |   | -15,000  | 12     |
| 19990004 | 2640568  | Util-Natural Gas          |   | -10,000  | 13     |
| 199900   | 2640570  | Util-Water Sewer          |   | -30,000  | 14     |
| 199375   | 2660594  | OPEB Trust Contrib        |   | -690,279 | 15     |
| 165990   | 2010399  | Other Supplies            | Anticipated cost increases for supplies   | 100      | 16     |
| 165980   | 2010585  | Meal/Food Purchases       | Establish budget for leadership breakfast   | 1,500    | 17     |
| 165980   | 2020382  | Postage                   | Increase in costs for Superintendent mailings   | 800      | 18     |
| 165990   | 2010595  | MileageReimbursement      | Mileage reimbursement costs   | 400      | 19     |
| 165990   | 2010382  | Postage                   | Postage for Board of Education mailings   | 325      | 20     |
| 165990   | 2010804  | Print Shop                | Various printshop jobs  | 200      | 21     |
| 165980   | 2020203  | Consultant                |   | -1,325   | 22     |
| 165990   | 2010599  | Other Charges             |   | -2,000   | 23     |
| 19973925 | 2343299  | Other Contracted Svc      | Beyond the Limits Challenge Course safety inspection                                  | 2,500    | 24     |
| 19973925 | 2222340  | Small Computers           | Beyond the Limits hourly staff wages  | 400      | 25     |
| 19973955 | 2620237  | Field Trip/Activities     | Bus transportation cost increase for 4th grade water safety at the YMCA               | 1,000    | 26     |
| 19973925 | 2620237  | Field Trip/Activities     | Bus transportation cost increase for 5th grade student groups to Beyond the Limits    | 1,500    | 27     |
| 19973925 | 2342389  | Small Equipment           | Equipment/materials for Beyond the Limits Challenge Course inspection upgrades        | 1,000    | 28     |
| 199739   | 2343599  | Other Charges             | Student incentives - Beyond the Limits shirts   | 700      | 29     |
| 199739   | 2292335  | Matl of Instruc           |   | -1,700   | 30     |
| 199739   | 2332389  | Small Equipment           |   | -500     | 31     |
| 199739   | 2342335  | Matl of Instruc           |   | -1,400   | 32     |
| 199739   | 2343804  | Print Shop                |   | -250     | 33     |
| 199739   | 2640281  | Repair-Moveable Eq        |   | -300     | 34     |
| 19973925 | 2342312  | Computer Supplies         |   | -300     | 35     |
| 199739   | 2342389  | Small Equipment           |   | -2,650   | 36     |
| 199741   | 2312375  | Supplementary Matls       | Additional funds needed for supplementary materials for math professional development | 1,500    | 37     |
| 199741   | 2313804  | Print Shop                | Realign print shop funds to the elementary math program                               | 3,000    | 38     |
| 199742   | 2313804  | Print Shop                |   | -3,000   | 39     |
| 199739   | 2342389  | Small Equipment           |   | -1,500   | 40     |
| 165525   | 2050224  | Software Annl Maint       | Cost increases for MAP & CoGAT assessments  | 2,500    | 41     |
| 165525   | 2050584  | TrainingMtg&Conf          | ESEA and MAG training & conferences   | 2,500    | 42     |
| 165525   | 2050203  | Consultant                |   | -2,000   | 43     |
| 165525   | 2050382  | Postage                   |   | -500     | 44     |
| 165525   | 2050381  | Office Supplies           |   | -1,000   | 45     |
| 165525   | 2050804  | Print Shop                |   | -1,500   | 46     |
| 165945   | 2020587  | Service Awards            | Service awards for staff  | 735      | 47     |
| 165945   | 2020595  | MileageReimbursement      | Mileage reimbursement costs   | 200      | 48     |
| 165945   | 2020599  | Other Charges             | WCPS marketing materials, logo conversion   | 500      | 49     |
| 165980   | 2020203  | Consultant                |   | -1,435   | 50     |



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|----------|----------|-----------------------|---|---------|--------|
| 199920   | 2660539  | Tuition/Course Reimb  | Classified tuition/class reimbursement  | 20,000  | 51     |
| 165920   | 2060340  | Small Computers       | Computer monitors for HR staff due to eye strain                                  | 2,700   | 52     |
| 165920   | 2060595  | MileageReimbursement  | Mileage reimbursement costs   | 250     | 53     |
| 165920   | 2060587  | Service Awards        | Staff employment longevity awards   | 2,000   | 54     |
| 165920   | 2060381  | Office Supplies       | Staff ID badge cost increases   | 2,500   | 55     |
| 199920   | 2660593  | SubscrptnDuesLicense  | Subscription, dues and license fees   | 500     | 56     |
| 165920   | 2060586  | Recruiting Fees       |   | -1,500  | 57     |
| 165920   | 2060804  | Print Shop            |   | -450    | 58     |
| 165920   | 2660507  | Employee Assist Pgms  |   | -5,000  | 59     |
| 199920   | 2660538  | Tuition/Course Reimb  |   | -21,000 | 60     |
| 199718   | 2242335  | Matl of Instruc       | ELA materials of instruction  | 1,140   | 61     |
| 199749   | 2502305  | Audio Vis Matl & Sup  | Media-secondary a/v materials   | 360     | 62     |
| 199749   | 2502377  | Media Books           | Media-secondary media books   | 5,129   | 63     |
| 199749   | 2502389  | Small Equipment       | Media-secondary small equipment   | 600     | 64     |
| 199749   | 2501139  | Asst-Hourly           |   | -879    | 65     |
| 199739   | 2342389  | Small Equipment       |   | -4,350  | 66     |
| 199760   | 2372335  | Matl of Instruc       |   | -2,000  | 67     |
| 156505   | 2710281  | Repair-Moveable Eq    | Power equipment repair at the Wicomico County Stadium                             | 1,000   | 68     |
| 156505   | 2710389  | Small Equipment       |   | -1,000  | 69     |
| 199565   | 2443203  | Consultant            | Consultant funds for lego league, trainings and professional development          | 1,500   | 70     |
| 199575   | 2421070  | Teacher Hourly        | Middle school STEM summer camp hourly assistants                                  | 130     | 71     |
| 199560   | 2453584  | TrainingMtgs&Conf     | School improvement training/conferences   | 4,000   | 72     |
| 199560   | 2451070  | Teacher Hourly        | Stipends for ILT meetings, eDoctrina support teams, parent involvement activities | 71,250  | 73     |
| 199575   | 2483599  | Other Charges         | Teacher of the Year (TOY) increased facility/food costs                           | 2,660   | 74     |
| 19957560 | 2620237  | Field Trip/Activities |   | -2,160  | 75     |
| 199560   | 2451077  | Teacher Sub           |   | -63,145 | 76     |
| 199565   | 2441070  | Teacher Hourly        |   | -9,941  | 77     |
| 199565   | 2441077  | Teacher Sub           |   | -200    | 78     |
| 199565   | 2441199  | Wages Other           |   | -1,764  | 79     |
| 199565   | 2443595  | MileageReimbursement  |   | -200    | 80     |
| 199565   | 2443804  | Print Shop            |   | -500    | 81     |
| 19956560 | 2620237  | Field Trip/Activities |   | -1,000  | 82     |
| 199575   | 2421070  | Teacher Hourly        |   | -30     | 83     |
| 199575   | 2423599  | Other Charges         |   | -500    | 84     |
| 199575   | 2442382  | Postage               |   | -100    | 85     |
| 199709   | 2181070  | Teacher Hourly        | Early childhood professional development  | 2,445   | 86     |
| 199709   | 2182335  | Matl of Instruc       | Materials of instruction to support early childhood activities                    | 5,000   | 87     |
| 199709   | 2182382  | Postage               | Additional EC postage costs   | 500     | 88     |
| 199709   | 2182340  | Small Computers       | iPads for Pre-K staff for instructional use                                       | 2,800   | 89     |
| 199709   | 2183269  | Rent-Facilities       | Billboard advertisements for Pre-K  | 2,000   | 90     |
| 19970950 | 2181139  | Asst Hourly           | Stipends for instructional assistants to participate in family engagement events  | 4,455   | 91     |
| 19970950 | 2620237  | Field Trip/Activities | School buses for early childhood field trips                                      | 800     | 92     |
| 19970950 | 2182389  | Small Equipment       |   | -18,000 | 93     |
| 199748   | 2502389  | Small Equipment       | Elementary media small equipment  | 1,042   | 94     |
| 199748   | 2501139  | Asst-Hourly           |   | -77     | 95     |
| 199748   | 2502305  | Audio Vis Matl & Sup  |   | -965    | 96     |
| 199751   | 2590381  | Office Supplies       | Establish school nurse office supply budget                                       | 6,573   | 97     |
| 199751   | 2590186  | Nurse-Hourly          | Nurse hourly costs to check records for enrollment and manage summer programs     | 15,000  | 98     |
| 165751   | 2590381  | Office Supplies       | Student health administrative office supplies                                     | 150     | 99     |



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| 199751   | 2590187  | Nurse Substitute      |   | -15,000 | 100    |
| 199751   | 2590319  | Health Supplies       |   | -6,723  | 101    |
| 165970   | 2020584  | TrainingMtgs&Conf     | ASBO conference at National Harbor  | 1,000   | 102    |
| 165970   | 2020585  | Meal/Food Purchases   | Conference meal purchases   | 100     | 103    |
| 165970   | 2020595  | MileageReimbursement  |   | -1,000  | 104    |
| 165970   | 2020804  | Print Shop            |   | -100    | 105    |
| 19976029 | 2371070  | Teacher-Hourly        | Student Leadership Advisory Council (SLAC) teacher hourly                         | 3,250   | 106    |
| 19976029 | 2373593  | SubscripDuesLicense   | All high schools to become members of Maryland Assoc of Student Councils (MASC)   | 930     | 107    |
| 19976029 | 2373584  | TrainingMtgs&Conf     | SLAC meetings/ conferences  | 2,300   | 108    |
| 19976029 | 2620237  | Field Trip/Activities | School bus transp for SLAC field trips/ activities                                | 200     | 109    |
| 19976029 | 2373585  | Meal/Food Purchases   |   | -2,100  | 110    |
| 19976029 | 2371077  | Teacher-Sub           |   | -2,640  | 111    |
| 19976060 | 2620237  | Field Trip/Activities |   | -1,940  | 112    |
| 19972422 | 2202389  | Small Equipment       | Fine Arts small equipment repair  | 85      | 113    |
| 19972422 | 2620240  | Transport-VPA         | Bus transportation - VPA art  | 500     | 114    |
| 19972422 | 2640281  | Repair-Moveable Eq    | Musical instrument and equipment repair   | 1,000   | 115    |
| 19973634 | 2551070  | Teacher-Hourly        | Guidance at Risk - teacher hourly   | 3,320   | 116    |
| 19973634 | 2552399  | Other/Incentives      | Positive behavior student incentives (PBIS)-supplies                              | 3,000   | 117    |
| 19973634 | 2553585  | Meal/Food Purchases   | Positive behavior student incentives-food   | 2,100   | 118    |
| 19973634 | 2553599  | Other Charges         | Positive behavior student incentives-other  | 5,000   | 119    |
| 19976060 | 2620237  | Field Trip/Activities |   | -260    | 120    |
| 199760   | 2373804  | Print Shop            |   | -2,000  | 121    |
| 199760   | 2372335  | Matl of Instruc       |   | -11,410 | 122    |
| 199736   | 2533203  | Consultant            |   | -1,335  | 123    |
| 148200   | 2401139  | Asst Hourly           | EHS assistant hourly to assist with the growing number of students                | 4,532   | 124    |
| 148200   | 2403599  | Other Charges         | EHS maintain need and morale building activities                                  | 250     | 125    |
| 148200   | 2402381  | Office Supplies       | EHS office supply cost increases  | 200     | 126    |
| 148200   | 2401117  | Secr-Hourly           | EHS secretarial hourly to maintain office   | 439     | 127    |
| 148200   | 2401070  | Teacher Hourly        | Evening High School (EHS) teacher hourly to provide more face-to-face instruction | 2,250   | 128    |
| 130201   | 2413585  | Meal/Food Purchases   | Maintain level of student incentives  | 200     | 129    |
| 130201   | 2413599  | Other Charges         | Newcomer program-maintain level of need with inflation                            | 200     | 130    |
| 130201   | 2412312  | Computer Supplies     |   | -600    | 131    |
| 130201   | 2412381  | Office Supplies       |   | -600    | 132    |
| 130201   | 2412382  | Postage               |   | -300    | 133    |
| 199760   | 2372335  | Matl of Instruc       |   | -6,571  | 134    |
| 199918   | 2223224  | Software Annl Maint   | Read 180 software for secondary ELA intervention                                  | 65,000  | 135    |
| 199718   | 2243203  | Consultant            | Read 180 professional development   | 10,000  | 136    |
| 199754   | 2232335  | Matl of Instruc       |   | -75,000 | 137    |
| 199925   | 2513585  | Meal/Food Purchases   | Establish meal budget for Director of Secondary Ed conferences                    | 500     | 138    |
| 199925   | 2443804  | Print Shop            |   | -500    | 139    |
| 19937566 | 2600541  | Insur-Bus Liability   | Bus liability insurance due to increasing number of district-owned school buses   | 12,242  | 140    |
| 19937566 | 2640544  | Insur-Environ Impair  | Estimated increase in environmental impairment insurance                          | 2,485   | 141    |
| 19937566 | 2640556  | Insur-Vehicles        | Insurance for school district-owned fleet vehicles                                | 2,735   | 142    |
| 199375   | 2660515  | Insur-Life Employee   | Employee life insurance anticipated cost increase                                 | 13,228  | 143    |
| 19937566 | 2660546  | Insur-Fiduciary Liab  | Fiduciary liability insurance estimated cost increase                             | 1,048   | 144    |
| 199375   | 2660529  | Retrmnt-Super         |   | -19,574 | 145    |
| 19937566 | 2660557  | Insur-Workers Comp    |   | -8,467  | 146    |
| 19937566 | 2610541  | Insur-Bus Liability   |   | -3,697  | 147    |



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| 199905   | 2513585  | Meal/Food Purchases  | Conference and meeting costs anticipated to increase   | 2,800   | 148    |
| 199905   | 2513203  | Consultant           | Consultants per supervisor requests & professional development                               | 3,150   | 149    |
| 199905   | 2513595  | MileageReimbursement | Increase in the number of professional development coaches traveling                         | 1,500   | 150    |
| 199905   | 2110584  | TrainingMtgs&Conf    | Increased attendance anticipated for content supervisor conferences and training             | 7,400   | 151    |
| 199905   | 2513584  | TrainingMtgs&Conf    | Increased attendance for teacher and coach conferences & training                            | 7,000   | 152    |
| 199905   | 2511077  | Teacher-Sub          | Increased teacher substitute costs to cover professional development activities              | 7,611   | 153    |
| 199905   | 2511199  | Wages Other          | Instructional resource center cost increases   | 3,187   | 154    |
| 199905   | 2512335  | Matl of Instruc      | Materials to support new teacher induction & leadership succession initiatives               | 500     | 155    |
| 199905   | 2110585  | Meal/Food Purchases  | Meal costs associated with conference/meeting attendance                                     | 1,100   | 156    |
| 199905   | 2513804  | Print Shop           | Printing to support curriculum and leadership academy  | 150     | 157    |
| 199905   | 2080585  | Meal/Food Purchases  | Small increase in food budget for summer Leadership Academy & conferences                    | 500     | 158    |
| 199905   | 2110595  | MileageReimbursement | Supervisor mileage reimbursement estimated increase due to cost of gas                       | 2,000   | 159    |
| 199905   | 2443595  | MileageReimbursement | Teacher mileage reimbursement estimated increase due to cost of gas                          | 2,000   | 160    |
| 199905   | 2511198  | Wages Other          | Wages for administrative mentoring as required by COMAR                                      | 818     | 161    |
| 199973   | 2080199  | Wages Other          |  | -100    | 162    |
| 165973   | 2110389  | Small Equipment      |  | -500    | 163    |
| 199925   | 2080595  | MileageReimbursement |  | -100    | 164    |
| 199925   | 2261070  | Teacher Hourly       |  | -110    | 165    |
| 199925   | 2441070  | Teacher Hourly       |  | -76     | 166    |
| 199925   | 2443203  | Consultant           |  | -36,000 | 167    |
| 199760   | 2372335  | Matl of Instruc      |  | -2,430  | 168    |
| 199973   | 2110804  | Print Shop           |  | -400    | 169    |
| 199925   | 2261062  | Teacher Hourly       | Expand and improve the middle school extracurricular program                                 | 32,000  | 170    |
| 199905   | 2261065  | Teacher Other        | Increase for extra-duty activities - controlled by school initiatives                        | 19,941  | 171    |
| 199905   | 2511070  | Teacher Hourly       | Teacher hourly for curriculum writing since Title IIA is no longer a funding source for this | 19,752  | 172    |
| 199375   | 2660594  | OPEB Trust Contrib   |  | -32,000 | 173    |
| 199760   | 2372335  | Matl of Instruc      |  | -3,985  | 174    |
| 199754   | 2232375  | Supplementary Matls  |  | -5,848  | 175    |
| 19937566 | 2660557  | Insur-Workers Comp   |  | -29,860 | 176    |
| 199940   | 2580595  | MileageReimbursement | Increase funds for mileage reimbursement for PPWs and mentoring                              | 450     | 177    |
| 199976   | 2580335  | Matl of Instruc      | Increase in Student & Family Svcs team members and associated needs                          | 800     | 178    |
| 199976   | 2580585  | Meal/Food Purchases  | Increase in Student & Family Svcs team members and outreach activity                         | 800     | 179    |
| 199940   | 2580388  | Supplies for Repair  | Motorola radio supplies for repair   | 445     | 180    |
| 199976   | 2580584  | TrainingMtgs&Conf    |  | -800    | 181    |
| 199976   | 2580595  | MileageReimbursement |  | -1,250  | 182    |
| 199940   | 2640399  | Other Supplies       |  | -250    | 183    |
| 199940   | 2640593  | SubscripDuesLicense  |  | -195    | 184    |
| 199768   | 2421117  | Secr Hourly          | Middle summer school clerical hourly   | 2,670   | 185    |
| 199768   | 2423585  | Meal/Food Purchases  | Middle summer school food incentives   | 400     | 186    |



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| 199768   | 2421139  | Asst Hourly           | Middle summer school hourly asistants   | 3,555    | 187      |     |
| 199768   | 2422335  | Matl of Instruc       | Middle summer school MOI/supplies   | 3,250    | 188      |     |
| 199768   | 2421070  | Teacher Hourly        |   | -9,375   | 189      |     |
| 199768   | 2423599  | Other Charges         |   | -100     | 190      |     |
| 199768   | 2423804  | Print Shop            |   | -400     | 191      |     |
| 199912   | 2650299  | Other Contracted Svc  | Cleaning and other services for white fleet vehicles                                    | 800      | 192      |     |
| 199912   | 2650199  | Wages-Other           |   | -300     | 193      |     |
| 199912   | 2650599  | Other Charges         |   | -500     | 194      |     |
| 19991260 | 2600199  | Wages-Other           | Additional hourly wages for WCBOE bus drivers   | 170,043  | 195      |     |
| 19991260 | 2600199  | Wages-Other           | Additional hourly wages for WCBOE bus drivers to cover contractual routes not renewed   | 461,824  | 196      |     |
| 19991260 | 2600595  | MileageReimbursement  | Establish a minimal budget for staff mileage reimbursement                              | 500      | 197      |     |
| 19991260 | 2600212  | Fingerprinting        | Fingerprinting costs for bus drivers  | 150      | 198      |     |
| 19991260 | 2600233  | Bus Contr-Fuel Adjust | Fuel adjustment cost increases based on rising deisel                                   | 7,000    | 199      |     |
| 19991260 | 2600474  | Vehicle Fuel & Supls  | Fuel and supplies for the transportation alternative vehicle fleet                      | 7,000    | 200      |     |
| 19991260 | 2610139  | Asst-Hourly           | Funding for bus attendants required for special ed transportation                       | 74,170   | 201      |     |
| 19991260 | 2600599  | Other Charges         | Maintain funding for ancillary needs  | 250      | 202      |     |
| 19991260 | 2610231  | Bus Contr-Sp Pgm      | Maintain funding for students transported to MSB/MSD campuses                           | 15,000   | 203      |     |
| 19991260 | 2610299  | Other Contracted Svc  | Maintain funds to cover other contracted services for special ed bus needs              | 800      | 204      |     |
| 19991260 | 2600585  | Meal/Food Purchases   | Meal/food purchases during conferences/training   | 2,500    | 205      |     |
| 19991260 | 2600299  | Other Contracted Svc  | Other contractual services required to maintain the operations of school transportation | 95,000   | 206      |     |
| 19991260 | 2610597  | Travel-SE Allow       | Parental mileage reimbursements for special ed students                                 | 500      | 207      |     |
| 19991260 | 2600584  | TrainingMtgs&Conf     | Professional development training for transportation staff                              | 2,500    | 208      |     |
| 19991260 | 2600272  | Repair-Communication  | Repairs of communication devices installed on our school buses                          | 2,530    | 209      |     |
| 19991260 | 2600236  | Drug Testing          | Required drug/alcohol testing for drivers   | 1,800    | 210      |     |
| 19991260 | 2600234  | Bus Inspection        | State required bus inspection cost increases  | 500      | 211      |     |
| 19991260 | 2600471  | Uniforms              | Uniform needs for transportation bus drivers  | 2,500    | 212      |     |
| 19991260 | 2600226  | Bus Contr-Admin Fee   |   | -31,500  | 213      |     |
| 19991260 | 2600227  | Bus Contract PVA      |   | -226,504 | 214      |     |
| 19991260 | 2600228  | Bus Contract Hourly   |   | -315,655 | 215      |     |
| 19991260 | 2600230  | Bus Contract Mileage  |   | -81,365  | 216      |     |
| 19991260 | 2600231  | Bus Contr-Sp Pgm      |   | -17,700  | 217      |     |
| 19991260 | 2600381  | Office Supplies       |   | -1,800   | 218      |     |
| 19990060 | 2600180  | Bus Driver            |   | -5.00    | -170,043 | 219 |
| 199918   | 2223224  | Software Annl Maint   | Achieve 3000 secondary intervention software  | 25,130   | 220      |     |
| 199721   | 2472382  | Postage               | Additional mailings due to increased ELL enrollment                                     | 500      | 221      |     |
| 199721   | 2472335  | Matl of Instruc       | Increase in MOI cost for ELL program  | 2,500    | 222      |     |
| 199730   | 2282335  | Matl of Instruc       | Increase in MOI costs for world languages program                                       | 500      | 223      |     |
| 199721   | 2473804  | Print Shop            | Increase in print shop usage with higher enrollment and staff                           | 1,500    | 224      |     |
| 199721   | 2471139  | Asst-Hourly           | Increase use of hourly ELL assistants   | 21,356   | 225      |     |
| 199721   | 2471070  | Teacher-Hourly        |   | -25,130  | 226      |     |
| 199721   | 2473593  | SubscrptnDuesLicense  |   | -1,600   | 227      |     |
| 199721   | 2471070  | Teacher-Hourly        |   | -24,756  | 228      |     |
| 199918   | 2453224  | Software Annl Maint   | eDoctrina/Focus software price increases  | 4,700    | 229      |     |
| 165918   | 2070224  | Software Annl Maint   | Enterprise software apps increasing costs   | 31,852   | 230      |     |
| 199918   | 2650224  | Software Annl Maint   | Maintenance software annual maintenance   | 39,783   | 231      |     |



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| Key *    | Object * | Description          | FTE  | \$       | Line # |
|----------|----------|----------------------|--|----------|--------|
| 199918   | 2503218  | Online Tech Resource | Media software annual maintenance research databases                             | 17,646   | 232    |
| 199918   | 2640224  | Software Annl Maint  | Operations software annual maintenance   | 49,000   | 233    |
| 199918   | 2473224  | Software Annl Maint  | Reading A-Z software costs for ELL program                                       | 14,625   | 234    |
| 199918   | 2080224  | Software Annl Maint  | School administrative software annual maintenance                                | 40,849   | 235    |
| 199918   | 2810224  | Software Annl Maint  | Special Ed software annual maintenance   | 71,300   | 236    |
| 16591856 | 2070340  | Small Computers      | Technology equipment for Northgate staff   | 37,000   | 237    |
| 19991860 | 2600224  | Software Annl Maint  | Transportation software annual maintenance                                       | 7,000    | 238    |
| 199918   | 2223224  | Software Annl Maint  |  | -274,606 | 239    |
| 16591856 | 2070389  | Small Equipment      |  | -37,000  | 240    |
| 165918   | 2070199  | Wages-Other          |  | -2,149   | 241    |
| 199918   | 2640584  | TrainingMtgs&Conf    | Tech training for more complex tools & projects                                  | 5,000    | 242    |
| 199918   | 2640595  | MileageReimbursement | Technology staff mileage reimbursement   | 1,000    | 243    |
| 165918   | 2070310  | Computer Software    |  | -1,000   | 244    |
| 165918   | 2070389  | Small Equipment      |  | -5,000   | 245    |
| 19991856 | 2640340  | Small Computers      | Spare iPads/tablets for facilities & transportation                              | 5,000    | 246    |
| 19991857 | 2640388  | Supplies for Repair  | Repair supplies for technology-cables, hard drives                               | 3,000    | 247    |
| 19991857 | 2750640  | Eq Computer & Periph | Dell servers, network tester equipment   | 17,750   | 248    |
| 199976   | 2442334  | Student Agendas      |  | -12,000  | 249    |
| 19991856 | 2640281  | Repair-Moveable Eq   |  | -3,500   | 250    |
| 19991856 | 2640313  | Computer LCD Lamps   |  | -10,000  | 251    |
| 199918   | 2640593  | SubscripDuesLicense  |  | -250     | 252    |
| 19991857 | 2640272  | Repair-Communication | Cabling, Wifi projects outside eRate coverage                                    | 15,000   | 253    |
| 199918   | 2640272  | Repair-Communication |  | -15,000  | 254    |
| 199930   | 2810585  | Meal/Food Purchases  | Student lunches at Wor Wic Community College                                     | 12,625   | 255    |
| 199930   | 2810072  | Translator-Hourly    | Translator hourly services needed for special ed students                        | 375      | 256    |
| 199930   | 2810595  | MileageReimbursement |  | -13,000  | 257    |
| 199914   | 2650639  | Scoreboard Replace   | Begin school scoreboard replacement project                                      | 15,000   | 258    |
| 199914   | 2650264  | Paving               | Paving driveways & parking for school/facility areas                             | 30,000   | 259    |
| 199914   | 2640265  | Rent-Operations      | Rental of operational equipment  | 1,000    | 260    |
| 199914   | 2640499  | Other Supplies       | Replacement of all flags for schools and facilities                              | 2,000    | 261    |
| 199914   | 2640155  | Other Supplies       | Additional custodial hours for school events                                     | 150,000  | 262    |
| 199900   | 2810042  | Teacher              |  | -150,000 | 263    |
| 199914   | 2650638  | School Sign Replace  |  | -15,000  | 264    |
| 199914   | 2650263  | Painting             |  | -30,000  | 265    |
| 199914   | 2640415  | Environmental Clean  |  | -1,000   | 266    |
| 199914   | 2640477  | Water                |  | -2,000   | 267    |
| 199915   | 2750200  | A & E Fees           | A/E schematic for HVAC/Elevator projects & misc. feasibility studies             | 139,000  | 268    |
| 199915   | 2750295  | Comm System Mgmt     | Planning & Constr systemic maintenance   | 5,000    | 269    |
| 199915   | 2750584  | TrainingMtgs&Conf    | Training/conferences to upgrade credentials for planning & construction staff    | 700      | 270    |
| 199915   | 2750593  | SubscripDuesLicense  | Dues & licenses for planning & construction                                      | 500      | 271    |
| 199915   | 2750614  | Construction Contr   | Public address and fire alarm system upgrades needed                             | 86,373   | 272    |
| 199915   | 2750618  | Related Constr Work  | Various facility renovation projects   | 196,427  | 273    |
| 156915   | 2710618  | Construction         | Continuation of County Stadium scoreboard construction project                   | 45,000   | 274    |
| 199915   | 2750299  | Other Contracted Svc |  | -260,600 | 275    |
| 199915   | 2750389  | Small Equipment      |  | -17,000  | 276    |
| 199915   | 2750650  | Eq Moveable/Furn     |  | -20,000  | 277    |
| 199915   | 2750595  | Mileage              |  | -400     | 278    |
| 199915   | 2750620  | Portables            |  | -175,000 | 279    |
| 19970604 | 2W11070  | Teacher-Hourly       | Career & Technology Education (CTE) summer curriculum & professional development | 1,607    | 280    |
| 19970604 | 2W12310  | Computer Software    | CTE based computer software to include automotive                                | 3,500    | 281    |



**WICOMICO COUNTY BOARD OF EDUCATION**  
**FY 2024 Unrestricted Current Expense Budget**  
**New Requests funded by Realigning Existing Budget or Other Sources**

| Key *    | Object * | Description          | FTE   | \$      | Line # |
|----------|----------|----------------------|---|---------|--------|
| 19973310 | 2463584  | TrainingMtgs&Conf    | Destination Imagination (DI) rising competition costs                               | 700     | 282    |
| 19973310 | 2463585  | Meal/Food Purchases  | DI competition costs for food budget  | 495     | 283    |
| 19973310 | 2463593  | SubscripDuesLicense  | DI competition registration costs   | 500     | 284    |
| 199718   | 2243804  | Print Shop           | English Language Arts printing of resource notebooks, curriculum guides, etc.       | 700     | 285    |
| 19970604 | 2W11070  | Teacher-Hourly       | Hourly summer nurse required for CTE nursing asst. program                          | 780     | 286    |
| 199757   | 2363205  | Contract Ed Svc      | Program fee increases - Ward museum, Salisbury zoo                                  | 5,000   | 287    |
| 199505   | 2262301  | Athletic Uniforms    | School athletic uniform replacement cost increases                                  | 4,000   | 288    |
| 199757   | 2363299  | Other Contracted Svc | Science & photography chemical waste disposal                                       | 7,000   | 289    |
| 199757   | 2363804  | Print Shop           | Science interactive notebooks & field journals (formerly grant funded)              | 3,000   | 290    |
| 199757   | 2362335  | Matl of Instruc      | Science materials for hands-on K-12 programs, Lab-Aids, STEM challenge, etc         | 2,300   | 291    |
| 199505   | 2262389  | Small Equipment      | Small athletic equipment for schools  | 2,000   | 292    |
| 19973349 | 2462335  | Matl of Instruc      | Talented & Gifted increase in materials of instruction                              | 2,000   | 293    |
| 199721   | 2471070  | Teacher-Hourly       |   | -19,644 | 294    |
| 199353   | 2443599  | Other Charges        |   | -13,938 | 295    |
| 199751   | 2590319  | Health Supplies      | Anticipated need and cost increase in health supplies                               | 2,632   | 296    |
| 199751   | 2590381  | Office Supplies      | School nursing office supplies  | 397     | 297    |
| 199914   | 2640266  | Pest Control         | Pest management costs   | 2,000   | 298    |
| 199914   | 2640388  | Supplies for Repair  | Parts for custodial equipment repair  | 5,000   | 299    |
| 199914   | 2640471  | Uniforms             | Custodial uniform costs   | 3,200   | 300    |
| 199914   | 2640584  | TrainingMtgs&Conf    | Annual training/meetings for operations staff                                       | 2,000   | 301    |
| 199914   | 2640804  | Print Shop           | Establish an operations printshop budget  | 1,000   | 302    |
| 199751   | 2640399  | Other Supplies       | Purchase "Stop the Bleed" training/practice supplies                                | 1,000   | 303    |
| 199914   | 2650252  | Elevator Services    | Maintenance & inspection of 29 lifts  | 1,600   | 304    |
| 199914   | 2650471  | Uniforms             | Maintenance uniform costs   | 500     | 305    |
| 199914   | 2650593  | SubscripDuesLicense  | Maintenance staff dues & department of transportation (DOT) cards                   | 1,000   | 306    |
| 199912   | 2650299  | Other Contracted Svc | Other contracted services for the upkeep of the white fleet                         | 500     | 307    |
| 199930   | 2810585  | Meal/Food Purchases  | Student lunches at Wor-Wic Community College  | 2,375   | 308    |
| 199900   | 2810024  | Coordinator          | Reclassify Coordinator of Behavior Programs to Supervisor                           | 4,500   | 309    |
| 199353   | 2443599  | Other Charges        |   | -27,704 | 310    |
| 19991857 | 2750640  | Eq Computer & Periph | Cell tower maintenance/replacement as needed  | 67,250  | 311    |
| 199914   | 2750299  | Other Contracted Svc | Other contracted svcs cell tower outsourcing  | 52,000  | 312    |
| 199900   | 2750672  | Lease Purchase Tech  |   | -67,250 | 313    |
| 199900   | 2750672  | Lease Purchase Tech  |   | -52,000 | 314    |
| 199505   | 2261070  | Teacher Hourly       | Add athletic director/trainer summer hours  | 20,000  | 315    |
| 19970950 | 2183599  | Other Charges        | Early childhood field trip admissions   | 13,250  | 316    |
| 19970950 | 2181070  | Teacher Hourly       | Early childhood/Pre-kindergarten (EC/Pre-K) teacher hourly costs for expiring grant | 189,500 | 317    |
| 19970950 | 2183299  | Other Contracted Svc | EC/Pre-K contracted programs and services for classrooms                            | 63,550  | 318    |
| 19970950 | 2181139  | Asst Hourly          | EC/Pre-K hourly instructional assistants costs due to expiring grant                | 38,160  | 319    |
| 19970950 | 2182340  | Small Computers      | EC/Pre-K iPads for classroom  | 5,430   | 320    |
| 19970950 | 2182335  | Matl of Instruc      | EC/Pre-K materials of instruction   | 23,100  | 321    |
| 199718   | 2242335  | Matl of Instruc      | ELA materials-SORA books, novel replacements, etc                                   | 9,000   | 322    |
| 199754   | 2231070  | Teacher-Hourly       | Elem reading - LTRS professional development  | 19,000  | 323    |
| 199375   | 2660533  | Taxes-Soc Security   | Fixed charges associated with wages   | 25,628  | 324    |
| 19975150 | 2590319  | Health Supplies      | Health supplies for school nurse for early childhood students due to expiring grant | 11,000  | 325    |
| 199737   | 2483205  | Contract Ed Svc      | Home hospital increase in educational costs   | 10,000  | 326    |



**WICOMICO COUNTY BOARD OF EDUCATION**  
**FY 2024 Unrestricted Current Expense Budget**  
**New Requests funded by Realigning Existing Budget or Other Sources**

| Key *    | Object * |                      | Description  | FTE   | \$       | Line # |
|----------|----------|----------------------|--|-------|----------|--------|
| 199737   | 2481070  | Teacher Hourly       | Home hospital to continue with level care and teacher hours                    |       | 25,000   | 327    |
| 199525   | 2441070  | Teacher Hourly       | Increased cost for facilitator work, AP proctors, Seal of Biliteracy           |       | 16,000   | 328    |
| 19970950 | 2183585  | Meal/Food Purchases  | Light meals for EC/Pre-K family events and snack program due to expiring grant |       | 144,564  | 329    |
| 199930   | 2810335  | Matl of Instruc      | Pre-K prep materials for special ed students                                   |       | 10,000   | 330    |
| 199709   | 2183584  | TrainingMtg&Conf     | Professional development for early childhood                                   |       | 17,500   | 331    |
| 199751   | 2590389  | Small Equipment      | Replace aging equipment in school health rooms                                 |       | 7,000    | 332    |
| 165980   | 2010214  | Legal Fees           |  |       | -20,000  | 333    |
| 199980   | 2890214  | Legal Fees           |  |       | -20,000  | 334    |
| 199920   | 2660538  | Tuition/Course Reimb |  |       | -14,000  | 335    |
| 199375   | 2660514  | Insur-Health Retiree |  |       | -512,736 | 336    |
| 165900   | 2040203  | Consultant           |  |       | -3,706   | 337    |
| 165980   | 2020203  | Consultant           |  |       | -77,240  | 338    |
|          |          |                      |  | -5.00 | \$ -     |        |



**GENERAL FUND**  
(Unrestricted)

**Budget Summary by Category / Object**

**Staffing Summary**

**Category Overview and Budget Detail**



**WICOMICO COUNTY BOARD OF EDUCATION  
GENERAL FUND  
APPROVED BUDGET  
FISCAL YEAR 2023-2024**

**EXPENDITURES BY CATEGORY**

| GENERAL FUND                   | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---|--------------|
|                                |                               |                               |                               |                               |                               | \$                                      | %            |
| ADMINISTRATION                 | \$ 5,116,935                  | \$ 5,287,921                  | \$ 5,347,942                  | \$ 6,369,337                  | \$ 6,645,760                  | \$ 276,423                              | 4.34%        |
| SCHOOL MANAGEMENT & SUPPORT    | 13,756,512                    | 14,233,752                    | 14,196,060                    | 16,096,806                    | 16,713,666                    | 616,860                                 | 3.83%        |
| INSTRUCTIONAL SALARIES & WAGES | 75,090,585                    | 77,313,488                    | 78,578,822                    | 88,987,095                    | 95,804,552                    | 6,817,457                               | 7.66%        |
| TEXTBOOKS/INSTRUCTION SUPPLIES | 4,063,789                     | 3,637,670                     | 3,593,675                     | 3,665,960                     | 3,843,970                     | 178,010                                 | 4.86%        |
| OTHER INSTRUCTIONAL COSTS      | 1,697,470                     | 1,634,022                     | 1,813,573                     | 2,430,727                     | 3,029,338                     | 598,611                                 | 24.63%       |
| SPECIAL EDUCATION              | 17,145,184                    | 17,245,072                    | 17,188,587                    | 20,854,773                    | 22,021,891                    | 1,167,118                               | 5.60%        |
| STUDENT PERSONNEL SERVICES     | 3,089,380                     | 3,371,566                     | 3,593,245                     | 4,178,960                     | 5,614,565                     | 1,435,605                               | 34.35%       |
| STUDENT HEALTH SERVICES        | 1,784,361                     | 1,646,398                     | 1,647,292                     | 1,960,758                     | 2,312,455                     | 351,697                                 | 17.94%       |
| STUDENT TRANSPORTATION         | 8,406,987                     | 7,357,085                     | 9,206,743                     | 9,330,697                     | 9,942,752                     | 612,055                                 | 6.56%        |
| OPERATION OF PLANT             | 14,087,331                    | 14,455,282                    | 14,401,505                    | 16,407,628                    | 17,511,326                    | 1,103,698                               | 6.73%        |
| MAINTENANCE OF PLANT           | 4,763,825                     | 4,731,001                     | 4,613,068                     | 5,210,510                     | 5,374,736                     | 164,226                                 | 3.15%        |
| FIXED CHARGES                  | 43,438,500                    | 45,747,145                    | 49,206,069                    | 50,704,521                    | 53,367,173                    | 2,662,652                               | 5.25%        |
| FOOD SERVICE                   | 150,000                       | -                             | -                             | -                             | -                             | -                                       | 0.00%        |
| COMMUNITY SERVICES             | 167,056                       | 178,495                       | 167,718                       | 357,319                       | 361,329                       | 4,010                                   | 1.12%        |
| CAPITAL OUTLAY                 | 7,665,737                     | 7,337,997                     | 7,270,738                     | 7,566,697                     | 7,404,519                     | (162,178)                               | -2.14%       |
| <b>TOTAL EXPENDITURE</b>       | <b>\$ 200,423,654</b>         | <b>\$ 204,176,894</b>         | <b>\$ 210,825,037</b>         | <b>\$ 234,121,788</b>         | <b>\$ 249,948,032</b>         | <b>\$ 15,826,244</b>                    | <b>6.76%</b> |

|                                | %<br>of Actual<br>2019-20 | %<br>of Actual<br>2020-21 | %<br>of Actual<br>2021-22 | %<br>of Budget<br>2022-23 | %<br>of Budget<br>2023-24 |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| ADMINISTRATION                 | 2.55%                     | 2.59%                     | 2.54%                     | 2.72%                     | 2.66%                     |
| SCHOOL MANAGEMENT & SUPPORT    | 6.86%                     | 6.97%                     | 6.73%                     | 6.88%                     | 6.69%                     |
| INSTRUCTIONAL SALARIES & WAGES | 37.47%                    | 37.87%                    | 37.27%                    | 38.01%                    | 38.33%                    |
| TEXTBOOKS/INSTRUCTION SUPPLIES | 2.03%                     | 1.78%                     | 1.70%                     | 1.57%                     | 1.54%                     |
| OTHER INSTRUCTIONAL COSTS      | 0.85%                     | 0.80%                     | 0.86%                     | 1.04%                     | 1.21%                     |
| SPECIAL EDUCATION              | 8.55%                     | 8.45%                     | 8.15%                     | 8.91%                     | 8.81%                     |
| STUDENT PERSONNEL SERVICES     | 1.54%                     | 1.65%                     | 1.70%                     | 1.78%                     | 2.25%                     |
| STUDENT HEALTH SERVICES        | 0.89%                     | 0.81%                     | 0.78%                     | 0.84%                     | 0.93%                     |
| STUDENT TRANSPORTATION         | 4.19%                     | 3.60%                     | 4.37%                     | 3.99%                     | 3.98%                     |
| OPERATION OF PLANT             | 7.03%                     | 7.08%                     | 6.83%                     | 7.01%                     | 7.01%                     |
| MAINTENANCE OF PLANT           | 2.38%                     | 2.32%                     | 2.19%                     | 2.23%                     | 2.15%                     |
| FIXED CHARGES                  | 21.67%                    | 22.41%                    | 23.34%                    | 21.66%                    | 21.35%                    |
| FOOD SERVICE                   | 0.07%                     | 0.00%                     | 0.00%                     | 0.00%                     | 0.00%                     |
| COMMUNITY SERVICES             | 0.08%                     | 0.09%                     | 0.08%                     | 0.15%                     | 0.14%                     |
| CAPITAL OUTLAY                 | 3.82%                     | 3.59%                     | 3.45%                     | 3.23%                     | 2.96%                     |
|                                | 100.00%                   | 100.00%                   | 100.00%                   | 100.00%                   | 100.00%                   |

NOTE: Total percentages may not equal 100% due to rounding



**WICOMICO COUNTY BOARD OF EDUCATION  
GENERAL FUND  
APPROVED BUDGET  
FISCAL YEAR 2023-2024**

**EXPENDITURES BY OBJECT**

| GENERAL FUND                | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---|--------------|
|                             |                               |                               |                               |                               |                               | \$                                      | %            |
| SALARIES AND WAGES          | \$ 121,594,944                | \$ 124,980,897                | \$ 127,172,862                | \$ 145,354,688                | \$ 156,586,868                | \$ 11,232,180                           | 7.73%        |
| CONTRACTED SERVICES         | 15,920,442                    | 14,849,472                    | 17,237,380                    | 17,723,579                    | 18,238,579                    | 515,000                                 | 2.91%        |
| SUPPLIES AND MATERIALS      | 7,294,366                     | 6,389,273                     | 6,963,051                     | 6,899,731                     | 7,663,497                     | 763,766                                 | 11.07%       |
| OTHER CHARGES               | 48,273,262                    | 50,110,935                    | 54,065,253                    | 56,911,855                    | 59,868,542                    | 2,956,687                               | 5.20%        |
| LAND, BUILDINGS & EQUIPMENT | 6,298,164                     | 6,853,863                     | 4,566,289                     | 5,800,319                     | 5,642,819                     | (157,500)                               | -2.72%       |
| TRANSFERS                   | 1,042,476                     | 992,454                       | 820,202                       | 1,431,616                     | 1,947,727                     | 516,111                                 | 36.05%       |
| <b>TOTAL EXPENDITURE</b>    | <b>\$ 200,423,654</b>         | <b>\$ 204,176,894</b>         | <b>\$ 210,825,037</b>         | <b>\$ 234,121,788</b>         | <b>\$ 249,948,032</b>         | <b>\$ 15,826,244</b>                    | <b>6.76%</b> |

|                             | %<br>of Actual<br>2019-20 | %<br>of Actual<br>2020-21 | %<br>of Actual<br>2021-22 | %<br>of Budget<br>2022-23 | %<br>of Budget<br>2023-24 |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| SALARIES AND WAGES          | 60.67%                    | 61.21%                    | 60.32%                    | 62.09%                    | 62.65%                    |
| CONTRACTED SERVICES         | 7.94%                     | 7.27%                     | 8.18%                     | 7.57%                     | 7.30%                     |
| SUPPLIES AND MATERIALS      | 3.64%                     | 3.13%                     | 3.30%                     | 2.95%                     | 3.07%                     |
| OTHER CHARGES               | 24.09%                    | 24.54%                    | 25.64%                    | 24.31%                    | 23.95%                    |
| LAND, BUILDINGS & EQUIPMENT | 3.14%                     | 3.36%                     | 2.17%                     | 2.48%                     | 2.26%                     |
| TRANSFERS                   | 0.52%                     | 0.49%                     | 0.39%                     | 0.61%                     | 0.78%                     |
|                             | 100.00%                   | 100.00%                   | 100.00%                   | 100.00%                   | 100.00%                   |

NOTE: Total percentages many not equal 100% due to rounding



**WICOMICO COUNTY BOARD OF EDUCATION  
UNRESTRICTED CURRENT EXPENSE FUND  
APPROVED BUDGET  
FY 2023-2024**

**UNRESTRICTED CURRENT EXPENSE FUND - PERSONNEL RESOURCES**

| <u>BY CATEGORY</u>          | Actual<br>2019-20 | Actual<br>2020-21 | Actual<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase (Decrease) |              |
|-----------------------------|-------------------|-------------------|-------------------|---------------------------------|---------------------------------|--|--------------|
|                             |                   |                   |                   |                                 |                                 | #  | %            |
| Administration              | 53.90             | 53.90             | 52.90             | 55.40                           | 55.40                           | 0.00                                     | 0.00%        |
| School Management & Support | 196.20            | 191.70            | 190.30            | 198.70                          | 199.70                          | 1.00                                     | 0.50%        |
| Instruction                 | 1,206.15          | 1,232.70          | 1,245.70          | 1,296.90                        | 1,327.90                        | 31.00                                    | 2.39%        |
| Special Education           | 330.07            | 322.07            | 332.57            | 383.37                          | 383.37                          | 0.00                                     | 0.00%        |
| Student Personnel           | 35.50             | 38.50             | 37.50             | 40.50                           | 59.50                           | 19.00                                    | 46.91%       |
| Student Health Services     | 37.00             | 35.00             | 31.00             | 37.00                           | 43.00                           | 6.00                                     | 16.22%       |
| Student Transportation      | 9.00              | 9.00              | 9.00              | 30.00                           | 25.00                           | -5.00                                    | -16.67%      |
| Operation of Plant          | 155.15            | 154.15            | 153.65            | 168.65                          | 169.65                          | 1.00                                     | 0.59%        |
| Maintenance of Plant        | 30.15             | 32.15             | 29.65             | 31.65                           | 31.65                           | 0.00                                     | 0.00%        |
| Food Services               | 0.00              | 0.00              | 0.00              | 0.00                            | 0.00                            | 0.00                                     | 0.00%        |
| Community Services          | 0.50              | 0.50              | 0.50              | 0.50                            | 0.50                            | 0.00                                     | 0.00%        |
| Capital Outlay              | 9.60              | 9.60              | 7.60              | 10.60                           | 10.60                           | 0.00                                     | 0.00%        |
| <b>TOTAL</b>                | <b>2,063.22</b>   | <b>2,079.27</b>   | <b>2,090.37</b>   | <b>2,253.27</b>                 | <b>2,306.27</b>                 | <b>53.00</b>                             | <b>2.35%</b> |

| <u>BY POSITION</u>         | Actual<br>2019-20 | Actual<br>2020-21 | Actual<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase (Decrease) |              |
|----------------------------|-------------------|-------------------|-------------------|---------------------------------|---------------------------------|--|--------------|
|                            |                   |                   |                   |                                 |                                 | #  | %            |
| Assistant Superintendent   | 3.00              | 3.00              | 3.00              | 3.00                            | 3.00                            | 0.00                                     | 0.00%        |
| Bus Driver                 | 0.00              | 0.00              | 0.00              | 20.00                           | 15.00                           | -5.00                                    | -25.00%      |
| Coordinator                | 10.50             | 11.00             | 12.00             | 13.00                           | 18.00                           | 5.00                                     | 38.46%       |
| Director                   | 12.00             | 12.00             | 12.00             | 12.00                           | 12.00                           | 0.00                                     | 0.00%        |
| Guidance Counselor         | 38.60             | 38.00             | 41.00             | 41.00                           | 41.00                           | 0.00                                     | 0.00%        |
| Media Specialist           | 21.00             | 21.00             | 21.00             | 21.00                           | 21.00                           | 0.00                                     | 0.00%        |
| Nurse                      | 28.00             | 24.00             | 25.00             | 27.00                           | 28.00                           | 1.00                                     | 3.70%        |
| Other Professional Staff   | 66.00             | 67.00             | 64.00             | 68.50                           | 70.50                           | 2.00                                     | 2.92%        |
| Other Staff                | 113.50            | 116.50            | 118.50            | 127.50                          | 128.50                          | 1.00                                     | 0.78%        |
| Paraprofessionals          | 383.00            | 369.00            | 385.00            | 434.00                          | 458.00                          | 24.00                                    | 5.99%        |
| Principal                  | 26.00             | 26.00             | 26.00             | 26.00                           | 26.00                           | 0.00                                     | 0.00%        |
| Psychologist               | 12.00             | 9.00              | 12.00             | 14.00                           | 14.00                           | 0.00                                     | 0.00%        |
| Pupil Personnel/Social Wkr | 20.00             | 23.00             | 23.00             | 24.00                           | 34.00                           | 10.00                                    | 41.67%       |
| Secretaries and Clerks     | 124.00            | 125.00            | 121.00            | 125.00                          | 125.00                          | 0.00                                     | 0.00%        |
| Superintendent             | 1.00              | 1.00              | 1.00              | 1.00                            | 1.00                            | 0.00                                     | 0.00%        |
| Supervisor                 | 21.07             | 20.07             | 22.07             | 22.07                           | 22.07                           | 0.00                                     | 0.00%        |
| Teacher                    | 1,131.55          | 1,163.70          | 1,153.20          | 1,213.90                        | 1,228.90                        | 15.00                                    | 1.07%        |
| Therapist                  | 13.00             | 14.00             | 15.00             | 22.30                           | 22.30                           | 0.00                                     | 0.00%        |
| Vice-Principal             | 39.00             | 36.00             | 35.60             | 38.00                           | 38.00                           | 0.00                                     | 0.00%        |
| <b>TOTAL</b>               | <b>2,063.22</b>   | <b>2,079.27</b>   | <b>2,090.37</b>   | <b>2,253.27</b>                 | <b>2,306.27</b>                 | <b>53.00</b>                             | <b>2.35%</b> |

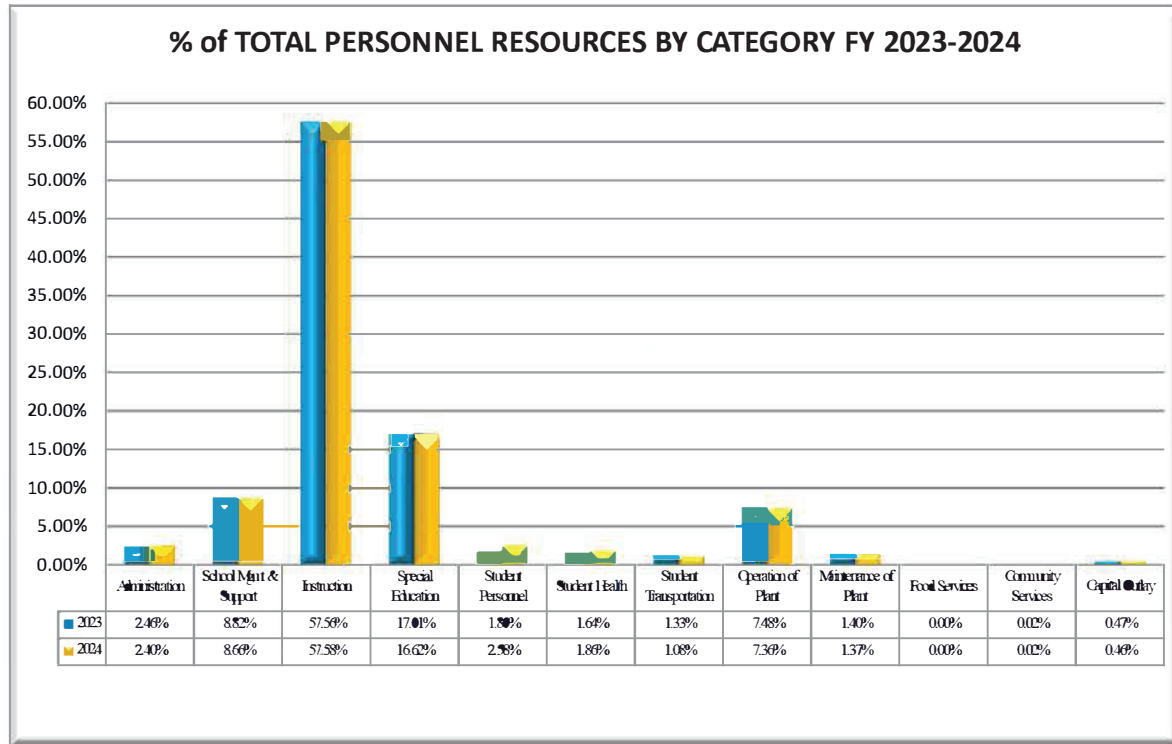
Enrollment trends and projections directly affect staffing levels. Each year, we make it a priority to maintain our class size/staffing ratio with minimal impacts to instructional positions. Grant funding has also been applied for whenever possible to help minimize classroom impact.

'Actual' reflects a snapshot of filled positions as of June 30th.



