

BOARD OF EDUCATION OF FREDERICK COUNTY

191 South East Street
Frederick, Maryland 21701

Brad W. Young
President

Telephone 301-696-6850
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February 23, 2022

The Honorable Jan Gardner
Frederick County Executive
12 East Church Street
Frederick, Maryland 21701

Dear County Executive Gardner:

The Board of Education (BOE) approved the FY2023 Frederick County Public Schools (FCPS) Operating Budget request on Wednesday, February 23, 2022. The budget totals \$852,215,030, including \$696,118,632 in the unrestricted portion, and \$156,096,398 in the restricted portion. This request represents a 11.4% increase over the FY2022 operating budget, and \$48,351,792 over County funding. Projected revenues are detailed in Attachment #1. Requested allocations are listed by state-mandated categories in Attachment #2. Attachment #3 is a detailed listing of changes to expenditures. For your consideration, we have also included list of one-time expenditures that meet the COMAR nonrecurring cost exclusions in Attachment #4.

We appreciate your and the County Council's continued commitment to the students and staff of FCPS by approving funding above MOE for the past several years.

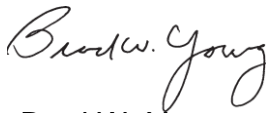
The FY2023 requested operating budget reflects the key priorities, including meeting the needs of a growing system, providing additional resources to our students with disabilities, as well as students with social, emotional learning concerns, addressing the requirements of the Blueprint for Maryland's Future, recovering from the pandemic, and moving boldly into the future. FCPS continues its commitment to equip students to be empowered learners and engaged citizens as well as our goal to hire, support, and retain staff who champion individual, professional, and student excellence.

In FY2023, FCPS projects an additional 755 students from the FY2022 projection. The enrollment increase, as well as, FCPS' plan to move to a three-tier staffing model necessitates an addition of \$15.1 million including 169.90 full-time equivalent positions. We have also included costs for inflationary and mandatory increases, additional resources for students and staff, the continuation/expansion of existing programs, strategic replacement cycles, operational needs, requirements for the Blueprint for Maryland's Future programs, and the salary resource pool, totaling just over \$32.3 million. For FY2023, we have also included significant resources for our students with disabilities, totaling over \$9.2 million.

We recognize the challenges that you and the County Council face developing a budget to manage county resources responsibly. We also recognize your efforts to make smart, strategic investments in Frederick County. Our best investment is in our young people. Frederick County Public Schools is a leading driver of economic growth and vitality in our community; the success of our students and schools boosts our quality of life and our ability to attract businesses and homeowners to ensure our county's long-term competitiveness. Therefore, we ask that as you develop the county budget, you continue to prioritize education and support our request.

Frederick County is only as strong as the citizens we prepare and empower to excel. Please join us in working cooperatively to support a strong Frederick County.

Sincerely,



Brad W. Young
President



Michael Markoe
Interim Superintendent

Attachments (4)

cc: Board of Education Members
Frederick County Council Members
Leslie Pellegrino, Chief Financial Officer, FCPS
Heather Clabaugh, Budget Officer, FCPS
Rick Harcum, Chief Administrative Officer, FCG
Kelly Weaver, Budget Director, FCG

