



BOARD OF EDUCATION OF HOWARD COUNTY
MEETING AGENDA ITEM

TITLE: Operating Budget Financial Report **DATE:** June 20, 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:

	Page
A. Executive Summary – April 2024	1
1. Schedule A – Statement of Detailed Revenues – April 2024	10
2. Schedule B – Expenditures by Category – April 2024	11
3. Schedule C – Summary Expenditures by Expense Ledger	13
4. Schedule D – Budget Transfer Report – April 2024	15

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



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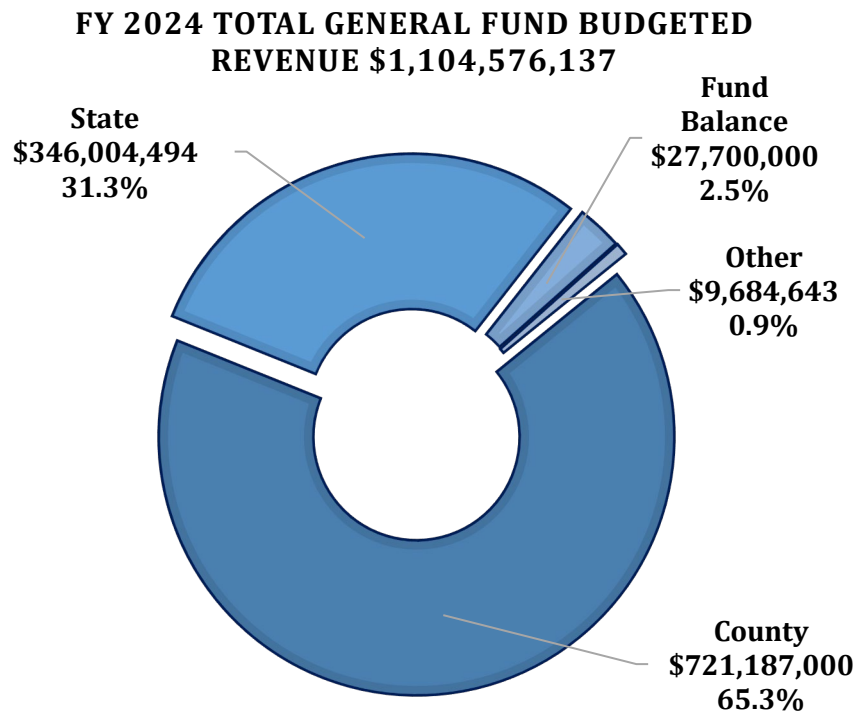
Karalee Turner-Little, Ph.D.
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Executive Summary

This financial report presents the FY 2024 General Fund Revenues, Expenditures, and Encumbrances – Budget to Actual for the period ending April 30, 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.

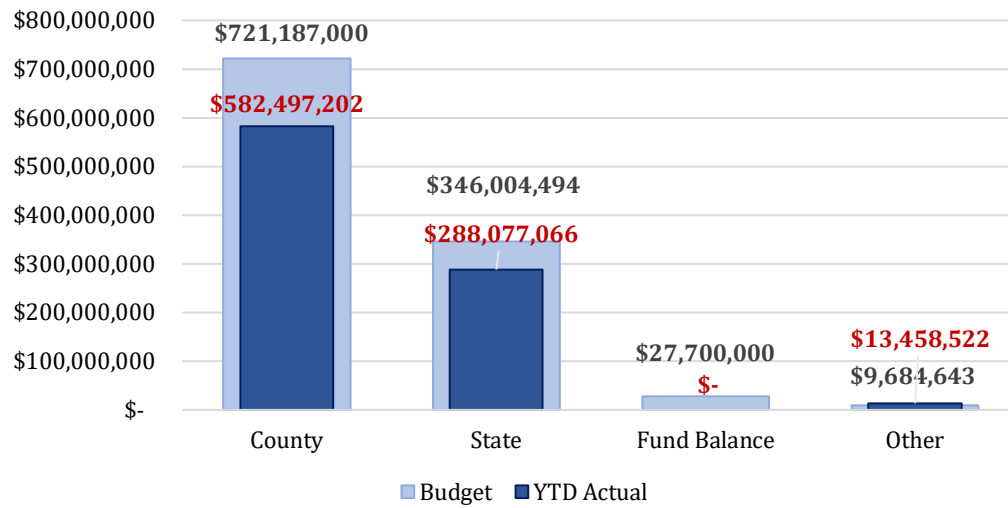
Figure 1:



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 \$582.50 million, 80.77 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 April 30, 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 April 30, 2024, equal \$13.46 million, about 138.97 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 will appropriate an additional \$4.9 million in funding authority from this category to cover projected expenditures in Student Transportation - Category 09 after the County Council votes on June 3, 2024.

Figure 2: General Fund Revenues Budget to Actual as of April 30, 2024



Year to Date Expenditure Analysis

Total Expenditures and Encumbrances – Year-to-date expenditures and encumbrances through April 30, 2024, are approximately \$885.39 million, which is 80.16 percent of the total budget committed. The current year expenditure trend through April is higher than the prior year expenditure trend by about 0.82 percentage points due primarily to transportation contract costs and increased Special Education non-public transfers spending. FY 2023 was 79.34 percent, and the FY 2022 rate was 78.60 percent of budget.

Total year to date salary expenditures are 78.70 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 78.59 percent of budget. Salaries in state categories² with mostly 12-month positions have a spend rate of 79.22 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 252.7 vacancies with an average of 116.7 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: April 30, 2024 (unaudited)