**WICOMICO COUNTY BOARD OF EDUCATION  
UNRESTRICTED CURRENT EXPENSE FUND  
APPROVED BUDGET  
FY 2023-2024**

**UNRESTRICTED CURRENT EXPENSE FUND - PERSONNEL RESOURCES**





## ADMINISTRATION

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### Overview

Administration includes the activities associated with the general regulations, direction, and control of the Local Education Agency (LEA). Such activities as establishing and administering LEA operating policy, providing fiscal and internal services necessary for operating the LEA, supporting each of the other instructional and supporting services programs, and assisting the instructional staff with the content and process of providing learning experiences for students are included in Administration. This encompasses General Support, Business Support and Central Support Services. Administrative expenditures affect the LEA as a whole and are not confined to a single school building. This category includes the cost of contracted services, supplies and equipment to maintain and support many of the support functions:

- Board of Education Services
- Executive Administration
- Business Support Services
- Centralized Support Services to include Planning, Research & Evaluation Service, Human Resources and Information Technology

### Goals and Objectives

- Direct, plan and establish policy and provide administration to guide the school system in setting and implementing organizational values, goals, directions and performance expectations
- Implement activities necessary for budget development, payment, exchange and maintenance of goods and services and the annual reporting of such transactions for the school system in compliance with requirements
- Monitor risk-management plan and revise as indicated
- Continue participation with Eastern Shore of Maryland Education Consortium (ESMEC) to contain operating costs
- Plan, research, develop and evaluate educational programs to promote student learning and provide support for all educators in accessing and understanding student data to improve learning
- Provide for the direction, management and supervision of staff services to create and maintain a high quality workforce
- Direct, manage and implement centralized data processing services to drive improvement in student and operational performance



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**ADMINISTRATION**

|                          | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|--------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>  |                               |                               |                               |                               |                               |                        |
| ASSISTANT SUPERINTENDENT | 0.60                          | 0.60                          | 0.60                          | 0.60                          | 0.60                          | 0.00                   |
| CLERICAL                 | 21.80                         | 21.80                         | 21.80                         | 20.80                         | 20.80                         | 0.00                   |
| COORDINATOR              | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
| DIRECTOR                 | 4.00                          | 4.00                          | 4.00                          | 4.00                          | 4.00                          | 0.00                   |
| OTHER PROFESSIONAL       | 24.50                         | 24.50                         | 24.50                         | 27.00                         | 27.00                         | 0.00                   |
| SUPERINTENDENT           | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
| SUPERVISOR               | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
|                          | 53.90                         | 53.90                         | 53.90                         | 55.40                         | 55.40                         | 0.00                   |

**SALARIES AND WAGES**

|                                |             |             |             |             |             |           |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-----------|
| CLASSIFIED                     | \$2,785,656 | \$2,970,754 | \$2,852,114 | \$3,410,216 | \$3,610,943 | \$200,727 |
| PROFESSIONAL                   | 920,487     | 913,919     | 1,041,276   | 1,071,981   | 1,052,830   | (19,152)  |
| SECRETARIAL/CLERICAL HRLY/DIEM | 6,175       | 10,524      | 18,725      | 22,973      | 23,662      | 689       |
| WAGES - OTHER                  | 85,749      | 86,024      | 92,687      | 91,064      | 92,721      | 1,658     |
|                                | \$3,798,067 | \$3,981,222 | \$4,004,801 | \$4,596,233 | \$4,780,156 | \$183,922 |

**CONTRACTED SERVICES**

|                       |             |           |             |             |             |          |
|-----------------------|-------------|-----------|-------------|-------------|-------------|----------|
| ADVERTISING SERVICES  | \$1,141     | \$461     | \$450       | \$1,000     | \$1,000     | \$0      |
| AUDITING              | 65,500      | 68,700    | 71,200      | 72,200      | 72,200      | 0        |
| CONSULTANT            | 297,032     | 158,418   | 126,684     | 181,294     | 202,294     | 21,000   |
| FINGERPRINTING        | 15,838      | 9,125     | 17,750      | 19,000      | 19,000      | 0        |
| HARDWARE ANNUAL MAINT | 48,775      | 0         | 0           | 45,000      | 45,000      | 0        |
| LEGAL                 | 75,255      | 131,906   | 123,317     | 180,000     | 180,000     | 0        |
| OTHER                 | 11,870      | 8,152     | 18,090      | 6,000       | 6,000       | 0        |
| RENT-EQUIPMENT        | 19,482      | 19,482    | 19,482      | 19,482      | 19,482      | 0        |
| SOFTWARE ANNUAL MAINT | 452,123     | 541,068   | 652,872     | 856,467     | 856,467     | 0        |
| TEST SCORING          | 24,402      | 33,870    | (1,986)     | 0           | 0           | 0        |
|                       | \$1,011,418 | \$971,182 | \$1,027,859 | \$1,380,443 | \$1,401,443 | \$21,000 |

**SUPPLIES AND MATERIALS**

|                           |           |           |           |           |           |          |
|---------------------------|-----------|-----------|-----------|-----------|-----------|----------|
| COMPUTER SOFTWARE         | \$972     | \$56      | \$0       | \$0       | \$0       | \$0      |
| COMPUTER SUPPLIES         | 308       | 2,404     | 4,017     | 5,000     | 5,000     | 0        |
| GUIDANCE/TESTING SUPPLIES | 61,708    | 48,600    | 65,983    | 83,500    | 155,000   | 71,500   |
| MATERIALS OF INSTRUCTION  | 72        | 100       | 0         | 0         | 0         | 0        |
| OFFICE SUPPLIES           | 20,312    | 14,559    | 19,146    | 24,550    | 24,550    | 0        |
| OTHER/INCENTIVES          | 0         | 210       | 290       | 250       | 250       | 0        |
| POSTAGE                   | 607       | 1,042     | 1,074     | 1,950     | 1,950     | 0        |
| SMALL COMPUTER/PERIPHERAL | 5,282     | 33,154    | 18,355    | 44,700    | 44,700    | 0        |
| SMALL EQUIPMENT           | 23,511    | 35,620    | 17,199    | 14,500    | 14,500    | 0        |
|                           | \$112,772 | \$135,744 | \$126,064 | \$174,450 | \$245,950 | \$71,500 |



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**ADMINISTRATION**

|                                | <b>Actual<br/>Expenses<br/>2019-20</b> | <b>Actual<br/>Expenses<br/>2020-21</b> | <b>Actual<br/>Expenses<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-23</b> | <b>Approved<br/>Budget<br/>2023-24</b> | <b>Increase<br/>(Decrease)</b> |
|--------------------------------|--|--|--|--|--|--------------------------------|
| <b><u>OTHER CHARGES</u></b>    |  |  |  |  |  |                                |
| MEAL/FOOD PURCHASES            | \$5,373                                | \$935                                  | \$6,415                                | \$6,900                                | \$6,900                                | \$0                            |
| MEETINGS & CONFERENCES         | 34,689                                 | 21,260                                 | 34,083                                 | 59,200                                 | 59,200                                 | 0                              |
| MILEAGE REIMBURSEMENT          | 5,552                                  | 2,038                                  | 6,549                                  | 7,400                                  | 7,400                                  | 0                              |
| OTHER                          | 41,454                                 | 74,504                                 | 32,904                                 | 22,150                                 | 22,150                                 | 0                              |
| RECRUITING FEES & CHARGES      | 4,539                                  | 465                                    | 2,810                                  | 5,000                                  | 5,000                                  | 0                              |
| SERVICE AWARDS                 | 6,607                                  | 6,888                                  | 14,826                                 | 15,000                                 | 15,000                                 | 0                              |
| SUBSCRIPTIONS DUES LICENSES    | 55,958                                 | 53,890                                 | 51,648                                 | 61,315                                 | 61,315                                 | 0                              |
|                                | <b>\$154,171</b>                       | <b>\$159,980</b>                       | <b>\$149,235</b>                       | <b>\$176,965</b>                       | <b>\$176,965</b>                       | <b>\$0</b>                     |
| <b><u>TRANSFERS</u></b>        |  |  |  |  |  |                                |
| INTERFUND XFER - PRINTING SVCS | \$5,210                                | \$3,769                                | \$4,686                                | \$5,950                                | \$5,950                                | \$0                            |
| INTERNAL SERVICE FUND XFER     | 35,296                                 | 35,296                                 | 35,296                                 | 35,296                                 | 35,296                                 | 0                              |
| TRANSFER TO OTHER              | 0                                      | 728                                    | 0                                      | 0                                      | 0                                      | 0                              |
|                                | <b>\$40,506</b>                        | <b>\$39,793</b>                        | <b>\$39,982</b>                        | <b>\$41,246</b>                        | <b>\$41,246</b>                        | <b>\$0</b>                     |
| <b>TOTAL</b>                   | <b>\$5,116,935</b>                     | <b>\$5,287,921</b>                     | <b>\$5,347,942</b>                     | <b>\$6,369,337</b>                     | <b>\$6,645,760</b>                     | <b>\$276,422</b>               |



## **SCHOOL MANAGEMENT & SUPPORT**

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### **Overview**

School Management and Support is the administration and supervision of district-wide and school-level instructional programs and activities, specifically:

1. Office of the Principal, which includes activities concerned with managing the operation of a particular school or schools, including duties performed by the principal, assistant principals, non-teaching school-based department chairpersons assigned full-time to individual schools, school business managers, school clerical staff, and others in the general supervision of individual school administrative services. Evaluation of the school staff, assignment of duties to staff, supervision and maintenance of school records, and coordination of school instructional activities with LEA instructional activities are examples of school administration
2. Instructional Administration and Supervision, which concerns activities that enhance instruction and assist instructional staff in planning, developing, and evaluating the process of providing learning experiences for students

### **Goals and Objectives**

- Manage the operations of district schools to create learning environments that encourage high performance
- Revise and implement the district assessment plan to reflect the transition to the Maryland College and Career Ready standards and to meet the needs of instructional decision-makers
- Ensure communication of content standards and course and teacher expectations to students and parents
- Promote communication with parents through the use of student agendas, newsletters, school family nights and websites, such as Parent Portal and Govdelivery
- Facilitate the continuous improvement of teacher and administrator skills and content knowledge to support student learning and close achievement gaps



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**SCHOOL MANAGEMENT & SUPPORT**

|                                      | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>              |                               |                               |                               |                               |                               |                        |
| ASSISTANT SUPERINTENDENT             | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
| CLERICAL                             | 83.50                         | 84.50                         | 84.50                         | 84.50                         | 85.50                         | 1.00                   |
| COORDINATOR                          | 5.00                          | 5.00                          | 5.00                          | 6.00                          | 6.00                          | 0.00                   |
| DIRECTOR                             | 3.00                          | 3.00                          | 3.00                          | 3.00                          | 3.00                          | 0.00                   |
| PARAPROFESSIONAL                     | 25.00                         | 25.00                         | 25.00                         | 25.00                         | 25.00                         | 0.00                   |
| PRINCIPAL                            | 24.90                         | 24.90                         | 24.90                         | 24.90                         | 24.90                         | 0.00                   |
| SUPERVISOR                           | 18.00                         | 18.00                         | 18.00                         | 17.00                         | 17.00                         | 0.00                   |
| VICE PRINCIPAL                       | 36.30                         | 36.30                         | 36.30                         | 37.30                         | 37.30                         | 0.00                   |
|                                      | 196.70                        | 197.70                        | 197.70                        | 198.70                        | 199.70                        | 1.00                   |
| <b><u>SALARIES AND WAGES</u></b>     |                               |                               |                               |                               |                               |                        |
| CLASSIFIED                           | \$3,569,848                   | \$3,748,989                   | \$3,686,912                   | \$4,209,564                   | \$4,567,694                   | \$358,130              |
| PROFESSIONAL                         | 8,757,994                     | 8,793,333                     | 8,967,355                     | 9,803,423                     | 10,061,640                    | 258,217                |
| SECRETARIAL/CLERICAL HR/LY/DIEM      | 2,128                         | 1,029                         | 5,526                         | 16,500                        | 16,995                        | 495                    |
| TEACHER - HOURLY/PER-DIEM            | 0                             | 0                             | 775                           | 0                             | 0                             | 0                      |
| WAGES - OTHER                        | 7,000                         | 3,000                         | 345                           | 500                           | 518                           | 18                     |
|                                      | \$12,336,970                  | \$12,546,351                  | \$12,660,913                  | \$14,029,987                  | \$14,646,847                  | \$616,860              |
| <b><u>CONTRACTED SERVICES</u></b>    |                               |                               |                               |                               |                               |                        |
| HARDWARE ANNUAL MAINT                | \$52,824                      | \$165,944                     | \$140,838                     | \$209,000                     | \$209,000                     | \$0                    |
| RENT-EQUIPMENT                       | 348,974                       | 348,974                       | 348,974                       | 365,474                       | 365,474                       | 0                      |
| RENT-VEHICLES                        | 1,280                         | 0                             | 39                            | 6,000                         | 6,000                         | 0                      |
| SOFTWARE ANNUAL MAINT                | 434,517                       | 530,020                       | 526,712                       | 738,349                       | 738,349                       | 0                      |
|                                      | \$837,595                     | \$1,044,938                   | \$1,016,564                   | \$1,318,823                   | \$1,318,823                   | \$0                    |
| <b><u>SUPPLIES AND MATERIALS</u></b> |                               |                               |                               |                               |                               |                        |
| COMPUTER SUPPLIES                    | \$29,410                      | \$29,764                      | \$24,855                      | \$27,400                      | \$27,400                      | \$0                    |
| OFFICE SUPPLIES                      | 43,761                        | 44,550                        | 46,726                        | 49,309                        | 49,309                        | 0                      |
| OTHER/INCENTIVES                     | 4,799                         | 9,102                         | 12,927                        | 14,525                        | 14,525                        | 0                      |
| POSTAGE                              | 44,311                        | 52,366                        | 53,310                        | 56,479                        | 56,479                        | 0                      |
| SMALL COMPUTER/PERIPHERAL            | 958                           | 29,780                        | 127                           | 0                             | 0                             | 0                      |
| SMALL EQUIPMENT                      | 8,638                         | 13,467                        | 16,600                        | 18,950                        | 18,950                        | 0                      |
|                                      | \$131,877                     | \$179,028                     | \$154,545                     | \$166,663                     | \$166,663                     | \$0                    |
| <b><u>OTHER CHARGES</u></b>          |                               |                               |                               |                               |                               |                        |
| COMMENCEMENT EXPENSE                 | \$30,528                      | \$50,211                      | \$21,669                      | \$31,000                      | \$31,000                      | \$0                    |
| DIPLOMA EXP                          | 479                           | 429                           | 676                           | 0                             | 0                             | 0                      |
| MEAL/FOOD PURCHASES                  | 11,441                        | 5,439                         | 15,494                        | 32,595                        | 32,595                        | 0                      |
| MEETINGS & CONFERENCES               | 28,479                        | 16,337                        | 5,785                         | 87,000                        | 87,000                        | 0                      |
| MILEAGE REIMBURSEMENT                | 26,646                        | 6,700                         | 24,453                        | 47,000                        | 47,000                        | 0                      |
| OTHER                                | 15,910                        | 5,199                         | 6,129                         | 10,450                        | 10,450                        | 0                      |
| SUBSCRIPTIONS DUES LICENSES          | 49,053                        | 46,781                        | 52,963                        | 47,000                        | 47,000                        | 0                      |
| UTILITIES-COMMUNICATIONS             | 263,357                       | 309,256                       | 212,688                       | 302,130                       | 302,130                       | 0                      |
|                                      | \$425,892                     | \$440,353                     | \$339,858                     | \$557,175                     | \$557,175                     | \$0                    |
| <b><u>TRANSFERS</u></b>              |                               |                               |                               |                               |                               |                        |
| INTERFUND XFER - PRINTING SVCS       | \$1,320                       | \$225                         | \$1,321                       | \$1,300                       | \$1,300                       | \$0                    |
| INTERNAL SERVICE FUND XFER           | 22,858                        | 22,858                        | 22,858                        | 22,858                        | 22,858                        | 0                      |
|                                      | \$24,178                      | \$23,083                      | \$24,179                      | \$24,158                      | \$24,158                      | \$0                    |
| <b>TOTAL</b>                         | <b>\$13,756,512</b>           | <b>\$14,233,752</b>           | <b>\$14,196,060</b>           | <b>\$16,096,806</b>           | <b>\$16,713,666</b>           | <b>\$616,860</b>       |



## INSTRUCTION

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### Overview

Instruction includes activities which deal with teaching students in non-special education settings. Teaching may be provided in a classroom via direct delivery, instructional television, computer assisted instruction, online services, through correspondence or in another location, such as a home/hospital or other setting, where students are instructed, presented with learning experiences or participate in extra- or co-curricular activities. Instruction also includes most activities which occur on a regular basis at the school level or for the benefit of the instructional program.

Instruction is divided into three categories:

1. Instructional Salaries & Wages – Instructional salaries for staff whose responsibilities include interaction with students in the delivery of instructional programs and related student instructional support
2. Textbooks and Instructional Supplies – All supplies, materials and textbooks aligned with curricula used in support of instruction
3. Other Instructional Costs – All other expenditures aligned with curricula to support student learning reportable as contracted services, other charges, equipment and transfers

Instructional program areas, namely Regular Programs, Special Programs, Career & Technology Programs, Media Services, Staff Development, Guidance Services and Psychological Services are provided on the following pages. Program narratives, goals and objectives along with budget highlights and relevant expenditures for each program follow.



# WICOMICO COUNTY BOARD OF EDUCATION

## BUDGET SUMMARY GENERAL FUND

### INSTRUCTIONAL SALARIES & WAGES

|                                  | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>          |                               |                               |                               |                               |                               |                        |
| BEHAVIOR INTERVENTION TEACHER    | 3.00                          | 3.00                          | 3.00                          | 3.00                          | 3.00                          | 0.00                   |
| CLERICAL                         | 5.00                          | 5.00                          | 5.00                          | 3.00                          | 3.00                          | 0.00                   |
| COORDINATOR                      | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 7.00                          | 6.00                   |
| GUIDANCE COUNSELOR               | 40.00                         | 40.00                         | 41.00                         | 41.00                         | 41.00                         | 0.00                   |
| OTHER PROFESSIONAL               | 9.00                          | 9.00                          | 9.00                          | 9.00                          | 9.00                          | 0.00                   |
| PARAPROFESSIONAL                 | 129.00                        | 137.00                        | 145.00                        | 149.00                        | 159.00                        | 10.00                  |
| PSYCHOLOGIST                     | 11.00                         | 11.00                         | 11.00                         | 11.00                         | 11.00                         | 0.00                   |
| TEACHER                          | 1,030.35                      | 1,060.90                      | 1,057.90                      | 1,079.90                      | 1,094.90                      | 15.00                  |
|                                  | 1,228.35                      | 1,266.90                      | 1,272.90                      | 1,296.90                      | 1,327.90                      | 31.00                  |
| <b><u>SALARIES AND WAGES</u></b> |                               |                               |                               |                               |                               |                        |
| ASSISTANT - HOURLY/PER-DIEM      | \$153,351                     | \$45,238                      | \$96,349                      | \$336,788                     | \$344,582                     | \$7,793                |
| ASSISTANT - SUBSTITUTE           | 173,291                       | 98,001                        | 492,556                       | 143,083                       | 147,376                       | 4,293                  |
| CLASSIFIED                       | 3,203,379                     | 3,236,016                     | 3,523,887                     | 4,183,137                     | 4,635,195                     | 452,058                |
| PROFESSIONAL                     | 68,705,324                    | 72,136,362                    | 71,666,706                    | 79,982,064                    | 86,182,855                    | 6,200,791              |
| SECRETARIAL/CLERICAL HRLY/DIEM   | 25,167                        | 19,652                        | 21,006                        | 30,735                        | 31,464                        | 729                    |
| TEACHER - HOURLY/PER-DIEM        | 1,123,887                     | 717,436                       | 915,095                       | 1,920,232                     | 2,003,221                     | 82,989                 |
| TEACHER- EXTRA DUTY- OTHER       | 287,917                       | 260,865                       | 282,896                       | 315,000                       | 323,852                       | 8,852                  |
| TEACHER-EXTRA DUTY-ATHL JV       | 20,652                        | 0                             | 13,636                        | 75,110                        | 76,403                        | 1,293                  |
| TEACHER-EXTRA DUTY-ATHL VAR      | 332,134                       | 314,509                       | 322,680                       | 418,929                       | 431,497                       | 12,568                 |
| TEACHER - SUBSTITUTE             | 947,594                       | 323,476                       | 1,164,385                     | 1,405,634                     | 1,447,056                     | 41,422                 |
| TIME KEEPERS/TICKET TAKERS       | 15,592                        | 7,507                         | 16,294                        | 18,515                        | 18,515                        | 0                      |
| WAGES - OTHER                    | 102,299                       | 154,426                       | 63,332                        | 157,866                       | 162,535                       | 4,669                  |
|                                  | \$75,090,585                  | \$77,313,488                  | \$78,578,822                  | \$88,987,095                  | \$95,804,551                  | \$6,817,456            |
| <b>TOTAL</b>                     | \$75,090,585                  | \$77,313,488                  | \$78,578,822                  | \$88,987,095                  | \$95,804,552                  | \$6,817,456            |



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**TEXTBOOKS/INSTRUCTION SUPPLIES**

|                                      | <b>Actual<br/>Expenses<br/>2019-20</b> | <b>Actual<br/>Expenses<br/>2020-21</b> | <b>Actual<br/>Expenses<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-23</b> | <b>Approved<br/>Budget<br/>2023-24</b> | <b>Increase<br/>(Decrease)</b> |
|--------------------------------------|--|--|--|--|--|--------------------------------|
| <b><u>SUPPLIES AND MATERIALS</u></b> |  |  |  |  |  |                                |
| ATHLETIC SUPPLIES                    | \$30,070                               | \$43,110                               | \$39,343                               | \$40,934                               | \$65,934                               | \$25,000                       |
| ATHLETIC UNIFORMS                    | 18,690                                 | 20,124                                 | 21,637                                 | 24,000                                 | 24,000                                 | 0                              |
| AUDIO-VISUAL MATERIALS & SUPP        | 10,860                                 | 13,448                                 | 11,523                                 | 14,560                                 | 14,560                                 | 0                              |
| BAND UNIFORMS                        | 15,133                                 | 14,881                                 | 14,118                                 | 31,000                                 | 31,000                                 | 0                              |
| CHORUS UNIFORMS                      | 5,790                                  | 5,652                                  | 7,346                                  | 5,550                                  | 5,550                                  | 0                              |
| COMPUTER SOFTWARE                    | 2,995                                  | 2,653                                  | 3,415                                  | 6,500                                  | 6,500                                  | 0                              |
| COMPUTER SUPPLIES                    | 1,792                                  | 0                                      | 0                                      | 4,300                                  | 4,300                                  | 0                              |
| GUIDANCE/TESTING SUPPLIES            | 16,718                                 | 11,092                                 | 15,908                                 | 20,000                                 | 20,000                                 | 0                              |
| MAPS AND GLOBES                      | 4,679                                  | 2,478                                  | 17,364                                 | 21,812                                 | 21,812                                 | 0                              |
| MATERIALS OF INSTRUCTION             | 2,127,066                              | 1,994,723                              | 2,305,377                              | 2,109,515                              | 2,109,515                              | 0                              |
| MATERIALS OF INSTRUCTION-THEATER     | 0                                      | 5,080                                  | 5,349                                  | 1,600                                  | 1,600                                  | 0                              |
| MATH/READING SUPPL MATERIAL          | 44,059                                 | 48,809                                 | 54,369                                 | 64,500                                 | 64,500                                 | 0                              |
| MEDIA BOOKS & PERIODICALS            | 155,237                                | 173,613                                | 154,767                                | 188,525                                | 188,525                                | 0                              |
| MOI - AGENDAS                        | 38,500                                 | 39,883                                 | 23,087                                 | 28,000                                 | 28,000                                 | 0                              |
| OFFICE SUPPLIES                      | 14,501                                 | 13,241                                 | 15,026                                 | 21,400                                 | 21,400                                 | 0                              |
| OTHER/INCENTIVES                     | 29,912                                 | 43,063                                 | 50,919                                 | 66,718                                 | 66,718                                 | 0                              |
| POSTAGE                              | 2,577                                  | 3,504                                  | 1,408                                  | 9,550                                  | 9,550                                  | 0                              |
| SMALL COMPUTER/PERIPHERAL            | 433,725                                | 195,556                                | 91,633                                 | 164,730                                | 164,730                                | 0                              |
| SMALL EQUIPMENT                      | 461,962                                | 328,061                                | 226,959                                | 190,026                                | 190,026                                | 0                              |
| TECHBOOKS                            | 74,863                                 | 143,908                                | 147,960                                | 0                                      | 0                                      | 0                              |
| TEXTBOOKS                            | 574,662                                | 534,791                                | 386,167                                | 652,740                                | 805,750                                | 153,010                        |
|                                      | <b>\$4,063,789</b>                     | <b>\$3,637,670</b>                     | <b>\$3,593,675</b>                     | <b>\$3,665,960</b>                     | <b>\$3,843,970</b>                     | <b>\$178,010</b>               |
| <b>TOTAL</b>                         | <b>\$4,063,789</b>                     | <b>\$3,637,670</b>                     | <b>\$3,593,675</b>                     | <b>\$3,665,960</b>                     | <b>\$3,843,970</b>                     | <b>\$178,010</b>               |



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**OTHER INSTRUCTIONAL COSTS**

|   | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>CONTRACTED SERVICES</u></b>             |                               |                               |                               |                               |                               |                        |
| CONSULTANT                                    | \$100,702                     | \$158,521                     | \$85,771                      | \$156,577                     | \$156,577                     | \$0                    |
| CONTRACT EDUCATIONAL SVCS                     | 40,271                        | (719)                         | 43,640                        | 86,500                        | 86,500                        | 0                      |
| ONLINE TECH RESOURCES                         | 73,454                        | 57,813                        | 74,918                        | 92,566                        | 92,566                        | 0                      |
| OTHER   | 85,988                        | 127,826                       | 167,338                       | 285,093                       | 367,593                       | 82,500                 |
| PEST CONTROL                                  | 2,310                         | 2,310                         | 2,310                         | 2,310                         | 2,310                         | 0                      |
| REFEREES & OFFICIALS                          | 55,058                        | 27,304                        | 65,664                        | 95,560                        | 95,560                        | 0                      |
| RENT-EQUIPMENT                                | 4,400                         | 4,400                         | 4,400                         | 4,400                         | 4,400                         | 0                      |
| RENT-FACILITIES                               | 0                             | 5,000                         | 3,290                         | 5,000                         | 5,000                         | 0                      |
| SECURITY OFFICERS                             | 34,869                        | 16,450                        | 40,199                        | 40,000                        | 40,000                        | 0                      |
| SOFTWARE ANNUAL MAINT                         | 527,312                       | 487,501                       | 589,650                       | 361,012                       | 361,012                       | 0                      |
|   | <b>\$924,363</b>              | <b>\$886,407</b>              | <b>\$1,077,180</b>            | <b>\$1,129,018</b>            | <b>\$1,211,518</b>            | <b>\$82,500</b>        |
| <b><u>OTHER CHARGES</u></b>                   |                               |                               |                               |                               |                               |                        |
| COMMENCEMENT EXPENSE                          | \$2,502                       | \$1,286                       | \$839                         | \$2,500                       | \$2,500                       | \$0                    |
| MEAL/FOOD PURCHASES                           | 19,160                        | 16,534                        | 27,834                        | 194,199                       | 194,199                       | 0                      |
| MEETINGS & CONFERENCES                        | 50,827                        | 52,478                        | 54,344                        | 151,895                       | 151,895                       | 0                      |
| MILEAGE REIMBURSEMENT                         | 32,690                        | 5,345                         | 41,350                        | 54,900                        | 54,900                        | 0                      |
| OTHER   | 66,815                        | 100,186                       | 102,922                       | 130,106                       | 130,106                       | 0                      |
| SUBSCRIPTIONS DUES LICENSES                   | 9,435                         | 10,682                        | 12,753                        | 23,500                        | 23,500                        | 0                      |
|   | <b>\$181,430</b>              | <b>\$186,511</b>              | <b>\$240,043</b>              | <b>\$557,100</b>              | <b>\$557,100</b>              | <b>\$0</b>             |
| <b><u>LAND, BUILDINGS &amp; EQUIPMENT</u></b> |                               |                               |                               |                               |                               |                        |
| MOVEABLE EQUIPMENT/FURNITURE                  | \$43,217                      | \$0                           | \$0                           | \$0                           | \$0                           | \$0                    |
|   | <b>\$43,217</b>               | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>             |
| <b><u>TRANSFERS</u></b>                       |                               |                               |                               |                               |                               |                        |
| INTERFUND XFER - PRINTING SVCS                | \$151,223                     | \$57,775                      | \$97,168                      | 119,400                       | 119,400                       | \$0                    |
| INTERNAL SERVICE FUND XFER                    | 129,244                       | 129,244                       | 158,052                       | 178,244                       | 178,244                       | 0                      |
| TRANSFER DUAL ENROLLMENT                      | 56,180                        | 35,197                        | 25,799                        | 72,000                        | 500,000                       | 428,000                |
| TRANSFER TO MARYLAND LEA'S                    | 60,566                        | 72,032                        | 67,776                        | 72,000                        | 72,000                        | 0                      |
| TRANSFER TO OTHER                             | 151,248                       | 67,485                        | 147,556                       | 150,000                       | 150,000                       | 0                      |
| TRANSFER TO OUT-OF-STATE LEA'S                | 0                             | 199,371                       | 0                             | 152,965                       | 152,965                       | 0                      |
| TRANSFER TO WORKFORCE DEV                     | 0                             | 0                             | 0                             | 0                             | 88,111                        | 88,111                 |
|   | <b>\$548,460</b>              | <b>\$561,104</b>              | <b>\$496,351</b>              | <b>\$744,609</b>              | <b>\$1,260,720</b>            | <b>\$516,111</b>       |
| <b>TOTAL</b>                                  | <b>\$1,697,470</b>            | <b>\$1,634,022</b>            | <b>\$1,813,573</b>            | <b>\$2,430,727</b>            | <b>\$3,029,338</b>            | <b>\$598,611</b>       |



## INSTRUCTION – Regular Programs

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### Description of the Program Area

**Regular Programs** are activities that deal with teaching and coaching elementary and secondary students during the regular school day or during the hours of school-sponsored activities as part of the regular non-special, non-exemplary educational program.

### Goals and Objectives

High Student Achievement is the strategic priority for the regular programs working to:

- Ensure that all students are fully prepared for college and career in the 21st century
- Modify the pre-K to 12 curriculum to assure alignment with Maryland College and Career Ready Standards and State Curriculum
- Promote the system-wide, consistent use of proven instructional practices to meet the needs of a diverse population
- Analyze student performance to evaluate program effectiveness and identify learning needs
- Sustain and expand collaborative relationships and communications between the school system and all stakeholders in support of student learning
- Plan, research, develop and evaluate educational programs to promote student learning



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY - GENERAL FUND  
INSTRUCTION - REGULAR PROGRAMS**

|                                      | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>              |                               |                               |                               |                               |                               |                        |
| COORDINATOR                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 7.00                          | 6.00                   |
| PARAPROFESSIONAL                     | 105.00                        | 113.00                        | 114.00                        | 117.00                        | 117.00                        | 0.00                   |
| TEACHER                              | 897.85                        | 915.40                        | 910.40                        | 926.40                        | 934.40                        | 8.00                   |
|                                      | 1,003.85                      | 1,029.40                      | 1,025.40                      | 1,044.40                      | 1,058.40                      | 14.00                  |
| <b><u>SALARIES AND WAGES</u></b>     |                               |                               |                               |                               |                               |                        |
| ASSISTANT - HOURLY/PER-DIEM          | \$50,405                      | \$22,175                      | \$6,080                       | \$144,602                     | \$147,240                     | \$2,638                |
| ASSISTANT - SUBSTITUTE               | 129,183                       | 90,218                        | 442,458                       | 143,083                       | 147,376                       | 4,293                  |
| CLASSIFIED                           | 2,290,196                     | 2,338,745                     | 2,485,612                     | 3,007,249                     | 3,152,599                     | 145,350                |
| PROFESSIONAL                         | 55,871,332                    | 58,154,761                    | 57,190,233                    | 63,600,370                    | 68,282,729                    | 4,682,359              |
| SECRETARIAL/CLERICAL HRLY/DIEM       | 12,559                        | 9,459                         | 9,897                         | 19,417                        | 19,805                        | 388                    |
| TEACHER - HOURLY/PER-DIEM            | 584,319                       | 421,515                       | 394,219                       | 1,176,915                     | 1,202,793                     | 25,878                 |
| TEACHER - SUBSTITUTE                 | 853,088                       | 299,530                       | 1,099,941                     | 1,347,244                     | 1,387,334                     | 40,090                 |
| TEACHER- EXTRA DUTY- OTHER           | 287,917                       | 260,865                       | 282,896                       | 315,000                       | 323,852                       | 8,852                  |
| TEACHER-EXTRA DUTY-ATHL JV           | 20,652                        | 0                             | 13,636                        | 75,110                        | 76,403                        | 1,293                  |
| TEACHER-EXTRA DUTY-ATHL VAR          | 332,134                       | 314,509                       | 322,680                       | 418,929                       | 431,497                       | 12,568                 |
| TIME KEEPERS/TICKET TAKERS           | 15,592                        | 7,507                         | 16,294                        | 18,515                        | 18,515                        | 0                      |
| WAGES - OTHER                        | 27,392                        | 2,663                         | 21,430                        | 20,000                        | 20,653                        | 653                    |
|                                      | \$60,474,769                  | \$61,921,946                  | \$62,285,376                  | \$70,286,434                  | \$75,210,796                  | \$4,924,362            |
| <b><u>CONTRACTED SERVICES</u></b>    |                               |                               |                               |                               |                               |                        |
| CONSULTANT                           | \$64,885                      | \$73,596                      | \$67,096                      | \$47,127                      | \$47,127                      | \$0                    |
| CONTRACT EDUCATIONAL SVCS            | 8,449                         | 1,500                         | 11,169                        | 40,000                        | 40,000                        | 0                      |
| OTHER                                | 73,047                        | 116,276                       | 140,679                       | 263,093                       | 263,093                       | 0                      |
| PEST CONTROL                         | 1,050                         | 1,050                         | 1,050                         | 1,050                         | 1,050                         | 0                      |
| REFEREES & OFFICIALS                 | 55,058                        | 27,304                        | 65,664                        | 95,560                        | 95,560                        | 0                      |
| RENT-EQUIPMENT                       | 550                           | 550                           | 550                           | 550                           | 550                           | 0                      |
| RENT-FACILITIES                      | 0                             | 3,000                         | 0                             | 5,000                         | 5,000                         | 0                      |
| SECURITY OFFICERS                    | 34,869                        | 16,450                        | 40,199                        | 40,000                        | 40,000                        | 0                      |
| SOFTWARE ANNUAL MAINT                | 439,530                       | 423,250                       | 525,399                       | 346,387                       | 346,387                       | 0                      |
|                                      | \$677,438                     | \$662,977                     | \$851,806                     | \$838,767                     | \$838,767                     | \$0                    |
| <b><u>SUPPLIES AND MATERIALS</u></b> |                               |                               |                               |                               |                               |                        |
| ATHLETIC SUPPLIES                    | \$30,070                      | \$43,110                      | \$39,343                      | \$40,934                      | \$65,934                      | \$25,000               |
| ATHLETIC UNIFORMS                    | 18,690                        | 20,124                        | 21,637                        | 24,000                        | 24,000                        | 0                      |
| BAND UNIFORMS                        | 15,133                        | 14,881                        | 14,118                        | 31,000                        | 31,000                        | 0                      |
| CHORUS UNIFORMS                      | 5,790                         | 5,652                         | 7,346                         | 5,550                         | 5,550                         | 0                      |
| COMPUTER SUPPLIES                    | 0                             | 647                           | 0                             | 300                           | 300                           | 0                      |
| MAPS AND GLOBES                      | 4,679                         | 2,478                         | 17,364                        | 21,812                        | 21,812                        | 0                      |
| MATERIALS OF INSTRUCTION             | 1,893,903                     | 1,795,245                     | 2,034,532                     | 1,771,515                     | 1,771,515                     | 0                      |
| MATERIALS OF INSTRUCTION-THEATER     | 0                             | 0                             | 1,167                         | 1,600                         | 1,600                         | 0                      |
| MATH/READING SUPPL MATERIAL          | 39,647                        | 44,662                        | 50,791                        | 59,500                        | 59,500                        | 0                      |
| MOI - AGENDAS                        | 38,500                        | 39,883                        | 23,087                        | 28,000                        | 28,000                        | 0                      |
| OFFICE SUPPLIES                      | 1,469                         | 933                           | 1,211                         | 1,900                         | 1,900                         | 0                      |
| OTHER/INCENTIVES                     | 11,162                        | 5,020                         | 13,171                        | 18,718                        | 18,718                        | 0                      |
| POSTAGE                              | 1,889                         | 18                            | 180                           | 1,500                         | 1,500                         | 0                      |



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY - GENERAL FUND  
INSTRUCTION - REGULAR PROGRAMS**

|   | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| SMALL COMPUTER/PERIPHERAL                     | 433,688                       | 148,010                       | 84,858                        | 159,230                       | 159,230                       | 0                      |
| SMALL EQUIPMENT                               | 430,085                       | 275,499                       | 197,295                       | 147,888                       | 147,888                       | 0                      |
| TEXTBOOKS                                     | 630,152                       | 669,359                       | 514,005                       | 630,740                       | 783,750                       | 153,010                |
|   | <b>\$3,554,857</b>            | <b>\$3,065,522</b>            | <b>\$3,020,105</b>            | <b>\$2,944,187</b>            | <b>\$3,122,197</b>            | <b>\$178,010</b>       |
| <b><u>OTHER CHARGES</u></b>                   |                               |                               |                               |                               |                               |                        |
| COMMENCEMENT EXPENSE                          | \$2,502                       | \$1,286                       | \$839                         | \$2,500                       | \$2,500                       | \$0                    |
| MEAL/FOOD PURCHASES                           | 10,208                        | 2,985                         | 6,718                         | 156,054                       | 156,054                       | 0                      |
| MEETINGS & CONFERENCES                        | 18,909                        | 22,274                        | 15,455                        | 52,645                        | 52,645                        | 0                      |
| MILEAGE REIMBURSEMENT                         | 9,316                         | 3,053                         | 14,273                        | 17,500                        | 17,500                        | 0                      |
| OTHER   | 40,234                        | 60,893                        | 57,736                        | 84,696                        | 84,696                        | 0                      |
| SUBSCRIPTIONS DUES LICENSES                   | 4,750                         | 9,444                         | 6,760                         | 12,000                        | 12,000                        | 0                      |
|   | <b>\$85,920</b>               | <b>\$99,935</b>               | <b>\$101,781</b>              | <b>\$325,395</b>              | <b>\$325,395</b>              | <b>\$0</b>             |
| <b><u>LAND, BUILDINGS &amp; EQUIPMENT</u></b> |                               |                               |                               |                               |                               |                        |
| MOVEABLE EQUIPMENT/FURNITURE                  | \$43,217                      | \$0                           | \$0                           | \$0                           | \$0                           | \$0                    |
|   | <b>\$43,217</b>               | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>             |
| <b><u>TRANSFERS</u></b>                       |                               |                               |                               |                               |                               |                        |
| INTERFUND XFER - PRINTING SVCS                | \$148,518                     | \$55,652                      | \$87,199                      | \$104,250                     | \$104,250                     | \$0                    |
| INTERNAL SERVICE FUND XFER                    | 129,244                       | 129,244                       | 158,052                       | 178,244                       | 178,244                       | 0                      |
| TRANSFER DUAL ENROLLMENT                      | 56,180                        | 35,197                        | 25,799                        | 72,000                        | 500,000                       | 428,000                |
| TRANSFER TO MARYLAND LEA'S                    | 60,566                        | 72,032                        | 67,776                        | 72,000                        | 72,000                        | 0                      |
| TRANSFER TO OTHER                             | 151,248                       | 67,485                        | 147,556                       | 150,000                       | 150,000                       | 0                      |
| TRANSFER TO OUT-OF-STATE LEA'S                | 0                             | 199,371                       | 0                             | 152,965                       | 152,965                       | 0                      |
| TRANSFER TO WORKFORCE DEV                     | 0                             | 0                             | 0                             | 0                             | 88,111                        | 88,111                 |
|   | <b>\$545,755</b>              | <b>\$558,981</b>              | <b>\$486,382</b>              | <b>\$729,459</b>              | <b>\$1,245,570</b>            | <b>\$516,111</b>       |
| <b>TOTAL</b>                                  | <b>\$65,381,956</b>           | <b>\$66,309,360</b>           | <b>\$66,745,449</b>           | <b>\$75,124,242</b>           | <b>\$80,742,725</b>           | <b>\$5,618,483</b>     |



## INSTRUCTION – Special Programs

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### Description of the Program Area

**Special Programs** are activities designated for students with exceptional abilities or cultural differences including programs for the linguistically and culturally diverse. Included in this section is our gifted and talented program which provides special learning experiences for students from all cultural groups, across economic strata and in all areas of human endeavor identified with outstanding talent and ability, our English Language Learners (ELL program) which provides special English-language learning experiences for student who require such to achieve at their level of ability and also our program devoted to providing instruction to our home hospital population.

### Goals and Objectives

High Student Achievement is the strategic priority for the special programs working to:

- Ensure that all students are fully prepared for college and career in the 21st century
- Safeguard all limited English proficient students to become proficient in English and reach high academic standards, at a minimum attaining proficiency in reading/language arts and mathematics
- Utilize a variety of intervention strategies to meet the needs of English Language Learners
- Expand challenging educational opportunities for highly-able and gifted and talented students
- Provide after school enrichment and creative problem solving activities through the Destination Imagination program
- Support the learning of students who are unable to participate in the regular school program



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY - GENERAL FUND**

**INSTRUCTION - SPECIAL PROGRAMS**

|                                      | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>              |                               |                               |                               |                               |                               |                        |
| PARAPROFESSIONAL                     | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 6.00                          | 5.00                   |
| TEACHER                              | 28.50                         | 32.50                         | 32.50                         | 37.50                         | 43.50                         | 6.00                   |
|                                      | 29.50                         | 33.50                         | 33.50                         | 38.50                         | 49.50                         | 11.00                  |
| <b><u>SALARIES AND WAGES</u></b>     |                               |                               |                               |                               |                               |                        |
| ASSISTANT - HOURLY/PER-DIEM          | \$48,982                      | \$15,083                      | \$26,089                      | \$108,367                     | \$110,978                     | \$2,611                |
| ASSISTANT - SUBSTITUTE               | 1,783                         | 192                           | 225                           | 0                             | 0                             | 0                      |
| CLASSIFIED                           | 22,104                        | 29,503                        | 23,735                        | 27,168                        | 145,457                       | 118,289                |
| PROFESSIONAL                         | 1,873,331                     | 2,125,168                     | 2,223,185                     | 2,790,930                     | 3,253,962                     | 463,032                |
| SECRETARIAL/CLERICAL HRLY/DIEM       | 12,607                        | 10,193                        | 11,109                        | 11,319                        | 11,659                        | 340                    |
| TEACHER - HOURLY/PER-DIEM            | 255,889                       | 107,812                       | 325,862                       | 397,170                       | 410,421                       | 13,251                 |
| TEACHER - SUBSTITUTE                 | 9,853                         | 3,312                         | 4,892                         | 0                             | 0                             | 0                      |
|                                      | \$2,224,549                   | \$2,291,264                   | \$2,615,095                   | \$3,334,954                   | \$3,932,477                   | \$597,523              |
| <b><u>CONTRACTED SERVICES</u></b>    |                               |                               |                               |                               |                               |                        |
| CONSULTANT                           | \$0                           | \$0                           | \$3,500                       | \$0                           | \$0                           | \$0                    |
| CONTRACT EDUCATIONAL SVCS            | 31,821                        | (2,219)                       | 32,471                        | 46,500                        | 46,500                        | 0                      |
| OTHER                                | 4,895                         | 6,830                         | 1,569                         | 10,000                        | 10,000                        | 0                      |
| SOFTWARE ANNUAL MAINT                | 23,531                        | 0                             | 0                             | 14,625                        | 14,625                        | 0                      |
|                                      | \$60,248                      | \$4,611                       | \$37,540                      | \$71,125                      | \$71,125                      | \$0                    |
| <b><u>SUPPLIES AND MATERIALS</u></b> |                               |                               |                               |                               |                               |                        |
| COMPUTER SUPPLIES                    | \$0                           | \$0                           | \$0                           | \$4,000                       | \$4,000                       | \$0                    |
| MATERIALS OF INSTRUCTION             | 29,691                        | 36,142                        | 56,439                        | 63,500                        | 63,500                        | 0                      |
| MATH/READING SUPPL MATERIAL          | 401                           | 4,147                         | 3,579                         | 5,000                         | 5,000                         | 0                      |
| OFFICE SUPPLIES                      | 0                             | 0                             | 41                            | 1,000                         | 1,000                         | 0                      |
| POSTAGE                              | 677                           | 3,409                         | 1,215                         | 8,000                         | 8,000                         | 0                      |
| SMALL COMPUTER/PERIPHERAL            | 0                             | 2,682                         | 0                             | 500                           | 500                           | 0                      |
| SMALL EQUIPMENT                      | 2,116                         | 2,139                         | 1,691                         | 6,500                         | 6,500                         | 0                      |
|                                      | \$32,885                      | \$48,520                      | \$62,964                      | \$88,500                      | \$88,500                      | \$0                    |
| <b><u>OTHER CHARGES</u></b>          |                               |                               |                               |                               |                               |                        |
| MEAL/FOOD PURCHASES                  | \$104                         | \$98                          | \$780                         | \$2,995                       | \$2,995                       | \$0                    |
| MEETINGS & CONFERENCES               | 7,834                         | 2,023                         | 5,988                         | 24,700                        | 24,700                        | 0                      |
| MILEAGE REIMBURSEMENT                | 9,368                         | 954                           | 13,406                        | 18,900                        | 18,900                        | 0                      |
| OTHER                                | 9,947                         | 5,039                         | 24,621                        | 19,760                        | 19,760                        | 0                      |
| SUBSCRIPTIONS DUES LICENSES          | 4,685                         | 1,238                         | 5,993                         | 8,500                         | 8,500                         | 0                      |
|                                      | \$31,938                      | \$9,352                       | \$50,787                      | \$74,855                      | \$74,855                      | \$0                    |
| <b><u>TRANSFERS</u></b>              |                               |                               |                               |                               |                               |                        |
| INTERFUND XFER - PRINTING SVCS       | \$1,850                       | \$1,809                       | \$8,683                       | \$13,000                      | \$13,000                      | \$0                    |
|                                      | \$1,850                       | \$1,809                       | \$8,683                       | \$13,000                      | \$13,000                      | \$0                    |
| <b>TOTAL</b>                         | <b>\$2,351,470</b>            | <b>\$2,355,557</b>            | <b>\$2,775,069</b>            | <b>\$3,582,434</b>            | <b>\$4,179,957</b>            | <b>\$597,523</b>       |



## INSTRUCTION – Career & Technology Education Programs

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### Description of the Program Area

**Career & Technology Education (CTE) Programs** are organized educational programs related to the preparation of students for employment. Our CTE office provides career preparation in many areas of interest to our students, including agriculture, health services, business/office fields, trade/industrial fields, auto repair, cosmetology, culinary arts. The CTE staff works to prepare students academically, technically and socially to become college and/or career ready.

### Goals and Objectives

High Student Achievement is the strategic priority for the CTE programs working to:

- Ensure that all students are fully prepared for college and career in the 21st century
- Promote the system-wide, consistent use of proven instructional practices to meet the needs of a diverse student population
- Implement the career and technology education curriculum



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY - GENERAL FUND**

**INSTRUCTION - CAREER & TECHNOLOGY EDUCATION**

|                                      | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>              |                               |                               |                               |                               |                               |                        |
| GUIDANCE COUNSELOR                   | 0.40                          | 0.40                          | 0.40                          | 0.40                          | 0.40                          | 0.00                   |
| PARAPROFESSIONAL                     | 2.00                          | 2.00                          | 2.00                          | 3.00                          | 3.00                          | 0.00                   |
| TEACHER                              | 32.00                         | 33.00                         | 33.00                         | 32.00                         | 32.00                         | 0.00                   |
|                                      | 34.40                         | 35.40                         | 35.40                         | 35.40                         | 35.40                         | 0.00                   |
| <b><u>SALARIES AND WAGES</u></b>     |                               |                               |                               |                               |                               |                        |
| ASSISTANT - HOURLY/PER-DIEM          | \$5,439                       | \$7,980                       | \$10,973                      | \$11,220                      | \$11,586                      | \$366                  |
| ASSISTANT - SUBSTITUTE               | 633                           | 45                            | 1,752                         | 0                             | 0                             | 0                      |
| CLASSIFIED                           | 43,318                        | 44,246                        | 44,877                        | 78,151                        | 63,133                        | (15,019)               |
| PROFESSIONAL                         | 2,347,646                     | 2,358,733                     | 2,385,293                     | 2,568,560                     | 2,806,865                     | 238,305                |
| TEACHER - HOURLY/PER-DIEM            | 25,565                        | 26,500                        | 28,400                        | 32,057                        | 32,948                        | 891                    |
| TEACHER - SUBSTITUTE                 | 15,190                        | 6,687                         | 22,151                        | 0                             | 0                             | 0                      |
|                                      | \$2,437,791                   | \$2,444,190                   | \$2,493,446                   | \$2,689,988                   | \$2,914,532                   | \$224,543              |
| <b><u>CONTRACTED SERVICES</u></b>    |                               |                               |                               |                               |                               |                        |
| OTHER                                | \$4,970                       | \$4,720                       | \$3,950                       | \$8,000                       | \$8,000                       | \$0                    |
| PEST CONTROL                         | 1,260                         | 1,260                         | 1,260                         | 1,260                         | 1,260                         | 0                      |
|                                      | \$6,230                       | \$5,980                       | \$5,210                       | \$9,260                       | \$9,260                       | \$0                    |
| <b><u>SUPPLIES AND MATERIALS</u></b> |                               |                               |                               |                               |                               |                        |
| COMPUTER SOFTWARE                    | \$2,995                       | \$2,006                       | \$3,415                       | \$6,500                       | \$6,500                       | \$0                    |
| COMPUTER SUPPLIES                    | 1,792                         | 0                             | 0                             | 0                             | 0                             | 0                      |
| MATERIALS OF INSTRUCTION             | 191,601                       | 150,548                       | 195,221                       | 253,000                       | 253,000                       | 0                      |
| MATERIALS OF INSTRUCTION-THEATER     | 0                             | 5,080                         | 4,183                         | 0                             | 0                             | 0                      |
| MATH/READING SUPPL MATERIAL          | 4,011                         | 0                             | 0                             | 0                             | 0                             | 0                      |
| SMALL COMPUTER/PERIPHERAL            | (501)                         | 44,863                        | 299                           | 2,000                         | 2,000                         | 0                      |
| SMALL EQUIPMENT                      | 11,779                        | 25,301                        | 12,178                        | 6,000                         | 6,000                         | 0                      |
| TEXTBOOKS                            | 19,373                        | 9,340                         | 20,123                        | 22,000                        | 22,000                        | 0                      |
|                                      | \$231,049                     | \$237,139                     | \$235,418                     | \$289,500                     | \$289,500                     | \$0                    |
| <b><u>OTHER CHARGES</u></b>          |                               |                               |                               |                               |                               |                        |
| MILEAGE REIMBURSEMENT                | \$90                          | \$0                           | \$0                           | \$0                           | \$0                           | \$0                    |
| OTHER                                | 450                           | 531                           | 803                           | 650                           | 650                           | 0                      |
|                                      | \$540                         | \$531                         | \$803                         | \$650                         | \$650                         | \$0                    |
| <b>TOTAL</b>                         | <b>\$2,675,610</b>            | <b>\$2,687,840</b>            | <b>\$2,734,877</b>            | <b>\$2,989,398</b>            | <b>\$3,213,942</b>            | <b>\$224,543</b>       |



## INSTRUCTION – School Library Media Programs

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### Description of the Program Area

**School Library Media Programs** are activities concerned with the selection, organization, management and use of all school materials, supplies and equipment that are processed and/or inventoried by the school media center. Included are books, periodical subscriptions, licensing agreements for online subscriptions and audiovisual/computer equipment.

### Goals and Objectives

High Student Achievement is the strategic priority for the regular program working to:

- Ensure that all students are fully prepared for college and career in the 21st century
- Modify the pre-K to 12 curriculum to assure alignment with Maryland College and Career Ready Standards and State Curriculum
- Promote the system-wide, consistent use of proven instructional practices to meet the needs of a diverse population
- Implement the library media curriculum



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY - GENERAL FUND**

**INSTRUCTION - SCHOOL LIBRARY MEDIA PROGRAMS**

|                                      | <b>Actual<br/>Expenses<br/>2019-20</b> | <b>Actual<br/>Expenses<br/>2020-21</b> | <b>Actual<br/>Expenses<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-23</b> | <b>Approved<br/>Budget<br/>2023-24</b> | <b>Increase<br/>(Decrease)</b> |
|--------------------------------------|--|--|--|--|--|--------------------------------|
| <b><u>POSITIONS</u></b>              |  |  |  |  |  |                                |
| CLERICAL                             | 4.00                                   | 4.00                                   | 4.00                                   | 2.00                                   | 2.00                                   | 0.00                           |
| OTHER PROFESSIONAL                   | 9.00                                   | 9.00                                   | 9.00                                   | 9.00                                   | 9.00                                   | 0.00                           |
| TEACHER                              | 21.00                                  | 21.00                                  | 21.00                                  | 23.00                                  | 23.00                                  | 0.00                           |
|                                      | <b>34.00</b>                           | <b>34.00</b>                           | <b>34.00</b>                           | <b>34.00</b>                           | <b>34.00</b>                           | <b>0.00</b>                    |
| <b><u>SALARIES AND WAGES</u></b>     |  |  |  |  |  |                                |
| ASSISTANT - HOURLY/PER-DIEM          | \$50                                   | \$0                                    | \$0                                    | \$0                                    | \$0                                    | \$0                            |
| CLASSIFIED                           | 360,873                                | 374,615                                | 381,611                                | 350,524                                | 365,063                                | 14,539                         |
| PROFESSIONAL                         | 1,499,812                              | 1,535,773                              | 1,551,703                              | 1,741,239                              | 1,938,763                              | 197,524                        |
| TEACHER - SUBSTITUTE                 | 10,638                                 | 6,048                                  | 7,890                                  | 0                                      | 0                                      | 0                              |
|                                      | <b>\$1,871,373</b>                     | <b>\$1,916,436</b>                     | <b>\$1,941,204</b>                     | <b>\$2,091,763</b>                     | <b>\$2,303,827</b>                     | <b>\$212,063</b>               |
| <b><u>CONTRACTED SERVICES</u></b>    |  |  |  |  |  |                                |
| ONLINE TECH RESOURCES                | \$73,454                               | \$57,813                               | \$74,918                               | \$92,566                               | \$92,566                               | \$0                            |
|                                      | <b>\$73,454</b>                        | <b>\$57,813</b>                        | <b>\$74,918</b>                        | <b>\$92,566</b>                        | <b>\$92,566</b>                        | <b>\$0</b>                     |
| <b><u>SUPPLIES AND MATERIALS</u></b> |  |  |  |  |  |                                |
| AUDIO-VISUAL MATERIALS & SUPP        | \$10,860                               | \$13,448                               | \$11,523                               | \$14,560                               | \$14,560                               | \$0                            |
| MEDIA BOOKS & PERIODICALS            | 155,237                                | 173,613                                | 154,767                                | 188,525                                | 188,525                                | 0                              |
| OTHER/INCENTIVES                     | 0                                      | 0                                      | 748                                    | 0                                      | 0                                      | 0                              |
| SMALL COMPUTER/PERIPHERAL            | 537                                    | 0                                      | 4,149                                  | 3,000                                  | 3,000                                  | 0                              |
| SMALL EQUIPMENT                      | 16,311                                 | 24,370                                 | 14,973                                 | 28,638                                 | 28,638                                 | 0                              |
|                                      | <b>\$182,946</b>                       | <b>\$211,431</b>                       | <b>\$186,159</b>                       | <b>\$234,723</b>                       | <b>\$234,723</b>                       | <b>\$0</b>                     |
| <b><u>OTHER CHARGES</u></b>          |  |  |  |  |  |                                |
| MEAL/FOOD PURCHASES                  | \$0                                    | \$0                                    | \$205                                  | \$0                                    | \$0                                    | \$0                            |
|                                      | <b>\$0</b>                             | <b>\$0</b>                             | <b>\$205</b>                           | <b>\$0</b>                             | <b>\$0</b>                             | <b>\$0</b>                     |
| <b>TOTAL</b>                         | <b>\$2,127,773</b>                     | <b>\$2,185,680</b>                     | <b>\$2,202,486</b>                     | <b>\$2,419,052</b>                     | <b>\$2,631,116</b>                     | <b>\$212,063</b>               |



## INSTRUCTION – Instructional Staff/Curriculum Development

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### Description of the Program Area

**Instructional Staff/Curriculum Development** provides activities that contribute to the professional or occupational growth and competence of members of school-based instructional staff during their time of service to the school system or school. Included are costs for workshops, demonstrations, school visits, teacher mentoring programs and summer workgroups to enhance the instructional program.

### Goals and Objectives

Effective and Efficient Operations is the strategic priority for the instructional staff/curriculum development program working to:

- All students being taught by "highly qualified" and effective teachers
- Modify the pre-K to 12 curriculum to assure alignment with Maryland College and Career Ready Standards and State Curriculum
- Provide high quality professional development to increase the percentage of highly effective teachers
- Provide the mentor teacher program for new teachers to enable them to become effective in the classroom more quickly
- Facilitate the continuous improvement of teacher and administrator skills and content knowledge to support student learning and close achievement gaps



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY - GENERAL FUND**

**INSTRUCTION - INSTRUCTIONAL STAFF/CURRICULUM DEVELOPMENT**

|                                      | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>              |                               |                               |                               |                               |                               |                        |
| CLERICAL                             | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
| TEACHER                              | 28.00                         | 28.00                         | 30.00                         | 29.00                         | 30.00                         | 1.00                   |
|                                      | 29.00                         | 29.00                         | 31.00                         | 30.00                         | 31.00                         | 1.00                   |
| <b><u>SALARIES AND WAGES</u></b>     |                               |                               |                               |                               |                               |                        |
| ASSISTANT - HOURLY/PER-DIEM          | \$5,330                       | \$0                           | \$0                           | \$0                           | \$0                           | \$0                    |
| ASSISTANT - SUBSTITUTE               | 30,139                        | 1,450                         | 35,982                        | 0                             | 0                             | 0                      |
| CLASSIFIED                           | 36,400                        | 38,334                        | 39,083                        | 42,598                        | 45,896                        | 3,298                  |
| PROFESSIONAL                         | 2,051,634                     | 2,128,186                     | 2,397,056                     | 2,515,792                     | 2,779,069                     | 263,277                |
| SUB - HOURLY TRAINING                | 0                             | 0                             | 0                             | 0                             | 0                             | 0                      |
| TEACHER - HOURLY/PER-DIEM            | 136,024                       | 35,432                        | 63,785                        | 158,802                       | 197,211                       | 38,409                 |
| TEACHER - SUBSTITUTE                 | 48,725                        | 7,092                         | 26,628                        | 52,000                        | 53,332                        | 1,332                  |
| WAGES - OTHER                        | 29,980                        | 27,587                        | 39,197                        | 61,211                        | 62,927                        | 1,717                  |
|                                      | \$2,338,232                   | \$2,238,080                   | \$2,601,730                   | \$2,830,403                   | \$3,138,435                   | \$308,032              |
| <b><u>CONTRACTED SERVICES</u></b>    |                               |                               |                               |                               |                               |                        |
| CONSULTANT                           | \$28,842                      | \$77,175                      | \$13,675                      | \$100,450                     | \$100,450                     | \$0                    |
| OTHER                                | 3,076                         | 0                             | 21,140                        | 4,000                         | 4,000                         | 0                      |
| RENT-EQUIPMENT                       | 3,000                         | 3,000                         | 3,000                         | 3,000                         | 3,000                         | 0                      |
|                                      | \$34,918                      | \$80,175                      | \$37,815                      | \$107,450                     | \$107,450                     | \$0                    |
| <b><u>SUPPLIES AND MATERIALS</u></b> |                               |                               |                               |                               |                               |                        |
| MATERIALS OF INSTRUCTION             | \$3,310                       | \$1,423                       | \$8,466                       | \$7,500                       | \$7,500                       | \$0                    |
| OFFICE SUPPLIES                      | 11,134                        | 10,747                        | 12,718                        | 15,500                        | 15,500                        | 0                      |
| POSTAGE                              | 0                             | 0                             | 13                            | 0                             | 0                             | 0                      |
| SMALL COMPUTER/PERIPHERAL            | 0                             | 0                             | 2,327                         | 0                             | 0                             | 0                      |
| SMALL EQUIPMENT                      | 0                             | 374                           | 0                             | 0                             | 0                             | 0                      |
|                                      | \$14,444                      | \$12,545                      | \$23,524                      | \$23,000                      | \$23,000                      | \$0                    |
| <b><u>OTHER CHARGES</u></b>          |                               |                               |                               |                               |                               |                        |
| MEAL/FOOD PURCHASES                  | \$1,542                       | \$344                         | \$2,039                       | \$8,700                       | \$8,700                       | \$0                    |
| MEETINGS & CONFERENCES               | 13,296                        | 22,551                        | 29,437                        | 43,500                        | 43,500                        | 0                      |
| MILEAGE REIMBURSEMENT                | 7,675                         | 759                           | 6,625                         | 9,000                         | 9,000                         | 0                      |
|                                      | \$22,513                      | \$23,654                      | \$38,101                      | \$61,200                      | \$61,200                      | \$0                    |
| <b><u>TRANSFERS</u></b>              |                               |                               |                               |                               |                               |                        |
| INTERFUND XFER - PRINTING SVCS       | \$25                          | \$302                         | \$514                         | \$750                         | \$750                         | \$0                    |
|                                      | \$25                          | \$302                         | \$514                         | \$750                         | \$750                         | \$0                    |
| <b>TOTAL</b>                         | <b>\$2,410,132</b>            | <b>\$2,354,756</b>            | <b>\$2,701,684</b>            | <b>\$3,022,803</b>            | <b>\$3,330,835</b>            | <b>\$308,032</b>       |



## INSTRUCTION – Guidance Services Programs

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### Description of the Program Area

**Guidance Services** are activities of counseling students and parents, consultation with other staff members on learning problems, assisting students with personal social development, assessing the abilities of their students, assisting students as they make their own educational and career plans, providing referral assistance and working with other staff members in planning and conducting guidance programs for students.

### Goals and Objectives

Safe Learning Environment is the strategic priority for the guidance services program working toward:

- All students will be educated in learning environments that are safe, drug-free and conducive to learning
- Sustain and expand programs and policies to reduce disruptive, unsafe and unhealthy student behavior
- Extend programs to ensure effective policies to reinforce students' positive connections to school, promote attendance and to graduate from high school
- Implement initiatives to promote positive student behavior in all schools
- Provide guidance services to students at elementary, middle and high schools
- Implement a dropout prevention program



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY - GENERAL FUND**

**INSTRUCTION - GUIDANCE SERVICES**

|                                      | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>              |                               |                               |                               |                               |                               |                        |
| GUIDANCE COUNSELOR                   | 39.60                         | 39.60                         | 40.60                         | 40.60                         | 40.60                         | 0.00                   |
| PARAPROFESSIONAL                     | 21.00                         | 21.00                         | 28.00                         | 28.00                         | 33.00                         | 5.00                   |
| TEACHER                              | 23.00                         | 31.00                         | 31.00                         | 32.00                         | 32.00                         | 0.00                   |
|                                      | 83.60                         | 91.60                         | 99.60                         | 100.60                        | 105.60                        | 5.00                   |
| <b><u>SALARIES AND WAGES</u></b>     |                               |                               |                               |                               |                               |                        |
| ASSISTANT - HOURLY/PER-DIEM          | \$43,144                      | \$0                           | \$53,207                      | \$72,600                      | \$74,778                      | \$2,178                |
| ASSISTANT - SUBSTITUTE               | 11,554                        | 6,097                         | 12,140                        | 0                             | 0                             | 0                      |
| CLASSIFIED                           | 450,487                       | 410,572                       | 548,969                       | 677,446                       | 863,047                       | 185,601                |
| PROFESSIONAL                         | 4,184,303                     | 4,916,034                     | 4,844,326                     | 5,465,904                     | 5,748,172                     | 282,267                |
| TEACHER - HOURLY/PER-DIEM            | 122,090                       | 126,177                       | 102,829                       | 155,288                       | 159,848                       | 4,560                  |
| TEACHER - SUBSTITUTE                 | 10,099                        | 808                           | 2,884                         | 6,390                         | 6,390                         | 0                      |
|                                      | \$4,821,678                   | \$5,459,688                   | \$5,564,354                   | \$6,377,629                   | \$6,852,235                   | \$474,606              |
| <b><u>CONTRACTED SERVICES</u></b>    |                               |                               |                               |                               |                               |                        |
| CONSULTANT                           | \$6,975                       | \$7,750                       | \$1,500                       | \$9,000                       | \$9,000                       | \$0                    |
| OTHER                                | 0                             | 0                             | 0                             | 0                             | 82,500                        | 82,500                 |
| RENT-FACILITIES                      | 0                             | 2,000                         | 3,290                         | 0                             | 0                             | 0                      |
| SOFTWARE ANNUAL MAINT                | 64,251                        | 64,251                        | 64,251                        | 0                             | 0                             | 0                      |
|                                      | \$71,226                      | \$74,001                      | \$69,041                      | \$9,000                       | \$91,500                      | \$82,500               |
| <b><u>SUPPLIES AND MATERIALS</u></b> |                               |                               |                               |                               |                               |                        |
| GUIDANCE/TESTING SUPPLIES            | \$0                           | (\$5)                         | \$0                           | \$0                           | \$0                           | \$0                    |
| MATERIALS OF INSTRUCTION             | 8,561                         | 11,365                        | 10,720                        | 14,000                        | 14,000                        | 0                      |
| OFFICE SUPPLIES                      | 501                           | 307                           | (214)                         | 500                           | 500                           | 0                      |
| OTHER/INCENTIVES                     | 18,750                        | 38,043                        | 36,999                        | 48,000                        | 48,000                        | 0                      |
| POSTAGE                              | 10                            | 77                            | 0                             | 50                            | 50                            | 0                      |
| SMALL EQUIPMENT                      | 735                           | 0                             | 0                             | 0                             | 0                             | 0                      |
|                                      | \$28,558                      | \$49,786                      | \$47,505                      | \$62,550                      | \$62,550                      | \$0                    |
| <b><u>OTHER CHARGES</u></b>          |                               |                               |                               |                               |                               |                        |
| MEAL/FOOD PURCHASES                  | \$6,856                       | \$13,107                      | \$18,093                      | \$26,000                      | \$26,000                      | \$0                    |
| MEETINGS & CONFERENCES               | 6,738                         | 1,592                         | 822                           | 27,000                        | 27,000                        | 0                      |
| MILEAGE REIMBURSEMENT                | 0                             | 0                             | 0                             | 1,000                         | 1,000                         | 0                      |
| OTHER                                | 10,185                        | 33,723                        | 19,762                        | 25,000                        | 25,000                        | 0                      |
|                                      | \$23,779                      | \$48,422                      | \$38,677                      | \$79,000                      | \$79,000                      | \$0                    |
| <b><u>TRANSFERS</u></b>              |                               |                               |                               |                               |                               |                        |
| INTERFUND XFER - PRINTING SVCS       | \$830                         | \$12                          | \$772                         | \$1,400                       | \$1,400                       | \$0                    |
|                                      | \$830                         | \$12                          | \$772                         | \$1,400                       | \$1,400                       | \$0                    |
| <b>TOTAL</b>                         | <b>\$4,946,071</b>            | <b>\$5,631,909</b>            | <b>\$5,720,350</b>            | <b>\$6,529,579</b>            | <b>\$7,086,685</b>            | <b>\$557,106</b>       |



## INSTRUCTION – Psychological Services Programs

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### Description of the Program Area

**Psychological Services** are activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests; behavior evaluation; planning and managing psychological services, including counseling students, staff and parents.