**FREDERICK COUNTY BOARD OF EDUCATION
OPERATING BUDGET - SOURCES OF FUNDS**

DESCRIPTION	BOE Requested FY2023
REVENUE FROM LOCAL SOURCES:	
Frederick County Unrestricted Appropriation	\$ 316,598,012
Frederick County Restricted Revenue:	
County - In-kind - School Health Program	\$ 8,077,573
County - In-kind - Frederick Co. Devel. Cntr	2,930,570
County - In-kind - School Resource Officers	2,340,852
County - In-kind - Internal Audit Services	90,542
County - In-kind - Crossing Guards	289,759
Subtotal Frederick County Restricted **	\$ 13,729,296
TOTAL COUNTY FUNDS	\$ 330,327,308
REVENUE FROM STATE SOURCES:	
State Unrestricted Funds:	
Foundation Program	\$ 209,240,441
Compensatory Education	39,748,185
Regional Cost Differences	7,829,066
Transportation	15,237,215
Transportation - Special Education	1,053,000
Special Education	18,870,217
English Learners	15,105,361
Blueprint for Maryland's Future	3,924,530
Non-Public Placements	5,320,161
Out of County Living	15,000
Subtotal State Unrestricted Revenue	\$ 316,343,176
State Restricted Funds:	
Various State Restricted Grants	\$ 6,863,140
Blueprint for Maryland's Future	8,696,778
Special Education - Intergovernmental Transfer	1,300,000
State Retirement Contribution	32,140,059
Subtotal State Restricted Revenue **	\$ 48,999,977
TOTAL STATE FUNDS	\$ 365,343,153
REVENUE FROM FEDERAL SOURCES:	
Federal Unrestricted Funds	\$ 150,000
Various Federal Restricted Grants **	92,426,585
TOTAL FEDERAL FUNDS	\$ 92,576,585
REVENUE FROM OTHER SOURCES:	
Regular Day Tuition	\$ 65,000
Nonresident Pupils	20,000
Professional Development Fees	90,000
Sports Fees	661,360
Earnings from Investments	650,000
Facility Rentals	908,500
Pool Rentals	50,000
P-card Rebates	200,000
Other Miscellaneous	236,000
Unanticipated Revenue	500,000
Subtotal Other Unrestricted Revenue	\$ 3,380,860
Restricted Projects - Other **	\$ 940,540
TOTAL OTHER REVENUE	\$ 4,321,400
USE OF FUND BALANCE:	
Audited Surplus Available	\$ 4,544,792
Estimated Charter School Use of Fund Balance	750,000
Estimated Unaudited Surplus Available	6,000,000
TOTAL USE OF FUND BALANCE	\$ 11,294,792
TOTAL UNRESTRICTED REVENUES	\$ 647,766,840
TOTAL RESTRICTED REVENUES **	\$ 156,096,398
TOTAL ALL SOURCES	\$ 803,863,238

FREDERICK COUNTY BOARD OF EDUCATION

FY2023 OPERATING BUDGET REQUEST

APPROPRIATIONS	UNRESTRICTED OPERATING BUDGET	RESTRICTED OPERATING BUDGET	TOTAL OPERATING BUDGET
01 Administration	\$ 14,757,914	\$ 4,015,263	\$ 18,773,177
02 Mid-Level Management	46,208,862	3,240,770	49,449,632
03 Instructional Salaries	272,995,850	33,044,210	306,040,060
04 Instructional Supplies	18,797,895	21,916,386	40,714,281
05 Instruction - Other	3,211,039	2,611,682	5,822,721
06 Special Education	78,186,481	21,875,933	100,062,414
07 Pupil Personnel	3,245,439	1,085,059	4,330,498
08 Health Services	714,949	9,449,729	10,164,678
09 Transportation	26,350,846	2,219,590	28,570,436
10 Operations	44,411,723	5,784,569	50,196,292
11 Maintenance	15,823,153	3,879,386	19,702,539
12 Fixed Charges	168,340,383	45,010,538	213,350,921
13 Food Service	-	898,180	898,180
14 Community Service	754,137	1,065,103	1,819,240
15 Capital Outlay	2,319,961	-	2,319,961
Total Appropriations	<u>\$696,118,632</u>	<u>\$156,096,398</u>	<u>\$852,215,030</u>

