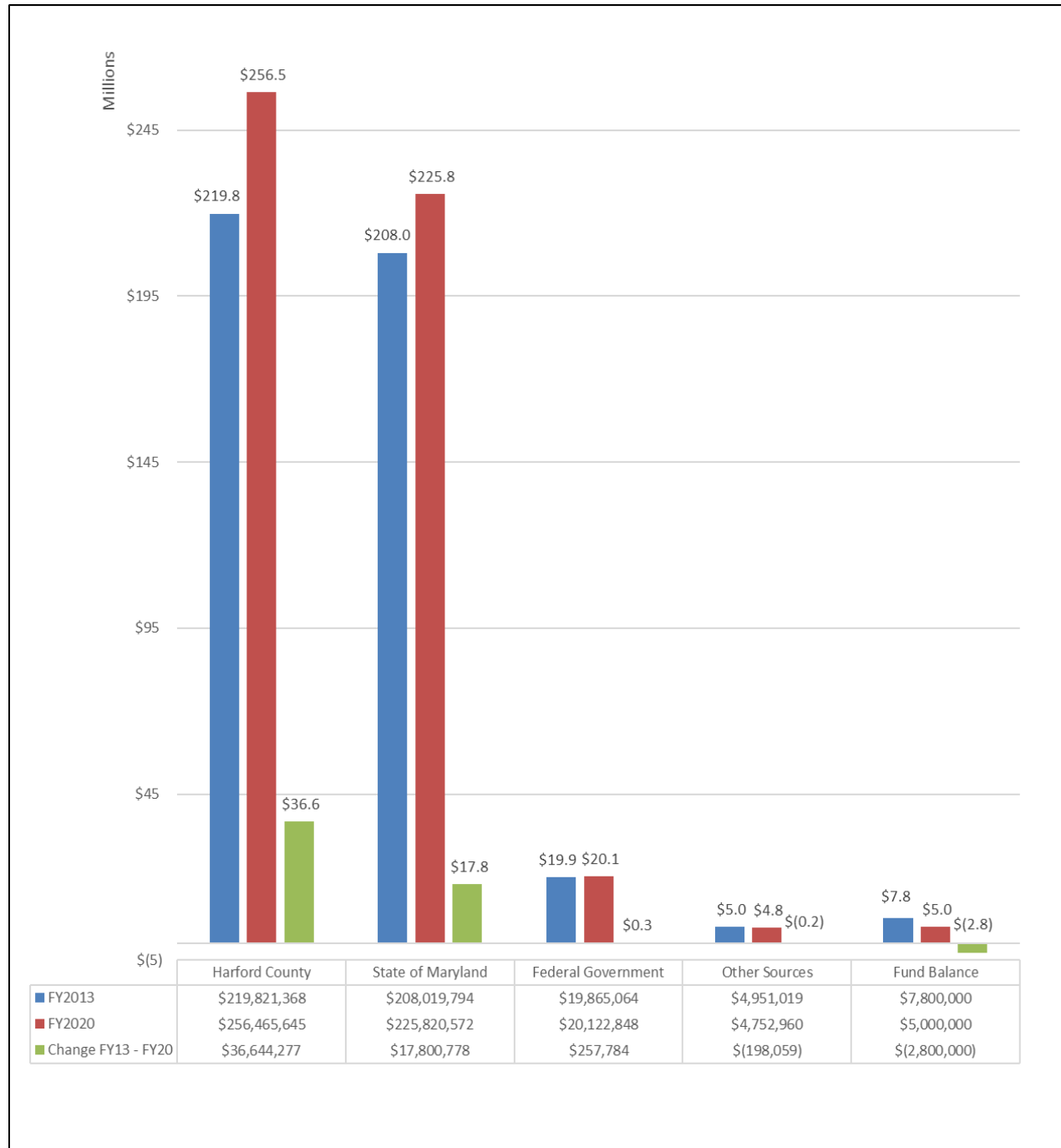


Revenue

The following chart details the operating fund revenue streams from fiscal year 2013 – fiscal year 2020. During this period funding from Harford County increased by \$36.6 million or an average of \$4.6 million per year, while Maryland State funding only increased \$17.8 million or \$2.2 million per year. Funding from the Federal government and other sources has remained relatively constant at approximately \$20.0 million and \$5.0 million, respectively. During this period, HCPS has relied on an average of \$6.4 million of fund balance to support ongoing operating expenditures.

**Change in HCPS Operating Fund Revenue
FY 2013 – FY 2020**



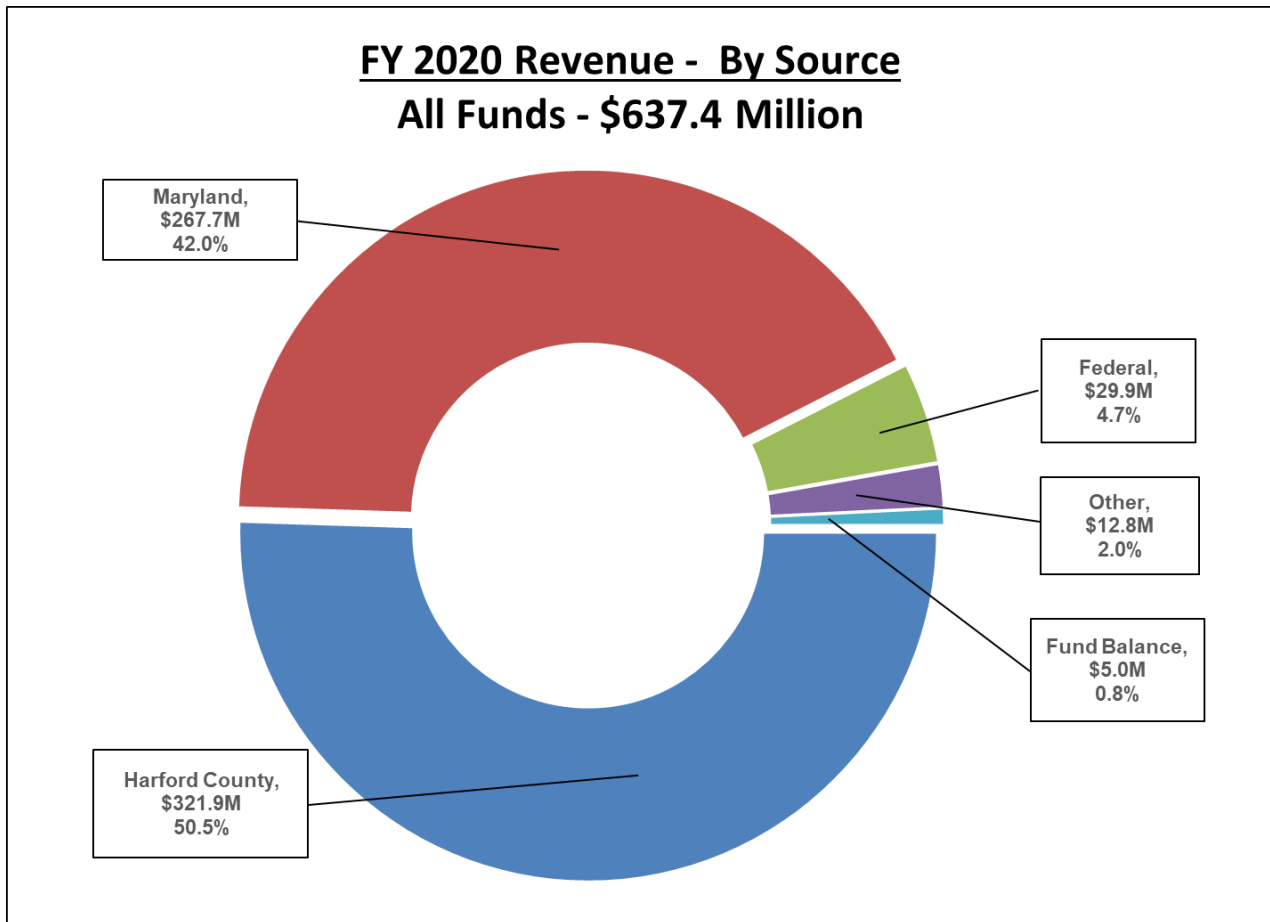
All Funds

Harford County Public Schools depends primarily upon county and state resources to fund the total budget. We are a revenue dependent school system without taxing power. The table below summarizes actual revenue for fiscal years 2016 through 2018 and budgeted revenue for fiscal years 2019 and 2020.

Revenue - All Funds							
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	FY 2020 Budget	Change FY19 - FY20	% Change
Unrestricted Fund	\$ 440,934,599	448,230,933	467,706,085	\$ 466,806,284	\$ 478,208,661	\$ 11,402,377	2.4%
Restricted Fund	\$ 30,351,483	29,850,985	31,667,123	\$ 29,664,021	\$ 33,953,364	\$ 4,289,343	14.5%
Current Expense Fund	\$ 471,286,081	478,081,918	499,373,208	\$ 496,470,305	\$ 512,162,025	\$ 15,691,720	3.2%
Food Service	17,071,204	17,365,191	18,050,447	17,619,542	18,297,419	677,877	3.8%
Debt Service	30,921,157	31,825,571	34,075,503	34,075,503	34,703,127	627,624	1.8%
Capital**	23,576,768	30,518,578	42,382,147	48,205,472	43,726,159	(4,479,313)	-9.3%
Pension*	26,083,972	26,381,727	26,749,784	26,749,784	28,548,815	1,799,031	6.7%
Total - All Funds	\$ 568,939,183	584,172,986	620,631,089	\$ 623,120,606	\$ 637,437,545	\$ 14,316,939	2.3%

*Represents the Maryland State contribution. Local contribution are included in the Unrestricted, Restricted and Food Service Funds.

