



BOARD OF EDUCATION OF HOWARD COUNTY
MEETING AGENDA ITEM

TITLE: Operating Budget Financial Report **DATE:** July 11, 2024

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

Systemic Alignment:

Pillar 5: Accountable Operations - Budget processes are transparent, aligned with system priorities, and follow best practices.

OVERVIEW:

The attached contains the following information through period ending May 31, 2024:

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RECOMMENDATION/FUTURE DIRECTION:

None

SUBMITTED BY:

APPROVAL/CONCURRENCE:

Darin Conforti
Executive Director of Budget

William J. Barnes
Superintendent

Sandra Austin
Coordinator, Budget

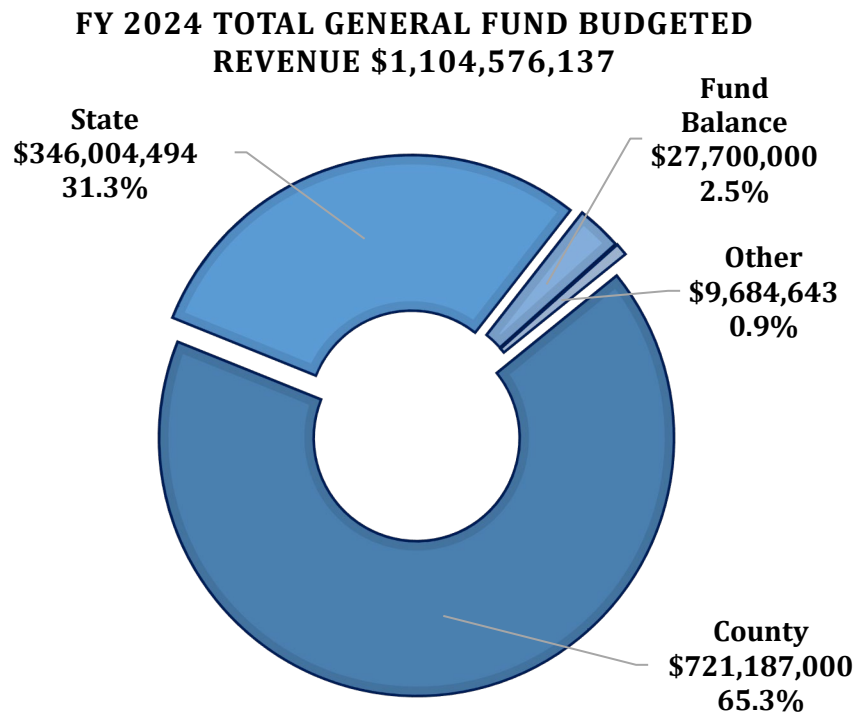
Karalee Turner-Little, Ph.D.
Deputy Superintendent

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 May 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.

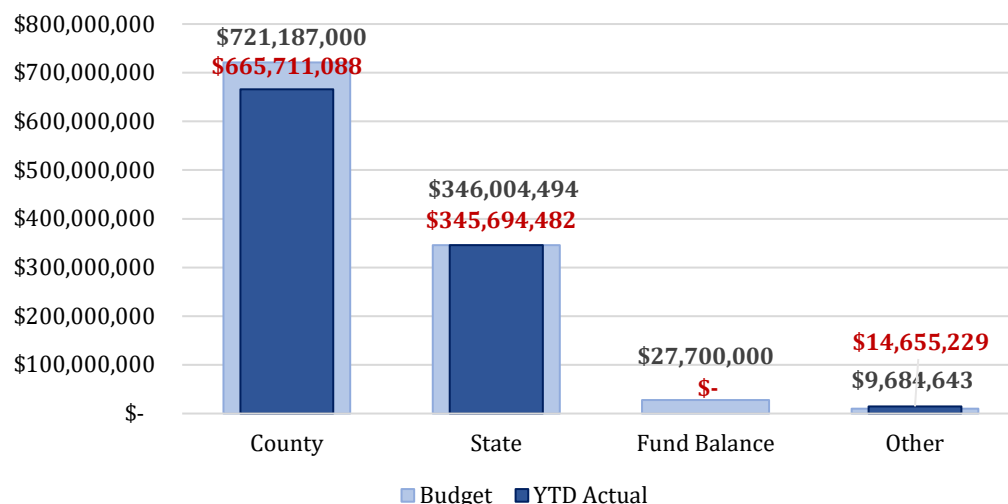
Figure 1:



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 \$665.71 million, 92.31 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 May 31, 2024, equal \$345.69 million, about 99.91 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 May 31, 2024, equal \$14.66 million, about 151.32 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 and by the County Council on June 3, 2024 appropriates an additional \$4.9 million in funding authority to this category, which will help cover projected expenditures in Student Transportation - Category 09.

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



Year to Date Expenditure Analysis

Total Expenditures and Encumbrances – Year-to-date expenditures and encumbrances through May 31, 2024, are approximately \$1.021 billion, which is 92.45 percent of the total budget committed. The current year expenditure trend through May is higher than the prior year expenditure trend by about 0.76 percentage points due primarily to transportation contract costs and increased Special Education non-public transfers spending. FY 2023 was 91.69 percent, and the FY 2022 rate was 88.21 percent of budget.