### Goals and Objectives

High Student Achievement and Safe Learning Environment are the strategic priorities for the psychological services program working to:

- Ensure that all students are fully prepared for college and career in the 21st century
- Accelerate the learning of low-performing students through proven intervention initiatives to eliminate achievement gaps
- Provide services to identify students with disabilities, develop and ensure implementation of individualized education plans and monitor compliance of case management tasks
- All students will be educated in learning environments that are safe, drug-free and conducive to learning
- Sustain and expand programs and policies to reduce disruptive, unsafe and unhealthy student behavior



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY - GENERAL FUND**

**INSTRUCTION - PSYCHOLOGICAL SERVICES**

|                                      | <b>Actual<br/>Expenses<br/>2019-20</b> | <b>Actual<br/>Expenses<br/>2020-21</b> | <b>Actual<br/>Expenses<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-23</b> | <b>Approved<br/>Budget<br/>2023-24</b> | <b>Increase<br/>(Decrease)</b> |
|--------------------------------------|--|--|--|--|--|--------------------------------|
| <b><u>POSITIONS</u></b>              |  |  |  |  |  |                                |
| BEHAVIOR INTERVENTION TEACHER        | 3.00                                   | 3.00                                   | 3.00                                   | 3.00                                   | 3.00                                   | 0.00                           |
| PSYCHOLOGIST                         | 11.00                                  | 11.00                                  | 11.00                                  | 11.00                                  | 11.00                                  | 0.00                           |
|                                      | <u>14.00</u>                           | <u>14.00</u>                           | <u>14.00</u>                           | <u>14.00</u>                           | <u>14.00</u>                           | <u>0.00</u>                    |
| <b><u>SALARIES AND WAGES</u></b>     |  |  |  |  |  |                                |
| PROFESSIONAL                         | \$877,265                              | \$917,706                              | \$1,074,911                            | \$1,299,268                            | \$1,373,295                            | \$74,027                       |
| WAGES - OTHER                        | 44,928                                 | 124,177                                | 2,706                                  | 76,656                                 | 78,955                                 | 2,299                          |
|                                      | <u>\$922,192</u>                       | <u>\$1,041,883</u>                     | <u>\$1,077,617</u>                     | <u>\$1,375,924</u>                     | <u>\$1,452,250</u>                     | <u>\$76,327</u>                |
| <b><u>CONTRACTED SERVICES</u></b>    |  |  |  |  |  |                                |
| RENT-EQUIPMENT                       | \$850                                  | \$850                                  | \$850                                  | \$850                                  | \$850                                  | \$0                            |
|                                      | <u>\$850</u>                           | <u>\$850</u>                           | <u>\$850</u>                           | <u>\$850</u>                           | <u>\$850</u>                           | <u>\$0</u>                     |
| <b><u>SUPPLIES AND MATERIALS</u></b> |  |  |  |  |  |                                |
| GUIDANCE/TESTING SUPPLIES            | \$16,718                               | \$11,097                               | \$15,908                               | \$20,000                               | \$20,000                               | \$0                            |
| OFFICE SUPPLIES                      | 1,396                                  | 1,255                                  | 1,270                                  | 2,500                                  | 2,500                                  | 0                              |
| SMALL EQUIPMENT                      | 936                                    | 377                                    | 822                                    | 1,000                                  | 1,000                                  | 0                              |
|                                      | <u>\$19,050</u>                        | <u>\$12,729</u>                        | <u>\$18,001</u>                        | <u>\$23,500</u>                        | <u>\$23,500</u>                        | <u>\$0</u>                     |
| <b><u>OTHER CHARGES</u></b>          |  |  |  |  |  |                                |
| MEAL/FOOD PURCHASES                  | \$449                                  | \$0                                    | \$0                                    | \$450                                  | \$450                                  | \$0                            |
| MEETINGS & CONFERENCES               | 4,050                                  | 4,038                                  | 2,642                                  | 4,050                                  | 4,050                                  | 0                              |
| MILEAGE REIMBURSEMENT                | 6,241                                  | 579                                    | 7,046                                  | 8,500                                  | 8,500                                  | 0                              |
| OTHER                                | 6,000                                  | 0                                      | 0                                      | 0                                      | 0                                      | 0                              |
| SUBSCRIPTIONS DUES LICENSES          | 0                                      | 0                                      | 0                                      | 3,000                                  | 3,000                                  | 0                              |
|                                      | <u>\$16,740</u>                        | <u>\$4,617</u>                         | <u>\$9,688</u>                         | <u>\$16,000</u>                        | <u>\$16,000</u>                        | <u>\$0</u>                     |
| <b>TOTAL</b>                         | <u><u>\$958,832</u></u>                | <u><u>\$1,060,079</u></u>              | <u><u>\$1,106,155</u></u>              | <u><u>\$1,416,274</u></u>              | <u><u>\$1,492,600</u></u>              | <u><u>\$76,327</u></u>         |



## SPECIAL EDUCATION

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### Overview

Special Education includes activities designed for students who, through appropriate assessment, have been determined to have temporary or long-term special education needs arising from cognitive, emotional and/or physical factors, as defined in the State Board of Education's Special Education Bylaw. Only direct special education-related expenses are charged here.

Strategies implemented to accelerate the learning of low-performing students through proven intervention initiatives to eliminate achievement gaps and extend programs to reinforce students' positive connection to school.

### Goals and Objectives

- Provide services to identify students with disabilities, develop and ensure implementation of individual education plans (IEPs), monitor compliance of case management tasks and provide professional development on differentiated instruction, curriculum and accommodations in the regular classroom
- Provide support for an education program for Wicomico County youth in other jurisdictions



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**SPECIAL EDUCATION**

|                                      | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>              |                               |                               |                               |                               |                               |                        |
| ASSISTANT SUPERINTENDENT             | 0.50                          | 0.50                          | 0.50                          | 0.50                          | 0.50                          | 0.00                   |
| CLERICAL                             | 4.70                          | 4.70                          | 4.70                          | 4.70                          | 4.70                          | 0.00                   |
| COORDINATOR                          | 2.00                          | 2.00                          | 2.00                          | 2.00                          | 2.00                          | 0.00                   |
| DIRECTOR                             | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
| OTHER PROFESSIONAL                   | 8.00                          | 8.00                          | 8.00                          | 8.00                          | 8.00                          | 0.00                   |
| PARAPROFESSIONAL                     | 164.00                        | 164.00                        | 164.00                        | 186.00                        | 186.00                        | 0.00                   |
| PRINCIPAL                            | 1.10                          | 1.10                          | 1.10                          | 1.10                          | 1.10                          | 0.00                   |
| SUPERVISOR                           | 2.07                          | 2.07                          | 2.07                          | 2.07                          | 2.07                          | 0.00                   |
| TEACHER                              | 139.00                        | 141.00                        | 141.00                        | 155.00                        | 155.00                        | 0.00                   |
| THERAPIST                            | 21.30                         | 21.30                         | 21.30                         | 22.30                         | 22.30                         | 0.00                   |
| VICE PRINCIPAL                       | 0.70                          | 0.70                          | 0.70                          | 0.70                          | 0.70                          | 0.00                   |
|                                      | 344.37                        | 346.37                        | 346.37                        | 383.37                        | 383.37                        | 0.00                   |
| <b><u>SALARIES AND WAGES</u></b>     |                               |                               |                               |                               |                               |                        |
| ASSISTANT - HOURLY/PER-DIEM          | \$339,287                     | \$245,117                     | \$190,875                     | \$561,225                     | \$578,062                     | \$16,837               |
| ASSISTANT - SUBSTITUTE               | 77,737                        | 26,726                        | 66,454                        | 75,897                        | 78,174                        | 2,277                  |
| CLASSIFIED                           | 3,914,529                     | 4,014,406                     | 4,330,857                     | 5,330,527                     | 5,592,803                     | 262,276                |
| PROFESSIONAL                         | 11,906,348                    | 12,133,415                    | 11,728,629                    | 13,283,139                    | 14,108,812                    | 825,673                |
| SECRETARIAL/CLERICAL HRLY/DIEM       | 6,120                         | 9,473                         | 11,535                        | 0                             | 0                             | 0                      |
| TEACHER - HOURLY/PER-DIEM            | 52,084                        | 88,310                        | 203,554                       | 169,565                       | 174,653                       | 5,088                  |
| TEACHER - SUBSTITUTE                 | 87,332                        | 22,861                        | 107,362                       | 156,957                       | 161,665                       | 4,709                  |
| TRANSLATOR - HOURLY/PER-DIEM         | 9,221                         | 6,458                         | 10,190                        | 9,000                         | 9,258                         | 258                    |
|                                      | \$16,392,666                  | \$16,546,767                  | \$16,649,456                  | \$19,586,309                  | \$20,703,427                  | \$1,117,118            |
| <b><u>CONTRACTED SERVICES</u></b>    |                               |                               |                               |                               |                               |                        |
| CONSULTANT                           | \$0                           | \$0                           | \$0                           | \$6,677                       | \$6,677                       | \$0                    |
| CONTRACT EDUCATIONAL SVCS            | 38,891                        | 45,161                        | 64,421                        | 67,380                        | 67,380                        | 0                      |
| LEGAL                                | 45,963                        | 11,028                        | 3,328                         | 24,000                        | 24,000                        | 0                      |
| OTHER                                | 1,688                         | 3,587                         | 972                           | 14,000                        | 14,000                        | 0                      |
| RENT-EQUIPMENT                       | 14,800                        | 14,800                        | 14,800                        | 14,800                        | 14,800                        | 0                      |
| SOFTWARE ANNUAL MAINT                | 183,095                       | 204,277                       | 25,724                        | 287,000                       | 287,000                       | 0                      |
|                                      | \$284,437                     | \$278,853                     | \$109,243                     | \$413,857                     | \$413,857                     | \$0                    |
| <b><u>SUPPLIES AND MATERIALS</u></b> |                               |                               |                               |                               |                               |                        |
| COMPUTER SOFTWARE                    | \$1,224                       | \$2,085                       | \$624                         | \$0                           | \$50,000                      | \$50,000               |
| HEALTH SUPPLIES                      | 1,175                         | 638                           | 2,754                         | 5,000                         | 5,000                         | 0                      |
| MATERIALS OF INSTRUCTION             | 62,012                        | 31,470                        | 75,082                        | 103,000                       | 103,000                       | 0                      |
| OFFICE SUPPLIES                      | 5,407                         | 2,605                         | 6,506                         | 10,135                        | 10,135                        | 0                      |
| OTHER/INCENTIVES                     | 3,335                         | 3,164                         | 5,382                         | 1,500                         | 1,500                         | 0                      |
| POSTAGE                              | 1,050                         | 292                           | 135                           | 250                           | 250                           | 0                      |
| SMALL COMPUTER/PERIPHERAL            | 14,040                        | 2,940                         | 6,311                         | 10,000                        | 10,000                        | 0                      |
| SMALL EQUIPMENT                      | 23,939                        | 7,233                         | 19,575                        | 13,978                        | 13,978                        | 0                      |
| TEXTBOOKS                            | 23,776                        | 988                           | 1,901                         | 11,310                        | 11,310                        | 0                      |
|                                      | \$135,959                     | \$51,415                      | \$118,269                     | \$155,173                     | \$205,173                     | \$50,000               |



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**SPECIAL EDUCATION**

|                                | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>OTHER CHARGES</u></b>    |                               |                               |                               |                               |                               |                        |
| MEAL/FOOD PURCHASES            | \$10,566                      | \$2,775                       | \$18,430                      | \$18,120                      | \$18,120                      | \$0                    |
| MEETINGS & CONFERENCES         | 13,691                        | 908                           | 9,729                         | 28,080                        | 28,080                        | 0                      |
| MILEAGE REIMBURSEMENT          | 30,819                        | 5,861                         | 32,409                        | 34,000                        | 34,000                        | 0                      |
| OTHER                          | 10,000                        | 80                            | 1,961                         | 8,500                         | 8,500                         | 0                      |
| SUBSCRIPTIONS DUES LICENSES    | 1,115                         | 900                           | 600                           | 4,500                         | 4,500                         | 0                      |
|                                | <b>\$66,191</b>               | <b>\$10,524</b>               | <b>\$63,129</b>               | <b>\$93,200</b>               | <b>\$93,200</b>               | <b>\$0</b>             |
| <b><u>TRANSFERS</u></b>        |                               |                               |                               |                               |                               |                        |
| INTERFUND XFER - PRINTING SVCS | \$0                           | \$6,337                       | \$241                         | \$6,306                       | \$6,306                       | \$0                    |
| INTERNAL SERVICE FUND XFER     | 5,424                         | 5,424                         | 5,424                         | 5,424                         | 5,424                         | 0                      |
| TRANSFER TO MARYLAND LEA'S     | 9,222                         | 19,122                        | 30,951                        | 20,000                        | 20,000                        | 0                      |
| TRANSFER TO OTHER              | 246,007                       | 232,482                       | 211,874                       | 436,469                       | 436,469                       | 0                      |
| TRANSFER TO OUT-OF-STATE LEA'S | 5,279                         | 94,148                        | 0                             | 138,035                       | 138,035                       | 0                      |
|                                | <b>\$265,931</b>              | <b>\$357,513</b>              | <b>\$248,491</b>              | <b>\$606,234</b>              | <b>\$606,234</b>              | <b>\$0</b>             |
| <b>TOTAL</b>                   | <b>\$17,145,184</b>           | <b>\$17,245,072</b>           | <b>\$17,188,587</b>           | <b>\$20,854,773</b>           | <b>\$22,021,891</b>           | <b>\$1,167,118</b>     |



## STUDENT PERSONNEL SERVICES

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### Overview

Student Personnel Services include activities designed to improve student attendance at school and prevent or solve student problems in the home, the school and the community. Pupil personnel workers and social workers are charged to this category.

Strategies implemented work to sustain and expand programs and policies to reduce disruptive, unsafe and unhealthy student behavior. Effective policies work to reinforce students' positive connections to school, promote attendance and graduate from high school.

### Goals and Objectives

- Promote school safety utilizing the School Resident Officer (SRO) program. In collaboration with the Wicomico County Sheriff's Office
- Implement appropriate interventions and support systems for students whose attendance and/or behavior impedes their educational progress and academic achievement
- Provide access to mental health services to identified students
- Implement initiatives to promote school safety including increasing staff awareness of safety concerns
- Provide positive role models for students through the Wicomico Mentoring Project
- Recognize noteworthy student achievement, attendance and conduct
- Develop student leadership and peer support skills through capability-building programs



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**STUDENT PERSONNEL SERVICES**

|                                      | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>              |                               |                               |                               |                               |                               |                        |
| ASSISTANT SUPERINTENDENT             | 0.50                          | 0.50                          | 0.50                          | 0.50                          | 0.50                          | 0.00                   |
| CLERICAL                             | 4.00                          | 4.00                          | 4.00                          | 4.00                          | 4.00                          | 0.00                   |
| COORDINATOR                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
| DIRECTOR                             | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
| OTHER PROFESSIONAL                   | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
| PARAPROFESSIONAL                     | 8.00                          | 8.00                          | 8.00                          | 8.00                          | 17.00                         | 9.00                   |
| PUPIL PERSONNEL                      | 7.00                          | 7.00                          | 7.00                          | 7.00                          | 7.00                          | 0.00                   |
| SOCIAL WORKER                        | 13.00                         | 17.00                         | 17.00                         | 17.00                         | 27.00                         | 10.00                  |
| SUPERVISOR                           | 0.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
|                                      | 35.50                         | 40.50                         | 40.50                         | 40.50                         | 59.50                         | 19.00                  |
| <b><u>SALARIES AND WAGES</u></b>     |                               |                               |                               |                               |                               |                        |
| ASSISTANT - HOURLY/PER-DIEM          | \$115,734                     | \$110,068                     | \$87,418                      | \$200,488                     | \$206,503                     | \$6,015                |
| CLASSIFIED                           | 402,314                       | 427,174                       | 400,061                       | 474,352                       | 718,168                       | 243,816                |
| PROFESSIONAL                         | 1,792,432                     | 2,028,573                     | 2,343,900                     | 2,440,077                     | 3,375,851                     | 935,774                |
| TEACHER - HOURLY/PER-DIEM            | 2,199                         | 0                             | 0                             | 0                             | 0                             | 0                      |
|                                      | \$2,312,679                   | \$2,565,815                   | \$2,831,379                   | \$3,114,917                   | \$4,300,522                   | \$1,185,605            |
| <b><u>CONTRACTED SERVICES</u></b>    |                               |                               |                               |                               |                               |                        |
| CONSULTANT                           | \$0                           | \$0                           | \$0                           | \$1,000                       | \$1,000                       | \$0                    |
| CONTRACT EDUCATIONAL SVCS            | 3,650                         | 50                            | 3,000                         | 6,500                         | 6,500                         | 0                      |
| OTHER                                | 719,850                       | 765,610                       | 712,118                       | 980,650                       | 1,230,650                     | 250,000                |
| RENT-EQUIPMENT                       | 6,200                         | 6,200                         | 6,200                         | 6,200                         | 6,200                         | 0                      |
| REPAIR-COMMUNICATION SYSTEMS         | 0                             | 0                             | 1,616                         | 2,000                         | 2,000                         | 0                      |
| SOFTWARE ANNUAL MAINT                | 16,200                        | 17,515                        | 18,445                        | 16,200                        | 16,200                        | 0                      |
|                                      | \$745,900                     | \$789,375                     | \$741,379                     | \$1,012,550                   | \$1,262,550                   | \$250,000              |
| <b><u>SUPPLIES AND MATERIALS</u></b> |                               |                               |                               |                               |                               |                        |
| MATERIALS OF INSTRUCTION             | \$2,223                       | \$1,881                       | \$2,579                       | \$5,400                       | \$5,400                       | \$0                    |
| OFFICE SUPPLIES                      | 5,960                         | 5,275                         | 5,436                         | 5,600                         | 5,600                         | 0                      |
| POSTAGE                              | 28                            | 82                            | 65                            | 100                           | 100                           | 0                      |
| SMALL EQUIPMENT                      | 299                           | 263                           | 322                           | 500                           | 500                           | 0                      |
| SUPPLIES FOR REPAIR                  | 0                             | 5,038                         | 4,926                         | 5,445                         | 5,445                         | 0                      |
|                                      | \$8,511                       | \$12,539                      | \$13,328                      | \$17,045                      | \$17,045                      | \$0                    |
| <b><u>OTHER CHARGES</u></b>          |                               |                               |                               |                               |                               |                        |
| MEAL/FOOD PURCHASES                  | \$1,747                       | \$329                         | \$1,462                       | \$2,460                       | \$2,460                       | \$0                    |
| MEETINGS & CONFERENCES               | 4,701                         | (608)                         | 1,888                         | 22,290                        | 22,290                        | 0                      |
| MILEAGE REIMBURSEMENT                | 1,797                         | 1,680                         | 901                           | 3,200                         | 3,200                         | 0                      |
| OTHER                                | 1,000                         | 0                             | 50                            | 0                             | 0                             | 0                      |
| SUBSCRIPTIONS DUES LICENSES          | 10,516                        | 0                             | 0                             | 3,500                         | 3,500                         | 0                      |
|                                      | \$19,762                      | \$1,401                       | \$4,300                       | \$31,450                      | \$31,450                      | \$0                    |



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**STUDENT PERSONNEL SERVICES**

|                                | <b>Actual<br/>Expenses<br/>2019-20</b> | <b>Actual<br/>Expenses<br/>2020-21</b> | <b>Actual<br/>Expenses<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-23</b> | <b>Approved<br/>Budget<br/>2023-24</b> | <b>Increase<br/>(Decrease)</b> |
|--------------------------------|--|--|--|--|--|--------------------------------|
| <b><u>TRANSFERS</u></b>        |  |  |  |  |  |                                |
| INTERFUND XFER - PRINTING SVCS | \$680                                  | \$587                                  | \$1,010                                | \$1,150                                | \$1,150                                | \$0                            |
| INTERNAL SERVICE FUND XFER     | 1,848                                  | 1,848                                  | 1,848                                  | 1,848                                  | 1,848                                  | 0                              |
|                                | <u>\$2,528</u>                         | <u>\$2,435</u>                         | <u>\$2,858</u>                         | <u>\$2,998</u>                         | <u>\$2,998</u>                         | <u>\$0</u>                     |
| <b>TOTAL</b>                   | <u>\$3,089,380</u>                     | <u>\$3,371,566</u>                     | <u>\$3,593,245</u>                     | <u>\$4,178,960</u>                     | <u>\$5,614,565</u>                     | <u>\$1,435,605</u>             |



## STUDENT HEALTH SERVICES

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### Overview

Student Health Services include physical and mental health activities which are not instructional and which provide students with appropriate medical, dental and nursing services. The strategy is to improve efficiency and effectiveness of operations by aligning actions and reducing costs through internal and collaborative efforts.

### Goals and Objectives

Promote student health and wellness by

- Maintaining student health and immunization records
- Vision, hearing and scoliosis screening
- Provide first aid and care for student health problems, including administering required medications to those students in need
- Provided information on mandated health requirements to all Wicomico County Board of Education staff (i.e. blood-borne pathogens, child abuse, etc.)



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**STUDENT HEALTH SERVICES**

|                                      | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>              |                               |                               |                               |                               |                               |                        |
| COORDINATOR                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
| NURSE                                | 28.00                         | 28.00                         | 26.00                         | 26.00                         | 28.00                         | 2.00                   |
| PARAPROFESSIONAL                     | 8.00                          | 8.00                          | 8.00                          | 9.00                          | 13.00                         | 4.00                   |
| SUPERVISOR                           | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
|                                      | 38.00                         | 38.00                         | 36.00                         | 37.00                         | 43.00                         | 6.00                   |
| <b><u>SALARIES AND WAGES</u></b>     |                               |                               |                               |                               |                               |                        |
| ASSISTANT - HOURLY/PER-DIEM          | \$1,774                       | \$1,191                       | \$0                           | \$3,559                       | \$3,665                       | \$107                  |
| CLASSIFIED                           | 1,380,832                     | 1,313,628                     | 1,229,111                     | 1,491,729                     | 1,826,579                     | 334,850                |
| NURSE HOURLY                         | 24,723                        | 11,005                        | 15,366                        | 68,330                        | 69,930                        | 1,600                  |
| NURSE SUBSTITUTE                     | 72,341                        | 48,509                        | 64,323                        | 90,235                        | 93,392                        | 3,157                  |
| PROFESSIONAL                         | 99,774                        | 190,703                       | 196,798                       | 210,552                       | 222,537                       | 11,984                 |
| WAGES - OTHER                        | 238                           | 13,746                        | 0                             | 0                             | 0                             | 0                      |
|                                      | \$1,579,683                   | \$1,578,781                   | \$1,505,597                   | \$1,864,405                   | \$2,216,102                   | \$351,698              |
| <b><u>CONTRACTED SERVICES</u></b>    |                               |                               |                               |                               |                               |                        |
| OTHER                                | \$6,722                       | \$35,172                      | \$94,237                      | \$14,000                      | \$14,000                      | \$0                    |
|                                      | \$6,722                       | \$35,172                      | \$94,237                      | \$14,000                      | \$14,000                      | \$0                    |
| <b><u>SUPPLIES AND MATERIALS</u></b> |                               |                               |                               |                               |                               |                        |
| HEALTH SUPPLIES                      | \$41,120                      | \$33,939                      | \$33,222                      | \$56,300                      | \$56,300                      | \$0                    |
| OFFICE SUPPLIES                      | 3,178                         | 4,599                         | 4,550                         | 7,620                         | 7,620                         | 0                      |
| OTHER/INCENTIVES                     | 137,000                       | (17,399)                      | 0                             | 0                             | 0                             | 0                      |
| SMALL EQUIPMENT                      | 11,683                        | 6,275                         | 3,127                         | 10,000                        | 10,000                        | 0                      |
|                                      | \$192,982                     | \$27,413                      | \$40,899                      | \$73,920                      | \$73,920                      | \$0                    |
| <b><u>OTHER CHARGES</u></b>          |                               |                               |                               |                               |                               |                        |
| MEAL/FOOD PURCHASES                  | \$264                         | \$68                          | \$476                         | \$200                         | \$200                         | \$0                    |
| MEETINGS & CONFERENCES               | 750                           | 158                           | 1,926                         | 2,585                         | 2,585                         | 0                      |
| MILEAGE REIMBURSEMENT                | 840                           | 362                           | 551                           | 2,000                         | 2,000                         | 0                      |
| SUBSCRIPTIONS DUES LICENSES          | 1,273                         | 2,596                         | 1,757                         | 1,800                         | 1,800                         | 0                      |
|                                      | \$3,127                       | \$3,184                       | \$4,711                       | \$6,585                       | \$6,585                       | \$0                    |
| <b><u>TRANSFERS</u></b>              |                               |                               |                               |                               |                               |                        |
| INTERNAL SERVICE FUND XFER           | \$1,848                       | \$1,848                       | \$1,848                       | \$1,848                       | \$1,848                       | \$0                    |
|                                      | \$1,848                       | \$1,848                       | \$1,848                       | \$1,848                       | \$1,848                       | \$0                    |
| <b>TOTAL</b>                         | <b>\$1,784,361</b>            | <b>\$1,646,398</b>            | <b>\$1,647,292</b>            | <b>\$1,960,758</b>            | <b>\$2,312,455</b>            | <b>\$351,698</b>       |



## STUDENT TRANSPORTATION SERVICES

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### Overview

Student Transportation Services are concerned with the conveyance of students between home, school and school activities. Included are vehicle operation and maintenance services, monitoring services and other transportation services. Strategies are implemented to provide safe and healthful environments to support student learning.

### Goals and Objectives

- Provide safe, efficient transportation for students to and from school, curricular, co-curricular and extra-curricular activities as program and policy guidelines indicate
- Expand the use of technology to improve efficiency and increase safety measures
- Act as a liaison between bus contractors and the Wicomico County School Board
- Conduct training for bus drivers and observe bus drivers to ensure policies are followed to ensure safe driving practices and student safety



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**STUDENT TRANSPORTATION**

|                         | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|-------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b> |                               |                               |                               |                               |                               |                        |
| BUS DRIVERS             | 0.00                          | 0.00                          | 0.00                          | 20.00                         | 15.00                         | (5.00)                 |
| CLERICAL                | 3.00                          | 3.00                          | 3.00                          | 3.00                          | 3.00                          | 0.00                   |
| DIRECTOR                | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 1.00                          | 0.00                   |
| OTHER PROFESSIONAL      | 5.00                          | 5.00                          | 5.00                          | 6.00                          | 6.00                          | 0.00                   |
|                         | 9.00                          | 9.00                          | 9.00                          | 30.00                         | 25.00                         | (5.00)                 |

**SALARIES AND WAGES**

|                             |             |             |             |             |             |           |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-----------|
| ASSISTANT - HOURLY/PER-DIEM | \$40,943    | \$32,268    | \$67,688    | \$123,525   | \$125,006   | \$1,481   |
| CLASSIFIED                  | 460,201     | 485,901     | 492,333     | 960,274     | 1,080,318   | 120,044   |
| PROFESSIONAL                | 117,746     | 121,571     | 123,071     | 131,392     | 128,101     | (3,291)   |
| WAGES - OTHER               | 528,851     | 404,321     | 729,081     | 894,200     | 902,070     | 7,870     |
|                             | \$1,147,741 | \$1,044,061 | \$1,412,172 | \$2,109,390 | \$2,235,495 | \$126,104 |

**CONTRACTED SERVICES**

|                              |             |             |             |             |             |           |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-----------|
| BUS CONTRACTS-ADMIN FEE      | \$170,646   | \$166,650   | \$152,953   | \$133,000   | \$133,000   | \$0       |
| BUS CONTRACTS-HOURLY         | 2,172,081   | 1,876,054   | 1,978,528   | 1,995,815   | 1,995,815   | 0         |
| BUS CONTRACTS-MILE/MAINT     | 1,881,824   | 1,252,367   | 1,888,195   | 1,684,610   | 1,684,610   | 0         |
| BUS CONTRACTS-PVA            | 1,778,034   | 1,758,286   | 1,569,307   | 1,430,062   | 1,430,062   | 0         |
| BUS CONTRACTS-SPARE VEHICLES | 43,037      | 43,200      | 22,151      | 43,200      | 43,200      | 0         |
| BUS CONTRACTS-SPECIAL PGM    | 141,221     | 43,669      | 138,373     | 172,000     | 172,000     | 0         |
| BUS INSPECTION               | 6,065       | 6,145       | 5,776       | 7,500       | 7,500       | 0         |
| DRUG TESTING                 | 8,333       | 7,373       | 6,065       | 12,500      | 12,500      | 0         |
| FIELD TRIP/ACTIVITIES        | 48,119      | 6,365       | 150,304     | 147,990     | 201,990     | 54,000    |
| FINGERPRINTING               | 188         | 94          | 281         | 450         | 450         | 0         |
| OTHER                        | 32,068      | 169,860     | 601,346     | 152,200     | 152,200     | 0         |
| RENT-EQUIPMENT               | 3,200       | 3,200       | 3,200       | 3,200       | 3,200       | 0         |
| REPAIR-BUSES                 | 55,359      | 62,485      | 120,229     | 90,000      | 190,000     | 100,000   |
| REPAIR-COMMUNICATION SYSTEMS | 19,325      | 14,975      | 17,089      | 24,000      | 24,000      | 0         |
| REPAIR-VEHICLES              | 9,477       | 5,445       | 24,142      | 21,000      | 21,000      | 0         |
| SOFTWARE ANNUAL MAINT        | 116,185     | 120,006     | 134,292     | 142,000     | 142,000     | 0         |
| SPECIAL FUEL ADJUSTMENT      | 0           | 0           | 53,289      | 125,000     | 125,000     | 0         |
| TRANSPORTATION-ATHLETICS     | 115,534     | 48,237      | 151,032     | 162,000     | 162,000     | 0         |
| TRANSPORTATION-BAND          | 24,680      | 96          | 26,867      | 58,750      | 58,750      | 0         |
| TRANSPORTATION-VPA           | 0           | 0           | 0           | 500         | 500         | 0         |
|                              | \$6,625,376 | \$5,584,505 | \$7,043,420 | \$6,405,777 | \$6,559,777 | \$154,000 |

**SUPPLIES AND MATERIALS**

|                           |          |           |           |           |           |           |
|---------------------------|----------|-----------|-----------|-----------|-----------|-----------|
| BUSES FUEL AND SUPPLIES   | \$78,022 | \$185,194 | \$249,895 | \$145,750 | \$360,200 | \$214,450 |
| OFFICE SUPPLIES           | 1,709    | 1,227     | 1,717     | 4,700     | 4,700     | 0         |
| SAFETY DEVICES            | 7,250    | 0         | 1,436     | 5,100     | 5,100     | 0         |
| SMALL COMPUTER/PERIPHERAL | 0        | 143       | 0         | 0         | 0         | 0         |
| SMALL EQUIPMENT           | 75,572   | 23,180    | 28,663    | 50,000    | 50,000    | 0         |
| UNIFORMS                  | 9,166    | 8,441     | 8,921     | 12,500    | 12,500    | 0         |
| VEHICLE FUEL AND SUPPLIES | 42,639   | (3,186)   | 18,592    | 65,500    | 65,500    | 0         |



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**STUDENT TRANSPORTATION**

|   | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
|   | \$214,358                     | \$215,000                     | \$309,224                     | \$283,550                     | \$498,000                     | \$214,450              |
| <b><u>OTHER CHARGES</u></b>                   |                               |                               |                               |                               |                               |                        |
| INSURANCE-BUS LIABILITY                       | \$131,958                     | \$118,375                     | \$125,421                     | \$146,632                     | \$146,632                     | \$0                    |
| MEAL/FOOD PURCHASES                           | 454                           | 425                           | 4,164                         | 6,000                         | 6,000                         | 0                      |
| MEETINGS & CONFERENCES                        | 13,278                        | (1,475)                       | 6,512                         | 19,500                        | 19,500                        | 0                      |
| MILEAGE REIMBURSEMENT                         | 43                            | 0                             | 49                            | 500                           | 500                           | 0                      |
| OTHER   | 586                           | 600                           | 900                           | 1,000                         | 1,000                         | 0                      |
| SUBSCRIPTIONS DUES LICENSES                   | 1,110                         | 25                            | 0                             | 1,000                         | 1,000                         | 0                      |
| TRAVEL-SPEC ED ALLOWANCE                      | 458                           | 0                             | 0                             | 1,500                         | 1,500                         | 0                      |
|   | \$147,886                     | \$117,950                     | \$137,046                     | \$176,132                     | \$176,132                     | \$0                    |
| <b><u>LAND, BUILDINGS &amp; EQUIPMENT</u></b> |                               |                               |                               |                               |                               |                        |
| MOVEABLE EQUIPMENT/FURNITURE                  | \$0                           | \$0                           | \$19,062                      | \$0                           | \$0                           | \$0                    |
| VEHICLES                                      | 266,278                       | 392,566                       | 283,000                       | 350,000                       | 467,500                       | 117,500                |
|   | \$266,278                     | \$392,566                     | \$302,062                     | \$350,000                     | \$467,500                     | \$117,500              |
| <b><u>TRANSFERS</u></b>                       |                               |                               |                               |                               |                               |                        |
| INTERFUND XFER - PRINTING SVCS                | \$3,500                       | \$1,155                       | \$971                         | \$4,000                       | \$4,000                       | \$0                    |
| INTERNAL SERVICE FUND XFER                    | 1,848                         | 1,848                         | 1,848                         | 1,848                         | 1,848                         | 0                      |
|   | \$5,348                       | \$3,003                       | \$2,819                       | \$5,848                       | \$5,848                       | \$0                    |
| <b>TOTAL</b>                                  | <b>\$8,406,987</b>            | <b>\$7,357,085</b>            | <b>\$9,206,743</b>            | <b>\$9,330,697</b>            | <b>\$9,942,752</b>            | <b>\$612,054</b>       |



## OPERATION OF PLANT

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### Overview

Operation of Plant includes activities concerned with keeping the physical plant open, comfortable and safe for use. Strategies implemented improve efficiency and effectiveness of operations by aligning actions and reducing costs through internal and collaborative initiatives and provide safe and healthful environments to support student learning.

### Goals and Objectives

- Operate and manage safe facilities to support student learning
- Provide custodial services to ensure clean and safe learning environments
- Support classified staff in upgrading their skills and/or obtaining specialty licenses
- Install and maintain all computer equipment in the organization
- Ensure all facilities have functional telephone systems
- Ensure safety standards are maintained in all schools through testing, inspecting, and servicing the fire suppression and alarm monitoring systems
- Implement initiatives to promote school safety including staff increasing awareness of safety concerns (e.g. crossing guards)
- Maintain liability and other insurance coverage
- Develop defensive driving skills among personnel who operate school system vehicles



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**OPERATION OF PLANT**

|                                      | <b>Actual<br/>Expenses<br/>2019-20</b> | <b>Actual<br/>Expenses<br/>2020-21</b> | <b>Actual<br/>Expenses<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-23</b> | <b>Approved<br/>Budget<br/>2023-24</b> | <b>Increase<br/>(Decrease)</b> |
|--------------------------------------|--|--|--|--|--|--------------------------------|
| <b><u>POSITIONS</u></b>              |  |  |  |  |  |                                |
| ASSISTANT SUPERINTENDENT             | 0.15                                   | 0.15                                   | 0.15                                   | 0.15                                   | 0.15                                   | 0.00                           |
| CLERICAL                             | 3.00                                   | 3.00                                   | 3.00                                   | 2.00                                   | 2.00                                   | 0.00                           |
| DIRECTOR                             | 0.50                                   | 0.50                                   | 0.50                                   | 0.50                                   | 0.50                                   | 0.00                           |
| OTHER PROFESSIONAL                   | 7.50                                   | 7.50                                   | 7.50                                   | 7.00                                   | 7.00                                   | 0.00                           |
| OTHER STAFF                          | 122.00                                 | 123.00                                 | 123.00                                 | 127.00                                 | 128.00                                 | 1.00                           |
| PARAPROFESSIONAL                     | 28.00                                  | 28.00                                  | 28.00                                  | 32.00                                  | 32.00                                  | 0.00                           |
|                                      | <b>161.15</b>                          | <b>162.15</b>                          | <b>162.15</b>                          | <b>168.65</b>                          | <b>169.65</b>                          | <b>1.00</b>                    |
| <b><u>SALARIES AND WAGES</u></b>     |  |  |  |  |  |                                |
| CLASSIFIED                           | \$5,850,137                            | \$5,945,747                            | \$5,981,610                            | \$7,128,606                            | \$7,736,809                            | \$608,202                      |
| CUSTODIAL-SCHOOL SERVICES            | 165,273                                | 182,097                                | 424,223                                | 340,863                                | 346,589                                | 5,726                          |
| CUSTODIAN - HOURLY                   | 352,654                                | 450,610                                | 457,556                                | 437,623                                | 450,752                                | 13,129                         |
| PROFESSIONAL                         | 80,402                                 | 122,011                                | 79,995                                 | 87,487                                 | 87,009                                 | (478)                          |
| WAGES - OTHER                        | 120,223                                | 128,644                                | 139,237                                | 142,611                                | 146,889                                | 4,278                          |
|                                      | <b>\$6,568,689</b>                     | <b>\$6,829,110</b>                     | <b>\$7,082,620</b>                     | <b>\$8,137,191</b>                     | <b>\$8,768,048</b>                     | <b>\$630,858</b>               |
| <b><u>CONTRACTED SERVICES</u></b>    |  |  |  |  |  |                                |
| CODE COMPLIANCE ISSUES               | \$60,231                               | \$29,014                               | \$43,809                               | \$60,000                               | \$60,000                               | \$0                            |
| CONSULTANT                           | 14,154                                 | 13,200                                 | 20,700                                 | 23,700                                 | 23,700                                 | 0                              |
| MOPS-SPECIALTY CLEANING              | 34,727                                 | 18,177                                 | 33,278                                 | 35,000                                 | 35,000                                 | 0                              |
| MOVING EXPENSES                      | 33,449                                 | 76,136                                 | (3,512)                                | 40,000                                 | 40,000                                 | 0                              |
| OTHER                                | 1,005,495                              | 741,269                                | 600,590                                | 679,959                                | 679,959                                | 0                              |
| PEST CONTROL                         | 27,687                                 | 26,841                                 | 17,642                                 | 30,000                                 | 30,000                                 | 0                              |
| RENT-EQUIPMENT                       | 3,374                                  | 3,354                                  | 3,354                                  | 3,354                                  | 3,354                                  | 0                              |
| RENT-FACILITIES                      | 360,851                                | 404,908                                | 357,689                                | 377,264                                | 377,264                                | 0                              |
| RENT-MAINTENANCE EQUIPMENT           | 4,655                                  | 6,285                                  | 6,280                                  | 2,000                                  | 2,000                                  | 0                              |
| REPAIR-COMMUNICATION SYSTEMS         | 12,076                                 | 13,393                                 | 6,749                                  | 35,000                                 | 35,000                                 | 0                              |
| REPAIR-FIRE SYSTEMS                  | 41,170                                 | 44,934                                 | 56,249                                 | 65,000                                 | 65,000                                 | 0                              |
| REPAIR-MOVEABLE EQUIPMENT            | 69,036                                 | 89,087                                 | 81,616                                 | 73,425                                 | 73,425                                 | 0                              |
| REPAIR-SECURITY SYSTEMS              | 16,800                                 | 16,800                                 | 17,220                                 | 59,920                                 | 59,920                                 | 0                              |
| REPAIR-WATER FILTRATION              | 71,839                                 | 99,398                                 | 101,744                                | 119,500                                | 119,500                                | 0                              |
| SNOW REMOVAL                         | 0                                      | 0                                      | 82,066                                 | 50,000                                 | 50,000                                 | 0                              |
| SOFTWARE ANNUAL MAINT                | 39,885                                 | 41,523                                 | 51,506                                 | 124,500                                | 124,500                                | 0                              |
| TRASH REMOVAL                        | 46,378                                 | 75,596                                 | 89,119                                 | 115,000                                | 115,000                                | 0                              |
| UPKEEP OF GROUNDS                    | 78,171                                 | 860,591                                | 499,564                                | 258,780                                | 258,780                                | 0                              |
| WATER TREATMENT                      | 4,768                                  | 0                                      | 0                                      | 0                                      | 0                                      | 0                              |
|                                      | <b>\$1,924,745</b>                     | <b>\$2,560,505</b>                     | <b>\$2,065,663</b>                     | <b>\$2,152,402</b>                     | <b>\$2,152,402</b>                     | <b>\$0</b>                     |
| <b><u>SUPPLIES AND MATERIALS</u></b> |  |  |  |  |  |                                |
| CLEANING FLOORS                      | \$160,642                              | \$83,033                               | \$38,595                               | \$60,000                               | \$90,000                               | \$30,000                       |
| CLEANING SUPPLIES                    | 221,313                                | 148,791                                | 251,389                                | 200,500                                | 255,000                                | 54,500                         |
| CODE COMPLIANCE ISSUES               | (3,115)                                | 0                                      | 50,112                                 | 75,000                                 | 75,000                                 | 0                              |
| COMPUTER LCD LAMPS                   | 13,146                                 | 2,080                                  | 8,870                                  | 10,000                                 | 10,000                                 | 0                              |
| ELECTRIC BULBS                       | 54,956                                 | 33,445                                 | 8,390                                  | 5,000                                  | 5,000                                  | 0                              |
| ENVIRONMENTAL CLEANING SUPL          | 3,373                                  | 0                                      | 0                                      | 0                                      | 0                                      | 0                              |
|                                      | <b>135</b>                             |  |  |  |  |                                |



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**OPERATION OF PLANT**

|                               | <b>Actual<br/>Expenses<br/>2019-20</b> | <b>Actual<br/>Expenses<br/>2020-21</b> | <b>Actual<br/>Expenses<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-23</b> | <b>Approved<br/>Budget<br/>2023-24</b> | <b>Increase<br/>(Decrease)</b> |
|-------------------------------|--|--|--|--|--|--------------------------------|
| OFFICE SUPPLIES               | 1,134                                  | 3,192                                  | 3,430                                  | 1,500                                  | 1,500                                  | 0                              |
| OTHER                         | 200,147                                | 41,055                                 | 11,643                                 | 7,000                                  | 7,000                                  | 0                              |
| OTHER/INCENTIVES              | 20,169                                 | (7,252)                                | 9,134                                  | 10,000                                 | 10,000                                 | 0                              |
| PAPER TOWELS AND TOILET PAPER | 6,424                                  | 0                                      | 0                                      | 0                                      | 0                                      | 0                              |
| POSTAGE                       | 14,100                                 | 18,629                                 | 14,668                                 | 25,000                                 | 25,000                                 | 0                              |
| SMALL COMPUTER/PERIPHERAL     | 170,730                                | 142,285                                | 105,512                                | 92,000                                 | 92,000                                 | 0                              |
| SMALL EQUIPMENT               | 419,651                                | 487,494                                | 393,035                                | 492,500                                | 576,806                                | 84,306                         |
| SMALL TOOLS                   | 347                                    | 0                                      | 1,931                                  | 2,000                                  | 2,000                                  | 0                              |
| SUPPLIES FOR REPAIR           | 72,323                                 | 104,253                                | 164,229                                | 125,549                                | 125,549                                | 0                              |
| SUPPLIES-MECHANICAL PLANT     | 38,711                                 | 54,046                                 | 46,675                                 | 65,000                                 | 70,000                                 | 5,000                          |
| UNIFORMS                      | 27,586                                 | 39,859                                 | 38,351                                 | 35,200                                 | 35,200                                 | 0                              |
| UPKEEP OF GROUNDS             | 111,023                                | 107,277                                | 152,923                                | 150,000                                | 155,000                                | 5,000                          |
| WATER - BOTTLED               | 7,529                                  | 1,363                                  | 8,470                                  | 10,000                                 | 10,000                                 | 0                              |
|                               | <b>\$1,540,189</b>                     | <b>\$1,259,550</b>                     | <b>\$1,307,359</b>                     | <b>\$1,366,249</b>                     | <b>\$1,545,055</b>                     | <b>\$178,806</b>               |

**OTHER CHARGES**

|                              |                    |                    |                    |                    |                    |                  |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| INSURANCE DEDUCTABLE FUND    | (\$18,650)         | \$14,991           | \$22,973           | \$23,000           | \$23,000           | \$0              |
| INSURANCE-ENV IMPAIRMENT     | 11,175             | 0                  | 5,124              | 12,308             | 12,308             | 0                |
| INSURANCE-PROPERTY           | 292,573            | 315,571            | 345,690            | 427,273            | 471,308            | 44,035           |
| INSURANCE-VEHICLES           | 42,181             | 44,070             | 42,568             | 47,780             | 47,780             | 0                |
| MEAL/FOOD PURCHASES          | 1,741              | 0                  | 2,165              | 2,000              | 2,000              | 0                |
| MEETINGS & CONFERENCES       | 27,995             | 28,153             | 14,882             | 32,000             | 32,000             | 0                |
| MILEAGE REIMBURSEMENT        | 12,161             | 8,018              | 8,818              | 10,300             | 10,300             | 0                |
| SUBSCRIPTIONS DUES LICENSES  | 990                | 0                  | 0                  | 1,450              | 1,450              | 0                |
| UTILITIES- NATURAL GAS       | 451,624            | 501,016            | 420,949            | 515,700            | 515,700            | 0                |
| UTILITIES- PROPANE GAS       | 16,316             | 24,286             | 34,070             | 35,000             | 35,000             | 0                |
| UTILITIES-COMMUNICATIONS     | 231,092            | 68,086             | 211,214            | 254,800            | 254,800            | 0                |
| UTILITIES-ELEC-SOLAR         | 67,088             | 46,612             | 62,384             | 60,000             | 60,000             | 0                |
| UTILITIES-ELECTRICITY        | 2,294,847          | 2,111,837          | 2,357,696          | 2,750,000          | 3,000,000          | 250,000          |
| UTILITIES-HEAT OIL GENERATOR | 35,766             | 60,589             | 69,158             | 60,000             | 60,000             | 0                |
| UTILITIES-HEATING OIL        | 0                  | 0                  | 9,169              | 10,000             | 10,000             | 0                |
| UTILITIES-STORMWATER FEE     | 19,900             | 19,860             | 25,875             | 20,000             | 20,000             | 0                |
| UTILITIES-WATER & SEWER      | 284,995            | 134,297            | 232,862            | 270,000            | 270,000            | 0                |
|                              | <b>\$3,771,793</b> | <b>\$3,377,386</b> | <b>\$3,865,597</b> | <b>\$4,531,611</b> | <b>\$4,825,646</b> | <b>\$294,035</b> |

**LAND, BUILDINGS & EQUIPMENT**

|                              |                  |                  |                 |                  |                  |            |
|------------------------------|------------------|------------------|-----------------|------------------|------------------|------------|
| MOVEABLE EQUIPMENT/FURNITURE | \$278,240        | \$90,056         | \$73,076        | \$215,500        | \$215,500        | \$0        |
| RELATED CONSTRUCTION WORK    | 0                | 335,000          | 3,515           | 0                | 0                | 0          |
|                              | <b>\$278,240</b> | <b>\$425,056</b> | <b>\$76,592</b> | <b>\$215,500</b> | <b>\$215,500</b> | <b>\$0</b> |

**TRANSFERS**

|                                |                |                |                |                |                |            |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|------------|
| INTERFUND XFER - PRINTING SVCS | \$0            | \$0            | \$807          | \$1,000        | \$1,000        | \$0        |
| INTERNAL SERVICE FUND XFER     | 3,675          | 3,675          | 2,867          | 3,675          | 3,675          | 0          |
|                                | <b>\$3,675</b> | <b>\$3,675</b> | <b>\$3,674</b> | <b>\$4,675</b> | <b>\$4,675</b> | <b>\$0</b> |

**TOTAL**

|  |                     |                     |                     |                     |                     |                    |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
|  | <b>\$14,087,331</b> | <b>\$14,455,282</b> | <b>\$14,401,505</b> | <b>\$16,407,628</b> | <b>\$17,511,326</b> | <b>\$1,103,699</b> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|



## MAINTENANCE OF PLANT

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### Overview

Maintenance of Plant includes activities concerned with keeping the grounds, building and fixed equipment in their original condition of completeness or efficiency through repair, scheduled and preventative maintenance or replacement of the property. Strategies implemented improve efficiency and effectiveness of operations by aligning actions and reducing costs through internal and collaborative initiatives and provide safe and healthful environments to support student learning.

### Goals and Objectives

- Maintain school system facilities in their original condition through repair, scheduled or preventative maintenance or replacement of property
- Ensure safety standards are maintained in all schools through testing, inspecting, and servicing the fire suppression and alarm monitoring systems
- Maintain surrounding grounds to ensure safe learning environments
- Support classified staff in upgrading their skills and/or obtaining specialty licenses
- Contribute to the mission of conserving energy by ensuring that equipment is functioning at optimal levels and best practices are being followed



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**MAINTENANCE OF PLANT**

|                                   | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>           |                               |                               |                               |                               |                               |                        |
| ASSISTANT SUPERINTENDENT          | 0.15                          | 0.15                          | 0.15                          | 0.15                          | 0.15                          | 0.00                   |
| CLERICAL                          | 2.00                          | 2.00                          | 2.00                          | 2.00                          | 2.00                          | 0.00                   |
| DIRECTOR                          | 0.50                          | 0.50                          | 0.50                          | 0.50                          | 0.50                          | 0.00                   |
| OTHER PROFESSIONAL                | 3.50                          | 3.50                          | 3.50                          | 3.00                          | 3.00                          | 0.00                   |
| PARAPROFESSIONAL                  | 24.00                         | 25.00                         | 25.00                         | 26.00                         | 26.00                         | 0.00                   |
|                                   | 30.15                         | 31.15                         | 31.15                         | 31.65                         | 31.65                         | 0.00                   |
| <b><u>SALARIES AND WAGES</u></b>  |                               |                               |                               |                               |                               |                        |
| CLASSIFIED                        | \$1,482,914                   | \$1,570,345                   | \$1,496,947                   | \$1,781,644                   | \$1,867,488                   | \$85,843               |
| PROFESSIONAL                      | 80,402                        | 82,019                        | 79,995                        | 87,487                        | 87,009                        | (478)                  |
| SUMMER/PAINTERS MAINTENANCE       | 3,850                         | 0                             | 0                             | 4,950                         | 5,099                         | 149                    |
| WAGES - OTHER                     | 6,785                         | 20,421                        | 5,865                         | 7,027                         | 7,238                         | 211                    |
| WAGES - OVERTIME                  | 16,982                        | 0                             | 29,287                        | 34,443                        | 34,443                        | (0)                    |
|                                   | \$1,590,933                   | \$1,672,785                   | \$1,612,093                   | \$1,915,551                   | \$2,001,277                   | \$85,725               |
| <b><u>CONTRACTED SERVICES</u></b> |                               |                               |                               |                               |                               |                        |
| ASBESTOS REMOVAL/SURVEY           | \$113,820                     | \$132,395                     | \$100,870                     | \$130,000                     | \$130,000                     | \$0                    |
| BUILDING REPAIRS                  | 85,640                        | 40,095                        | 61,682                        | 75,000                        | 75,000                        | 0                      |
| CONSULTANT                        | 1,550                         | 2,500                         | 3,295                         | 0                             | 0                             | 0                      |
| DOORS & WINDOWS                   | 93,934                        | 58,696                        | 52,157                        | 78,000                        | 78,000                        | 0                      |
| DRAPES/CURTAINS/WINDOW TREAT      | 39,997                        | 44,620                        | 35,060                        | 31,000                        | 31,000                        | 0                      |
| ELEVATOR SERVICES                 | 31,551                        | 46,974                        | 33,425                        | 50,000                        | 50,000                        | 0                      |
| GENERATOR SERVICES                | 46,750                        | 48,697                        | 43,798                        | 50,100                        | 50,100                        | 0                      |
| OTHER                             | 81,433                        | 44,372                        | 44,855                        | 27,500                        | 27,500                        | 0                      |
| PAINTING                          | 103,681                       | 196,605                       | 25,780                        | 130,000                       | 130,000                       | 0                      |
| PAVING - DRIVEWAYS/PARKING        | 365,713                       | 270,819                       | 114,673                       | 235,000                       | 235,000                       | 0                      |
| RENT-EQUIPMENT                    | 11,845                        | 11,996                        | 11,976                        | 11,976                        | 11,976                        | 0                      |
| RENT-MAINTENANCE EQUIPMENT        | 3,524                         | 5,944                         | 6,864                         | 15,000                        | 15,000                        | 0                      |
| REPAIR-ELECTRICAL                 | 118,277                       | 34,531                        | 326,920                       | 60,000                        | 60,000                        | 0                      |
| REPAIR-FIRE SYSTEMS               | 0                             | 2,325                         | 0                             | 0                             | 0                             | 0                      |
| REPAIR-FLOOR COVERINGS            | 153,322                       | 252,548                       | 101,933                       | 130,000                       | 130,000                       | 0                      |
| REPAIR-MASONRY                    | 57,512                        | 19,422                        | 64,682                        | 50,000                        | 50,000                        | 0                      |
| REPAIR-MECHANICAL PLANT           | 310,472                       | 409,656                       | 617,924                       | 450,000                       | 450,000                       | 0                      |
| REPAIR-PLASTER/ACOUSTICAL TILE    | 20,660                        | 0                             | 0                             | 6,000                         | 6,000                         | 0                      |
| REPAIR-PLUMBING                   | 118,071                       | 94,172                        | 45,016                        | 50,000                        | 50,000                        | 0                      |
| REPAIR-ROOF                       | 112,101                       | 192,332                       | 219,088                       | 200,000                       | 200,000                       | 0                      |
| REPAIR-SECURITY SYSTEMS           | 21,056                        | 125,741                       | 47,280                        | 50,000                        | 50,000                        | 0                      |
| REPAIR-VEHICLES                   | 52,964                        | 36,422                        | 42,297                        | 69,500                        | 77,000                        | 7,500                  |
| REPAIR-WATER FILTRATION           | 270                           | 0                             | 0                             | 7,000                         | 7,000                         | 0                      |
| SEWER/SEPTIC TANK SERVICE         | 17,117                        | 21,337                        | 9,333                         | 21,000                        | 21,000                        | 0                      |
| SOFTWARE ANNUAL MAINT             | 16,572                        | 57,052                        | 75,915                        | 144,533                       | 144,533                       | 0                      |
| TEMP CONTROLS & MANAGEMENT        | 94,485                        | 1,318                         | 137,782                       | 290,000                       | 290,000                       | 0                      |
| WATER TREATMENT                   | 46,875                        | 53,111                        | 56,037                        | 56,650                        | 56,650                        | 0                      |
|                                   | \$2,119,194                   | \$2,203,678                   | \$2,278,644                   | \$2,418,259                   | \$2,425,759                   | \$7,500                |



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**MAINTENANCE OF PLANT**

|   | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>SUPPLIES AND MATERIALS</u></b>          |                               |                               |                               |                               |                               |                        |
| CLEANING FLOORS                               | \$920                         | \$0                           | \$0                           | \$0                           | \$0                           | \$0                    |
| DOORS & WINDOWS                               | 56,377                        | 77,058                        | 55,225                        | 60,000                        | 60,000                        | 0                      |
| OFFICE SUPPLIES                               | 5,843                         | 5,873                         | 5,793                         | 5,000                         | 5,000                         | 0                      |
| OTHER   | 21,239                        | 91,275                        | 33,584                        | 20,000                        | 20,000                        | 0                      |
| PLAYGROUNDS/BLEACHERS/ATHL                    | 35,246                        | 8,869                         | 333                           | 10,000                        | 10,000                        | 0                      |
| POSTAGE                                       | 29                            | 0                             | 0                             | 0                             | 0                             | 0                      |
| SMALL COMPUTER/PERIPHERAL                     | 0                             | 0                             | 2,692                         | 0                             | 0                             | 0                      |
| SMALL EQUIPMENT                               | 9,809                         | 2,647                         | 762                           | 27,000                        | 27,000                        | 0                      |
| SMALL EQUIPMENT-SAFETY                        | 2,724                         | 595                           | 0                             | 0                             | 0                             | 0                      |
| SMALL TOOLS                                   | 1,905                         | 1,749                         | 8,521                         | 0                             | 0                             | 0                      |
| SUPPLIES-CARPENTRY                            | 43,062                        | 46,368                        | 44,425                        | 47,500                        | 47,500                        | 0                      |
| SUPPLIES-ELECTRICAL                           | 69,392                        | 86,861                        | 53,003                        | 55,000                        | 55,000                        | 0                      |
| SUPPLIES-GLAZING                              | 6,801                         | 3,363                         | 3,107                         | 5,000                         | 5,000                         | 0                      |
| SUPPLIES-MECH PLANT-FOOD SVC                  | 37,484                        | 27,841                        | 2,574                         | 0                             | 0                             | 0                      |
| SUPPLIES-MECHANICAL PLANT                     | 148,845                       | 191,162                       | 198,624                       | 200,000                       | 200,000                       | 0                      |
| SUPPLIES-PAINTING                             | 8,098                         | 16,029                        | 11,645                        | 7,500                         | 7,500                         | 0                      |
| SUPPLIES-PLUMBING                             | 34,820                        | 33,922                        | 50,491                        | 55,000                        | 55,000                        | 0                      |
| SUPPLIES-ROOFING                              | 0                             | 133                           | 39                            | 0                             | 0                             | 0                      |
| SUPPLIES-SECURITY/FIRE SYSTEMS                | 7,537                         | 10,601                        | 11,551                        | 10,000                        | 10,000                        | 0                      |
| SUPPLIES-WATER FILTRATION                     | 0                             | 0                             | 0                             | 3,000                         | 3,000                         | 0                      |
| TEMP CONTROLS AND MANAGEMENT                  | 158,309                       | (39,799)                      | 3,937                         | 17,000                        | 17,000                        | 0                      |
| TOOL REPLACEMENT                              | 9,439                         | 5,937                         | 6,623                         | 19,000                        | 19,000                        | 0                      |
| UNIFORMS                                      | 9,881                         | 10,202                        | 8,144                         | 17,000                        | 17,000                        | 0                      |
| VEHICLE FUEL AND SUPPLIES                     | 63,997                        | 95,975                        | 156,847                       | 98,500                        | 169,500                       | 71,000                 |
|   | <b>\$731,755</b>              | <b>\$676,660</b>              | <b>\$657,923</b>              | <b>\$656,500</b>              | <b>\$727,500</b>              | <b>\$71,000</b>        |
| <b><u>OTHER CHARGES</u></b>                   |                               |                               |                               |                               |                               |                        |
| MEAL/FOOD PURCHASES                           | \$1,659                       | \$0                           | \$98                          | \$2,000                       | \$2,000                       | \$0                    |
| MEETINGS & CONFERENCES                        | 6,215                         | 10,284                        | (270)                         | 12,500                        | 12,500                        | 0                      |
| MILEAGE REIMBURSEMENT                         | 678                           | 122                           | 0                             | 500                           | 500                           | 0                      |
| OTHER   | 1,000                         | 200                           | 0                             | 0                             | 0                             | 0                      |
| SUBSCRIPTIONS DUES LICENSES                   | 715                           | 525                           | 195                           | 2,500                         | 2,500                         | 0                      |
|   | <b>\$10,267</b>               | <b>\$11,130</b>               | <b>\$23</b>                   | <b>\$17,500</b>               | <b>\$17,500</b>               | <b>\$0</b>             |
| <b><u>LAND, BUILDINGS &amp; EQUIPMENT</u></b> |                               |                               |                               |                               |                               |                        |
| MOVEABLE EQUIPMENT/FURNITURE                  | (\$2,342)                     | \$14,465                      | \$61,310                      | \$87,700                      | \$87,700                      | \$0                    |
| PLAYGROUND/ATHL EQUIPMENT                     | 274,118                       | 30,073                        | 3,075                         | 50,000                        | 50,000                        | 0                      |
| SCHOOL SIGN REPLACE                           | 39,900                        | 122,211                       | 0                             | 50,000                        | 50,000                        | 0                      |
| SCOREBOARD REPLACE                            | 0                             | 0                             | 0                             | 15,000                        | 15,000                        | 0                      |
|   | <b>\$311,676</b>              | <b>\$166,748</b>              | <b>\$64,384</b>               | <b>\$202,700</b>              | <b>\$202,700</b>              | <b>\$0</b>             |
| <b>TOTAL</b>                                  | <b>\$4,763,825</b>            | <b>\$4,731,001</b>            | <b>\$4,613,068</b>            | <b>\$5,210,510</b>            | <b>\$5,374,736</b>            | <b>\$164,225</b>       |



## **FIXED CHARGES**

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### **Overview**

Fixed Charges are charges of a generally recurrent nature which are not readily allocable to other expenditure categories. Included are local school board contributions to employee retirement and social security, employee insurance benefits, fiduciary insurance, workers compensation and general liability insurance. Personnel tuition reimbursement for all staff is also included in this category.

### **Goals and Objectives**

- Fund fixed charges and benefits for employees including, but not limited to employee health and life insurance along with other post-employment benefits
- Maintain liability and other insurance coverage
- Support teacher participation in the National Board Certification Program
- Increase the school system's competitiveness in the marketplace to attract and retain highly qualified and effective staff by offering tuition reimbursement

The Board's total Other Post Employment Benefit (OPEB) liability is actuarially determined annually. As of 6/30/22, our net OPEB liability was \$72,044,082.