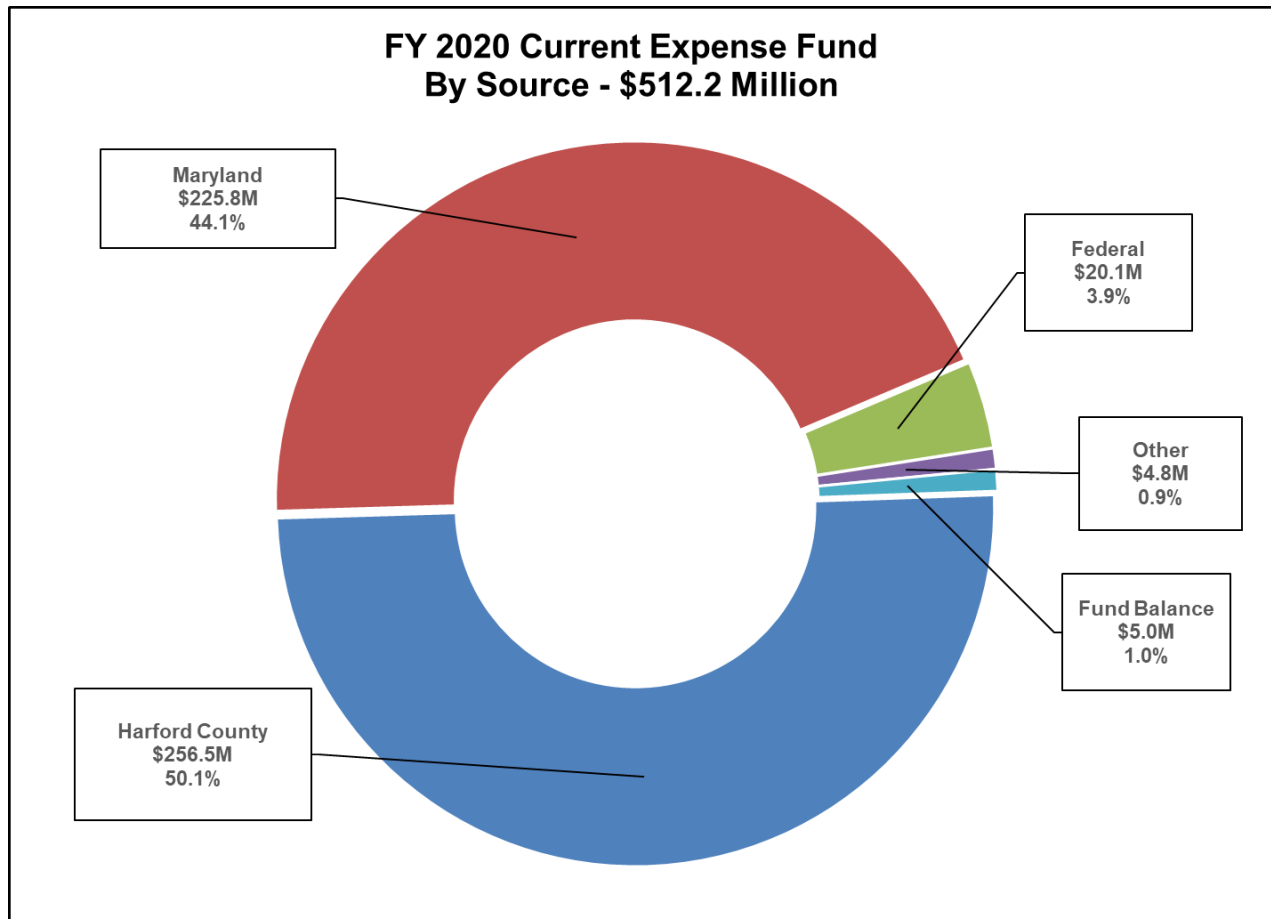
**Actual numbers for Capital Revenues are on a GAAP Basis, whereas all other numbers are on a Non-GAAP (Budgetary Basis)



Current Expense Fund

The Current Expense Fund is comprised of the Unrestricted Fund, usually referred to as the general operating budget, and the Restricted Fund as detailed below. The total change in the Current Expense Fund is an increase of \$15.7 million, or 3.2%. Unrestricted Fund revenues for fiscal year 2020 are projected to increase by \$11.4 million, or 2.4%. Restricted Fund revenues are projected to increase by \$4.3 million, or 14.5% in fiscal 2020. The fiscal year 2020 Current Expense Fund by revenue source is summarized in the chart below.

Revenue - Current Expense Fund - By Source							
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	FY 2020 Budget	Change FY19 - FY20	% Change
Harford County	233,534,504	238,715,645	245,815,645	245,815,645	256,465,645	10,650,000	4.3%
State of Maryland	196,211,473	198,526,233	201,407,089	201,190,128	211,723,056	10,532,928	5.2%
Federal Government	391,653	408,977	589,519	420,000	420,000	-	0.0%
Other Sources	5,273,223	5,114,027	5,212,899	4,699,578	4,599,960	(99,618)	-2.1%
Total - Revenue	\$ 435,410,853	442,764,881	453,025,152	\$ 452,125,351	\$ 473,208,661	\$ 21,083,310	4.7%
Fund Balance	5,523,746	5,466,052	14,680,933	14,680,933	5,000,000	(9,680,933)	-65.9%
Unrestricted Fund	\$ 440,934,599	448,230,933	467,706,085	\$ 466,806,284	\$ 478,208,661	\$ 11,402,377	2.4%
State of Maryland	8,898,221	9,039,371	9,517,875	9,628,402	14,097,516	4,469,114	46.4%
Federal Government	21,040,936	20,537,747	21,819,739	19,898,719	19,702,848	(195,871)	-1.0%
Other Sources	412,325	273,866	329,509	136,900	153,000	16,100	11.8%
Restricted Fund	\$ 30,351,483	29,850,985	31,667,123	\$ 29,664,021	\$ 33,953,364	\$ 4,289,343	14.5%
Current Expense Fund	\$ 471,286,081	478,081,918	499,373,208	\$ 496,470,305	\$ 512,162,025	\$ 15,691,720	3.2%



Maintenance of Effort

According to Maryland’s Maintenance of Effort law, in order to receive any increase in basic state school aid, each county must appropriate an amount equal to or greater than its prior year per pupil appropriation. The Maintenance of Effort law states that if there is no enrollment growth, local funding can remain the same as that of the previous year in terms of total dollars. If there is enrollment growth, local funding is to remain the same on a per pupil basis. The Maintenance of Effort calculation does not provide for other significant needs. For example, a student with special needs could cost more than twice as much as a general education student. The calculation does not address inflation, the cost of negotiated agreements and benefits, Pre-Kindergarten students, Non-public placement students and funding for quality improvement initiatives. Harford County Government funded the school system above the Maintenance of Effort level in fiscal years 2019 and 2020.

Harford County Government - Current Expense Fund							
Fund	Actual FY2017	Actual FY2018	Actual FY2019	Budget FY2019	Budget FY2020	Change FY19 - FY20	
Unrestricted Fund	233,534,504	238,715,645	245,815,645	245,815,645	256,465,645	10,650,000	4.3%
Current Expense Fund - Total	\$ 233,534,504	\$ 238,715,645	\$ 245,815,645	\$ 245,815,645	\$ 256,465,645	\$ 10,650,000	4.3%
% Current Expense Fund	49.6%	49.9%	49.3%	49.5%	50.1%		

For fiscal year 2020, the Harford County Government is projected to fund \$256.5 million, or 50.1%, of the total Current Expense Fund Budget, after considering revenues from state, federal, and all other sources. These figures do not include Capital Projects or Debt Service funding.

State Revenue

The State of Maryland allocates state funding based on student enrollment and an assessment of a county’s wealth in relationship to the other counties. The State of Maryland utilizes six variables to measure each county’s wealth. The State of Maryland infers wealthier counties will contribute additional funding to the LEA and allows the State of Maryland to redirect state resources to less wealthy counties. The wealth factor is the dynamic force in determining the funding from the state as detailed in this section.

Unrestricted state aid is projected to increase by \$10.5 million, or 5.2%, for fiscal year 2020. Restricted state aid is projected to increase by \$4.5 million, or 46.4%, in fiscal year 2020. Total state aid in the Current Expense Fund is projected to increase by \$15.0 million, or 7.1%, in fiscal year 2020. The State of Maryland is projected fund \$225.8 million, or 44.1%, of the Current Expense Fund Budget.

Maryland State Revenue - Current Expense Fund							
Program	Actual FY2017	Actual FY2018	Actual FY2019	Budget FY2019	Budget FY2020	Change FY19 - FY20	
Foundation	135,401,612	136,064,999	138,028,626	138,028,626	141,782,272	3,753,646	2.7%
Compensatory Education	33,873,424	34,334,568	34,404,442	34,404,442	35,045,462	641,020	1.9%
Public Transportation Aid	12,549,134	12,633,675	12,879,451	12,879,451	13,727,958	848,507	6.6%
Special Education Aid	10,359,583	10,473,546	10,245,786	10,028,825	10,450,507	421,682	4.2%
Limited English Proficiency	1,666,721	1,757,941	2,238,059	2,238,059	2,625,671	387,612	17.3%
NTI Adjustment	2,360,999	2,905,206	3,610,725	3,610,725	3,788,991	178,266	4.9%
Kirwan Funding	-	-	-	-	4,302,195	4,302,195	N/A
Supplemental Grant	-	356,298	-	-	-	-	0.0%
Unrestricted - Total	\$ 196,211,473	\$ 198,526,233	\$ 201,407,089	\$ 201,190,128	\$ 211,723,056	\$ 10,532,928	5.2%
Restricted - Total	\$ 8,898,221	\$ 9,039,371	\$ 9,517,875	\$ 9,628,402	\$ 14,097,516	\$ 4,469,114	46.4%
Current Expense Fund - Total	\$ 205,109,694	\$ 207,565,604	\$ 210,924,964	\$ 210,818,530	\$ 225,820,572	\$ 15,002,042	7.1%
% Current Expense Fund	43.5%	43.4%	42.3%	42.5%	44.1%		

How is Unrestricted State Aid Calculated?
 (Based on most current information at time of publication).

The State of Maryland utilizes two major variables in calculating the funding allocations to school systems. The two primary variables are student enrollment and the county’s wealth factor as compared to the other 23 Maryland counties. A change in a county’s wealth factor can have a large impact on the State of Maryland’s funding allocations. To fully understand how state aid is allocated to the Local Education Authorities’ (LEA) one needs to examine the eight major factors used to calculate and distribute Maryland State aid:

1. **County Wealth** - funding distributed by formulas inversely proportional to local district wealth (personal property, income & real property for railroads, utilities, businesses and individuals).
2. **Enrollment** – funding adjusted based on per pupil formula for changes in enrollment.
3. **Geographic Cost of Education Index** - is a discretionary formula that accounts for differences in the costs of educational resources among the local school systems.
 - 13 of 24 LEAs qualified for \$145.5 million in funding in FY 2020.
 - Harford County does not receive GCEI funding.
4. **Guaranteed Tax Base** - provides additional funding to LEAs with less than 80% of statewide wealth per pupil and a contribution of more than the minimum required local share under the foundation program in the prior fiscal year.
 - 8 of 24 LEAs qualified for \$43.7 million in funding for FY 2020.
 - Harford County does not receive GTB funding.
5. **Supplemental Grants** – enacted in a 2007 special legislative session to mitigate the impact of an inflation freeze in the per pupil foundation in fiscal 2009 & 2010.
 - 9 of 24 LEAs will receive a share of the \$46.6 million fixed grant for FY 2020.
 - Harford County does not receive a share.
6. **Net Taxable Income** – State education aid formulas that include a local wealth component are to be calculated in September and November. Some school systems receive the greater State aid amount that results from the two calculations. This aid was originally scheduled to phase in over a five-year period, beginning in FY 2014.
 - 18 of 24 LEAs will benefit from the NTI adjustment in FY 2020 including Harford County.
 - Harford County will receive \$3.8 million in FY 2020.
7. **Declining Enrollment Grant** – Provides a grant to LEA’s who are experiencing declining enrollment per HB684 enacted in the 2017 Legislative Session.
 - 10 of 24 LEAs will benefit from the Declining Enrollment Grant in FY 2020.
 - Harford County does not receive a share.