Total year to date salary expenditures are 92.48 percent of budget, which is slightly lower than the prior year and lower than the expected trend for this fiscal year. The spend rate for instructional state categories¹ with mostly 10-month positions is at 92.79 percent of budget. Salaries in state categories² with mostly 12-month positions have a spend rate of 91.07 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 May 31, there are 271.2 vacancies with an average of 122.8 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: May 31, 2024 (unaudited)

STATE CATEGORY	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	\$14,151,844	88.75%	\$15,334,620	\$13,009,710	84.84%	\$14,319,356	\$11,802,913	82.43%
Mid-Level Administration (02)	70,543,148	64,167,490	90.96%	66,234,353	58,949,397	89.00%	65,764,001	57,207,467	86.99%
Instructional Salaries (03)	416,759,697	389,916,512	93.56%	394,180,658	370,512,478	94.00%	368,251,737	323,140,999	87.75%
Instructional Supplies (04)	9,511,736	8,154,849	85.73%	10,275,444	7,926,717	77.14%	9,397,916	8,197,441	87.23%
Other Instructional Costs (05)	19,232,827	11,572,056	60.17%	12,285,817	10,404,403	84.69%	4,848,375	3,534,909	72.91%
Special Education (06)	169,167,514	157,794,495	93.28%	156,011,247	145,440,104	93.22%	139,986,830	121,654,383	86.90%
Student Personnel Services (07)	10,000,470	8,912,479	89.12%	8,546,420	7,174,207	83.94%	7,558,344	6,212,543	82.19%
Student Health Services (08)	12,850,743	11,044,502	85.94%	11,715,622	10,356,917	88.40%	9,762,831	8,774,350	89.88%
Student Transportation (09)	59,784,853	66,817,339	111.76%	51,656,413	44,727,599	86.59%	46,221,782	43,141,466	93.34%
Operation of Plant (10)	55,260,568	47,062,955	85.17%	48,237,284	42,848,246	88.83%	43,742,414	37,619,403	86.00%
Maintenance of Plant (11)	27,166,238	24,455,129	90.02%	28,136,861	25,490,209	90.59%	27,982,205	24,784,065	88.57%
Fixed Charges (12)	232,745,184	212,433,795	91.27%	223,641,174	204,290,995	91.35%	214,160,362	193,506,649	90.36%
Community Services (14)	4,411,212	3,704,993	83.99%	5,086,111	4,595,848	90.36%	4,653,038	4,044,376	86.92%
Capital Outlay (15)	1,195,562	1,004,198	83.99%	1,106,591	907,640	82.02%	996,411	1,150,835	115.50%
	\$ 1,104,576,137	\$ 1,021,192,636	92.45%	\$ 1,032,448,615	\$ 946,634,469	91.69%	\$ 957,645,602	\$ 844,771,800	88.21%

Schedule Notes:

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

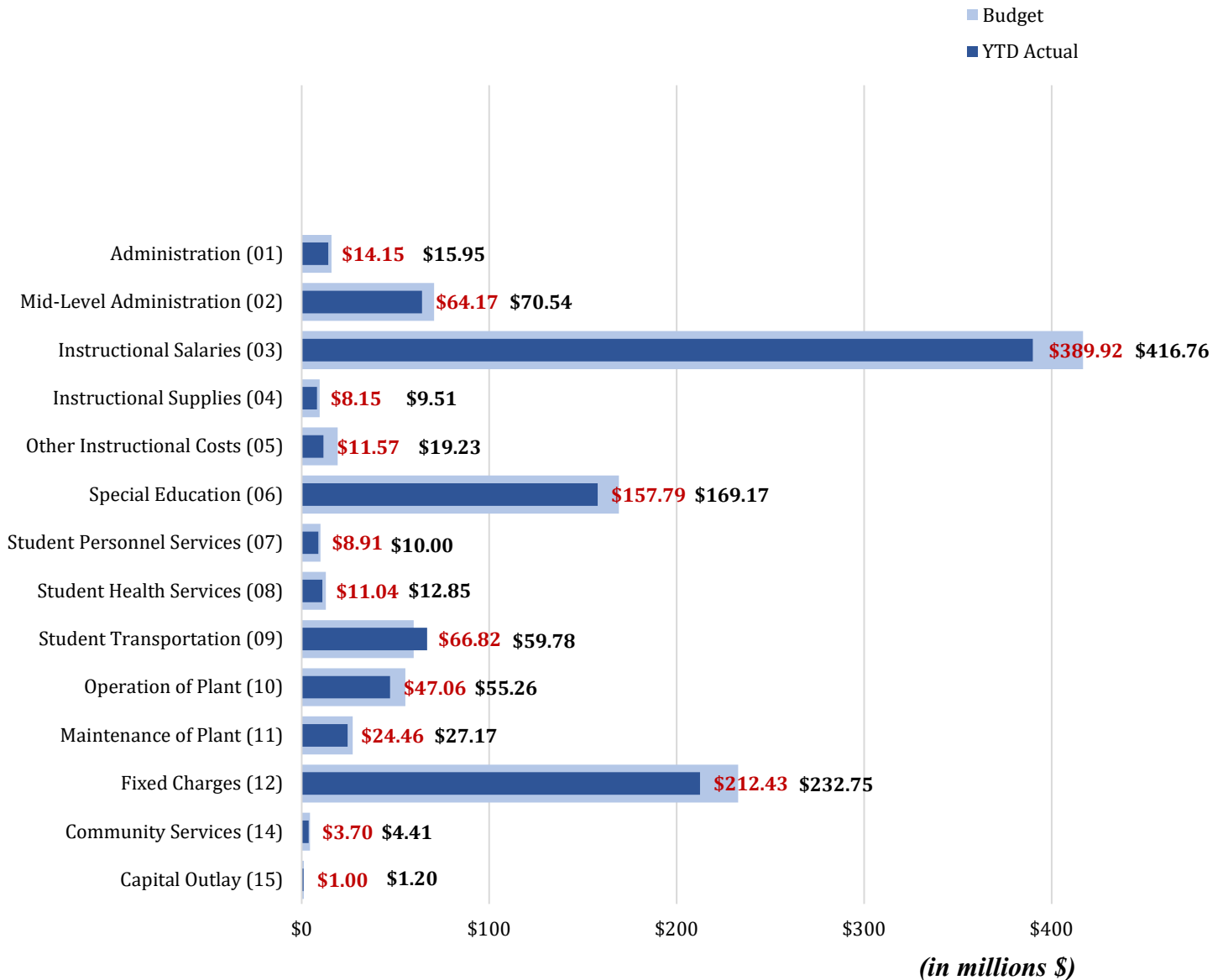
(2) Actuals include obligations. Schedule B provides the detailed breakout for YTD actuals and obligations by expenditure type.