STATE CATEGORY	Year to Date		Percent	Year to Date		Percent	Year to Date		Percent
	Budget (1) FY 2024	Actual (2) FY 2024	Actuals to Budget FY 2024	Budget FY 2023	Actual FY 2023	Actuals to Budget FY 2023	Budget FY 2022	Actual FY 2022	Actuals to Budget FY 2022
Administration (01)	\$15,946,385	\$12,518,342	78.50%	\$15,334,620	\$11,531,677	75.20%	\$14,319,356	\$10,809,152	75.49%
Mid-Level Administration (02)	70,543,148	55,900,476	79.24%	66,234,353	51,021,141	77.03%	65,764,001	51,595,375	78.46%
Instructional Salaries (03)	416,759,697	329,517,360	79.07%	394,180,658	311,938,232	79.14%	368,251,737	285,597,705	77.56%
Instructional Supplies (04)	9,511,736	7,796,981	81.97%	10,275,444	6,689,858	65.11%	9,397,916	6,064,004	64.52%
Other Instructional Costs (05)	19,232,827	10,521,794	54.71%	12,285,817	9,455,175	76.96%	4,848,375	2,248,391	46.37%
Special Education (06)	169,167,514	138,385,196	81.80%	156,011,247	126,708,165	81.22%	139,986,830	109,720,726	78.38%
Student Personnel Services (07)	10,000,470	7,624,976	76.25%	8,546,420	6,111,581	71.51%	7,558,344	5,553,468	73.47%
Student Health Services (08)	12,850,743	9,486,397	73.82%	11,715,622	8,970,456	76.57%	9,762,831	7,901,040	80.93%
Student Transportation (09)	59,784,853	56,617,469	94.70%	51,656,413	39,938,572	77.32%	46,221,782	38,366,105	83.00%
Operation of Plant (10)	55,260,568	42,880,854	77.60%	48,237,284	38,181,450	79.15%	43,742,414	33,978,340	77.68%
Maintenance of Plant (11)	27,166,238	22,511,898	82.87%	28,136,861	23,650,782	84.06%	27,982,205	23,383,078	83.56%
Fixed Charges (12)	232,745,184	187,485,336	80.55%	223,641,174	180,028,213	80.50%	214,160,362	172,791,944	80.68%
Community Services (14)	4,411,212	3,244,810	73.56%	5,086,111	4,156,326	81.72%	4,653,038	3,649,135	78.42%
Capital Outlay (15)	1,195,562	900,017	75.28%	1,106,591	799,542	72.25%	996,411	1,082,543	108.64%
	\$ 1,104,576,137	\$ 885,391,909	80.16%	\$ 1,032,448,615	\$ 819,181,170	79.34%	\$ 957,645,602	\$ 752,741,009	78.60%

Schedule Notes:

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

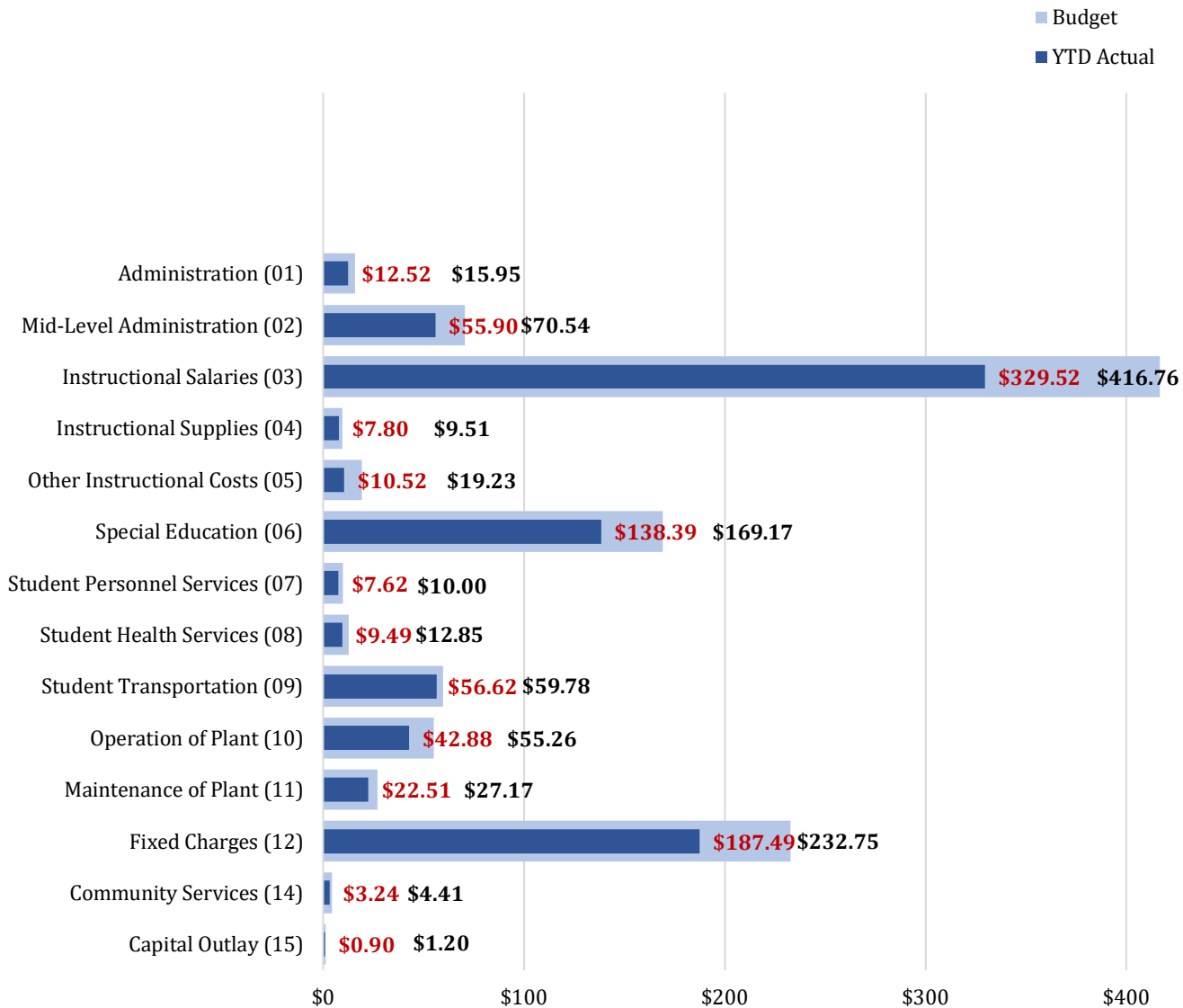
(2) Actuals include obligations. Schedule B provides the detailed breakout for YTD actuals and obligations by expenditure type.

