



BOARD OF EDUCATION OF HOWARD COUNTY
MEETING AGENDA ITEM

TITLE: Operating Budget Financial Report **DATE:** May 23, 2024

PRESENTER(S): Darin Conforti, Executive Director of Budget &
Sandra Austin, Coordinator, Budget

Strategic Call To Action Alignment:

Responsive and Efficient Operations: Budget processes are transparent, aligned with system priorities, and follow best practices.

OVERVIEW:

The attached information contains the following:

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RECOMMENDATION/FUTURE DIRECTION: None

SUBMITTED BY:

Darin Conforti
Executive Director of Budget

Sandra Austin
Coordinator, Budget

APPROVAL/CONCURRENCE:

William J. Barnes
Acting Superintendent

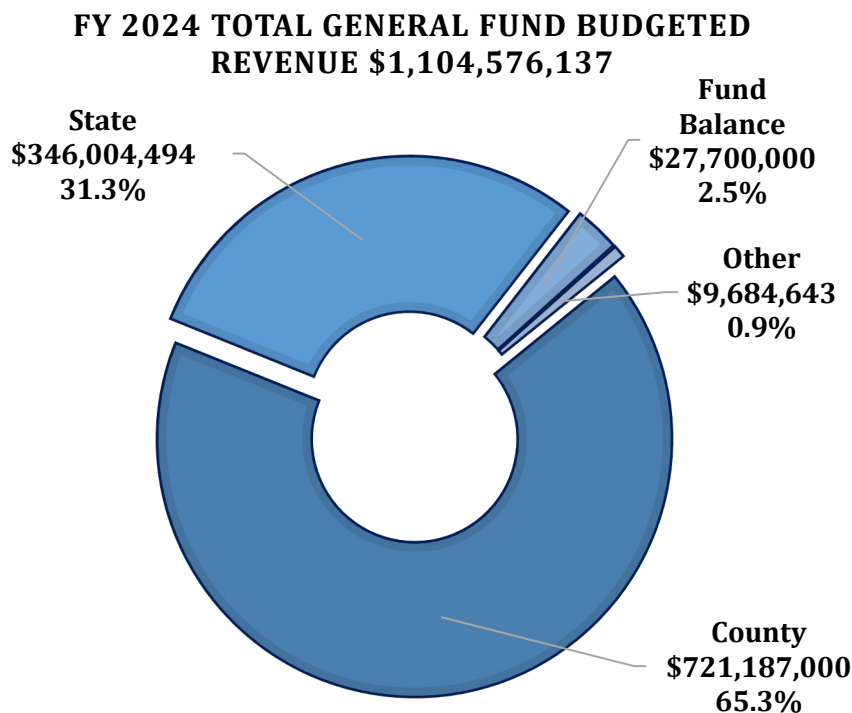
Karalee Turner-Little, Ph.D.
Deputy Superintendent

Jahantab A. Siddiqui
Chief Administrative Officer

Executive Summary

This financial report presents the FY 2024 General Fund Revenues, Expenditures, and Encumbrances – Budget to Actual for the period ending March 31, 2024. This data is presented using the Maryland State Department of Education categories and does not reflect ongoing projections of revenues and expenditures. Figure 1 presents a high-level overview of the FY 2024 General Fund budgeted revenue. Figure 2 illustrates budget to actual for revenues. Figure 3 provides an overview of the FY 2024 General Fund budgeted expenditures by state category as a percentage of budget committed year-to-date (YTD). Figure 4 provides a budget to actual comparison for expenditures by state category. Figure 5 compares current YTD expenditures as a percentage of the budget for the same period of the prior year. Schedule A presents detailed revenues, Schedule B presents detailed expenditures by category, and Schedule C presents a summary of expenditures by object. Figure 6 compares budget to actual salary and wage expenditure rates compared to expected trend. Figure 7 reports the number of vacant positions by state category and average workdays vacant. Lastly, Schedule D represents a summary of budget amendments.

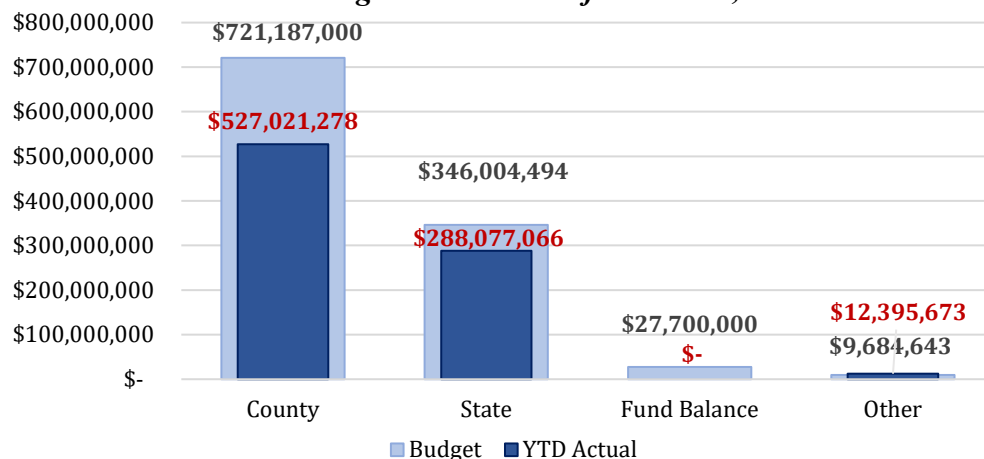
Figure 1:



Year to Date Revenue Comparison

- **Howard County** – The FY 2024 County appropriation totaled \$721.19 million, which includes \$0.89 million in one-time funding. Recurring funding totals \$720.30 million, an increase of 6.98 percent over the \$673.30 million approved in FY 2023. County funds are disbursed to the Board in bi-weekly draws scheduled with the county to meet cash flow requirements. Year-to-date county revenue received is \$527.02 million, 73.08 percent of the budget.
- **State of Maryland** – The FY 2024 State appropriation totaled \$346.00 million, an increase of 7.76 percent from the FY 2023 budget. Most of the state funds are received bi-monthly in six equal installments beginning at the end of July. State revenues received through March 31, 2024, equal \$288.08 million, about 83.26 percent of budget. As part of Blueprint implementation and new state revenues, Schedule A has been updated to provide a more detailed breakout of State revenues by major aid program.
- **Fund Balance** – The FY 2024 budget includes \$27.70 million of HCPSS fund balances (which includes \$6.70 million from the Transfer of Technology Services Fund Balance to Operating Fund) as a funding source to support recurring expenses. The actual amount of fund balance required to support budgeted expenditures will be the result of the difference between actual expenditures and actual revenues when the financial close process is completed for the fiscal year ending June 30, 2024. Therefore, this monthly report will not reflect any actual use of fund balance.
- **Other Revenue** – Other Revenue includes federal sources, federal impact aid, charges for use of facilities, administration charges, E-Rate rebates, gate receipts, investment earnings, and summer school tuition as well as other miscellaneous items. Other revenues received through March 31, 2024, equal \$12.03 million, about 129.68 percent of budget. Investment income continues to reflect higher interest rates due to bond yields and is tracking well above budget trend. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024, increases the amount of budgeted investment income by \$4.9 million to cover projected expenditures in Student Transportation - Category 09. This will not be reflected in the monthly reports until approved by the County Council on June 3, 2024.