Federal Revenue

Federal aid to the Unrestricted Budget is limited to Impact Aid which is projected to remain stable in fiscal year 2020. Federal Impact Aid provides assistance to local school districts with concentrations of children residing on Indian lands, military bases, low-rent housing properties, or other federal properties and, to a lesser extent, concentrations of children who have parents in the uniformed services or employed on eligible federal properties who do not live on federal property. Federal aid to the Restricted Fund represents all Federal Grants, both direct and through MSDE. Total Federal aid is expected to decrease \$0.2 million or 1.0% in fiscal year 2020.

Federal Revenue - Current Expense Fund							
Program	Actual FY2017	Actual FY2018	Actual FY2019	Budget FY2019	Budget FY2020	Change FY19 - FY20	
Impact Area Aid/Other	391,653	408,977	589,519	420,000	420,000	-	0.0%
Unrestricted Fund	\$ 391,653	\$ 408,977	\$ 589,519	420,000	420,000	-	0.0%
Restricted Fund	\$ 21,040,936	\$ 20,537,747	\$ 21,819,739	\$ 19,898,719	\$ 19,702,848	(195,871)	-1.0%
Current Expense Fund - Total	\$ 21,432,589	\$ 20,946,725	\$ 22,409,258	\$ 20,318,719	\$ 20,122,848	\$ (195,871)	-1.0%
% Current Expense Fund	4.5%	4.4%	4.5%	4.1%	3.9%		

Other Revenue

In the Unrestricted Fund Budget, other revenues include fees, tuition, building use fees, gate receipts, interest income and other sources. In the Restricted Budget, other sources include small local grants and donations. In the total Current Expense Fund Budget, other revenue sources account for slightly less than one percent of the overall budget resources. In fiscal year 2020 other revenue is projected to decrease by \$0.1 million. The details of other revenues are reflected in the table below.

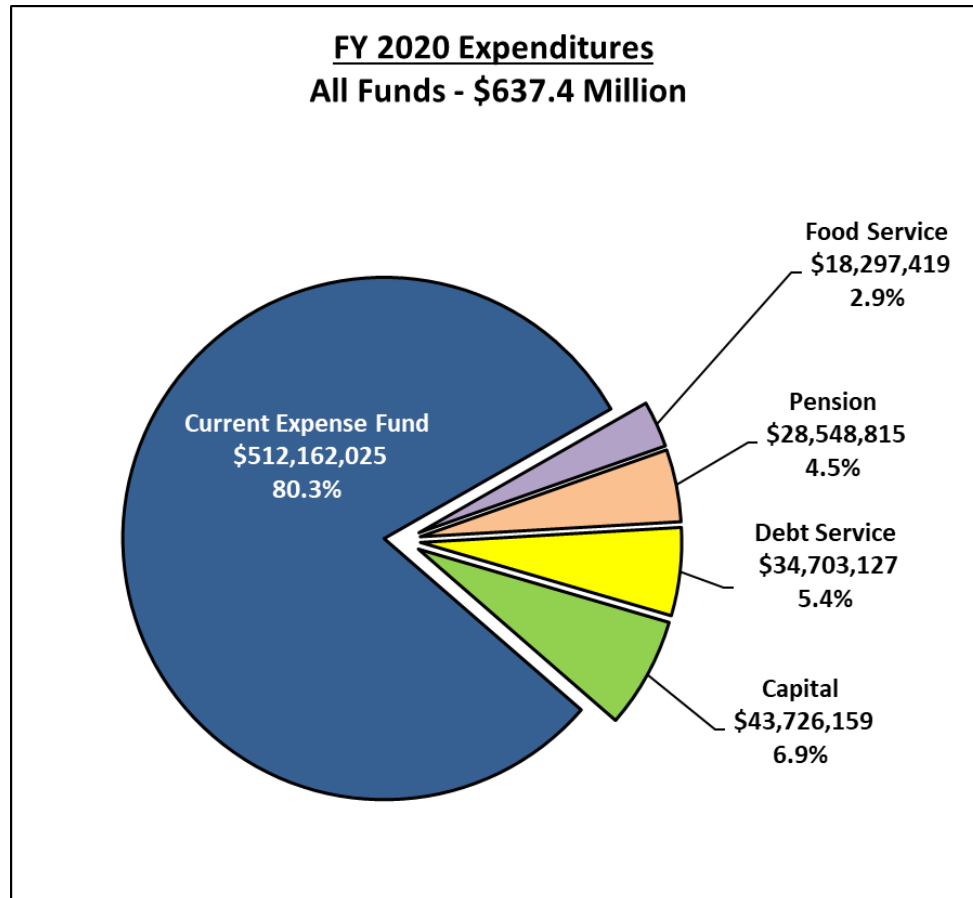
Other Revenue - Current Expense Fund						
	Actual FY2017	Actual FY2018	Actual FY2019	Budget FY2019	Budget FY2020	Change FY19 - FY20
Tuition - Non-Resident Pupils	75,441	78,834	85,866	75,000	75,000	-
Tuition - Adult. Education (MSDE In-service)	27,792	23,360	13,439	22,000	22,000	-
Tuition - Summer School & PE Classes	142,242	105,036	109,639	105,000	105,000	-
Transportation Receipts from Field Trips	217,975	178,830	218,514	200,000	200,000	-
Transporting Students in Foster Care	-	30,307	85,463	75,000	75,000	-
Other Transportation Fees	-	-	80,989	-	-	-
Interest Income	132,185	400,427	608,604	300,000	420,000	120,000
Rental of Facilities	1,872	1,928	4,031	2,000	2,000	-
Building Use Fee	462,803	453,094	440,897	435,000	445,000	10,000
Donations	411	115,129	2,075	2,500	2,500	-
CPR Course Fees	2,395	1,610	2,948	1,500	1,500	-
Document/Bid Fees	2,900	-	1,400	3,000	3,000	-
Unspent - Flex & Dependent Care	64,935	44,666	37,034	40,000	40,000	-
Energy Rebates/Load Response Rebates	162,062	158,133	173,736	125,000	125,000	-
HCEA - Employees on Loan	101,122	110,046	81,776	107,960	107,960	-
Health/Dental - Rebates & Settlements	124,902	-	-	-	-	-
Insurance Dividends	83,246	-	42,675	-	-	-
Insurance Recovery	532,026	32,867	64,393	45,000	45,000	-
Medicare Part D Subsidy	1,275,009	1,391,721	1,323,540	1,360,618	1,250,000	(110,618)
Other Revenue	25,034	84,469	(24,307)	75,000	86,000	11,000
Rebates - Other	436,857	471,502	561,013	400,000	305,000	(95,000)
Refund Health Care Consortium	-	-	-	-	-	-
Gate Receipts	440,522	389,267	373,307	430,000	390,000	(40,000)
Other Interscholastic Receipts	53,770	52,183	47,838	30,000	50,000	20,000
Finger Printing Receipts	63,517	65,414	56,765	58,500	58,500	-
Garnishment Admin. Charge	1,592	1,400	1,202	1,500	1,500	-
E-Rate	16,209	115,064	77,100	-	-	-
Equipment Sale	31,026	64,235	31,482	40,000	50,000	10,000
Out of County LEA	239,748	225,359	203,282	250,000	225,000	(25,000)
Sports Participation Fees	514,900	519,100	508,200	515,000	515,000	-
Student Activity Fees	32,500	-	-	-	-	-
PSAT-Fees	8,230	45	-	-	-	-
Unrestricted - Total	5,273,223	5,114,027	5,212,899	4,699,578	4,599,960	(99,618)
Restricted - Total	412,325	273,866	329,509	136,900	153,000	16,100
Current Expense Fund - Total	5,685,549	5,387,892	5,542,408	4,836,478	4,752,960	(83,518)
% Current Expense Fund	1.2%	1.1%	1.1%	1.0%	0.9%	

Expenditures

Total expenditures by fund for Harford County Public Schools are summarized below. The combination of the Unrestricted Fund and Restricted Fund generally referred to as the Current Expense Fund, or Operating Budget, totals \$512.2 million for fiscal 2020. The Operating Budget will be discussed in detail in this section of the budget book.

The Food Service Fund is a self-supporting special revenue fund. The Food Service Fund is \$18.3 million for fiscal 2020. Additional detail is provided in the Food Service section of this document. Debt Service funds in the estimated amount of \$34.7 million are managed by the Harford County Government. The Capital Projects Fund totaling \$43.7 million includes primarily state and local government funding. The Capital Budget Summary is contained in Capital Projects section. The Pension Fund is \$28.5 million, which represents the State of Maryland's projected contribution to the teacher pension system for fiscal 2020.