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:

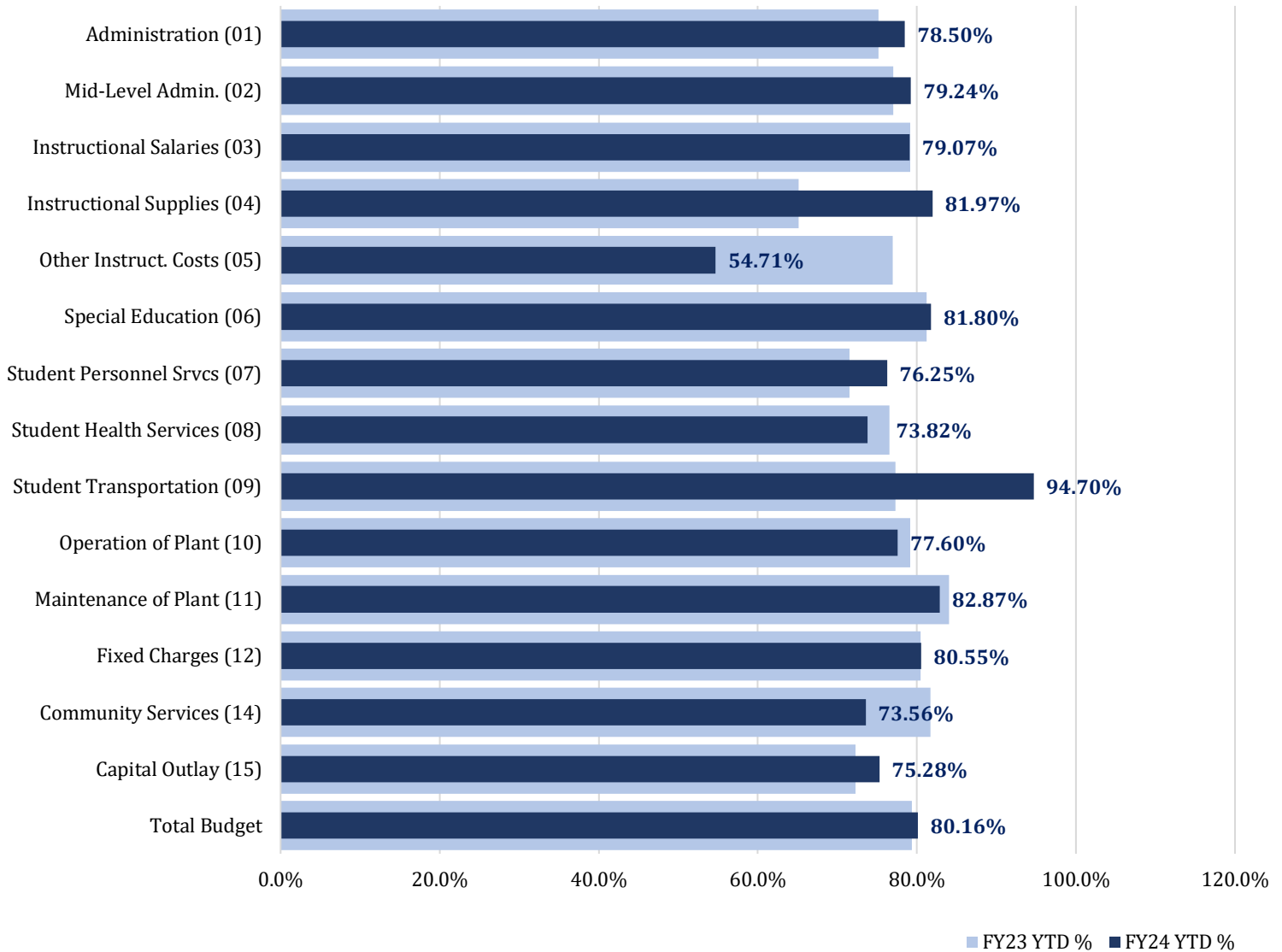
**General Fund Budget to Actual Expenditures by Category
as of April 30, 2024
(in millions \$)**



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 April 30, 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 78.50 percent of budget spent. This compares to the FY 2023 and FY 2022 spend rates of 75.20 percent, and 75.49 percent respectively. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 will transfer additional \$400,000 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 79.24 percent of the budget. Last year, the spend rate was 77.03 percent and in FY 2022, it was 78.46 percent. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 will transfer additional \$150,000 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 79.07 percent expended as compared to 79.14 percent at the same time last year and 77.56 percent in FY 2022.
- ***Instructional Supplies (State Category 04)*** – This category is comprised of expenditures and commitments for instructional supplies for all schools. Approximately 81.97 percent of Instructional Supplies funds are committed compared to 65.11 percent in FY 2023, and 64.52 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 54.71 percent of the budget. This rate is lower than last year's 76.96 percent and higher than the FY 2022 spend rate of 46.37 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 additional \$1,400,000 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 81.80 percent of budget compared to 81.22 percent at this time last year and 78.38 percent in FY 2022. The higher expenditure rate for this year is primarily attributable to non-public tuition (Transfers) payments. Through the month of April, the transfers budget line item exceeds 112.9 percent of budget. In total, the category remains within budget through April. 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 76.25 percent of the FY 2024 budget has been expended. Compared to the prior year 71.51 percent, and FY 2022, 73.47 percent. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 will transfer additional \$200,000 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, 73.82 percent of the FY 2024 budget in this category is committed compared to 76.57 percent for the prior year, and 80.93 percent for FY 2022. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 will transfer additional \$400,000 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, 94.70 percent of the transportation budget is encumbered and spent compared to about 77.32 percent at this time last year, and 83.00 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 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 77.60 percent of the FY 2024 budget has been committed, compared with 79.15 percent committed at this time last year, and 77.68 percent in FY 2022. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 will transfer additional \$900,000 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 82.87 percent of the FY 2024 budget has been committed compared to last year's commitment of 84.06 percent, and FY 2022, 83.56 percent. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 will transfer additional \$200,000 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 80.55 percent of budget, compared to 80.50 percent for the same period last year, and 80.68 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 73.56 percent committed, compared to last year's 81.72 percent, and the 78.42 percent trend in FY 2022. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 will transfer additional \$250,000 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 75.28 percent of the FY 2024 budget has been committed, as compared to 72.25 percent last year, and 108.64 percent committed in FY 2022.
- **Total Budget** – In total, year to date expenditures for all state categories in the general fund are running about 80.16 percent of budget, which is about 0.82 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 10 months of the fiscal year.