FREDERICK COUNTY BOARD OF EDUCATION

FY2023 Summary of Working Budget Adjustments

Board of Education Requested

	Description	One-time/ Recurring	FTE Positions	BOE Requested Budget
1	FY2022 Operating Budget Expenditures			\$ 765,083,290
2	Expenditures			
3	Reversals & Adjustments			
4	Salary Savings	Recurring		\$ (4,400,000)
5	Materials of Instruction - Waverley ES	One-time		(250,000)
6	Indirect Costs - COVID-19 Grants	One-time		650,000
7	Reduction in Lease Payments	One-time		670,000
8	Reversal of One-Time Costs Associated with New FY2022 Positions	One-time		(156,243)
9	Subtotal Reversals & Adjustments		0.00	\$ (3,486,243)
10	Enrollment/Growth			
11	Enrollment Growth Projection			
12	Enrollment Growth (Elementary Teachers)	One-Time/ Recurring	15.40	\$ 1,127,527
13	Enrollment Growth (Middle Teachers)	One-Time/ Recurring	1.50	110,574
14	Enrollment Growth (High Teachers)	One-Time/ Recurring	22.50	1,647,360
15	Enrollment Growth (School Administration & Support) - Tier 2	One-Time/ Recurring	8.40	360,028
16	Enrollment Growth (School Administration & Support) - Tier 3 FY22 Grant	Recurring	35.00	3,813,959
17	Enrollment Growth (School Administration & Support) - Tier 3 New	One-Time/ Recurring	71.10	4,584,376
18	Enrollment Growth (Special Education Teachers)	One-Time/ Recurring	4.00	292,864
19	Enrollment Growth (English Learner Teachers)	One-Time/ Recurring	2.50	256,837
20	Enrollment Growth (School-Based Foundation)	Recurring		186,523
21	Sabillasville Environmental Charter Per Pupil Allocation	Recurring		1,753,306
22	Custodial Staff	One-Time/ Recurring	3.50	167,281
23	Materials of Instruction - Brunswick ES Start-Up	One-Time		250,000
24	Contingency Positions - Teacher, Interventionist - Move from FY22 Grant	Recurring	4.00	308,453
25	Contingency Positions - Assistant Principal	One-Time/ Recurring	2.00	247,569
26	Subtotal Enrollment/Growth		169.90	\$ 15,106,657
27	Inflationary & Mandatory Increases			
28	Health Insurance - 6% Increase (Subject to Negotiation)	Recurring		\$ 4,771,478
29	Other Post Employment Benefits (OPEB) Transfer	Recurring		458,187
30	New Retiree Health Insurance	Recurring		937,381
31	Maryland State Retiree Plan - Employee Plan	Recurring		443,877
32	Local Share of Maryland State Teacher's Pension	Recurring		2,963,401
33	Life Insurance	Recurring		71,603
34	Property & Liability Insurance	Recurring		200,000
35	Curricular Digital Resources - Increased Costs and Enrollment Growth	Recurring		121,500
36	Transportation Bus Inflation, Contracted Services & Supplies	Recurring		250,795
37	Dual Enrollment Tuition	Recurring		92,000

	Description	One-time/ Recurring	FTE Positions	BOE Requested Budget
38	SAT Testing	Recurring		20,000
39	Extracurricular Stipends (Negotiated)	Recurring		150,813
40	Security Guard Fees	Recurring		70,000
41	Non-Benefitted Rate Increase to \$15/hour	Recurring		584,843
42	Substitute Teacher Rates Increased by \$3/hour	Recurring		879,523
43	Subtotal Inflationary & Mandatory Costs		0.00	\$ 12,015,401
44	Additional Resources to Special Education			
45	Supervisor of Specialized Programs - Elementary & Secondary	One-Time/ Recurring	2.00	\$ 235,056
46	Supervisor of Behavior Analysts	One-Time/ Recurring	1.00	117,528
47	Board Certified Behavioral Analysts	One-Time/ Recurring	17.00	1,677,084
48	Compensatory Services	Recurring		600,000
49	Expressions Teachers - Calendar Change	Recurring		177,533
50	Expressions SEIAs - Calendar Change & Reclassification	Recurring		407,530
51	Pyramid SEIAs - Reclassification	Recurring		293,622
52	Specialized Programs - Reduction in Class Size	One-Time/ Recurring	24.00	1,621,485
53	Adaptive PE Teachers	Recurring	4.00	313,768
54	Expand Rise Program to Middle School	Recurring	7.00	447,455
55	IEP Facilitators	Recurring	3.00	275,361
56	Transition Non-Benefitted SEIAs to Benefitted	Recurring	74.00	1,829,364
57	Increase Speech Language Pathologists to 11-month (Negotiated)	Recurring		600,579
58	Expressions - Technology Replacement (iPads for functional communication)	Recurring		34,800
59	Augmentative Communication Technology (ACT) Equipment	Recurring		90,000
60	Special Education Teachers - 3 Per Diem Days (Negotiated)	One-Time		503,517
61	Special Education - Operations Costs	Recurring		10,000
62	Subtotal Additional Resources to Special Education		132.00	\$ 9,234,682
63	Additional Resources to Students			
64	Transition Resident Substitutes to Benefitted Staff	One-Time/ Recurring	66.00	\$ 1,438,495
65	11-month Work Group Recommendations (Subject to Negotiation)	Recurring		1,666,161
66	Delta Program Expansion (2 programs)	One-Time/ Recurring	9.00	494,468
67	Academy for Fine Arts Staffing & Materials of Instruction	One-Time/ Recurring	2.00	159,229
68	Pupil Personnel Workers	One-Time/ Recurring	3.00	329,667
69	Psychological Services Intern	Recurring		22,000
70	School Psychologists	One-Time/ Recurring	2.00	219,778
71	CASS Workers - Move from FY22 Grant	Recurring	4.00	384,603
72	School Psychologists - Move from FY22 Grant	Recurring	2.00	227,473
73	Trauma Therapists - Move from FY22 Grant	Recurring	2.00	179,957
74	CASS Worker - Calendar Change	Recurring		38,204
75	Social Emotional Learning Materials of Instruction	Recurring		40,000
76	Teacher Specialist, Social Emotional Learning	One-Time/ Recurring	1.00	91,787
77	Licensed Practical Nurses	One-Time/ Recurring	2.00	140,949
78	Registered Nurse	One-Time/ Recurring	1.00	81,570
79	Home Hospital Instruction	Recurring		75,000
80	Coordinator, School Counseling	One-Time/ Recurring	1.00	113,389