Expenditures - All Funds							
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	FY 2020 Budget	Change	% Chg.
Unrestricted Fund	433,154,622	442,862,593	460,237,074	466,806,284	478,208,661	11,402,377	2.4%
Restricted Fund	30,351,483	29,850,985	31,667,123	29,664,021	33,953,364	4,289,343	14.5%
Current Expense Fund	\$ 463,506,105	\$ 472,713,578	\$ 491,904,197	\$ 496,470,305	\$ 512,162,025	\$ 15,691,720	3.2%
Food Service	17,264,329	17,365,191	18,050,447	17,619,542	18,297,419	677,877	
Debt Service	30,921,157	31,825,571	34,075,503	34,075,503	34,703,127	627,624	
Capital	23,576,768	30,518,578	42,382,147	48,205,472	43,726,159	(4,479,313)	
Pension	26,083,972	26,381,727	26,749,784	26,749,784	28,548,815	1,799,031	
Total - All Funds	\$ 561,352,331	\$ 578,804,645	\$ 613,162,078	\$ 623,120,606	\$ 637,437,545	\$ 14,316,939	2.3%



Current Expense Fund (Unrestricted and Restricted Funds) by Program

The Current Expense Fund is comprised of the Unrestricted Fund, usually referred to as the Operating Budget, and the Restricted Fund. The state and federal government primarily provide restricted funds, which require the money be spent on specific programs. Hence, the term "restricted" is used to classify these programs. Proposed Unrestricted Fund expenditures for fiscal 2020 increase \$11.4 million and Restricted Fund expenditures increase \$4.3 million. The total Current Expense Fund Budget for fiscal 2020 is \$512.2 million, an increase of \$16.0 million, or 3.2%, from fiscal 2019. The fiscal 2020 Current Expense Fund Budget is summarized below by program area:

Expenditures - Current Expense Fund							
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	FY 2020 Budget	Change	% Chg.
Board of Education	\$ 567,526	\$ 653,713	\$ 623,183	\$ 629,101	\$ 657,466	\$ 28,365	
Board of Education Services	206,980	268,062	221,733	226,602	231,463	4,861	
Internal Audit Services	134,764	155,592	164,411	164,728	179,524	14,796	
Legal Services	225,783	230,059	237,039	237,771	246,479	8,708	
Business Services	\$ 34,198,345	\$ 35,263,576	\$ 36,782,454	\$ 37,250,102	\$ 38,059,478	\$ 809,376	
Fiscal Services	33,392,694	34,446,899	36,020,804	36,354,118	37,263,453	909,335	
Purchasing	805,651	816,677	761,650	895,984	796,025	(99,959)	
Curriculum and Instruction	\$ 5,931,839	\$ 5,945,228	\$ 4,827,765	\$ 5,719,804	\$ 5,623,784	\$ (96,020)	
Curriculum Dev and Implementation	4,153,441	4,229,791	3,430,895	3,930,992	3,824,726	(106,266)	
Office of Accountability	746,205	751,759	671,051	797,651	792,836	(4,815)	
Professional Development	1,032,193	963,678	725,819	991,161	1,006,222	15,061	
Education Services	\$ 175,800,623	\$ 177,060,166	\$ 182,943,071	\$ 183,928,881	\$ 186,445,681	\$ 2,516,800	
Career and Technology Programs	7,770,828	7,844,321	8,029,655	8,202,333	8,672,282	469,949	
Gifted and Talented Program	1,258,948	1,301,816	1,346,833	1,532,014	1,604,508	72,494	
Intervention Services	422,461	405,397	149,371	145,995	152,270	6,275	
Magnet Programs	1,589,883	1,628,126	1,694,128	1,727,054	1,774,961	47,907	
Office of Elem/Mid/High Schools	607,372	644,567	603,966	607,889	906,501	298,612	
Other Special Programs	2,877,242	2,942,153	3,062,309	2,989,008	3,309,464	320,456	
Regular Programs	155,150,851	156,013,656	162,219,896	162,608,983	163,688,310	1,079,327	
School Library Media Program	6,002,606	6,149,160	5,703,938	5,941,677	6,163,457	221,780	
Summer School	120,432	130,970	132,975	173,928	173,928	-	
Executive Administration	\$ 1,470,450	\$ 1,580,936	\$ 1,437,890	\$ 1,521,762	\$ 1,840,697	\$ 318,935	
Communications	369,503	404,935	400,333	401,538	435,662	34,124	
Equity and Cultural Proficiency	196,847	238,726	242,295	245,317	256,478	11,161	
Executive Administration Office	904,099	937,275	795,262	874,907	1,148,557	273,650	
Extra Curricular Activities	\$ 3,688,230	\$ 3,779,357	\$ 3,690,253	\$ 3,796,597	\$ 3,796,097	\$ (500)	
Interscholastic Athletics	2,812,007	2,866,150	2,797,329	2,871,376	2,871,376	-	
Student Activities	876,223	913,207	892,924	925,221	924,721	(500)	
Human Resources	\$ 79,482,391	\$ 84,036,069	\$ 93,851,143	\$ 94,080,571	\$ 96,872,081	\$ 2,791,510	
Operations and Maintenance	\$ 67,483,858	\$ 66,561,799	\$ 67,368,853	\$ 68,733,312	\$ 70,556,787	\$ 1,823,475	
Facilities Management	22,453,985	21,951,801	22,097,860	23,389,661	24,187,002	797,341	
Planning and Construction	844,585	887,989	848,147	918,826	750,057	(168,769)	
Transportation	30,992,796	31,595,597	32,330,387	32,484,927	33,785,888	1,300,961	
Utility Resource Management	13,192,493	12,126,412	12,092,459	11,939,898	11,833,840	(106,058)	
Safety and Security	\$ 877,487	\$ 901,954	\$ 827,186	\$ 900,623	\$ 1,063,895	\$ 163,272	
Special Education	\$ 40,621,052	\$ 42,445,974	\$ 43,555,046	\$ 44,683,083	\$ 46,664,283	\$ 1,981,200	
Student Services	\$ 14,450,598	\$ 15,465,629	\$ 16,009,590	\$ 16,259,682	\$ 17,410,622	\$ 1,150,940	
Health Services	3,373,446	3,788,061	3,903,919	3,976,315	4,156,918	180,603	
Psychological Services	2,244,280	2,395,671	2,508,807	2,565,085	2,826,617	261,532	
Pupil Personnel Services	1,714,422	1,744,881	1,790,216	1,819,529	2,114,848	295,319	
School Counseling Services	7,118,450	7,537,016	7,806,648	7,898,753	8,312,239	413,486	
Office of Technology & Information	\$ 8,582,224	\$ 9,168,192	\$ 8,320,639	\$ 9,302,766	\$ 9,217,791	\$ (84,975)	
Unrestricted Fund	433,154,622	442,862,593	460,237,074	466,806,284	478,208,661	11,402,377	2.4%
Restricted Fund	30,351,483	29,850,985	31,667,123	29,664,021	33,953,364	4,289,343	14.5%
Current Expense Fund	\$ 463,506,105	\$ 472,713,578	\$ 491,904,197	\$ 496,470,305	\$ 512,162,025	\$ 15,691,720	3.2%

Current Expense Fund by Maryland State Reporting Category

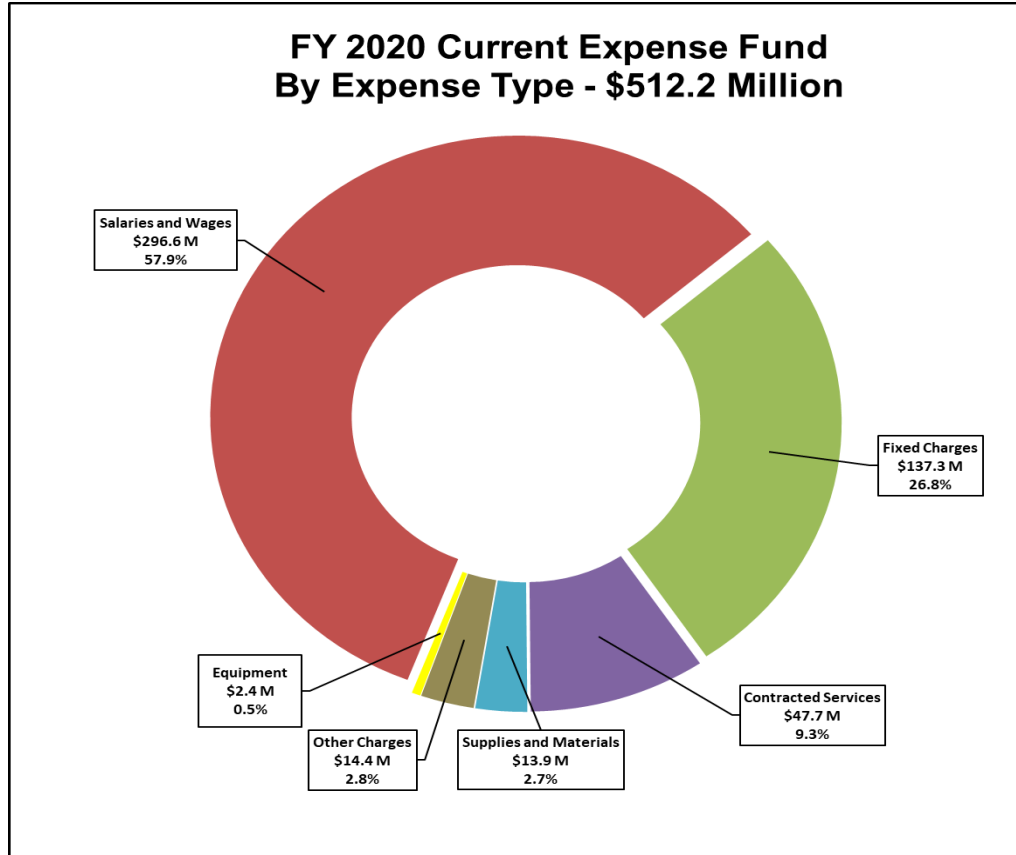
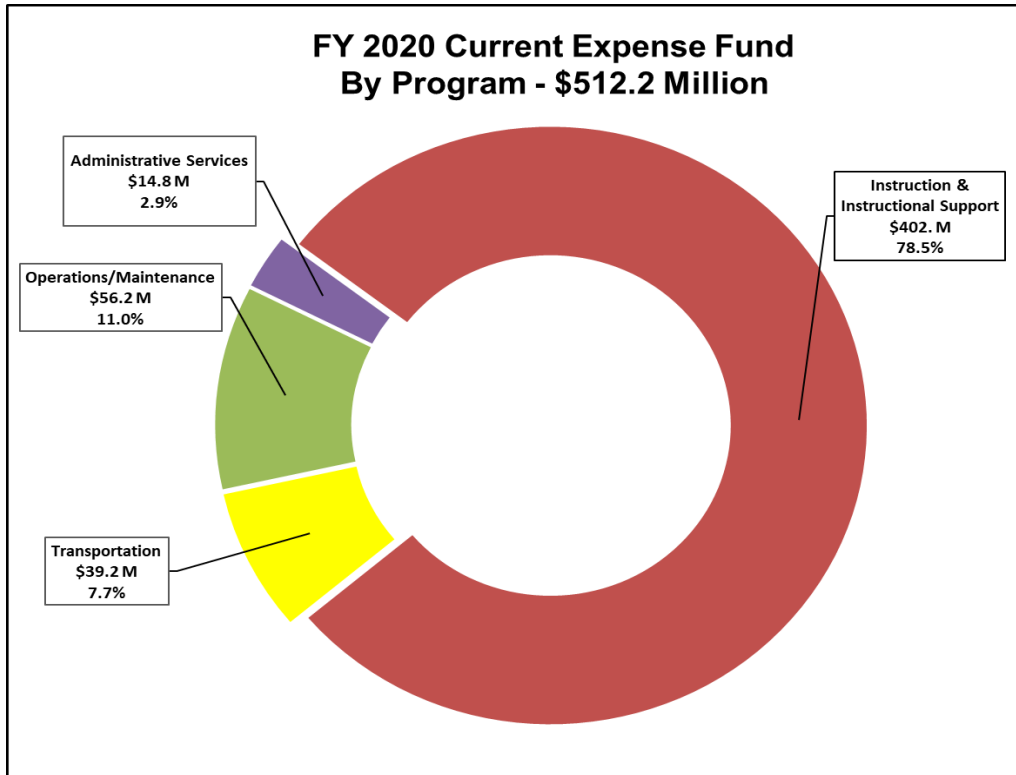
The following tables reflect Current Expense Fund expenditures by object class and state reporting category, the method of reporting that is required by the Maryland State Department of Education:

Harford County Public Schools						
Current Expense Fund - By State Category						
SUMMARY BY CATEGORY	Unrestricted		Restricted		Current Expense	
	FY 2020		FY 2020		FY 2020	
	Budget	FTE	Budget	FTE	Budget	FTE
Administrative Services	\$ 10,897,440	111.2	\$ 641,945	0.5	\$ 11,539,385	111.7
Mid-Level Administration	26,380,095	311.0	659,309	7.4	27,039,404	318.4
Instructional Salaries	171,784,437	2,427.6	5,010,660	71.5	176,795,097	2,499.1
Textbooks & Classroom Supplies	6,858,042	0.0	769,910	0.0	7,627,952	0.0
Other Instructional Costs	2,794,786	0.0	1,285,425	0.0	4,080,211	0.0
Special Education	46,755,971	862.1	17,694,840	198.9	64,450,811	1,061.0
Student Services	2,114,848	25.0	287,205	0.0	2,402,053	25.0
Health Services	4,156,918	70.4	-	0.0	4,156,918	70.4
Student Transportation	33,720,039	186.4	66,182	0.0	33,786,221	186.4
Operation of Plant	27,803,017	339.9	-	0.0	27,803,017	339.9
Maintenance of Plant	13,938,964	113.5	-	0.0	13,938,964	113.5
Fixed Charges	129,849,346	0.0	7,427,888	0.0	137,277,234	0.0
Community Services	548,005	1.6	-	0.0	548,005	1.6
Capital Outlay	606,753	0.0	110,000	0.0	716,753	0.0
TOTAL	\$ 478,208,661	4,448.7	\$ 33,953,364	278.3	\$ 512,162,025	4,727.0



Current Expense Fund - By Object Class						
SUMMARY BY OBJECT	Unrestricted		Restricted		Current Expense	
	FY 2020		FY 2020		FY 2020	
	Amount	FTE	Amount	FTE	Amount	FTE
Salary and Wages	\$ 279,087,423	4448.7	\$ 17,480,167	278.3	\$ 296,567,590	4727.0
Contracted Services	41,403,685	0.0	6,265,071	0.0	47,668,756	0.0
Supplies and Materials	12,695,442	0.0	1,215,709	0.0	13,911,151	0.0
Other Charges	143,787,016	0.0	8,129,446	0.0	151,916,462	0.0
Equipment	2,070,095	0.0	307,971	0.0	2,378,066	0.0
Transfers	(835,000)	0.0	555,000	0.0	(280,000)	0.0
TOTAL	\$ 478,208,661	4,448.7	\$ 33,953,364	278.3	\$ 512,162,025	4,727.0

How does HCPS Spend Its Money?



Summary of Unrestricted Operating Budget Changes FY 2019 – FY 2020

Revenue

Revenue	FY 2019	Change	FY 2020
Local	245,815,645	10,650,000	256,465,645
MD State	201,190,128	10,532,928	211,723,056
Federal	420,000	-	420,000
Other	4,699,578	(99,618)	4,599,960
Fund Balance	14,680,933	(9,680,933)	5,000,000
Total	\$ 466,806,284	\$ 11,402,377	\$ 478,208,661

Expenditures

Positions 4,558.0	FY 2019 Unrestricted Budget - Revised	\$ 466,806,284	
	<i>Increases to Proposed Budget</i>		
2.7	Base Budget Adjustments	-	
0.0	Student Services	11,000	
1.0	Curriculum and Instruction	137,751	
6.5	Special Education-Medical Assistance Transfer to Operating	443,200	
13.0	Education Services-Instructional Positions	942,004	
2.0	Education Services-Instructional Positions at HTHS per BOE amendment	144,925	
53.0	Education Services-Instructional Positions based on final revenue	3,777,964	
3.0	Education Services-Administrative Positions-Elementary Schools	356,164	
0.0	Education Services-Administrative Increases-AP's 10 to 12 month	298,333	
2.0	Education Services-Administrative Positions-Central Office	333,182	
10.0	Unrestricted Kirwan	4,302,195	
0.0	Transportation-Bus Contractor	1,334,028	
0.0	Insurance and Other Fixed Charges	15,446,390	
0.0	Employee Salary/Wage Package	11,228,037	
93.2	Total Increases	38,755,173	8.3%
	<i>Decreases to Proposed Budget</i>		
(152.5)	Education Services-Instructional Reductions	(10,705,195)	
(16.0)	Education Services-Administrative Reductions-Elementary Schools	(1,566,349)	
(10.0)	Education Services-Administrative Reductions-Secondary Schools	(847,210)	
(24.0)	Central Office-Administrative and Other Staff Reductions	(2,095,207)	
0.0	Health Insurance Changes	(5,000,000)	
0.0	Projected Employee Turnover	(2,000,000)	
0.0	Reversal of FY19 OPEB and Health Insurance Supplemental Appropriations	(5,138,835)	
(202.5)	Total Decreases	(27,352,796)	-5.9%
(109.3)	Total - Change FY 2019 - FY 2020	\$ 11,402,377	2.4%
4,448.7	FY 2020 Board of Education's Approved Unrestricted Budget	\$ 478,208,661	

Budget Increases

Budget Increases for FY 2020			
Line	Description	FTE	Total
Student Services Adjustments:			
1	Increase DSS Liason expense. Fully offset by an increase in revenue from Department of Social Services	0.0	11,000
Total - Student Services Adjustments		0.0	\$ 11,000
Curriculum and Instruction			
2	Increase dual enrollment tuition for HCPS students taking courses at HCC. The payment is required by Senate Bill 740.	0.0	40,000
3	Title II transfer to Operating--Instructional Coach	1.0	97,751
Total - Curriculum & Instruction Adjustments		1.0	\$ 137,751
Special Education			
4	Medical Assistance transfer to Operating	6.5	443,200
Total - Special Education		6.5	\$ 443,200
Education Services			
5	Add back approximately 13 teaching positions as needed in FY20 as enrollment is known	13.0	942,004
6	Add back approximately 3 Elementary assistant principal positions as needed in FY20	3.0	356,164
7	Add back 53 teaching positions based on final revenue	53.0	3,777,964
8	Add back 2 teaching positions at Harford Technical High School per BOE Amendment	2.0	144,925
9	Two Directors to support the Executive Directors of Elementary and Secondary schools	2.0	333,182
10	Convert ten month assistant principals to twelve month	0.0	298,333
Total - Education Services		73.0	\$ 5,852,572
Unrestricted Kirwan Funding			
11	Teacher Salary Incentive	0.0	3,460,022
12	Pre-Kindergarten Supplemental	10.0	842,173
Total - Unrestricted Kirwan		10.0	\$ 4,302,195
Transportation/Bus Contractor Adjustments:			
13	Transportation - Increase for FY19 estimated shortfall	0.0	787,249
14	Transportation - Table of rates increase for contracted buses. (Estimated Salary, M&O and Aux Pmt)	0.0	182,455
15	Transportation - Extended bus allotment	0.0	32,490
16	Transportation - Estimated replacement of thirty-three 12-year old contracted buses (Difference in Per Vehicle Allotment)	0.0	129,478
17	Transportation - Estimated taxes on replacement of thirty-three 12-year old contracted buses	0.0	202,356
Total - Transportation/Bus Contractor Adjustments		0.0	\$ 1,334,028
Insurance and Other Fixed Charges Adjustments:			
18	Property Insurance (Total Operating \$705,280)	0.0	43,000
19	Liability Insurance (Total Operating \$893,325)	0.0	93,275
20	Workers' Compensation (Total Operating \$2,166,528)	0.0	25,127
21	Health Insurance	0.0	13,600,000
22	Dental Insurance (Total Operating \$3,973,197)	0.0	158,488
23	Life Insurance	0.0	28,500
24	Teacher and Employee Pension increase (Total Operating \$11,548,158)	0.0	248,000
25	Retirement Drug Subsidy Payment to OPEB	0.0	1,250,000
Total Insurance and Other Fixed Charges Adjustments		0.0	\$ 15,446,390
Salary and Wage Package:			
26	Salary and Wage Package	0.0	11,228,037
Total Salary and Wage Adjustments		0.0	\$ 11,228,037
Grand Total		90.5	\$ 38,755,173

Base Budget Adjustments and Decreases

Base Budget Adjustments and Budget Decreases for FY 2020				
<i>Line</i>	Base Budget Adjustments	<i>FTE</i>	<i>Amount</i>	<i>Amount</i>
1	Special Education Original Base Budget Adjustments	(3.5)		
2	Add 1.0 FTE in Operations (111) per MSDE classification change	1.0		
3	Reduce 1.0 FTE in Facilities (110) per MSDE classification change	(1.0)		
4	Add .2 FTE to Regular Education (103) Art Teacher cut from John Archer in FY19	0.2		
5	Reduce .2 FTE from Special Education (106) Art Teacher cut from John Archer in FY19	(0.2)		
6	Add 2.0 Psych Interns for FY20		42,000	
7	Transfer funds from Student Svcs Other Salaries		(22,000)	
8	Transfer funds from Psych Svcs Professional		(20,000)	
9	Correct Vehicle Mech II reduction (109)	1.0	45,663	
10	Correct Vehicle Mech II reduction (111)	(1.0)	(45,663)	
11	Transfer Psych Secretaries to Student Services	(4.5)	(214,183)	
12	Transfer Psych Secretaries to Student Services	4.5	214,183	
13	Transfer SAT Testing		(51,000)	
14	Transfer Hardware Maintenance		51,000	
15	Fiscal Services--Bank Fees		20,000	
16	Fiscal Services--Indirect Costs		(20,000)	
17	Internal Audit Software		5,000	
18	Fiscal Services--Indirect Costs		(5,000)	
19	Add 4.0 FTE Bldg Service Workers	4.0	342,980	
20	Eliminate 7.0 FTE Operation of Plant positions	(7.0)	(342,980)	
21	Reverse Original SE Base Budget Adjustment	3.5		
22	Final Special Ed Base Budget Adjustment	5.7		
23	Transfer position due to Facilities Reorganization (110)	(1.0)	(109,796)	
24	Transfer position due to Facilities Reorganization (101)	1.0	109,796	
	Total Base Budget Adjustments	2.7		-
	Budget Reductions			
1	Education Services-Administrative Reductions-Elementary Schools	(16.0)	(1,566,349)	
2	Education Services-Administrative Reductions-Secondary Schools	(10.0)	(847,210)	
3	Central Office-Administrative and Other Staff Reductions	(24.0)	(2,095,207)	
4	Education Services-Instructional Reductions	(152.5)	(10,705,195)	
5	Health Insurance Changes	-	(5,000,000)	
6	Projected Employee Turnover	-	(2,000,000)	
	Total Budget Decreases	(202.5)		(22,213,961)
	Total Base Budget Adjustments and Budget Decreases	(199.8)		\$(22,213,961)

Harford County Public Schools continue to face ongoing budget challenges as revenue has not kept pace with system demands, legal mandates and cost drivers such as pension and health care costs for employees and retirees. It is important to note that HCPS employees did not receive a wage increase for five years since fiscal year 2010. Since fiscal year 2016 there has been a commitment to include a wage increase in each budget. In fact, the budget increases each year since fiscal 2016 have been largely due to salaries and benefits. In addition, employees, if eligible, received one make-up step in fiscal years 2017 through fiscal year 2020. No employees will be behind steps on July 1, 2020.