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

For the Period Ended: April 30, 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	\$ 582,497,202	\$ 138,689,798	80.77%
Total County Revenue	\$ 721,187,000	\$ 721,187,000	\$ 582,497,202	\$ 138,689,798	80.77%
Other Revenue					
Tuition-Non Resident	\$ 375,000	\$ 375,000	\$ 475,629	\$ (100,629)	126.83%
Tuition-Summer School	805,000	805,000	1,118,285	(313,285)	138.92%
Student Payments/Fees	350,000	350,000	406,365	(56,365)	116.10%
Earnings on Investments	2,500,000	2,500,000	7,524,165	(5,024,165)	300.97%
Rent	1,250,000	1,250,000	446,194	803,806	35.70%
Transfers In-Maryland LEAs	140,000	140,000	-	140,000	0.00%
Other Nonrevenue ¹	695,000	695,000	629,689	65,311	90.60%
Other Miscellaneous Revenue ²	3,159,643	3,159,643	2,461,222	698,421	77.90%
Total Other Revenue	\$ 9,274,643	\$ 9,274,643	\$ 13,061,549	\$ (3,786,906)	140.83%
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	226,630	23,370	90.65%
Total Federal Revenue	\$ 410,000	\$ 410,000	\$ 396,974	\$ 13,026	96.82%
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	\$ 884,032,790	\$ 220,543,347	80.03%

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	\$ 13,458,522	\$ (3,773,879)	138.97%
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The Howard County Public School System
Schedule B - Expenditures by Category
Budget and Actual with Encumbrances
For the Period Ended: April 30, 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	\$ -	\$ 10,334,542	\$ 10,334,542	\$ 2,679,902	79.41%
Contracted Services	2,220,699	2,088,486	213,592	1,373,741	1,587,333	501,153	76.00%
Supplies and Materials	281,300	291,084	15,128	188,662	203,790	87,294	70.01%
Other Charges	453,792	552,371	44,146	348,531	392,677	159,694	71.09%
Total Administration	\$ 15,946,385	\$ 15,946,385	\$ 272,866	\$ 12,245,476	\$ 12,518,342	\$ 3,428,043	78.50%
Mid-Level Administration (Category 02)							
Salaries and Wages	\$ 65,290,024	\$ 65,287,637	\$ -	\$ 51,820,244	\$ 51,820,244	\$ 13,467,393	79.37%
Contracted Services	2,502,012	2,502,432	10,200	2,096,566	2,106,766	395,666	84.19%
Supplies and Materials	2,001,796	1,976,940	7,078	1,469,486	1,476,563	500,377	74.69%
Other Charges	739,316	741,139	191,157	301,668	492,825	248,314	66.50%
Equipment	10,000	35,000	4,078	-	4,078	30,922	11.65%
Total Mid-Level Administration	\$ 70,543,148	\$ 70,543,148	\$ 212,513	\$ 55,687,964	\$ 55,900,476	\$ 14,642,672	79.24%
Instructional Salaries (Category 03)							
Salaries and Wages	\$ 416,759,697	\$ 416,759,697		\$ 329,517,360	\$ 329,517,360	\$ 87,242,337	79.07%
Total Instructional Salaries	\$ 416,759,697	\$ 416,759,697	\$ -	\$ 329,517,360	\$ 329,517,360	\$ 87,242,337	79.07%
Instructional Supplies (Category 04)							
Supplies and Materials	\$ 9,511,736	\$ 9,511,736	\$ 1,498,363	\$ 6,298,618	\$ 7,796,981	\$ 1,714,755	81.97%
Total Instructional Supplies	\$ 9,511,736	\$ 9,511,736	\$ 1,498,363	\$ 6,298,618	\$ 7,796,981	\$ 1,714,755	81.97%
Other Instructional Costs (Category 05)							
Contracted Services	\$ 18,218,732	\$ 18,209,735	\$ 360,668	\$ 9,776,776	\$ 10,137,445	\$ 8,072,290	55.67%
Other Charges	357,795	366,792	-	258,986	258,986	107,806	70.61%
Equipment	76,300	76,300	-	65,490	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	\$ 360,668	\$ 10,161,126	\$ 10,521,794	\$ 8,711,033	54.71%
Special Education (Category 06)							
Salaries and Wages	\$ 141,507,594	\$ 137,727,594	\$ -	\$ 106,943,659	\$ 106,943,659	\$ 30,783,935	77.65%
Contracted Services	10,314,017	14,144,017	1,956,922	10,058,398	12,015,320	2,128,697	84.95%
Supplies and Materials	965,558	1,006,558	38,767	676,510	715,277	291,281	71.06%
Other Charges	326,225	326,225	4,875	243,006	247,880	78,345	75.98%
Equipment	110,143	19,143	-	-	-	19,143	0.00%
Transfers	15,943,977	15,943,977	1,567,266	16,895,794	18,463,060	(2,519,083)	115.80%
Total Special Education	\$ 169,167,514	\$ 169,167,514	\$ 3,567,829	\$ 134,817,367	\$ 138,385,196	\$ 30,782,318	81.80%
Student Personnel Svcs (Category 07)							
Salaries and Wages	\$ 9,559,047	\$ 9,556,882	\$ -	\$ 7,251,943	\$ 7,251,943	\$ 2,304,939	75.88%
Contracted Services	389,864	389,864	72,870	268,475	341,345	48,519	87.55%
Supplies and Materials	17,567	17,567	1,276	11,898	13,174	4,393	74.99%
Other Charges	33,992	36,157	-	18,514	18,514	17,643	51.20%
Total Student Personnel Svcs	\$ 10,000,470	\$ 10,000,470	\$ 74,147	\$ 7,550,829	\$ 7,624,976	\$ 2,375,494	76.25%