Figure 2: General Fund Revenues Budget to Actual as of March 31, 2024



Year to Date Expenditure Analysis

Total Expenditures and Encumbrances – Year-to-date expenditures and encumbrances through March 31, 2024, are approximately \$800.25 million, which is 72.45 percent of the total budget committed. The current year expenditure trend through March is higher than the prior year expenditure trend by about 1.06 percentage points due primarily to transportation contract costs and increased Special Education non-public transfers spending. FY 2023 was 71.39 percent, and the FY 2022 rate was 70.94 percent of budget.

Total year to date salary expenditures are 71.28 percent of budget, which is higher than the prior year but lower than the expected trend for this fiscal year. The spend rate for instructional state categories¹ with mostly 10-month positions is at 71.07 percent of budget. Salaries in state categories² with mostly 12-month positions have a spend rate of 72.23 percent of budget. The monthly report includes Figure 6 on page 12 of the report which shows a chart tracking actual budget to actual salary and wage expenditures by month compared expected spend rate based on the payroll calendar. This information is provided to help analyze budget to actual trends for salaries and wages and manage the increased amount of turnover savings built into the budget. In addition, Figure 7 reports the number of vacant positions. As of this monthly report, there are 248.3 vacancies with an average of 101.5 workdays vacant. Further analysis of expenditures trends is provided in the *Detailed Review of Expenditure Trends by State Category* section.

**Figure 3: General Fund Expenditures and Obligations
Budget vs Actual**

For the Period Ended: March 31, 2024 (unaudited)

STATE CATEGORY	FY 2024			FY 2023			FY 2022		
	Budget (1) FY 2024	Year to Date Actual (2) FY 2024	Percent Actuals to Budget FY 2024	Budget FY 2023	Year to Date Actual FY 2023	Percent Actuals to Budget FY 2023	Budget FY 2022	Year to Date Actual FY 2022	Percent Actuals to Budget FY 2022
Administration (01)	\$15,946,385	\$11,318,331	70.98%	\$15,334,620	\$10,507,564	68.52%	\$14,319,356	\$9,865,110	68.89%
Mid-Level Administration (02)	70,543,148	50,954,000	72.23%	66,234,353	46,652,093	70.43%	65,764,001	47,117,181	71.65%
Instructional Salaries (03)	416,759,697	298,219,126	71.56%	394,180,658	282,381,689	71.64%	368,251,737	258,144,434	70.10%
Instructional Supplies (04)	9,511,736	6,085,111	63.97%	10,275,444	5,895,971	57.38%	9,397,916	5,321,311	56.62%
Other Instructional Costs (05)	19,232,827	9,654,071	50.20%	12,285,817	8,378,029	68.19%	4,848,375	1,986,878	40.98%
Special Education (06)	169,167,514	126,293,922	74.66%	156,011,247	113,598,103	72.81%	139,986,830	100,327,496	71.67%
Student Personnel Services (07)	10,000,470	6,845,848	68.46%	8,546,420	5,518,858	64.58%	7,558,344	5,030,419	66.55%
Student Health Services (08)	12,850,743	8,655,969	67.36%	11,715,622	8,187,120	69.88%	9,762,831	7,272,649	74.49%
Student Transportation (09)	59,784,853	53,243,015	89.06%	51,656,413	36,698,724	71.04%	46,221,782	34,847,109	75.39%
Operation of Plant (10)	55,260,568	39,672,110	71.79%	48,237,284	34,602,650	71.73%	43,742,414	31,089,492	71.07%
Maintenance of Plant (11)	27,166,238	20,783,307	76.50%	28,136,861	21,816,959	77.54%	27,982,205	21,633,965	77.31%
Fixed Charges (12)	232,745,184	164,737,123	70.78%	223,641,174	158,284,364	70.78%	214,160,362	152,359,240	71.14%
Community Services (14)	4,411,212	2,963,006	67.17%	5,086,111	3,807,557	74.86%	4,653,038	3,302,652	70.98%
Capital Outlay (15)	1,195,562	827,786	69.24%	1,106,591	722,265	65.27%	996,411	1,012,799	101.64%
	\$ 1,104,576,137	\$ 800,252,724	72.45%	\$ 1,032,448,615	\$ 737,051,945	71.39%	\$ 957,645,602	\$ 679,310,732	70.94%

Schedule Notes:

(1) Budget reflects budget amendments as of the date the report was extracted. Schedule B details original and amended budget.