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**FIXED CHARGES**

|                               | <b>Actual<br/>Expenses<br/>2019-20</b> | <b>Actual<br/>Expenses<br/>2020-21</b> | <b>Actual<br/>Expenses<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-23</b> | <b>Approved<br/>Budget<br/>2023-24</b> | <b>Increase<br/>(Decrease)</b> |
|-------------------------------|--|--|--|--|--|--------------------------------|
| <b><u>OTHER CHARGES</u></b>   |  |  |  |  |  |                                |
| ACCUM COMPENSATED ABSENCES    | \$402,910                              | \$366,779                              | \$406,851                              | \$350,000                              | \$350,000                              | \$0                            |
| ATTENDANCE INCENTIVE STIPEND  | 59,025                                 | 49,151                                 | 111,352                                | 100,000                                | 100,000                                | 0                              |
| EMPLOYEE ASSISTANCE PROG-EAP  | 54,303                                 | 54,293                                 | 54,487                                 | 60,000                                 | 60,000                                 | 0                              |
| FLEXIBLE SPENDING ACCOUNT     | 1,669                                  | 14,000                                 | 5,758                                  | 13,000                                 | 13,000                                 | 0                              |
| INSURANCE-FIDUCIARY LIABILITY | 15,273                                 | 16,102                                 | 19,212                                 | 24,102                                 | 24,102                                 | 0                              |
| INSURANCE-FOOTBALL/EXTRA-CURR | 32,360                                 | 57,220                                 | 56,062                                 | 60,081                                 | 60,081                                 | 0                              |
| INSURANCE-GENERAL LIABILITY   | 139,154                                | 145,236                                | 142,905                                | 152,275                                | 173,984                                | 21,709                         |
| INSURANCE-HEALTH EMPLOYEES    | 20,420,265                             | 22,116,759                             | 21,734,713                             | 23,436,238                             | 24,560,338                             | 1,124,100                      |
| INSURANCE-HEALTH RETIREES     | 4,067,026                              | 4,141,283                              | 4,293,709                              | 4,261,200                              | 4,261,200                              | 0                              |
| INSURANCE-LIFE EMPLOYEES      | 240,433                                | 261,219                                | 263,346                                | 298,347                                | 298,347                                | 0                              |
| INSURANCE-WORKERS COMP        | 903,233                                | 882,757                                | 886,423                                | 1,004,269                              | 1,004,269                              | 0                              |
| NATIONAL BOARD CERT FEES      | 1,567                                  | 158                                    | 1,755                                  | 0                                      | 0                                      | 0                              |
| OPEB TRUST CONTRIB            | 500,000                                | 800,000                                | 0                                      | 48,577                                 | 48,577                                 | 0                              |
| OTHER                         | 2,938                                  | 369,540                                | 624,182                                | 405,250                                | 405,250                                | 0                              |
| PENSION ADMINISTRATION FEE    | 307,576                                | 267,475                                | 264,339                                | 292,240                                | 292,240                                | 0                              |
| PENSION CONTRIBUTION-STATE    | 29,130                                 | 26,620                                 | 0                                      | 0                                      | 0                                      | 0                              |
| RETIREMENT - SUPERINTENDENT   | 22,937                                 | 27,292                                 | 27,558                                 | 8,200                                  | 8,200                                  | 0                              |
| RETIREMENT CONTRIBUTION-CNTY  | 1,000,043                              | 1,116,031                              | 1,112,745                              | 1,117,082                              | 1,282,341                              | 165,259                        |
| RETIREMENT CONTRIBUTION-STATE | 4,663,780                              | 4,694,856                              | 4,914,144                              | 5,763,849                              | 6,183,624                              | 419,775                        |
| SUBSCRIPTIONS DUES LICENSES   | 9,059                                  | 9,150                                  | 9,144                                  | 9,500                                  | 9,500                                  | 0                              |
| TAXES-SOCIAL SECURITY         | 8,991,573                              | 9,186,856                              | 9,390,706                              | 12,114,892                             | 13,046,701                             | 931,809                        |
| TAXES-UNEMPLOYMENT COMP       | 170,423                                | 252,998                                | 61,163                                 | 60,000                                 | 60,000                                 | 0                              |
| TUITION/COURSE REIMBURSEMENT  | 708,293                                | 770,030                                | 685,453                                | 745,000                                | 745,000                                | 0                              |
|                               | <b>\$42,742,969</b>                    | <b>\$45,625,803</b>                    | <b>\$45,066,007</b>                    | <b>\$50,324,102</b>                    | <b>\$52,986,754</b>                    | <b>\$2,662,652</b>             |
| <b>TOTAL</b>                  | <b>\$42,742,969</b>                    | <b>\$45,625,803</b>                    | <b>\$45,066,007</b>                    | <b>\$50,324,102</b>                    | <b>\$52,986,754</b>                    | <b>\$2,662,652</b>             |



## FOOD SERVICES

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### Overview

Food Service activities are those concerned with providing food to students and staff in school or the local education agency (LEA). Food Services operates as its own enterprise fund. Only that portion of expenditures which is not reimbursable is recorded in the Current Expense Fund and reported as an Interfund Transfer to the Food Services Fund. The General Fund Operating Budget provides funds to support the health insurance costs for Food Service workers and provide some equipment and salary assistance.

### Goals and Objectives

- Support the food service budget via interfund transfer from a general fund unrestricted appropriation as needed, thus supporting student learning by providing nutritious meals and snacks in a cost-effective and efficient manner



**WICOMICO COUNTY BOARD OF EDUCATION**

**BUDGET SUMMARY  
GENERAL FUND**

**FOOD SERVICE**

|                         | <b>Actual<br/>Expenses<br/>2019-20</b> | <b>Actual<br/>Expenses<br/>2020-21</b> | <b>Actual<br/>Expenses<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-23</b> | <b>Approved<br/>Budget<br/>2023-24</b> | <b>Increase<br/>(Decrease)</b> |
|-------------------------|--|--|--|--|--|--------------------------------|
| <b><u>TRANSFERS</u></b> |  |  |  |  |  |                                |
| INTERFUND TRANSFER      | \$150,000                              | \$0                                    | \$0                                    | \$0                                    | \$0                                    | \$0                            |
|                         | \$150,000                              | \$0                                    | \$0                                    | \$0                                    | \$0                                    | \$0                            |
| <b>TOTAL</b>            | \$150,000                              | \$0                                    | \$0                                    | \$0                                    | \$0                                    | \$0                            |



## COMMUNITY SERVICES

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### Overview

Community Services includes activities which are provided by the LEA for the community or some segment of the community other than for public school activities. All costs for maintaining the County Stadium as well as costs associated with the rental of our facilities by the community are charged to this category.

### Goals and Objectives

- Facilitate community access to school system facilities
- Coordinate maintenance and upkeep of the Wicomico County stadium for use by schools for student and staff activities and for rental use by the community



# WICOMICO COUNTY BOARD OF EDUCATION

## BUDGET SUMMARY GENERAL FUND

### COMMUNITY SERVICES

|   | Actual<br>Expenses<br>2019-20 | Actual<br>Expenses<br>2020-21 | Actual<br>Expenses<br>2021-22 | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | Increase<br>(Decrease) |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
| <b><u>POSITIONS</u></b>                       |                               |                               |                               |                               |                               |                        |
| OTHER STAFF                                   | 0.50                          | 0.50                          | 0.50                          | 0.50                          | 0.50                          | 0.00                   |
|   | 0.50                          | 0.50                          | 0.50                          | 0.50                          | 0.50                          | 0.00                   |
| <b><u>SALARIES AND WAGES</u></b>              |                               |                               |                               |                               |                               |                        |
| CLASSIFIED                                    | \$3,235                       | \$2,888                       | \$3,267                       | \$3,333                       | \$3,433                       | \$100                  |
| TEACHER - HOURLY/PER-DIEM                     | 0                             | 0                             | 323                           | 0                             | 0                             | 0                      |
| TIME KEEPERS/TICKET TAKERS                    | 5,283                         | 1,162                         | 4,061                         | 7,310                         | 7,310                         | 0                      |
| WAGES - OTHER                                 | 27,816                        | 28,675                        | 27,596                        | 31,639                        | 35,549                        | 3,910                  |
|   | \$36,334                      | \$32,725                      | \$35,248                      | \$42,282                      | \$46,292                      | \$4,010                |
| <b><u>CONTRACTED SERVICES</u></b>             |                               |                               |                               |                               |                               |                        |
| OTHER   | \$987                         | \$573                         | \$1,620                       | \$1,250                       | \$1,250                       | \$0                    |
| REPAIR-MOVEABLE EQUIPMENT                     | 2,856                         | 889                           | 2,652                         | 5,000                         | 5,000                         | 0                      |
| SECURITY OFFICERS                             | 10,964                        | 4,562                         | 9,720                         | 13,500                        | 13,500                        | 0                      |
| TRASH REMOVAL                                 | 3,770                         | 3,881                         | 971                           | 3,900                         | 3,900                         | 0                      |
| UPKEEP OF GROUNDS                             | 28,059                        | 28,059                        | 35,000                        | 35,000                        | 35,000                        | 0                      |
|   | \$46,636                      | \$37,964                      | \$49,963                      | \$58,650                      | \$58,650                      | \$0                    |
| <b><u>SUPPLIES AND MATERIALS</u></b>          |                               |                               |                               |                               |                               |                        |
| CLEANING SUPPLIES                             | \$2,471                       | \$2,471                       | \$2,471                       | \$2,471                       | \$2,471                       | \$0                    |
| HEALTH SUPPLIES                               | 2,734                         | (113)                         | 0                             | 0                             | 0                             | 0                      |
| SMALL EQUIPMENT                               | 3,178                         | 184                           | 1,415                         | 1,000                         | 1,000                         | 0                      |
| UPKEEP OF GROUNDS                             | 6,950                         | 12,936                        | 9,666                         | 11,000                        | 11,000                        | 0                      |
|   | \$15,333                      | \$15,478                      | \$13,553                      | \$14,471                      | \$14,471                      | \$0                    |
| <b><u>OTHER CHARGES</u></b>                   |                               |                               |                               |                               |                               |                        |
| UTILITIES-COMMUNICATIONS                      | \$500                         | \$53                          | \$0                           | \$500                         | \$500                         | \$0                    |
| UTILITIES-ELECTRICITY                         | 46,283                        | 45,194                        | 46,454                        | 46,416                        | 46,416                        | 0                      |
|   | \$46,783                      | \$45,247                      | \$46,454                      | \$46,916                      | \$46,916                      | \$0                    |
| <b><u>LAND, BUILDINGS &amp; EQUIPMENT</u></b> |                               |                               |                               |                               |                               |                        |
| RELATED CONSTRUCTION WORK                     | \$21,970                      | \$47,081                      | \$22,500                      | \$195,000                     | \$195,000                     | \$0                    |
|   | \$21,970                      | \$47,081                      | \$22,500                      | \$195,000                     | \$195,000                     | \$0                    |
| <b>TOTAL</b>                                  | <b>\$167,056</b>              | <b>\$178,495</b>              | <b>\$167,718</b>              | <b>\$357,319</b>              | <b>\$361,329</b>              | <b>\$4,010</b>         |



## CAPITAL OUTLAY

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### Overview

Capital Outlay includes activities concerned with the cost of directing and managing the acquisition, construction and renovations of land, building and equipment; expenditures for land, buildings, improvement of grounds and buildings, construction or remodeling of buildings and additions; initial installation and extension of service systems and other built-in equipment. Included here are site acquisition and improvement services, architecture and engineering services, educational specifications development services and building acquisition, construction and improvement services.

### Goals and Objectives

- Provide for the acquisition, construction and renovations of land, buildings and equipment to support student learning
- Implement the Technology Plan to strengthen technology infrastructure
- Maintain a project schedule for all upcoming construction and renovations which includes a timeline and funding source
- Complete alteration and facility renovation projects requested by school administrators, as funding permits, with minimal disruption to instructional and community programs



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET SUMMARY  
GENERAL FUND**

**CAPITAL OUTLAY**

|   | <b>Actual<br/>Expenses<br/>2019-20</b> | <b>Actual<br/>Expenses<br/>2020-21</b> | <b>Actual<br/>Expenses<br/>2021-22</b> | <b>Restated<br/>Budget<br/>2022-23</b> | <b>Approved<br/>Budget<br/>2023-24</b> | <b>Increase<br/>(Decrease)</b> |
|---|--|--|--|--|--|--------------------------------|
| <b><u>POSITIONS</u></b>                       |  |  |  |  |  |                                |
| ASSISTANT SUPERINTENDENT                      | 0.10                                   | 0.10                                   | 0.10                                   | 0.10                                   | 0.10                                   | 0.00                           |
| COORDINATOR                                   | 1.00                                   | 1.00                                   | 1.00                                   | 1.00                                   | 0.00                                   | (1.00)                         |
| DIRECTOR                                      | 1.00                                   | 1.00                                   | 1.00                                   | 1.00                                   | 1.00                                   | 0.00                           |
| OTHER PROFESSIONAL                            | 8.50                                   | 8.50                                   | 8.50                                   | 8.50                                   | 9.50                                   | 1.00                           |
|   | 10.60                                  | 10.60                                  | 10.60                                  | 10.60                                  | 10.60                                  | 0.00                           |
| <b><u>SALARIES AND WAGES</u></b>              |  |  |  |  |  |                                |
| CLASSIFIED                                    | \$621,320                              | \$730,829                              | \$660,175                              | \$754,171                              | \$938,343                              | \$184,172                      |
| PROFESSIONAL                                  | 119,278                                | 138,814                                | 137,777                                | 217,157                                | 145,807                                | (71,350)                       |
| WAGES - OTHER                                 | 0                                      | 150                                    | 1,809                                  | 0                                      | 0                                      | 0                              |
|   | \$740,598                              | \$869,793                              | \$799,761                              | \$971,328                              | \$1,084,150                            | \$112,822                      |
| <b><u>CONTRACTED SERVICES</u></b>             |  |  |  |  |  |                                |
| A & E FEES                                    | \$143,981                              | \$111,132                              | \$57,287                               | \$350,000                              | \$350,000                              | \$0                            |
| COMMUNICATION SYSTEMS MGMT                    | 47,581                                 | 32,225                                 | 62,905                                 | 95,000                                 | 95,000                                 | 0                              |
| OTHER   | 284,399                                | 313,848                                | 1,409,839                              | 974,800                                | 974,800                                | 0                              |
| SYSTEMIC RENOVATIONS                          | 918,096                                | (311)                                  | 203,196                                | -                                      | -                                      | 0                              |
|   | \$1,394,057                            | \$456,893                              | \$1,733,227                            | \$1,419,800                            | \$1,419,800                            | \$0                            |
| <b><u>SUPPLIES AND MATERIALS</u></b>          |  |  |  |  |  |                                |
| SMALL COMPUTER/PERIPHERAL                     | (\$3,754)                              | \$17,154                               | \$286,262                              | \$244,750                              | \$244,750                              | \$0                            |
| SMALL EQUIPMENT                               | 138,950                                | 159,513                                | 338,438                                | 77,000                                 | 77,000                                 | 0                              |
| SUPPLIES-CARPENTRY                            | 11,644                                 | 2,108                                  | 3,514                                  | 4,000                                  | 4,000                                  | 0                              |
|   | \$146,840                              | \$178,775                              | \$628,213                              | \$325,750                              | \$325,750                              | \$0                            |
| <b><u>OTHER CHARGES</u></b>                   |  |  |  |  |  |                                |
| MEAL/FOOD PURCHASES                           | \$1,176                                | \$376                                  | \$2,137                                | \$1,500                                | \$1,500                                | \$0                            |
| MEETINGS & CONFERENCES                        | 4,225                                  | 7,533                                  | 4,468                                  | 7,700                                  | 7,700                                  | 0                              |
| MILEAGE REIMBURSEMENT                         | 473                                    | 227                                    | 493                                    | 1,000                                  | 1,000                                  | 0                              |
| SUBSCRIPTIONS DUES LICENSES                   | 1,586                                  | 1,988                                  | 1,689                                  | 2,500                                  | 2,500                                  | 0                              |
|   | \$7,459                                | \$10,124                               | \$8,787                                | \$12,700                               | \$12,700                               | \$0                            |
| <b><u>LAND, BUILDINGS &amp; EQUIPMENT</u></b> |  |  |  |  |  |                                |
| ARCHITECT & ENGINEERING FEES                  | \$233,709                              | \$221,612                              | (\$4,241)                              | \$0                                    | \$0                                    | \$0                            |
| COMPUTERS AND PERIPHERALS                     | 90,723                                 | 89,171                                 | 123,082                                | 114,750                                | 114,750                                | 0                              |
| CONSTRUCTION CONTRCT                          | 266                                    | 291,431                                | 89,059                                 | 372,000                                | 372,000                                | 0                              |
| LEASE PURCHASE TECHNOLOGY                     | 1,666,279                              | 1,267,000                              | 867,000                                | 1,180,750                              | 1,180,750                              | 0                              |
| LEASE PURCHASE VEHICLES                       | 125,000                                | 102,617                                | 168,148                                | 250,000                                | 250,000                                | 0                              |
| MOVEABLE EQUIPMENT/FURNITURE                  | (56,234)                               | 99,306                                 | 215,714                                | 25,000                                 | 25,000                                 | 0                              |
| OTHER   | 22,280                                 | 0                                      | 0                                      | 0                                      | 0                                      | 0                              |
| PORTABLES                                     | 496,652                                | 293,896                                | 1,510,065                              | 1,100,000                              | 1,100,000                              | 0                              |
| RELATED CONSTRUCTION WORK                     | 2,730,229                              | 3,463,603                              | 1,099,564                              | 1,794,619                              | 1,519,619                              | (275,000)                      |
| SMALL EQUIPMENT/FURNITURE                     | 67,879                                 | (6,223)                                | 32,360                                 | 0                                      | 0                                      | 0                              |
|   | \$5,376,783                            | \$5,822,412                            | \$4,100,751                            | \$4,837,119                            | \$4,562,119                            | (\$275,000)                    |
| <b>TOTAL</b>                                  | <b>\$7,665,737</b>                     | <b>\$7,337,997</b>                     | <b>\$7,270,738</b>                     | <b>\$7,566,697</b>                     | <b>\$7,404,519</b>                     | <b>(\$162,178)</b>             |



## **WICOMICO COUNTY BOARD OF EDUCATION**

### **FUND BALANCE REPORTING**

Fund balance reporting is done in compliance with the Government Accounting Standards Board (GASB) statement number 54. This statement was issued by the GASB in February 2009 to address the reporting concerns associated with fund balance. The categories and terminology reflect an innovative approach that focuses not on financial resources available for appropriation, but on the extent to which the government is bound to honor constraints on the specific purposes for which amounts can be spent.

**Committed** – The portion of fund balance that represents resources whose use is constrained by limitations that the Board of Education has imposed on these funds. Such limitations remain binding unless removed in the same manner. The underlying action that imposed the limitation would need to occur no later than the close of the reporting period.

**Restricted** – The portion of fund balance that has limitations imposed by creditors, grantors or contributors or by enabling legislation or constitutional provision.

**Assigned** – The portion of fund balance that reflects a limitation imposed by a designee of the Board in accordance with the Board of Education policy. Constraints imposed do not rise to the level required under committed or restricted.

**Non-spendable** – This represents inventory or long-term receivables and cannot be spent due to its form.

**Unassigned** – The general fund, as the principal operating fund of the government, often will have net resources in excess of what can properly be classified in one of the above four categories. If so, that surplus is presented as unassigned fund balance.



WICOMICO COUNTY BOARD OF EDUCATION  
FUND BALANCE REPORTING  
GENERAL FUND

| **** PROJECTED ****                      |                             |                               |                      |                             |                             |
|--|-----------------------------|-------------------------------|----------------------|-----------------------------|-----------------------------|
|  | 06/30/22<br>General<br>Fund | Appropriated<br>or Liquidated | Annual<br>Settlement | Funding<br>GASB#45<br>Trust | 06/30/23<br>General<br>Fund |
| Fund Balances:                           |                             |                               |                      |                             |                             |
| Committed to:                            |                             |                               |                      |                             |                             |
| Healthcare Rate<br>Stabilization Reserve | \$6,111,191                 |                               | \$3,093,728          | (\$3,093,728)               | (\$115,000)                 |
| Assigned to:                             |                             |                               |                      |                             |                             |
| Subsequent year<br>expenditures          | \$8,878,759                 | (\$8,878,759)                 |                      |                             | \$9,968,170                 |
| Other Purposes<br>(encumbrances)         | \$8,335,882                 | (\$8,335,882)                 |                      |                             | \$7,500,000                 |
| Unassigned:                              | \$9,968,170                 | (\$9,968,170)                 |                      |                             | \$7,000,000                 |
|  | <u>\$33,294,002</u>         | <u>(\$27,182,811)</u>         | <u>\$3,093,728</u>   | <u>(\$3,093,728)</u>        | <u>\$24,353,170</u>         |

| **** PROJECTED ****                      |                             |                               |                      |                             |                             |
|--|-----------------------------|-------------------------------|----------------------|-----------------------------|-----------------------------|
|  | 06/30/23<br>General<br>Fund | Appropriated<br>or Liquidated | Annual<br>Settlement | Funding<br>GASB#45<br>Trust | 06/30/24<br>General<br>Fund |
| Committed to:                            |                             |                               |                      |                             |                             |
| Healthcare Rate<br>Stabilization Reserve | \$5,996,191                 |                               | \$250,000            |                             | (\$127,299)                 |
| Assigned to:                             |                             |                               |                      |                             | \$0                         |
| Subsequent year<br>expenditures          | \$9,968,170                 | (\$9,968,170)                 |                      |                             | \$7,000,000                 |
| Other Purposes<br>(encumbrances)         | \$7,500,000                 | (\$7,500,000)                 |                      |                             | \$7,000,000                 |
| Unassigned:                              | \$7,000,000                 | (\$7,000,000)                 |                      |                             | \$6,000,000                 |
|  | <u>\$30,464,361</u>         | <u>(\$24,468,170)</u>         | <u>\$250,000</u>     |                             | <u>\$19,872,701</u>         |

Healthcare Rate Stabilization Reserve (RSR) - was established under the Public Entities Healthcare Consortium Memorandum of Understanding dated 9/1/2001. The RSR has been established to hold and accumulate funds in the event of a plan experience gain or loss. If the WCBOE's proportionate share of the RSR exceeds 10% (eff. 7/1/2019) of the annual premium, the Board may withdraw the amount over this required percentage that is "committed to" meeting potential experience losses.



## UNFUNDED REQUESTS

Unfortunately during the budget development, many new requests submitted by both schools and individuals with budget authority are not funded. During the budget development process, all requests are prioritized and the funding received is used to implement the top priority requests and needs. Those items that were unable to be funded are listed on the following pages.



**WICOMICO COUNTY BOARD OF EDUCATION**  
**FY 2024 Unrestricted Current Expense Budget**  
**Unfunded Budget Requests**

| Description  | FTE          | Request             | Fixed Charges     | Total               | Line # |
|--|--------------|---------------------|-------------------|---------------------|--------|
| Data Governance position to coordinate document scanning project                                 | 1.00         | \$ 65,500           | \$ 17,906         | \$ 83,406           | 1      |
| Extra monitor for each workstation at Northgate  |              | 9,000               |                   | 9,000               | 2      |
| Bookkeeper pay grade increase  |              | 2,300               | 192               | 2,492               | 3      |
| Office Associate position from 220 day to 260 day  |              | 4,100               | 342               | 4,442               | 4      |
| Admin Associate position from 182 day to 220 day   |              | 5,200               | 433               | 5,633               | 5      |
| Extra monitor for each workstation in school offices   |              | 43,200              |                   | 43,200              | 6      |
| Memberships for PreK teachers to professional organizations                                      |              | 7,500               |                   | 7,500               | 7      |
| Additional elementary teachers   | 2.00         | 120,000             | 34,896            | 154,896             | 8      |
| Additional art teacher   | 1.00         | 60,000              | 17,448            | 77,448              | 9      |
| Additional reading intervention teachers   | 2.00         | 120,000             | 34,896            | 154,896             | 10     |
| Additional English teacher   | 1.00         | 60,000              | 17,448            | 77,448              | 11     |
| Move athletic trainers and directors to an 11 month position                                     |              | 28,800              | 2,399             | 31,199              | 12     |
| Additional health teacher - (two half-time positions)  | 1.00         | 60,000              | 4,998             | 64,998              | 13     |
| Certified dance teacher  | 1.00         | 60,000              | 17,448            | 77,448              | 14     |
| Additional theater teacher   | 1.00         | 60,000              | 17,448            | 77,448              | 15     |
| Additional Family & Consumer Science teacher   | 1.00         | 60,000              | 17,448            | 77,448              | 16     |
| Additional Physical Ed/Health teacher  | 2.00         | 120,000             | 34,896            | 154,896             | 17     |
| Additional Tech Ed/Business teacher  | 1.50         | 90,000              | 19,947            | 109,947             | 18     |
| Additional summer school (HS) teacher hourly   |              | 34,759              | 2,895             | 37,654              | 19     |
| Transfer media associate to instructional assistant position and replace a with media specialist | 1.00         | 59,500              | 17,406            | 76,906              | 20     |
| Increase in elementary media books   |              | 13,604              |                   | 13,604              | 21     |
| Increase in elementary media small equipment   |              | 1,962               |                   | 1,962               | 22     |
| Additional student advisor   | 1.00         | 54,800              | 17,015            | 71,815              | 23     |
| Additional Campus Patrol assistants (5.0 FTE) for secondary schools                              | 5.00         | 90,000              | 69,747            | 159,747             | 24     |
| Other supplies/incentives for social workers   |              | 6,800               |                   | 6,800               | 25     |
| Professional membership dues for social workers  |              | 10,500              |                   | 10,500              | 26     |
| Technology trainer   | 1.00         | 50,000              | 16,615            | 66,615              | 27     |
| Additional school custodian  | 1.00         | 31,500              | 15,074            | 46,574              | 28     |
| Cellular wireless expansion  |              | 1,000,000           |                   | 1,000,000           | 29     |
| Additional Special Ed teacher hourly   |              | 43,998              | 3,665             | 47,663              | 30     |
| Additional stipend for special ed assistant training   |              | 20,000              | 1,666             | 21,666              | 31     |
| Additional 504 Plan coordinator  | 1.00         | 60,000              | 17,448            | 77,448              | 32     |
| <b>Total Proposed Unfunded Requests</b>  | <b>24.50</b> | <b>\$ 2,453,023</b> | <b>\$ 399,676</b> | <b>\$ 2,852,699</b> |        |



**SPECIAL REVENUE FUND**  
(Restricted)

**Financial Summary**

- Revenue
- Expense
- Fund Balance
- Personnel

**Grant Detail - Budget Year**

**Grant Detail - Historical Trend**



**WICOMICO COUNTY BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
APPROVED BUDGET  
FY 2023-2024**

**FINANCIAL SUMMARY - SPECIAL REVENUE**

| Revenue              | Actual<br>2019-20    | Actual<br>2020-21    | Actual<br>2021-22    | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|----------------------|----------------------|----------------------|----------------------|-------------------------------|-------------------------------|---|--------------|
|                      |                      |                      |                      |                               |                               | \$                                      | %            |
| Local Appropriation  | \$ -                 | \$ -                 | \$ -                 | \$ -                          | \$ -                          | \$ -                                    |              |
| Other Revenue        | 463,178              | 284,827              | 900,989              | 621,453                       | 602,322                       | (19,131)                                | -3.08%       |
| State Revenue        | 6,726,618            | 6,672,736            | 9,752,974            | 4,390,191                     | 4,250,643                     | (139,548)                               | -3.18%       |
| Federal Revenue      | 17,634,065           | 24,463,199           | 31,398,823           | 65,218,485                    | 66,157,996                    | 939,511                                 | 1.44%        |
| <b>Total Revenue</b> | <b>\$ 24,823,861</b> | <b>\$ 31,420,762</b> | <b>\$ 42,052,786</b> | <b>\$ 70,230,129</b>          | <b>\$ 71,010,961</b>          | <b>\$ 780,832</b>                       | <b>1.11%</b> |

| Expenditure by Category            | Actual<br>2019-20    | Actual<br>2020-21    | Actual<br>2021-22    | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|------------------------------------|----------------------|----------------------|----------------------|-------------------------------|-------------------------------|---|--------------|
|                                    |                      |                      |                      |                               |                               | \$                                      | %            |
| Administration                     | \$ 509,954           | \$ 535,696           | \$ 1,039,045         | \$ 1,062,460                  | \$ 1,024,110                  | \$ (38,350)                             | -3.61%       |
| School Management and Support      | 189,729              | 218,817              | 119,466              | 139,112                       | 153,757                       | 14,645                                  | 10.53%       |
| Instructional Salaries & Wages     | 7,147,335            | 6,577,929            | 8,779,571            | 8,711,963                     | 9,564,519                     | 852,556                                 | 9.79%        |
| Textbooks & Instructional Supplies | 5,443,222            | 7,239,067            | 6,685,608            | 4,213,300                     | 3,797,020                     | (416,280)                               | -9.88%       |
| Other Instructional Costs          | 1,679,397            | 4,171,469            | 9,260,581            | 9,833,801                     | 13,474,943                    | 3,641,142                               | 37.03%       |
| Special Education                  | 3,926,674            | 4,358,689            | 4,526,845            | 6,120,282                     | 3,920,789                     | (2,199,493)                             | -35.94%      |
| Student Personnel Services         | 673,925              | 689,121              | 1,272,982            | 1,757,894                     | 1,369,888                     | (388,006)                               | -22.07%      |
| Student Health Services            | 305,755              | 363,797              | 974,503              | 720,270                       | 643,906                       | (76,364)                                | -10.60%      |
| Student Transportation Services    | 292,453              | 12,433               | 416,260              | 120,441                       | 128,733                       | 8,292                                   | 6.88%        |
| Operation of Plant                 | 342,706              | 1,791,224            | 1,177,574            | 30,711,802                    | 30,711,802                    | -                                       | 0.00%        |
| Maintenance of Plant               | 18,395               | 26,583               | 156,387              | -                             | -                             | -                                       | 0.00%        |
| Fixed Charges                      | 4,124,206            | 3,958,720            | 4,669,057            | 5,978,157                     | 5,111,292                     | (866,865)                               | -14.50%      |
| Food Services                      | -                    | -                    | -                    | 384,552                       | 384,552                       | -                                       | 0.00%        |
| Community Services                 | -                    | 315,632              | 562,151              | 476,095                       | 525,650                       | 49,555                                  | 10.41%       |
| Capital Outlay                     | -                    | 563,185              | 2,539,650            | -                             | 200,000                       | 200,000                                 | 100.00%      |
| <b>Total Expenditures</b>          | <b>\$ 24,653,751</b> | <b>\$ 30,822,362</b> | <b>\$ 42,179,680</b> | <b>\$ 70,230,129</b>          | <b>\$ 71,010,961</b>          | <b>\$ 780,832</b>                       | <b>1.11%</b> |

| Expenditure by Object     | Actual<br>2019-20    | Actual<br>2020-21    | Actual<br>2021-22    | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|---------------------------|----------------------|----------------------|----------------------|-------------------------------|-------------------------------|---|--------------|
|                           |                      |                      |                      |                               |                               | \$                                      | %            |
| Salaries & Wages          | \$ 12,390,567        | \$ 12,291,047        | \$ 15,386,398        | \$ 17,744,454                 | \$ 16,098,073                 | \$ (1,646,381)                          | -9.28%       |
| Contracted Services       | 1,730,773            | 4,677,737            | 8,145,334            | 8,837,501                     | 12,562,453                    | 3,724,952                               | 42.15%       |
| Supplies and Materials    | 5,876,214            | 8,142,267            | 7,455,237            | 5,093,585                     | 4,554,119                     | (539,466)                               | -10.59%      |
| Other Charges             | 4,601,200            | 4,255,071            | 5,302,932            | 6,143,554                     | 5,449,108                     | (694,446)                               | -11.30%      |
| Equipment                 | 9,359                | 1,021,859            | 5,279,336            | 31,685,017                    | 31,559,599                    | (125,418)                               | -0.40%       |
| Transfers                 | 45,638               | 434,381              | 610,443              | 726,018                       | 787,609                       | 61,591                                  | 8.48%        |
| <b>Total Expenditures</b> | <b>\$ 24,653,751</b> | <b>\$ 30,822,362</b> | <b>\$ 42,179,680</b> | <b>\$ 70,230,129</b>          | <b>\$ 71,010,961</b>          | <b>\$ 780,832</b>                       | <b>1.11%</b> |

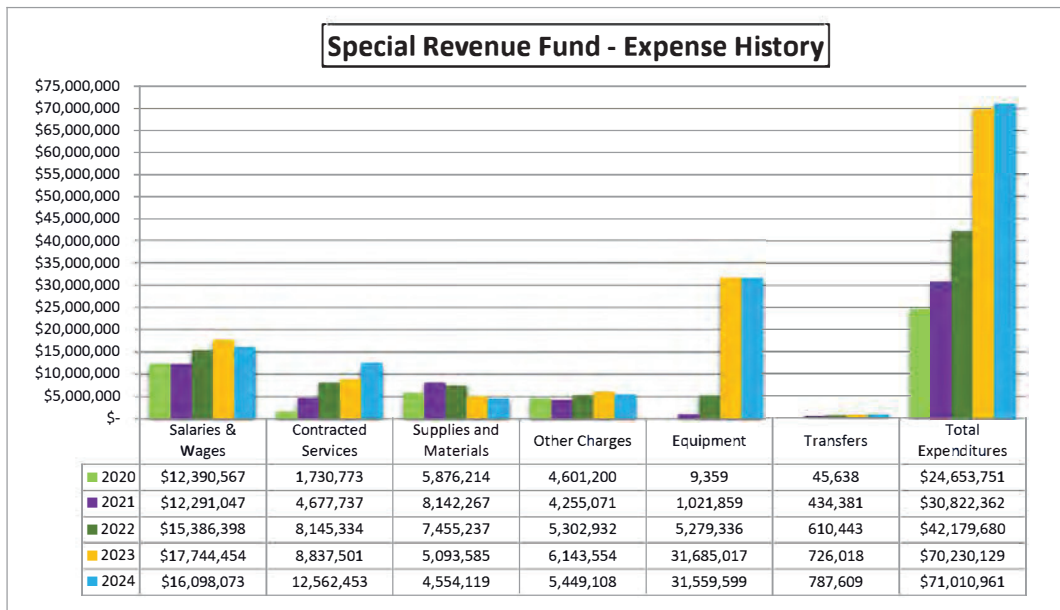
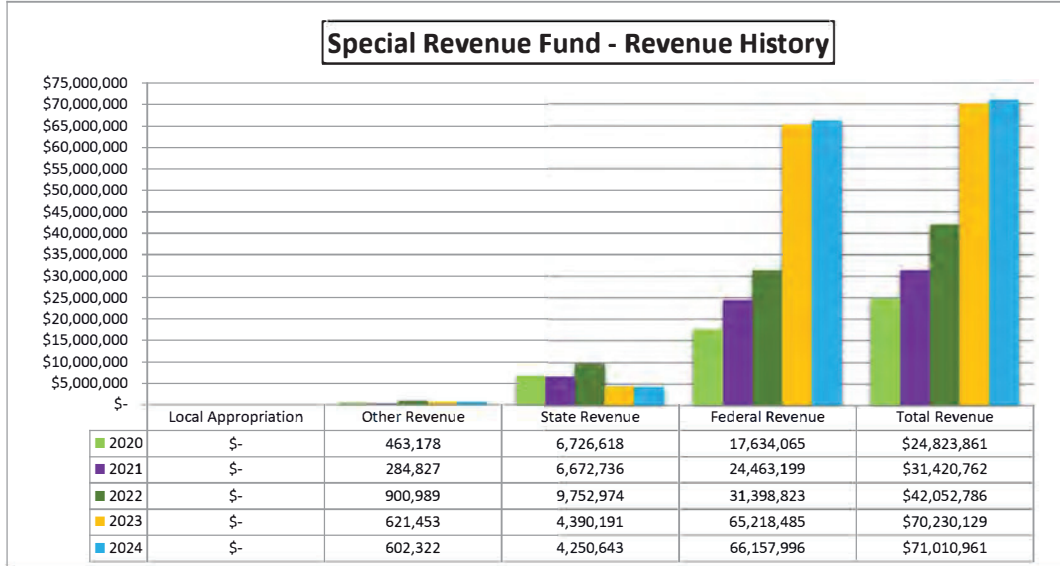
|                                       |               |               |               |               |               |              |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|
| <b>Full-Time Equivalent Positions</b> | <b>242.94</b> | <b>223.93</b> | <b>245.93</b> | <b>214.00</b> | <b>206.43</b> | <b>-7.57</b> |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|

|                               |                   |                     |                     |                     |                     |
|-------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 536,470</b> | <b>\$ 706,580</b>   | <b>\$ 1,304,980</b> | <b>\$ 1,178,086</b> | <b>\$ 1,178,086</b> |
| <b>Ending Fund Balance</b>    | <b>\$ 706,580</b> | <b>\$ 1,304,980</b> | <b>\$ 1,178,086</b> | <b>\$ 1,178,086</b> | <b>\$ 1,178,086</b> |



**WICOMICO COUNTY BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
APPROVED BUDGET  
FY 2023-2024**

**FINANCIAL SUMMARY - SPECIAL REVENUE**



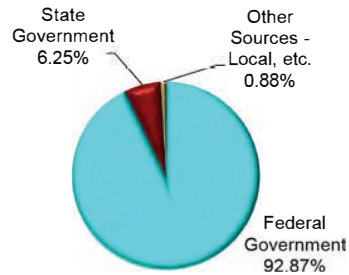


**WICOMICO COUNTY BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
APPROVED BUDGET  
FY 2023-2024**

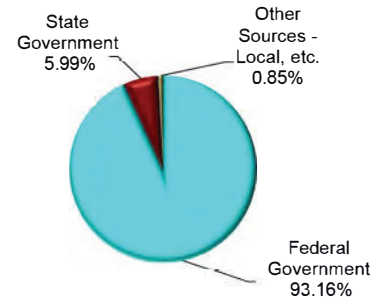
**SOURCES OF REVENUE - SPECIAL REVENUE FUND (Restricted)**

| REVENUE SOURCE              | Actual<br>Revenue<br>2019-20 | Actual<br>Revenue<br>2020-21 | Actual<br>Revenue<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase (Decrease) |              |
|-----------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|---------------------------------|--|--------------|
|                             |                              |                              |                              |                                 |                                 | \$                                       | %            |
| Federal Government          | \$ 17,634,065                | \$ 24,463,199                | \$ 31,398,823                | \$ 65,218,485                   | \$ 66,157,996                   | \$ 939,511                               | 1.44%        |
| State Government            | 6,726,618                    | 6,672,736                    | 9,752,974                    | 4,390,191                       | 4,250,643                       | (139,548)                                | -3.18%       |
| Other Sources - Local, etc. | 463,178                      | 284,827                      | 900,989                      | 621,453                         | 602,322                         | (19,131)                                 | -3.08%       |
| <b>TOTAL REVENUE</b>        | <b>\$ 24,823,861</b>         | <b>\$ 31,420,762</b>         | <b>\$ 42,052,786</b>         | <b>\$ 70,230,129</b>            | <b>\$ 71,010,961</b>            | <b>\$ 780,832</b>                        | <b>1.11%</b> |

**RESTATEB BUDGET  
2022-23**



**APPROVED BUDGET  
2023-24**





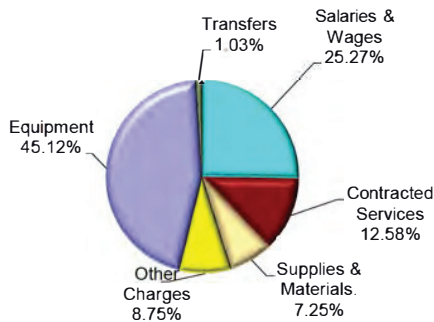
**WICOMICO COUNTY BOARD OF EDUCATION**  
**SPECIAL REVENUE FUND**  
**APPROVED BUDGET**  
**FY 2023-2024**

| EXPENDITURES                       | Actual<br>2019-20    | Actual<br>2020-21    | Actual<br>2021-22    | Restated<br>Budget<br>2022-23 | Approved<br>Budget<br>2023-24 | FY 2023 - FY 2024   |              |
|------------------------------------|----------------------|----------------------|----------------------|-------------------------------|-------------------------------|---------------------|--------------|
|                                    |                      |                      |                      |                               |                               | Increase (Decrease) |              |
|                                    |                      |                      |                      |                               |                               | #                   | %            |
| <u>Expenditures by Category</u>    |                      |                      |                      |                               |                               |                     |              |
| Administration                     | \$ 509,954           | \$ 535,696           | \$ 1,039,045         | \$ 1,062,460                  | \$ 1,024,110                  | \$ (38,350)         | -3.61%       |
| School Management & Support        | 189,729              | 218,817              | 119,466              | 139,112                       | 153,757                       | 14,645              | 10.53%       |
| Instructional Salaries & Wages     | 7,147,335            | 6,577,929            | 8,779,571            | 8,711,963                     | 9,564,519                     | 852,556             | 9.79%        |
| Textbooks & Instructional Supplies | 5,443,222            | 7,239,067            | 6,685,608            | 4,213,300                     | 3,797,020                     | (416,280)           | -9.88%       |
| Other Instructional Costs          | 1,679,397            | 4,171,469            | 9,260,581            | 9,833,801                     | 13,474,943                    | 3,641,142           | 37.03%       |
| Special Education                  | 3,926,674            | 4,358,689            | 4,526,845            | 6,120,282                     | 3,920,789                     | (2,199,493)         | -35.94%      |
| Student Personnel Services         | 673,925              | 689,121              | 1,272,982            | 1,757,894                     | 1,369,888                     | (388,006)           | -22.07%      |
| Student Health Services            | 305,755              | 363,797              | 974,503              | 720,270                       | 643,906                       | (76,364)            | -10.60%      |
| Student Transportation             | 292,453              | 12,433               | 416,260              | 120,441                       | 128,733                       | 8,292               | 6.88%        |
| Operation of Plant                 | 342,706              | 1,791,224            | 1,177,574            | 30,711,802                    | 30,711,802                    | -                   | 0.00%        |
| Maintenance of Plant               | 18,395               | 26,583               | 156,387              | -                             | -                             | -                   | 0.00%        |
| Fixed Charges                      | 4,124,206            | 3,958,720            | 4,669,057            | 5,978,157                     | 5,111,292                     | (866,865)           | -14.50%      |
| Food Services                      | -                    | -                    | -                    | 384,552                       | 384,552                       | -                   | 0.00%        |
| Community Services                 | -                    | 315,632              | 562,151              | 476,095                       | 525,650                       | 49,555              | 10.41%       |
| Capital Outlay                     | -                    | 563,185              | 2,539,650            | -                             | 200,000                       | 200,000             | 100.00%      |
| Total Expenditures                 | <u>\$ 24,653,751</u> | <u>\$ 30,822,362</u> | <u>\$ 42,179,680</u> | <u>\$ 70,230,129</u>          | <u>\$ 71,010,961</u>          | <u>\$ 780,832</u>   | <u>1.11%</u> |

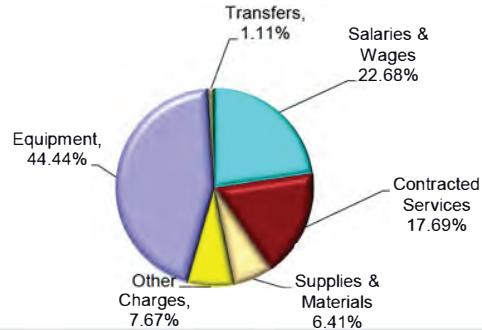
**Expenditures by Object**

|                           |                      |                      |                      |                      |                      |                   |              |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|--------------|
| Salaries & Wages          | \$ 12,390,567        | \$ 12,291,047        | \$ 15,386,398        | \$ 17,744,454        | \$ 16,098,073        | \$ (1,646,381)    | -9.28%       |
| Contracted Services       | 1,730,773            | 4,677,737            | 8,145,334            | 8,837,501            | 12,562,453           | 3,724,952         | 42.15%       |
| Supplies & Materials      | 5,876,214            | 8,142,267            | 7,455,237            | 5,093,585            | 4,554,119            | (539,466)         | -10.59%      |
| Other Charges             | 4,601,200            | 4,255,071            | 5,302,932            | 6,143,554            | 5,449,108            | (694,446)         | -11.30%      |
| Equipment                 | 9,359                | 1,021,859            | 5,279,336            | 31,685,017           | 31,559,599           | (125,418)         | -0.40%       |
| Transfers                 | 45,638               | 434,381              | 610,443              | 726,018              | 787,609              | 61,591            | 8.48%        |
| <b>Total Expenditures</b> | <b>\$ 24,653,751</b> | <b>\$ 30,822,362</b> | <b>\$ 42,179,680</b> | <b>\$ 70,230,129</b> | <b>\$ 71,010,961</b> | <b>\$ 780,832</b> | <b>1.11%</b> |

**RESTATED BUDGET by OBJECT  
2022-23**



**APPROVED BUDGET by OBJECT  
2023-24**





**WICOMICO COUNTY BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
APPROVED BUDGET  
FY 2023-2024**

**SPECIAL REVENUE FUND - PERSONNEL RESOURCES**

| <u>BY CATEGORY</u>            | Actual<br>2019-20 | Actual<br>2020-21 | Actual<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase (Decrease) |               |
|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|---------------------------------|--|---------------|
|                               |                   |                   |                   |                                 |                                 | #  | %             |
| Administration                | 3.50              | 5.50              | 3.50              | 4.50                            | 3.00                            | -1.50                                    | -33.33%       |
| School Management and Support | 2.96              | 2.93              | 1.00              | 0.00                            | 1.00                            | 1.00                                     | 100.00%       |
| Instruction                   | 114.05            | 93.00             | 104.00            | 78.00                           | 90.00                           | 12.00                                    | 15.38%        |
| Special Education             | 105.43            | 101.50            | 94.43             | 89.50                           | 81.43                           | -8.07                                    | -9.02%        |
| Student Personnel Services    | 12.00             | 14.00             | 23.00             | 25.00                           | 17.00                           | -8.00                                    | -32.00%       |
| Student Health Services       | 5.00              | 7.00              | 14.00             | 10.00                           | 10.00                           | 0.00                                     | 0.00%         |
| Community Services            | 0.00              | 0.00              | 6.00              | 7.00                            | 4.00                            | -3.00                                    | -42.86%       |
| <b>TOTAL</b>                  | <b>242.94</b>     | <b>223.93</b>     | <b>245.93</b>     | <b>214.00</b>                   | <b>206.43</b>                   | <b>-7.57</b>                             | <b>-3.54%</b> |

| <u>BY POSITION</u>             | Actual<br>2019-20 | Actual<br>2020-21 | Actual<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase (Decrease) |               |
|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|---------------------------------|--|---------------|
|                                |                   |                   |                   |                                 |                                 | #  | %             |
| Coordinator/Supervisor         | 15.43             | 13.93             | 13.93             | 14.00                           | 16.93                           | 2.93                                     | 20.93%        |
| Home School Liaisons           | 4.00              | 5.00              | 12.00             | 7.00                            | 6.00                            | -1.00                                    | -14.29%       |
| Regular Ed - Instr. Assistants | 39.00             | 28.00             | 31.00             | 25.00                           | 34.00                           | 9.00                                     | 36.00%        |
| Regular Ed - Teachers          | 63.55             | 55.00             | 67.00             | 49.00                           | 51.00                           | 2.00                                     | 4.08%         |
| Secretary/Clerical             | 5.46              | 4.50              | 5.50              | 5.50                            | 4.00                            | -1.50                                    | -27.27%       |
| Special Ed - Instr. Assistants | 67.00             | 66.00             | 60.00             | 59.00                           | 55.00                           | -4.00                                    | -6.78%        |
| Special Ed - Teachers          | 33.50             | 33.50             | 30.50             | 25.50                           | 22.50                           | -3.00                                    | -11.76%       |
| Specialists                    | 14.00             | 18.00             | 26.00             | 29.00                           | 17.00                           | -12.00                                   | -41.38%       |
| Therapists                     | 1.00              | 0.00              | 0.00              | 0.00                            | 0.00                            | 0.00                                     | 0.00%         |
| <b>TOTAL</b>                   | <b>242.94</b>     | <b>223.93</b>     | <b>245.93</b>     | <b>214.00</b>                   | <b>206.43</b>                   | <b>-7.57</b>                             | <b>-3.54%</b> |

'Actual' reflects a snapshot as of June 30th.



## (RESTRICTED) SPECIAL REVENUE FUND Overview of Grant Funds

The Restricted Special Revenue Fund consists of grants from Federal, State and Local sources which are restricted for a specific purpose. These funds are heavily regulated and specific reporting procedures must be followed depending upon each grant's criteria.

In accordance with governmental accounting, auditing and financial reporting standards, these revenue sources are accounted for separately and reported as Special Revenue Funds in our Annual Audited Financial Statements.

These grants provide for the operation of a variety of services and enhancements that may cross several budget categories. A description of the various grants follow. The grants included in this budget represents funds anticipated to be received based upon information we have to date. Throughout the year other grant funds may become available or amendments may be made to existing grants by the grantor.

### **FEDERAL FUNDS**

**TITLE I - (Part A) {various grants}** - Title I grants provide financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

**TITLE II (Part A) - IMPROVING TEACHER QUALITY** – The purpose of this program is to increase academic achievement by improving teacher and principal quality.

**TITLE III - LANGUAGE INSTRUCTING IMMIGRANT STUDENTS** - This grant provides funds to implement family education programs and parent outreach and training activities designed to assist parents to become active participants in the education of their children. Applied learning activities include service learning to enhance and support comprehensive elementary and secondary language instruction educational programs, participation in high-quality professional development for classroom teachers, administrators, and other school or community-based organization personnel to improve the instruction and assessment of LEP students and the development of instructional programs and materials that are aligned with national, state, and local academic achievement standards.



**TITLE IV – STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS** This new grant program in the Every Student Succeeds Act (ESSA) focuses on safe and healthy students, and how technology can be integrated into schools to improve teaching and learning in addition to emphasizing access to a well-rounded education that includes a wide variety of disciplines- such as music, the arts, social studies, environmental education, computer science and civics.

**CARES ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF-** Funds were provided for this grant through the CARES Act passed by congress in May of 2020, December of 2020 and a third time in March of 2021. These funds are used to address the unique learning needs of students during the COVID-19 pandemic, PPE needs for staff, and infrastructure improvements necessary to keep students and staff safe upon return to buildings.

**IDEA (Individuals with Disabilities Act) PART B {various grants}** - These grants provide staffing for programs and projects directed toward enhancing the educational experience of disabled/handicapped students and pre-schoolers. The Wicomico County Public Schools receive numerous grants as a result of the IDEA, each aimed at enhancing the educational opportunities for disabled students. Some IDEA grants underwrite staffing costs, while others target improved student performance on the Maryland School Performance Program by providing staff development for educators working with the disabled. Other IDEA grants provide services for pre-schoolers with identified disabilities. Still other IDEA grants provide staffing and staff training to assist disabled students with behavioral problems. All federal Special Education funds are allocated through the Maryland State Department of Education.

**INFANT / TODDLER{various grants}** - This program provides funds to support basic educational programs, including staffing, for the Early Intervention Program. In addition, basic developmental medical care is provided to the enrollees of this program through the Medicaid state medical assistance program. The children served by these grants are from birth up to three year old. The Wicomico County Board of Education assumed its role as the Local Lead Agency for this program in FY2006.

**MEDICAID: BASIC & INFANT/TODDLERS** - The Wicomico County Board of Education receives medical assistance reimbursement for health related services provided to special education students. These funds are used to hire needed staff who would otherwise be funded from the General Fund operating budget.

**TITLE I (Part C) & TITLE II - CAREER & TECH** - These grants are administered by MSDE. The grant funding is designed to improve career and technology programs and provide the services to help all students to be successful in CTE programs.

**EDUCATING HOMELESS CHILDREN-** This grant provides materials\supplies for homeless children to ensure a seamless service in their school of origin. The homeless children are also provided the same opportunities as any other child attending Wicomico County Public Schools such as, but not limited to, SAT\ACT fees, field trips, co-curricular activities and instrumental rental fees. In addition, staff training will be provided to enrich the experience of the county's homeless families.

**SUPPLEMENTAL TUTORING GRANTS** – These grants provide tutoring and supplemental



instruction for public school students in grades 4 through 12 to address learning loss from the effects of the COVID-19 pandemic on education.

**ROTC PROGRAM** - Funding is provided to operate the Reserve Officers' Training Corps (ROTC) program at Wicomico High School.

## **STATE FUNDS**

**JUDY HOYER / EARLY CHILDHOOD {various grants}** - The Judy Center provides early childhood education for low-income students. This pre-school program stresses school readiness for children up to six years old. It also provides child care services.

**ROBOTICS** – The purpose of this grant is to provide students with the opportunity to attend and participate in multiple competitions at both the district and state level with their FTC, FRC, and/or VEX robots by providing for room and/or board.

**THE BLUEPRINT FOR MARYLAND'S FUTURE (Concentration of Poverty)** - Establishing principles of The Blueprint for Maryland's Future that are intended to transform Maryland's education system to the levels of the highest-performing systems. The Concentration of Poverty grant is intended to promote equity, prioritize the needs and health of students and families and effectively utilize community-based organizations and other cross-sector systems to provide services and opportunities to students and families.

**Ready for Kindergarten Professional Development {various grants}** - This funding brings together four partners to help young children succeed in school and beyond. The departments of education in Maryland (MSDE) and Ohio (ODE) are partnered with the Johns Hopkins University School of Education's Center for Technology in Education (CTE) and WestEd. MSDE and ODE provide the vision for the project. WestEd develops the assessments that include reliability testing and validation of the items, and CTE coordinates project partners, develops the technology, and designs the professional development that supports the R4K system.

**FINE ARTS INITIATIVE** - This grant is designed to augment reduced local funding and is used for art and music curriculum/assessment development and alignment. The goal of these activities is to insure that 100 percent of Wicomico County's students will participate in fine arts programs that enable them to meet the content and achievement standards established by the Maryland State Department of Education's Standards for the Arts.

**SAFE SCHOOLS (various grants)** - The purpose of this grant is to provide funds that can be used to complete behavioral threat assessment team training and equipment, improve and monitor traffic control measures near schools, assistance in conducting school safety evaluations and other items as needed related to creating a safe learning environment.

**INFANT / TODDLER** - This program provides funds to support basic educational programs,



including staffing, for the Early Intervention Program. In addition, basic developmental medical care is provided to the enrollees of this program through the Medicaid state medical assistance program. The children served by these grants are from birth up to three year old. The Wicomico County Board of Education assumed its role as the Local Lead Agency for this program in 2006.

## **OTHER GRANTS/ INTERNAL SERVICE FUNDS**

**MABE RISK MANAGEMENT & WORKERS COMPENSATION** – These grants provide funds for the purchase of supplies, equipment and/or training to promote and enable a safer environment for WCBOE employees.

**PRINT SHOP** - This internal service fund is operated by the Board to serve primarily the photo-copying needs of the system. Many of our schools use a centralized copying model provided by our Print Shop to copy various instructional related needs for their teachers. All schools and departments within the Board are charged a per-copy rate for copies made at the Print Shop.

**INSTRUCTIONAL RESOURCE CENTER**- This internal service fund is operated by the Board to provide services to teachers which enhance the delivery of instruction to students. These services include die cutting, poster making, laminating and book binding.

**WCBOE TRANSPORTATION SERVICES**- This special revenue fund accumulates revenue collected from WCBOE owned buses performing field trips and special bus runs for student field trips and other programs. Appropriations can only be made for student transportation related expenditures.

**WCBOE WELLNESS PROGRAM**- This special revenue fund is established to promote employee health through various programs intended to educate about, screen for, and encourage healthy behavior.