The Howard County Public School System
Schedule B - Expenditures by Category (Continued)
Budget and Actual with Encumbrances
For the Period Ended: April 30, 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	\$ -	\$ 8,431,751	\$ 8,431,751	\$ 2,747,317	75.42%
Contracted Services	1,357,045	1,356,680	349,151	606,255	955,406	401,274	70.42%
Supplies and Materials	281,435	281,435	-	91,911	91,911	189,524	32.66%
Other Charges	33,560	33,560	-	7,329	7,329	26,231	21.84%
Total Student Health Svcs	\$ 12,850,743	\$ 12,850,743	\$ 349,151	\$ 9,137,247	\$ 9,486,397	\$ 3,364,346	73.82%
Student Transportation (Category 09)							
Salaries and Wages	\$ 2,813,991	\$ 2,813,991	\$ -	\$ 2,108,635	\$ 2,108,635	\$ 705,356	74.93%
Contracted Services	55,980,895	55,980,895	5,962,082	47,575,125	53,537,207	2,443,688	95.63%
Supplies and Materials	25,245	25,245	-	16,048	16,048	9,197	63.57%
Other Charges	964,722	964,722	-	955,579	955,579	9,143	99.05%
Total Student Transportation	\$ 59,784,853	\$ 59,784,853	\$ 5,962,082	\$ 50,655,387	\$ 56,617,469	\$ 3,167,384	94.70%
Operation of Plant (Category 10)							
Salaries and Wages	\$ 31,814,041	\$ 31,751,995	\$ -	\$25,039,270	\$ 25,039,270	\$ 6,712,725	78.86%
Contracted Services	2,306,567	2,319,844	375,260	\$1,696,761	2,072,021	247,823	89.32%
Supplies and Materials	1,359,382	1,399,651	137,036	\$1,206,861	1,343,898	55,753	96.02%
Other Charges	19,765,578	19,769,578	1,255,978	\$13,169,689	14,425,666	5,343,912	72.97%
Equipment	15,000	19,500	-	-	-	19,500	0.00%
Total Operation of Plant	\$ 55,260,568	\$ 55,260,568	\$ 1,768,274	\$ 41,112,580	\$ 42,880,854	\$ 12,379,714	77.60%
Maintenance of Plant (Category 11)							
Salaries and Wages	\$ 11,458,751	\$ 11,438,751	\$ -	\$ 9,203,866	\$ 9,203,866	\$ 2,234,885	80.46%
Contracted Services	14,148,452	14,162,615	2,141,394	10,407,848	12,549,241	1,613,374	88.61%
Supplies and Materials	949,685	961,022	46,107	522,661	568,768	392,254	59.18%
Other Charges	87,490	75,549	3,776	29,224	33,000	42,549	43.68%
Equipment	521,860	528,301	1,156	155,867	157,023	371,278	29.72%
Total Maintenance of Plant	\$ 27,166,238	\$ 27,166,238	\$ 2,192,432	\$ 20,319,466	\$ 22,511,898	\$ 4,654,340	82.87%
Fixed Charges (Category 12)							
Other Charges	\$ 232,745,184	\$ 232,745,184	\$ 695,950	\$ 186,789,386	\$ 187,485,336	\$ 45,259,848	80.55%
Total Fixed Charges	\$ 232,745,184	\$ 232,745,184	\$ 695,950	\$ 186,789,386	\$ 187,485,336	\$ 45,259,848	80.55%
Community Services (Category 14)							
Salaries and Wages	\$ 1,642,104	\$ 1,644,604	\$ -	\$ 1,200,582	\$ 1,200,582	\$ 444,022	73.00%
Contracted Services	826,458	773,958	10,489	502,485	512,974	260,984	66.28%
Supplies and Materials	247,010	250,498	16,236	\$112,551	128,787	121,711	51.41%
Other Charges	1,689,240	1,689,240	-	1,402,468	1,402,468	286,772	83.02%
Equipment	6,400	52,912	-	-	-	52,912	0.00%
Total Community Services	\$ 4,411,212	\$ 4,411,212	\$ 26,725	\$ 3,218,085	\$ 3,244,810	\$ 1,166,402	73.56%
Capital Outlay (Category 15)							
Salaries and Wages	\$ 1,006,014	\$ 1,013,084	\$ -	\$768,524	\$ 768,524	\$ 244,560	75.86%
Contracted Services	160,580	153,510	29,402	\$92,263	121,665	31,845	79.26%
Supplies and Materials	10,567	10,297	-	\$4,318	4,318	5,979	41.94%
Other Charges	18,401	18,671	-	\$5,510	5,510	13,161	29.51%
Total Capital Outlay	\$ 1,195,562	\$ 1,195,562	\$ 29,402	\$ 870,615	\$ 900,017	\$ 295,545	75.28%
TOTAL EXPENDITURES	\$1,104,576,137	\$1,104,576,137	\$ 17,010,402	\$868,381,507	\$ 885,391,909	\$ 219,184,228	80.16%

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: April 30, 2024 (unaudited)

	Original Budget	Amended Budget	Year-to-Date Actual (1)	Remaining Budget	Percent Actual to Budget
EXPENDITURES					
Salaries and Wages	\$ 706,020,560	\$ 702,187,747	\$ 552,620,375	\$ 149,567,372	78.70%
Contracted Services	108,425,321	112,082,036	95,936,722	16,145,314	85.60%
Supplies and Materials	15,651,281	15,732,033	12,359,516	3,372,517	78.56%
Other Charges	257,215,295	257,319,188	205,725,771	51,593,417	79.95%
Equipment	739,703	731,156	226,592	504,564	30.99%
Transfers	16,523,977	16,523,977	18,522,932	(1,998,955)	112.10%
TOTAL EXPENDITURES	\$1,104,576,137	\$1,104,576,137	\$ 885,391,909	\$ 219,184,228	80.16%

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: April 30, 2024 (unaudited)