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:

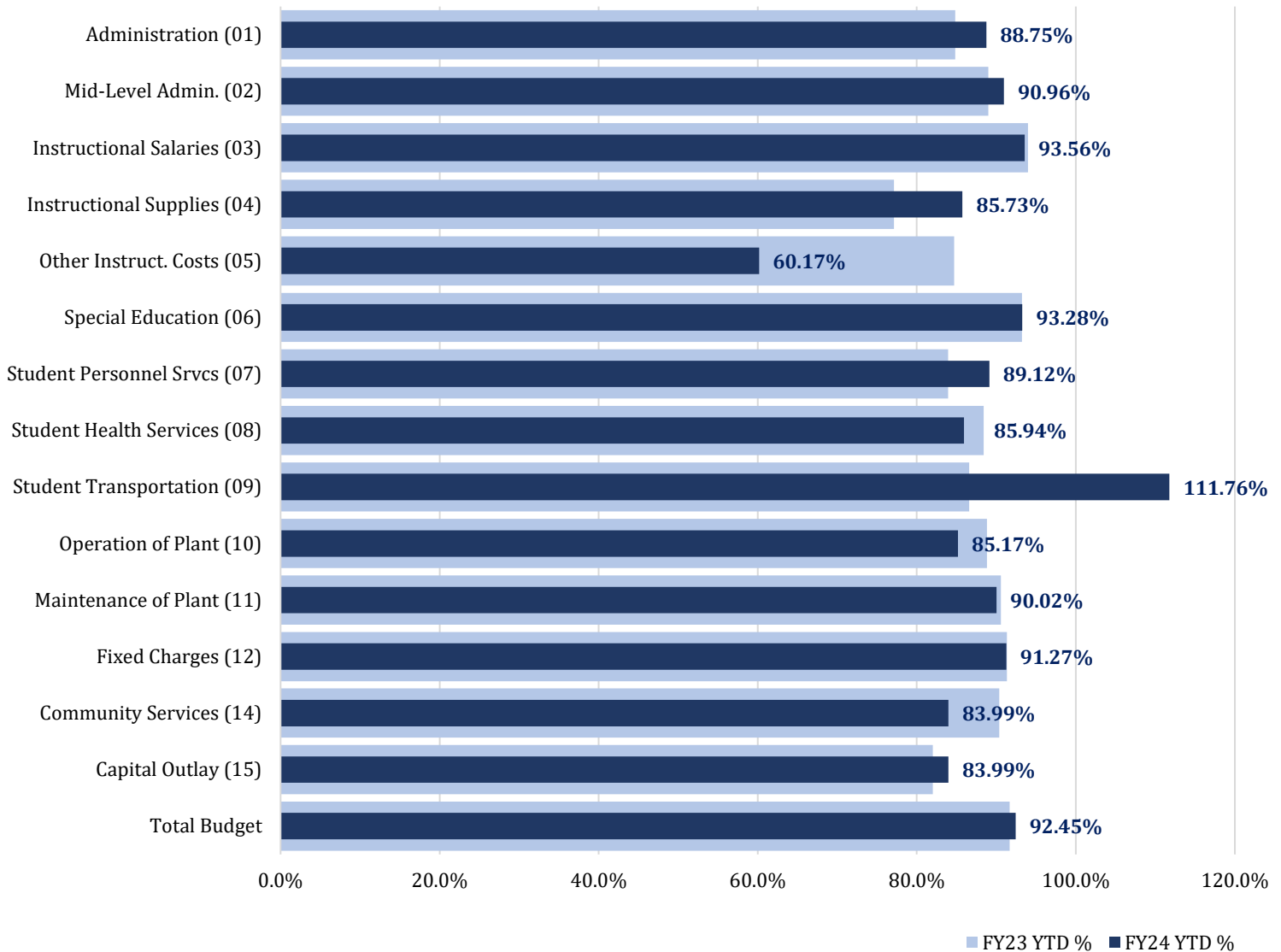
**General Fund Budget to Actual Expenditures by Category
as of May 31, 2024**



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 May 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 88.75 percent of budget spent. This compares to the FY 2023 and FY 2022 spend rates of 84.84 percent, and 82.43 percent respectively. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 and by the County Council on June 3, 2024 transfers an additional \$400,000 funding authority from this category to cover projected expenditures in Student Transportation - Category 09.
- ***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 90.96 percent of the budget. Last year, the spend rate was 89.00 percent and in FY 2022, it was 86.99 percent. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 and by the County Council on June 3, 2024 transfers an additional \$150,000 funding authority from this category to cover projected expenditures in Student Transportation - Category 09.
- ***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 93.56 percent expended as compared to 94.00 percent at the same time last year and 87.75 percent in FY 2022.
- ***Instructional Supplies (State Category 04)*** – This category is comprised of expenditures and commitments for instructional supplies for all schools. Approximately 85.73 percent of Instructional Supplies funds are committed compared to 77.14 percent in FY 2023, and 87.23 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 60.17 percent of the budget. This rate is lower than last year's 84.69 percent and lower than the FY 2022 spend rate of 72.91 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 and by the County Council on June 3, 2024 transfers an additional \$1,400,000 funding authority from this category to cover projected expenditures in Student Transportation - Category 09.
- ***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 93.28 percent of budget compared to 93.22 percent at this time last year and 86.90 percent in FY 2022. The higher expenditure rate for this year is primarily attributable to non-public tuition (Transfers) payments. Through the month of May, the transfers budget line item exceeds 117.4 percent of budget. In total, the category remains within budget through May. 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 89.12 percent of the FY 2024 budget has been expended. Compared to the prior year 83.94 percent, and FY 2022, 82.19 percent. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 and by the County Council on June 3, 2024 transfers an additional \$200,000 funding authority from this category to cover projected expenditures in Student Transportation - Category 09.
- ***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, 85.94 percent of the FY 2024 budget in this category is committed compared to 88.40 percent for the prior year, and 89.88 percent for FY 2022. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 and by the County Council on June 3, 2024 transfers an additional \$400,000 funding authority from this category to cover projected expenditures in Student Transportation - Category 09.
- ***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, 111.76 percent of the transportation budget is encumbered and spent compared to about 86.59 percent at this time last year, and 93.34 percent in FY 2022. The wide difference in the year-over-year comparison of expenditure trends is affected by two 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 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 and by the County Council on June 3, 2024 transfers an additional \$8,800,000 funding authority into this category to cover projected expenditures in Student Transportation - Category 09.
- ***Operation of Plant (State Category 10)*** – This category includes custodial costs and grounds maintenance salaries, as well as the cost of utilities. Approximately 85.17 percent of the FY 2024 budget has been committed, compared with 88.83 percent committed at this time last year, and 86.00 percent in FY 2022. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 and by the County Council on June 3, 2024 transfers an additional \$900,000 funding authority from this category to cover projected expenditures in Student Transportation - Category 09.
- ***Maintenance of Plant (State Category 11)*** – This category includes costs of building and grounds maintenance, network and technology support services, and environmental maintenance. Approximately 90.02 percent of the FY 2024 budget has been committed compared to last year's commitment of 90.59 percent, and FY 2022, 88.57 percent. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 and by the County Council on June 3, 2024 transfers an additional \$200,000 funding authority from this category to cover projected expenditures in Student Transportation - Category 09.
- ***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 91.27 percent of budget, compared to 91.35 percent for the same period last year,

and 90.36 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 83.99 percent committed, compared to last year's 90.36 percent, and the 86.92 percent trend in FY 2022. The categorical transfer and supplemental appropriation approved by the Board on April 25, 2024 and by the County Council on June 3, 2024 transfers an additional \$250,000 funding authority from this category to cover projected expenditures in Student Transportation - Category 09.
- **Capital Outlay (State Category 15)** – The Capital Outlay category includes costs for planning, administration, and oversight of the Capital Budget. Approximately 83.99 percent of the FY 2024 budget has been committed, as compared to 82.02 percent last year, and 115.50 percent committed in FY 2022.
- **Total Budget** – In total, year to date expenditures for all state categories in the general fund are running about 92.45 percent of budget, which is about 0.76 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 11 months of the fiscal year.

The Howard County Public School System
Schedule A - Statement of Detailed Revenues
Budget and Actual
For the Period Ended: May 31, 2024 (unaudited)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Year-to-Date Actual</u>	<u>Remaining Budget</u>	<u>Percent Actual to Budget</u>
REVENUE					
County Revenue					
Local Appropriations	\$ 721,187,000	\$ 721,187,000	\$ 665,711,088	\$ 55,475,912	92.31%
Total County Revenue	<u>\$ 721,187,000</u>	<u>\$ 721,187,000</u>	<u>\$ 665,711,088</u>	<u>\$ 55,475,912</u>	<u>92.31%</u>
Other Revenue					
Tuition-Non Resident	\$ 375,000	\$ 375,000	\$ 468,980	\$ (93,980)	125.06%
Tuition-Summer School	805,000	805,000	1,118,835	(313,835)	138.99%
Student Payments/Fees	350,000	350,000	417,940	(67,940)	119.41%
Earnings on Investments	2,500,000	2,500,000	8,260,354	(5,760,354)	330.41%
Rent	1,250,000	1,250,000	777,371	472,630	62.19%
Transfers In-Maryland LEAs	140,000	140,000	-	140,000	0.00%
Other Nonrevenue ¹	695,000	695,000	658,439	36,561	94.74%
Other Miscellaneous Revenue ²	3,159,643	3,159,643	2,527,398	632,245	79.99%
Total Other Revenue	<u>\$ 9,274,643</u>	<u>\$ 9,274,643</u>	<u>\$ 14,229,317</u>	<u>\$ (4,954,674)</u>	<u>153.42%</u>
State Revenue					
State Foundation	\$ 216,373,137	\$ 216,373,137	\$ 216,373,137	\$ -	100.00%
State - Career Ladder	860,798	860,798	860,798	-	100.00%
State - Compensatory Ed	50,013,380	50,013,380	50,013,380	-	100.00%
Out-of-County Living Arrangements	200,000	200,000	-	200,000	0.00%
Limited English Proficient	14,975,429	14,975,429	14,975,429	-	100.00%
State-Special Education	19,982,341	19,982,341	19,859,841	122,500	99.39%
State-Transportation Regular	21,959,467	21,959,467	21,959,467	-	100.00%
State-Transportation Special Education	1,986,000	1,986,000	1,986,000	-	100.00%
State - College and Career Readiness	1,896,347	1,896,347	1,908,835	(12,488)	100.66%
State - Full-Day Pre-K & Pre-K Expansion	1,810,959	1,810,959	1,810,959	-	100.00%
State - Comparable Wage Index	13,888,992	13,888,992	13,888,992	-	100.00%
State - Transitional Supplemental Instruction	2,015,901	2,015,901	2,015,901	-	100.00%
State - Blueprint Transition Grant	41,743	41,743	41,743	-	100.00%
Total State Revenue	<u>\$ 346,004,494</u>	<u>\$ 346,004,494</u>	<u>\$ 345,694,482</u>	<u>\$ 310,012</u>	<u>99.91%</u>
Federal Revenue					
Unrestricted-Impact Aid & FEMA	\$ 160,000	\$ 160,000	\$ 170,344	\$ (10,344)	106.47%
Restricted Direct	250,000	250,000	255,569	(5,569)	102.23%
Total Federal Revenue	<u>\$ 410,000</u>	<u>\$ 410,000</u>	<u>\$ 425,913</u>	<u>\$ (15,913)</u>	<u>103.88%</u>
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	<u>\$ 27,700,000</u>	<u>\$ 27,700,000</u>	<u>\$ -</u>	<u>\$ 27,700,000</u>	<u>0.00%</u>
TOTAL REVENUE	<u><u>\$ 1,104,576,137</u></u>	<u><u>\$ 1,104,576,137</u></u>	<u><u>\$ 1,026,060,799</u></u>	<u><u>\$ 78,515,338</u></u>	<u><u>92.89%</u></u>
<i>Note: Variances due to system rounding</i>					
¹ Includes interfund charges and transfers					
² Includes capital project overhead, e-rates, and other miscellaneous revenue					
Other Revenue w Federal	<u>\$ 9,684,643</u>	<u>\$ 9,684,643</u>	<u>\$ 14,655,229</u>	<u>\$ (4,970,586)</u>	<u>151.32%</u>

The Howard County Public School System
Schedule B - Expenditures by Category
Budget and Actual with Encumbrances
For the Period Ended: May 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	\$ 12,989,444	\$ -	\$ 11,821,867	\$ 11,821,867	\$ 1,167,577	91.01%
Contracted Services	2,220,699	2,113,486	156,384	1,502,364	1,658,748	454,738	78.48%
Supplies and Materials	281,300	291,084	10,975	207,853	218,828	72,256	75.18%
Other Charges	453,792	552,371	82,811	369,590	452,401	99,970	81.90%
Total Administration	\$ 15,946,385	\$ 15,946,385	\$ 250,170	\$ 13,901,674	\$ 14,151,844	\$ 1,794,541	88.75%
Mid-Level Administration (Category 02)							
Salaries and Wages	\$ 65,290,024	\$ 65,221,679	\$ -	\$ 59,679,173	\$ 59,679,173	\$ 5,542,506	91.50%
Contracted Services	2,502,012	2,502,432	2,000	2,280,193	2,282,193	220,239	91.20%
Supplies and Materials	2,001,796	2,001,940	1,053	1,668,391	1,669,444	332,496	83.39%
Other Charges	739,316	807,097	24,665	507,936	532,601	274,496	65.99%
Equipment	10,000	10,000	4,078	-	4,078	5,922	40.78%
Total Mid-Level Administration	\$ 70,543,148	\$ 70,543,148	\$ 31,797	\$ 64,135,693	\$ 64,167,490	\$ 6,375,658	90.96%
Instructional Salaries (Category 03)							
Salaries and Wages	\$ 416,759,697	\$ 416,759,697		\$ 389,916,512	\$ 389,916,512	\$ 26,843,185	93.56%
Total Instructional Salaries	\$ 416,759,697	\$ 416,759,697	\$ -	\$ 389,916,512	\$ 389,916,512	\$ 26,843,185	93.56%
Instructional Supplies (Category 04)							
Supplies and Materials	\$ 9,511,736	\$ 9,511,736	\$ 1,451,579	\$ 6,703,270	\$ 8,154,849	\$ 1,356,887	85.73%
Total Instructional Supplies	\$ 9,511,736	\$ 9,511,736	\$ 1,451,579	\$ 6,703,270	\$ 8,154,849	\$ 1,356,887	85.73%
Other Instructional Costs (Category 05)							
Contracted Services	\$ 18,218,732	\$ 18,209,735	\$ 220,081	\$ 10,916,426	\$ 11,136,507	\$ 7,073,228	61.16%
Other Charges	357,795	366,792	4,500	273,518	278,018	88,774	75.80%
Equipment	76,300	76,300	-	65,490	65,490	10,810	85.83%
Transfers	580,000	580,000	-	92,040	92,040	487,960	15.87%
Total Other Instructional Costs	\$ 19,232,827	\$ 19,232,827	\$ 224,581	\$ 11,347,475	\$ 11,572,056	\$ 7,660,771	60.17%
Special Education (Category 06)							
Salaries and Wages	\$ 141,507,594	\$ 137,632,094	\$ -	\$ 125,506,669	\$ 125,506,669	\$ 12,125,425	91.19%
Contracted Services	10,314,017	14,219,017	1,108,554	11,364,144	12,472,698	1,746,319	87.72%
Supplies and Materials	965,558	1,012,058	82,536	723,683	806,219	205,839	79.66%
Other Charges	326,225	341,225	3,075	279,546	282,621	58,604	82.83%
Equipment	110,143	19,143	-	12,130	12,130	7,013	63.37%
Transfers	15,943,977	15,943,977	722,136	17,992,022	18,714,158	(2,770,181)	117.37%
Total Special Education	\$ 169,167,514	\$ 169,167,514	\$ 1,916,300	\$ 155,878,194	\$ 157,794,495	\$ 11,373,019	93.28%
Student Personnel Svcs (Category 07)							
Salaries and Wages	\$ 9,559,047	\$ 9,556,882	\$ -	\$ 8,509,813	\$ 8,509,813	\$ 1,047,069	89.04%
Contracted Services	389,864	389,864	62,786	302,693	365,480	24,385	93.75%
Supplies and Materials	17,567	17,567	1,276	14,304	15,580	1,987	88.69%
Other Charges	33,992	36,157	-	21,606	21,606	14,551	59.76%
Total Student Personnel Svcs	\$ 10,000,470	\$ 10,000,470	\$ 64,063	\$ 8,848,416	\$ 8,912,479	\$ 1,087,991	89.12%

The Howard County Public School System
Schedule B - Expenditures by Category (Continued)
Budget and Actual with Encumbrances
For the Period Ended: May 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	\$ -	\$ 9,916,206	\$ 9,916,206	\$ 1,262,862	88.70%
Contracted Services	1,357,045	1,356,680	318,685	678,451	997,136	359,544	73.50%
Supplies and Materials	281,435	281,435	-	122,739	122,739	158,696	43.61%
Other Charges	33,560	33,560	-	8,421	8,421	25,139	25.09%
Total Student Health Svcs	\$ 12,850,743	\$ 12,850,743	\$ 318,685	\$ 10,725,816	\$ 11,044,502	\$ 1,806,241	85.94%
Student Transportation (Category 09)							
Salaries and Wages	\$ 2,813,991	\$ 2,813,991	\$ -	\$ 2,400,288	\$ 2,400,288	\$ 413,703	85.30%
Contracted Services	55,980,895	55,980,895	6,755,003	56,689,880	63,444,882	(7,463,987)	113.33%
Supplies and Materials	25,245	25,245	-	16,250	16,250	8,995	64.37%
Other Charges	964,722	964,722	-	955,920	955,920	8,802	99.09%
Total Student Transportation	\$ 59,784,853	\$ 59,784,853	\$ 6,755,003	\$ 60,062,337	\$ 66,817,339	\$ (7,032,486)	111.76%
Operation of Plant (Category 10)							
Salaries and Wages	\$ 31,814,041	\$ 31,530,245	\$ -	\$28,586,770	\$ 28,586,770	\$ 2,943,475	90.66%
Contracted Services	2,306,567	2,319,844	162,193	\$1,980,587	2,142,780	177,064	92.37%
Supplies and Materials	1,359,382	1,619,651	102,118	\$1,326,348	1,428,466	191,185	88.20%
Other Charges	19,765,578	19,771,328	966,677	\$13,938,262	14,904,939	4,866,389	75.39%
Equipment	15,000	19,500	-	-	-	19,500	0.00%
Total Operation of Plant	\$ 55,260,568	\$ 55,260,568	\$ 1,230,988	\$ 45,831,967	\$ 47,062,955	\$ 8,197,613	85.17%
Maintenance of Plant (Category 11)							
Salaries and Wages	\$ 11,458,751	\$ 11,438,751	\$ -	\$ 10,487,448	\$ 10,487,448	\$ 951,303	91.68%
Contracted Services	14,148,452	14,162,615	1,650,115	11,437,761	13,087,876	1,074,739	92.41%
Supplies and Materials	949,685	960,022	37,940	551,514	589,454	370,568	61.40%
Other Charges	87,490	76,549	12,131	30,012	42,143	34,406	55.05%
Equipment	521,860	528,301	-	248,209	248,209	280,092	46.98%
Total Maintenance of Plant	\$ 27,166,238	\$ 27,166,238	\$ 1,700,186	\$ 22,754,944	\$ 24,455,129	\$ 2,711,109	90.02%
Fixed Charges (Category 12)							
Other Charges	\$ 232,745,184	\$ 232,745,184	\$ 695,950	\$ 211,737,845	\$ 212,433,795	\$ 20,311,389	91.27%
Total Fixed Charges	\$ 232,745,184	\$ 232,745,184	\$ 695,950	\$ 211,737,845	\$ 212,433,795	\$ 20,311,389	91.27%
Community Services (Category 14)							
Salaries and Wages	\$ 1,642,104	\$ 1,644,604	\$ -	\$ 1,344,342	\$ 1,344,342	\$ 300,262	81.74%
Contracted Services	826,458	773,828	98,128	534,437	632,566	141,262	81.74%
Supplies and Materials	247,010	250,498	36,229	\$140,008	176,237	74,261	70.35%
Other Charges	1,689,240	1,689,370	-	1,541,854	1,541,854	147,516	91.27%
Equipment	6,400	52,912	-	9,995	9,995	42,917	18.89%
Total Community Services	\$ 4,411,212	\$ 4,411,212	\$ 134,357	\$ 3,570,637	\$ 3,704,993	\$ 706,219	83.99%
Capital Outlay (Category 15)							
Salaries and Wages	\$ 1,006,014	\$ 1,013,084	\$ -	\$865,479	\$ 865,479	\$ 147,605	85.43%
Contracted Services	160,580	153,510	19,907	\$108,434	128,341	25,169	83.60%
Supplies and Materials	10,567	11,692	-	\$4,518	4,518	7,174	38.64%
Other Charges	18,401	17,276	-	\$5,860	5,860	11,416	33.92%
Total Capital Outlay	\$ 1,195,562	\$ 1,195,562	\$ 19,907	\$ 984,291	\$ 1,004,198	\$ 191,364	83.99%
TOTAL EXPENDITURES	\$1,104,576,137	\$1,104,576,137	\$ 14,793,565	\$1,006,399,071	\$ 1,021,192,636	\$ 83,383,501	92.45%