**WICOMICO COUNTY BOARD OF EDUCATION**  
**RESTRICTED CURRENT EXPENSE BUDGETS**  
**FEDERAL GOVERNMENT AID**  
**FY 2023-24**

| POSITIONS                       | TITLE I<br>IMPROV. ACADEMIC<br>ACHIEVEMENT OF THE<br><u>DISADVANTAGED</u><br>61.00 | TITLE II<br>IMPROV. TEACHER<br>AND PRINCIPAL<br><u>QUALITY</u><br>3.00 | TITLE III<br>ENGLISH<br>LANGUAGE<br><u>ACQUISITION</u><br>0.00 | TITLE IV<br>STUDENT SUPPORT<br>AND ACADEMIC<br><u>ENRICHMENT</u><br>0.00 |
|---------------------------------|--|--|--|--|
|                                 | Estimated  | Estimated  | Estimated  | Estimated  |
| <b><u>BY OBJECT</u></b>         |  |  |  |  |
| Salaries                        | \$ 4,372,382   | \$ 437,308   | \$ 16,500  | \$ 167,378   |
| Contracted Services             | 115,255  | 3,600  | 134,500  | 251,077  |
| Supplies                        | 423,096  | 3,793  | 5,450  | 39,092   |
| Other Charges                   | 1,877,185  | 149,595  | 1,353  | 34,950   |
| Equipment                       | -  | -  | -  | 13,420   |
| Transfers                       | 218,768  | 65,198   | 2,271  | 54,201   |
| <b>TOTAL</b>                    | <b>\$ 7,006,686</b>  | <b>\$ 659,554</b>  | <b>\$ 160,074</b>  | <b>\$ 560,118</b>  |
| <b><u>BY CATEGORY</u></b>       |  |  |  |  |
| ADMINISTRATION                  | \$ 190,741   | \$ 16,701  | \$ 2,271   | \$ 13,839  |
| MID-LEVEL ADMINISTRATION        | 128,404  | -  | -  | 10,353   |
| INSTRUCTION                     | 4,709,039  | -  | 124,000  | 336,565  |
| Instructional Staff Development | 198,434  | 444,761  | 32,450   | 29,700   |
| Non-Public Transfers            | 28,027   | 48,497   | -  | 40,362   |
| SPECIAL EDUCATION               | -  | -  | -  | -  |
| Public School Inst. Programs    | -  | -  | -  | -  |
| Office of the Principal         | -  | -  | -  | -  |
| Non-Public Transfers            | -  | -  | -  | -  |
| Staff Development               | -  | -  | -  | -  |
| Instr. Administration & Superv. | -  | -  | -  | -  |
| HEALTH SERVICES                 | -  | -  | -  | 40,875   |
| STUDENT PERSONNEL SERVICES      | -  | -  | -  | 49,500   |
| TRANSPORTATION                  | 17,433   | -  | -  | 25,200   |
| OPERATION OF PLANT              | -  | -  | -  | -  |
| CAPITAL OUTLAY                  | -  | -  | -  | -  |
| FIXED CHARGES                   | 1,734,608  | 149,595  | 1,353  | 13,724   |
| FOOD SERVICES                   | -  | -  | -  | -  |
| COMMUNITY SERVICES              | -  | -  | -  | -  |
| <b>TOTAL</b>                    | <b>\$ 7,006,686</b>  | <b>\$ 659,554</b>  | <b>\$ 160,074</b>  | <b>\$ 560,118</b>  |



**WICOMICO COUNTY BOARD OF EDUCATION**  
**RESTRICTED CURRENT EXPENSE BUDGETS**  
**FEDERAL GOVERNMENT AID**  
**FY 2023-24**

| POSITIONS                       | <b>ELEMENTARY AND<br/>SECONDARY<br/>SCHOOL<br/>EMERGENCY RELIEF</b><br><u>2.00</u> | <b>IDEA<br/>PART B 611<br/>DISCRETIONARY</b><br><u>0.00</u> | <b>IDEA<br/>PART B 611<br/>PASS-<br/>THROUGH</b><br><u>36.50</u> | <b>IDEA<br/>PART B 611<br/>PARENTALLY<br/>PLACED</b><br><u>0.00</u> |
|---------------------------------|--|---|--|---|
|                                 | Estimated  | Estimated   | Estimated  | Estimated   |
| <b>BY OBJECT</b>                |  |   |  |   |
| Salaries                        | \$ 3,748,484   | \$ 136,073  | \$ 2,155,395   | \$ -  |
| Contracted Services             | 7,752,010  | 79,820  | 3,210  | -   |
| Supplies                        | 3,782,672  | 6,424   | -  | -   |
| Other Charges                   | 579,502  | 19,171  | 952,708  | -   |
| Equipment                       | 31,309,040   | -   | -  | -   |
| Transfers                       | 234,374  | -   | 87,428   | 73,414  |
| <b>TOTAL</b>                    | <b>\$ 47,406,082</b>   | <b>\$ 242,088</b>   | <b>\$ 3,198,741</b>  | <b>\$ 73,414</b>  |
| <b>BY CATEGORY</b>              |  |   |  |   |
| ADMINISTRATION                  | 234,374  | \$ -  | \$ 90,638  | \$ -  |
| MID-LEVEL ADMINISTRATION        | -  | -   | -  | -   |
| INSTRUCTION                     | 14,625,177   | -   | -  | -   |
| Instructional Staff Development | 365,820  | -   | -  | -   |
| Non-Public Transfers            | -  | -   | -  | -   |
| SPECIAL EDUCATION               | -  | -   | -  | -   |
| Public School Inst. Programs    | -  | 104,451   | 2,029,964  | 73,414  |
| Office of the Principal         | -  | -   | -  | -   |
| Non-Public Transfers            | -  | -   | -  | -   |
| Staff Development               | -  | 101,314   | -  | -   |
| Instr. Administration & Superv. | -  | -   | 125,431  | -   |
| HEALTH SERVICES                 | -  | -   | -  | -   |
| STUDENT PERSONNEL SERVICES      | 507,375  | -   | -  | -   |
| TRANSPORTATION                  | -  | 25,300  | -  | -   |
| OPERATION OF PLANT              | 30,711,802   | -   | -  | -   |
| CAPITAL OUTLAY                  | -  | -   | -  | -   |
| FIXED CHARGES                   | 576,982  | 11,023  | 952,708  | -   |
| FOOD SERVICES                   | 384,552  | -   | -  | -   |
| COMMUNITY SERVICES              | -  | -   | -  | -   |
| <b>TOTAL</b>                    | <b>\$ 47,406,082</b>   | <b>\$ 242,088</b>   | <b>\$ 3,198,741</b>  | <b>\$ 73,414</b>  |



**WICOMICO COUNTY BOARD OF EDUCATION**  
**RESTRICTED CURRENT EXPENSE BUDGETS**  
**FEDERAL GOVERNMENT AID**  
**FY 2023-24**

| POSITIONS                       | IDEA<br>PART B 619<br>PRESCHOOL<br><u>PASSTHROUGH</u><br>0.00 | IDEA<br>PART B 619<br>PARENTALLY<br><u>PLACED</u><br>0.00 | IDEA<br>PART B DISCRETION.<br>SE ADVISORY<br><u>COMMITTEE</u><br>0.00 | IDEA<br>PART B DISCRETION<br>FAMILY SUPPORT<br><u>SYSTEMS</u><br>0.00 |
|---------------------------------|---|---|---|---|
|                                 | Estimated   | Estimated   | Estimated   | Estimated   |
| <b><u>BY OBJECT</u></b>         |   |   |   |   |
| Salaries                        | \$ 54,637   | \$ -  | \$ -  | \$ 14,806   |
| Contracted Services             | -   | -   | -   | -   |
| Supplies                        | -   | -   | 1,000   | -   |
| Other Charges                   | 4,407   | -   | 1,500   | 1,194   |
| Equipment                       | -   | -   | -   | -   |
| Transfers                       | 1,659   | 4,297   | -   | -   |
| <b>TOTAL</b>                    | <b>\$ 60,703</b>  | <b>\$ 4,297</b>   | <b>\$ 2,500</b>   | <b>\$ 16,000</b>  |
| <b><u>BY CATEGORY</u></b>       |   |   |   |   |
| ADMINISTRATION                  | \$ 1,659  | \$ -  | \$ -  | \$ -  |
| MID-LEVEL ADMINISTRATION        | -   | -   | -   | -   |
| INSTRUCTION                     | -   | -   | -   | -   |
| Instructional Staff Development | -   | -   | -   | -   |
| Non-Public Transfers            | -   | -   | -   | -   |
| SPECIAL EDUCATION               | -   | -   | -   | -   |
| Public School Inst. Programs    | 54,637  | 4,297   | 2,500   | 14,806  |
| Office of the Principal         | -   | -   | -   | -   |
| Non-Public Transfers            | -   | -   | -   | -   |
| Staff Development               | -   | -   | -   | -   |
| Instr. Administration & Superv. | -   | -   | -   | -   |
| HEALTH SERVICES                 | -   | -   | -   | -   |
| STUDENT PERSONNEL SERVICES      | -   | -   | -   | -   |
| TRANSPORTATION                  | -   | -   | -   | -   |
| OPERATION OF PLANT              | -   | -   | -   | -   |
| CAPITAL OUTLAY                  | -   | -   | -   | -   |
| FIXED CHARGES                   | 4,407   | -   | -   | 1,194   |
| FOOD SERVICES                   | -   | -   | -   | -   |
| COMMUNITY SERVICES              | -   | -   | -   | -   |
| <b>TOTAL</b>                    | <b>\$ 60,703</b>  | <b>\$ 4,297</b>   | <b>\$ 2,500</b>   | <b>\$ 16,000</b>  |



**WICOMICO COUNTY BOARD OF EDUCATION**  
**RESTRICTED CURRENT EXPENSE BUDGETS**  
**FEDERAL GOVERNMENT AID**  
**FY 2023-24**

| POSITIONS                       | IDEA<br>PART C<br>INFANTS &<br>TODDLERS<br><u>0.65</u> | IDEA<br>PART B 611<br>INFANTS &<br>TODDLERS<br><u>0.79</u> | IDEA<br>PART B 619<br>INFANTS & TODDLERS<br>DISCRETIONARY<br><u>0.00</u> | IDEA<br>PART B 619<br>INFANTS & TODDLERS<br>EXTENDED OPTION<br><u>0.00</u> |
|---------------------------------|--|--|--|--|
|                                 | Estimated  | Estimated  | Estimated  | Estimated  |
| <b><u>BY OBJECT</u></b>         |  |  |  |  |
| Salaries                        | \$ 73,393  | \$ 12,312  | \$ 6,478   | \$ -   |
| Contracted Services             | -  | -  | -  | -  |
| Supplies                        | -  | -  | -  | 3,479  |
| Other Charges                   | 22,947   | 7,438  | 522  | -  |
| Equipment                       | -  | -  | -  | -  |
| Transfers                       | -  | -  | -  | -  |
| <b>TOTAL</b>                    | <b>\$ 96,340</b>                                       | <b>\$ 19,750</b>   | <b>\$ 7,000</b>  | <b>\$ 3,479</b>  |
| <b><u>BY CATEGORY</u></b>       |  |  |  |  |
| ADMINISTRATION                  | \$ -   | \$ -   | \$ -   | \$ -   |
| MID-LEVEL ADMINISTRATION        | -  | -  | -  | -  |
| INSTRUCTION                     | -  | -  | -  | -  |
| Instructional Staff Development | -  | -  | -  | -  |
| Non-Public Transfers            | -  | -  | -  | -  |
| SPECIAL EDUCATION               | -  | -  | -  | -  |
| Public School Inst. Programs    | 5,600  | -  | 6,478  | 3,479  |
| Office of the Principal         | -  | -  | -  | -  |
| Non-Public Transfers            | -  | -  | -  | -  |
| Staff Development               | -  | -  | -  | -  |
| Instr. Administration & Superv. | 68,393   | 12,312   | -  | -  |
| HEALTH SERVICES                 | -  | -  | -  | -  |
| STUDENT PERSONNEL SERVICES      | -  | -  | -  | -  |
| TRANSPORTATION                  | -  | -  | -  | -  |
| OPERATION OF PLANT              | -  | -  | -  | -  |
| CAPITAL OUTLAY                  | -  | -  | -  | -  |
| FIXED CHARGES                   | 22,347   | 7,438  | 522  | -  |
| FOOD SERVICES                   | -  | -  | -  | -  |
| COMMUNITY SERVICES              | -  | -  | -  | -  |
| <b>TOTAL</b>                    | <b>\$ 96,340</b>                                       | <b>\$ 19,750</b>   | <b>\$ 7,000</b>  | <b>\$ 3,479</b>  |



**WICOMICO COUNTY BOARD OF EDUCATION**  
**RESTRICTED CURRENT EXPENSE BUDGETS**  
**FEDERAL GOVERNMENT AID**  
**FY 2023-24**

| POSITIONS                       | MEDICAID:<br>BASIC &<br>INFANT/<br>TODDLER<br><u>47.49</u> | PERKINS<br>TITLE I PART C<br>& TITLE II<br>TECH PREP<br><u>0.00</u> | EDUCATING<br>HOMELESS<br>CHILDREN<br>& YOUTH<br><u>2.00</u> | SUPPLEMENTAL<br>TUTORING<br>GRANTS<br><u>12.00</u> |
|---------------------------------|--|---|---|--|
|                                 | Estimated  | Estimated   | Estimated   | Estimated  |
| <b><u>BY OBJECT</u></b>         |  |   |   |  |
| Salaries                        | \$ 1,093,674   | \$ -  | \$ 31,913   | \$ 717,111   |
| Contracted Services             | 3,200  | 25,675  | 3,835   | 3,484,800  |
| Supplies                        | -  | 20,972  | 2,001   | -  |
| Other Charges                   | 515,895  | -   | 16,597  | 410,290  |
| Equipment                       | -  | 229,839   | -   | -  |
| Transfers                       | -  | 1,236   | 1,527   | 22,548   |
| <b>TOTAL</b>                    | <b>\$ 1,612,769</b>  | <b>\$ 277,722</b>   | <b>\$ 55,873</b>  | <b>\$ 4,634,749</b>                                |
| <b><u>BY CATEGORY</u></b>       |  |   |   |  |
| ADMINISTRATION                  | \$ -   | \$ 1,236  | \$ 1,527  | \$ 22,548  |
| MID-LEVEL ADMINISTRATION        | -  | -   | -   | -  |
| INSTRUCTION                     | -  | 272,811   | 42,938  | 4,201,911  |
| Instructional Staff Development | -  | 3,675   | 5,798   | -  |
| Non-Public Transfers            | -  | -   | -   | -  |
| SPECIAL EDUCATION               | -  | -   | -   | -  |
| Public School Inst. Programs    | 1,093,674  | -   | -   | -  |
| Office of the Principal         | -  | -   | -   | -  |
| Non-Public Transfers            | -  | -   | -   | -  |
| Staff Development               | -  | -   | -   | -  |
| Instr. Administration & Superv. | 36,200   | -   | -   | -  |
| HEALTH SERVICES                 | -  | -   | 2,453   | -  |
| STUDENT PERSONNEL SERVICES      | -  | -   | -   | -  |
| TRANSPORTATION                  | -  | -   | 540   | -  |
| OPERATION OF PLANT              | -  | -   | -   | -  |
| CAPITAL OUTLAY                  | -  | -   | -   | -  |
| FIXED CHARGES                   | 482,895  | -   | 2,617   | 410,290  |
| FOOD SERVICES                   | -  | -   | -   | -  |
| COMMUNITY SERVICES              | -  | -   | -   | -  |
| <b>TOTAL</b>                    | <b>\$ 1,612,769</b>  | <b>\$ 277,722</b>   | <b>\$ 55,873</b>  | <b>\$ 4,634,749</b>                                |



**WICOMICO COUNTY BOARD OF EDUCATION**  
**RESTRICTED CURRENT EXPENSE BUDGETS**  
**FEDERAL GOVERNMENT AID**  
**FY 2023-24**

| POSITIONS                       | ARMY<br>JUNIOR RESERVE<br>OFFICER<br>TRAINING CORPS<br>2.00 | TOTAL<br>FEDERAL<br>167.43 |
|---------------------------------|---|----------------------------|
|                                 | Estimated   | Estimated                  |
| <b>BY OBJECT</b>                |   |                            |
| Salaries                        | \$ 60,057   | \$ 13,098,561              |
| Contracted Services             | -   | \$ 11,856,982              |
| Supplies                        | -   | \$ 4,287,979               |
| Other Charges                   | -   | \$ 4,595,254               |
| Equipment                       | -   | \$ 31,552,299              |
| Transfers                       | -   | \$ 766,921                 |
| <b>TOTAL</b>                    | <b>\$ 60,057</b>  | <b>\$ 66,157,996</b>       |
| <b>BY CATEGORY</b>              |   |                            |
| ADMINISTRATION                  | \$ -  | \$ 575,534                 |
| MID-LEVEL ADMINISTRATION        | -   | \$ 138,757                 |
| INSTRUCTION                     | 60,057  | \$ 24,372,498              |
| Instructional Staff Development | -   | \$ 1,080,638               |
| Non-Public Transfers            | -   | \$ 116,886                 |
| SPECIAL EDUCATION               | -   | \$ -                       |
| Public School Inst. Programs    | -   | \$ 3,393,300               |
| Office of the Principal         | -   | \$ -                       |
| Non-Public Transfers            | -   | \$ -                       |
| Staff Development               | -   | \$ 101,314                 |
| Instr. Administration & Superv. | -   | \$ 242,336                 |
| HEALTH SERVICES                 | -   | \$ 43,328                  |
| STUDENT PERSONNEL SERVICES      | -   | \$ 556,875                 |
| TRANSPORTATION                  | -   | \$ 68,473                  |
| OPERATION OF PLANT              | -   | \$ 30,711,802              |
| CAPITAL OUTLAY                  | -   | \$ -                       |
| FIXED CHARGES                   | -   | \$ 4,371,703               |
| FOOD SERVICES                   | -   | \$ 384,552                 |
| COMMUNITY SERVICES              | -   | \$ -                       |
| <b>TOTAL</b>                    | <b>\$ 60,057</b>  | <b>\$ 66,157,996</b>       |



**WICOMICO COUNTY BOARD OF EDUCATION**  
**RESTRICTED CURRENT EXPENSE BUDGETS**  
**STATE GOVERNMENT AID**  
**FY 2023-24**

| POSITIONS                       | <u>JUDY CENTER</u> | <u>ROBOTICS</u>  | <u>THE BLUEPRINT</u>   | <u>READY FOR</u>    |
|---------------------------------|--------------------|------------------|------------------------|---------------------|
|                                 | <u>4.00</u>        | <u>PROGRAM</u>   | <u>FOR MARYLAND'S</u>  | <u>KINDERGARTEN</u> |
|                                 |                    |                  | <u>FUTURE:</u>         | <u>PROFESSIONAL</u> |
|                                 |                    |                  | <u>POVERTY SCHOOLS</u> | <u>DEVELOPMENT</u>  |
|                                 | <u>0.00</u>        | <u>0.00</u>      | <u>30.00</u>           | <u>0.00</u>         |
|                                 | Estimated          | Estimated        | Estimated              | Estimated           |
| <b><u>BY OBJECT</u></b>         |                    |                  |                        |                     |
| Salaries                        | \$ 351,772         | \$ -             | \$ 2,155,302           | \$ 160,430          |
| Contracted Services             | 70,588             | -                | -                      | 24,500              |
| Supplies                        | 87,597             | 9,742            | -                      | 6,255               |
| Other Charges                   | 137,101            | -                | 572,928                | 26,432              |
| Equipment                       | -                  | -                | -                      | -                   |
| Transfers                       | 12,942             | 258              | -                      | 4,513               |
| <b>TOTAL</b>                    | <b>\$ 660,000</b>  | <b>\$ 10,000</b> | <b>\$ 2,728,230</b>    | <b>\$ 230,138</b>   |
| <b><u>BY CATEGORY</u></b>       |                    |                  |                        |                     |
| ADMINISTRATION                  | \$ 12,942          | \$ 258           | \$ -                   | \$ 4,513            |
| MID-LEVEL ADMINISTRATION        |                    | -                | -                      | -                   |
| INSTRUCTION                     |                    | 9,742            | 763,904                | 66,880              |
| Instructional Staff Development | 40,077             | -                | -                      | 144,933             |
| Non-Public Transfers            |                    | -                | -                      | -                   |
| SPECIAL EDUCATION               |                    | -                | -                      | -                   |
| Public School Inst. Programs    |                    | -                | -                      | -                   |
| Office of the Principal         |                    | -                | -                      | -                   |
| Non-Public Transfers            |                    | -                | -                      | -                   |
| Staff Development               |                    | -                | -                      | -                   |
| Instr. Administration & Superv. |                    | -                | -                      | -                   |
| HEALTH SERVICES                 | 11,280             | -                | 589,298                | -                   |
| STUDENT PERSONNEL SERVICES      |                    | -                | 813,013                | -                   |
| TRANSPORTATION                  | 8,760              | -                | -                      | -                   |
| OPERATION OF PLANT              |                    | -                | -                      | -                   |
| CAPITAL OUTLAY                  |                    | -                | -                      | -                   |
| FIXED CHARGES                   | 61,291             | -                | 562,015                | 13,812              |
| FOOD SERVICES                   |                    | -                | -                      | -                   |
| COMMUNITY SERVICES              | 525,650            | -                | -                      | -                   |
| <b>TOTAL</b>                    | <b>\$ 660,000</b>  | <b>\$ 10,000</b> | <b>\$ 2,728,230</b>    | <b>\$ 230,138</b>   |



**WICOMICO COUNTY BOARD OF EDUCATION**  
**RESTRICTED CURRENT EXPENSE BUDGETS**  
**STATE GOVERNMENT AID**  
**FY 2023-24**

| POSITIONS                       | <b>FINE<br/>ARTS<br/>INITIATIVE</b><br><u>0.00</u> | <b>SAFE SCHOOLS<br/>FUND- ADEQUATE<br/>COVERAGE</b><br><u>0.00</u> | <b>MARYLAND<br/>STATE<br/>GENERAL<br/>FUNDS (CLIG)</b><br><u>2.00</u> | <b>SAFE SCHOOLS<br/>FUND</b><br><u>0.00</u> |
|---------------------------------|--|--|---|---|
|                                 | Estimated  | Estimated  | Estimated   | Estimated                                   |
| <b><u>BY OBJECT</u></b>         |  |  |   |   |
| Salaries                        | \$ 10,020  | \$ -   | \$ 139,840  | \$ -  |
| Contracted Services             | 5,000  | 172,647  | 40,000  | 202,000                                     |
| Supplies                        | 734  | 3,523  | 4,000   | 12,552                                      |
| Other Charges                   | 822  | -  | 17,714  | 10,448                                      |
| Equipment                       | -  | -  | -   | -   |
| Transfers                       | 332  | -  | 2,643   | -   |
| <b>TOTAL</b>                    | <b>\$ 16,908</b>                                   | <b>\$ 176,170</b>  | <b>\$ 204,197</b>   | <b>\$ 225,000</b>                           |
| <b><u>BY CATEGORY</u></b>       |  |  |   |   |
| ADMINISTRATION                  | \$ 332   | \$ -   | \$ 2,643  | \$ -  |
| MID-LEVEL ADMINISTRATION        | -  | -  | -   | -   |
| INSTRUCTION                     | 2,734  | 167,383  | -   | 25,000                                      |
| Instructional Staff Development | 12,020   | 8,787  | -   | -   |
| Non-Public Transfers            | -  | -  | -   | -   |
| SPECIAL EDUCATION               | -  | -  | -   | -   |
| Public School Inst. Programs    | -  | -  | 183,840   | -   |
| Office of the Principal         | -  | -  | -   | -   |
| Non-Public Transfers            | -  | -  | -   | -   |
| Staff Development               | -  | -  | -   | -   |
| Instr. Administration & Superv. | -  | -  | -   | -   |
| HEALTH SERVICES                 | -  | -  | -   | -   |
| STUDENT PERSONNEL SERVICES      | -  | -  | -   | -   |
| TRANSPORTATION                  | 1,000  | -  | -   | -   |
| OPERATION OF PLANT              | -  | -  | -   | -   |
| CAPITAL OUTLAY                  | -  | -  | -   | 200,000                                     |
| FIXED CHARGES                   | 822  | -  | 17,714  | -   |
| FOOD SERVICES                   | -  | -  | -   | -   |
| COMMUNITY SERVICES              | -  | -  | -   | -   |
| <b>TOTAL</b>                    | <b>\$ 16,908</b>                                   | <b>\$ 176,170</b>  | <b>\$ 204,197</b>   | <b>\$ 225,000</b>                           |



WICOMICO COUNTY BOARD OF EDUCATION  
RESTRICTED CURRENT EXPENSE BUDGETS  
STATE GOVERNMENT AID  
FY 2023-24

|                                 |                        |
|---------------------------------|------------------------|
| POSITIONS                       | <b>TOTAL<br/>STATE</b> |
|                                 | <b>36.00</b>           |
|                                 | Estimated              |
| <b>BY OBJECT</b>                |                        |
| Salaries                        | \$ 2,025,372           |
| Contracted Services             | \$ 514,735             |
| Supplies                        | \$ 124,403             |
| Other Charges                   | \$ 765,445             |
| Equipment                       | \$ -                   |
| Transfers                       | \$ 20,688              |
| <b>TOTAL</b>                    | <b>\$ 4,250,643</b>    |
| <b>BY CATEGORY</b>              |                        |
| ADMINISTRATION                  | \$ 20,688              |
| MID-LEVEL ADMINISTRATION        | \$ -                   |
| INSTRUCTION                     | \$ 1,035,643           |
| Instructional Staff Development | \$ 205,817             |
| Non-Public Transfers            | \$ -                   |
| SPECIAL EDUCATION               | \$ -                   |
| Public School Inst. Programs    | \$ 183,840             |
| Office of the Principal         | \$ -                   |
| Non-Public Transfers            | \$ -                   |
| Staff Development               | \$ -                   |
| Instr. Administration & Superv. | \$ -                   |
| HEALTH SERVICES                 | \$ 600,578             |
| STUDENT PERSONNEL SERVICES      | \$ 813,013             |
| TRANSPORTATION                  | \$ 9,760               |
| OPERATION OF PLANT              | \$ -                   |
| CAPITAL OUTLAY                  | \$ 200,000             |
| FIXED CHARGES                   | \$ 655,654             |
| FOOD SERVICES                   | \$ -                   |
| COMMUNITY SERVICES              | \$ 525,650             |
| <b>TOTAL</b>                    | <b>\$ 4,250,643</b>    |



**WICOMICO COUNTY BOARD OF EDUCATION**  
**RESTRICTED CURRENT EXPENSE BUDGETS**  
**OTHER/INTERNAL SERVICE BUDGETS**  
**FY 2023-24**

| POSITIONS                       | MABE<br>RISK MGMT<br><u>WORKERS COMP</u><br>0.00 | PRINT<br>SHOP<br>3.00 | INSTRUCTIONAL<br>RESOURCE<br><u>CENTER</u><br>0.00 | WCBOE<br>TRANSPORTATION<br><u>SERVICES</u><br>0.00 |
|---------------------------------|--|-----------------------|--|--|
|                                 | Estimated  | Estimated             | Estimated  | Estimated  |
| <b><u>BY OBJECT</u></b>         |  |                       |  |  |
| Salaries                        | \$ -   | \$ 152,900            | \$ -   | \$ 21,000  |
| Contracted Services             | 15,000   | 118,477               | -  | 19,000   |
| Supplies                        | 15,000   | 93,237                | 22,000   | 10,500   |
| Other Charges                   | -  | 77,178                | -  | 4,500  |
| Equipment                       | -  | 4,300                 | 3,000  | -  |
| Transfers                       | -  | -                     | -  | -  |
| <b>TOTAL</b>                    | <b>\$ 30,000</b>                                 | <b>\$ 446,092</b>     | <b>\$ 25,000</b>                                   | <b>\$ 55,000</b>                                   |
| <b><u>BY CATEGORY</u></b>       |  |                       |  |  |
| ADMINISTRATION                  | \$ 15,000  | \$ 368,914            | \$ -   | \$ -   |
| MID-LEVEL ADMINISTRATION        | 15,000   | -                     | -  | -  |
| INSTRUCTION                     | -  | -                     | -  | -  |
| Instructional Staff Development | -  | -                     | 25,000   | -  |
| Non-Public Transfers            | -  | -                     | -  | -  |
| SPECIAL EDUCATION               | -  | -                     | -  | -  |
| Public School Inst. Programs    | -  | -                     | -  | -  |
| Office of the Principal         | -  | -                     | -  | -  |
| Non-Public Transfers            | -  | -                     | -  | -  |
| Staff Development               | -  | -                     | -  | -  |
| Instr. Administration & Superv. | -  | -                     | -  | -  |
| HEALTH SERVICES                 | -  | -                     | -  | -  |
| STUDENT PERSONNEL SERVICES      | -  | -                     | -  | -  |
| TRANSPORTATION                  | -  | -                     | -  | 50,500   |
| OPERATION OF PLANT              | -  | -                     | -  | -  |
| CAPITAL OUTLAY                  | -  | -                     | -  | -  |
| FIXED CHARGES                   | -  | 77,178                | -  | 4,500  |
| FOOD SERVICES                   | -  | -                     | -  | -  |
| COMMUNITY SERVICES              | -  | -                     | -  | -  |
| <b>TOTAL</b>                    | <b>\$ 30,000</b>                                 | <b>\$ 446,092</b>     | <b>\$ 25,000</b>                                   | <b>\$ 55,000</b>                                   |



**WICOMICO COUNTY BOARD OF EDUCATION**  
**RESTRICTED CURRENT EXPENSE BUDGETS**  
**TOTAL FEDERAL/STATE/OTHER/INTERNAL SERVICE BUDGETS**  
**FY 2023-24**

| POSITIONS                           | WCBOE<br>WELLNESS<br>PROGRAM | OTHER/<br>INTERNAL<br>SERVICE | TOTAL                     |
|-------------------------------------|------------------------------|-------------------------------|---------------------------|
|                                     | 0.00                         | 3.00                          | FED\STATE\LOCAL<br>206.43 |
|                                     | Estimated                    | Estimated                     | Estimated                 |
| <b>BY OBJECT</b>                    |                              |                               |                           |
| Salaries                            | \$ 240                       | \$ 174,140                    | \$ 16,098,073             |
| Contracted Services                 | 38,259                       | \$ 190,736                    | \$ 12,562,453             |
| Supplies                            | 1,000                        | \$ 141,737                    | \$ 4,554,119              |
| Other Charges                       | 6,731                        | \$ 88,409                     | \$ 5,449,108              |
| Equipment                           | -                            | \$ 7,300                      | \$ 31,559,599             |
| Transfers                           | -                            | \$ -                          | \$ 787,609                |
| <b>TOTAL</b>                        | <b>\$ 46,230</b>             | <b>\$ 602,322</b>             | <b>\$ 71,010,961</b>      |
| <b>BY CATEGORY</b>                  |                              |                               |                           |
| ADMINISTRATION                      | \$ 43,974                    | \$ 427,888                    | \$ 1,024,110              |
| MID-LEVEL ADMINISTRATION            | -                            | \$ 15,000                     | \$ 153,757                |
| INSTRUCTION                         | -                            | \$ -                          | \$ 25,408,141             |
| Instructional Staff Development     | -                            | \$ 25,000                     | \$ 1,311,455              |
| Non-Public Transfers                | -                            | \$ -                          | \$ 116,886                |
| SPECIAL EDUCATION                   | -                            | \$ -                          | \$ -                      |
| Public School Inst. Programs        | -                            | \$ -                          | \$ 3,577,140              |
| Office of the Principal             | -                            | \$ -                          | \$ -                      |
| Non-Public Transfers                | -                            | \$ -                          | \$ -                      |
| Staff Development                   | -                            | \$ -                          | \$ 101,314                |
| Instr. Administration & Supervision | -                            | \$ -                          | \$ 242,336                |
| HEALTH SERVICES                     | -                            | \$ -                          | \$ 643,906                |
| STUDENT PERSONNEL SERVICES          | -                            | \$ -                          | \$ 1,369,888              |
| TRANSPORTATION                      | -                            | \$ 50,500                     | \$ 128,733                |
| OPERATION OF PLANT                  | -                            | \$ -                          | \$ 30,711,802             |
| CAPITAL OUTLAY                      | -                            | \$ -                          | \$ 200,000                |
| FIXED CHARGES                       | 2,256                        | \$ 83,934                     | \$ 5,111,291              |
| FOOD SERVICES                       | -                            | \$ -                          | \$ 384,552                |
| COMMUNITY SERVICES                  | -                            | \$ -                          | \$ 525,650                |
| <b>TOTAL</b>                        | <b>\$ 46,230</b>             | <b>\$ 602,322</b>             | <b>\$ 71,010,961</b>      |



**Wicomico County Board of Education**  
**RESTRICTED FUNDING**

| Description  | Actual<br>2020       | Actual<br>2021       | Actual<br>2022       | Restated<br>2023     | Approved<br>2024     |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III | 3,856,969            | 428,880              | 10,446,552           | 47,406,082           | 47,406,082           |
| ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II  | -                    | 4,697,556            | 4,359,633            | -                    | -                    |
| ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF I   | -                    | 1,253,658            | 55,424               | -                    | -                    |
| GEERS  | 192,213              | -                    | -                    | -                    | -                    |
| BROADBAND FOR UNSERVED STUD                          | -                    | 112,125              | -                    | -                    | -                    |
| CARES ACT TUTORING                                   | -                    | 2,761,846            | -                    | -                    | -                    |
| GEERS COMPETITIVE                                    | -                    | 268,533              | 162,126              | -                    | -                    |
| ESSER REOPENING INCENT                               | -                    | 191,840              | 216,276              | -                    | -                    |
| ESSER FOOD SVS                                       | -                    | 84,872               | -                    | -                    | -                    |
| EXPANDING ADVANCED PLACEMENT OPPORTUNITIES           | -                    | -                    | 81,060               | -                    | -                    |
| FY21 SUPP REOPENING                                  | -                    | 30,508               | 208,462              | -                    | -                    |
| FY21 SUPP SUMMER SCHOOL                              | -                    | -                    | 569,659              | -                    | -                    |
| FY22 SUPP TRANS SUPP INSTRUCTION                     | -                    | -                    | 592,119              | -                    | -                    |
| FY22 SUPP TUTORING GRANT                             | -                    | -                    | 1,687,464            | -                    | 4,634,749            |
| FUTURE READY INTEGRATION OF TECHNOLOGY               | -                    | -                    | 1,594                | -                    | -                    |
| CARES ACT TECHNOLOGY                                 | 109,282              | 1,546,532            | -                    | -                    | -                    |
| GEAR UP  | 117,887              | 82,858               | 24,272               | -                    | -                    |
| IDEA PART B PASSTHROUGH CCEIS                        | -                    | 101,119              | 317,294              | 476,839              | -                    |
| IDEA PART B PRESCH PASSTHROUGH CCEIS                 | -                    | -                    | 8,943                | -                    | -                    |
| IDEA PART B PASSTHROUGH ARP CCEIS                    | -                    | -                    | 14,896               | -                    | -                    |
| IDEA PART B PASSTHROUGH ARP                          | -                    | -                    | 1,152                | -                    | -                    |
| IDEA PART B PASSTHROUGH                              | 2,613,522            | 2,593,250            | 2,844,088            | 2,587,441            | 3,198,741            |
| IDEA PART B PARENTALLY PLACED                        | 62,735               | -                    | 129,218              | 53,861               | 73,414               |
| IDEA PART B PRESCHOOL PASSTHROUGH                    | 48,178               | 50,702               | 56,862               | 56,862               | 60,703               |
| IDEA PART B PRESCH PRNTLLY PLACED                    | -                    | -                    | 4,396                | 3,922                | 4,297                |
| IDEA PART B SECAC                                    | 462                  | -                    | 1,216                | 2,500                | 2,500                |
| IDEA PART B 619 INFANT & TODDLERS                    | -                    | -                    | 1,013                | 10,204               | 10,479               |
| IDEA PART C INFANT & TODDLERS                        | 103,729              | 90,552               | 88,715               | 88,715               | 96,340               |
| IDEA PART B 611 INFANT & TODDLERS                    | 47,263               | 35,584               | 39,321               | 39,321               | 19,750               |
| IDEA PART B DISCRETIONARY                            | -                    | -                    | 16,000               | 16,000               | 16,000               |
| IDEA 611 One Time Discretionary                      | 1,627                | -                    | -                    | -                    | -                    |
| IDEA PT B Discretionary Early Childhood              | -                    | -                    | -                    | 476,839              | -                    |
| IDEA PT B EARLY CHILDHOOD CONNECT                    | -                    | -                    | 1,941                | 25,501               | -                    |
| IDEA PART B FAMILY PARTNERSHIPS                      | -                    | -                    | -                    | -                    | -                    |
| IDEA PART B SECONDARY TRANS                          | 128,808              | 104,817              | 27,040               | 67,265               | 72,701               |
| IDEA PART B 619 XTEND                                | -                    | -                    | 1,000                | -                    | -                    |
| IDEA PART B EARLY CHILDHOOD                          | 24,412               | 63,537               | 9,950                | 848,228              | 61,747               |
| IDEA Part B Access Equity Program                    | 29,656               | 58,984               | 64,042               | 56,515               | 107,640              |
| JR ROTC  | 38,342               | 84,461               | 72,362               | 60,057               | 60,057               |
| Lead Higher  | 30,000               | 29,100               | -                    | -                    | -                    |
| Maryland Leads (ESSER) (ARP)                         | -                    | -                    | 59,170               | -                    | -                    |
| McKinney-Vento Homeless Edu                          | 62,564               | 77,433               | 96,400               | 59,796               | 55,873               |
| McKinney-Vento Homeless (ESSER) (ARP)                | -                    | -                    | 40,660               | -                    | -                    |
| MD Seamless Transition Collabo                       | 29,062               | 9,565                | 38,909               | -                    | -                    |
| MEDICAID FUNDS-BASIC PROGRAM                         | 909,223              | 864,044              | 728,819              | 4,252,790            | 1,445,771            |
| MEDICAID FUNDS-INF&TODDLRS                           | 165,528              | 212,789              | 58,072               | -                    | 166,998              |
| MTTP CLIG SPECIAL                                    | -                    | -                    | -                    | 2,000                | -                    |
| Salisbury University Transportation                  | -                    | -                    | 12,100               | -                    | -                    |
| Striving Readers Literacy Comprehension              | 586,688              | 127,398              | -                    | -                    | -                    |
| Title I Part A                                       | 6,412,575            | 6,384,637            | 6,572,627            | 7,063,238            | 7,006,686            |
| TITLE II PartA ImprTchrQua                           | 779,238              | 695,325              | 666,450              | 679,502              | 659,554              |
| Title III PartA LEP                                  | 68,528               | 113,406              | 95,686               | 145,267              | 160,074              |
| Title III PartA Immigrant                            | -                    | -                    | 44,169               | -                    | -                    |
| Title IV, Part A                                     | 307,130              | 555,655              | 345,553              | 473,526              | 560,118              |
| TwentyFirstCntry                                     | 621,131              | 466,692              | 173,466              | -                    | -                    |
| VOC ED-PerkinsTitle PT C                             | 215,688              | 284,940              | 277,515              | 277,515              | 277,722              |
| Wicomico County Health Department                    | -                    | -                    | 85,140               | -                    | -                    |
| Emergency Impact Aid                                 | 71,625               | -                    | -                    | -                    | -                    |
| <b>TOTAL FEDERAL</b>                                 | <b>\$ 17,634,065</b> | <b>\$ 24,463,199</b> | <b>\$ 31,398,826</b> | <b>\$ 65,229,786</b> | <b>\$ 66,157,996</b> |



**Wicomico County Board of Education**  
**RESTRICTED FUNDING**

| Description  | Actual<br>2020      | Actual<br>2021      | Actual<br>2022      | Restated<br>2023    | Approved<br>2024    |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Maryland Center for Comp. Edu.                       | 22,562              | 2,167               | -                   | \$ -                | \$ -                |
| Department of Social Services                        | 7,579               | 1,194               | -                   | -                   | -                   |
| FineArtsInitiative                                   | 12,081              | 15,135              | 16,042              | 16,828              | 16,908              |
| InfTod State General Funds                           | 116,841             | 120,478             | 133,134             | 133,134             | 204,197             |
| JudyCenterOperatingFunds                             | 434,253             | 582,969             | 738,359             | 660,000             | 660,000             |
| State Prekindergarten Expansion                      | 1,685,612           | 1,139,775           | 239,695             | -                   | -                   |
| Prekindergarten Enhancement                          | -                   | 77,215              | 2,402,724           | -                   | -                   |
| Ready for Kindergarten Professional Development      | 27,549              | 28,361              | 25,048              | 26,185              | 230,138             |
| NatlBoardCertificationStipend                        | 25,000              | 24,170              | 22,670              | -                   | -                   |
| Robotics Program                                     | 7,382               | 8,283               | 14,523              | 14,523              | 10,000              |
| Tri-County Council Proj. Success                     | 50,181              | 36,123              | 29,231              | -                   | -                   |
| GearUp Mentoring Project                             | 15,056              | -                   | -                   | -                   | -                   |
| Heroin and Opiod Project Task Force                  | 20,150              | -                   | -                   | -                   | -                   |
| LEAP After School and Summer Learning                | 283,257             | 315,827             | 340,014             | -                   | -                   |
| Safe Schools Fund                                    | 176,021             | 147,413             | 152,310             | -                   | 225,000             |
| STREAM   | 89,845              | 80,957              | -                   | -                   | -                   |
| Maryland Center for School Safety- Adequate Coverage | 54,896              | 15,601              | 52,005              | 183,357             | 176,170             |
| The Bueprint for Maryland's Future: I&T              | -                   | 23,193              | 20,502              | -                   | -                   |
| The Blueprint for Maryland's Future: Tutoring        | 677,937             | 680,937             | 680,937             | -                   | -                   |
| The Blueprint for Maryland's Future: Mental Health   | 83,333              | 83,333              | 83,333              | -                   | -                   |
| The Blueprint for Maryland's Future: Poverty Schools | 1,317,201           | 1,591,881           | 3,109,843           | 3,109,843           | 2,728,230           |
| The Blueprint for Maryland's Future Special Ed       | 1,616,054           | 1,689,090           | 1,689,090           | -                   | -                   |
| <b>TOTAL STATE</b>                                   | <b>\$ 6,722,790</b> | <b>\$ 6,664,102</b> | <b>\$ 9,749,460</b> | <b>\$ 4,143,870</b> | <b>\$ 4,250,643</b> |



**Wicomico County Board of Education**  
**RESTRICTED FUNDING**

| Description                         | Actual<br>2020    | Actual<br>2021    | Actual<br>2022    | Restated<br>2023  | Approved<br>2024  |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| American Farmers Grow Community     | -                 | -                 | 2,500             | -                 | -                 |
| Appalachian Lab B-WET Prog          | -                 | -                 | 2,065             | -                 | -                 |
| BOE Wellness                        | 85,465            | 29,910            | 136,844           | 65,361            | 46,230            |
| MABE Wellnesss                      | -                 | 40,348            | -                 | -                 | -                 |
| Community Foundation                | 46,266            | 39,545            | 42,823            | -                 | -                 |
| Chesapeake Bay Trust                | 10,591            | 5,172             | 12,532            | -                 | -                 |
| Choose Kindness PBIS Grant          | -                 | -                 | 8,521             | -                 | -                 |
| Dollar General Literacy             | -                 | -                 | 1,998             | -                 | -                 |
| Donnie Williams Foundation          | -                 | 14,353            | 61,989            | -                 | -                 |
| Early Learning NIC                  | -                 | -                 | 7,042             | -                 | -                 |
| Emergency Food Program Grant        | -                 | 188               | -                 | -                 | -                 |
| Fuel Up to Play 60                  | 8,187             | -                 | -                 | -                 | -                 |
| Gene Haas Foundation                | 7,000             | -                 | 5,000             | -                 | -                 |
| Hertrich Advertising Grant          | -                 | 3,050             | 714               | -                 | -                 |
| MABE Risk Management/Group Ins      | 15,000            | 21,200            | 30,000            | 30,000            | 30,000            |
| McDonalds of the Eastern Shore      | -                 | 464               | 3,468             | -                 | -                 |
| Maryland Assoc for Env Outd         | -                 | -                 | 2,378             | -                 | -                 |
| MD Humanities Council               | 369               | -                 | -                 | -                 | -                 |
| National FFA Organization           | 1,195             | -                 | -                 | -                 | -                 |
| NEA Foundation                      | -                 | -                 | 3,961             | -                 | -                 |
| SocialEmotionalLearningFund         | -                 | 2,897             | 10,801            | -                 | -                 |
| Refurbishing                        | 62,453            | 57,769            | 89,211            | -                 | -                 |
| Ropes Course                        | 2,925             | -                 | 7,610             | -                 | -                 |
| Rotary Club of Salisbury            | 449               | -                 | -                 | -                 | -                 |
| Salisbury Wicomico Arts Council     | -                 | 1,000             | -                 | -                 | -                 |
| Sheldon Lewis Horticulture          | -                 | 2,500             | 2,500             | -                 | -                 |
| MD Business Roundtable              | -                 | -                 | -                 | -                 | -                 |
| Kindness of Strangers Special Ed    | 1,154             | 7,069             | 3,659             | -                 | -                 |
| Walmart Community Grant             | 894               | 606               | -                 | -                 | -                 |
| NAACP Tech at SMS                   | -                 | 2,400             | -                 | -                 | -                 |
| National Science Teacher Assoc      | 401               | 3,000             | -                 | -                 | -                 |
| Next Generation                     | 4,221             | -                 | -                 | -                 | -                 |
| UMES VPA Grant Prog                 | -                 | -                 | 100               | -                 | -                 |
| Wicomico County Health Department   | 8,325             | -                 | -                 | -                 | -                 |
| Smidt Foundation                    | 7,000             | 9,988             | 12                | -                 | -                 |
| Worwic Community College Subaward   | 16,164            | -                 | -                 | -                 | -                 |
| Youth Enviromental Action Summit    | 2,460             | -                 | -                 | -                 | -                 |
| <b>TOTAL NON-GOVERNMENTAL</b>       | <b>\$ 280,519</b> | <b>\$ 241,459</b> | <b>\$ 435,728</b> | <b>\$ 95,361</b>  | <b>\$ 76,230</b>  |
| InstructionalResourceCenter         | \$ 37,180         | \$ 9,180          | \$ 35,334         | \$ 25,000         | \$ 25,000         |
| WCBOE Transportation Services       | \$ 42,861         | \$ -              | \$ 170,000        | \$ 55,000         | \$ 55,000         |
| Print Shop                          | 435,999           | 364,339           | 390,332           | 446,092           | 446,092           |
| <b>TOTAL OTHER/INTERNAL SERVICE</b> | <b>\$ 516,040</b> | <b>\$ 373,519</b> | <b>\$ 595,666</b> | <b>\$ 526,092</b> | <b>\$ 526,092</b> |
|                                     | <u>25,153,414</u> | <u>31,742,279</u> | <u>42,179,680</u> | <u>69,995,109</u> | <u>71,010,961</u> |



## **CAPITAL PROJECTS FUND**

### **Financial Summary**

- Revenue
- Expense
- Fund Balance

### **Construction Project Highlights**

### **5-Year Capital Improvement Plan**

The Capital Projects Fund is one of the Governmental Funds as defined by the Governmental Accounting Standards Board (GASB). Its purpose is to account for the financial resources used to build, acquire, and renovate major general capital assets. Such resources are restricted or committed to specified purposes as dictated by state or local bond ordinances or grants.

The annual budget for the Capital Projects Fund represents the reality of our state and local government's ability to provide funding for such restricted expenditures. While the annual CIP attempts to identify all of the pressing capital needs for our school system, the Capital Projects Fund budget reflects the reality of what can be expected in terms of resources from our funding sources.



**WICOMICO COUNTY BOARD OF EDUCATION  
CAPITAL PROJECTS FUND  
APPROVED BUDGET  
FY 2023-2024**

**FINANCIAL SUMMARY - CAPITAL PROJECTS FUND**

| Revenue   | Actual<br>2019-20    | Actual<br>2020-21    | Actual<br>2021-22    | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase(Decrease) |                |
|---|----------------------|----------------------|----------------------|---------------------------------|---------------------------------|---|----------------|
|   |                      |                      |                      |                                 |                                 | \$                                      | %              |
| State Funds *   | \$ 8,554,976         | \$ 13,137,363        | \$ 13,000,660        | \$ 33,109,625                   | \$ 7,147,782                    | \$ (25,961,843)                         | -78.41%        |
| Sale of Local Bonds *                                 | 3,778,259            | 12,584,703           | 6,421,407            | 11,589,000                      | 10,227,000                      | (1,362,000)                             | -11.75%        |
| Existing County Bond Proceeds from Completed Projects | -                    | -                    | -                    | -                               | -                               | -                                       |                |
| County One-Time Funding                               | -                    | -                    | -                    | -                               | -                               | -                                       |                |
| Other Sources   | 556,994              | 405,757              | 375,140              | 370,000                         | 669,300                         | 299,300                                 | 80.89%         |
| Transfer to School Construction Savings Fund          | -                    | -                    | -                    | -                               | -                               | -                                       |                |
| Appropriation to Fund Balance                         | -                    | -                    | -                    | -                               | -                               | -                                       |                |
| Appropriation from Fund Balance                       | -                    | -                    | -                    | 1,500,000                       | 464,860                         | (1,035,140)                             | -69.01%        |
| <b>Total Revenue</b>                                  | <b>\$ 12,890,229</b> | <b>\$ 26,127,823</b> | <b>\$ 19,797,207</b> | <b>\$ 46,568,625</b>            | <b>\$ 18,508,943</b>            | <b>\$ (28,059,683)</b>                  | <b>-60.25%</b> |

| Expenditures                                   | Actual<br>2019-20    | Actual<br>2020-21    | Actual<br>2021-2022  | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase(Decrease) |                |
|--|----------------------|----------------------|----------------------|---------------------------------|---------------------------------|---|----------------|
|  |                      |                      |                      |                                 |                                 | \$                                      | %              |
| Buildings & additions                          | \$ 4,885,152         | \$ 23,732,973        | \$ 18,009,360        | \$ 35,915,508                   | \$ 13,780,920                   | \$ (22,134,588)                         | -61.63%        |
| Systemic Renovations                           | \$ 7,941,527         | \$ 2,552,397         | \$ 1,882,480         | \$ 10,653,117                   | \$ 4,728,023                    | \$ (5,925,094)                          | -55.62%        |
| Transfer to WCBOE Unrestricted Current Expense | \$ -                 | \$ -                 | \$ -                 | \$ -                            | \$ -                            | \$ -                                    |                |
| Transfer back to Wicomico County               | \$ -                 | \$ -                 | \$ -                 | \$ -                            | \$ -                            | \$ -                                    |                |
| <b>Total Expenditures</b>                      | <b>\$ 12,826,679</b> | <b>\$ 26,285,370</b> | <b>\$ 19,891,840</b> | <b>\$ 46,568,625</b>            | <b>\$ 18,508,943</b>            | <b>\$ (28,059,682)</b>                  | <b>-60.25%</b> |

|                        |              |              |              |              |            |
|------------------------|--------------|--------------|--------------|--------------|------------|
| Beginning Fund Balance | \$ 2,153,490 | \$ 2,217,040 | \$ 2,059,493 | \$ 1,964,860 | \$ 464,860 |
| Ending Fund Balance    | \$ 2,217,040 | \$ 2,059,493 | \$ 1,964,860 | \$ 464,860   | \$ -       |

\* State & Local Revenue represents funding recommended or approved by the State & County in written documentation as of 2/18/21.  
These amounts can be updated to reflect additional funding approved should that occur prior to our final budget approval in June, 2022.



**WICOMICO COUNTY BOARD OF EDUCATION  
CAPITAL PROJECTS FUND**

**PROJECTS FUNDED - STATE OF MARYLAND PORTION**

| School / Project Title  | Actual<br>2019-20 | Actual<br>2020-21 | Actual<br>2021-22 | Restated Budget<br>2022-23 | Approved<br>Budget<br>2023-24 |
|---|-------------------|-------------------|-------------------|----------------------------|-------------------------------|
| Beaver Run Elementary - School Security Initiative              | -                 | -                 | -                 | -                          | -                             |
| Beaver Run Elementary - Air Conditioning Initiative             | -                 | -                 | -                 | -                          | -                             |
| Beaver Run Elementary - replacement                             | 3,749,281         | 12,784,160        | 10,868,096        | -                          | -                             |
| Delmar Elementary - Limited systemic renovation                 | 3,709,000         | -                 | -                 | -                          | -                             |
| Delmar Elementary - HSFF Roof Upgrade                           | -                 | -                 | 31,649            | -                          | -                             |
| Delmar Elementary - HSFF Bard Replacement                       | -                 | -                 | -                 | 129,100                    | -                             |
| East Salisbury Elementary - roof renovation                     | -                 | -                 | -                 | -                          | -                             |
| East Salisbury Elementary - Air Conditioning Initiative         | -                 | -                 | -                 | -                          | -                             |
| East Salisbury Elementary - HSFF Air Conditioning Initiative    | -                 | -                 | -                 | -                          | -                             |
| Fruitland Primary - Air Conditioning Initiative                 | -                 | -                 | -                 | -                          | -                             |
| Fruitland Primary - QZAB - Lighting                             | 7,178             | -                 | -                 | -                          | -                             |
| Fruitland Primary - SSGP - TCU Upgrade                          | -                 | -                 | 33,287            | -                          | -                             |
| Fruitland Primary - HSFF Bard Replacement                       | -                 | -                 | -                 | 30,400                     | -                             |
| Fruitland Intermediate - SSGP - TCU Upgrade                     | -                 | -                 | 24,652            | -                          | -                             |
| Fruitland Intermediate - HSFF Air Conditioning Initiative       | -                 | -                 | -                 | -                          | -                             |
| Glen Avenue Elementary - roof renovation                        | 832,532           | -                 | (35,047)          | -                          | -                             |
| Glen Avenue Elementary - HVAC HSFF                              | 54,875            | 200,720           | -                 | -                          | -                             |
| Glen Avenue Elementary - SSGP - TCU Upgrade                     | -                 | -                 | 24,845            | -                          | -                             |
| North Salisbury Elementary - HSFF Air Conditioning Initiative   | -                 | -                 | -                 | -                          | -                             |
| Northwestern - SSGP Secure Vestibule                            | 5,900             | 152,483           | -                 | -                          | -                             |
| Northwestern - SSGP - TCU Upgrade                               | -                 | -                 | 24,411            | -                          | -                             |
| Pinehurst Elementary - ASP - cooling tower                      | -                 | -                 | -                 | -                          | -                             |
| Pinehurst SSGP  | 28,140            | -                 | -                 | -                          | -                             |
| Pinehurst Elementary - HSFF Air Conditioning Initiative         | -                 | -                 | -                 | -                          | -                             |
| Pittsville Elementary/Middle - HSFF Lead Removal                | -                 | -                 | -                 | -                          | -                             |
| Pittsville Elementary/Middle - HSFF Air Conditioning Initiative | -                 | -                 | -                 | -                          | -                             |
| Pittsville Elementary/Middle - HSFF Roof Upgrade                | -                 | -                 | 31,645            | 872,000                    | -                             |
| Prince Street Elementary - HSFF Bard Replacement                | -                 | -                 | -                 | 15,200                     | -                             |
| Chipman Elementary - SSGP - TCU Upgrade                         | -                 | -                 | 32,690            | -                          | -                             |
| West Salisbury Elementary - replacement                         | -                 | -                 | -                 | -                          | -                             |
| Westside Primary - SSGP - TCU Upgrade                           | -                 | -                 | 17,393            | -                          | -                             |
| Westside Primary - HSFF Air Conditioning Initiative             | -                 | -                 | -                 | -                          | -                             |
| Westing Intermediate - SSGP - TCU Upgrade                       | -                 | -                 | 34,087            | -                          | -                             |
| Willards Elementary - HSFF Lead Removal                         | -                 | -                 | -                 | -                          | -                             |
| Bennett Middle - replacement                                    | -                 | -                 | -                 | -                          | -                             |
| Mardela Middle & High - ASP - sewer lift/pump station           | -                 | -                 | -                 | -                          | -                             |
| Mardela Middle & High - QZAB - FAC Room                         | -                 | -                 | -                 | -                          | -                             |
| Mardela Middle & High - Major Reno                              | -                 | -                 | 1,916,056         | 25,815,508                 | 7,011,920                     |
| Mardela Middle & High - HSFF Air Conditioning Initiative        | -                 | -                 | -                 | -                          | -                             |
| Parkside High - mech/HVAC/ceiling & above:sys renov             | -                 | -                 | -                 | -                          | -                             |
| Parkside High - HSFF Bard Replacement                           | -                 | -                 | -                 | 91,200                     | -                             |
| Wicomico Middle - HVAC renovation                               | -                 | -                 | -                 | -                          | -                             |
| Wicomico Middle - roof renovation                               | 33,032            | -                 | -                 | -                          | -                             |
| Wicomico Middle - SSGP - secure vestibule                       | 93,427            | -                 | -                 | -                          | -                             |
| Wicomico Middle - HSFF Air Conditioning Initiative              | -                 | -                 | -                 | -                          | -                             |
| Wicomico High - HSFF Lead Removal                               | -                 | -                 | -                 | -                          | 135,862                       |
| Wicomico High - HSFF/Past Through Roof Replacement              | -                 | -                 | -                 | 6,156,217                  | -                             |
| All Schools - SSGP Camera Migration                             | 41,610            | -                 | -                 | -                          | -                             |
| All Schools - Erate construction                                | -                 | -                 | -                 | -                          | -                             |
| <b>Total State</b>  | <b>8,554,975</b>  | <b>13,137,363</b> | <b>13,003,764</b> | <b>33,109,625</b>          | <b>7,147,782</b>              |



**WICOMICO COUNTY BOARD OF EDUCATION  
CAPITAL PROJECTS FUND**

**PROJECTS FUNDED - WICOMICO COUNTY PORTION**

| School / Project Title                                    | Actual<br>2019-20 | Actual<br>2020- 21 | Actual<br>2021-22 | Restated Budget<br>2022-23 | Approved<br>Budget<br>2023-24 |
|---|-------------------|--------------------|-------------------|----------------------------|-------------------------------|
| Beaver Run Elementary - HVAC                              | -                 | -                  | -                 | -                          | -                             |
| Beaver Run Elementary - Plumb/Sewer/Septic                | -                 | -                  | -                 | -                          | -                             |
| Beaver Run Elementary - replacement                       | 973,562           | 10,148,806         | 2,677,751         | -                          | -                             |
| Delmar Elementary - Limited systemic renovation           | 370,335           | 1,250,867          | -                 | -                          | -                             |
| East Salisbury Elementary - masonry                       | -                 | -                  | -                 | -                          | -                             |
| East Salisbury Elementary - roof renovation               | -                 | -                  | -                 | -                          | -                             |
| East Salisbury Elementary - security improvements         | -                 | -                  | -                 | -                          | -                             |
| East Salisbury Elementary - HVAC                          | -                 | -                  | -                 | -                          | -                             |
| East Salisbury Elementary - air conditioning              | -                 | -                  | -                 | -                          | -                             |
| Fruitland Primary - HVAC                                  | -                 | -                  | -                 | -                          | -                             |
| Fruitland Primary - limited renovation - studies/planning | -                 | 41,675             | 31,980            | -                          | 1,300,000                     |
| Fruitland Intermediate - security improvements            | -                 | -                  | -                 | -                          | -                             |
| Glen Avenue Elementary - roof renovation                  | 62,212            | -                  | 35,047            | -                          | -                             |
| Pinehurst Elementary - roof renovation                    | 3,792             | -                  | -                 | -                          | -                             |
| Pinehurst Elementary - multi systemic renovation          | -                 | -                  | -                 | -                          | -                             |
| Pinehurst Elementary - Therapy Tank Retrofit              | 432,987           | -                  | -                 | -                          | -                             |
| Pittsville Elementary & Middle - windows/doors            | -                 | -                  | -                 | -                          | -                             |
| Chipman Elementary - HVAC/AHU renovation                  | -                 | -                  | -                 | -                          | -                             |
| West Salisbury Elementary - replacement                   | -                 | -                  | -                 | -                          | -                             |
| Westside Intermediate - roof replacement                  | -                 | 281,000            | 1,499,211         | -                          | -                             |
| Bennett Middle - replacement school                       | -                 | -                  | -                 | -                          | -                             |
| J M Bennett High - Replacement                            | -                 | -                  | -                 | -                          | -                             |
| Mardela Middle & High - track                             | 877,309           | -                  | -                 | -                          | -                             |
| Mardela Middle & High - field & grounds                   | -                 | -                  | -                 | -                          | -                             |
| Mardela Middle & High - Ltd renovation                    | 83,041            | 803,112            | 2,163,515         | 10,100,000                 | 6,769,000                     |
| Parkside High - Ltd renov/Mech Plant/lighting SR          | 821,033           | -                  | -                 | -                          | -                             |
| Parkside High - auditorium retrofit                       | 18,738            | -                  | -                 | -                          | -                             |
| Parkside High - Roof Replacement                          | -                 | -                  | -                 | -                          | 1,208,000                     |
| Parkside CTE - Mech Plant/SR                              | -                 | -                  | -                 | -                          | -                             |
| Parkside CTE - Chiller systemic renovation                | -                 | -                  | -                 | -                          | -                             |
| Wicomico Middle - HVAC renovation                         | -                 | -                  | -                 | -                          | -                             |
| Wicomico Middle - roof renovation                         | -                 | -                  | -                 | -                          | -                             |
| Wicomico High - auditorium retrofit                       | 95,624            | 59,243             | 13,902            | -                          | -                             |
| Wicomico High - Roof Renovation                           | -                 | -                  | -                 | 1,489,000                  | 950,000                       |
| Salisbury Middle - HVAC                                   | -                 | -                  | -                 | -                          | -                             |
| County Stadium/Field House - lighting                     | 39,626            | -                  | -                 | -                          | -                             |
| All Schools - technology equipment PARCC                  | -                 | -                  | -                 | -                          | -                             |
| All Schools - classroom technology equipment              | -                 | -                  | -                 | -                          | -                             |
| <b>Total County</b>                                       | <b>3,778,259</b>  | <b>12,584,703</b>  | <b>6,421,407</b>  | <b>11,589,000</b>          | <b>10,227,000</b>             |



**WICOMICO COUNTY BOARD OF EDUCATION  
CAPITAL PROJECTS FUND**

**PROJECTS FUNDED - SCHOOL CONSTRUCTION SAVINGS FUND / OTHER PORTION**

| School / Project Title                               | Actual<br>2019-20 | Actual<br>2020-21 | Actual<br>2021-22 | Restated Budget<br>2022-23 | Approved<br>Budget<br>2023-24 |
|--|-------------------|-------------------|-------------------|----------------------------|-------------------------------|
| Beaver Run Elementary - HVAC                         | -                 | -                 | -                 | -                          | -                             |
| Beaver Run Elementary - replacement                  | 96,000            | 96,000            | -                 | -                          | -                             |
| Beaver Run Elementary - water distribution system    | -                 | -                 | -                 | -                          | -                             |
| Chipman Elementary - parking/paving                  | -                 | -                 | -                 | -                          | -                             |
| Delmar Elementary - Ltd systemic renovation          | -                 | -                 | -                 | -                          | -                             |
| Delmar Elementary - Ltd systemic renovation          | -                 | -                 | -                 | -                          | -                             |
| East Salisbury Elementary - Boiler repair            | -                 | -                 | -                 | -                          | -                             |
| East Salisbury Elementary - HVAC                     | -                 | -                 | -                 | -                          | -                             |
| East Salisbury Elementary -- roof renovation         | -                 | -                 | -                 | -                          | -                             |
| Glen Ave. Elementary - HVAC Phase 2                  | -                 | -                 | -                 | -                          | -                             |
| Glen Ave. Elementary - Window/Door Replacement       | -                 | -                 | -                 | -                          | -                             |
| Mardela Middle & High - fields and grounds           | -                 | -                 | -                 | -                          | -                             |
| Mardela Middle & High - track                        | -                 | -                 | -                 | -                          | -                             |
| Parkside High - Ltd systemic renovation/Mech Plant   | 2,257             | -                 | -                 | -                          | -                             |
| Pinehurst Elementary - ASP cooling tower replacement | -                 | -                 | -                 | -                          | -                             |
| Pinehurst Elementary - partial roof renovation       | -                 | -                 | -                 | -                          | -                             |
| Pinehurst Elementary - HVAC                          | -                 | -                 | -                 | -                          | -                             |
| Pittsville Elementary & Middle - systemic renovation | -                 | -                 | -                 | -                          | -                             |
| West Salisbury Elementary - replacement              | -                 | -                 | -                 | -                          | -                             |
| Wicomico Middle - HVAC renovation                    | -                 | -                 | -                 | -                          | -                             |
| Wicomico High - HVAC Renovation                      | -                 | -                 | -                 | -                          | -                             |
| Salisbury Middle - HVAC Renovation                   | -                 | -                 | -                 | -                          | 299,300                       |
| All Facilities - Security Initiative                 | -                 | -                 | -                 | -                          | -                             |
| All Schools - Energy Efficiency initiatives          | 25,668            | 64,260            | -                 | 20,000                     | 20,000                        |
| Technology equipment and infrastructure              | 433,069           | 245,497           | 375,140           | 350,000                    | 350,000                       |
| <b>Total SCSF/Other</b>                              | <b>556,994</b>    | <b>405,757</b>    | <b>375,140</b>    | <b>370,000</b>             | <b>669,300</b>                |
| <b>Total Projects Funded</b>                         | <b>12,890,228</b> | <b>26,127,823</b> | <b>19,800,310</b> | <b>45,068,625</b>          | <b>18,044,082</b>             |



**WICOMICO COUNTY BOARD OF EDUCATION  
CAPITAL PROJECTS FUND  
CIP - BUDGET PROJECTION**

|  | <b>Restated<br/>Budget<br/>2022-23</b> | <b>Approved<br/>Budget<br/>2023-24</b> | <b>Forecast <sup>1</sup><br/>2024-25</b> | <b>Forecast <sup>1</sup><br/>2025-26</b> | <b>Forecast <sup>1</sup><br/>2026-27</b> | <b>Forecast <sup>1</sup><br/>2027-28</b> |
|--|--|--|--|--|--|--|
| Beginning Fund Balance                       | <u>\$1,964,860</u>                     | <u>\$464,860</u>                       | <u>\$0</u>                               | <u>\$0</u>                               | <u>\$0</u>                               | <u>\$0</u>                               |
| <b><u>Revenue</u></b>                        |  |  |  |  |  |  |
| State Funds                                  | \$33,109,625                           | \$7,147,782                            | \$83,172,985                             | \$29,918,000                             | \$13,247,000                             | \$2,807,000                              |
| County Funds                                 | \$11,589,000                           | \$10,227,000                           | 70,652,532                               | \$40,985,500                             | \$14,629,300                             | \$11,163,800                             |
| Other Funds                                  | \$370,000                              | \$669,300                              | \$0                                      | \$0                                      | \$0                                      | \$0                                      |
| Transfer to School Construction Savings Fund | \$0                                    | \$0                                    | \$0                                      | \$0                                      | \$0                                      | \$0                                      |
| Appropriation from Fund Balance              | <u>\$1,500,000</u>                     | <u>\$464,860</u>                       | <u>\$0</u>                               | <u>\$0</u>                               | <u>\$0</u>                               | <u>\$0</u>                               |
| <b>Total</b>                                 | <u>\$46,568,625</u>                    | <u>\$18,508,942</u>                    | <u>\$153,825,517</u>                     | <u>\$70,903,500</u>                      | <u>\$27,876,300</u>                      | <u>\$13,970,800</u>                      |
| <b><u>Expenditures</u></b>                   |  |  |  |  |  |  |
| Buildings & additions                        | \$35,915,508                           | \$13,780,920                           | \$48,727,532                             | \$40,133,000                             | \$13,280,000                             | \$7,000,000                              |
| Systemic Renovations                         | <u>\$10,653,117</u>                    | <u>\$4,728,022</u>                     | <u>\$105,097,985</u>                     | <u>\$30,770,500</u>                      | <u>\$14,596,300</u>                      | <u>\$6,970,800</u>                       |
| <b>Total</b>                                 | <u>\$46,568,625</u>                    | <u>\$18,508,942</u>                    | <u>\$153,825,517</u>                     | <u>\$70,903,500</u>                      | <u>\$27,876,300</u>                      | <u>\$13,970,800</u>                      |
| Percentage Incr(Decr) over prior year        |  | -60.25%                                | 731.09%                                  | -53.91%                                  | -60.68%                                  | -49.88%                                  |
| Ending Fund Balance                          | <u>\$464,860</u>                       | <u>\$0</u>                             | <u>\$0</u>                               | <u>\$0</u>                               | <u>\$0</u>                               | <u>\$0</u>                               |