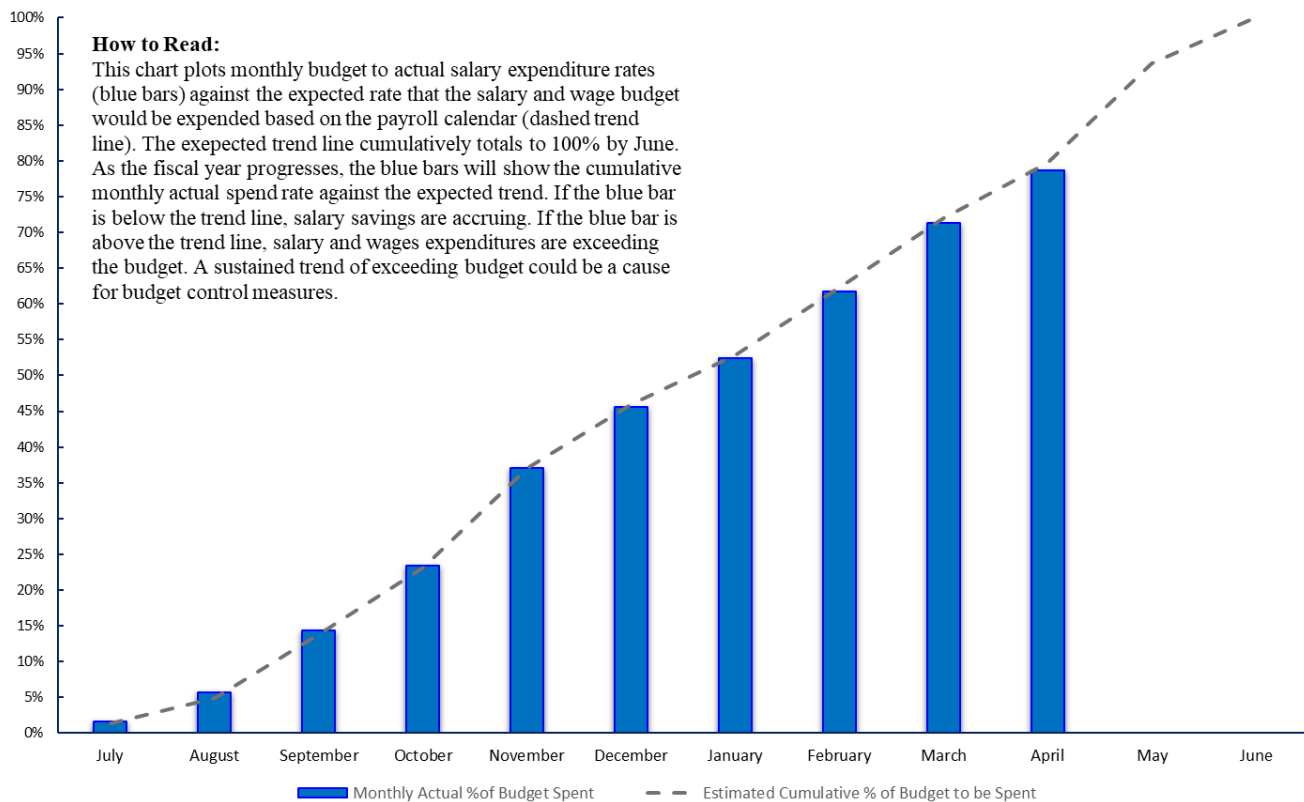


Figure 7
The Howard County Public School System
Vacancy Data by State Category - General Fund
For Period Ending April 30, 2024

State Category	Budgeted FTEs	Vacancies as of April 30, 2024	April Vacancy Rates	Average Workdays Vacant in FY24
Administration (01)	107.5	6.0	5.58%	146.2
Mid-Level Administration (02)	638.1	12.0	1.88%	34.6
Instructional Salaries (03)	4,702.0	68.8	1.46%	91.0
Special Education (06)	2,143.0	104.6	4.88%	111.5
Student Personnel Services (07)	111.0	6.0	5.41%	153.8
Student Health Services (08)	151.0	1.0	0.66%	189.0
Student Transportation (09)	24.0	2.0	8.33%	136.5
Operation of Plant (10)	550.3	36.5	6.63%	65.9
Maintenance of Plant (11)	128.0	14.0	10.94%	169.7
Community Services (14)	5.6	0.8	14.29%	107.0
Capital Outlay (15)	9.5	1.0	10.53%	78.0
General Fund	8,570.0	252.7	2.95%	116.7

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: April 30, 2024 (unaudited)

Category	Program Name	Expense Type	Budget	From	To	Amended Budget
04	Psychological Services (5701)	Supplies-Testing	110,000	-	4,652	114,652
04	Psychological Services (5701)	Technology-Computer	5,000	3,206	-	1,794
04	Psychological Services (5701)	Technology-Supply	2,000	1,446	-	554
Reason: Transfer budget authority for assessment materials.						
02	Chief Academic Officer (0304)	Travel-Mileage	68,240	200	-	68,040
02	Chief Academic Officer (0304)	Dues & Subscriptions	-	-	200	200
Reason: Transfer budget authority for Vimeo subscription renewal.						
10	Logistics Center (7301)	Repair-Buildings	35,000	12,000	-	23,000
10	Logistics Center (7301)	Supplies-General	30,000	-	12,000	42,000
Reason: Transfer budget authority to support the purchase of year end packing materials.						
01	Purchasing (0205)	Supplies-General	17,500	74	-	17,426
01	Purchasing (0205)	Technology-Supply	2,000	124	-	1,876
01	Purchasing (0205)	Travel-Conferences	3,500	1,302	-	2,198
01	Purchasing (0205)	Repair-Equipment	500	500	-	-
01	Purchasing (0205)	Maintenance-Software	44,423	-	2,000	46,423
Reason: Transfer budget authority for DocuSign software cost increases.						
01	Legal Services (0104)	Legal Settlements	29,000	-	89,000	118,000
01	Budget (0203)	Maintenance-Software	435,946	89,000	-	346,946
Reason: Transfer budget authority to cover legal settlement expenses.						
02	Diversity, Equity, & Inclusion (0106)	Supplies-General	7,822	-	70	7,892
02	Diversity, Equity, & Inclusion (0106)	Technology-Computer	3,742	70	-	3,672
Reason: Transfer budget authority for supplies to support the Diversity, Equity, & Inclusion program.						
02	Chief Academic Officer (0304)	Travel-Mileage	68,040	2,000	-	66,040
02	Chief Academic Officer (0304)	Contracted-General	35,000	-	2,000	37,000
Reason: Transfer budget authority for increased cost associated with movie licensing insurance services (Swank).						
01	Human Resources (0303)	Supplies-General	9,500	336	-	9,164
01	Human Resources (0303)	Technology-Supply	3,615	-	336	3,951
Reason: Transfer budget authority for 2 new staff docking stations.						