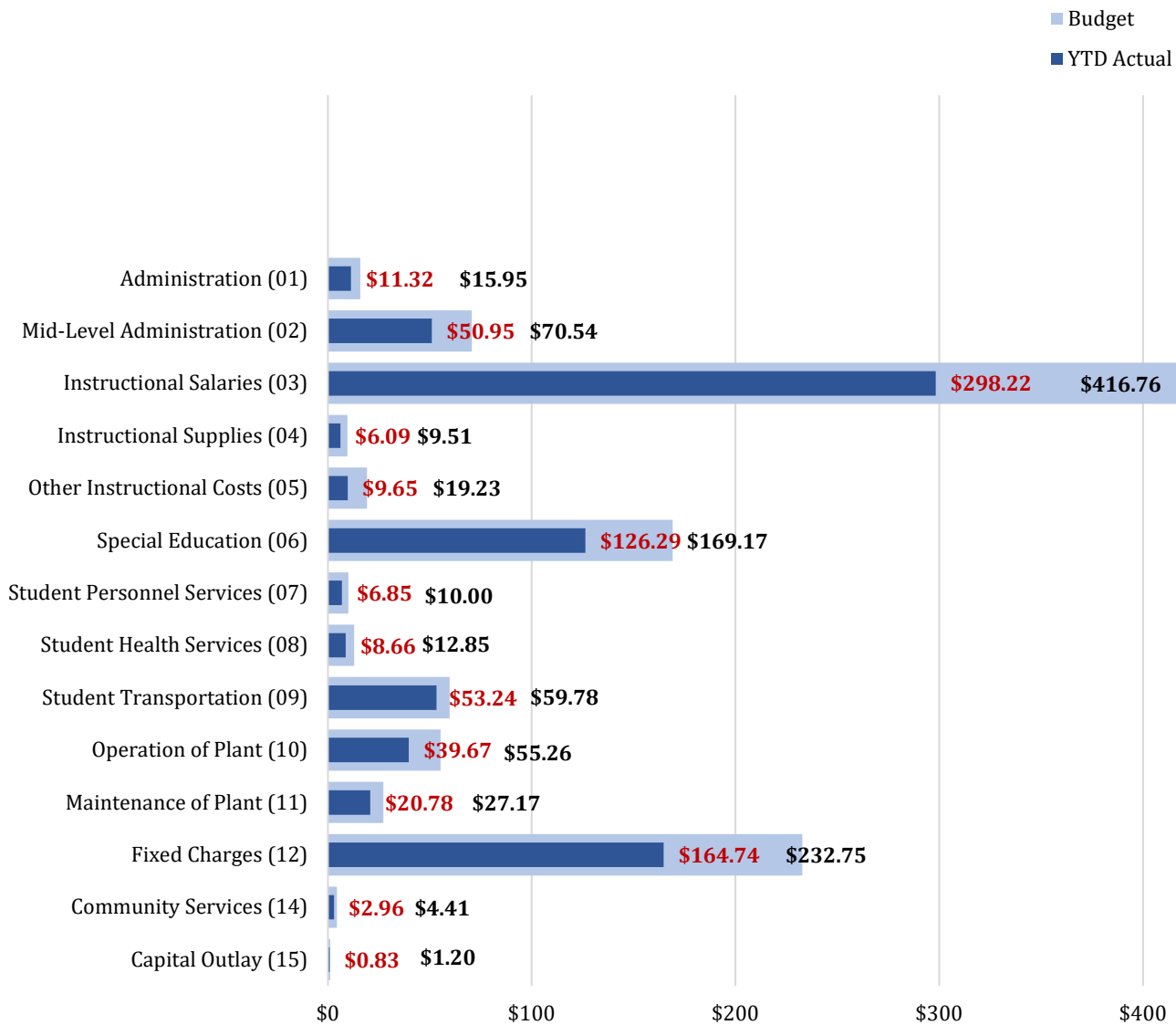
(2) Actuals include obligations. Schedule B provides the detailed breakout for YTD actuals and obligations by expenditure type.

¹ State categories with mostly instructional salaries are: Instructional Salaries, Special Education, Student Personnel Services, Student Health Services, and Community Services.

² State categories with mostly 12-month positions are: Administration, Mid-level Administration, Transportation, Operation of Plant, Maintenance of Plant, and Capital Outlay.

Figure 4:

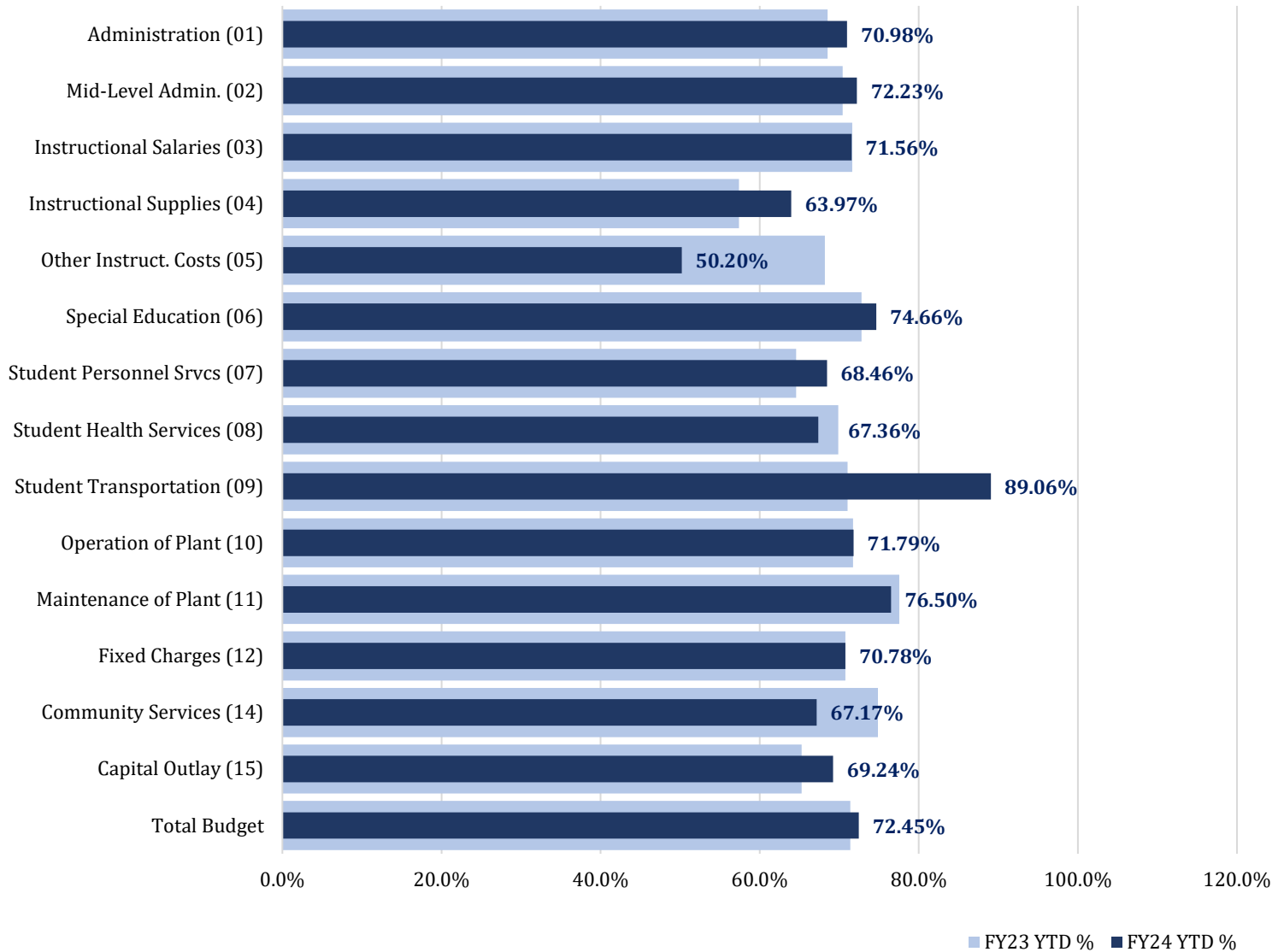
**General Fund Budget to Actual Expenditures by Category
as of March 31, 2024
(in millions \$)**



How to Read: Budget is the outer bar. Actual is the inner bar in the darker color. Red numbers are the current YTD actuals. Black numbers are the budgeted amount. As the fiscal year progresses, the inner bar will fill the outer bar showing how actual expenditures compare to budget.

Figure 5:

**General Fund Expenditures by State Category
Percent of Budget to Actual Compared to Prior Year
as of March 31, 2024**



How to Read: The outer bar is prior year (FY23). The inner bar is current year (FY24). The number in dark blue is the current year percent of budget to actual. When the ends of the two bars are closely aligned it means the current year trend and prior year trend are generally consistent through the reporting period.