	Description	One-time/ Recurring	FTE Positions	BOE Requested Budget
81	Teacher Specialist, Career & Technical Education	One-Time/ Recurring	1.00	85,908
82	Grant Specialist, Career & Technical Education	Recurring	1.00	74,011
83	School Counselor, CTC	One-Time/ Recurring	1.00	73,216
84	Hot Spots to Support Students Internet Access	Recurring		225,000
85	Advanced Academics Workshop & Per Diem	Recurring		21,575
86	EL Counselors - Calendar Change	Recurring		30,208
87	Heather Ridge School Therapists & Behavior Support - Calendar Change	Recurring		37,540
88	Young Scholars Expansion	Recurring		14,850
89	1-to-1 Chromebooks for Elementary Schools (Two Year Phase-In)	One-Time/ Recurring	2.00	891,006
90	Subtotal Additional Resources to Students		100.00	\$ 7,156,044
91	Additional Resources to Staff			
92	Reclassification Pool	Recurring		\$ 644,210
93	Adult Learning and Technology Specialists	One-Time/ Recurring	2.00	175,300
94	Support Employee Professional Growth Manager	Recurring	1.00	105,515
95	Teacher Specialist, Induction/Professional Learning	One-Time/ Recurring	1.00	145,500
96	Coordinator, Teacher Career Advancement	One-Time/ Recurring	1.00	113,389
97	Subtotal Additional Resources to Staff		5.00	\$ 1,183,914
98	Continuation/Expansion of Programs			
99	Automated Time Collection - Full Implementation	One-Time/ Recurring	1.00	\$ 1,075,607
100	Coordinator, Athletics & Facilities	Recurring	3.00	255,630
101	Google Enterprise License	Recurring		150,000
102	Grant Coordinator, Student Services	One-Time/ Recurring	1.00	113,389
103	Coordinator, Intervention & Student Supports	One-Time/ Recurring	1.00	113,389
104	Pupil Personnel Worker - Heather Ridge ES	One-Time/ Recurring	1.00	134,947
105	PowerSchool Online Enrollment	Recurring		81,000
106	Spanish Transcriber - Public Affairs	One-Time/ Recurring	1.00	79,436
107	Materials of Instruction - Blended Virtual Program	Recurring		65,000
108	Graduation Livestreaming	Recurring		50,000
109	Cognitive Abilities Test (CogAT)	Recurring		36,500
110	Talking Points	Recurring		30,000
111	Game Officials	Recurring		15,000
112	Subtotal Continuation/Expansion of Programs		8.00	\$ 2,199,898
113	Strategic Replacement Cycles			
114	Bus Replacement Cycle	Recurring		\$ 95,000
115	Subtotal Strategic Replacement Cycles		0.00	\$ 95,000
116	Operational Needs			
117	School Financial Specialists - High Schools	One-Time/ Recurring	4.00	\$ 262,800
118	School Financial Specialists - Concentration of Poverty Schools	One-Time/ Recurring	2.00	134,400