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: May 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	\$ 701,779,539	\$ 649,034,567	\$ 52,744,972	92.48%
Contracted Services	108,425,321	112,181,906	108,349,207	3,832,699	96.58%
Supplies and Materials	15,651,281	15,982,928	13,202,584	2,780,344	82.60%
Other Charges	257,215,295	257,401,631	231,460,178	25,941,453	89.92%
Equipment	739,703	706,156	339,903	366,253	48.13%
Transfers	16,523,977	16,523,977	18,806,198	(2,282,221)	113.81%
TOTAL EXPENDITURES	\$1,104,576,137	\$1,104,576,137	\$1,021,192,636	\$ 83,383,501	92.45%

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: May 31, 2024 (unaudited)

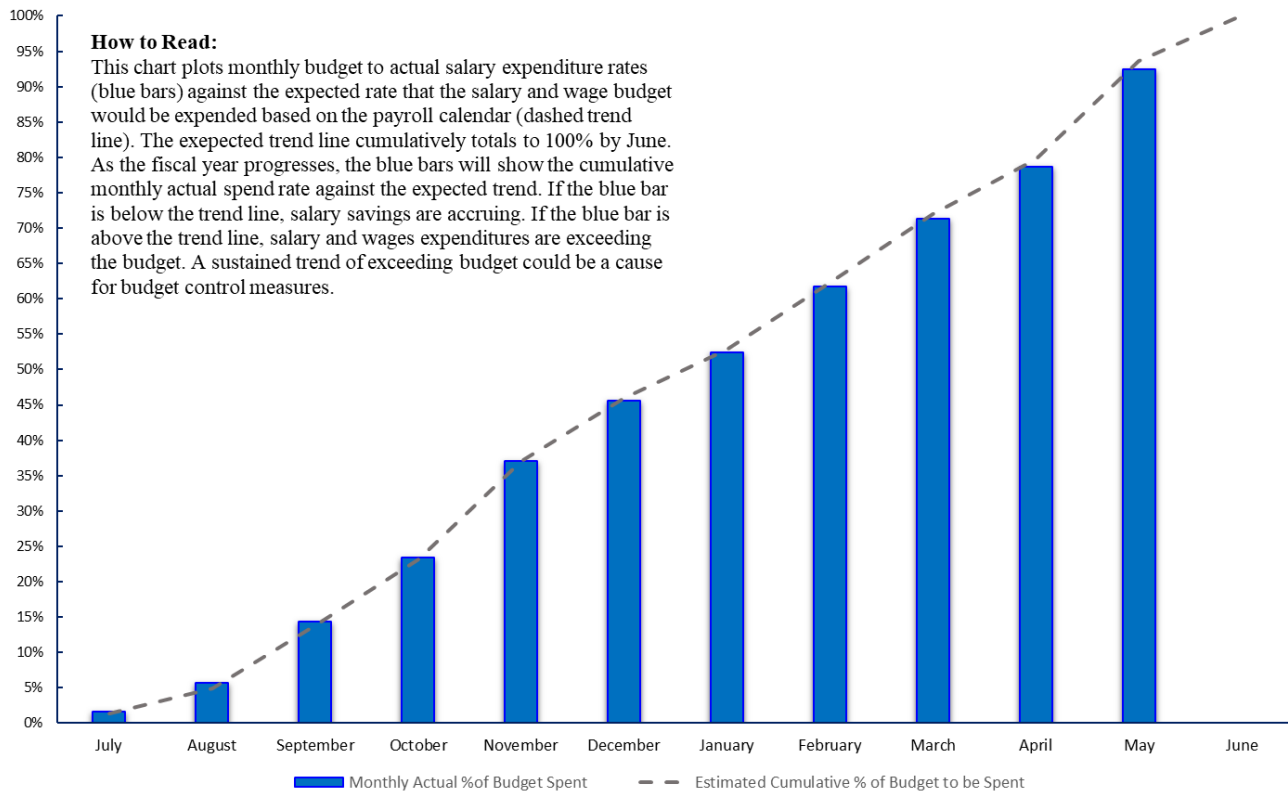


Figure 7
The Howard County Public School System
Vacancy Data by State Category - General Fund
For Period Ending May 31, 2024

State Category	Budgeted FTEs	Vacancies as of May 31, 2024	May Vacancy Rates	Average Workdays Vacant in FY24
Administration (01)	107.5	6.0	5.58%	169.2
Mid-Level Administration (02)	638.1	14.0	2.19%	50.4
Instructional Salaries (03)	4,702.0	70.8	1.51%	105.8
Special Education (06)	2,143.0	112.1	5.23%	123.4
Student Personnel Services (07)	111.0	5.0	4.50%	179.6
Student Health Services (08)	151.0	3.0	1.99%	78.0
Student Transportation (09)	24.0	2.0	8.33%	159.5
Operation of Plant (10)	550.3	42.5	7.72%	71.8
Maintenance of Plant (11)	128.0	14.0	10.94%	192.7
Community Services (14)	5.6	0.8	14.29%	119.0
Capital Outlay (15)	9.5	1.0	10.53%	101.0
General Fund	8,570.0	271.2	3.16%	122.8

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: May 31, 2024 (unaudited)