Detail Review of Expenditure Trends by State Category

Below is a review of expenditure trends for each state category. Schedule B provides detailed information. Schedule B shows the Original Budget and the Amended Budget. The Original Budget column is the budget based on the original appropriation approved by the County Council. The Budget to Actual analysis compares year to date actual to the Amended Budget. The Amended Budget is updated throughout the year based on budget amendments approved within state categories by the Budget Office and categorical transfers as approved by the Board and County Council. Schedule D provides a detailed log of budget amendments with the last page showing how the original budget compares to the amended budget.

- ***Administration (State Category 01)*** – This category includes costs for activities associated with the general regulations, direction, and control of the school system. Year-to-date expenditures and encumbrances in Administration are 70.98 percent of budget spent. This compares to the FY 2023 and FY 2022 spend rates of 68.52 percent, and 68.89 percent respectively. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024, will transfer \$400,000 of funding authority from this category to cover projected expenditures in Student Transportation - Category 09 after the County Council votes on June 3, 2024.
- ***Mid-level Administration (State Category 02)*** – This category includes administration and supervision of district-wide and school-level instructional programs and activities. Year-to-date expenditures and encumbrances in Mid-level Administration are 72.23 percent of the budget. Last year, the spend rate was 70.43 percent and in FY 2022, it was 71.65 percent. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024, will transfer \$150,000 of funding authority from this category to cover projected expenditures in Student Transportation - Category 09 after the County Council votes on June 3, 2024.
- ***Instructional Salaries (State Category 03)*** – This category includes activities that directly or adjunctly deal with teaching students in non-special education settings. Year-to-date Instructional Salaries are within the general range of expected budget trend at 71.56 percent expended as compared to 71.64 percent at the same time last year and 70.10 percent in FY 2022.
- ***Instructional Supplies (State Category 04)*** – This category is comprised of expenditures and commitments for instructional supplies for all schools. Approximately 63.97 percent of Instructional Supplies funds are committed compared to 57.38 percent in FY 2023, and 56.62 percent in FY 2022.
- ***Other Instructional Costs (State Category 05)*** – This category is comprised of commitments for contracted services, staff development, and equipment used to support the instructional program. Year-to-date expenditures and encumbrances are 50.20 percent of the budget. This rate is lower than last year's 68.19 percent and higher than the FY 2022 spend rate of 40.98 percent. Dual Enrollment, Workforce Development, and Advanced Placement had significant increases in funding for FY 2024, expenses will be incurred during the school year. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024, will transfer \$1,400,000 of funding authority from this category to cover projected expenditures in Student Transportation - Category 09 after the County Council votes on June 3, 2024.
- ***Special Education (State Category 06)*** – The Special Education category includes costs

associated with the instructional needs of students receiving special education services. Special Education year-to-date expenses are running 74.66 percent of budget compared to 72.81 percent at this time last year and 71.67 percent in FY 2022. The higher expenditure rate for this year is primarily attributable to non-public tuition (Transfers) payments. Through the month of March, the transfers budget line item exceeds 112.9 percent of budget. In total, the category remains within budget through March. As part of the year-end categorical analysis the Budget Office will manage this over-budget through budget amendments within the category. Non-public tuition costs are legally required costs and HCPSS will continue to encumber these costs in FY 2024. To ensure these costs are paid, budget controls on the non-public transfers line item have been lifted. The Budget Office will continue to work with the Department of Special Education to monitor and project expenditure trends.

- ***Student Personnel Services (State Category 07)*** – Student Personnel includes programs to improve student attendance and to solve student problems in the home, school, and community. Approximately 68.46 percent of the FY 2024 budget has been expended. Compared to the prior year 64.58 percent, and FY 2022, 66.55 percent. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024, will transfer \$200,000 of funding authority from this category to cover projected expenditures in Student Transportation - Category 09 after the County Council votes on June 3, 2024.
- ***Student Health Services (State Category 08)*** – Health Services provides staffing for school health rooms, maintains student health records, identifies health problems, enforces immunization laws, and provides other services. Year-to-date, 67.36 percent of the FY 2024 budget in this category is committed compared to 69.88 percent for the prior year, and 74.49 percent for FY 2022. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024, will transfer \$400,000 of funding authority from this category to cover projected expenditures in Student Transportation - Category 09 after the County Council votes on June 3, 2024.
- ***Student Transportation (State Category 09)*** – Approximately 95 percent of the total Student Transportation budget funds the contracts awarded to private bus owners and bus companies who provide the bus services. Bus services are provided throughout the year, including summer months, with most of the service cost occurring during the regular school year. Year-to-date, 89.06 percent of the transportation budget is encumbered and spent compared to about 71.04 percent at this time last year, and 75.39 percent in FY 2022. The wide difference in the year-over-year comparison of expenditure trends is affected by three factors. One factor is that last year's spending rate was lower due to bus driver shortages, which generated savings in FY22 and FY23. The second factor relates to the timing of committing transportation contracts in FY24, which were encumbered earlier this year. The third factor relates to increased costs in negotiated contracts and increased costs for specialized nonpublic transportation. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024, will transfer an additional \$8,800,000 funding authority into this category to cover projected expenditures in Student Transportation - Category 09 after the County Council votes on June 3, 2024.
- ***Operation of Plant (State Category 10)*** – This category includes custodial costs and grounds maintenance salaries, as well as the cost of utilities. Approximately 71.79 percent of the FY 2024 budget has been committed, compared with 71.73 percent committed at this time last year, and 71.07 percent in FY 2022. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024, will transfer \$900,000 of funding authority from this category to cover

projected expenditures in Student Transportation - Category 09 after the County Council votes on June 3, 2024..

- **Maintenance of Plant (State Category 11)** – This category includes costs of building and grounds maintenance, network and technology support services, and environmental maintenance. Approximately 76.50 percent of the FY 2024 budget has been committed compared to last year's commitment of 77.54 percent, and FY 2022, 77.31 percent. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024, will transfer \$200,000 of funding authority from this category to cover projected expenditures in Student Transportation - Category 09 after the County Council votes on June 3, 2024.
- **Fixed Charges (State Category 12)** – This category includes the cost of employee benefits and other fixed charges. Health insurance, Social Security, Medicare, and retirement costs constitute 97 percent of the Fixed Charges budget. The remaining 3 percent is for vehicle and liability insurance, life insurance, Workers' Compensation insurance, staff tuition reimbursements, and accrued leave payouts. Year-to-date, Fixed Charges expenditures are 70.78 percent of budget, compared to 70.78 percent for the same period last year, and 71.14 percent in FY 2022.
- **Community Services (State Category 14)** – This category provides for the usage of our facilities by the community, grounds maintenance of school sites for community use, and other school system community services. The Community Services budget is 67.17 percent committed, compared to last year's 74.86 percent, and the 70.98 percent trend in FY 2022. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 will transfer \$250,000 of funding authority from this category to cover projected expenditures in Student Transportation - Category 09 after the County Council votes on June 3, 2024.
- **Capital Outlay (State Category 15)** – The Capital Outlay category includes costs for planning, administration, and oversight of the Capital Budget. Approximately 69.24 percent of the FY 2024 budget has been committed, as compared to 65.27 percent last year, and 101.64 percent committed in FY 2022.
- **Total Budget** – In total, year to date expenditures for all state categories in the general fund are running about 72.45 percent of budget, which is about 1.06 percentage points above the budget to actual expenditure rate for the same period last year. Trends reflect a slightly increased expenditure pattern for the current year but are not a cause for concern as totals remain within the expected budget to actual spend rates through the first 9 months of the fiscal year. In addition, the supplemental appropriation of investment income provides added assurance that projected costs, particularly in Student Transportation are covered and the General Fund will remain in budget for the year.