HCPS has an ongoing structural deficit created by spending one-time year-end funds (fund balance) for ongoing expenditures. Although \$5.0 million in fund balance is being assigned to balance the FY 2020 budget, we are optimistic that improved economic conditions will allow for additional support from Harford County Government and eliminate the use of fund balance to support ongoing operations in the near future.

Expenditures by Account

The charts on the next several pages detail expenditures by account:

EXPENDITURES BY ACCOUNT						
ACCOUNT	ACCOUNT DESCRIPTION	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY19/FY20 VARIANCE
51100-0	PROFESSIONAL	192,181,315	198,829,060	205,543,432	211,379,494	5,836,062
51101-0	PROFESSIONAL - SUBSTITUTES	3,560,579	3,630,471	3,638,740	3,735,532	96,792
51102-0	PUPIL PERSONNEL WORKERS	903,496	937,723	955,733	1,013,857	58,124
51105-0	NON-INSTRUCTIONAL/AIDES/TECHS	12,555,878	13,826,593	14,127,745	15,180,443	1,052,698
51106-0	NON-INSTRUCTIONAL SUBSTITUTES	384,313	424,387	450,046	419,609	(30,437)
51107-0	NON-INSTR/AIDES/TECHS-ADD. HRS	27,084	12,094	5,468	7,000	1,532
51110-0	CLERICAL	9,178,897	9,643,764	9,957,673	10,618,112	660,439
51111-0	CLERICAL SUBSTITUTES	45,332	60,579	133,375	42,509	(90,866)
51115-0	CUSTODIAL	10,057,388	10,561,034	10,604,578	11,488,181	883,603
51116-0	CUSTODIAL SUBSTITUTES	-	-	2,227	-	(2,227)
51120-0	MAINTENANCE/MECHANICS/TECHS	9,669,296	9,976,157	10,181,824	10,472,482	290,658
51125-0	BUS DRIVERS/ATTENDANTS	3,451,346	3,600,657	3,740,151	4,042,855	302,704
51126-0	BUS DRIVERS/ATTENDANTS SUBS	94,355	182,081	226,150	130,395	(95,755)
51127-0	BUS DRIVERS/ATTENDANTS SUMMER	318,392	393,974	366,211	400,000	33,789
51128-0	BUS DRIVER/ATTENDANT FIELDTRIPS	262,289	218,713	32,004	230,000	197,996
51140-0	TEMPORARY HELP	253,875	232,850	198,675	199,241	566
51141-0	SPECIAL EDUCATION - SUMMER	370,089	450,242	434,718	436,032	1,314
51150-0	CLERICAL - ADDTL HRS	71,979	25,756	23,958	71,399	47,441
51155-0	CUSTODIAL - ADDTL HRS	267,680	294,793	309,552	311,819	2,267
51160-0	MAINT./MECH./TECH. - ADDTL HRS	161,935	230,999	221,270	231,960	10,690
51165-0	BUS DRIVER/ATTEND. - ADDTL HRS	677,767	642,615	633,894	656,205	22,311
51166-0	TERMINATION PAY - ANNUAL LEAVE	675,047	371,714	875,700	523,428	(352,272)
51167-0	TERMINATION PAY - SICK LEAVE	1,608,298	1,129,926	1,823,157	1,736,053	(87,104)
51168-0	INCLUSION HELPERS	2,949,122	2,532,811	2,096,329	2,409,676	313,347
51169-0	INTERPRETERS	143,112	196,087	200,978	211,409	10,431
51170-0	OTHER SALARIES	2,828,171	2,990,751	3,042,712	3,065,533	22,821
51178-0	INCLUSION HELPER SUBSTITUTES	84,337	70,072	69,308	73,199	3,891
51179-0	INCLUSION HELPER - ADDTL HRS	3,200	1,179	713	1,000	287
	TOTAL SALARIES	252,784,567	261,467,084	269,896,321	279,087,423	9,191,102
52170-0	OTHER CONTRACTED SERVICES	7,994,980	7,064,228	240,746	394,926	154,180
52185-0	AUDITING	52,389	50,184	47,963	50,000	2,037
52186-0	BANK FEES	-	44,585	62,533	60,000	(2,533)
52195-0	LEGAL FEES	86,825	119,850	208,338	162,000	(46,338)
52196-0	SETTLEMENTS	89,064	67,393	113,294	69,683	(43,611)
52205-0	CONSULTANTS	1,139,141	1,067,441	488,221	692,306	204,085
52210-0	BIDS/NOTICES/ADVERTISING	5,065	5,247	4,389	7,500	3,111
52220-0	CONTRACTED INSTRUCTION	337,114	295,445	6,847,566	6,959,831	112,265
52222-0	RESTITUTION	(87)	-	-	-	-
52225-0	INSTRUCTION PROGRAM EVALUATION	33,078	31,052	32,827	31,250	(1,577)
52241-0	ART	677	1,953	2,049	2,500	451
52243-0	PHYSICAL EDUCATION	28,044	20,840	9	21,499	21,490
52244-0	SCIENCE	-	3,505	4,779	4,000	(779)
52245-0	INTERSCH. OFFICIALS, JUDGES	287,820	294,223	310,987	295,197	(15,790)
52255-0	MICROFILMING/IMAGING	8,523	6,844	4,903	7,900	2,997
52265-0	UNIFORMS	63,349	55,736	43,917	78,663	34,746

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EXPENDITURES BY ACCOUNT						
ACCOUNT	ACCOUNT DESCRIPTION	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY19/FY20 VARIANCE
52270-0	SECURITY & SAFETY	282,724	298,862	208,367	200,240	(8,127)
52271-0	FIRE SYSTEMS	121,637	146,822	164,518	140,311	(24,207)
52275-0	EMPLOYEE BACKGROUND CHECKS	40,415	42,097	38,137	47,000	8,863
52280-0	MEDICAL SERVICES	60,107	52,135	34,288	66,775	32,487
52284-0	BUS CONTRACTS-FOSTER	45,243	74,874	121,160	75,000	(46,160)
52285-0	BUS CONTRACTS	21,533,189	21,970,221	22,624,076	23,203,565	579,489
52286-0	BUS CONTRACTS - ALT ED	388,220	414,064	386,019	445,000	58,981
52287-0	BUS CONTRACTS - ARROW	300,272	291,322	220,016	335,000	114,984
52288-0	BUS CONTRACTS-MCKINNEY VENTO	249,422	427,483	566,812	400,000	(166,812)
52289-0	BUS CONTRACTS-HIGHROADS	65,511	74,347	68,203	75,000	6,797
52290-0	INSPECTIONS	28,370	27,312	23,689	37,207	13,518
52300-0	TRANSPORTATION-FIELD TRIPS	337,466	346,379	364,767	360,000	(4,767)
52301-0	TRANSPORTATION-SCIENCE	100,251	96,633	86,960	101,503	14,543
52302-0	TRANSPORTATION-MUSIC	73,804	69,279	81,018	77,278	(3,740)
52303-0	TRANSPORTATION-TECH/NURSE	21,150	14,858	15,101	21,379	6,278
52304-0	TRANSPORTATION-OTHER	9,014	10,129	42,684	10,331	(32,353)
52310-0	REP./ MAINT.- BLDGS. & GROUNDS	28,941	50,234	23,081	38,066	14,985
52311-0	OTHER BUILDING	-	2,100	-	4,607	4,607
52312-0	POWER TOOLS	-	-	-	1,658	1,658
52315-0	REPAIRS-EQUIPMENT	6,906	11,352	17,417	23,200	5,783
52316-0	FURNITURE	62,383	(14,878)	186	30,595	30,409
52317-0	REPAIRS-MATERIALS HAND EQUIP	-	1,368	-	3,043	3,043
52325-0	REPAIRS/MAINTENANCE-VEHICLES	503,779	348,600	231,653	262,820	31,167
52330-0	AIR CONDITIONING	699,002	535,320	537,058	669,922	132,864
52331-0	BOILER/PRESSURE VESSELS	89,171	77,159	97,262	100,000	2,738
52335-0	ELECTRICAL	171,065	161,951	175,320	148,492	(26,828)
52339-0	NATATORIUMS	2,815	12,300	3,780	4,000	220
52340-0	PLUMBING	170,237	160,129	153,478	160,000	6,522
52341-0	FAMILY/CONSUMER SCIENCE	426	5,551	-	-	-
52342-0	INDUSTRIAL ARTS	14,928	8,098	(3,156)	-	3,156
52343-0	VOCATIONAL EDUCATION	8,002	14,063	15,513	22,656	7,143
52345-0	MASONRY	4,908	358	-	9,213	9,213
52346-0	GLASS AND GLAZING	87	2,250	-	4,607	4,607
52350-0	ROOFING	24,803	3,395	(2,572)	18,427	20,999
52351-0	ENVIRONMENTAL COMPLIANCE	308,603	173,574	434,390	534,956	100,566
52355-0	PARKING LOTS	39,382	7,625	14,576	18,427	3,851
52357-0	SIGNS AND FLAGPOLES	(1,055)	-	-	4,607	4,607
52358-0	SWITCH GEAR	-	2,016	-	20,000	20,000
52360-0	EQUIPMENT MAINTENANCE CONTRACT	394,647	372,732	735,419	774,861	39,442
52361-0	BUSINESS MACHINES	100,520	123,540	98,302	126,000	27,698
52370-0	COPIER / MACHINE RENTAL	720,523	646,177	693,712	847,230	153,518
52375-0	HARDWARE MAINTENANCE	408,093	871,856	403,619	759,274	355,655
52380-0	SOFTWARE MAINTENANCE	937,108	947,930	986,826	1,017,619	30,793
52385-0	REFUSE DISPOSAL	169,444	208,212	159,246	138,000	(21,246)
52390-0	SEPTIC SERVICE/TANK PUMPING	311,718	287,214	327,553	364,200	36,647
52395-0	TANK TESTING	20,642	67,662	34,033	57,250	23,217