Description		One-time/ Recurring	FTE Positions	BOE Requested Budget
119	Fiscal Services Compliance Officer	One-Time/ Recurring	1.00	112,023
120	PeopleSoft Systems Specialist	One-Time/ Recurring	1.00	97,365
121	Payroll Associate	One-Time/ Recurring	1.00	40,136
122	Career Progression - Building Tradesperson (Year 1 of 4)	Recurring		165,000
123	Trade Apprenticeship Program	One-Time/ Recurring	3.00	286,578
124	Heating Oil Tank Removal & Monitoring Integration	One-Time		225,000
125	Benefitted Utility Custodians	One-Time/ Recurring	4.00	190,872
126	Custodian Support Specialist	One-Time/ Recurring	1.00	75,658
127	Maintenance & Operations - Contracted Services	Recurring		95,000
128	Leased Warehouse Space (Phased-In Funding)	Recurring		250,000
129	High School Stage Rigging Maintenance	One-Time/ Recurring		245,000
130	Vehicle Mechanic	One-Time/ Recurring	2.00	131,636
131	Driver Trainer	One-Time/ Recurring	1.00	60,060
132	Transportation Manager	One-Time/ Recurring	1.00	114,739
133	School Security & Emergency Management - Operational Costs	Recurring		113,000
134	Cybersecurity & Audit Administrator	One-Time/ Recurring	1.00	107,392
135	Wireless Administrator	One-Time/ Recurring	1.00	96,951
136	Service Integration Specialist - DTI Security & Infrastructure	One-Time/ Recurring	1.00	92,181
137	Video Conferencing Administrator	One-Time/ Recurring	1.00	92,181
138	VOIP Administrator	One-Time/ Recurring	1.00	87,650
139	Service Integration Specialist	One-Time/ Recurring	2.00	184,632
140	24/7 Help Desk for Technology	One-Time/ Recurring	3.00	209,356
141	Student Helpdesk Implementation	One-Time/ Recurring		200,000
142	User Support Specialists - Utility USS	One-Time/ Recurring	5.00	227,515
143	Network Technician	One-Time/ Recurring	2.00	158,782
144	Department of Technology Infrastructure - Equipment	Recurring		75,000
145	Assistant Supervisor of Technology Services	One-Time/ Recurring	1.00	126,241
146	User Support Specialists - Calendar Change	Recurring		152,852
147	Technology Specialists II - Calendar Change	One-Time		123,412
148	Public Address System Replacements	Recurring		114,000
149	Application Developer	One-Time/ Recurring	1.00	102,019
150	Inventory Coordinator	One-Time/ Recurring	1.00	83,406
151	Network Administrator	One-Time/ Recurring	1.00	83,406
152	Web Content Coordinator - Public Affairs	One-Time/ Recurring	1.00	79,436
153	Secretary, Student Services	One-Time/ Recurring	1.00	56,375
154	Central Office Parking Fees	Recurring		20,000
155	Public Affairs - Contracted Services, Staff Calendar Changes, & Equipment	Recurring		40,653
156	Fiscal Services - Contracted Services	Recurring		21,000
157	Students Services - Operations Costs	Recurring		15,500
158	Central Office 2nd Receptionist	Recurring		5,500
159	Organizational Development - Operations Costs	Recurring		54,641
160	Board of Education Salary Increase (SB 744)	Recurring		28,000
161	Human Resources Data Manager	One-Time/ Recurring	1.00	129,109