The Howard County Public School System
Schedule A - Statement of Detailed Revenues
Budget and Actual

For the Period Ended: March 31, 2024 (unaudited)

	Original Budget	Amended Budget	Year-to-Date Actual	Remaining Budget	Percent Actual to Budget
REVENUE					
County Revenue					
Local Appropriations	\$ 721,187,000	\$ 721,187,000	\$ 527,021,278	\$ 194,165,722	73.08%
Total County Revenue	\$ 721,187,000	\$ 721,187,000	\$ 527,021,278	\$ 194,165,722	73.08%
Other Revenue					
Tuition-Non Resident	\$ 375,000	\$ 375,000	\$ 422,465	\$ (47,465)	112.66%
Tuition-Summer School	805,000	805,000	1,118,122	(313,122)	138.90%
Student Payments/Fees	350,000	350,000	393,142	(43,142)	112.33%
Earnings on Investments	2,500,000	2,500,000	6,720,785	(4,220,785)	268.83%
Rent	1,250,000	1,250,000	417,031	832,969	33.36%
Transfers In-Maryland LEAs	140,000	140,000	-	140,000	0.00%
Other Nonrevenue ¹	695,000	695,000	521,569	173,431	75.05%
Other Miscellaneous Revenue ²	3,159,643	3,159,643	2,434,524	725,119	77.05%
Total Other Revenue	\$ 9,274,643	\$ 9,274,643	\$ 12,027,638	\$ (2,752,995)	129.68%
State Revenue					
State Foundation	\$ 216,373,137	\$ 216,373,137	\$ 180,310,948	\$ 36,062,190	83.33%
State - Career Ladder	860,798	860,798	717,332	143,466	83.33%
State - Compensatory Ed	50,013,380	50,013,380	41,677,817	8,335,563	83.33%
Out-of-County Living Arrangements	200,000	200,000	-	200,000	0.00%
Limited English Proficient	14,975,429	14,975,429	12,479,524	2,495,905	83.33%
State-Special Education	19,982,341	19,982,341	16,546,118	3,436,224	82.80%
State-Transportation Regular	21,959,467	21,959,467	18,299,556	3,659,911	83.33%
State-Transportation Special Education	1,986,000	1,986,000	1,655,000	331,000	83.33%
State - College and Career Readiness	1,896,347	1,896,347	1,592,777	303,570	83.99%
State - Full-Day Pre-K & Pre-K Expansion	1,810,959	1,810,959	1,509,133	301,827	83.33%
State - Comparable Wage Index	13,888,992	13,888,992	11,574,160	2,314,832	83.33%
State - Transitional Supplemental Instruction	2,015,901	2,015,901	1,679,918	335,984	83.33%
State - Blueprint Transition Grant	41,743	41,743	34,786	6,957	83.33%
Total State Revenue	\$ 346,004,494	\$ 346,004,494	\$ 288,077,066	\$ 57,927,428	83.26%
Federal Revenue					
Unrestricted-Impact Aid & FEMA	\$ 160,000	\$ 160,000	\$ 170,344	\$ (10,344)	106.47%
Restricted Direct	250,000	250,000	197,691	52,309	79.08%
Total Federal Revenue	\$ 410,000	\$ 410,000	\$ 368,035	\$ 41,965	89.76%
Other Resources					
Use of Fund Balance	\$ 21,000,000	\$ 21,000,000	\$ -	\$ 21,000,000	0.00%
Technology Service Fund	6,700,000	6,700,000	-	6,700,000	0.00%
Total Other Resources	\$ 27,700,000	\$ 27,700,000	\$ -	\$ 27,700,000	0.00%
TOTAL REVENUE	\$ 1,104,576,137	\$ 1,104,576,137	\$ 827,494,017	\$ 277,082,120	74.92%

Note: Variances due to system rounding

¹ Includes interfund charges and transfers

² Includes capital project overhead, e-rates, and other miscellaneous revenue

Other Revenue w Federal	\$ 9,684,643	\$ 9,684,643	\$ 12,395,673	\$ (2,711,030)	127.99%
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The Howard County Public School System
Schedule B - Expenditures by Category
Budget and Actual with Encumbrances
For the Period Ended: March 31, 2024 (unaudited)

	Original Budget	Amended Budget	Obligation	Actuals	Year-To-Date Total	Remaining Budget	Percent Actual to Budget
EXPENDITURES							
Administration (Category 01)							
Salaries and Wages	\$ 12,990,594	\$ 13,014,444	\$ -	\$ 9,343,641	\$ 9,343,641	\$ 3,670,803	71.79%
Contracted Services	2,220,699	2,180,244	335,142	1,177,169	1,512,311	667,933	69.36%
Supplies and Materials	281,300	287,114	4,128	170,395	174,522	112,592	60.79%
Other Charges	453,792	464,583	44,146	243,711	287,857	176,726	61.96%
Total Administration	\$ 15,946,385	\$ 15,946,385	\$ 383,416	\$ 10,934,915	\$ 11,318,331	\$ 4,628,054	70.98%
Mid-Level Administration (Category 02)							
Salaries and Wages	\$ 65,290,024	\$ 65,287,637	\$ -	\$ 47,436,916	\$ 47,436,916	\$ 17,850,721	72.66%
Contracted Services	2,502,012	2,500,432	7,300	1,880,984	1,888,284	612,148	75.52%
Supplies and Materials	2,001,796	2,001,940	8,840	1,307,040	1,315,880	686,060	65.73%
Other Charges	739,316	743,139	24,665	284,178	308,843	434,296	41.56%
Equipment	10,000	10,000	4,078	-	4,078	5,922	40.78%
Total Mid-Level Administration	\$ 70,543,148	\$ 70,543,148	\$ 44,883	\$ 50,909,117	\$ 50,954,000	\$ 19,589,148	72.23%
Instructional Salaries (Category 03)							
Salaries and Wages	\$ 416,759,697	\$ 416,759,697		\$ 298,219,126	\$ 298,219,126	\$ 118,540,571	71.56%
Total Instructional Salaries	\$ 416,759,697	\$ 416,759,697	\$ -	\$ 298,219,126	\$ 298,219,126	\$ 118,540,571	71.56%
Instructional Supplies (Category 04)							
Supplies and Materials	\$ 9,511,736	\$ 9,511,736	\$ 467,071	\$ 5,618,041	\$ 6,085,111	\$ 3,426,625	63.97%
Total Instructional Supplies	\$ 9,511,736	\$ 9,511,736	\$ 467,071	\$ 5,618,041	\$ 6,085,111	\$ 3,426,625	63.97%
Other Instructional Costs (Category 05)							
Contracted Services	\$ 18,218,732	\$ 18,209,735	\$ 360,942	\$ 8,938,508	\$ 9,299,450	\$ 8,910,285	51.07%
Other Charges	357,795	366,792	-	229,258	229,258	137,534	62.50%
Equipment	76,300	76,300	5,444	60,046	65,490	10,810	85.83%
Transfers	580,000	580,000	-	59,873	59,873	520,127	10.32%
Total Other Instructional Costs	\$ 19,232,827	\$ 19,232,827	\$ 366,386	\$ 9,287,685	\$ 9,654,071	\$ 9,578,756	50.20%
Special Education (Category 06)							
Salaries and Wages	\$ 141,507,594	\$ 138,127,594	\$ -	\$ 96,718,969	\$ 96,718,969	\$ 41,408,625	70.02%
Contracted Services	10,314,017	13,694,017	1,417,044	9,292,312	10,709,356	2,984,661	78.20%
Supplies and Materials	965,558	976,558	58,627	586,617	645,244	331,314	66.07%
Other Charges	326,225	326,225	14,918	210,339	225,257	100,968	69.05%
Equipment	110,143	99,143	-	-	-	99,143	0.00%
Transfers	15,943,977	15,943,977	2,407,920	15,587,176	17,995,096	(2,051,119)	112.86%
Total Special Education	\$ 169,167,514	\$ 169,167,514	\$ 3,898,509	\$ 122,395,413	\$ 126,293,922	\$ 42,873,592	74.66%
Student Personnel Svcs (Category 07)							
Salaries and Wages	\$ 9,559,047	\$ 9,556,882	\$ -	\$ 6,581,189	\$ 6,581,189	\$ 2,975,693	68.86%
Contracted Services	389,864	389,864	1,278	234,932	236,211	153,654	60.59%
Supplies and Materials	17,567	17,567	3,227	9,172	12,399	5,168	70.58%
Other Charges	33,992	36,157	-	16,050	16,050	20,107	44.39%
Total Student Personnel Svcs	\$ 10,000,470	\$ 10,000,470	\$ 4,505	\$ 6,841,343	\$ 6,845,848	\$ 3,154,622	68.46%

The Howard County Public School System
Schedule B - Expenditures by Category (Continued)
Budget and Actual with Encumbrances
For the Period Ended: March 31, 2024 (unaudited)

	Original Budget	Amended Budget	Obligation	Actuals	Year-To-Date Total	Remaining Budget	Percent Actual to Percent
Student Health Svcs (Category 08)							
Salaries and Wages	\$ 11,178,703	\$ 11,179,068	\$ -	\$ 7,670,315	\$ 7,670,315	\$ 3,508,753	68.61%
Contracted Services	1,357,045	1,356,680	377,362	538,823	916,185	440,495	67.53%
Supplies and Materials	281,435	281,435	-	63,164	63,164	218,271	22.44%
Other Charges	33,560	33,560	-	6,305	6,305	27,255	18.79%
Total Student Health Svcs	\$ 12,850,743	\$ 12,850,743	\$ 377,362	\$ 8,278,607	\$ 8,655,969	\$ 4,194,774	67.36%
Student Transportation (Category 09)							
Salaries and Wages	\$ 2,813,991	\$ 2,813,991	\$ -	\$ 1,910,435	\$ 1,910,435	\$ 903,556	67.89%
Contracted Services	55,980,895	55,980,895	7,145,486	43,215,617	50,361,103	5,619,792	89.96%
Supplies and Materials	25,245	25,245	-	15,899	15,899	9,346	62.98%
Other Charges	964,722	964,722	-	955,579	955,579	9,143	99.05%
Total Student Transportation	\$ 59,784,853	\$ 59,784,853	\$ 7,145,486	\$ 46,097,529	\$ 53,243,015	\$ 6,541,838	89.06%
Operation of Plant (Category 10)							
Salaries and Wages	\$ 31,814,041	\$ 31,756,665	\$ -	\$ 22,773,921	\$ 22,773,921	\$ 8,982,744	71.71%
Contracted Services	2,306,567	2,372,444	500,243	\$ 1,510,169	2,010,412	362,032	84.74%
Supplies and Materials	1,359,382	1,346,881	50,095	\$ 1,045,186	1,095,280	251,601	81.32%
Other Charges	19,765,578	19,769,578	1,559,091	\$ 12,233,406	13,792,497	5,977,081	69.77%
Equipment	15,000	15,000	-	-	-	15,000	0.00%
Total Operation of Plant	\$ 55,260,568	\$ 55,260,568	\$ 2,109,430	\$ 37,562,680	\$ 39,672,110	\$ 15,588,458	71.79%
Maintenance of Plant (Category 11)							
Salaries and Wages	\$ 11,458,751	\$ 11,438,751	\$ -	\$ 8,354,641	\$ 8,354,641	\$ 3,084,110	73.04%
Contracted Services	14,148,452	14,162,615	2,487,280	9,289,818	11,777,098	2,385,517	83.16%
Supplies and Materials	949,685	961,022	62,536	494,865	557,401	403,621	58.00%
Other Charges	87,490	75,549	4,700	24,204	28,904	46,645	38.26%
Equipment	521,860	528,301	420	64,843	65,263	463,038	12.35%
Total Maintenance of Plant	\$ 27,166,238	\$ 27,166,238	\$ 2,554,936	\$ 18,228,371	\$ 20,783,307	\$ 6,382,931	76.50%
Fixed Charges (Category 12)							
Other Charges	\$ 232,745,184	\$ 232,745,184	\$ 719,650	\$ 164,017,473	\$ 164,737,123	\$ 68,008,061	70.78%
Total Fixed Charges	\$ 232,745,184	\$ 232,745,184	\$ 719,650	\$ 164,017,473	\$ 164,737,123	\$ 68,008,061	70.78%
Community Services (Category 14)							
Salaries and Wages	\$ 1,642,104	\$ 1,642,104	\$ -	\$ 1,090,501	\$ 1,090,501	\$ 551,603	66.41%
Contracted Services	826,458	826,458	20,510	473,593	494,102	332,356	59.79%
Supplies and Materials	247,010	250,498	15,784	\$ 97,872	113,655	136,843	45.37%
Other Charges	1,689,240	1,689,240	-	1,264,748	1,264,748	424,492	74.87%
Equipment	6,400	2,912	-	-	-	2,912	0.00%
Total Community Services	\$ 4,411,212	\$ 4,411,212	\$ 36,293	\$ 2,926,713	\$ 2,963,006	\$ 1,448,206	67.17%
Capital Outlay (Category 15)							
Salaries and Wages	\$ 1,006,014	\$ 1,006,014	\$ -	\$ 702,843	\$ 702,843	\$ 303,171	69.86%
Contracted Services	160,580	160,580	33,790	\$ 81,440	115,229	45,351	71.76%
Supplies and Materials	10,567	10,297	-	\$ 4,236	4,236	6,061	41.14%
Other Charges	18,401	18,671	-	\$ 5,477	5,477	13,194	29.33%
Total Capital Outlay	\$ 1,195,562	\$ 1,195,562	\$ 33,790	\$ 793,996	\$ 827,786	\$ 367,776	69.24%
TOTAL EXPENDITURES	\$1,104,576,137	\$1,104,576,137	\$ 18,141,716	\$782,111,008	\$ 800,252,724	\$ 304,323,413	72.45%