The Howard County Public School System
Schedule D – Budget Transfer Report
For the Period Ended: April 30, 2024 (unaudited)

Category	Program Name	Expense Type	Budget	From	To	Amended Budget
04	Gifted and Talented (2301)	Supplies-General	40,396	964	-	39,432
04	Gifted and Talented (2301)	Technology-Supply	1,205	-	964	2,169
Reason: Transfer budget authority for the purchase of 4 monitors for TV Studios.						
03	Summer Institute (2402)	Wages-Summer Pay	1,884,800	350,000	-	1,534,800
03	Academic Intervention (3501)	Wages-Workshop	88,454	-	40,000	128,454
03	Academic Intervention Summer (2403)	Wages-Summer Pay	519,852	-	80,000	599,852
03	Innovative Pathways (2601)	Wages-Workshop	248,520	-	130,000	378,520
03	Summer Programs (2401)	Wages-Summer Pay	819,805	-	100,000	919,805
05	Innovative Pathways (2601)	Contracted-Labor	210,000	8,000	-	202,000
05	Summer Institute (2402)	Contracted-Labor	7,500	-	8,000	15,500
Reason: Transfer budget authority for summer programming staff wages and contracted-labor.						
10	Custodial Services (7102)	Supplies-General	1,033,829	-	128,770	1,162,599
10	Custodial Services (7102)	Cleaning Services	36,100	36,100	-	-
10	Custodial Services (7102)	Food	28,300	28,000	-	300
10	Custodial Services (7102)	Uniforms-Staff	81,759	60,000	-	21,759
10	Custodial Services (7102)	Wages-Temporary Help	31,000	4,670	-	26,330
Reason: Transfer budget authority to support increased cost of supplies utilized by schools.						
01	Budget (0203)	Maintenance-Software	346,946	4,258	-	342,688
01	Budget (0203)	Technology-Computer	-	-	4,258	4,258
Reason: Transfer budget authority for 2 replacement laptops for staff.						
05	Music (1601)	Maintenance-Software	20,000	20,000	-	-
05	Music (1601)	Repair-Equipment	220,000	-	20,000	240,000
Reason: Transfer budget authority for music equipment repair.						
06	Birth-Five Early Intervention Services (3324)	Contracted-Labor	700,000	225,000	-	475,000
06	Special Education - School-Based Services (3321)	Salary-Teacher	50,198,174	400,000	-	49,798,174
06	Special Education - School-Based Services (3321)	Contracted-Labor	5,299,054	-	625,000	5,924,054
Reason: Transfer budget authority for private duty nurses and temporary staffing needs.						
01	Office of the Superintendent (0102)	Travel-Conferences	500	-	90	590
01	Office of the Superintendent (0102)	Technology-Supply	275	90	-	185
Reason: Transfer budget authority for Superintendent & Deputy to attend NAACP Jazz Luncheon.						
10	Logistics Center (7301)	Rental-Equipment	31,640	4,500	-	27,140
10	Logistics Center (7301)	Equipment-Replacement	15,000	-	4,500	19,500
Reason: Transfer budget authority for a forklift for warehouse stock management.						
04	Music (1601)	Technology-Supply	15,000	15,000	-	-
04	Music (1601)	Supplies-Instrumental Music	21,611	-	15,000	36,611
Reason: Transfer budget authority for instrumental music supplies.						

The Howard County Public School System
Schedule D – Budget Transfer Report
For the Period Ended: April 30, 2024 (unaudited)

Category	Program Name	Expense Type	Budget	From	To	Amended Budget
14	Board Meeting Broadcasting Services (2702)	Equipment-Technology	-	-	50,000	50,000
14	Board Meeting Broadcasting Services (2702)	Contracted-General	98,000	50,000	-	48,000
02	Board Meeting Broadcasting Services (2702)	Equipment-Technology	10,000	-	25,000	35,000
02	Board Meeting Broadcasting Services (2702)	Supplies-General	27,000	25,000	-	2,000
Reason: Transfer budget authority for production and broadcasting equipment for the board room.						
11	Building Maintenance (7602)	Repair-Equipment	1,474,707	-	100,000	1,574,707
11	Building Maintenance (7602)	Contracted-Consultant	264,080	100,000	-	164,080
Reason: Transfer budget authority for the increased cost of HVAC and plumbing repair and maintenance expenses.						
06	Countywide Services (3320)	Contracted-Labor	777,000	25,000	-	752,000
06	Countywide Services (3320)	Contracted-Consultant	9,000	-	25,000	34,000
Reason: Transfer budget authority to provide bilingual Spanish educational assessments for students.						
04	Psychological Services (5701)	Supplies-Testing	114,652	-	22,500	137,152
04	School Counseling Secondary (5602)	Supplies-Materials Of Instruction	33,644	21,750	-	11,894
04	School Counseling Secondary (5602)	Supplies-General	7,734	750	-	6,984
Reason: Transfer budget authority for Pearson interactive license to provide support testing..						
06	Special Education - Central Office (3330)	Technology-Supply	6,450	1,162	-	5,288
06	Special Education - Central Office (3330)	Technology-Computer	9,771	-	1,162	10,933
Reason: Transfer budget authority for 2 laptops for new staff.						
04	School Counseling (5601)	Supplies-Materials Of Instruction	16,968	350	-	16,618
04	School Counseling (5601)	Supplies-General	3,800	-	350	4,150
Reason: Transfer budget authority for record transfer bags for staff use.						
15	School Planning (0212)	Wages-Temporary Help	10,500	-	7,070	17,570
15	School Planning (0212)	Contracted-Consultant	70,000	7,070	-	62,930
Reason: Transfer budget authority for school planning intern wages.						
04	School Counseling (5601)	Supplies-Materials Of Instruction	16,618	500	-	16,118
04	School Counseling (5601)	Supplies-General	4,150	-	500	4,650
Reason: Transfer budget authority for diploma mailing envelopes for students.						
06	Countywide Services (3320)	Equipment-Additional	34,900	15,757	-	19,143
06	Countywide Services (3320)	Equipment-Technology	64,243	64,243	-	-
06	Countywide Services (3320)	Contracted-Labor	752,000	-	50,000	802,000
06	Countywide Services (3320)	Technology-Computer	64,800	-	30,000	94,800
Reason: Transfer budget authority for purchase of iPads for student use and cover vacancies with temporary contract services for student occupational and physical therapy need.						
03	Gifted and Talented (2301)	Wages-Substitute	7,500	2,500	-	5,000
03	Gifted and Talented (2301)	Wages-Workshop	16,050	-	2,500	18,550
Reason: Transfer budget authority for additional wages projected for Gifted and Talented programs.						