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EXPENDITURES BY ACCOUNT						
ACCOUNT	ACCOUNT DESCRIPTION	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY19/FY20 VARIANCE
52400-0	WATER TESTING/TREATMENT	72,931	1,380	60,777	70,675	9,898
52420-0	ENVIRONMENTAL SERVICES	12,308	63,434	1,880	53,351	51,471
52425-0	SNOW REMOVAL	84,986	47,840	48,140	50,000	1,860
52470-0	TESTING	223,826	178,893	95,741	276,571	180,830
52480-0	INTERSCHOLASTIC ATHLETICS	17,910	16,201	14,475	23,764	9,289
52481-0	MUSIC	70,952	66,349	58,113	72,502	14,389
52495-0	AUDIO VISUAL	9,904	5,135	111	5,000	4,889
52545-0	HARDWARE	890	-	-	9,213	9,213
52555-0	EXTERM AND PEST CONTROL	2,463	125	500	4,900	4,400
52565-0	FLOORS	30,686	28,027	2,185	601	(1,584)
52580-0	TRAINING	12,945	11,640	5,962	15,970	10,008
52645-0	RENT	168,710	184,773	169,680	170,000	320
52765-0	COMMUNICATIONS	44,930	44,930	46,335	46,800	465
52830-0	GROUND EQUIPMENT	22,378	1,184	7,182	7,764	582
	TOTAL CONTRACTED SERVICES	39,755,671	39,223,145	39,106,113	41,403,685	2,297,572
53115-0	CUSTODIAL	750,601	793,963	725,431	756,061	30,630
53170-0	OTHER SUPPLIES	509,507	513,377	248,371	313,051	64,680
53241-0	ART	-	-	-	500	500
53243-0	PHYSICAL EDUCATION	5,109	7,275	1,780	14,171	12,391
53244-0	SCIENCE	4,000	2,495	43,991	73,000	29,009
53250-0	COMMENCEMENT	47,362	47,886	45,485	51,250	5,765
53266-0	LAUNDRY	1,912	2,481	1,348	2,000	652
53267-0	LOCKERS	18,979	10,100	1,815	8,292	6,477
53270-0	SAFETY AND SECURITY	24,604	27,185	11,343	29,528	18,185
53310-0	REP./ MAINT.- BLDGS. & GROUNDS	222,678	205,244	95,661	170,447	74,786
53312-0	POWER TOOLS	19,088	26,708	12,711	10,000	(2,711)
53313-0	ACCOM. FOR DISABLED	10,957	2,094	8,641	14,607	5,966
53314-0	PAINTING	25,953	36,786	33,613	41,067	7,454
53316-0	FURNITURE	2,631	4,119	1,928	2,000	72
53317-0	SUPPLIES-MATERIALS HAND EQUIP.	19,906	8,166	3,656	5,528	1,872
53318-0	SHADES, CURTAINS	3,283	273	827	3,685	2,858
53320-0	REPAIRS-COMPUTERS	78,141	122,058	88,439	93,000	4,561
53325-0	REPAIRS/MAINTENANCE-VEHICLES	602,949	460,303	465,228	620,688	155,460
53330-0	AIR CONDITIONING	378,972	310,011	349,900	284,382	(65,518)
53331-0	BOILER/PRESSURE VESSELS	61,083	35,479	35,960	120,752	84,792
53335-0	ELECTRICAL	199,336	165,639	175,291	185,000	9,709
53336-0	LUMBER AND BUILDING	44,480	48,568	31,598	50,000	18,402
53340-0	PLUMBING	304,785	357,723	309,434	330,000	20,566
53341-0	FAMILY/CONSUMER SCIENCE	-	54	-	-	-
53342-0	INDUSTRIAL ARTS	513	18	-	-	-
53343-0	VOCATIONAL EDUCATION	2,000	13,504	1,389	5,033	3,644
53345-0	MASONRY	10,599	11,012	6,038	9,213	3,175
53346-0	GLASS AND GLAZING	20,252	19,441	23,089	20,427	(2,662)
53350-0	ROOFING	16,833	26,321	11,352	18,427	7,075
53351-0	ENVIRONMENTAL COMPLIANCE	9,788	4,823	10,383	17,961	7,578
53355-0	PARKING LOTS	7,596	16,730	14,187	24,213	10,026

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EXPENDITURES BY ACCOUNT						
ACCOUNT	ACCOUNT DESCRIPTION	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY19/FY20 VARIANCE
53357-0	SIGNS AND FLAGPOLES	1,942	1,283	595	2,764	2,169
53361-0	BUSINESS MACHINES	10,495	12,789	22,228	23,000	772
53420-0	ENVIRONMENTAL SUPPLIES	104,859	15,253	2,041	63,510	61,469
53425-0	SNOW REMOVAL	149,034	125,811	100,755	150,000	49,245
53440-0	OFFICE	232,580	224,585	206,908	284,806	77,898
53445-0	PRINTING	193,073	169,151	195,393	239,073	43,680
53450-0	POSTAGE/COURIER SERVICE	157,719	163,808	123,738	152,368	28,630
53455-0	MATERIALS OF INSTRUCTION	2,708,956	2,510,904	2,270,937	2,747,184	476,247
53460-0	MATERIALS OF INSTR.- SOFTWARE	1,397,597	1,551,831	1,301,230	1,455,888	154,658
53465-0	FORMS/BOOKS/REPORT CARDS	9,443	6,003	5,410	20,000	14,590
53470-0	TESTING	55,074	54,861	82,717	103,031	20,314
53475-0	BOOKS, SUBS, PERIODICALS	9,399	8,888	14,930	14,560	(370)
53476-0	BULLETINS, GUIDES, ETC.	62,925	66,230	59,213	66,000	6,787
53480-0	INTERSCHOLASTIC ATHLETICS	483,869	495,211	404,753	483,018	78,265
53481-0	MUSIC	10,246	10,272	10,832	11,812	980
53482-0	STUDENT ACTIVITIES	58,076	48,697	41,501	118,372	76,871
53490-0	LIBRARY/MEDIA	487,326	486,910	361,428	489,235	127,807
53491-0	PROFESSIONAL LIBRARY	11,208	17,027	2,696	17,093	14,397
53495-0	AV	109,430	149,859	124,484	149,259	24,775
53505-0	PAPER/TONER/INK	737,630	684,038	589,386	715,917	126,531
53510-0	TEXTBOOKS	581,456	516,622	429,269	684,007	254,738
53515-0	SCIENCE KITS	86,176	101,606	66,465	91,650	25,185
53522-0	MUSIC CAMP SUPPLIES	814	1,603	2,295	1,000	(1,295)
53525-0	HEALTH	91,135	116,025	82,561	101,053	18,492
53526-0	MULTICULTURAL TRAINING	2,792	2,616	835	1,792	957
53535-0	UNIFORMS-STAFF	-	766	-	1,800	1,800
53536-0	ID BADGES	1,080	1,118	1,300	1,162	(138)
53540-0	TOOLS	8,976	8,342	7,327	10,000	2,673
53545-0	HARDWARE	7,815	6,333	5,259	6,000	741
53555-0	PEST CONTROL	8,768	7,455	1,989	6,633	4,644
53565-0	FLOOR	29,897	34,536	16,358	14,372	(1,986)
53570-0	WATER CONDITIONING	73,471	83,257	140,298	83,700	(56,598)
53575-0	FUEL/OIL	939,878	651,922	714,664	945,373	230,709
53576-0	BULK STORAGE	(361,500)	13,601	1,972	-	(1,972)
53580-0	TRAINING SUPPLIES	11,399	12,065	5,706	22,727	17,021
53765-0	COMMUNICATIONS	35,438	25,147	20,625	28,000	7,375
53830-0	GROUND EQUIPMENT	94,016	92,398	130,283	115,000	(15,283)
	TOTAL SUPPLIES AND MATERIALS	12,006,388	11,758,659	10,307,270	12,695,442	2,388,172
54170-0	OTHER CHARGES	41,539	34,800	8,084	6,500	(1,584)
54580-0	TRAINING	-	133	-	-	-
54640-0	BOARD MEMBERS ALLOWANCE	33,400	33,400	33,400	33,400	-
54650-0	PROPERTY INSURANCE	624,472	601,702	664,872	705,408	40,536
54655-0	LIABILITY INSURANCE	708,082	774,771	821,578	893,325	71,747
54665-0	RETIREMENT	10,172,990	10,985,459	11,275,001	11,548,158	273,157
54675-0	SOCIAL SECURITY	18,459,348	18,634,214	19,928,248	20,516,014	587,766
54680-0	UNEMPLOYMENT COMPENSATION	76,428	120,197	41,752	160,000	118,248