Category	Program Name	Expense Type	Budget	From	To	Amended Budget
02	School Management and Instructional Leadership (4701)	Wages-Other	1,474,605	65,958	-	1,408,647
02	Teacher and Paraprofessional Development (4801)	Tuition Reimbursement	108,846	-	65,958	174,804
		Reason: Transfer budget authority to cover increased costs in National Board Certification (NBC) tuition.				
10	Custodial Services (7102)	Supplies-General	1,162,599	-	220,000	1,382,599
10	Custodial Services (7102)	Salary-Support Staff	22,222,681	220,000	-	22,002,681
		Reason: Transfer budget authority to cover increased costs for custodial supplies.				
04	Library Media (1501)	Supplies-Audio Visual	18,282	6,964	-	11,318
04	Library Media (1501)	Supplies-General	43,537	2,047	-	41,490
04	Library Media (1501)	Supplies-Other	2,110	2	-	2,108
04	Library Media (1501)	Technology-Computer	138,847	665	-	138,182
04	Bonnie Branch Middle School (68)	Supplies-Audio Visual	2,387	38	-	2,349
04	Glenelg High School (06)	Supplies-Audio Visual	4,776	71	-	4,705
04	Phelps Luck Elementary School (25)	Supplies-Audio Visual	1,816	36	-	1,780
04	Library Media (1501)	Library/Media	294,025	-	9,823	303,848
		Reason: Transfer budget authority for the purchase of state award nominee book sets for all school Media Centers.				
06	Special Education - Central Office (3330)	Salary-Teacher	1,050,654	15,000	-	1,035,654
06	Special Education - Central Office (3330)	Travel-Mileage	28,700	-	15,000	43,700
		Reason: Transfer budget authority for staff mileage reimbursement.				
06	Special Education - School-Based Services (3321)	Salary-Teacher	49,798,174	75,000	-	49,723,174
06	Legal Services (0104)	Legal Fees	75,000	-	75,000	150,000
		Reason: Transfer budget authority for Special Education legal expenses.				
01	Employee and Labor Relations (0306)	Maintenance-Software	-	-	25,000	25,000
01	Partnerships (0105)	Salary-Administration	135,127	25,000	-	110,127
		Reason: Transfer budget authority for case management software.				
02	Board Meeting Broadcasting Services (2702)	Technology-Supply	-	-	25,000	25,000
02	Board Meeting Broadcasting Services (2702)	Equipment-Technology	35,000	25,000	-	10,000
		Reason: Transfer budget authority between accounts to better align with small equipment and supplies.				
04	Pre-K (1302)	Supplies-General	10,186	4,468	-	5,718
04	Pre-K (1302)	Supplies-Materials Of Instruction	11,037	-	4,468	15,505
		Reason: Transfer budget authority for Pre-K centralized supplies purchases for schools.				

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

Category	Program Name	Expense Type	Budget	From	To	Amended Budget
04	Behavior Supports (3403)	Supplies-General	110,300	10,500	-	99,800
04	Psychological Services (5701)	Supplies-Testing	137,152	-	10,500	147,652
		Reason: Transfer budget authority for assessment protocols materials for staff use.				
10	Security (7404)	Training	-	-	1,250	1,250
10	Security (7404)	Dues & Subscriptions	2,500	-	500	3,000
10	Security (7404)	Wages-Temporary Help	102,624	1,750	-	100,874
		Reason: Transfer budget authority for 2 staff members attending training for Training of Trainers for Comprehensive School Safety Planning; Prevention through Recovery by National Association of School Psychologists (NASP) and access to Lexis Nexis.				
11	Facilities Administration (7601)	Dues & Subscriptions	3,090	-	1,000	4,090
11	Facilities Administration (7601)	Technology-Computer	12,100	1,000	-	11,100
		Reason: Transfer budget authority for one new membership for Leadership in Facilities K-12 through APPA (formerly the Association of Physical Plant Administrators).				
14	Multimedia Communications (2701)	Maintenance-Software	25,040	130	-	24,910
14	Multimedia Communications (2701)	Training	500	-	130	630
		Reason: Transfer budget authority for increased costs of annual renewal of licenses for online training related to web accessibility.				
06	Special Education Summer Services (3326)	Wages-Summer Pay	2,137,485	5,500	-	2,131,985
06	Special Education Summer Services (3326)	Supplies-General	9,500	-	5,500	15,000
		Reason: Transfer budget authority to cover the cost of food for Extended School Year for students.				
06	Countywide Services (3320)	Equipment-Additional	19,143	12,500	-	6,643
06	Countywide Services (3320)	Equipment-Technology	-	-	12,500	12,500
		Reason: Transfer budget authority for the purchase of Eye Gaze System for staff use.				
15	School Construction (0202)	Travel-Mileage	9,500	1,395	-	8,105
15	School Construction (0202)	Technology-Computer	2,000	-	1,395	3,395
		Reason: Transfer budget authority for a specialty printer that will allow printing of 11x17 images.				
		Totals		473,024	473,024	

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

General Fund Summary of Year to Date Budget Amendments

Category	Category Name	Budget	From	To	Amended Budget
01	Administration	\$ 15,946,385	\$ 732,850	\$ 732,850	\$ 15,946,385
02	Mid-Level Administration	70,543,148	582,067	582,067	70,543,148
03	Instructional Salaries	416,759,697	466,300	466,300	416,759,697
04	Instruction Supplies	9,511,736	182,387	182,387	9,511,736
05	Other Instructional	19,232,827	1,561,424	1,561,424	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	1,445,182	1,445,182	55,260,568
11	Maintenance of Plant	27,166,238	341,997	341,997	27,166,238
12	Fixed Charges	232,745,184	-	-	232,745,184
14	Community Services	4,411,212	303,618	303,618	4,411,212
15	Capital Outlay	1,195,562	8,735	8,735	1,195,562
	Total	<u>\$ 1,104,576,137</u>	<u>\$ 10,994,674</u>	<u>\$ 10,994,674</u>	<u>\$ 1,104,576,137</u>