**Forecast <sup>1</sup>** based upon Wicomico County Board of Education Capital Improvement Plan approved 11/15/2022



|   |
|---|
| <p align="center"><b>FY 2024 - 2028 CAPITAL IMPROVEMENT PLAN</b><br/> <b>WICOMICO COUNTY FUNDS ONLY</b></p> |
|---|

| School / Project Title                             | FY24      | FY25       | FY26       | FY27      | FY28      |
|--|-----------|------------|------------|-----------|-----------|
| Beaver Run Elementary - replacement                | -         | -          | -          | -         | -         |
| Delmar Elementary - addition                       | -         | 100,000    | -          | -         | -         |
| Delmar Elementary - limited/systemic renovation    | -         | -          | -          | -         | -         |
| Delmar Elementary - windows/doors/hardware         | -         | -          | -          | -         | -         |
| Delmar Elementary - Paving                         | -         | 80,000     | -          | -         | -         |
| Delmar Elementary - HVAC Upgrade                   | -         | -          | -          | -         | -         |
| Delmar Elementary - Roof                           | -         | -          | -          | 128,000   | -         |
| East Salisbury Elementary - limited renovation     | -         | -          | 75,000     | 500,000   | 7,000,000 |
| East Salisbury Elementary - HVAC/systemic renov    | -         | -          | -          | -         | -         |
| East Salisbury Elementary - lighting systems       | -         | 322,000    | -          | -         | -         |
| East Salisbury Elementary - plumbing               | 811,000   | 500,000    | -          | -         | -         |
| East Salisbury Elementary - security/fire alarm    | -         | -          | -          | -         | -         |
| East Salisbury Elementary - windows/doors/hardw    | -         | -          | -          | -         | -         |
| Fruitland Primary - HVAC                           | -         | 1,031,000  | -          | -         | -         |
| Fruitland Primary - replacement - studies/planning | 1,300,000 | 20,500,000 | 20,500,000 | 7,054,000 | -         |
| Fruitland Primary - lighting systems               | -         | -          | 302,000    | -         | -         |
| Fruitland Primary - Plumbing                       | -         | -          | 1,397,000  | -         | -         |
| Fruitland Primary - Windows/Doors/Hdwr             | -         | -          | 478,500    | -         | -         |
| Fruitland Primary - Roof                           | -         | -          | 307,000    | 0         | -         |
| Fruitland Primary - security/fire alarm            | -         | -          | 315,000    | -         | -         |
| Fruitland Intermediate - HVAC                      | -         | 315,000    | -          | -         | -         |
| Fruitland Intermediate - lighting systems          | -         | 954,000    | -          | -         | -         |
| Fruitland Intermediate - security/fire alarm       | -         | -          | -          | -         | -         |
| Fruitland Intermediate - windows/doors/hardware    | -         | 1,329,000  | -          | -         | -         |
| Fruitland Intermediate - Gen. Carpentry            | -         | -          | -          | -         | -         |
| Fruitland Intermediate - Plumbing                  | -         | -          | 479,000    | -         | -         |
| Glen Ave Elementary - HVAC                         | -         | -          | -          | -         | -         |
| Glen Ave Elementary - lighting systems             | -         | -          | -          | -         | -         |
| Glen Ave Elementary - security/fire alarm          | -         | 322,000    | -          | -         | -         |
| Glen Ave Elementary - windows/doors/hardware       | -         | -          | -          | -         | -         |
| Glen Ave Elementary - Plumbing                     | -         | -          | 1,754,000  | -         | -         |
| Glen Ave Elementary - Studies/Planning             | 75,000    | 5,000,000  | -          | -         | -         |
| Glen Ave Elementary - Pving/Parking Lot            | 1,831,000 | -          | -          | -         | -         |
| Glen Ave Elementary - Mechanical                   | -         | -          | -          | -         | -         |
| Northwestern Elementary - parking/paving           | -         | -          | 1,152,000  | -         | -         |
| Northwestern Elementary - Studies/Planning         | -         | 55,000     | 1,664,000  | -         | -         |
| Northwestern Elementary - HVAC                     | -         | -          | -          | -         | -         |
| Northwestern Elementary - lighting systems         | -         | -          | 1,127,000  | -         | -         |
| Northwestern Elementary - plumbing                 | -         | -          | 857,000    | -         | -         |
| Northwestern Elementary - security/fire alarm      | -         | -          | 525,000    | -         | -         |
| Northwestern Elementary - windows/doors/hardwa     | -         | -          | 1,044,000  | -         | -         |
| Northwestern Elementary - roof                     | -         | -          | -          | 166,000   | -         |
| Pemberton Elementary - roof renovation             | -         | -          | -          | -         | -         |
| Pemberton Elementary - HVAC renovation             | -         | -          | -          | 571,000   | -         |
| Pinehurst Elementary - multiple systemic renovatic | -         | -          | -          | -         | -         |
| Pinehurst Elementary -Paving/Parking Lot           | -         | -          | 300,000    | -         | -         |
| Pinehurst Elementary - elevators/conveying         | -         | -          | -          | -         | -         |
| Pinehurst Elementary - HVAC                        | -         | -          | -          | -         | -         |
| Pinehurst Elementary - lighting systems            | -         | -          | -          | -         | -         |
| Pinehurst Elementary - security/fire alarm         | -         | 521,000    | -          | -         | -         |
| Pinehurst Elementary - windows/doors/hardware      | -         | -          | -          | -         | -         |
| Pinehurst Elementary - Parking Lot                 | -         | -          | -          | -         | -         |
| Pinehurst Elementary - Plumbing                    | -         | -          | -          | 1,691,000 | -         |
| Pittsville Elementary & Middle - plumbing          | -         | -          | -          | -         | -         |
| Pittsville Elementary & Middle - Roof              | -         | -          | 150,000    | -         | -         |
| Pittsville Elementary & Middle - Security          | -         | 396,000    | -          | -         | -         |
| Chipman Elementary - parking/paving                | -         | -          | -          | -         | -         |
| Chipman Elementary - HVAC                          | -         | -          | -          | -         | -         |
| Chipman Elementary - lighting systems              | -         | -          | -          | -         | -         |
| Chipman Elementary - plumbing                      | -         | -          | 923,000    | -         | -         |
| Chipman Elementary - security/fire alarm           | -         | 251,000    | -          | -         | -         |
| Chipman Elementary - sprinkler                     | -         | 540,000    | -          | -         | -         |
| Chipman Elementary - windows/doors/hardware        | -         | -          | -          | -         | -         |
| Westside Primary - addition - studies/planning     | -         | 60,000     | 1,908,000  | -         | -         |



**FY 2024 - 2028 CAPITAL IMPROVEMENT PLAN**  
**WICOMICO COUNTY FUNDS ONLY**

| School / Project Title                               | FY24              | FY25              | FY26              | FY27              | FY28              |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Westside Primary - general carpentry/systemic renov  | -                 | -                 | -                 | 437,300           | -                 |
| Westside Primary - Retrofit - Gen. Carpentry         | -                 | -                 | -                 | -                 | 473,000           |
| Westside Primary - Plumbing                          | -                 | -                 | -                 | -                 | 840,000           |
| Westside Primary - HVAC                              | -                 | -                 | -                 | -                 | -                 |
| Westside Intermediate - roof                         | -                 | -                 | -                 | -                 | -                 |
| Westside Intermediate - HVAC                         | -                 | 690,000           | -                 | -                 | -                 |
| Willards Elementary - HVAC                           | -                 | -                 | 650,000           | -                 | -                 |
| Morris St. Facility - HVAC                           | -                 | 924,000           | -                 | -                 | -                 |
| Morris St. Facility - Windows/Doors/Hardware         | -                 | 489,000           | -                 | -                 | -                 |
| Bennett Auditorium - HVAC                            | -                 | -                 | -                 | -                 | 750,800           |
| J M Bennett High - addition - studies/planning       | -                 | -                 | -                 | -                 | -                 |
| J M Bennett High - fields and grounds                | -                 | 1,000,000         | -                 | -                 | -                 |
| Mardela Middle & High - replacement - constructio    | 6,769,000         | 1,472,532         | -                 | -                 | -                 |
| Mardela Middle & High - parking/paving               | -                 | -                 | -                 | -                 | -                 |
| Mardela Middle & High - special initiative - science | -                 | -                 | -                 | -                 | -                 |
| Mardela Middle & High - HVAC                         | -                 | -                 | -                 | -                 | -                 |
| Mardela Middle & High - lighting systems             | -                 | -                 | -                 | -                 | -                 |
| Mardela Middle & High - plumbing                     | -                 | -                 | -                 | -                 | -                 |
| Mardela Middle & High - windows/doors/hardware       | -                 | -                 | -                 | -                 | -                 |
| Parkside High - addition - studies/planning          | -                 | -                 | -                 | -                 | -                 |
| Parkside High - fields and grounds                   | -                 | 2,364,000         | -                 | -                 | -                 |
| Parkside High - electrical                           | -                 | -                 | -                 | -                 | -                 |
| Parkside High - special initiative - science         | -                 | -                 | 958,000           | -                 | -                 |
| Parkside High - roof renovation                      | 1,208,000         | -                 | -                 | -                 | -                 |
| Parkside High - Windows/Doors/Hardware               | -                 | -                 | 460,000           | -                 | -                 |
| Parkside CTE - Retrofit - Studies/Planning           | -                 | 150,000           | -                 | -                 | -                 |
| Parkside CTE - HVAC                                  | -                 | 817,000           | -                 | -                 | -                 |
| Wicomico Middle - Roof                               | 400,000           | -                 | -                 | -                 | -                 |
| Wicomico Middle - fields and grounds                 | -                 | -                 | -                 | -                 | -                 |
| Wicomico Middle - HVAC                               | -                 | 518,000           | -                 | -                 | -                 |
| Wicomico Middle - lighting systems                   | -                 | -                 | -                 | -                 | -                 |
| Wicomico Middle - plumbing                           | -                 | 3,695,000         | -                 | -                 | -                 |
| Wicomico Middle - windows/doors/hardware             | -                 | 1,485,000         | -                 | -                 | -                 |
| Wicomico Middle - Parking Lot                        | -                 | 80,000            | -                 | -                 | -                 |
| Wicomico Middle - Security/Fire Alarm                | -                 | 652,000           | -                 | -                 | -                 |
| Wicomico High - fields and grounds                   | -                 | -                 | -                 | -                 | -                 |
| Wicomico High - special initiative - science         | -                 | 126,000           | -                 | -                 | -                 |
| Wicomico High - HVAC                                 | -                 | -                 | -                 | -                 | -                 |
| Wicomico High - lighting systems                     | -                 | 5,445,000         | -                 | -                 | -                 |
| Wicomico High - plumbing                             | -                 | 750,000           | 1,000,000         | 1,250,000         | -                 |
| Wicomico High - roof renovation                      | 950,000           | -                 | -                 | -                 | -                 |
| Wicomico High - windows/doors/hardware               | -                 | 700,000           | -                 | -                 | -                 |
| Wicomic High - Security/Fire Alarm                   | -                 | 941,000           | -                 | -                 | -                 |
| Salisbury Middle - parking/paving                    | -                 | 977,000           | -                 | -                 | -                 |
| Salisbury Middle - HVAC                              | 1,000,000         | 2,659,000         | -                 | -                 | -                 |
| 101 Support Complex - HVAC                           | -                 | 3,125,000         | -                 | -                 | -                 |
| 101 Support Complex - Windows/Doors/Hardware         | -                 | -                 | 560,000           | -                 | -                 |
| 101 Support Complex - Roof Renovation                | -                 | -                 | -                 | 732,000           | -                 |
| Facility Building - HVAC                             | 1,600,000         | -                 | -                 | -                 | -                 |
| Stadium/Field House - retrofit - bleachers           | -                 | 500,000           | -                 | -                 | -                 |
| Stadium/Field House - fields and grounds             | -                 | -                 | -                 | -                 | -                 |
| All Schools - special initiatives - electrical       | 350,000           | 350,000           | 350,000           | 350,000           | 350,000           |
| All Schools - special initiatives - safety           | -                 | 750,000           | 750,000           | 750,000           | 750,000           |
| All Schools - special initiatives - technology       | -                 | 500,000           | 500,000           | 500,000           | 500,000           |
| All Schools - Regulatory & ADA Compliance projec     | -                 | -                 | -                 | -                 | -                 |
| All Schools - Regulatory & ADA Compliance projec     | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           |
| Northgate Offices - Retrofit                         | 150,000           | -                 | -                 | -                 | -                 |
| Facility Warehouse                                   | -                 | -                 | -                 | -                 | -                 |
| Site/Ground Warehouse                                | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL - County Funds ONLY</b>                     | <b>16,944,000</b> | <b>63,935,532</b> | <b>40,985,500</b> | <b>14,629,300</b> | <b>11,163,800</b> |



## **FOOD SERVICE FUND**

The Food Service Fund is the only operation within the school system accounted for as a proprietary fund. The Board follows generally accepted governmental accounting standards as promulgated by the Governmental Accounting Standards Board (GASB) in accounting for this proprietary fund as an enterprise fund. An enterprise fund is one in which fees are charged to external users for goods or services and such fees represent a large portion of the income derived for operations.



**WICOMICO COUNTY BOARD OF EDUCATION  
FOOD SERVICE FUND  
APPROVED BUDGET  
FY 2023-2024**

**FINANCIAL SUMMARY - FOOD SERVICE FUND**

| Revenue  | Actual<br>2019-20   | Actual<br>2020-21   | Actual<br>2021-22    | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|--|---------------------|---------------------|----------------------|---------------------------------|---------------------------------|---|--------------|
|  |                     |                     |                      |                                 |                                 | \$                                      | %            |
| Local Sources  | \$ 886,674          | \$ 192,019          | \$ 157,027           | \$ 167,234                      | \$ 175,596                      | \$ 8,362                                | 5.00%        |
| State Sources  | 228,284             | 240,425             | 338,510              | 360,513                         | 378,539                         | 18,026                                  | 5.00%        |
| Federal Sources  | 5,788,077           | 3,682,731           | 11,203,384           | 7,973,036                       | 8,770,339                       | 797,303                                 | 10.00%       |
| Other Resources - transfer from<br>General Fund                            | 150,000             | -                   | -                    | -                               | -                               | -                                       | 0.00%        |
| Appropriation from Fund Balance  | -                   | -                   | -                    | 999,563                         | 457,795                         | (541,768)                               | -54.20%      |
| One-Time Appropriation from Fund<br>Balance-Small Equipment<br>Replacement | -                   | -                   | -                    | -                               | -                               | -                                       | 0.00%        |
| One-Time Appropriation from Fund<br>Balance-Large Equipment<br>Replacement | -                   | -                   | -                    | 50,000                          | 50,000                          | -                                       | 0.00%        |
| <b>Total Revenue</b>   | <b>\$ 7,053,035</b> | <b>\$ 4,115,175</b> | <b>\$ 11,698,921</b> | <b>\$ 9,550,346</b>             | <b>\$ 9,832,269</b>             | <b>\$ 281,923</b>                       | <b>2.95%</b> |

| Expenditures              | Actual<br>2019-20   | Actual<br>2020-21   | Actual<br>2021-22   | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | FY 2023 - FY 2024<br>Increase(Decrease) |              |
|---------------------------|---------------------|---------------------|---------------------|---------------------------------|---------------------------------|---|--------------|
|                           |                     |                     |                     |                                 |                                 | \$                                      | %            |
| Salaries & Wages          | \$ 2,644,223        | \$ 1,793,868        | \$ 2,917,924        | \$ 3,063,820                    | \$ 3,217,013                    | \$ 153,193                              | 5.00%        |
| Contracted Services       | 114,517             | 119,063             | 143,556             | 146,426                         | 149,355                         | 2,929                                   | 2.00%        |
| Supplies & Materials      | 3,517,413           | 1,694,180           | 4,528,166           | 4,618,730                       | 4,711,104                       | 92,374                                  | 2.00%        |
| Other Charges             | 1,180,495           | 1,011,528           | 1,638,598           | 1,671,370                       | 1,704,797                       | 33,427                                  | 2.00%        |
| Equipment                 | 140,725             | 8,189               | 121,406             | 50,000                          | 50,000                          | -                                       | 0.00%        |
| <b>Total Expenditures</b> | <b>\$ 7,597,373</b> | <b>\$ 4,626,828</b> | <b>\$ 9,349,650</b> | <b>\$ 9,550,346</b>             | <b>\$ 9,832,269</b>             | <b>\$ 281,923</b>                       | <b>2.95%</b> |

|                                       |              |              |              |              |              |             |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|-------------|
| <b>Full-Time Equivalent Positions</b> | <b>96.50</b> | <b>96.50</b> | <b>96.50</b> | <b>96.50</b> | <b>96.50</b> | <b>0.00</b> |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|-------------|

|                               |                     |                     |                     |                     |                     |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 3,104,207</b> | <b>\$ 2,559,869</b> | <b>\$ 2,048,216</b> | <b>\$ 4,397,487</b> | <b>\$ 3,347,924</b> |
| <b>Ending Fund Balance</b>    | <b>\$ 2,559,869</b> | <b>\$ 2,048,216</b> | <b>\$ 4,397,487</b> | <b>\$ 3,347,924</b> | <b>\$ 2,840,129</b> |



## **FINANCIAL PROJECTIONS**

### **Forecasting Assumptions**

- Revenue
- Expense



# WICOMICO COUNTY BOARD OF EDUCATION

## LONG RANGE PLANNING

### GENERAL FUND

Long range for the General Fund is based on historical trends and on assumptions about the future. The assumptions include the following:

#### Revenue

- the state represents the lion-share of funds for the general fund based upon state aid formulas using projected enrollment and wealth

#### Expenditures

- consumer price index
- enrollment
- salary negotiations
- health insurance costs

### SPECIAL REVENUE FUND

Projections for the Special Revenue Fund are based on historical trends in receiving grant funds. Typically, formula driven grants through our state funding agency, Maryland State Department of Education (MSDE), are directed by the Federal budget. While we expect the discontinuance of any new Federal emergency relief grants, WCPS will continue to research and apply for all grant funding available to enhance the education of our students.

### CAPITAL PROJECTS FUND

Projections for the Capital Projects Fund are based on the approved Capital Improvement Plan (CIP) that the Board of Education submits to the Maryland Public School Construction Program (PSCP) and to our local county government.

### FOOD SERVICE FUND

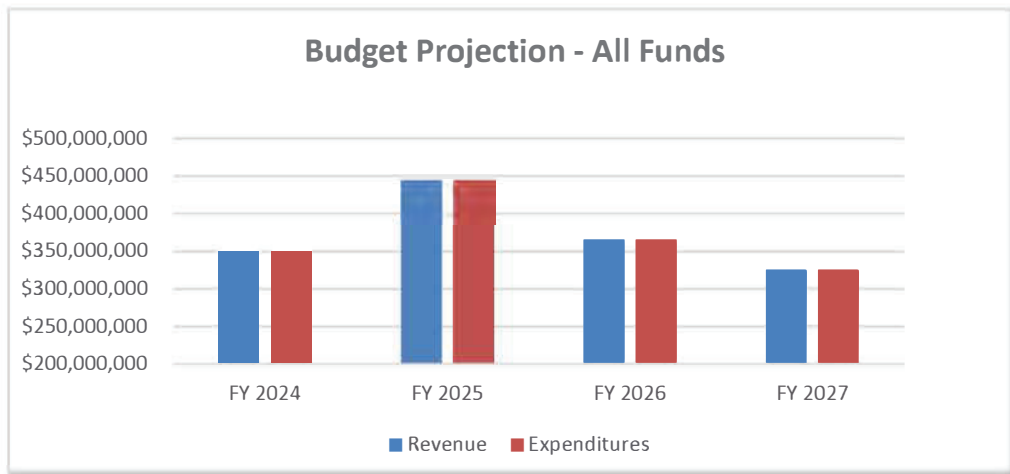
Projections for our Food Service Fund are based upon historical trends and assumptions about student participation, demographics for our free and reduced meals (FARM) participants and changes in the consumer price index impacting various expenses.



# WICOMICO COUNTY BOARD OF EDUCATION

## BUDGET PROJECTION FY 2025 - FY 2027

| Summary of All Funds                      |                       |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
|   | FY24                  | FY25                  | FY26                  | FY27                  |
|   | Approved              | Projection            | Projection            | Projection            |
| <b>Beginning Fund Balance - All Funds</b> | \$ 33,979,260         | \$ 33,006,605         | \$ 32,489,654         | \$ 31,963,365         |
| <b>Revenue</b>                            |                       |                       |                       |                       |
| Local Sources                             | 60,162,024            | 121,779,272           | 92,669,566            | 66,270,768            |
| State Sources                             | 199,958,302           | 282,368,939           | 235,210,390           | 222,407,052           |
| Federal Sources                           | 74,928,335            | 27,885,179            | 28,253,489            | 28,531,627            |
| Other Sources                             | 13,278,888            | 10,664,554            | 9,187,200             | 7,702,166             |
| Appropriation from Fund Balance           | 972,655               | 516,951               | 526,289               | 535,815               |
| <b>Total Revenue</b>                      | <b>\$ 349,300,204</b> | <b>\$ 443,214,895</b> | <b>\$ 365,846,934</b> | <b>\$ 325,447,428</b> |
| <b>Expenditures</b>                       |                       |                       |                       |                       |
| Salaries & Wages                          | 175,901,954           | 168,763,971           | 172,088,760           | 173,626,240           |
| Contracted Services                       | 44,731,287            | 71,742,722            | 63,566,731            | 36,906,240            |
| Supplies and Materials                    | 16,928,740            | 14,168,679            | 14,436,938            | 14,613,323            |
| Other Charges                             | 67,022,447            | 64,771,644            | 66,050,143            | 66,646,657            |
| Equipment                                 | 41,980,440            | 121,512,299           | 47,406,271            | 31,337,589            |
| Transfers                                 | 2,735,336             | 2,255,579             | 2,298,091             | 2,317,378             |
| <b>Total Expenditures</b>                 | <b>\$ 349,300,204</b> | <b>\$ 443,214,895</b> | <b>\$ 365,846,934</b> | <b>\$ 325,447,428</b> |
| <b>Ending Fund Balance - All Funds</b>    | <b>\$ 33,006,605</b>  | <b>\$ 32,489,654</b>  | <b>\$ 31,963,365</b>  | <b>\$ 31,427,550</b>  |

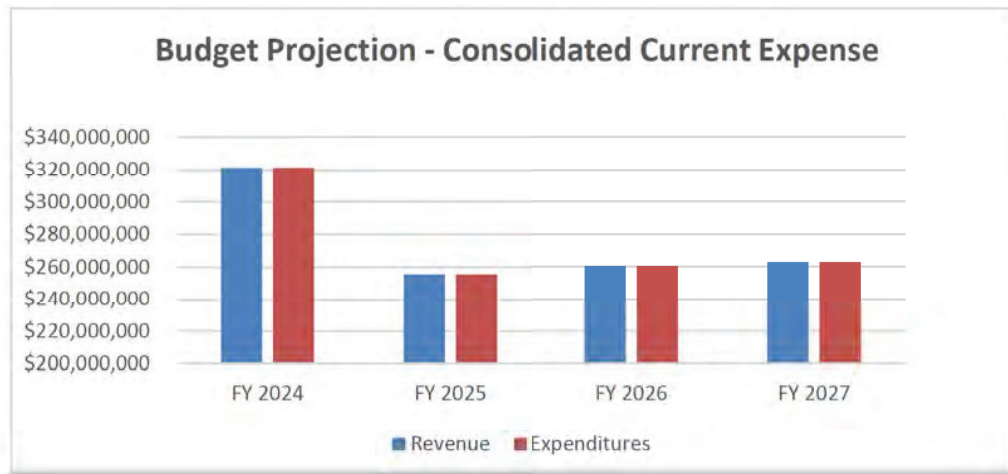




# WICOMICO COUNTY BOARD OF EDUCATION

## BUDGET PROJECTION FY 2025 - FY 2027

| Consolidated Current Expense Fund            |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
|  | FY24                  | FY25                  | FY26                  | FY27                  |
|  | Proposed              | Projection            | Projection            | Projection            |
| <b>Beginning Fund Balance - Consolidated</b> | \$ 31,769,341         | \$ 31,769,341         | \$ 31,769,341         | \$ 31,769,341         |
| <b>Revenue</b>                               |                       |                       |                       |                       |
| Local Sources                                | 49,935,024            | 51,126,740            | 51,684,066            | 51,641,468            |
| State Sources                                | 192,431,981           | 198,809,843           | 204,898,558           | 208,758,343           |
| Federal Sources                              | 66,157,996            | 18,939,433            | 19,128,827            | 19,224,472            |
| Other Sources                                | 12,433,992            | 10,485,446            | 9,004,510             | 7,515,822             |
| <b>Total Revenue</b>                         | <b>\$ 320,958,993</b> | <b>\$ 279,361,464</b> | <b>\$ 284,715,961</b> | <b>\$ 287,140,105</b> |
| <b>Expenditures</b>                          |                       |                       |                       |                       |
| Salaries & Wages                             | 172,684,941           | 165,482,618           | 168,741,780           | 170,212,320           |
| Contracted Services                          | 30,801,032            | 22,862,868            | 23,278,363            | 23,467,765            |
| Supplies and Materials                       | 12,217,616            | 9,363,333             | 9,535,484             | 9,613,839             |
| Other Charges                                | 65,317,650            | 63,032,751            | 64,276,472            | 64,837,513            |
| Equipment                                    | 37,202,418            | 16,364,314            | 16,585,771            | 16,691,289            |
| Transfers                                    | 2,735,336             | 2,255,579             | 2,298,091             | 2,317,378             |
| <b>Total Expenditures</b>                    | <b>\$ 320,958,993</b> | <b>\$ 279,361,464</b> | <b>\$ 284,715,961</b> | <b>\$ 287,140,105</b> |
| <b>Ending Fund Balance - Consolidated</b>    | <b>\$ 31,769,341</b>  | <b>\$ 31,769,341</b>  | <b>\$ 31,769,341</b>  | <b>\$ 31,769,341</b>  |





**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET PROJECTION**

**GENERAL FUND - PROJECTION DETAIL**

|                                      | APPROVED<br>2023-24   | 3-YR PROJECTION       |                       |                       |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                      |                       | PROJECTED<br>2024-25  | PROJECTED<br>2025-26  | PROJECTED<br>2026-27  |
| Beginning Fund Balance               | \$ 30,464,361         | \$ 30,464,361         | \$ 30,464,361         | \$ 30,464,361         |
| <b><u>Revenue</u></b>                |                       |                       |                       |                       |
| Local Appropriation                  | 49,935,024            | 51,126,740            | 51,684,066            | 51,641,468            |
| Other Revenue                        | 11,831,670            | 9,877,101             | 8,390,081             | 6,898,321             |
| State Revenue                        | 188,181,338           | 194,516,694           | 200,562,477           | 204,400,582           |
| <b>Total Revenue</b>                 | <b>\$ 249,948,032</b> | <b>\$ 255,520,535</b> | <b>\$ 260,636,624</b> | <b>\$ 262,940,371</b> |
| <b>% Increase (Decrease)</b>         |                       | <b>2.23%</b>          | <b>2.00%</b>          | <b>0.88%</b>          |
| <b><u>Expenditures by Object</u></b> |                       |                       |                       |                       |
| Salaries & Wages                     | 156,586,868           | 160,077,917           | 163,283,033           | 164,726,279           |
| Contracted Services                  | 18,238,579            | 18,645,202            | 19,018,520            | 19,186,623            |
| Supplies & Materials                 | 7,663,497             | 7,834,352             | 7,991,213             | 8,061,847             |
| Other Charges                        | 59,868,542            | 61,203,290            | 62,428,716            | 62,980,518            |
| Equipment                            | 5,642,819             | 5,768,624             | 5,884,124             | 5,936,134             |
| Transfers                            | 1,947,727             | 1,991,151             | 2,031,018             | 2,048,970             |
| <b>Total Expenditures by Object</b>  | <b>\$ 249,948,032</b> | <b>\$ 255,520,535</b> | <b>\$ 260,636,624</b> | <b>\$ 262,940,371</b> |
| <b>% Increase (Decrease)</b>         |                       | <b>2.23%</b>          | <b>2.00%</b>          | <b>0.88%</b>          |
| Ending Fund Balance                  | \$ 30,464,361         | \$ 30,464,361         | \$ 30,464,361         | \$ 30,464,361         |

**General Fund Assumptions**

**Revenues** (detailed revenue page follows)

Local Appropriations are calculated using the FTE enrollment for the purposes of MOE calculation  
CPI projections impact our Other Local Revenue calculations

**Expenditures**

Salaries and Wages are projected to accommodate negotiations with employee bargaining groups.  
Estimated turnover will partially offset increases.  
Fixed charge projections are calculated to cover the cost of services  
All other expenditures are expected to maintain historical trends



**WICOMICO COUNTY BOARD OF EDUCATION  
UNRESTRICTED CURRENT EXPENSE BUDGET  
BUDGET PROJECTION**

**GENERAL FUND (Unrestricted) - REVENUE PROJECTION**

| <u>SOURCES OF REVENUE</u>                             | 3-YR PROJECTION       |                        |                        |                        |
|---|-----------------------|------------------------|------------------------|------------------------|
|   | APPROVED<br>2023-2024 | PROJECTED<br>2024-2025 | PROJECTED<br>2025-2026 | PROJECTED<br>2026-2027 |
| % Change in CPI (per Bureau Labor Statistics)         | 6.50%                 | 2.00%                  | 2.00%                  | 2.00%                  |
| <u>FTE Enrollment for purposes of MOE calculation</u> | 14,211.50             | 14,402.50              | 14,559.50              | 14,547.50              |
| <u>LOCAL:</u>   |                       |                        |                        |                        |
| County Appropriation                                  | \$ 49,935,024         | \$ 50,606,142          | \$ 51,157,793          | \$ 51,115,629          |
|   | \$ 49,935,024         | \$ 50,606,142          | \$ 51,157,793          | \$ 51,115,629          |
| Other   |                       |                        |                        |                        |
| Non-Resident Tuition                                  | \$ 30,000             | \$ 31,011              | \$ 31,976              | \$ 32,589              |
| Tuition - Summer                                      |                       | \$ -                   | \$ -                   | \$ -                   |
| Tuition - Dual Enrollment                             | \$ -                  | \$ -                   | \$ -                   | \$ -                   |
| Student Fines & Fees                                  | \$ 8,000              | \$ 8,270               | \$ 8,527               | \$ 8,690               |
| ExtraCurricular Participation Fees                    |                       | \$ -                   | \$ -                   | \$ -                   |
| Delaware Tuition Exchange                             | \$ 50,000             | \$ 51,685              | \$ 53,294              | \$ 54,315              |
| CPD Course Fees                                       |                       | \$ -                   | \$ -                   | \$ -                   |
| Fingerprinting Fees                                   | \$ 16,500             | \$ 17,056              | \$ 17,587              | \$ 17,924              |
| Earnings on Investments                               | \$ 150,000            | \$ 155,056             | \$ 159,881             | \$ 162,945             |
| Rental of Facilities                                  | \$ 40,000             | \$ 41,348              | \$ 42,635              | \$ 43,452              |
| Procard Rebate program                                | \$ 14,000             | \$ 14,472              | \$ 14,922              | \$ 15,208              |
| Lease revenue from Cell Tower Contract                | \$ 81,000             | \$ 83,730              | \$ 86,336              | \$ 87,990              |
| Miscellaneous   | \$ 14,000             | \$ 14,472              | \$ 14,922              | \$ 15,208              |
|   | \$ 403,500            | \$ 417,101             | \$ 430,081             | \$ 438,321             |
| <u>STATE: (based on projected enrollment)</u>         |                       |                        |                        |                        |
| Foundation Program                                    | \$ 89,728,776         | \$ 92,753,409          | \$ 95,639,793          | \$ 97,472,186          |
| Compensatory Education                                | \$ 51,795,013         | \$ 53,540,951          | \$ 55,207,087          | \$ 56,264,817          |
| Special Education                                     | \$ 10,501,032         | \$ 10,855,007          | \$ 11,192,803          | \$ 11,407,250          |
| Limited English Proficiency                           | \$ 11,934,953         | \$ 12,337,264          | \$ 12,721,186          | \$ 12,964,915          |
| Transportation  | \$ 6,926,450          | \$ 7,159,931           | \$ 7,382,740           | \$ 7,524,188           |
| Guaranteed Tax Base                                   | \$ 7,779,375          | \$ 8,041,607           | \$ 8,291,853           | \$ 8,450,719           |
| Teacher Salary Grant                                  | \$ 211,045            | \$ 218,159             | \$ 224,948             | \$ 229,258             |
| Pre K   | \$ 6,943,367          | \$ 7,177,418           | \$ 7,400,772           | \$ 7,542,565           |
| Aging Schools   | \$ 106,627            | \$ 106,627             | \$ 106,627             | \$ 106,627             |
| College and Career Readiness                          | \$ 474,324            | \$ 490,313             | \$ 505,571             | \$ 515,257             |
| Transitional Supplemental Instruction                 | \$ 1,650,376          | \$ 1,706,008           | \$ 1,759,097           | \$ 1,792,800           |
| Non Public Placements                                 | \$ 130,000            | \$ 130,000             | \$ 130,000             | \$ 130,000             |
|   | \$ 188,181,338        | \$ 194,516,694         | \$ 200,562,477         | \$ 204,400,582         |
| <u>OTHER:</u>   |                       |                        |                        |                        |
| Interfund Transfers                                   | \$ 1,400,000          | \$ 1,400,000           | \$ 1,400,000           | \$ 1,400,000           |
| Transfers from other LEA's                            | \$ 60,000             | \$ 60,000              | \$ 60,000              | \$ 60,000              |
|   | \$ 1,460,000          | \$ 1,460,000           | \$ 1,460,000           | \$ 1,460,000           |
| <u>PRIOR YEAR'S FUND BALANCE:</u>                     | \$ 9,968,170          | \$ 8,000,000           | \$ 6,500,000           | \$ 5,000,000           |
| <b>TOTAL REVENUE</b>                                  | <b>\$ 249,948,032</b> | <b>\$ 254,999,937</b>  | <b>\$ 260,110,352</b>  | <b>\$ 262,414,532</b>  |



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET PROJECTION**

**SPECIAL REVENUE - PROJECTION DETAIL**

|                                      |           | 3-YR PROJECTION     |                      |                      |                      |
|--------------------------------------|-----------|---------------------|----------------------|----------------------|----------------------|
|                                      |           | APPROVED<br>2023-24 | PROJECTED<br>2024-25 | PROJECTED<br>2025-26 | PROJECTED<br>2026-27 |
| Beginning Fund Balance               | \$        | 1,178,086           | \$ 1,178,086         | \$ 1,178,086         | \$ 1,178,086         |
| <b><u>Revenue</u></b>                |           |                     |                      |                      |                      |
| Federal Funds                        |           | 66,157,996          | 18,939,433           | 19,128,827           | 19,224,472           |
| State Funds                          |           | 4,250,643           | 4,293,149            | 4,336,081            | 4,357,761            |
| Other Sources                        |           | 602,322             | 608,345              | 614,429              | 617,501              |
| <b>Total Revenue</b>                 | <b>\$</b> | <b>71,010,961</b>   | <b>\$23,840,928</b>  | <b>\$24,079,337</b>  | <b>\$ 24,199,734</b> |
| <b>% Increase (Decrease)</b>         |           |                     | <b>-66.43%</b>       | <b>1.00%</b>         | <b>0.50%</b>         |
| <b><u>Expenditures by Object</u></b> |           |                     |                      |                      |                      |
| Salaries & Wages                     |           | 16,098,073          | 5,404,701            | 5,458,748            | 5,486,042            |
| Contracted Services                  |           | 12,562,453          | 4,217,666            | 4,259,843            | 4,281,142            |
| Supplies & Materials                 |           | 4,554,119           | 1,528,981            | 1,544,271            | 1,551,992            |
| Other Charges                        |           | 5,449,108           | 1,829,461            | 1,847,756            | 1,856,995            |
| Equipment                            |           | 31,559,599          | 10,595,690           | 10,701,647           | 10,755,155           |
| Transfers                            |           | 787,609             | 264,429              | 267,073              | 268,408              |
| <b>Total Expenditures by Object</b>  | <b>\$</b> | <b>71,010,961</b>   | <b>\$ 23,840,928</b> | <b>\$ 24,079,337</b> | <b>\$ 24,199,734</b> |
| <b>% Increase (Decrease)</b>         |           |                     | <b>-66.43%</b>       | <b>1.00%</b>         | <b>0.50%</b>         |
| Ending Fund Balance                  | \$        | 1,178,086           | \$ 1,178,086         | \$ 1,178,086         | \$ 1,178,086         |

**Special Revenue Fund Assumptions**

Federal Revenue projections will no longer include ESSER funds

Expenditures are projected to maintain historical trends



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET PROJECTION**

**CAPITAL PROJECTS - PROJECTION DETAIL**

|  |  | 3-YR PROJECTION      |                       |                      |                      |
|--|--|----------------------|-----------------------|----------------------|----------------------|
|  |  | APPROVED<br>2023-24  | PROJECTED<br>2024-25  | PROJECTED<br>2025-26 | PROJECTED<br>2026-27 |
| Beginning Fund Balance                     |  | \$ 464,860           | \$ -                  | \$ -                 | \$ -                 |
| <u>Revenue</u>                             |  |                      |                       |                      |                      |
| State Funds                                |  | 7,147,782            | 83,172,985            | 29,918,000           | 13,247,000           |
| County Funds                               |  | 10,227,000           | 70,652,532            | 40,985,500           | 14,629,300           |
| Other Funds                                |  | 669,300              | -                     | -                    | -                    |
| Other Sources                              |  | -                    | -                     | -                    | -                    |
| Appropriation from Fund Balance            |  | 464,860              | -                     | -                    | -                    |
| <b>Total Revenue</b>                       |  | <b>\$ 18,508,942</b> | <b>\$ 153,825,517</b> | <b>\$ 70,903,500</b> | <b>\$ 27,876,300</b> |
| <b>% Increase (Decrease)</b>               |  | <b>21.39%</b>        | <b>731.09%</b>        | <b>-53.91%</b>       | <b>-60.68%</b>       |
| <u>Expenditures</u>                        |  |                      |                       |                      |                      |
| Contracted Services - Systemic Renovations |  | 4,728,022            | 105,097,985           | 30,770,500           | 14,596,300           |
| Equipment - Buildings & additions          |  | 13,780,920           | 48,727,532            | 40,133,000           | 13,280,000           |
| <b>Total Expenditures</b>                  |  | <b>\$ 18,508,942</b> | <b>\$ 153,825,517</b> | <b>\$ 70,903,500</b> | <b>\$ 27,876,300</b> |
| <b>% Increase (Decrease)</b>               |  | <b>21.39%</b>        | <b>731.09%</b>        | <b>-53.91%</b>       | <b>-60.68%</b>       |
| Ending Fund Balance                        |  | \$ -                 | \$ -                  | \$ -                 | \$ -                 |

**Capital Project Fund Assumptions**

Resources for the Capital Projects Fund proposed budget are restricted or committed to specified purposes as dictated by state or local bond ordinances or grants. Projections represent the reality of what funding resources are needed to accomplish upcoming projects.



**WICOMICO COUNTY BOARD OF EDUCATION  
BUDGET PROJECTION**

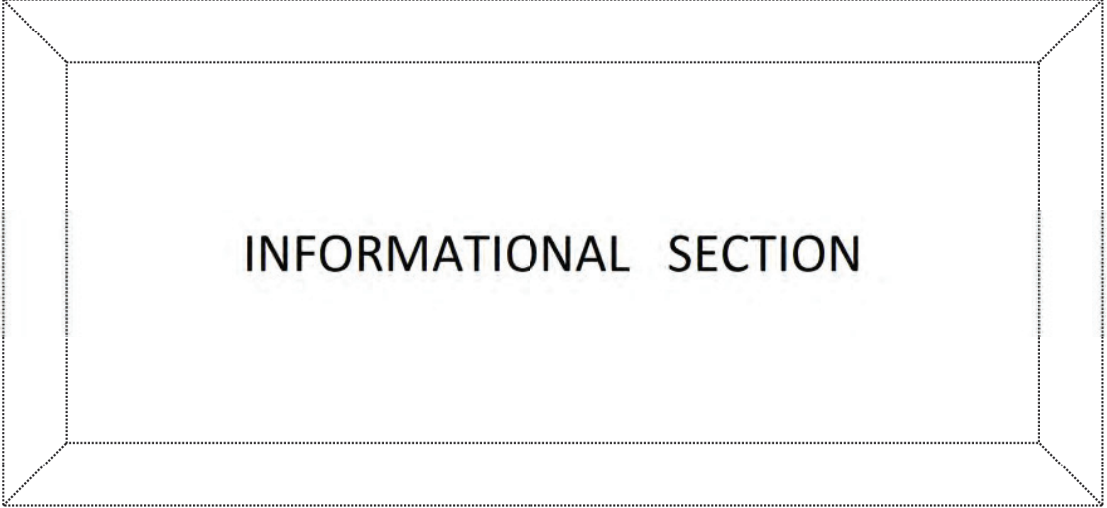
**FOOD SERVICE - PROJECTION DETAIL**

|   |    | 3-YR PROJECTION     |                      |                      |                      |
|---|----|---------------------|----------------------|----------------------|----------------------|
|   |    | APPROVED<br>2023-24 | PROJECTED<br>2024-25 | PROJECTED<br>2025-26 | PROJECTED<br>2026-27 |
| Beginning Fund Balance  | \$ | 3,347,924           | \$ 2,840,129         | \$ 2,323,178         | \$ 1,796,889         |
| <b><u>Revenue</u></b>   |    |                     |                      |                      |                      |
| Student Payments  |    | 175,596             | 179,108              | 182,690              | 186,344              |
| Federal Reimbursements  |    | 8,770,339           | 8,945,746            | 9,124,662            | 9,307,155            |
| State Reimbursements  |    | 378,539             | 386,110              | 393,832              | 401,709              |
| One Time Appropriation from FS Fund Balance - Large Equipment Replacement |    | 50,000              | 50,000               | 50,000               | 50,000               |
| Fund Balance Appropriation  |    | 457,795             | 466,951              | 476,289              | 485,815              |
| Total Revenue   | \$ | 9,832,269           | \$ 10,027,914        | \$ 10,227,473        | \$ 10,431,023        |
| % Increase (Decrease)   |    |                     | 2.00%                | 1.99%                | 1.99%                |
| <b><u>Expenditures</u></b>  |    |                     |                      |                      |                      |
| Salaries & Wages  |    | 3,217,013           | 3,281,353            | 3,346,980            | 3,413,920            |
| Contracted Services   |    | 149,335             | 152,322              | 155,368              | 158,475              |
| Supplies & Materials  |    | 4,711,124           | 4,805,346            | 4,901,454            | 4,999,484            |
| Other Charges   |    | 1,704,797           | 1,738,893            | 1,773,671            | 1,809,144            |
| Equipment   |    | 50,000              | 50,000               | 50,000               | 50,000               |
| Total Expenditures  | \$ | 9,832,269           | \$ 10,027,914        | \$ 10,227,473        | \$ 10,431,023        |
| % Increase (Decrease)   |    |                     | 2.00%                | 1.99%                | 1.99%                |
| Ending Fund Balance   | \$ | 2,840,129           | \$ 2,323,178         | \$ 1,796,889         | \$ 1,261,074         |

**Food Service Fund Assumptions**

Projections reflect historical trends and assumptions about student participation for our free and reduced meals (FARM) program and changes in the consumer price index (CPI)





## INFORMATIONAL SECTION



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## INFORMATIONAL SECTION

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The Board of Education of Wicomico County is established in accordance with the Maryland Education Article Title 3. Each county board is a body politic and corporate by name – Board of Education of Wicomico County. A county board has perpetual existence; may sue and be sued and may have use, alter or abandon a common seal. However, as mentioned previously, the Wicomico County Board of Education (WCBOE) has no taxing authority. Resources to fund all governmental funds come from the federal, state and local governments. Likewise, the WCBOE has no authority to borrow funds. Consequently, the Board has no Debt Service Fund.



## **STUDENT ENROLLMENT**

Enrollment trends and projections are an important tool during the budget development process as they directly affect revenue calculations, staffing levels, transportation and facility needs.



**WICOMICO COUNTY BOARD OF EDUCATION  
ENROLLMENT ANALYSIS  
FY 2023**

**Enrollment per MSDE, Division of Accountability, Assessment and Data Systems**

Total # Students Enrolled per MSDE Enrollment Data Collection form

Less:

Y3 and Pre-K students  
Evening High School Enrollment not eligible  
Part-time students/adjustments  
Del. Students attending Wicomico Schools  
Other non-eligible

Total Enrollment Grades K-12 per MSDE enrollment report

Plus: SEED students

Schools Near County Lines - Md Students at Delmar Jr/Sr HS (reported separately to MSDE)

Total Enrollment

| ENROLLMENT USED FOR: |                  |                        |
|----------------------|------------------|------------------------|
| HEAD<br>COUNT        | STATE<br>AID     | SCHOOL<br>Construction |
| 9/30/2022            | 9/30/2022        | 9/30/2022              |
| 14,900.00            | 14,900.00        | 14,900.00              |
|                      | (750.00)         | (117.00)               |
|                      | (5.50)           | (26.00)                |
|                      | (479.00)         |                        |
|                      | (64.00)          |                        |
| 14,900.00            | 13,601.50        | 14,757.00              |
|                      | 5.00             |                        |
|                      | 605.00           |                        |
| <b>14,900.00</b>     | <b>14,211.50</b> | <b>14,757.00</b>       |

|   |   |   |
|---|---|---|
| Used in many WCPS internal reports and publications and in some MSDE releases | Used by MSDE to calculate State Aid. Also used by Dept. of Legislative Services and MSDE for many statistical calculations reflected in many Publications | Used by the State Public School Construction Program & the IAC for State Rated Capacity calculations. In all CIP & Educational Facilities Master Plan reports |
|---|---|---|



# Wicomico County Schools Enrollment

School Year 2022-2023

Final September 2022

Total Elementary: 7445  
Total Secondary: 7338  
Sub-Total: 14783  
Prekindergarten Y3: 117  
Total: 14900  
Previous Year Total: 14664

## Elementary Schools

| School                      | Y3  | Pre-K | K    | 1st  | 2nd  | 3rd  | 4th  | 5th  | Total | Previous Year Total | FTE | Previous Year FTE |
|-----------------------------|-----|-------|------|------|------|------|------|------|-------|---------------------|-----|-------------------|
| Beaver Run                  | 17  | 100   | 184  | 202  | 166  |      |      |      | 669   | 641                 |     | 500               |
| Chipman                     | 34  | 59    | 99   | 104  |      |      |      |      | 296   | 252                 |     | 180               |
| Delmar                      |     | 57    | 139  | 188  | 165  | 145  | 164  |      | 858   | 894                 |     | 381               |
| East Salisbury              |     |       |      |      |      | 147  | 146  | 128  | 421   | 397                 |     | 395               |
| Fruitland Primary           | 34  | 75    | 135  | 109  | 122  |      |      |      | 475   | 438                 |     | 330               |
| Fruitland Intermediate      |     |       |      |      |      | 112  | 130  | 151  | 393   | 400                 |     | 399               |
| Glen Avenue                 |     |       |      |      | 91   | 96   | 103  | 89   | 379   | 409                 |     | 404               |
| North Salisbury             |     |       |      |      |      | 161  | 171  | 173  | 505   | 471                 |     | 466               |
| Northwestern                |     | 34    | 49   | 50   | 58   | 50   | 48   | 52   | 341   | 332                 |     | 304               |
| Pemberton                   | 17  | 73    | 84   | 79   | 78   | 76   | 62   | 77   | 546   | 507                 |     | 431               |
| Pinehurst                   |     | 40    | 73   | 79   | 76   | 78   | 85   | 55   | 486   | 479                 |     | 436               |
| Pittsville Elementary       |     |       |      |      |      |      | 64   | 70   | 134   | 119                 |     | 119               |
| Prince Street               |     | 78    | 123  | 134  | 139  | 128  | 126  | 126  | 854   | 782                 |     | 696               |
| West Salisbury              | 15  | 67    | 80   | 99   | 100  |      |      |      | 361   | 317                 |     | 252               |
| Westside Primary            |     | 38    | 65   | 89   |      |      |      |      | 192   | 187                 |     | 149               |
| Westside Intermediate       |     |       |      |      | 76   | 86   | 81   | 100  | 343   | 340                 |     | 340               |
| Willards                    |     | 39    | 70   | 67   | 66   | 67   |      |      | 309   | 276                 |     | 245               |
| Total Enrollment Elementary | 117 | 660   | 1101 | 1200 | 1137 | 1146 | 1180 | 1021 | 7562  | 7241                | 0   | 6027              |
| Previous Year               | 157 | 559   | 1081 | 1081 | 1114 | 1147 | 1112 | 990  | 7241  |                     |     |                   |

## Secondary Schools

| School                     | 6th  | 7th  | 8th  | 9th  | 10th | 11th | 12th | Total | Previous Year Total | FTE  | Previous Year FTE |
|----------------------------|------|------|------|------|------|------|------|-------|---------------------|------|-------------------|
| Bennett Middle             | 280  | 316  | 309  | 1    |      |      |      | 906   | 952                 |      | 940               |
| Bennett Senior             |      |      |      | 427  | 353  | 291  | 272  | 1343  | 1333                |      | 1288.5            |
| Mardela                    | 85   | 124  | 97   | 118  | 91   | 94   | 82   | 691   | 728                 |      | 726               |
| Parkside                   |      |      |      | 331  | 319  | 278  | 232  | 1160  | 1136                |      | 1113.25           |
| Pittsville Middle          | 57   | 64   | 74   |      |      |      |      | 195   | 235                 |      | 234               |
| Salisbury Middle           | 295  | 307  | 271  |      |      |      |      | 873   | 900                 |      | 885               |
| Wicomico Middle            | 269  | 267  | 283  |      |      |      |      | 819   | 824                 |      | 809               |
| Wicomico Evening High      |      |      |      | 2    | 3    | 5    | 16   | 26    | 61                  |      | 47.25             |
| Wicomico High              |      |      |      | 409  | 371  | 249  | 296  | 1325  | 1254                |      | 1201              |
| Total Enrollment Secondary | 986  | 1078 | 1034 | 1288 | 1137 | 917  | 898  | 7338  | 7423                | 0.00 | 7244.00           |
| Previous Year              | 1073 | 1053 | 1122 | 1298 | 955  | 945  | 977  | 7423  |                     |      |                   |
| Grand Total                | 1646 | 2179 | 2234 | 2425 | 2283 | 2097 | 1919 | 14900 | 14664               | 0.00 | 13271.00          |



**STATEWIDE ENROLLMENT COMPARISON**  
**Total Enrollment: Maryland Public Schools**  
**September 30, 2013 - September 30, 2022**  
**Ranked by % Change 2013-2022**

| Rank | Local Unit                    | 2013           | 2022           | # Change<br>2013 - 2022 | % Change<br>2013 - 2022 |
|------|-------------------------------|----------------|----------------|-------------------------|-------------------------|
| 1    | Frederick                     | 40,648         | 46,899         | 6,251                   | 15.4 %                  |
| 2    | Howard                        | 52,806         | 57,676         | 4,870                   | 9.2 %                   |
| 3    | Anne Arundel                  | 78,489         | 84,452         | 5,963                   | 7.6 %                   |
| 4    | Montgomery                    | 151,295        | 160,554        | 9,259                   | 6.1 %                   |
| 5    | Prince George's               | 125,136        | 131,143        | 6,007                   | 4.8 %                   |
| 6    | Charles                       | 26,455         | 27,598         | 1,143                   | 4.3 %                   |
| 7    | Wicomico                      | 14,431         | 14,900         | 469                     | 3.2 %                   |
| 8    | Worcester                     | 6,649          | 6,841          | 192                     | 2.9 %                   |
| 9    | Baltimore                     | 108,191        | 111,083        | 2,892                   | 2.7 %                   |
| 10   | Caroline                      | 5,545          | 5,667          | 122                     | 2.2 %                   |
| 11   | Harford                       | 37,842         | 38,037         | 195                     | 0.5 %                   |
| 12   | Talbot                        | 4,537          | 4,523          | (14)                    | (0.3) %                 |
| 13   | Washington                    | 22,495         | 22,297         | (198)                   | (0.9) %                 |
| 14   | St. Mary's                    | 17,841         | 17,493         | (348)                   | (2.0) %                 |
| 15   | Carroll                       | 26,331         | 25,787         | (544)                   | (2.1) %                 |
| 16   | Queen Anne's                  | 7,716          | 7,387          | (329)                   | (4.3) %                 |
| 17   | Calvert                       | 16,221         | 15,461         | (760)                   | (4.7) %                 |
| 18   | Cecil                         | 15,824         | 15,047         | (777)                   | (4.9) %                 |
| 19   | Dorchester                    | 4,766          | 4,523          | (243)                   | (5.1) %                 |
| 20   | Somerset                      | 2,945          | 2,773          | (172)                   | (5.8) %                 |
| 21   | Allegany                      | 8,872          | 8,181          | (691)                   | (7.8) %                 |
| 22   | Garrett                       | 3,886          | 3,500          | (386)                   | (9.9) %                 |
| 23   | Baltimore City                | 84,730         | 75,995         | (8,735)                 | (10.3) %                |
| 24   | Kent                          | 2,117          | 1,751          | (366)                   | (17.3) %                |
|      | <b>Total State Enrollment</b> | <b>865,768</b> | <b>889,568</b> | <b>23,800</b>           | <b>2.7 %</b>            |

Source: MSDE - Department of Assessment, Accountability and Information Technology



**STATEWIDE ENROLLMENT COMPARISON**  
**Total Enrollment: Maryland Public Schools**  
**September 30, 2021 - September 30, 2022**  
**Ranked by % Change 2021-2022**

| Rank                          | Local Unit      | 2021           | 2022           | # Change<br>2021 - 2022 | % Change<br>2021 - 2022 |
|-------------------------------|-----------------|----------------|----------------|-------------------------|-------------------------|
| 1                             | Frederick       | 45,220         | 46,899         | 1,679                   | 3.7 %                   |
| 2                             | Carroll         | 25,054         | 25,787         | 733                     | 2.9 %                   |
| 3                             | Charles         | 26,875         | 27,598         | 723                     | 2.7 %                   |
| 4                             | Caroline        | 5,551          | 5,667          | 116                     | 2.1 %                   |
| 5                             | Prince George's | 128,777        | 131,143        | 2,366                   | 1.8 %                   |
| 6                             | Cecil           | 14,780         | 15,047         | 267                     | 1.8 %                   |
| 7                             | Wicomico        | 14,664         | 14,900         | 236                     | 1.6 %                   |
| 8                             | Anne Arundel    | 83,163         | 84,452         | 1,289                   | 1.5 %                   |
| 9                             | Montgomery      | 158,231        | 160,554        | 2,323                   | 1.5 %                   |
| 10                            | Somerset        | 2,741          | 2,773          | 32                      | 1.2 %                   |
| 11                            | Howard          | 57,325         | 57,676         | 351                     | 0.6 %                   |
| 12                            | Allegany        | 8,132          | 8,181          | 49                      | 0.6 %                   |
| 13                            | Washington      | 22,171         | 22,297         | 126                     | 0.6 %                   |
| 14                            | Worcester       | 6,803          | 6,841          | 38                      | 0.6 %                   |
| 15                            | Calvert         | 15,407         | 15,461         | 54                      | 0.4 %                   |
| 16                            | Harford         | 37,920         | 38,037         | 117                     | 0.3 %                   |
| 17                            | St. Mary's      | 17,480         | 17,493         | 13                      | 0.1 %                   |
| 18                            | Baltimore       | 111,139        | 111,083        | (56)                    | (0.1) %                 |
| 19                            | Garrett         | 3,502          | 3,500          | (2)                     | (0.1) %                 |
| 20                            | Talbot          | 4,533          | 4,523          | (10)                    | (0.2) %                 |
| 21                            | Queen Anne's    | 7,440          | 7,387          | (53)                    | (0.7) %                 |
| 22                            | Dorchester      | 4,573          | 4,523          | (50)                    | (1.1) %                 |
| 23                            | Kent            | 1,786          | 1,751          | (35)                    | (2.0) %                 |
| 24                            | Baltimore City  | 77,807         | 75,995         | (1,812)                 | (2.3) %                 |
| <b>Total State Enrollment</b> |                 | <b>881,074</b> | <b>889,568</b> | <b>8,494</b>            | <b>1.0 %</b>            |

Source: MSDE - Department of Assessment, Accountability and Information Technology



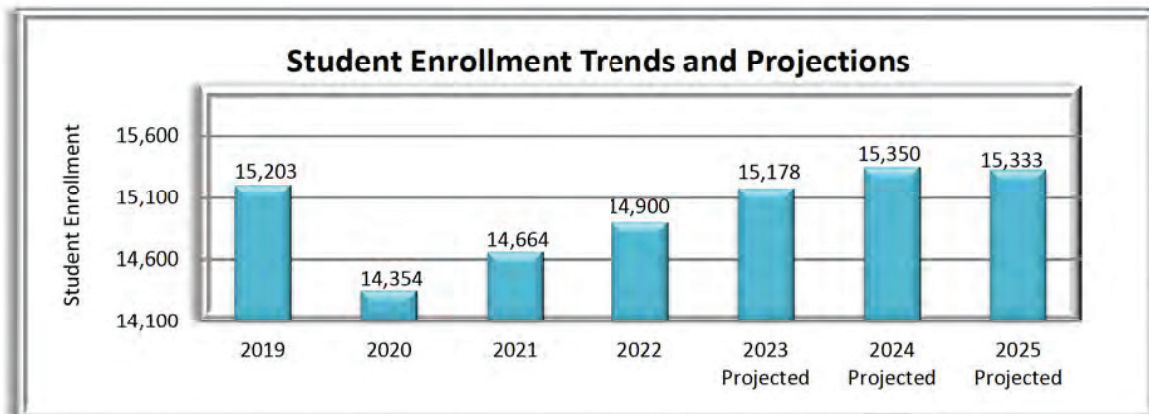
## WICOMICO COUNTY BOARD OF EDUCATION

### Student Enrollment Trends and Projections

Wicomico County offers a full range of programs and services for its students to provide them with the foundation and skills needed to grow and become responsible and productive citizens. Students are awarded the opportunity to reach their full potential in a safe and secure learning environment ranging from grades Pre-K through 12. Course offerings include general and special instruction at all levels in addition to advanced programs, college preparatory courses and a large Career & Technology Center offering instruction in many different fields of study. Extra curricular activities remain an important part of the learning experience provided by the Wicomico County Public School System. Maryland State Department of Education (MSDE) student enrollment data showed a decline in enrollment across all Maryland counties in FY 2020 caused by the impact of the COVID 19 pandemic. As in-person classroom instruction has returned in our public schools we see a rebuilding of enrollment.

Projected enrollments are calculated using a Cohort Survival Method based on various sets of data. They begin with actual births by calendar year provided by the Maryland Department of Health (MDH), Division of Vital Statistics via the Maryland Department of Planning (MDP). All data is specific to Wicomico County, including historical ratios of kindergarten-to-births and first grade-to-births. WCPS historical data for each grade/school/student track is used. This captures the enrollment patterns of a cohort of students as they progress from grade to grade. The full effects of the Blueprint for Maryland's Future implementation are unknown but in coordination with instruction, Pre-K capacity needs were identified throughout schools and the anticipated impacts were incorporated into projected enrollments.

| September 30   | Enrollment<br>(Head Count) | Change | % Change |
|----------------|----------------------------|--------|----------|
| 2019           | 15,203                     | 254    | 1.70%    |
| 2020           | 14,354                     | -849   | -5.58%   |
| 2021           | 14,664                     | 310    | 2.16%    |
| 2022           | 14,900                     | 546    | 3.65%    |
| 2023 Projected | 15,178                     | 278    | 1.86%    |
| 2024 Projected | 15,350                     | 172    | 1.13%    |
| 2025 Projected | 15,333                     | -17    | -0.11%   |





**WICOMICO COUNTY**  
**HEADCOUNT**  
**ENROLLMENT PROJECTIONS BY GRADE**

September 30, 2022

| <b>ENROLLMENTS AS OF SEPTEMBER 30TH</b> |               |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
|   | <b>ACTUAL</b> | <b>YEAR 1</b> | <b>YEAR 2</b> | <b>YEAR 3</b> | <b>YEAR 4</b> | <b>YEAR 5</b> |
|   | <b>2022</b>   | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   |
| <b>Y-3</b>                              | 117           | 30            | 30            | 30            | 30            | 30            |
| <b>Pre-K</b>                            | 660           | 840           | 860           | 860           | 880           | 920           |
| <b>KINDERGARTEN</b>                     | 1101          | 1122          | 1140          | 1140          | 1149          | 1167          |
| <b>1st</b>                              | 1200          | 1179          | 1200          | 1220          | 1220          | 1230          |
| <b>2nd</b>                              | 1137          | 1209          | 1189          | 1210          | 1230          | 1230          |
| <b>3rd</b>                              | 1146          | 1141          | 1206          | 1180          | 1202          | 1222          |
| <b>4th</b>                              | 1180          | 1149          | 1146          | 1211          | 1184          | 1207          |
| <b>5th</b>                              | 1021          | 1043          | 1026          | 1020          | 1058          | 1067          |
| <b>6th</b>                              | 986           | 1001          | 1020          | 1003          | 999           | 1033          |
| <b>7th</b>                              | 1078          | 980           | 995           | 1014          | 998           | 994           |
| <b>8th</b>                              | 1035          | 1068          | 970           | 987           | 1007          | 990           |
| <b>9th</b>                              | 1285          | 1210          | 1245          | 1138          | 1152          | 1179          |
| <b>10th</b>                             | 1134          | 1169          | 1102          | 1133          | 1037          | 1049          |
| <b>11th</b>                             | 912           | 1065          | 1098          | 1034          | 1063          | 972           |
| <b>12th</b>                             | 882           | 872           | 1022          | 1054          | 993           | 1021          |
|   |               |               |               |               |               |               |
| <b>Evening High School</b>              | 26            | 100           | 100           | 100           | 100           | 100           |
|   |               |               |               |               |               |               |
|   |               |               |               |               |               |               |
| <b>TOTAL w/out Pre-K &amp; Y3</b>       | 14123         | 14308         | 14460         | 14443         | 14391         | 14461         |
| <b>TOTAL w/ Pre-K</b>                   | 14783         | 15148         | 15320         | 15303         | 15271         | 15381         |
| <b>TOTAL w/ Pre-K &amp; Y3</b>          | 14900         | 15178         | 15350         | 15333         | 15301         | 15411         |
| Projected Annual Increase/Decrease      |               | 278           | 172           | -17           | -32           | 110           |

\*All Pre-K students counted as 1 and all totals include Evening HS



**WICOMICO COUNTY BOARD OF EDUCATION  
CONSOLIDATED CURRENT EXPENSE FUND  
FY 2023-2024**

**PERSONNEL RESOURCE ALLOCATION**

|                            | Actual<br>2019-20 | Actual<br>2020-21 | Actual<br>2021-22 | Restated<br>Budget<br>2022-2023 | Approved<br>Budget<br>2023-2024 | Increase (Decrease) |              |
|----------------------------|-------------------|-------------------|-------------------|---------------------------------|---------------------------------|---------------------|--------------|
|                            |                   |                   |                   |                                 |                                 | #                   | %            |
| Assistant Superintendent   | 3.00              | 3.00              | 3.00              | 3.00                            | 3.00                            | 0.00                | 0.00%        |
| Bus Driver                 | 0.00              | 0.00              | 0.00              | 20.00                           | 15.00                           | -5.00               | -25.00%      |
| Coordinator                | 25.93             | 24.93             | 25.93             | 27.00                           | 34.93                           | 7.93                | 29.37%       |
| Director                   | 12.00             | 12.00             | 12.00             | 12.00                           | 12.00                           | 0.00                | 0.00%        |
| Guidance Counselor         | 38.60             | 38.00             | 41.00             | 41.00                           | 41.00                           | 0.00                | 0.00%        |
| Media Specialist           | 21.00             | 21.00             | 21.00             | 21.00                           | 21.00                           | 0.00                | 0.00%        |
| Nurse                      | 28.00             | 24.00             | 25.00             | 27.00                           | 28.00                           | 1.00                | 3.70%        |
| Other Professional Staff   | 66.00             | 67.00             | 64.00             | 68.50                           | 70.50                           | 2.00                | 2.92%        |
| Custodians/Grounds Crew    | 113.50            | 116.50            | 118.50            | 127.50                          | 128.50                          | 1.00                | 0.78%        |
| Maintenance/Computer Techs | 52.00             | 53.00             | 50.00             | 58.00                           | 58.00                           | 0.00                | 0.00%        |
| Paraprofessionals          | 441.00            | 415.00            | 438.00            | 467.00                          | 495.00                          | 28.00               | 6.42%        |
| Principal                  | 26.00             | 26.00             | 26.00             | 26.00                           | 26.00                           | 0.00                | 0.00%        |
| Psychologist               | 12.00             | 9.00              | 12.00             | 14.00                           | 14.00                           | 0.00                | 0.00%        |
| Pupil Personnel/Social Wkr | 34.00             | 41.00             | 49.00             | 53.00                           | 51.00                           | -2.00               | -3.77%       |
| Secretaries and Clerks     | 129.46            | 129.50            | 126.50            | 130.50                          | 129.00                          | -1.50               | -1.15%       |
| Superintendent             | 1.00              | 1.00              | 1.00              | 1.00                            | 1.00                            | 0.00                | 0.00%        |
| Supervisor                 | 21.07             | 20.07             | 22.07             | 22.07                           | 22.07                           | 0.00                | 0.00%        |
| Teacher                    | 1,228.60          | 1,252.20          | 1,250.70          | 1,288.40                        | 1,302.40                        | 14.00               | 0.93%        |
| Therapist                  | 14.00             | 14.00             | 15.00             | 22.30                           | 22.30                           | 0.00                | 0.00%        |
| Vice-Principal             | <u>39.00</u>      | <u>36.00</u>      | <u>35.60</u>      | <u>38.00</u>                    | <u>38.00</u>                    | <u>0.00</u>         | 0.00%        |
| <b>TOTAL</b>               | <b>2,306.16</b>   | <b>2,303.20</b>   | <b>2,336.30</b>   | <b>2,467.27</b>                 | <b>2,512.70</b>                 | <b>45.43</b>        | <b>1.84%</b> |

Enrollment trends and projections directly affect staffing levels. Each year, we make it a priority to maintain our class size/staffing ratio with minimal impacts to instructional positions. Grant funding has also been applied for whenever possible to help minimize classroom impact.

'Actual' reflects a snapshot as of June 30th.



## STUDENT PERFORMANCE



## STUDENT PERFORMANCE - - - AT A GLANCE

### Wicomico County Public Schools - - - Current Fast Facts

#### Head Count Enrollment Sept 30, 2022

(Pre-K – 12): 14,900 (including Evening High School)

#### 24 Schools

- 16 Elementary Schools
- 1 Elementary/Middle School
- 3 Middle Schools
- 1 Middle/High School
- 3 High Schools

#### Student population includes:

- 59.18% qualify free & reduced meals
- 10.78% students with disabilities
- 11.02% English language learners

#### Attendance Rate (FY 2021-22):

- Elementary 90.60%
- Middle 89.00%
- High 86.80%

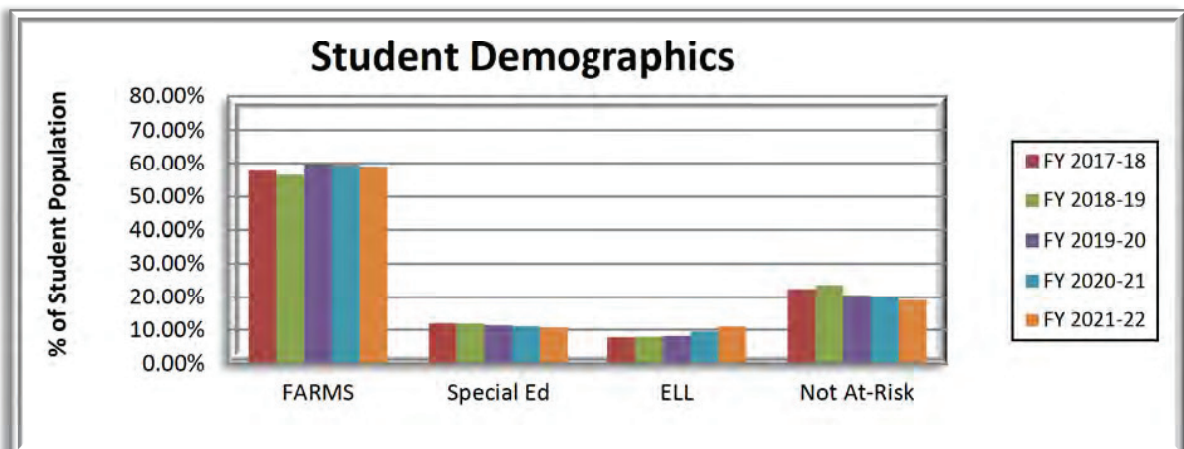
Student-Teacher Ratio (using 9/30/22 head count enrollment): 11.58

4-year Cohort Adjusted Graduation Rate (FY 2021-22) 84.80%

4-year Cohort Adjusted Drop-Out Rate (FY 2021-22) 11.07%

### HISTORICAL TRENDS

| Student Demographics | At-Risk Population |            |        | Not At-Risk |
|----------------------|--------------------|------------|--------|-------------|
|                      | FARMS              | Special Ed | ELL    |             |
| FY 2017-18           | 57.80%             | 12.00%     | 7.80%  | 22.40%      |
| FY 2018-19           | 56.50%             | 11.90%     | 8.00%  | 23.60%      |
| FY 2019-20           | 59.90%             | 11.40%     | 8.20%  | 20.50%      |
| FY 2020-21           | 59.63%             | 11.09%     | 9.59%  | 19.69%      |
| FY 2021-22           | 59.18%             | 10.78%     | 11.02% | 19.02%      |



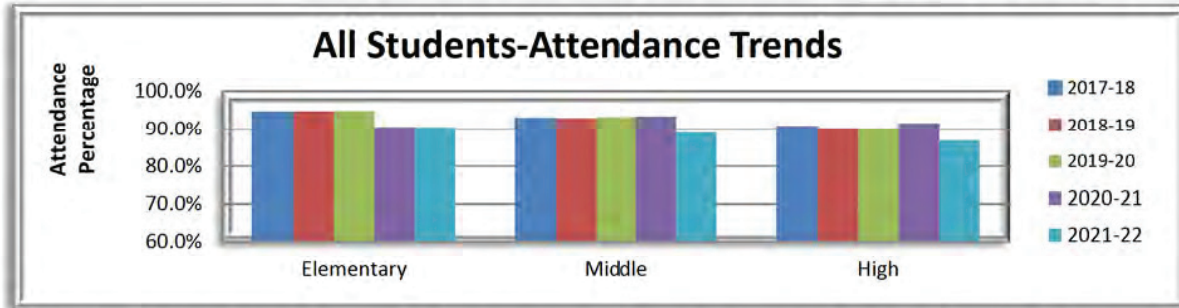


## WICOMICO COUNTY BOARD OF EDUCATION

### Student Performance Trends

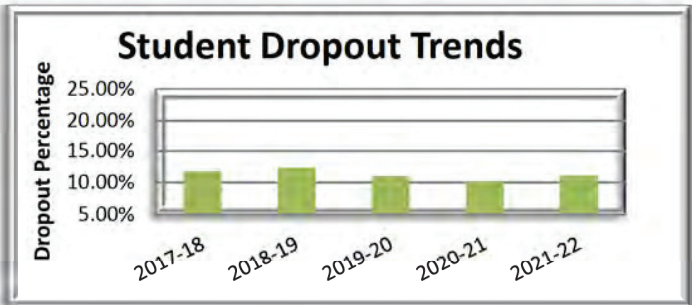
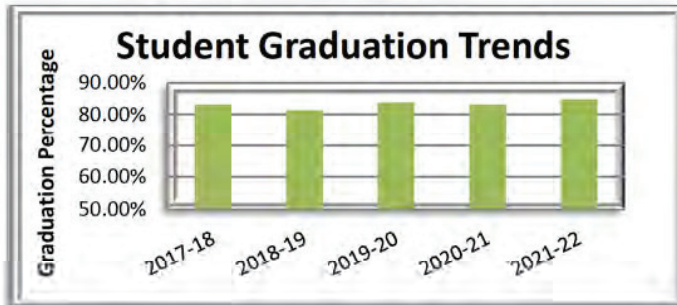
We continue to identify patterns of behavior, attendance, and academic performance. We analyze the data related to these performance indicators and provide the most supportive services needed by the students in an effort to increase our student graduation rate. In addition, we continuously work to engage parents/guardians as well as mentors, when appropriate, in our support and intervention efforts as we work toward our goals.

| Student Attendance                                |            | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|------------|---------|---------|---------|---------|---------|
| All students - Actual<br>(State Standard = 93.5%) | Elementary | 94.5%   | 94.8%   | 94.9%   | 90.7%   | 90.6%   |
|   | Middle     | 92.9%   | 93.0%   | 93.3%   | 93.5%   | 89.0%   |
|   | High       | 90.7%   | 90.4%   | 90.3%   | 91.7%   | 86.8%   |



For FY22, middle and high school attendance declines from continued requirement to quarantine for all infected students

| Actual Rates                | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-----------------------------|---------|---------|---------|---------|---------|
| 4-Yr Cohort Graduation Rate | 83.22%  | 81.42%  | 83.93%  | 83.11%  | 84.80%  |
| 4-Yr Cohort Drop-Out Rate   | 11.82%  | 12.35%  | 11.00%  | 10.13%  | 11.07%  |



**Four-Year Adjusted Cohort Graduation Rate:** the number of students who graduate in four years with a high school diploma divided by the number of students who form the adjusted cohort for the graduating class.

**Four-Year Adjusted Cohort Dropout Rate:** the number of students who leave school, for any reason other than death, within the four year period divided by the number of students who form the adjusted cohort.

### Scholastic Aptitude Test (SAT)

Most colleges and universities require that students take the Scholastic Aptitude Test administered by the College Board as part of the application process. Scores for each area can range from 200 - 800.

| Wicomico County SAT Scores |           |                   |                       |                        |
|----------------------------|-----------|-------------------|-----------------------|------------------------|
| Year of Testing            | Math Mean | Reading & Writing | Total Wicomico County | State Mean Total Score |
| 2020                       | 472       | 478               | 950                   | 920                    |
| 2021                       | 484       | 490               | 974                   | 1,070                  |
| 2022                       | 490       | 504               | 994                   | 1,072                  |



## SELECTED FINANCIAL STATISTICS

A compilation of the latest County comparison data available from the Department of Legislative Services and Maryland State Department of Education (MSDE) depicting

- Cost-Per-Pupil
- Enrollment
- Wealth per Student
- Teacher Salaries
- Revenue per Pupil
- Budget Distribution by Category



| WICOMICO COUNTY BOARD OF EDUCATION  |                |                  |                   |
|---|----------------|------------------|-------------------|
| COST-PER-PUPIL BELONGING FOR CURRENT EXPENSES<br>OF EASTERN SHORE COUNTIES (E.S.C.)<br>TOTAL CURRENT EXPENDITURES |                |                  |                   |
| COUNTY  | COST PER PUPIL | STATE<br>RANKING | E.S.C.<br>RANKING |
| TOTAL STATE   | \$15,475       | -                | -                 |
| CAROLINE  | \$15,101       | 13               | 6                 |
| CECIL   | \$14,511       | 17               | 7                 |
| DORCHESTER  | \$17,005       | 3                | 3                 |
| KENT  | \$16,844       | 4                | 4                 |
| QUEEN ANNE'S  | \$13,607       | 24               | 9                 |
| SOMERSET  | \$19,298       | 1                | 1                 |
| TALBOT  | \$14,462       | 20               | 8                 |
| WICOMICO  | \$15,921       | 8                | 5                 |
| WORCESTER   | \$18,251       | 2                | 2                 |

Source of Data:

Preliminary 2020-2021 Selected Financial Data; Maryland Public Schools  
Part III, Table 2 - **Excludes** State Share of Teachers' Retirement

Most recent data available from Maryland Department of Education (MSDE)



| WICOMICO COUNTY BOARD OF EDUCATION                                 |                 |                  |                  |   |
|--|-----------------|------------------|------------------|---|
| COST-PER-PUPIL BELONGING FOR CURRENT EXPENSES<br>HISTORICAL SURVEY |                 |                  |                  |   |
|  | WICOMICO COUNTY |                  |                  |   |
| FISCAL<br>YEAR   | COST-PER-PUPIL  | STATE<br>RANKING | STATE<br>AVERAGE | AMOUNT<br>BELOW/( <b>ABOVE</b> )<br>STATE AVERAGE |
| 2006-07  | \$10,084        | 13               | \$10,864         | \$780   |
| 2007-08  | \$11,083        | 10               | \$11,852         | \$769   |
| 2008-09  | \$11,331        | 13               | \$12,268         | \$937   |
| 2009-10  | \$11,652        | 11               | \$12,437         | \$785   |
| 2010-11  | \$11,649        | 13               | \$12,491         | \$842   |
| 2011-12  | \$11,318        | 18               | \$12,415         | \$1,097   |
| 2012-13  | \$11,774        | 16               | \$12,685         | \$911   |
| 2013-14  | \$12,086        | 16               | \$12,893         | \$807   |
| 2014-15  | \$12,249        | 15               | \$13,036         | \$787   |
| 2015-16  | \$12,500        | 14               | \$13,126         | \$626   |
| 2016-17  | \$12,563        | 15               | \$13,434         | \$871   |
| 2107-18  | \$13,038        | 13               | \$13,654         | \$616   |
| 2018-19  | \$13,436        | 13               | \$14,047         | \$611   |
| 2019-20  | \$14,183        | 11               | \$14,374         | \$191   |
| 2020-21  | \$15,921        | 8                | \$15,475         | <b>(\$446)</b>                                    |

SOURCE OF DATA

Preliminary 2020-2021 Selected Financial Data; Maryland Public Schools  
Part III; Table 2 - **Excludes** State Share of Teachers' Retirement

Most recent data available from Maryland Department of Education (MSDE)



| WICOMICO COUNTY BOARD OF EDUCATION  |                                  |                  |                   |
|---|----------------------------------|------------------|-------------------|
| ENROLLMENT<br>OF EASTERN SHORE COUNTIES (E.S.C.)<br>GRADES Pre-K to 12 (HEAD COUNT) |                                  |                  |                   |
| COUNTY  | September 30, 2022<br>ENROLLMENT | STATE<br>RANKING | E.S.C.<br>RANKING |
| CAROLINE  | 5,667                            | 19               | 5                 |
| CECIL   | 15,047                           | 14               | 1                 |
| DORCHESTER  | 4,523                            | 21               | 6                 |
| KENT  | 1,751                            | 24               | 9                 |
| QUEEN ANNE'S  | 7,387                            | 17               | 3                 |
| SOMERSET  | 2,773                            | 23               | 8                 |
| TALBOT  | 4,523                            | 20               | 7                 |
| WICOMICO  | 14,900                           | 15               | 2                 |
| WORCESTER   | 6,841                            | 18               | 4                 |

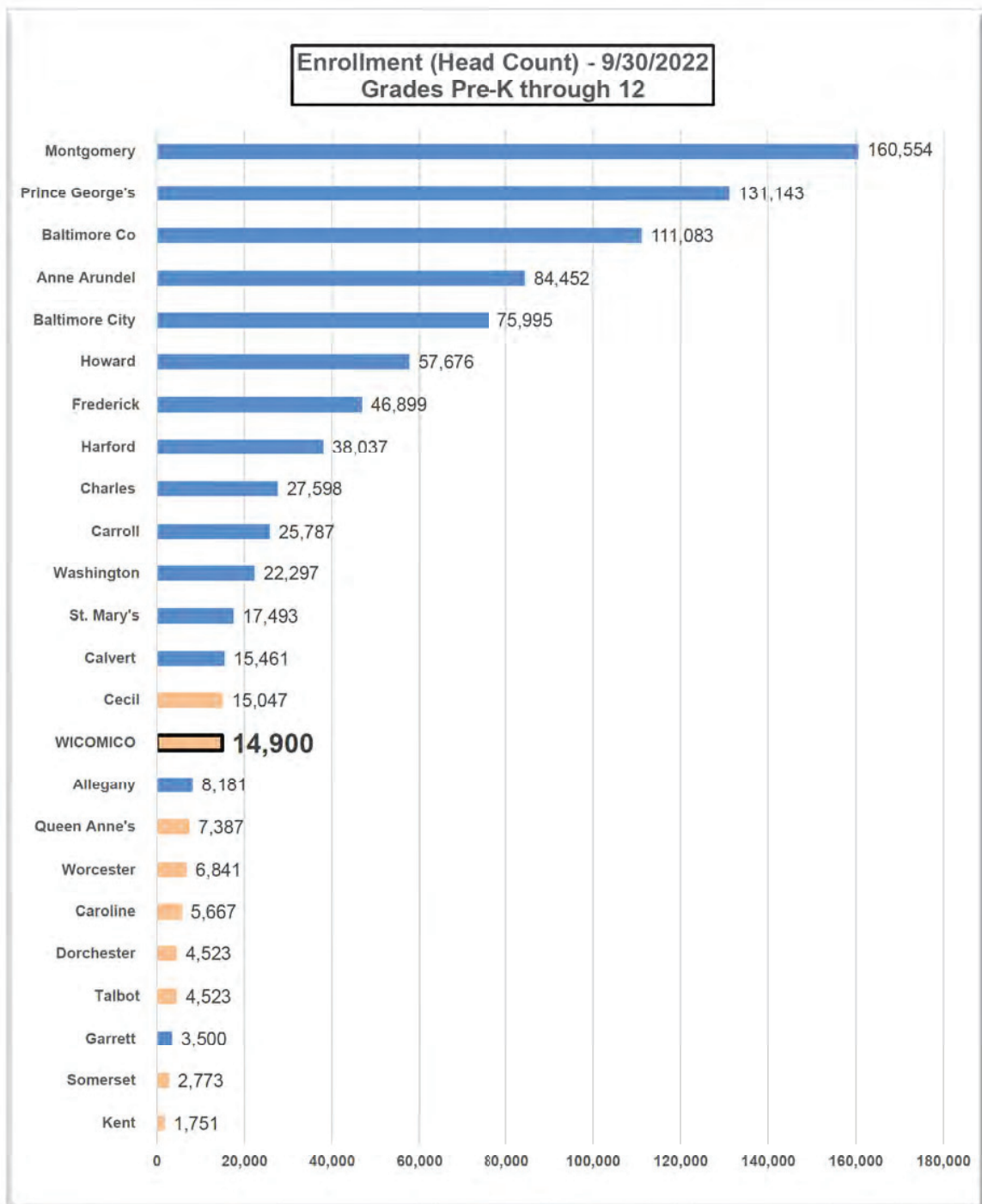
Source of Data:

Maryland Public School Enrollment at September 30, 2022

MSDE - Division of Curriculum, Research, Assessment and Accountability



**WICOMICO COUNTY BOARD OF EDUCATION  
FY 2022 COUNTY COMPARISON DATA**



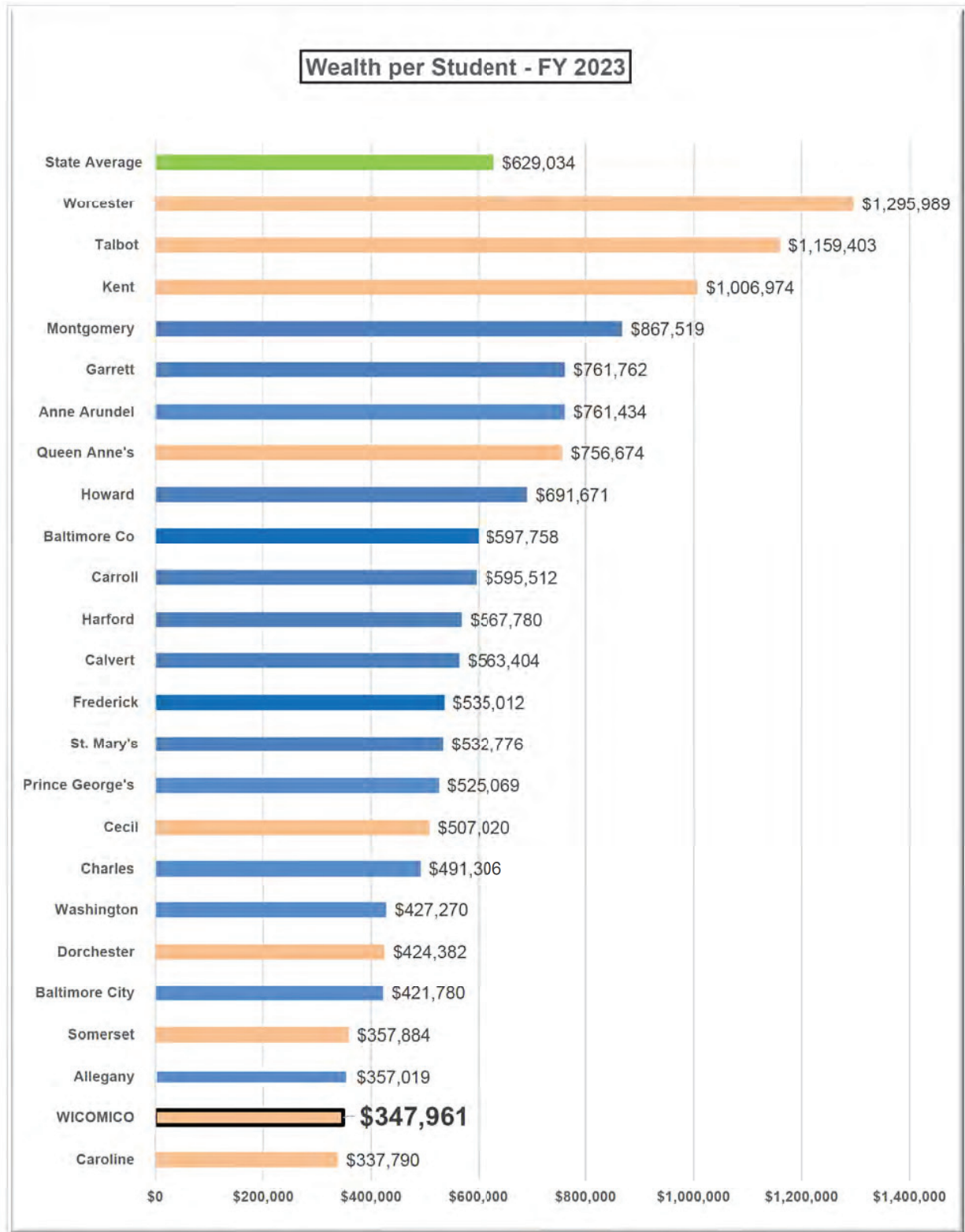


| WICOMICO COUNTY BOARD OF EDUCATION                           |                             |                  |                   |
|--|-----------------------------|------------------|-------------------|
| LOCAL WEALTH PER PUPIL<br>OF EASTERN SHORE COUNTIES (E.S.C.) |                             |                  |                   |
| COUNTY   | FY 2023 WEALTH<br>PER PUPIL | STATE<br>RANKING | E.S.C.<br>RANKING |
| STATE AVERAGE  | \$629,034                   | -                | -                 |
| CAROLINE   | \$337,790                   | 24               | 9                 |
| CECIL  | \$507,020                   | 16               | 5                 |
| DORCHESTER   | \$424,382                   | 19               | 6                 |
| KENT   | \$1,006,974                 | 3                | 3                 |
| QUEEN ANNE'S   | \$756,674                   | 7                | 4                 |
| SOMERSET   | \$357,884                   | 21               | 7                 |
| TALBOT   | \$1,159,403                 | 2                | 2                 |
| WICOMICO   | \$347,961                   | 23               | 8                 |
| WORCESTER  | \$1,295,989                 | 1                | 1                 |

Source of Data:  
Department of Legislative Services



**WICOMICO COUNTY BOARD OF EDUCATION  
FY 2023 COUNTY COMPARISON DATA**



Source of Data:  
Department of Legislative Services



| WICOMICO COUNTY BOARD OF EDUCATION                            |  |                  |                   |                              |                  |                   |
|---|--|------------------|-------------------|------------------------------|------------------|-------------------|
| FY 2022 TEACHERS' SALARIES<br>EASTERN SHORE COUNTIES (E.S.C.) |  |                  |                   |                              |                  |                   |
|   | BACHELOR'S DEGREE<br>(Standard Professional Certificate)<br>(Step 1) |                  |                   | MASTER'S DEGREE<br>(Step 10) |                  |                   |
| EASTERN<br>SHORE COUNTY                                       | DOLLARS  | STATE<br>RANKING | E.S.C.<br>RANKING | DOLLARS                      | STATE<br>RANKING | E.S.C.<br>RANKING |
| Caroline  | \$48,455   | 22               | 8                 | \$60,316                     | 22               | 8                 |
| Cecil   | \$51,858   | 10               | 1                 | \$68,094                     | 11               | 2                 |
| Dorchester  | \$49,980   | 17               | 4                 | \$60,180                     | 23               | 9                 |
| Kent  | \$49,766   | 19               | 6                 | \$62,514                     | 20               | 6                 |
| Queen Anne's  | \$48,411   | 23               | 9                 | \$64,207                     | 17               | 3                 |
| Somerset  | \$51,388   | 13               | 3                 | \$63,366                     | 18               | 4                 |
| Talbot  | \$49,924   | 18               | 5                 | \$63,329                     | 19               | 5                 |
| <b>Wicomico</b>   | <b>\$51,518</b>  | <b>12</b>        | <b>2</b>          | <b>\$68,206</b>              | <b>10</b>        | <b>1</b>          |
| Worcester   | \$49,707   | 21               | 7                 | \$61,993                     | 21               | 7                 |
| <b>ESC Average</b>  | <b>\$50,112</b>  |                  |                   | <b>\$63,578</b>              |                  |                   |

SOURCE OF DATA:

Professional Salary Schedules Maryland Public Schools

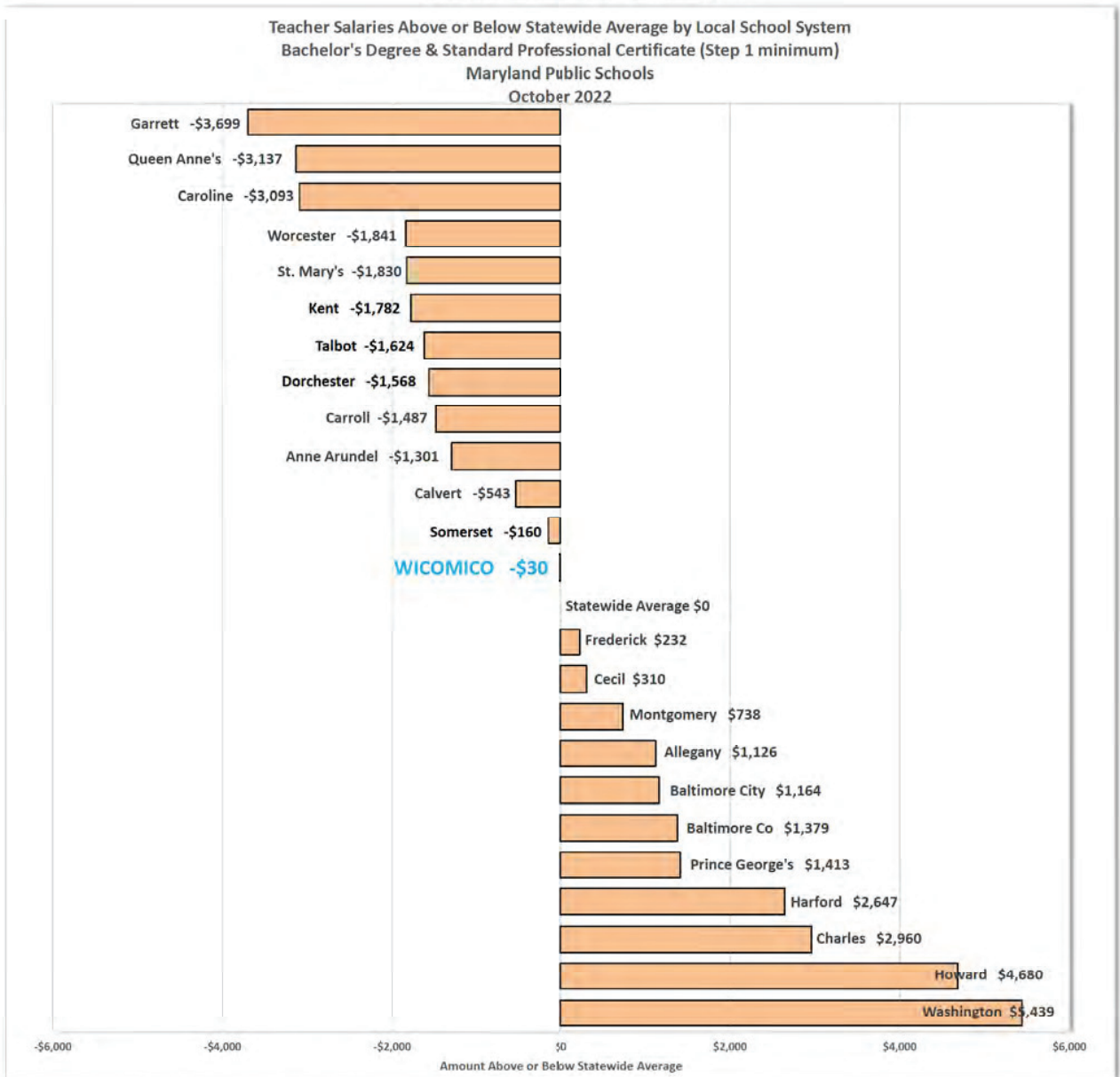
MSDE - Division of Curriculum, Research, Assessment and Accountability

October 2022 - most recent data available from MSDE

Last available data from Maryland Department of Education (MSDE)



**WICOMICO COUNTY BOARD OF EDUCATION  
FY 2022 COUNTY COMPARISON DATA**



Source: Analysis of Professional Salaries Maryland Public Schools  
MSDE - Division of Curriculum, Research, Assessment and Accountability  
October 2021 - most recent data available from MSDE



| WICOMICO COUNTY BOARD OF EDUCATION   |  |                  |                   |
|--|--|------------------|-------------------|
| DIRECT EDUCATION STATE AID per PUPIL<br>OF EASTERN SHORE COUNTIES (E.S.C.) |  |                  |                   |
| COUNTY   | FY 2024 DIRECT<br>STATE EDUCATION<br>AID PER PUPIL | STATE<br>RANKING | E.S.C.<br>RANKING |
| STATE AVERAGE  | \$9,287  | -                | -                 |
| CAROLINE   | \$13,127   | 3                | 2                 |
| CECIL  | \$8,407  | 10               | 5                 |
| DORCHESTER   | \$12,799   | 5                | 4                 |
| KENT   | \$6,600  | 17               | 6                 |
| QUEEN ANNE'S   | \$5,839  | 22               | 7                 |
| SOMERSET   | \$15,909   | 1                | 1                 |
| TALBOT   | \$4,453  | 23               | 8                 |
| WICOMICO   | \$12,959   | 4                | 3                 |
| WORCESTER  | \$3,970  | 24               | 9                 |

Source of Data:  
Department of Legislative Services  
Based on 9/30/22 FTE State Enrollment



**WICOMICO COUNTY BOARD OF EDUCATION**  
**PERCENT DISTRIBUTION BY CATEGORY**  
**OF EASTERN SHORE COUNTIES (E.S.C.)**  
**TOTAL CURRENT EXPENDITURES 2020-2021**

| COUNTY       | ADMINIS-<br>TRATION | SCH. MGT.<br>& SUPPORT | INSTRUCTION<br>(all costs) | SPECIAL<br>EDUCATION | STUDENT<br>PERSONNEL<br>SERVICES | STUDENT<br>HEALTH<br>SERVICES |
|--------------|---------------------|------------------------|----------------------------|----------------------|----------------------------------|-------------------------------|
| State        | 2.74%               | 6.09%                  | 42.65%                     | 12.89%               | 0.88%                            | 0.59%                         |
| Caroline     | 2.49%               | 6.07%                  | 45.42%                     | 8.82%                | 0.81%                            | 1.06%                         |
| Cecil        | 2.72%               | 6.67%                  | 43.05%                     | 13.93%               | 0.96%                            | 0.89%                         |
| Dorchester   | 2.28%               | 7.69%                  | 43.70%                     | 9.13%                | 2.95%                            | 0.96%                         |
| Kent         | 3.61%               | 6.06%                  | 41.28%                     | 11.90%               | 1.51%                            | 1.82%                         |
| Queen Anne's | 2.32%               | 5.27%                  | 43.40%                     | 9.28%                | 0.57%                            | 0.98%                         |
| Somerset     | 2.86%               | 8.93%                  | 39.96%                     | 9.45%                | 2.42%                            | 0.99%                         |
| Talbot       | 1.97%               | 5.91%                  | 43.15%                     | 9.70%                | 0.83%                            | 0.16%                         |
| Wicomico     | 2.46%               | 6.13%                  | 42.95%                     | 9.13%                | 1.73%                            | 0.85%                         |
| Worcester    | 1.43%               | 6.61%                  | 45.70%                     | 10.28%               | 0.29%                            | 0.81%                         |

| COUNTY       | STUDENT<br>TRANSPOR-<br>TATION | OPERATION<br>OF PLANT | MAINTENANCE<br>OF PLANT | FIXED<br>CHARGES | COMMUNITY<br>SERVICES | CAPITAL<br>OUTLAY |
|--------------|--------------------------------|-----------------------|-------------------------|------------------|-----------------------|-------------------|
| State        | 3.97%                          | 5.99%                 | 2.08%                   | 21.45%           | 0.15%                 | 0.50%             |
| Caroline     | 5.07%                          | 7.56%                 | 1.48%                   | 20.43%           | 0.47%                 | 0.32%             |
| Cecil        | 4.61%                          | 5.52%                 | 1.84%                   | 19.27%           | 0.34%                 | 0.20%             |
| Dorchester   | 4.42%                          | 5.15%                 | 2.55%                   | 21.09%           | 0.01%                 | 0.07%             |
| Kent         | 5.05%                          | 5.87%                 | 1.76%                   | 20.70%           | 0.27%                 | 0.17%             |
| Queen Anne's | 7.14%                          | 6.30%                 | 1.72%                   | 22.28%           | 0.74%                 | 0.00%             |
| Somerset     | 5.63%                          | 5.45%                 | 1.96%                   | 21.18%           | 1.00%                 | 0.17%             |
| Talbot       | 3.67%                          | 6.71%                 | 1.97%                   | 25.52%           | 0.41%                 | 0.00%             |
| Wicomico     | 3.13%                          | 6.91%                 | 2.02%                   | 21.12%           | 0.21%                 | 3.36%             |
| Worcester    | 5.65%                          | 6.81%                 | 0.96%                   | 20.96%           | 0.02%                 | 0.48%             |

**SOURCE OF DATA:**

Preliminary 2020-2021 Selected Financial Data, Maryland Public Schools  
Part III, Table 8 (most recent data available from MSDE)

Note: Percentages may not equal 100% due to rounding



## **KEY PERFORMANCE INDICATORS (KPI)**

Key performance indicators (KPIs) are ways to periodically assess the performances of organizations, business units, and their division, departments and employees. Accordingly, KPIs are most commonly defined in a way that is understandable, meaningful, and measurable. Often success is the repeated periodic achievement of an operational goal or making progress toward strategic goals



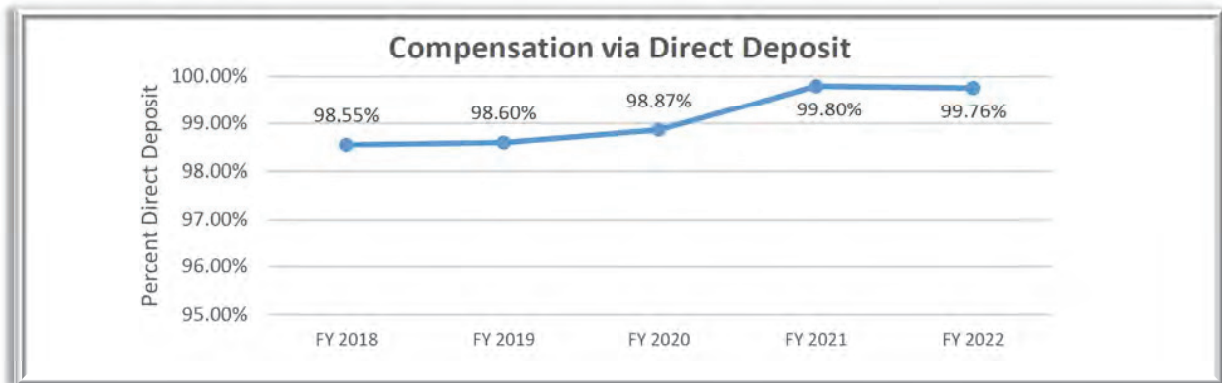
## Wicomico County Board of Education

### Key Performance Indicators (KPI's)

#### Measurable Performance Data

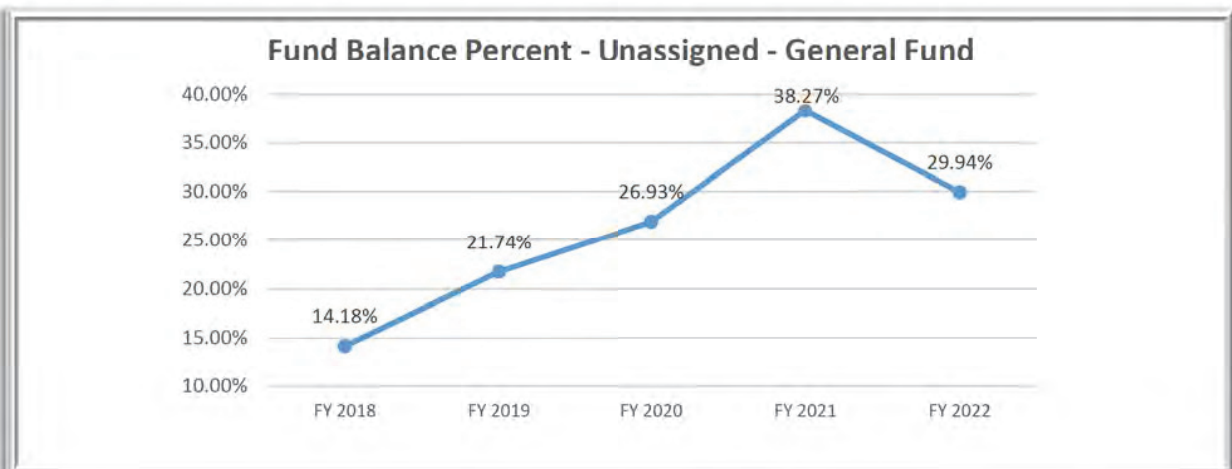
| Business Support Services            |  | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Target |
|--------------------------------------|--|---------|---------|---------|---------|---------|--------|
| Compensation paid via direct deposit |  | 98.55%  | 98.60%  | 98.87%  | 99.80%  | 99.76%  | 99.50% |

Use of direct deposit can increase the levels of automation and decrease costs. This measure reflects processing efficiencies and the reduction of paper costs. Target does reflect that electronic payment is not an acceptable method for all employees.



| Business Support Services         |  | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Target |
|-----------------------------------|--|---------|---------|---------|---------|---------|--------|
| Fund Balance Percent - Unassigned |  | 14.18%  | 21.74%  | 26.93%  | 38.27%  | 29.94%  | 25.00% |

Unassigned fund balance, reported only in the general fund, are amounts available for any purpose. A higher percentage of funds that are unassigned are good for handling unexpected expenses





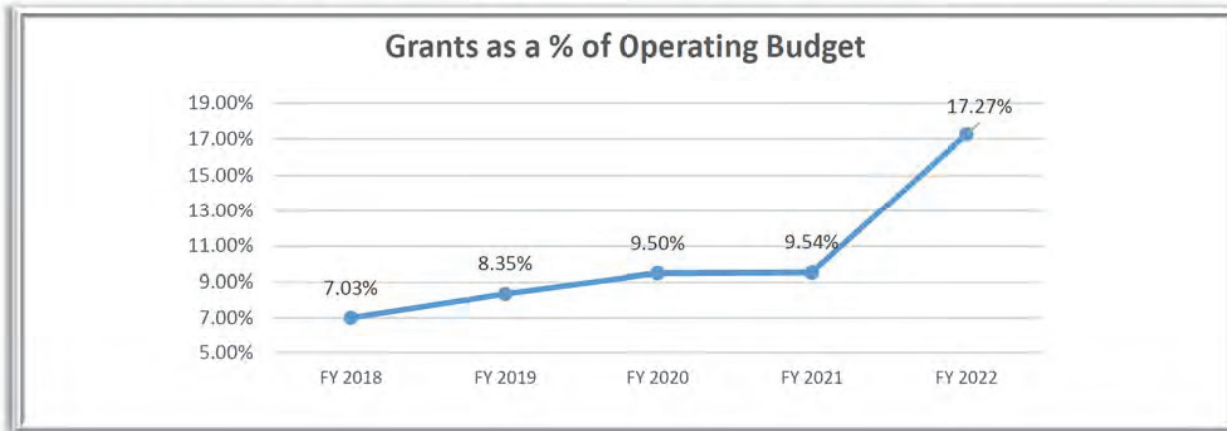
## Wicomico County Board of Education

### Key Performance Indicators (KPI's)

#### Measurable Performance Data

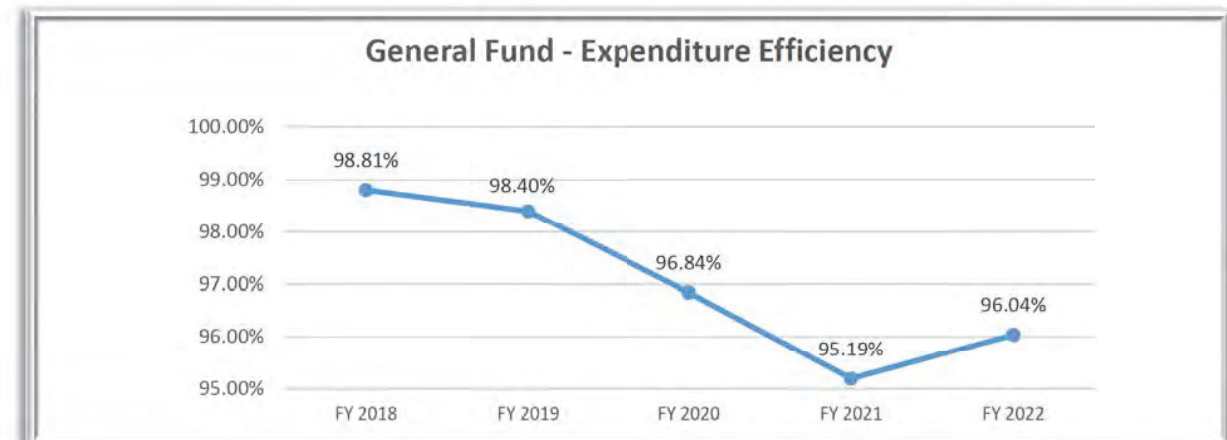
| Business Support Services                      | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Target |
|--|---------|---------|---------|---------|---------|--------|
| Grants as a % of Consolidated Operating Budget | 7.03%   | 8.35%   | 9.50%   | 9.54%   | 17.27%  | 10.00% |

This measurement monitors the school systems reliance on additional and alternative funding sources. The districts demographics and local economic conditions can impact eligibility for grants and thus influence this percentage of our operating budget. The large increase for FY 2022 reflects the federal COVID grant funding.



| Business Support Services           | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Target  |
|-------------------------------------|---------|---------|---------|---------|---------|---------|
| General Fund Expenditure Efficiency | 98.81%  | 98.40%  | 96.84%  | 95.19%  | 96.04%  | 100.00% |

This measure assesses the efficiency in spending against the final approved general fund budget. A ratio near 100% indicates that the budgeting process is well aligned with the actual needs of the school system. A major variance would indicate the need for a reevaluation of budget development and budget-to-actual monitoring to improve accuracy and alignment.





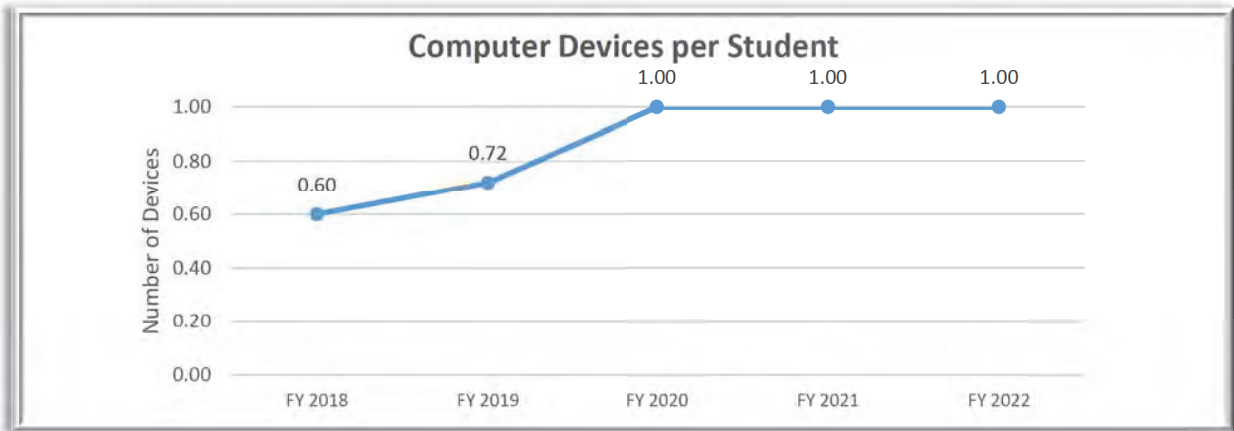
## Wicomico County Board of Education

### Key Performance Indicators (KPI's)

#### Measurable Performance Data

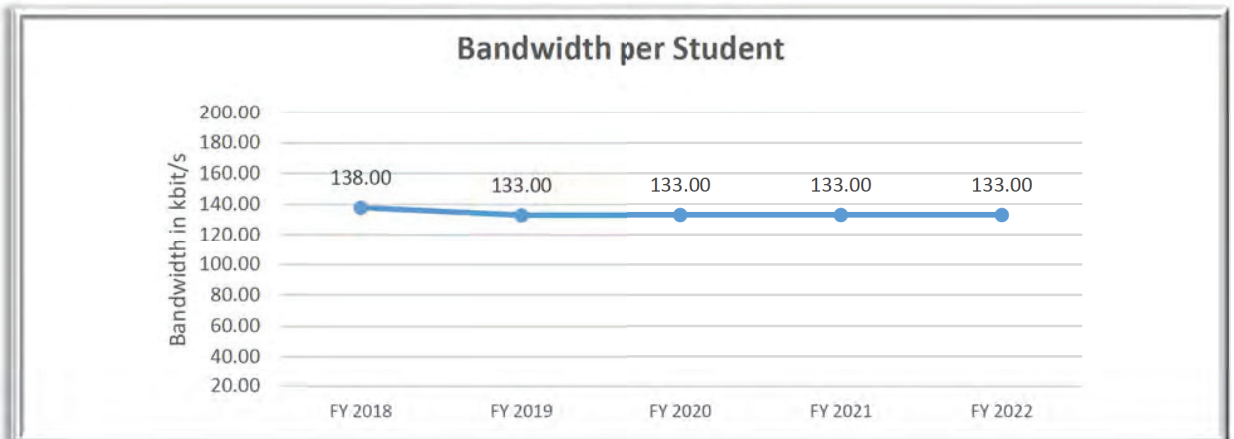
| Information Technology       | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Target |
|------------------------------|---------|---------|---------|---------|---------|--------|
| Computer devices per student | 0.60    | 0.72    | 1.00    | 1.00    | 1.00    | 1.00   |

This tracks the movement toward a one-to-one ratio of students to devices. The main factor that influences this measurement is available funding for the purchase of additional devices and also replacement of aged equipment. The life-cycle for computer equipment is estimated at 5 years.



| Information Technology | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Target |
|------------------------|---------|---------|---------|---------|---------|--------|
| Bandwidth per Student  | 138.00  | 133.00  | 133.00  | 133.00  | 133.00  | N/A    |

Provides a relative measure of the capacity of our system to support computing applications in a manner conducive to teaching and learning. We strive to provide network connectivity on par with that available at home or elsewhere in the community. Funding ability, capacity demands and the number of instructional network based applications in use are factors that influence bandwidth needed.





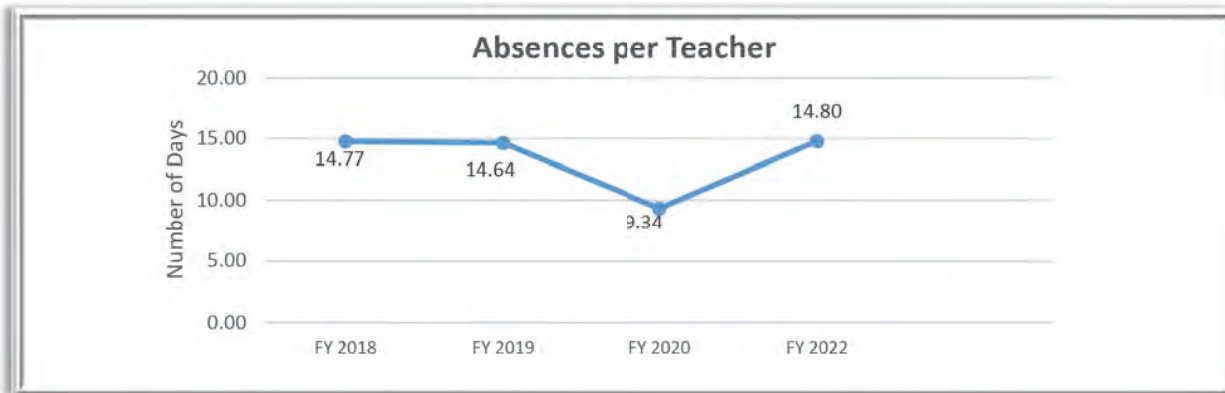
## Wicomico County Board of Education

### Key Performance Indicators (KPI's)

#### Measurable Performance Data

| Centralized Support Services | FY 2018 | FY 2019 | FY 2020 | FY 2022 | Target |
|------------------------------|---------|---------|---------|---------|--------|
| Absences per Teacher         | 14.77   | 14.64   | 9.34    | 14.80   | 10.00  |

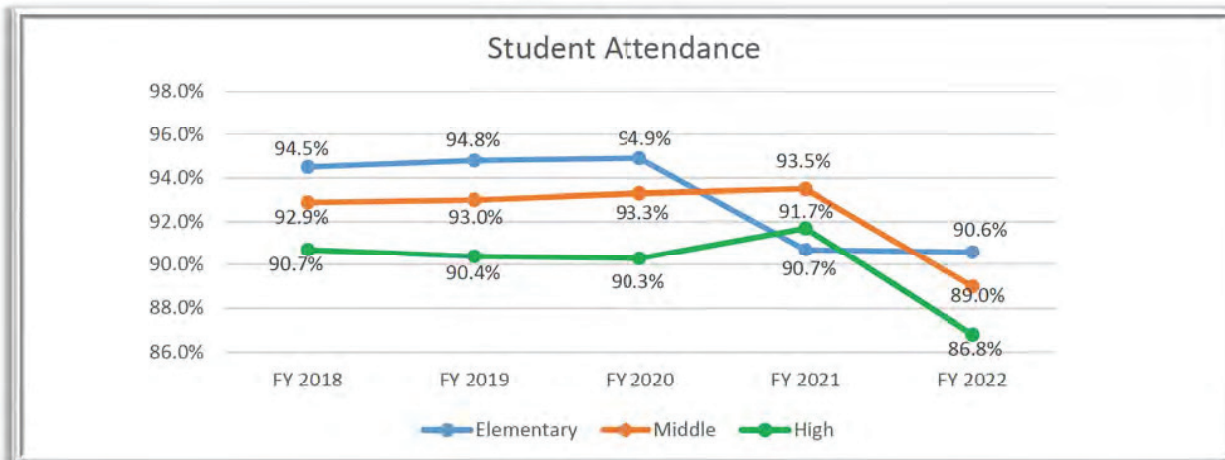
This measurement enables monitoring of teacher absenteeism which can be problematic for student instruction. Strategies to discourage teacher absences should be developed and enacted to move toward low target.



\*\* FY 2021 had schools closed to the COVID pandemic and virtual learning in place for the year

| Student Personnel Services      | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Target |
|---------------------------------|---------|---------|---------|---------|---------|--------|
| Student Attendance - Elementary | 94.5%   | 94.8%   | 94.9%   | 90.7%   | 90.6%   | 100.0% |
| Student Attendance - Middle     | 92.9%   | 93.0%   | 93.3%   | 93.5%   | 89.0%   | 100.0% |
| Student Attendance - High       | 90.7%   | 90.4%   | 90.3%   | 91.7%   | 86.8%   | 100.0% |

Mentoring programs and other intervention and support systems are in place to promote attendance and help students achieve academic success. Drops are still reflective of Covid and quarantine requirements for students showing signs of the virus. FY22 is the first full year for students to be back in schools.





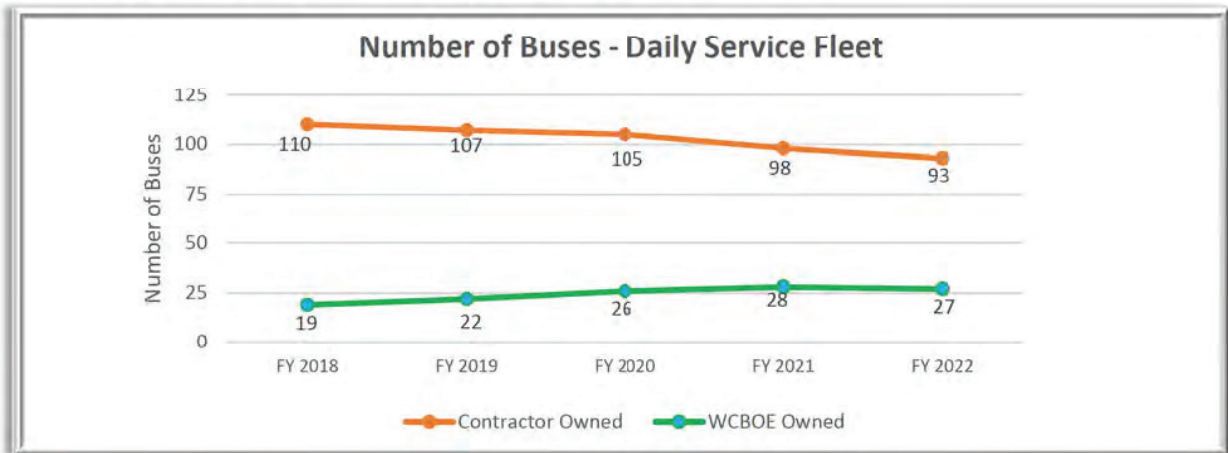
## Wicomico County Board of Education

### Key Performance Indicators (KPI's)

#### Measurable Performance Data

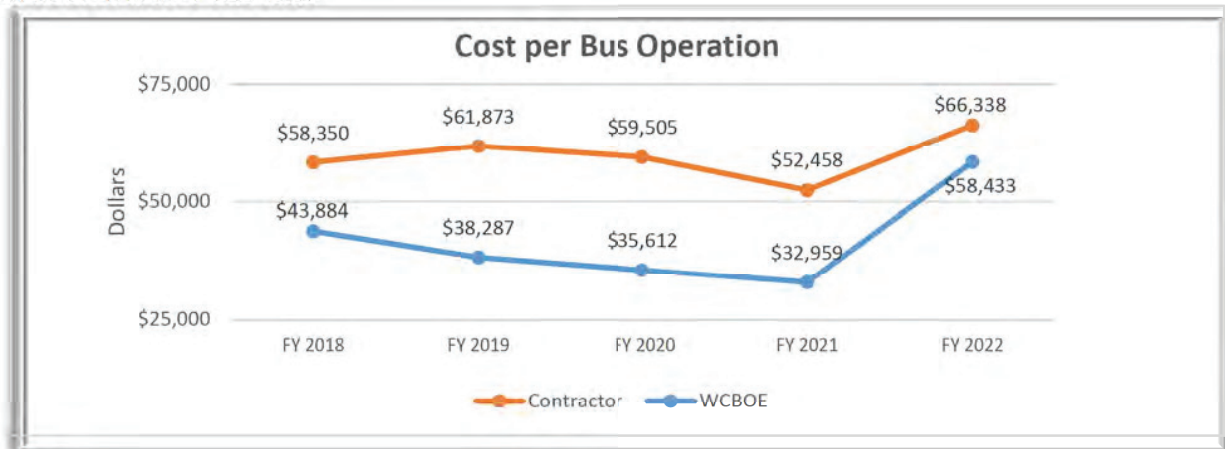
| Student Transportation                 |  | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Target |
|--|--|---------|---------|---------|---------|---------|--------|
| Number of Buses - daily service fleet: |  |         |         |         |         |         |        |
| Contractor Owned                       |  | 110     | 107     | 105     | 98      | 93      | N/A    |
| WCBOE Owned                            |  | 19      | 22      | 26      | 28      | 27      | N/A    |

Measures trend for student transportation source which aids in budget planning and bus route development/ changes to maintain an efficient and effective transportation program.



| Student Transportation               |  | FY 2018  | FY 2019  | FY 2020  | FY 2021  | FY 2022  | Target |
|--------------------------------------|--|----------|----------|----------|----------|----------|--------|
| Cost per Bus Operation - Contractor  |  | \$58,350 | \$61,873 | \$59,505 | \$52,458 | \$66,338 | N/A    |
| Cost per Bus Operation - WCBOE Owned |  | \$43,884 | \$38,287 | \$35,612 | \$32,959 | \$58,433 | N/A    |

Measures trend for student transportation source which aids in budget planning and bus route development and/or changes to maintain an efficient and effective transportation program. Cost increases in buses, fuel and repairs can be seen in the FY22 data.





## SALARY SCALES

Information provided as a reference tool for all bargaining units

Teachers

Extra-Duty

Administrators

Classified

Executive

Substitutes

Hourly



**WICOMICO COUNTY BOARD OF EDUCATION**  
**TEACHERS**  
**FY 2023-2024**

**\*\*APPROVED SALARY SCHEDULE FOR FY 2024\*\***

| Salary Step | Standard Professional | APC w/ Equivalent | APC w/ Master's | APC w/ Master's + 30 | APC w/ Doctorate |
|-------------|-----------------------|-------------------|-----------------|----------------------|------------------|
| 1           | 54,094                | 54,942            | 56,552          | 58,413               | 60,671           |
| 2           | 54,603                | 55,903            | 57,537          | 59,357               | 61,670           |
| 3           | 55,540                | 57,138            | 58,745          | 60,607               | 62,866           |
| 4           | 56,651                | 58,373            | 59,996          | 62,043               | 64,287           |
| 5           | 57,885                | 59,582            | 61,208          | 63,462               | 65,734           |
| 6           | 59,297                | 61,056            | 62,713          | 65,162               | 67,396           |
| 7           | 60,855                | 62,713            | 64,525          | 66,760               | 69,217           |
| 8           | 62,578                | 65,400            | 67,296          | 69,765               | 71,989           |
| 9           | 64,300                | 67,683            | 69,292          | 71,779               | 74,234           |
| 10          | 65,961                | 69,968            | 71,616          | 74,062               | 76,507           |
| 11          | 68,231                | 72,027            | 74,073          | 76,507               | 79,003           |
| 12          | 70,527                | 76,231            | 78,415          | 80,961               | 83,033           |
| 13          | 72,204                | 78,054            | 80,278          | 82,885               | 85,009           |
| 14          | 72,435                | 78,285            | 80,509          | 83,116               | 85,241           |
| 15          | 72,667                | 78,517            | 80,741          | 83,348               | 85,472           |
| 16          | 72,898                | 78,748            | 80,972          | 83,579               | 85,704           |
| 17          | 74,909                | 80,724            | 83,245          | 85,841               | 87,927           |
| 18          | 75,141                | 80,955            | 83,476          | 86,073               | 88,158           |
| 19          | 75,372                | 81,187            | 83,708          | 86,304               | 88,390           |
| 20          | 75,606                | 81,419            | 83,939          | 86,536               | 88,621           |
| 21          | 78,341                | 84,673            | 87,206          | 89,814               | 91,926           |
| 22          | 78,572                | 84,906            | 87,438          | 90,046               | 92,159           |
| 23          | 78,805                | 85,137            | 87,669          | 90,277               | 92,390           |
| 24          | 81,519                | 87,838            | 90,572          | 93,242               | 95,317           |
| 25          | 81,978                | 88,297            | 91,031          | 93,701               | 95,775           |

Provisional degree salary is \$500 less than the Standard Professional scale on each step. (CDH 1861)

Add \$500 for SPC+15 (CDH 1859)

Add \$1,000 for Advanced Professional with Master's Equivalent plus thirty (30) hours. To be eligible for this addition to salary, unit members must meet the qualifications as listed in the current negotiated agreement. (CDH 1858)

Unit I members who receive National Board Certification shall receive \$10,000 in addition to the salary listed above. (CDH 1863)

Unit 1 members who receive National Board Certification shall receive \$7,000 for teaching at a state or county-defined low performing school.

Unit I members who become Nationally Certified in Speech Pathology shall receive \$2,000 in addition to the salary listed above. (CDH 1862)

All funds received by the Board as a result of any state initiative to increase teachers' salaries will be applied as an across-the-board percentage raise to the scale above.

New Unit I employees school year = 192 days. New employees will be paid per diem for the two additional days.

Longevity pay: Effective July 1, 2020 longevity will be added in the amount of \$1,250 for 25 years and then every five years thereafter (i.e., 30, 35, 40, etc.). Longevity must include a minimum of 10 years worked with Wicomico County Public Schools.



**WICOMICO COUNTY BOARD OF EDUCATION**

**Extra Duty Pay Schedule**

**APPROVED**

**FY2024**

|   | <u>Level</u> | <u>Class.</u> | <u>1 to 5yrs<br/>BASE</u> | <u>6 to 10yrs<br/>LEVEL I</u> | <u>11 to 15yrs<br/>LEVEL II</u> | <u>16 to 20yrs<br/>LEVEL III</u> | <u>21 &amp; more<br/>LEVEL IV</u> |
|---|--------------|---------------|---------------------------|-------------------------------|---------------------------------|----------------------------------|-----------------------------------|
| <b><u>CATEGORY I</u></b>  |              |               |                           |                               |                                 |                                  |                                   |
| <b><u>Band</u></b>  |              |               |                           |                               |                                 |                                  |                                   |
| Band Director   | HS -Varsity  | Non-A.        | \$3,366                   | \$3,679                       | \$4,113                         | \$4,616                          | \$5,076                           |
| <b><u>Basketball, Football, Wrestling</u></b>   |              |               |                           |                               |                                 |                                  |                                   |
| Head Coach  | HS -Varsity  | Athletics     | \$3,366                   | \$3,679                       | \$4,113                         | \$4,616                          | \$5,076                           |
| Assistant Coach   | HS -Varsity  | Athletics     | \$2,107                   | \$2,268                       | \$2,552                         | \$2,824                          | \$3,137                           |
| <b><u>CATEGORY II</u></b>   |              |               |                           |                               |                                 |                                  |                                   |
| Athletic Trainer  | HS -Varsity  | Athletics     | \$2,676                   | \$2,865                       | \$3,204                         | \$3,570                          | \$3,952                           |
| <b><u>Band</u></b>  |              |               |                           |                               |                                 |                                  |                                   |
| Band Director   | MS           | Non-A.        | \$2,676                   | \$2,865                       | \$3,204                         | \$3,570                          | \$3,952                           |
| <b><u>Baseball, Field Hockey, Soccer, Softball, Indoor Track, Track &amp; Field, Volleyball, Lacrosse</u></b> |              |               |                           |                               |                                 |                                  |                                   |
| Head Coach  | HS -Varsity  | Athletics     | \$2,676                   | \$2,865                       | \$3,204                         | \$3,570                          | \$3,952                           |
| Assistant Coach   | HS -Varsity  | Athletics     | \$1,670                   | \$1,806                       | \$2,064                         | \$2,295                          | \$2,552                           |
| <b><u>Dramatics</u></b>   |              |               |                           |                               |                                 |                                  |                                   |
| Director  | HS           | Non-A.        | \$2,676                   | \$2,865                       | \$3,204                         | \$3,570                          | \$3,952                           |
| I. L.T. Leaders   | HS/MS/ES     | Non-A.        | \$2,676                   | \$2,865                       | \$3,204                         | \$3,570                          | \$3,952                           |
| Wellness Coordinator  | District     | Non-A.        | \$2,676                   | \$2,865                       | \$3,204                         | \$3,570                          | \$3,952                           |
| Robotics (First) (2)  | HS           | Non-A.        | \$2,676                   | \$2,865                       | \$3,204                         | \$3,570                          | \$3,952                           |
| Robotics (Vex) (2)  | HS           | Non-A.        | \$2,676                   | \$2,865                       | \$3,204                         | \$3,570                          | \$3,952                           |
| <b><u>CATEGORY III</u></b>  |              |               |                           |                               |                                 |                                  |                                   |
| <b><u>Cross Country &amp; Tennis</u></b>  |              |               |                           |                               |                                 |                                  |                                   |
| Head Coach  | HS -Varsity  | Athletics     | \$2,076                   | \$2,268                       | \$2,499                         | \$2,798                          | \$3,137                           |
| Golf  | HS -Varsity  | Athletics     | \$2,076                   | \$2,268                       | \$2,499                         | \$2,798                          | \$3,137                           |
| Golf Assistant  | HS -Varsity  | Athletics     | \$1,295                   | \$1,414                       | \$1,558                         | \$1,744                          | \$1,955                           |
| Unified Sports Coordinator  | HS           | Athletics     | \$2,076                   | \$2,268                       | \$2,499                         | \$2,798                          | \$3,137                           |
| <b><u>CATEGORY IV</u></b>   |              |               |                           |                               |                                 |                                  |                                   |
| <b><u>Cheerleaders (Per season)</u></b>   |              |               |                           |                               |                                 |                                  |                                   |
| Advisor   | HS           | Athletics     | \$1,522                   | \$1,603                       | \$1,835                         | \$2,037                          | \$2,268                           |
| Assistant Advisor   | HS           | Athletics     | \$913                     | \$1,073                       | \$1,170                         | \$1,292                          | \$1,455                           |
| <b><u>Chorus</u></b>  |              |               |                           |                               |                                 |                                  |                                   |
| Director  | HS           | Non-A.        | \$1,522                   | \$1,603                       | \$1,835                         | \$2,037                          | \$2,268                           |
| Director (2)  | MS           | Non-A.        | \$1,522                   | \$1,603                       | \$1,835                         | \$2,037                          | \$2,268                           |
| <b><u>Newspaper, Yearbook, Social Media</u></b>   |              |               |                           |                               |                                 |                                  |                                   |
| Advisor   | HS           | Non-A.        | \$1,522                   | \$1,603                       | \$1,835                         | \$2,037                          | \$2,268                           |
| Advisor   | MS           | Non-A.        | \$1,522                   | \$1,603                       | \$1,835                         | \$2,037                          | \$2,268                           |
| Student Govt. Advisor   | HS/MS        | Non-A.        | \$1,522                   | \$1,603                       | \$1,835                         | \$2,037                          | \$2,268                           |
| <b><u>Unified Sports - Bocce</u></b>  |              |               |                           |                               |                                 |                                  |                                   |
| Head Coach  | HS           | Non-A.        | \$1,522                   | \$1,603                       | \$1,835                         | \$2,037                          | \$2,268                           |



**WICOMICO COUNTY BOARD OF EDUCATION**

**Extra Duty Pay Schedule**

**APPROVED**

**FY2024**

|                          | <u>Level</u> | <u>Class.</u> | <u>1 to 5yrs<br/>BASE</u> | <u>6 to 10yrs<br/>LEVEL I</u> | <u>11 to 15yrs<br/>LEVEL II</u> | <u>16 to 20yrs<br/>LEVEL III</u> | <u>21 &amp; more<br/>LEVEL IV</u> |
|--------------------------|--------------|---------------|---------------------------|-------------------------------|---------------------------------|----------------------------------|-----------------------------------|
| <b><u>CATEGORY V</u></b> |              |               |                           |                               |                                 |                                  |                                   |
| PBIS Chairperson         | HS/MS/ES     | Non-A.        | \$1,196                   | \$1,236                       | \$1,305                         | \$1,481                          | \$1,631                           |
| FBLA Advisor             | HS           | Non-A.        | \$1,196                   | \$1,236                       | \$1,305                         | \$1,481                          | \$1,631                           |
| Mock Trial Advisor       | HS           | Non-A.        | \$1,196                   | \$1,236                       | \$1,305                         | \$1,481                          | \$1,631                           |
| Orchestra Director       | HS/MS        | Non-A.        | \$1,196                   | \$1,236                       | \$1,305                         | \$1,481                          | \$1,631                           |
| Senior Class Advisor (2) | HS           | Non-A.        | \$1,196                   | \$1,236                       | \$1,305                         | \$1,481                          | \$1,631                           |
| Skills USA Club Advisor  | HS           | Non-A.        | \$1,196                   | \$1,236                       | \$1,305                         | \$1,481                          | \$1,631                           |

**CATEGORY VI**

Work with students a minimum of  
thirty (30) hours outside school hours

|                                |          |           |       |       |       |       |       |
|--------------------------------|----------|-----------|-------|-------|-------|-------|-------|
| Band Front                     | MS       | Non-A.    | \$817 | \$817 | \$817 | \$817 | \$817 |
| Band Front                     | HS       | Non-A.    | \$817 | \$817 | \$817 | \$817 | \$817 |
| Newspaper/Media                | Elem.    | Non-A.    | \$817 | \$817 | \$817 | \$817 | \$817 |
| Lego Club                      | Elem./MS | Non-A.    | \$817 | \$817 | \$817 | \$817 | \$817 |
| National Honor Society Advisor | HS       | Non-A.    | \$817 | \$817 | \$817 | \$817 | \$817 |
| Math Team Advisor              |          | Non-A.    | \$817 | \$817 | \$817 | \$817 | \$817 |
| Math Team Advisor, JV          |          | Non-A.    | \$355 | \$355 | \$355 | \$355 | \$355 |
| Oratorical Contest Advisor     | MS       | Non-A.    | \$817 | \$817 | \$817 | \$817 | \$817 |
| S.H.O.U.T./S.H.O.P. Advisor    |          | Non-A.    | \$817 | \$817 | \$817 | \$817 | \$817 |
| Basketball                     |          | Athletics | \$817 | \$817 | \$817 | \$817 | \$817 |
| Field Hockey                   |          | Athletics | \$817 | \$817 | \$817 | \$817 | \$817 |
| Flag Football                  |          | Athletics | \$817 | \$817 | \$817 | \$817 | \$817 |
| Soccer                         |          | Athletics | \$817 | \$817 | \$817 | \$817 | \$817 |
| Softball                       |          | Athletics | \$817 | \$817 | \$817 | \$817 | \$817 |
| Volleyball                     |          | Athletics | \$817 | \$817 | \$817 | \$817 | \$817 |
| Wrestling                      |          | Athletics | \$817 | \$817 | \$817 | \$817 | \$817 |
| Class Advisors (gr 9-11)       | HS       | Non-A.    | \$817 | \$817 | \$817 | \$817 | \$817 |
| Debate Team                    | MS       | Non-A.    | \$817 | \$817 | \$817 | \$817 | \$817 |
| Drama Club                     | MS       | Non-A.    | \$817 | \$817 | \$817 | \$817 | \$817 |

**CATEGORY VII**

Work with students a minimum of  
ten (10) hours outside school hours

|                          |  |           |       |       |       |       |       |
|--------------------------|--|-----------|-------|-------|-------|-------|-------|
| Beta Club Advisor        |  | Non-A.    | \$247 | \$247 | \$247 | \$247 | \$247 |
| Cross-Country            |  | Athletics | \$247 | \$247 | \$247 | \$247 | \$247 |
| It's Academic Advisor    |  | Non-A.    | \$247 | \$247 | \$247 | \$247 | \$247 |
| Science Fair Coordinator |  | Non-A.    | \$247 | \$247 | \$247 | \$247 | \$247 |
| Track & Field            |  | Athletics | \$247 | \$247 | \$247 | \$247 | \$247 |

**NOTE 1:** If the responsibility for the activity is divided, the allowance will be divided between the advisors. The total allotment per school shall not exceed the amount contained on the Extra-Pay Schedule.

**NOTE 2:** If a Dept. Head in a High School is assigned to teach more than 4 periods then they will be paid an Extra Duty Stipend based upon Category II



**WICOMICO COUNTY BOARD OF EDUCATION  
UNIT II  
FY 2023-2024**

\*\*\* APPROVED SALARY SCHEDULE FOR FY 2024\*\*\*

| INDEX | 1       | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      | 12      | 13      | 14      | 15      | 16      |
|-------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 2     | 84,851  | 85,916  | 87,003  | 88,064  | 89,143  | 90,204  | 91,280  | 92,358  | 93,431  | 94,495  | 95,570  | 97,120  | 98,383  | 99,663  | 100,963 | 102,078 |
| 3     | 85,561  | 86,652  | 87,714  | 88,793  | 89,854  | 90,931  | 92,007  | 93,061  | 94,146  | 95,221  | 96,284  | 97,849  | 99,125  | 100,412 | 101,713 | 102,897 |
| 4     | 88,477  | 89,553  | 90,629  | 91,705  | 92,770  | 93,833  | 94,909  | 95,966  | 97,061  | 98,123  | 99,199  | 100,762 | 102,077 | 103,403 | 104,741 | 105,867 |
| 5     | 92,819  | 93,894  | 94,958  | 96,045  | 97,109  | 98,186  | 99,247  | 100,324 | 101,399 | 102,475 | 103,540 | 105,104 | 106,466 | 107,854 | 109,256 | 110,394 |
| 6     | 96,461  | 97,524  | 98,599  | 99,675  | 100,748 | 101,811 | 102,888 | 103,951 | 105,041 | 106,105 | 107,180 | 108,730 | 110,142 | 111,572 | 113,022 | 114,173 |
| 7     | 100,087 | 101,162 | 102,225 | 103,302 | 104,376 | 105,453 | 106,516 | 107,594 | 108,656 | 109,744 | 110,809 | 112,357 | 113,823 | 115,297 | 116,799 | 117,961 |
| 8     | 100,812 | 101,875 | 102,950 | 104,027 | 105,104 | 106,167 | 107,244 | 108,306 | 109,393 | 110,458 | 111,536 | 113,083 | 114,561 | 116,048 | 117,563 | 118,725 |
| 9     | 102,251 | 103,326 | 104,403 | 105,478 | 106,542 | 107,617 | 108,681 | 109,770 | 110,834 | 111,909 | 112,971 | 114,536 | 116,025 | 117,537 | 119,062 | 120,229 |
| 10    | 105,153 | 106,217 | 107,291 | 108,354 | 109,445 | 110,507 | 111,584 | 112,647 | 113,721 | 114,798 | 115,873 | 117,425 | 118,950 | 120,501 | 122,067 | 123,241 |
| 11    | 108,071 | 109,132 | 110,208 | 111,271 | 112,345 | 113,422 | 114,495 | 115,559 | 116,637 | 117,700 | 118,789 | 120,329 | 121,890 | 123,478 | 125,079 | 126,267 |

**SCHEDULE**

- 1 Vacant
- 2 Assistant Principal (1 - 39)
- 3 Pupil Personnel Worker  
Psychologist
- 4 Assistant Principal (40 - 49)  
Coordinator I
- 5 Assistant Principal (50 +)  
Coordinator II
- 6 Principal (1 - 39)
- 7 Principal (40 - 49)
- 8 Supervisor
- 9 Principal (50 - 59)
- 10 Principal (60 - 69)
- 11 Principal (70 +)

**ADJUSTMENTS**

**EDUCATIONAL ADJUSTMENTS**

- A. Master's + 30 credits - \$3,300 (CDH 1900)
- B. Master's + 60 credits - \$3,900 (CDH 1905)
- C. Doctorate - \$5,700 (CDH 1910)
- S. National Board Certification (NBCT) - \$2,400 (CDH 1860)

**PRINCIPAL ADJUSTMENTS**

- D. High School Principal - \$5,000 (CDH 1920)
- E. Mardela Middle/High School Principal - \$4,250 (CDH 1925)
- F. Middle School Principal - \$2,750 (CDH 1930)
- K. Middle School Principal w/Title 1 and/or additional instructional program with 10+ teachers - \$3,750 (CDH 1935)
- G. Elementary School Principal w/Title 1 and/or additional instructional program with 10+ teachers - \$3,750 (CDH 1940)
- T. Elementary School Principal - \$2,000 for principals who are not covered by adjustment G (CDH 1945)

**ASSISTANT PRINCIPAL ADJUSTMENTS**

- H. Mardela Middle/High School Assistant Principal - \$3,500 (CDH 1950)
- I. Middle School Assistant Principal w/Title 1 and/or additional instructional program w/10+ teachers - \$2,250 (CDH 1955)
- J. High School Assistant Principal - \$4,000 (CDH 1960)
- L. Middle School Assistant Principal - \$2,250 (CDH 1965)
- P. Elementary School Assistant Principal - \$1,500 for APs who are not covered by adjustment M (CDH 1970)
- M. Elementary School Assistant Principal w/Title 1 and/or add'l instructional pgm w/ 10+ teachers - \$2,250 (CDH 1975)

**SUPERVISOR ADJUSTMENTS**

- N. Music/Art Supervisor - \$3,000 (CDH 1980)
- O. Athletic Supervisor - \$3,000 (CDH 1985)
- U. Supervisor not covered by adjustment N or O - \$720 (CDH 1987)

**LONGEVITY ADJUSTMENTS**

- W. Longevity 10 years - \$1,500 (CDH 1997)
- Q. Longevity 15 years - additional \$1,500 (CDH 1990)
- R. Longevity 20 years - additional \$1,500 (CDH 1995)
- V. Longevity 25 years - additional \$1,500 (CDH 1996)



**WICOMICO COUNTY BOARD OF EDUCATION  
UNIT III & IV  
FY 2023-2024**

\*\*APPROVED SALARY SCHEDULE FOR FY 2024\*\*

| GRADE | Step/Increment |       |       |       |       |       |       |       |       |       |       |       |
|-------|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|       | 1              | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    | 11    | 12    |
| 1     |                |       |       |       |       |       |       |       |       | 15.27 | 15.56 | 15.86 |
| 2     |                |       |       |       |       |       | 15.13 | 15.44 | 15.73 | 16.04 | 16.35 | 16.67 |
| 3     |                |       |       | 15.01 | 15.30 | 15.59 | 15.91 | 16.21 | 16.53 | 16.85 | 17.18 | 17.53 |
| 4     |                | 15.16 | 15.47 | 15.76 | 16.08 | 16.39 | 16.71 | 17.05 | 17.37 | 17.71 | 18.05 | 18.41 |
| 5     | 15.91          | 16.21 | 16.53 | 16.84 | 17.17 | 17.50 | 17.83 | 18.17 | 18.53 | 18.88 | 19.24 | 19.61 |
| 6     | 16.71          | 17.02 | 17.35 | 17.69 | 18.03 | 18.38 | 18.72 | 19.09 | 19.46 | 19.83 | 20.21 | 20.60 |
| 7     | 17.54          | 17.88 | 18.22 | 18.57 | 18.93 | 19.29 | 19.66 | 20.04 | 20.43 | 20.82 | 21.21 | 21.63 |
| 8     | 19.34          | 19.72 | 20.09 | 20.47 | 20.87 | 21.27 | 21.68 | 22.09 | 22.52 | 22.95 | 23.39 | 23.84 |
| 9     | 20.30          | 20.70 | 21.09 | 21.50 | 21.91 | 22.33 | 22.76 | 23.20 | 23.65 | 24.10 | 24.56 | 25.03 |
| 10    | 21.32          | 21.73 | 22.15 | 22.58 | 23.01 | 23.45 | 23.90 | 24.36 | 24.83 | 25.30 | 25.79 | 26.28 |
| 11    | 22.39          | 22.81 | 23.25 | 23.70 | 24.16 | 24.63 | 25.10 | 25.57 | 26.07 | 26.57 | 27.08 | 27.60 |
| 12    | 24.68          | 25.16 | 25.64 | 26.14 | 26.63 | 27.15 | 27.67 | 28.20 | 28.74 | 29.29 | 29.86 | 30.43 |
| 13    | 25.91          | 26.42 | 26.93 | 27.45 | 27.96 | 28.50 | 29.06 | 29.61 | 30.18 | 30.76 | 31.35 | 31.95 |
| 14    | 27.21          | 27.74 | 28.27 | 28.81 | 29.36 | 29.94 | 30.51 | 31.10 | 31.69 | 32.30 | 32.92 | 33.55 |
| 15    | 30.00          | 30.58 | 31.16 | 31.76 | 32.38 | 33.00 | 33.63 | 34.27 | 34.94 | 35.61 | 36.29 | 36.99 |
| 16    | 31.50          | 32.11 | 32.73 | 33.35 | 33.99 | 34.64 | 35.31 | 36.00 | 36.68 | 37.39 | 38.10 | 38.84 |
| 17    | 33.08          | 33.71 | 34.36 | 35.02 | 35.69 | 36.38 | 37.08 | 37.79 | 38.52 | 39.26 | 40.01 | 40.78 |
| 18    | 34.73          | 35.40 | 36.08 | 36.77 | 37.48 | 38.19 | 38.94 | 39.68 | 40.45 | 41.22 | 42.01 | 42.82 |
| 19    | 38.29          | 39.03 | 39.77 | 40.54 | 41.33 | 42.11 | 42.93 | 43.75 | 44.59 | 45.45 | 46.32 | 47.21 |
| 20    | 40.21          | 40.98 | 41.76 | 42.56 | 43.39 | 44.22 | 45.07 | 45.93 | 46.82 | 47.71 | 48.64 | 49.57 |

| GRADE | 13    | 14    | 15    | 16    | 17    | 18    | 19    | 20    | 21    | 22    | 23    | 24    | 25    |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1     | 16.17 | 16.49 | 16.81 | 17.15 | 17.47 | 17.82 | 18.17 | 18.52 | 18.88 | 19.25 | 19.63 | 20.01 | 20.40 |
| 2     | 17.00 | 17.33 | 17.67 | 18.00 | 18.36 | 18.72 | 19.09 | 19.46 | 19.85 | 20.22 | 20.62 | 21.02 | 21.43 |
| 3     | 17.86 | 18.22 | 18.57 | 18.93 | 19.30 | 19.67 | 20.05 | 20.45 | 20.84 | 21.25 | 21.67 | 22.08 | 22.52 |
| 4     | 18.77 | 19.13 | 19.51 | 19.90 | 20.27 | 20.67 | 21.08 | 21.49 | 21.90 | 22.33 | 22.77 | 23.21 | 23.66 |
| 5     | 20.00 | 20.38 | 20.76 | 21.17 | 21.58 | 21.99 | 22.41 | 22.85 | 23.29 | 23.73 | 24.19 | 24.65 | 25.10 |
| 6     | 20.99 | 21.40 | 21.81 | 22.23 | 22.66 | 23.09 | 23.54 | 23.99 | 24.45 | 24.96 | 25.65 | 26.16 | 26.66 |
| 7     | 22.05 | 22.47 | 22.89 | 23.34 | 23.78 | 24.25 | 24.71 | 25.18 | 25.88 | 26.52 | 27.23 | 27.76 | 28.29 |
| 8     | 24.30 | 24.78 | 25.25 | 25.73 | 26.23 | 26.72 | 27.24 | 27.77 | 28.30 | 28.84 | 29.39 | 29.97 | 30.53 |
| 9     | 25.52 | 26.00 | 26.51 | 27.02 | 27.54 | 28.06 | 28.61 | 29.16 | 29.72 | 30.28 | 30.87 | 31.47 | 32.06 |
| 10    | 26.79 | 27.31 | 27.83 | 28.37 | 28.91 | 29.47 | 30.04 | 30.61 | 31.20 | 32.00 | 32.88 | 33.15 | 33.41 |
| 11    | 28.13 | 28.67 | 29.23 | 29.79 | 30.36 | 30.94 | 31.53 | 32.37 | 33.18 | 34.09 | 35.02 | 35.70 | 36.39 |
| 12    | 31.02 | 31.61 | 32.22 | 32.84 | 33.47 | 34.11 | 34.77 | 35.43 | 36.12 | 36.82 | 37.52 | 38.24 | 38.95 |
| 13    | 32.57 | 33.19 | 33.83 | 34.49 | 35.14 | 35.82 | 36.50 | 37.21 | 37.92 | 38.67 | 39.73 | 40.15 | 40.83 |
| 14    | 34.19 | 34.86 | 35.52 | 36.21 | 36.90 | 37.61 | 38.33 | 39.12 | 40.11 | 41.20 | 42.33 | 42.65 | 43.50 |
| 15    | 37.70 | 38.43 | 39.16 | 39.92 | 40.68 | 41.46 | 42.26 | 43.07 | 43.91 | 44.75 | 45.61 | 46.49 | 47.34 |
| 16    | 39.59 | 40.35 | 41.12 | 41.91 | 42.72 | 43.55 | 44.38 | 45.22 | 46.10 | 46.98 | 47.96 | 48.91 | 49.85 |
| 17    | 41.56 | 42.36 | 43.17 | 44.01 | 44.85 | 45.72 | 46.60 | 47.49 | 48.40 | 49.72 | 51.08 | 51.50 | 52.51 |
| 18    | 43.65 | 44.48 | 45.34 | 46.20 | 47.09 | 48.01 | 48.93 | 50.19 | 51.57 | 52.98 | 54.43 | 55.51 | 56.58 |
| 19    | 48.12 | 49.04 | 49.99 | 50.95 | 51.93 | 52.92 | 53.94 | 54.98 | 56.03 | 57.11 | 58.20 | 59.33 | 60.43 |
| 20    | 50.52 | 51.50 | 52.48 | 53.49 | 54.52 | 55.57 | 56.64 | 57.73 | 58.83 | 60.06 | 61.68 | 62.29 | 63.42 |



| Pay Grade | Unit | Exempt | Job Title                            | Annual Hours   | Pay Grade | Unit | Exempt | Job Title                           | Annual Hours   |
|-----------|------|--------|--------------------------------------|----------------|-----------|------|--------|-------------------------------------|----------------|
| 1         |      |        | VACANT                               |                |           |      |        |                                     |                |
| 2         |      |        | VACANT                               |                |           |      |        |                                     |                |
| 3         | 3    | N      | Custodian I                          | 2080           | 11        | 3    | N      | Accounting Associate IV             | 1950           |
|           | 3    | N      | Delivery Driver FS                   | 1092           |           | 3    | N      | Accounting Associate IV-Schools     | 1950/2080      |
|           | 3    | N      | Food Service Worker                  | 1092/1183      |           | 3    | N      | Associate Systems Analyst           | 2080           |
|           | 3    | N      | Site and Grounds Worker I            | 2080           |           | 3    | N      | Data Analyst                        | 1950/2080      |
| 4         | 3    | N      | Administrative Assistant             | 1950           |           | 4    | N      | Maintenance Foreman-Grounds         | 2080           |
|           | 3    | N      | Administrative Assistant - Schools   | 1274           |           | 3    | N      | Student Data Analyst                | 1950           |
|           | 4    | N      | Asst Building Service Manager I      | 2080           | 12        | 3    | Y      | Assistant Project Manager           | 2080           |
|           | 3    | N      | Custodian II                         | 2080           |           | 3    | Y      | Assistant Technology Svcs Manager   | 2080           |
|           | 3    | N      | Delivery Driver                      | 2080           |           | 3    | N      | Buyer 1                             | 2080           |
|           | 3    | N      | Home School Liaison I                | 1274           |           | 3    | Y      | Energy Technician                   | 2080           |
|           | 3    | N      | School Vehicle Assistant             | Varied         |           | 3    | N      | Homeless Case Manager               | 1950           |
|           | 3    | N      | Site and Grounds Worker II           | 2080           |           | 3    | N      | Human Resources Associate III       | 1950           |
|           |      |        |                                      |                |           | 3    | N      | Lead Data Analyst                   | 2080           |
| 5         | 4    | N      | Asst Building Service Manager II     | 2080           |           | 3    | N      | Licensed Practical Nurse            | 1274/1365      |
|           | 3    | N      | Certified Nursing Assistant          | 1274           |           | 4    | Y      | Operations Assistant Manager        | 2080           |
|           | 4    | N      | Food Service-Satellite Leader        | 1288/1380      |           | 3    | N      | Payroll Specialist                  | 1950           |
|           | 3    | N      | General Maintenance Technician       | 2080           |           | 3    | N      | Risk Management Specialist          | 2080           |
|           | 3    | N      | Home School Liaison II               | 1274           |           | 3    | N      | Technology Specialist IV            | 2080           |
|           | 3    | N      | Instructional Assistant I            | 1274           |           | 3    | N      | Transportation Associate            | 2080           |
|           | 3    | N      | Office Associate I                   | 1950/2080      |           | 4    | Y      | Volunteer Specialist-Mentors        | 1950           |
|           | 3    | N      | School Vehicle Operator (van driver) | Varied         | 13        | 3    | N      | Exec. Asst. to Superintendent/Board | 2080           |
| 6         | 3    | N      | Accounting Assistant                 | 1540/1950      |           | 3    | N      | Facilities Planning Coordinator     | 2080           |
|           | 4    | N      | Asst. Building Service Manager III   | 2080           |           | 3    | N      | User Support Specialist             | 2080           |
|           | 3    | N      | Home School Liaison III              | 1274           | 14        | 3    | N      | Accountant I                        | 2080           |
|           | 3    | N      | Instructional Assistant II           | 1274           |           | 3    | Y      | Construction Manager                | 2080           |
|           | 3    | N      | Maintenance Technician I             | 2080           |           | 4    | Y      | Energy Manager                      | 2080           |
|           | 3    | N      | Media Associate                      | 1274/1540      |           | 4    | Y      | Food Service - Area Manager         | 2080           |
|           | 3    | N      | Office Associate II                  | 1950/2080      |           | 4    | Y      | Project Manager                     | 2080           |
|           | 3    | N      | Office Assoc II - Schools            | 1540/1820      |           | 4    | Y/N    | School Program Coordinator I        | 1820/1950      |
| 7         | 3    | N      | Accounting Associate I               | 1950           | 15        | 3    | Y      | Accountant II                       | 2080           |
|           | 3    | N      | Assistive Technology Specialist      | 1274           |           | 3    | Y      | Buyer II                            | 2080           |
|           | 4    | N      | Building Service Manager I           | 2080           |           | 3    | N      | Database Specialist                 | 2080           |
|           | 4    | N      | Food Service Manager I               | 1380/1472      |           | 3    | Y      | Grants Specialist                   | 2080           |
|           | 3    | N      | Instructional Assistant III          | 1274           |           | 4    | Y      | Human Resources Specialist I        | 2080           |
|           | 3    | N      | Maintenance Technician II            | 2080           |           | 4    | Y/N    | School Program Coord II             | 1820/1950/2080 |
|           | 3    | N      | Office Associate III                 | 1950/2080      | 16        | 4    | Y      | Accountant III                      | 2080           |
|           | 3    | N      | Office Associate III-Schools         | 1540/1820      |           | 3    | Y      | Environmental Safety Specialist     | 2080           |
|           | 3    | N      | School Vehicle Operator              | Varied         |           | 3    | N      | Interpreter                         | 1274           |
|           | 3    | N      | Site and Grounds Worker III          | 2080           |           | 3    | N      | Occupational Therapy Assistant      | 1274           |
|           | 3    | N      | Technology Specialist I              | 2080           |           | 3    | N      | Physical Therapy Assistant          | 1274           |
| 8         | 3    | N      | Accounting Associate II              | 1950/2080      |           | 3    | Y      | Public Information Liaison          | 2080           |
|           | 3    | N      | Accounting Associate II-Schools      | 1820/1950/2080 |           | 3    | Y      | School Nurse                        | 1274/1365      |
|           | 3    | N      | Admin Office Associate               | 1950/2080      |           | 4    | Y      | School Nurse Coordinator            | 2080           |
|           | 3    | N      | Admin Office Associate-Schools       | 1820           |           | 3    | Y      | Transportation Specialist           | 2080           |
|           | 4    | N      | Building Service Manger II           | 2080           | 17        | 4    | Y      | Budget Manager                      | 2080           |
|           | 3    | N      | Facilities Associate                 | 2080           |           | 4    | Y      | Facilities Manager-Maintenance      | 2080           |
|           | 4    | N      | Food Service Manager II              | 1380/1472      |           | 4    | Y      | Facilities Manager-Operations       | 2080           |
|           | 3    | N      | Human Resources Associate I          | 1950           |           | 4    | Y      | Human Resources Specialist II       | 2080           |
|           | 3    | N      | Maintenance Tech III                 | 2080           |           | 4    | Y      | Infrastructure Manager              | 2080           |
|           | 3    | N      | Printer Technician I                 | 2080           |           | 4    | Y      | Payroll Manager                     | 2080           |
|           |      |        |                                      |                |           | 3    | Y      | Systems Analyst                     | 2080           |
| 9         | 3    | N      | Accounting Associate III             | 1950/2080      |           | 4    | Y      | Transportation Manager              | 2080           |
|           | 3    | N      | Accounting Associate III-Schools     | 1820/1950/2080 | 18        | 4    | Y      | Accounting Manager                  | 2080           |
|           | 4    | N      | Building Service Manager III         | 2080           |           | 4    | Y      | Applications Manager                | 2080           |
|           | 3    | N      | Executive Office Associate I         | 2080           |           | 3    | Y      | Construction Manager II             | 2080           |
|           | 4    | N      | Food Service Manager III             | 1380/1472      |           | 4    | Y      | Facilities Manager                  | 2080           |
|           | 3    | N      | Human Resources Associate II         | 1950           |           | 4    | Y      | Health Services Supervisor          | 2080           |
|           | 3    | N      | Maintenance Inventory Technician     | 2080           |           | 4    | Y      | Lead Systems Analyst                | 2080           |
|           | 3    | N      | Technology Specialist II             | 2080           |           | 4    | Y      | Lead Human Resources Specialist     | 2080           |
| 10        | 3    | N      | Executive Office Associate II        | 2080           |           | 4    | Y      | Risk Manager                        | 2080           |
|           | 3    | N      | FARMS and Sales Manager              | 1950           |           | 4    | Y      | Technology Program Manager          | 2080           |
|           | 3    | N      | Printer Technician II                | 2080           |           | 4    | Y      | Technology Services Manager         | 2080           |
|           | 3    | N      | School Vehicle Foreman               | 2080           | 19        |      |        | VACANT                              |                |
|           | 3    | N      | Technology Specialist III            | 2080           |           |      |        |                                     |                |
|           |      |        |                                      |                | 20        | 4    | Y      | Facilities Planner                  | 2080           |
|           |      |        |                                      |                |           | 4    | Y      | Procurement Manager                 | 2080           |
|           |      |        |                                      |                |           | 4    | Y      | Sr. Construction Mgr.               | 2080           |



| WICOMICO COUNTY BOARD OF EDUCATION<br>EXECUTIVE SALARY SCALE<br>2023-2024 |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Index   | 1       | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      | 12      | 13      | 14      | 15      | 16      |
| 1   | 115,102 | 116,234 | 117,379 | 118,511 | 119,656 | 120,803 | 121,946 | 123,079 | 124,227 | 125,360 | 126,519 | 128,159 | 129,821 | 131,513 | 133,219 | 134,483 |
| 2   | 123,873 | 125,090 | 126,323 | 127,541 | 128,773 | 130,007 | 131,237 | 132,456 | 133,690 | 134,911 | 136,158 | 137,923 | 139,712 | 141,533 | 143,369 | 144,730 |

#### SCHEDULE

- 1 Director
- 2 Assistant Superintendent

#### ADJUSTMENTS

##### **EDUCATIONAL ADJUSTMENTS**

- A. Master's + 30 credits or Professional Licensure - \$3,300 (CDH 1911)
- B. Master's + 60 credits - \$3,900 (CDH 1912)
- C. Doctorate - \$5,700 (CDH 1913)

##### **LONGEVITY ADJUSTMENTS**

- G. Longevity 10 years - \$1,500 (CDH 1918)
- D. Longevity 15 years - additional \$1,500 (CDH 1914)
- E. Longevity 20 years - additional \$1,500 (CDH 1915)
- F. Longevity 25 years - additional \$1,500 (CDH 1916)



**WICOMICO COUNTY BOARD OF EDUCATION  
SUBSTITUTE SALARY SCALE  
FY 2023-2024**

|  | <b>DAILY</b> | <b>LONG TERM*</b> |
|--|--------------|-------------------|
| Minimum Requirements   | \$100        | \$120             |
| With a Bachelor's Degree OR Certified to Teach in Maryland   | \$125        | \$145             |
| Retired teachers   | \$150        | \$170             |
| * Long Term Substitute Teacher assignment defined as 15 or more consecutive days in the same role or dedicated school-based substitute |              |                   |
| * Long Term substitute positions requiring daily planning receive an additional \$10 per day   |              |                   |

\* Any exception to this rule must be approved by the Director of Human Resources



**WICOMICO COUNTY BOARD OF EDUCATION**

**HOURLY RATES / SPECIAL RATES**

**\*\*APPROVED\*\***

| <b>SUMMER / WORKSHOPS / INSERVICE / SPECIAL ASSIGNMENTS</b>                         |                                    |
|---|------------------------------------|
| <b>ACTIVITY</b>   | <b>2023-2024 Rate<br/>Per Hour</b> |
| Assistants - Instructional/Administrative/Beyond the Limits/CNA/Home School Liaison | \$15.00                            |
| Assistants - Special Ed one-on-one  | \$18.00                            |
| Assistive Technology Tech   | \$17.25                            |
| Certified Bus Assistant   | \$15.75                            |
| Custodian   | \$15.75                            |
| Custodian (retiree)   | \$16.00                            |
| Equipment Maintenance Tech  | \$17.75                            |
| Event Staff   | \$15.25                            |
| Food Service - Coordinator  | \$18.50                            |
| Food Service - Manager  | \$16.25                            |
| Food Service - Worker   | \$15.75                            |
| Food Service - Worker (retiree)   | \$16.00                            |
| Grounds Crew (seasonal)   | \$15.00                            |
| Lead School Vehicle Operator  | \$23.75                            |
| LPN Nurses - Contractual/Summer School/In-Service                                   | \$21.50                            |
| Occupational Therapist (Certified Assistant)  | \$35.50                            |
| Operations Event Staff  | \$15.25                            |
| Physical Therapist (Certified Assistant)  | \$35.50                            |
| RN Nurses - Summer School/In-Service  | \$28.75                            |
| School Van Driver   | \$16.75                            |
| School Vehicle Foreman  | \$22.00                            |
| School Vehicle Operator   | \$22.50                            |
| Secretaries   | \$15.50                            |
| Speech Therapist (Certified Assistant)  | \$35.50                            |
| Student Workers (minimum wage)  | \$15.00                            |
| Substitute Bookkeeper   | \$17.50                            |
| Substitute Clerk  | \$15.00                            |
| Substitute Interpreter  | \$28.75                            |
| Substitute Psychologist   | \$39.50                            |
| Teacher - Certificated/Bachelor's Degree  | \$35.00                            |
| Teacher - Lead/Coords. (Adult Ed, Summer )  | \$37.00                            |
| Teacher - Non-Certificated/No Bachelor's Degree                                     | \$15.00                            |
| Typist  | \$15.00                            |

| <b>Coaching/Band Summer Practice &amp; Ticket Takers/Timekeepers:</b> | <b>Hrly/Daily/Night<br/>2023-24 Rate</b> |
|---|--|
| Headcoach (Football, Soccer & Field Hockey) (per day)                 | \$73.00                                  |
| Assistant Coach (per day)   | \$58.50                                  |
| Band Director (per day)   | \$73.00                                  |
| Ticket Taker/Seller/Scorekeeper/Timekeeper - Hourly Rate              | \$16.50                                  |
| Intramural Referee - Per Game   | \$47.00                                  |

| <b>FACILITIES SUMMER PROGRAM/Rental RATE SCHEDULE</b> | <b>Hourly Rate<br/>FY 2024</b> |
|---|--------------------------------|
| <b>Assignment:</b>                                    |                                |
| Assistant Foreman                                     | \$20.75                        |
| Foreman   | \$25.50                        |
| Facilities Supervisor/Crowd Control Monitor           | \$30.50                        |
| Lighting Technician                                   | \$25.50                        |

| <b>CONTRACTUAL EMPLOYEES</b>             |                                |
|--|--------------------------------|
| <b>ACTIVITY</b>                          | <b>Hourly Rate<br/>FY 2024</b> |
| Speech Therapist                         | \$77.00                        |
| Occupational Therapist                   | \$77.00                        |
| Physical Therapist                       | \$77.00                        |
| Psychologist                             | \$77.00                        |
| Special Education Transitioning Services | \$50.00                        |



## **BUS CONTRACTOR RATES**

The following page displays the various rates and other components that comprise the total cost of student bus transportation. It is provided as both a reference tool and also as an aid to raise awareness of the cost of school bus transportation for our community.



**WICOMICO COUNTY BOARD OF EDUCATION  
SCHOOL BUS CONTRACTORS' ALLOCATIONS  
APPROVED BUDGET 2023-2024  
REFERENCE TABLE**

| RATES   | 2022-23<br>Approved<br>Budget | 2023-24<br>Approved<br>Budget | <u>Increase</u> |        |
|---|-------------------------------|-------------------------------|-----------------|--------|
|   |                               |                               | \$              | %      |
| Maintenance Factor  | \$0.939                       | \$1.046                       | \$0.107         | 11.40% |
| Fuel Factor (using \$3.05/gal and 7.3 mpg)                  | \$0.418                       | \$0.418                       | \$0.000         | 0.00%  |
| Total Mileage Rate  | \$1.357                       | \$1.464                       | \$0.107         | 7.89%  |
| Hourly Rate (Driver)  | \$25.50                       | \$26.00                       | \$0.50          | 1.96%  |
| (Assistant)   | \$16.85                       | \$17.15                       | \$0.30          | 1.78%  |
| Administrative Fee  | \$1,750                       | \$1,750                       | \$0.00          | 0.00%  |
| <u>Per Vehicle Allotment (PVA)</u>                          |                               |                               |                 |        |
| - new Regular Route Bus (incl air cond. add-on for FY 2023) | \$21,746                      | \$22,691                      | \$945           | 4.35%  |
| - new Special Ed Bus (incl lift & ac)                       | \$23,791                      | \$24,691                      | \$900           | 3.78%  |
| Air Conditioning Maintenance (only for buses w/air)         | \$700                         | \$800                         | \$100           | 14.29% |
| Paid Spare Bus Allotment                                    | \$7,100                       | \$7,100                       | \$0             | 0.00%  |
| Guaranteed Minimum Gen Ed and SPED                          |                               |                               |                 |        |
| Route Hours   | 4.75                          | 4.75                          | 0.00            | 0.00%  |
| Guaranteed Minimum Gen Ed and SPED                          |                               |                               |                 |        |
| Route Miles   | 65.00                         | 65.00                         | 0.00            | 0.00%  |
| <u>Field Trips</u>  |                               |                               |                 |        |
| Hourly Rate (Driver)  | \$25.50                       | \$26.00                       | \$0.50          | 1.96%  |
| (Assistant)   | \$16.85                       | \$17.15                       | \$0.30          | 1.78%  |
| Maintenance Factor  | 0.939                         | 1.046                         | \$0.107         | 11.40% |
| Fuel Factor   | 0.418                         | 0.418                         | \$0.000         | 0.00%  |
| Pickup Fee  | \$30.00                       | \$35.00                       | \$5.00          | 16.67% |
| Minimum Field Trip  | \$70.00                       | \$70.00                       | \$0.00          | 0.00%  |
| Minimum Trip Charge for Interstate                          | \$120.00                      | \$120.00                      | \$0.00          | 0.00%  |
| Out of State Trip Charge                                    | \$55.00                       | \$60.00                       | \$5.00          | 9.09%  |
| Rental Fee for Spare Bus                                    | \$0.85                        | \$0.95                        | \$0.10          | 11.76% |
| Fuel Adjustment (Base Rate per gallon) *                    | \$3.050                       | \$3.050                       | \$0.00          | 0.00%  |

\* Our fuel adjustment payment helps compensate bus contractors for increasing diesel fuel costs. Twice monthly, the AAA diesel price for Salisbury, MD is reviewed and an adjustment to the fuel factor is calculated based on this published rate. The calculation determines the rate to reimburse contractors using the following method:

$$$(AAA \text{ price/gallon} - \$3.05 \text{ base rate/gallon}) \text{ divided by } 7.3 \text{ miles/gallon, rounded to two digits with a cumulative carryover.}$$



## **GLOSSARY OF BUDGET TERMS**



## GLOSSARY OF BUDGET TERMS & ACRONYMS

**Actual** – The amount of revenues received and expenses incurred in the last complete fiscal year.

**Achievement Gap** – Differences shown in educational measures between the performance of groups of students. Measures can be observed using standardized test scores, grade point averages, dropout rates, etc.

**Advanced Placement** (AP) – Program for students who are willing and able to take college-level studies during their high school years. Students that successfully complete AP courses and exams may use as credit toward their college years.

**Aging Schools Program** (ASP) – Provides State funds to all school systems in the state of Maryland to address the needs of their aging school buildings.

**Air Conditioning Initiative** (ACI) – ACI is intended to provide State funding for air conditioning in schools that currently lack central air conditioning in spaces used for educational programming with priority given to classrooms and to schools that currently have no air conditioning.

**Allocation** – The process by which resources are given to individual schools based upon factors such as enrollment, programs and other identified needs of the school.

**Appropriation** – An authorization made by a legislative body which permits the Board of Education to incur obligations and to make expenditures.

**Approved Budget** – Final budget reflecting all adjustments approved by the Board of Education in June resulting from revised revenues, expenditures and projections. The budget is implemented for the fiscal year beginning July 1.

**At-Risk Population** – Student population represented by English Language Learners (ELL), Special Education and students qualifying for Free and Reduced Meals (FARM).

**Balanced Budget** – Budget with expenditures equal to revenues. A budget with expenditures less than revenues is also considered balanced.

**Beyond the Limits** (BTL) – a Ropes Course located on our Mardela Middle & High School's property. Participants are lead through obstacles where they learn to achieve their goals together using The Full Value Commitment.

**Blueprint for Maryland's Future** (SB 1030) – Program to work toward enabling all students to reach their full potential and be ready for college and a rewarding career.

**Board of Education** (BOE) – An elected team with responsibilities for overseeing educational activities in a specified area.

**Bond** – A form of indebtedness. A bond is a written promise to pay a specified sum of money on a specific date at a specified interest rate (given in exchange for immediate cash.) The county government often uses bond indebtedness to fund the Board of Education's capital needs, e.g., major renovation and construction projects.



**Budget** – A financial plan for a specified period of time, normally a fiscal year containing an estimate of proposed expenditures and revenues.

**Budget Document** – The instrument used by the Board of Education to present a comprehensive financial program to the County Council.

**Budget Transfers** – A legal process that the Board of Education and the Wicomico County Council use to revise and re-forecast budget appropriations. The Annotated Code of Maryland requires that the Council approve any cross-category or inter-fund adjustments. The Board of Education has the right to adjust budget expenditures within a major category.

**Budgetary Control** – The control exercised by the Board of Education and its senior management to ensure that the system operates in accordance with the approved budget and that its expenditures are within the limitations of available appropriations and available resources.

**Capital Improvement Program** – A plan, often referred to as the CIP used to account for financial resources of capital projects.

**Capital Projects** – Projects that involve the purchase or construction of capital assets. Normally, these projects encompass the purchase of land and/or the construction or renovation of a building or facility.

**Capital Projects Fund** – The fund which supports the construction and other capital projects within the school system.

**Career Technology Education** (CTE) – A program offering high school students the opportunity to prepare for paid or unpaid employment such as business and office occupations, technical occupations and trade and industrial occupations.

**Category** – One of the fifteen (15) major subdivisions of the operating budget mandated by the Maryland State Department of Education. Categories are generally divided along functional lines and are defined in the *Financial Reporting Manual for Maryland Public Schools*. Examples of categories are Administration, Instructional Salaries, Instructional Textbooks and Supplies, and Student Transportation Services. Each category is further defined in the Financial Section's Category Overview and Budget Detail.

**Classified** – Support service employees of the public school system (clerical, maintenance, custodial, etc.).

**Cognitive Abilities Test** (CogAT) – Assessment that measures verbal, non-verbal and quantitative reasoning skills. Commonly given as an entrance exam into a school's gifted program.

**Cohort** – a group of people used in a statistical study who have a common factor. Our graduation cohort tracks all students entering the 9<sup>th</sup> grade together to calculate a percentage of those who graduate on time, thus referred to as the 4-year cohort rate.

**Comprehensive Annual Financial Reporting** (CAFR) – Provides a detailed presentation of the Board's financial position, activities and balances for the fiscal year ended.

**Consolidated Budget** – Combination of restricted funds and unrestricted current expense funds.



**Consumer Price Index** (CPI) – Annual factor representing changes in the price level of consumer goods and services.

**Cost of Doing Business** (CODB) – Required costs beyond the Board’s control to maintain the daily operations of the school system.

**Cost-Per-Pupil** (CPP) – Cost per pupil means the amount of money spent for the operating expenses of public education in the county, from county and state sources, divided by the full-time equivalent enrollment of the county.

**Demographic Data** – helps to clarify the populations served by the local school district and education authorities providing a clearer understanding of instructional needs for improving student achievement and eliminating achievement gaps.

**Department of Legislative Services** (DLS) – Provides an analysis of data and reports showing State educational funding for all Maryland counties.

**Destination Imagination** (DI) – Problem solving competitions where students solve STEAM-based (science, technology, engineering, arts and math) challenges in teams.

**Dual Enrollment** – High school students taking college classes while still in high school. Classes count for both high school and college credit.

**Employee Assistance Program** (EAP) – an employee benefit program that assists employees with personal problems and/or work-related problems that may impact their job performance, health, mental and emotional well-being.

**Encumbrance** – Reserving funds to be expended. Funds will cease to be encumbered when the invoice is paid and the expense recorded.

**Energy Efficiency Initiative** (EEI) – EEI is intended to provide State funding for enhancements that allow systemic renovation projects in lighting, HVAC, mechanical systems, windows and doors, and any other type of improvement that is specifically designed to improve the energy efficiency of a school building, to achieve superior levels of energy performance.

**English Language Learners** (ELL) – Students with limited proficiency in English.

**Enrollment** – The number of students attending Wicomico County Public Schools officially counted as of September 30<sup>th</sup>

**Equipment** – Items costing over \$5,000 that have a multi-year life expectancy.

**ESSER** (Elementary & Secondary School Emergency Relief) – Federal grant funding for addressing learning loss of students during the pandemic, technology needs and capital infrastructure improvements in school facilities necessary to keep students and staff safe.

**Every Student Succeeds Act** (ESSA) – Requires that states administer annual statewide assessments to all students in English Language Arts/Literacy and Math in grades 3-8 and once in high school. Science assessments are required once in each grade span (3-5, 6-8 and high school) and annual English language proficiency assessments in grades K-12 for all English learners.



**Expenditure** – The actual flow of funds paid for an asset, goods, or services. It is important to note that an encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

**Fiscal Year** (FY) – A twelve-month period designated as the operating year for the entity. The fiscal year for the Wicomico County Board of Education is July 1 through the following June 30.

**Food Service Fund** – A proprietary fund that includes revenues and expenses associated with our school cafeterias.

**Free and Reduced Meals** (FARMS) – A program providing nutritionally balanced low cost or free lunches to school children meeting federal income eligibility requirements.

**Free Appropriate Public Education** (FAPE) - to a child with a disability, schools must provide students with an education, including specialized instruction and related services that prepares the child for further education, employment and independent living.

**Full Time Equivalent** (FTE) – way to measure student enrollment and staffing positions in an educational system.

**Fund** – An accounting unit that contains a complete set of self-balancing accounts and records the financial transactions for a specific activity or governmental function. There are eleven commonly used funds in governmental accounting. They are: five Governmental Funds (General, Special Revenue, Debt Service, Capital Projects, and Permanent), two Propriety Funds (Enterprise and Internal Service), and four Fiduciary Funds (Pension Trust, Investment Trust, Private Purpose Trust, and Agency).

**Fund Balance Reporting** – The display of fund balance by classifications depicting the strength of spending constraints placed on the purposes for which the resources can be used.

**Governmental Accounting Standards Board** (G.A.S.B.) – This independent board establishes the standards to which governmental entities will be held when they are audited. Independent audit firms subscribe to and measure governmental performance against these standards.

**GEAR-UP** (Gaining Early Awareness & Readiness for Undergraduate Programs) – Helps at-risk students prepare for college and receive the support they need to achieve success in post-secondary education.

**General Fund** – The fund which supports most of the day-to-day operations of the school system.

**Generally Accepted Accounting Principles** (GAAP) – Governmental accounting and financial principles that establish a standard with which the Board's financial statements conform.

**Grant** – A program operated in accordance with a specific plan and budget to achieve specific objectives. Grant revenues are restricted funds, the use of which must follow the budget plan submitted to the granting agency.

**Healthcare Rate Stabilization Reserve** (RSR) – Established to hold and accumulate funds in the event of a plan experience gain or loss in order to assist in absorbing premium increases.



**Healthy School Facility Fund** (HSFF) – State grant funding to public schools for capital projects that will improve the health of school facilities (ie roofs, air conditioning, lead removal, etc).

**Home School Liaison** (HSL) – Mediator between parents and teachers

**Increment** – An increase of some amount, either fixed or variable.

**Individuals with Disabilities Act** (IDEA) – Federal law that governs how states and public agencies provide special education and related services to children with disabilities.

**Individualized Education Program** (IEP) – A program mandated by IDEA for each student who receives special education and related services. The IEP enables school staff, parents and related services personnel to work together to improve educational results for children with disabilities.

**Instruction – Gifted & Talented** – Special learning experiences for students from all cultural groups, across economic strata, and in all areas of human endeavor identified with outstanding talent and ability. Gifted and talented students perform or demonstrate the potential for performing at remarkably high levels of accomplishment when compared with their chronological peers in such areas as intellectual abilities, leadership abilities, creative abilities, artistic abilities, or abilities in specific academics.

**Instruction – Guidance** – Activities of counseling students and parents, consultation with other staff members on learning problems, assisting students in personal social development, assessing the abilities of students, assisting students as they make their own educational and career plans, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

**Instruction – Regular Programs** – Activities that deal with teaching and coaching elementary and secondary students during the regular school day or during the hours of school-sponsored activities as part of the regular non-special, non-exemplary educational program.

**Instruction – Special Programs** – Activities designated for students with exceptional abilities or cultural differences.

**Instruction – Staff/Curriculum Development** – Activities that contribute to the professional or occupational growth and competence of members of school-based instructional staff (teachers, instructional aides, psychological personnel, guidance counselors, and library personnel) during the time of their service to the school system or school.

**Intervention** – Strategies to help students who are lagging behind their peers in their studies with an end goal for them to become successful within the regular classroom.

**JROTC** – Junior Reserve Officers' Training Corps

**Key Performance Indicators** (KPI) – Departmental performance measures that link with the goals of the Comprehensive Master Plan.

**Least Restricted Environment** (LRE) – A federal mandate included in IDEA that requires children with disabilities be educated to the maximum extent with their peers with no disabilities.



**Local Educational Agency** (L.E.A.) – One of the twenty-four local school systems in the State of Maryland. Each L.E.A. serves one of the twenty-three counties or Baltimore City.

**MAP Growth** – Computer adaptive test to assess student growth between terms and obtain learning statements to identify what the student is ready to learn.

**Maintenance of Effort** (MOE) – Minimum level of per pupil funding required by law that the County government must provide in order to receive additional State Aid in new fiscal years.

**Maryland Association of Boards of Education** (MABE) – A private, non-profit organization to which all the school boards in the state voluntarily belong.

**Maryland Comprehensive Assessment Program** (MCAP) – Provides information to educators, parents and the public on student progress towards proficiency on Maryland state content standards in order to gain an understanding on how schools are performing and where assistance can be directed to support student growth and achievement.

**Maryland State Department of Education** (MSDE) - Under the leadership of the State Superintendent of Schools and guidance from the Maryland State Board of Education, the Department develops and implements standards and policy for education programs from pre-kindergarten through high school.

**MOI** – Materials of Instruction

**Network Access Control** (NAC) – Strengthening the security of a network by restricting the availability of network resources to only users and endpoint devices that comply with the defined security policy.

**NeXgen** – Program for 6<sup>th</sup> graders using project-based learning that requires inquiry, problem solving, decision making and discovery with a high degree of hands-on involvement for science, social studies, math and English.

**Object** – The groupings into which expenditures in each category are classified. Examples of budget objects are Salary & Wages, Contracted Services, Supplies & Materials, Other Charges, Equipment and Transfers.

**Other Post-Employment Benefits Trust** (OPEB) – established as a result of requirements for accounting of retiree health care costs instituted by GASB #45.

**Paraprofessionals – Highly Qualified** – Those who have a high school diploma (or equivalent) and have an AA degree (or 48 hours equivalent) or have demonstrated their competence via the state-approved test.

**PBIS** – Positive Behavior Interventions and Supports

**Per Vehicle Allotment** (PVA) – Financial reimbursement to a school bus contractor for the purchase of a school bus meeting all federal, state and local requirements.



**Permanent Budget Transfers** – A legal process that the Board of Education and the Wicomico County Council use to revise and re-forecast budget appropriations. Permanent transfers affect the current fiscal year and remain in effect for subsequent fiscal years.

**Professional Development Coach** (PDC) – Educator with job responsibility for providing building level job-embedded professional development.

**Primary Talent Development** (PTD) – Early childhood education program that engages students in open-ended, hands-on, problem solving experiences.

**Qualified Zone Academy Bond Program** (QZAB) – Funds authorized by the federal government enables the State of Maryland to sell bonds and allocate the proceeds to public school systems for capital improvements, repairs, and deferred maintenance of existing public school buildings.

**Realignment / Cost Reductions** – action taken within current budget parameters to reorganize or regroup budgeted funds in order to achieve defined goals and initiatives thereby avoiding the need for additional new funds.

**Restated Budget** – The prior year approved budget adjusted for approved permanent budget transfers and approved realignments of funds.

**Restricted Funds** – Funds that have been received primarily from state or federal sources in the form of grant awards. Restricted funds may only be used for the specific purpose for which they were granted. Disbursements must be in accordance with the budget plan that was filed with and approved by the granting agency.

**Revenue** – Funds that the Board of Education receives during the fiscal year.

**Revenue Source** – Revenues are reported according to their source or point of origin, e.g., local, state, federal and other.

**Salary Scale** – One of the various salary “paths” to which every job in the school system is assigned based upon factors such as skill level, education level, level of responsibility, level of exposure, etc.

**School Improvement Program** (SIP) - The mission of the Office of School Improvement is to assist schools and departments improve their own results through the provision of services based on research and proven practices in the areas of planning, assessment, data analysis, parent involvement, stakeholder communication, out-of-school time programs, and grant writing.

**School Resource Officers** (SRO) – law enforcement officers who are responsible for providing security and crime prevention services in the school environment. SROs are typically employed by a local police or sheriff’s agency and work closely with administrators in an effort to create a safer environment for both students and staff.

**School Safety Grant Program** (SSGP) – State grant funding for school security improvements.

**School Security Initiative** (SSI) – Funding is intended to provide State funds to improve the safety and security of students in Maryland’s public schools through capital investments.



**Special Revenue Fund** – Compilation of federal and state grants that have been awarded to the school system along with internal service funds.

**Staffing Ratios** – Per student standards used to budget for instructional and support staff at schools.

**State Curriculum** – Curricular documents developed by the State of Maryland that define what students should know and be able to do at each grade, pre-kindergarten through grade 8 and high school courses.

**STEM** – Education program geared to science, technology, engineering and math.

**Steps** – Graduations of pay on the various salary scales based upon years of experience.

**Strategic Priorities** – Ways that WCPS directs their efforts to attain goals and move our school district forward as a learning institution that provides an outstanding education for our community's students.

**Teachers – Highly Qualified** – Those teachers who are fully certified by the State and who are teaching grade levels and/or courses for which they have an endorsement on their certificate.

**TESOL** – Teaching English to Speakers of Other Languages

**Transparency** – A display of information designed to improve public access to information and increase community interest and involvement.

**Unrestricted Funds** – Funds received to deal with the day-to-day operation of the school system, also known as the General Fund.

**Virtual Learning** – An environment for learning via a web-based platform using computer technology.

**WCPS** – Wicomico County Public Schools

**Wicomico County Education Association** (WCEA) – is the title of the organization representing the bargaining unit for teachers in Wicomico County.

**Wicomico Middle's Integrated Social and Education Program** (WISE) – after school program at Wicomico Middle School offering homework assistance, recreation time, community service and club participation.

**Year-end** – Refers to the end of the fiscal year which is June 30<sup>th</sup>.