	Description	One-time/ Recurring	FTE Positions	BOE Requested Budget
162	Fingerprinting Services	Recurring		41,315
163	Human Resources - Operations Costs	Recurring		36,290
164	Student Member of the Board Scholarship	Recurring		5,000
165	Diversity, Equity, & Inclusion Specialist	One-Time/ Recurring	1.00	112,023
166	State On-Behalf Pension Contribution (Restricted)	Recurring		(2,392,658)
167	Subtotal Operational Needs		46.00	\$ 3,168,427
168	Blueprint for Maryland's Future			
169	Blueprint Implementation Coordinator	One-Time/ Recurring	1.00	\$ 136,692
170	Reporting Specialist	One-Time/ Recurring	1.00	112,023
171	National Board Certification Salary Increase	Recurring		898,000
172	Concentration of Poverty (Restricted)	Recurring		915,481
173	Special Education - Blueprint Restricted to Unrestricted Budget	Recurring		2,965,727
174	Mental Health Services Coordinator - Blueprint Restricted to Unrestricted Budget	Recurring		83,333
175	Blueprint Restricted Budget Reduction	Recurring		(3,049,060)
176	Blueprint - College & Career Readiness (Restricted)	Recurring		1,705,077
177	Blueprint - Pre-Kindergarten (Restricted)	Recurring		3,164,030
178	Blueprint - Transitional Supplemental Instruction (Restricted)	Recurring		1,200,854
179	Subtotal Blueprint for Maryland's Future		2.00	\$ 8,132,157
180	Salary Resource Pool (subject to negotiation)			
181	Salary/Staffing Resource Pool (subject to negotiation)	Recurring		\$ 32,325,803
182	Subtotal Salary Resource Pool		0.00	\$ 32,325,803
183	TOTAL OPERATING EXPENDITURE INCREASE/(DECREASE)		462.90	\$ 87,131,740
184	Revenues			
185	State Revenue - Estimated Increase in State Aid	Recurring		44,631,800
186	State Revenue - Blueprint Funding Moved to Formula	Recurring		(3,049,060)
187	State Revenue - Concentration of Poverty (Restricted)	Recurring		915,481
188	State Revenue - College & Career Readiness (Restricted)	Recurring		1,705,077
189	State Revenue - Pre-Kindergarten (Restricted)	Recurring		3,164,030
190	State Revenue - Transitional Supplemental Instruction (Restricted)	Recurring		1,200,854
191	State Revenue - State On-Behalf Pension Contribution (Restricted)	Recurring		(2,392,658)
192	Reversal of Estimated Surplus (Used in FY2022)	One-time		(17,940,368)
193	Audited FY2021 Additional Surplus/(Deficit)	One-time		4,544,792
194	Estimated Surplus from FY2022 (to be used in FY2023)	One-time		6,000,000
195	TOTAL ESTIMATED REVENUE INCREASE/(DECREASE)			\$ 38,779,948
196	Budget Variance			\$ 48,351,792
197	FY2023 Totals			\$ 852,215,030

Nonrecurring Cost Requests

Item	Amount	COMAR Rationale
Renovation/Modernization FCPS-TV Control Room & Board Room	\$425,000	(e) Capital items with a useful life of 5 years or more that include the cost to acquire fixed assets other than land and buildings
Chromebooks – 1-to-1 for All Elementary Students	\$1,600,000	(b) Costs for new technology that include the cost for equipment, furniture, wiring, hardware, software, space renovations, and the initial up-front cost for staff development, and training but not ongoing costs such as maintenance, staff salaries, staff development, and training
Build Out of the Central Office Unfinished Spaces	\$500,000	(e) Capital items with a useful life of 5 years or more that include the cost to acquire fixed assets other than land and buildings
Black & African-American Studies Course Materials, Curriculum Development, & Professional Learning	\$71,000	(c) New instructional program start-up costs that include the cost for equipment, furniture, wiring, hardware, software, space renovations, textbooks, manipulatives, staff development, and training
Automated Timekeeping System	\$998,901	(b) Costs for new technology that include the cost for equipment, furniture, wiring, hardware, software, space renovations, and the initial up-front cost for staff development, and training but not ongoing costs such as maintenance, staff salaries, staff development, and training
Staff Development Center – New Technology to Support Online Learning Lab & Other Professional Learning Spaces	\$62,000	(b) Costs for new technology that include the cost for equipment, furniture, wiring, hardware, software, space renovations, and the initial up-front cost for staff development, and training but not ongoing costs such as maintenance, staff salaries, staff development, and training

**Portions of the shaded items are in the FY23 Board Requested Operating Budget.*

From COMAR 13A.02.05.03 Nonrecurring Cost Exclusion:

(2) Qualifying nonrecurring costs shall be limited to:

- (a) Costs to establish new computer laboratories that include the cost for equipment, furniture, wiring, hardware, software, space renovations, and the initial up-front cost for staff development, and training but not ongoing costs such as maintenance, staff salaries, staff development, and training;
- (b) Costs for new technology that include the cost for equipment, furniture, wiring, hardware, software, space renovations, and the initial up-front cost for staff development, and training but not ongoing costs such as maintenance, staff salaries, staff development, and training;
- (c) New instructional program start-up costs that include the cost for equipment, furniture, wiring, hardware, software, space renovations, textbooks, manipulatives, staff development, and training;
- (d) Books other than classroom textbooks to establish a new library collection and new books required in new and renovated schools;
- (e) Capital items with a useful life of 5 years or more that include the cost to acquire fixed assets other than land and buildings; and
- (f) Other unique one-time costs that the local board and county mutually agree to be one-time expenditures.