Schedule Notes:

Variances due to system rounding.

The Howard County Public School System
Schedule C-Summary Expenditures by Expense Ledger
Budget and Actual with Encumbrances
For the Period Ended: March 31, 2024 (unaudited)

	Original Budget	Amended Budget	Year-to-Date Actual (1)	Remaining Budget	Percent Actual to Budget
EXPENDITURES					
Salaries and Wages	\$ 706,020,560	\$ 702,582,847	\$ 500,802,495	\$ 201,780,352	71.28%
Contracted Services	108,425,321	111,833,964	89,319,741	22,514,223	79.87%
Supplies and Materials	15,651,281	15,670,293	10,082,792	5,587,501	64.34%
Other Charges	257,215,295	257,233,400	181,857,896	75,375,504	70.70%
Equipment	739,703	731,656	134,831	596,825	18.43%
Transfers	16,523,977	16,523,977	18,054,969	(1,530,992)	109.27%
TOTAL EXPENDITURES	\$1,104,576,137	\$1,104,576,137	\$ 800,252,724	\$ 304,323,413	72.45%

Schedule Notes:

(1) Actuals include obligations shown on Schedule B

Figure 6
The Howard County Public School System
Salary and Wage Expenditure Analysis
Projected Budget Spend Rate and Actual Spend Rate
For the Period Ended: March 31, 2024 (unaudited)

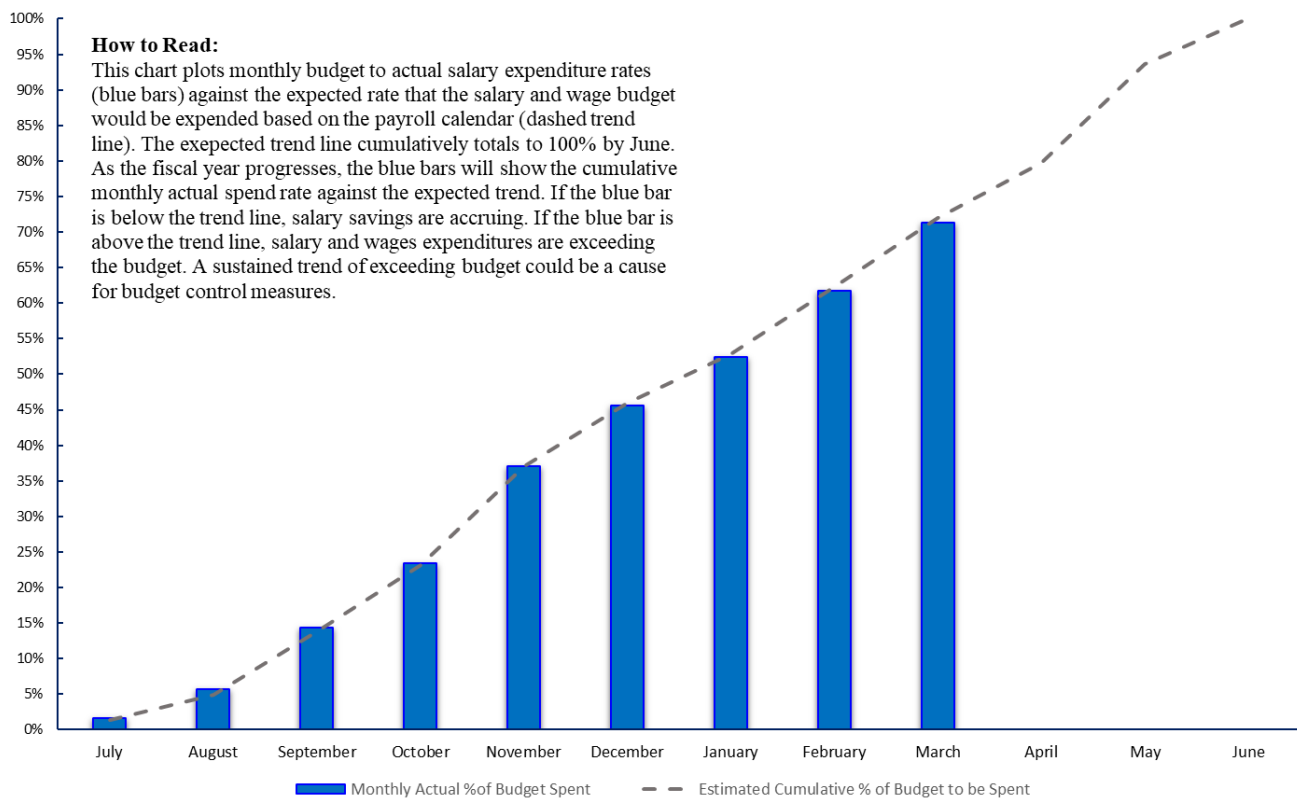


Figure 7
The Howard County Public School System
Vacancy Data by State Category - General Fund
For Period Ending March 31, 2024

State Category	Budgeted FTEs	Vacancies as of March 31, 2024	March Vacancy Rates	Average Workdays Vacant in FY24
Administration (01)	107.5	7.0	6.51%	120.3
Mid-Level Administration (02)	638.1	10.0	1.57%	48.3
Instructional Salaries (03)	4,702.0	67.4	1.43%	74.5
Special Education (06)	2,143.0	107.6	5.02%	99.5
Student Personnel Services (07)	111.0	6.0	5.41%	133.7
Student Health Services (08)	151.0	1.0	0.66%	167.0
Student Transportation (09)	24.0	2.0	8.33%	114.5
Operation of Plant (10)	550.3	32.5	5.91%	58.8
Maintenance of Plant (11)	128.0	13.0	10.16%	159.1
Community Services (14)	5.6	0.8	14.29%	85.0
Capital Outlay (15)	9.5	1.0	10.53%	56.0
General Fund	8,570.0	248.3	2.90%	101.5

Notes on Reading and Using this Information:

This table shows the number of vacant positions by state category in the General Fund. The information provides insight on budget to actual spend rates for salaries and wages. The number of vacancies and the number of workdays vacant directly influences the spend rate for salaries and wages shown in the chart above. This information helps to monitor that the budgeted turnover and vacancy savings, (\$13.8) million, are trending above or below budget.

The first column is the number of budgeted FTEs in the state category. The second column is the count of positions that were vacant for part or all of the month. The vacancy rate is number of vacancies divided by the budgeted FTEs. The last column is the average number of workdays the positions have been vacant since July 1, 2023. Note, there are approximately 20 workdays in a month.

The Howard County Public School System
Schedule D – Budget Transfer Report
For the Period Ended: March 31, 2024 (unaudited)

Category	Program Name	Expense Type	Budget	From	To	Amended Budget
08	High School Athletics and Activities (8601)	Medical Services	556,900	365	-	556,535
08	High School Athletics and Activities (8601)	Wages-Temporary Help	5,200	-	365	5,565
		Reason: Transfer budget authority for weight room certification instruction for coaches.				
07	Student Support Programs (6103)	Travel-Mileage	550	-	2,165	2,715
07	Student Support Programs (6103)	Salary-Instruction-NonTeaching	1,852,603	2,165	-	1,850,438
		Reason: Transfer budget authority for mileage for school social work staff.				
01	Human Resources (0303)	Maintenance-Software	30,980	-	893	31,873
01	Human Resources (0303)	Physical Exams	39,500	893	-	38,607
		Reason: Transfer budget authority to support the extension of Frontline support during the implementation of Workday recruiting module (Jumpstart).				
01	Office of the Superintendent (0102)	Technology-Supply	1,000	725	-	275
01	Office of the Superintendent (0102)	Supplies-General	1,000	-	725	1,725
		Reason: Transfer budget authority for supplies to support the Office of the Superintendent.				
05	School Counseling Secondary (5602)	Maintenance-Software	159,600	400	-	159,200
05	School Counseling Secondary (5602)	Dues & Subscriptions	4,900	-	400	5,300
		Reason: Transfer budget authority for American School Counselor Association and Maryland School Counselor Association membership for staff.				
09	Student Transportation (6801)	Trans-Bus Contracts	31,457,385	-	138,000	31,595,385
09	Dual Enrollment (2802)	Trans-Bus Contracts	138,000	138,000	-	-
		Reason: Transfer budget authority to Student Transportation to reflect the cost center that is responsible for the Dual Enrollment transportation expenditures.				
09	Student Transportation (6801)	Trans-Bus Contracts	31,595,385	-	8,855	31,604,240
09	Elementary Science (0714)	Trans-Bus Contracts	8,855	8,855	-	-
		Reason: Transfer budget authority to transfer remaining budget authority to Student Transportation. No curricular field trips scheduled.				
01	Purchasing (0205)	Training	6,000	-	3,000	9,000
01	Purchasing (0205)	Contracted-Labor	29,500	3,000	-	26,500
01	Purchasing (0205)	Supplies-General	14,000	-	3,500	17,500
01	Purchasing (0205)	Technology-Computer	3,500	3,500	-	-
		Reason: Transfer budget authority to supplies to address current needs and to support staff attendance at National Institute of Government Procurement training.				

The Howard County Public School System
Schedule D – Budget Transfer Report
For the Period Ended: March 31, 2024 (unaudited)

Category	Program Name	Expense Type	Budget	From	To	Amended Budget
10	Logistics Center (7301)	Lease-Buildings	614,829	-	360	615,189
10	Logistics Center (7301)	Rental-Equipment	32,000	360	-	31,640
Reason: Transfer budget authority to support an adjustment to the lease payment for the warehouse.						
04	Gifted and Talented (2301)	Supplies-General	41,360	964	-	40,396
04	Gifted and Talented (2301)	Technology-Supply	241	-	964	1,205
Reason: Transfer budget authority for the purchase of 4 monitors for TV Studios.						
03	Reading Supports (1802)	Wages-Substitute	52,000	3,100	-	48,900
03	Instructional Technology (2501)	Wages-Workshop	-	-	3,100	3,100
Reason: Transfer budget authority for the instructional technology program summer accessibility work.						
09	Summer Programs (2401)	Trans-Bus Contracts	11,891	3,000	-	8,891
09	Workforce Development (3902)	Trans-Bus Contracts-Early Childhood	-	-	3,000	3,000
Reason: Transfer budget authority for Workforce Development student transportation needs.						
06	Special Education - Central Office (3330)	Technology-Computer	13,421	3,650	-	9,771
06	Special Education - Central Office (3330)	Technology-Supply	2,800	-	3,650	6,450
Reason: Transfer budget authority for 8 laptops, 9 monitors, and docking stations for staff use.						
10	Environment (7402)	Training	4,000	-	450	4,450
10	Environment (7402)	Dues & Subscriptions	2,000	450	-	1,550
Reason: Transfer budget authority to support 1 staff member training for maintaining the Certified Industrial Hygienist credential. Training is provided by by the American Industrial Hygiene Association (AIHA).						
Totals				169,427	169,427	

The Howard County Public School System
Schedule D – Budget Transfer Report
For the Period Ended: March 31, 2024 (unaudited)

Category	Category Name	Budget	From	To	Amended Budget
01	Administration	\$ 15,946,385	\$ 212,166	\$ 212,166	\$ 15,946,385
02	Mid-Level Administration	70,543,148	313,839	313,839	70,543,148
03	Instructional Salaries	416,759,697	113,800	113,800	416,759,697
04	Instruction Supplies	9,511,736	105,168	105,168	9,511,736
05	Other Instructional	19,232,827	25,424	25,424	19,232,827
06	Special Education	169,167,514	3,736,567	3,736,567	169,167,514
07	Student Personnel Services	10,000,470	2,165	2,165	10,000,470
08	Student Health Services	12,850,743	365	365	12,850,743
09	Student Transportation	59,784,853	299,855	299,855	59,784,853
10	Operations of Plant	55,260,568	178,162	178,162	55,260,568
11	Maintenance of Plant	27,166,238	40,997	40,997	27,166,238
12	Fixed Charges	232,745,184	-	-	232,745,184
14	Community Services	4,411,212	3,488	3,488	4,411,212
15	Capital Outlay	1,195,562	270	270	1,195,562
	Total	<u>\$ 1,104,576,137</u>	<u>\$ 5,032,266</u>	<u>\$ 5,032,266</u>	<u>\$ 1,104,576,137</u>