The Howard County Public School System
Schedule D – Budget Transfer Report
For the Period Ended: April 30, 2024 (unaudited)

Category	Program Name	Expense Type	Budget	From	To	Amended Budget
01	Budget (0203)	Maintenance-Software	342,688	250,000	-	92,688
01	Budget (0203)	Budget Reserve - Contracted Services	-	-	250,000	250,000
01	Payroll Services (0204)	Salary-Professional	504,697	100,000	-	404,697
01	Payroll Services (0204)	Budget Reserve - Salaries and Wages	-	-	100,000	100,000
01	Office of the Deputy Superintendent (0107)	Test Scoring	259,104	50,000	-	209,104
01	Office of the Deputy Superintendent (0107)	Budget Reserve - Contracted Services	-	-	50,000	50,000
02	School Management and Instructional Leadership (4701)	Supplies-General	498,454	150,000	-	348,454
02	School Management and Instructional Leadership (4701)	Budget Reserve - Supplies and Materials	-	-	150,000	150,000
05	Dual Enrollment (2802)	Contracted-Labor	3,994,695	1,000,000	-	2,994,695
05	Dual Enrollment (2802)	Budget Reserve - Contracted Services	-	-	1,000,000	1,000,000
05	Behavior Supports (3403)	Contracted-Consultant	199,838	190,000	-	9,838
05	Behavior Supports (3403)	Budget Reserve - Contracted Services	-	-	190,000	190,000
05	Innovative Pathways (2601)	Contracted-Labor	202,000	150,000	-	52,000
05	Innovative Pathways (2601)	Budget Reserve - Contracted Services	-	-	150,000	150,000
05	Reading Supports (1802)	Maintenance-Software	333,360	60,000	-	273,360
05	Reading Supports (1802)	Budget Reserve - Contracted Services	-	-	60,000	60,000
07	Pupil Personnel Services (6101)	Salary-Instruction-NonTeaching	3,183,324	200,000	-	2,983,324
07	Pupil Personnel Services (6101)	Budget Reserve - Salaries and Wages	-	-	200,000	200,000
08	Health Services (6401)	Contracted-Labor	418,000	200,000	-	218,000
08	Health Services (6401)	Wages-Substitute	403,200	100,000	-	303,200
08	Health Services (6401)	Salary-Paraeducator	2,975,725	100,000	-	2,875,725
08	Health Services (6401)	Budget Reserve - Salaries and Wages	-	-	200,000	200,000
08	Health Services (6401)	Budget Reserve - Contracted Services	-	-	200,000	200,000
10	Utilities (7201)	Utilities-Gas/Electric	12,315,187	900,000	-	11,415,187
10	Utilities (7201)	Budget Reserve - Other Charges	-	-	900,000	900,000
11	Fleet Management (7802)	Salary-Support Staff	590,463	100,000	-	490,463
11	Fleet Management (7802)	Budget Reserve - Salaries and Wages	-	-	100,000	100,000
11	Enterprise Applications (0503)	Maintenance-Software	2,258,976	100,000	-	2,158,976
11	Enterprise Applications (0503)	Budget Reserve - Contracted Services	-	-	100,000	100,000
14	Multimedia Communications (2701)	Salary-Professional	428,034	120,000	-	308,034
14	Multimedia Communications (2701)	Budget Reserve - Salaries and Wages	-	-	120,000	120,000
14	Board Meeting Broadcasting Services (2702)	Contracted-General	48,000	5,000	-	43,000
14	Board Meeting Broadcasting Services (2702)	Budget Reserve - Contracted Services	-	-	5,000	5,000
14	Multimedia Communications (2701)	Maintenance-Software	29,040	4,000	-	25,040
14	Multimedia Communications (2701)	Contracted-Labor	119,200	16,000	-	103,200
14	Multimedia Communications (2701)	Budget Reserve - Contracted Services	-	-	20,000	20,000
14	Communications and Engagement (0302)	Wages-Temporary Help	5,000	2,500	-	2,500
14	Board Meeting Broadcasting Services (2702)	Contracted-General	43,000	2,500	-	40,500
14	Student Access and Achievement (9501)	Wages-Temporary Help	204,765	20,000	-	184,765
14	Student Access and Achievement (9501)	Budget Reserve - Salaries and Wages	-	-	25,000	25,000
14	Use Of Facilities (9301)	Salary-Professional	232,305	20,000	-	212,305
14	Use Of Facilities (9301)	Budget Reserve - Salaries and Wages	-	-	20,000	20,000
14	Student Access and Achievement (9501)	Contracted-Consultant	231,420	30,000	-	201,420
14	Student Access and Achievement (9501)	Budget Reserve - Contracted Services	-	-	30,000	30,000
14	Student Access and Achievement (9501)	Wages-Temporary Help	234,765	30,000	-	204,765
14	Student Access and Achievement (9501)	Budget Reserve - Salaries and Wages	-	-	30,000	30,000

Reason: Transfer budget authority for FY 2024 Categorical Transfer Reserve. This transfer ensures that the available budget authority outlined in the cost to complete process is set aside and not available to be spent before being transferred to Student Transportation. The final transfer will happen after the Howard County Government approves this transfer.

Totals	5,480,922	5,480,922
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The Howard County Public School System
Schedule D – Budget Transfer Report
For the Period Ended: April 30, 2024 (unaudited)

General Fund Summary of Year to Date Budget Amendments

Category	Category Name	Budget	From	To	Amended Budget
01	Administration	\$ 15,946,385	\$ 707,850	\$ 707,850	\$ 15,946,385
02	Mid-Level Administration	70,543,148	491,109	491,109	70,543,148
03	Instructional Salaries	416,759,697	466,300	466,300	416,759,697
04	Instruction Supplies	9,511,736	157,596	157,596	9,511,736
05	Other Instructional	19,232,827	1,453,424	1,453,424	19,232,827
06	Special Education	169,167,514	4,467,729	4,467,729	169,167,514
07	Student Personnel Services	10,000,470	202,165	202,165	10,000,470
08	Student Health Services	12,850,743	400,365	400,365	12,850,743
09	Student Transportation	59,784,853	299,855	299,855	59,784,853
10	Operations of Plant	55,260,568	1,223,432	1,223,432	55,260,568
11	Maintenance of Plant	27,166,238	340,997	340,997	27,166,238
12	Fixed Charges	232,745,184	-	-	232,745,184
14	Community Services	4,411,212	303,488	303,488	4,411,212
15	Capital Outlay	1,195,562	7,340	7,340	1,195,562
	Total	\$ 1,104,576,137	\$ 10,521,650	\$ 10,521,650	\$ 1,104,576,137