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EXPENDITURES BY ACCOUNT						
ACCOUNT	ACCOUNT DESCRIPTION	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY19/FY20 VARIANCE
54685-0	WORKER'S COMPENSATION	2,041,341	2,143,651	2,109,233	2,166,528	57,295
54690-0	HEALTH INSURANCE	70,409,176	74,692,423	84,783,649	87,430,458	2,646,809
54695-0	DENTAL INSURANCE	3,781,126	3,864,989	3,808,757	3,896,042	87,285
54700-0	LIFE INSURANCE	472,161	568,638	561,949	613,128	51,179
54705-0	OTHER POST EMPLOYMENT BENEFITS COST	1,464,846	1,436,387	1,360,618	1,250,000	(110,618)
54710-0	EMPLOYEE RECOGNITION	295	207	309	24,149	23,840
54720-0	MILEAGE, PARKING, TOLLS	370,727	371,887	356,404	405,735	49,331
54722-0	TRAVEL, CONSULTANTS	1,341	3,014	2,300	1,200	(1,100)
54730-0	PROFESSIONAL DUES	72,392	75,192	75,652	94,350	18,698
54735-0	REFRESHMENTS	-	44,396	47,050	57,720	10,670
54740-0	COLLEGE CREDIT REIMBURSEMENT	902,380	978,275	1,081,569	1,130,123	48,554
54745-0	RECRUITMENT	38,426	38,906	21,666	41,727	20,061
54750-0	INSTITUTES, CONFERENCES, MTGS.	208,025	199,792	77,796	226,491	148,695
54751-0	INST.,CONF.,MEET.,-ELEM.ED	-	-	-	2,700	2,700
54752-0	INST., CONF., MEET.,-HIGH SCHOOLS	532	-	-	3,332	3,332
54753-0	INST., CONF., MEET.,-MIDDLE SCHOOLS	-	-	-	2,569	2,569
54760-0	FINES & VIOLATIONS	75	200	450	500	50
54765-0	COMMUNICATIONS	535,960	450,606	470,365	480,170	9,805
54766-0	INTERNET ACCESS FEES	170,203	154,200	154,200	104,400	(49,800)
54767-0	WAN	400,164	-	-	-	-
54770-0	UTILITIES-ELECTRICITY	7,787,727	6,615,840	7,173,262	6,897,271	(275,991)
54775-0	UTILITIES-GAS	1,529,106	1,859,450	1,917,488	1,859,541	(57,947)
54780-0	UTILITIES-OIL	419,124	584,537	556,548	566,565	10,017
54785-0	SEWAGE	354,789	354,264	360,583	355,000	(5,583)
54786-0	SEWAGE - FRONT FOOT	26,324	25,064	25,064	26,190	1,126
54790-0	WATER	328,841	329,952	362,925	331,927	(30,998)
54791-0	WATER - FRONT FOOT	29,330	28,070	28,700	27,000	(1,700)
54795-0	ENERGY LOAN PAYMENT	1,947,302	1,765,199	1,105,571	1,105,572	1
54900-0	DEBT SERVICE - PRINCIPAL	525,043	542,212	559,942	578,253	18,311
54901-0	DEBT SERVICE - INTEREST	298,779	281,610	263,880	245,570	(18,310)
	TOTAL OTHER EXPENSES	124,231,793	128,593,638	140,038,865	143,787,016	3,748,151
55170-0	OTHER EQUIPMENT	872,004	663,106	202,026	441,104	239,078
55266-0	LAUNDRY	3,710	2,314	1,801	1,215	(586)
55270-0	SAFETY AND SECURITY	174,684	25,664	18,108	20,646	2,538
55271-0	SECURITY SYSTEMS	151,829	137,147	18,688	116,593	97,905
55272-0	P. A. SYSTEMS	4,021	-	-	2,310	2,310
55312-0	POWER TOOLS	236	-	-	500	500
55318-0	SHADES, CURTAINS	4,021	1,761	2,112	4,251	2,139
55330-0	AIR CONDITIONING	491	2,295	621	4,921	4,300
55331-0	BOILER/PRESSURE VESSELS	-	1,335	245	5,716	5,471
55335-0	ELECTRICAL	1,673	4,450	977	4,723	3,746
55339-0	NATATORIUMS	1,637	1,351	2,521	4,723	2,202
55340-0	PLUMBING	11,385	1,059	-	4,921	4,921
55455-0	INSTRUCTIONAL EQUIPMENT	3,030,626	1,260,315	990,252	686,676	(303,576)
55460-0	SOFTWARE	20,526	18,167	18,574	76,557	57,983
55480-0	INTERSCHOLASTIC ATHLETICS	29,856	27,120	3,350	29,564	26,214

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EXPENDITURES BY ACCOUNT						
ACCOUNT	ACCOUNT DESCRIPTION	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY19/FY20 VARIANCE
55481-0	MUSIC	(1,562)	14,878	2,717	14,207	11,490
55483-0	PLAYGROUND	35,931	26,239	17,336	27,620	10,284
55495-0	AV EQUIPMENT	114,718	87,008	58,359	107,000	48,641
55545-0	HARDWARE	18,328	22,637	12,057	19,377	7,320
55565-0	FLOORS	4,515	8,540	3,125	7,409	4,284
55765-0	COMMUNICATIONS	1,756	6,680	5,224	5,155	(69)
55805-0	COMPUTERS/BUSINESS EQUIPMENT	109,579	186,786	263,198	233,972	(29,226)
55810-0	OFFICE FURNITURE/EQUIPMENT	24,251	26,700	25,131	102,103	76,972
55820-0	VEHICLES	256,567	17,468	9,048	9,048	-
55830-0	GROUNDS EQUIPMENT	245,950	88,542	44,408	58,318	13,910
55850-0	ASSISTIVE TECHNOLOGY	18,787	14,618	63,360	63,323	(37)
55855-0	DHH EQUIPMENT	22,322	25,221	22,037	18,143	(3,894)
	TOTAL EQUIPMENT	5,157,839	2,671,402	1,785,275	2,070,095	284,820
89000-0	INDIRECT COST RECOVERY	(498,556)	(613,844)	(700,565)	(570,000)	130,565
89500-0	FIELDTRIP COST RECOVERY	(283,080)	(237,491)	(196,205)	(265,000)	(68,795)
	TOTAL INDIRECT COST RECOVERY	(781,636)	(851,335)	(896,770)	(835,000)	61,770
	GRAND TOTAL	433,154,622	442,862,593	460,237,074	478,208,661	17,971,587

Positions

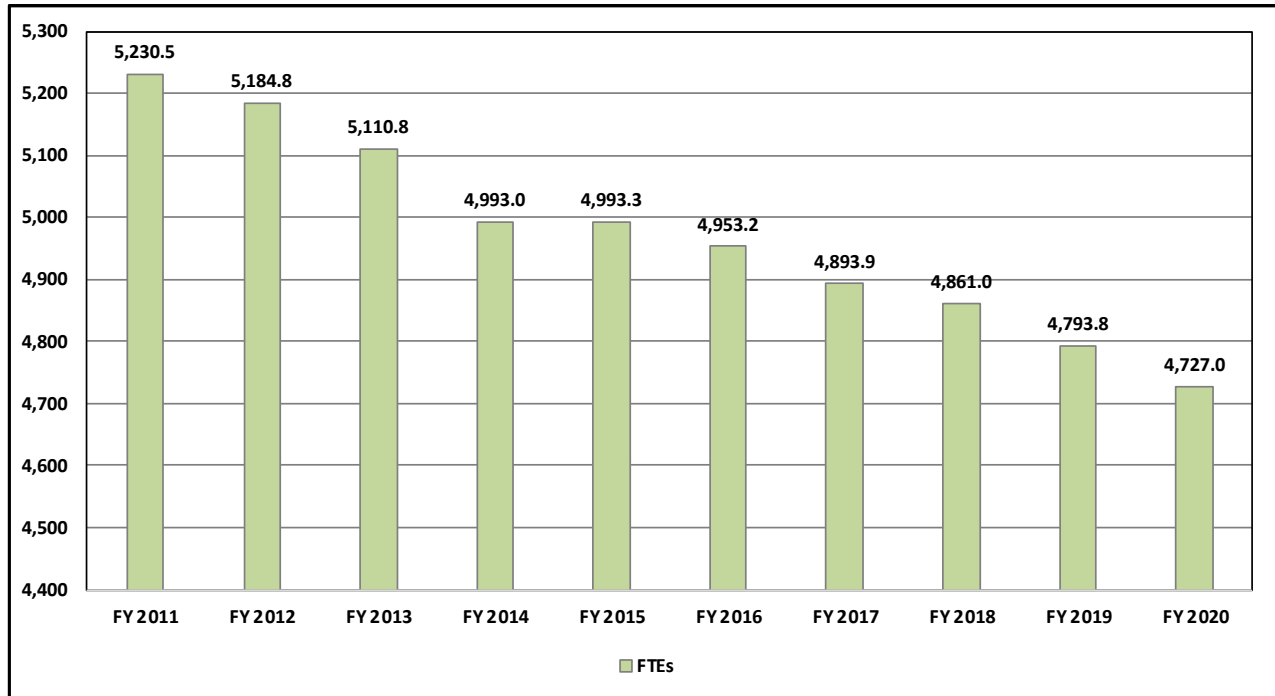
The Harford County Public School System is the second largest employer in Harford County with 4,990.5 full time equivalent positions and numerous substitute and temporary positions. Compensation for salary and wages comprises the largest portion of the current expense fund. Employee compensation continues to be a top priority for fiscal 2020. However, in order to eliminate a structural deficit created by the use of one-time funding for ongoing expenses such as healthcare and wage increases, the FY20 unrestricted budget includes a net position reduction of 109.3 FTEs, 72.8 of which are teaching positions.

Position Summary				
	FY 2018	FY 2019	FY 2020	Variance
<i>Unrestricted Positions</i>				
Administrative/Supervisory	268.5	268.0	241.0	(27.0)
Clerical	239.0	238.0	237.0	(1.0)
Paraprofessionals	522.4	512.4	512.4	0.0
Teacher/Counselor/Psych	2,775.3	2,761.7	2,688.9	(72.8)
Technical/Other	809.4	777.9	769.4	(8.5)
Total Unrestricted	4,614.6	4,558.0	4,448.7	(109.3)
<i>Restricted Positions</i>				
Teacher/Counselor/Psych	186.4	184.9	195.4	10.5
Technical/Other	60.0	50.9	82.9	32.0
Total Restricted	246.4	235.8	278.3	42.5
Total Food Service	263.5	263.5	263.5	0.0
Grand Total	5,124.5	5,057.3	4,990.5	(66.8)

The following table identifies total positions by state category:

Summary By State Category				
State Category	FY18 FTE	FY19 FTE	FY20 FTE	19 - 20 Change
Administrative Services	116.7	116.2	111.2	(5.0)
Mid-Level Administration	341.0	334.0	311.0	(23.0)
Instructional Salaries	2,542.4	2,507.9	2,427.6	(80.3)
Special Education	867.7	853.6	862.1	8.5
Student Personnel Services	20.5	20.5	25.0	4.5
Health Services	70.4	70.4	70.4	0.0
Student Transportation	188.4	188.4	186.4	(2.0)
Operation of Plant	340.4	337.9	339.9	2.0
Maintenance of Plant	125.5	127.5	113.5	(14.0)
Community Services	1.6	1.6	1.6	0.0
Unrestricted Program	4,614.6	4,558.0	4,448.7	(109.3)
Restricted Programs	246.4	235.8	278.3	42.5
CURRENT EXPENSE FUND	4,861.0	4,793.8	4,727.0	(66.8)

Historical Position Trends in Unrestricted Funds



As the chart above indicates, the number of full-time equivalents (FTEs) in the Current Expense Fund (unrestricted and grant funded positions) peaked in fiscal 2011 and has decreased through fiscal 2020. The net change in positions from peak employment in fiscal 2011 to fiscal 2020 is a decrease of 503.5 positions.

The following chart summarizes full-time equivalent positions in the Current Expense Fund:

