

# FY 2008 EXPENDITURES

The Board's FY 2008 Unrestricted Funds Operating Budget is \$405,793,753. This represents an overall increase of \$30,965,845 or 8.3% more than the \$374,827,908 in the FY 2007 Unrestricted Fund Operating Budget. The Unrestricted Fund Operating Budget excludes the Restricted Fund, the Food Service Fund, Pension Fund, Debt Service Fund and the Capital Budget.

The Restricted Funds are projected at \$23,511,125 for FY 2008. The sources of these funds are primarily the state and federal government, which require the money be spent on specific programs. Hence, the term "restricted" is used to classify these funds.

However, as a result of the Maryland Bridge to Excellence Act, and as was discussed in the previous revenue section, it would be useful to regard the change in Restricted and Unrestricted Funds within the Operating Budget as one – the Current Expense Fund. In this case, the overall budget is increasing \$31,092,023 or 7.8% for a total of \$429,304,878.

The Pension Fund is \$23,870,733 which represents the State of Maryland contribution to teacher pensions. The Food Service Fund is \$13,881,026 for FY 2008. The Food Service Fund is a self-supporting special revenue fund. Debt Service funds are managed by the Harford County Government. The Capital Projects Fund of \$87,725,980 includes all sources of revenue, primarily state and local government funding. The Capital Budget Summary and individual projects are contained in a separate section near the end of this budget book.

Among Maryland's 24 School Districts  
Harford County is ranked

*Lowest in per pupil cost*

*Most efficient cost/benefit measure*

*Yet, top third in student achievement*

Source: Md. State Department of Education, FY 2005 Data

## Budget Strategies

*Raise Staff Compensation to market levels in Maryland*

*Improve Student/Teacher resource levels*

*Enhance systems and professional learning community  
technology and leadership infrastructure*

The following Table 1 reflects expenditures by program for the Unrestricted Fund and totals for the Restricted Fund, Food Service Fund, Pension Fund, Debt Service Fund, and Capital Program. The Pension Fund reflects Maryland State Aid. HCPS pension cost is included in the Unrestricted, Restricted, and Food Service Funds.

# FY 2008 EXPENDITURES

*Table 1 Expenditures – All Funds*

<b>Harford County Public Schools Expenditures - All Funds</b>						
Program Budget	FY06 Actual	FY07 Actual	FY07 Budget	FY08 Base	FY08 Change	FY08 Budget
<b>BOARD OF EDUCATION</b>	378,240	428,498	422,678	426,949	48,250	475,199
Board of Education Services	132,732	157,857	140,904	140,904	10,430	151,334
Legal Services	158,393	177,147	183,224	183,224	21,568	204,792
Internal Audit Services	87,115	93,494	98,550	102,821	16,252	119,073
<b>EXECUTIVE ADMINISTRATION</b>	1,541,103	1,581,082	1,591,602	1,591,602	269,370	1,860,972
Executive Administration Office	1,118,112	1,085,418	1,088,520	1,088,520	238,331	1,326,851
Public Information and Communications	422,991	495,664	503,082	503,082	31,039	534,121
<b>EDUCATION SERVICES</b>	154,347,537	170,387,580	170,094,395	169,991,634	9,161,557	179,153,191
Office of Education Services	3,757,614	3,724,301	3,807,524	3,488,084	388,591	3,876,675
<i>REGULAR PROGRAM:</i>	134,683,739	148,523,348	147,755,044	147,850,723	7,281,704	155,132,427
Office of the Principal	15,977,795	17,456,430	17,679,905	17,758,855	1,192,483	18,951,338
Textbooks & Supplies - Regular Program	6,266,850	6,914,015	6,617,376	6,505,076	(518,080)	5,986,996
Instructional - Regular	112,439,094	124,152,903	123,457,763	123,586,792	6,607,301	130,194,093
<i>CAREER &amp; TECHNOLOGY:</i>	7,127,947	7,626,123	7,615,490	7,615,490	414,873	8,030,363
Office of the Principal - C & T	401,078	418,263	421,893	421,893	21,436	443,329
Textbooks & Supplies - C & T	344,671	374,060	401,489	400,489	73,634	474,123
Instructional - C & T	6,382,198	6,833,800	6,792,108	6,793,108	319,803	7,112,911
<i>SPECIAL PROGRAMS:</i>	8,778,237	10,513,808	10,916,337	11,037,337	1,076,389	12,113,726
Alternative Education	1,373,522	1,688,094	1,681,338	1,681,338	111,379	1,792,717
Science & Math Academy	470,382	573,282	575,661	696,661	32,179	728,840
International Baccalaureate Program	110	95,764	131,682	131,682	10,646	142,328
Summer School	397,903	381,208	391,825	391,825	1,741	393,566
Gifted and Talented	1,508,438	1,480,124	1,582,419	1,582,419	81,587	1,664,006
Textbooks & Supplies - Special Program	20,750	254,097	268,671	268,671	4,000	272,671
Instructional - Special	5,007,132	6,041,239	6,284,741	6,284,741	834,857	7,119,598
<b>SPECIAL EDUCATION</b>	27,383,149	31,414,943	31,317,619	30,590,398	5,076,332	35,666,730
Special Education Administrative Services	541,706	611,573	591,372	591,372	63,417	654,789
Special Education Curriculum & Staff Dev.	124,442	52,258	133,437	133,437	474	133,911
Special Education - John Archer School	2,062,410	2,310,489	2,337,455	2,338,791	191,604	2,530,395
Special Education - Home School	13,969,905	15,876,887	15,858,104	15,955,547	2,707,293	18,662,840
Special Education - Cluster Services	1,861,280	2,377,340	2,421,345	2,401,345	378,658	2,780,003
Special Education - Related Services	4,500,863	5,742,030	5,605,941	5,599,941	704,851	6,304,792
Special Education - Non-Public School	4,322,543	4,444,366	4,369,965	3,569,965	1,030,035	4,600,000
<b>EXTRA-CURRICULAR ACTIVITIES</b>	2,743,629	3,244,805	3,604,031	3,604,031	(113,935)	3,490,096
Student Activities	635,444	974,560	1,114,802	1,114,802	(302,607)	812,195
Interscholastics Athletics	2,108,185	2,270,245	2,489,229	2,489,229	188,672	2,677,901
<b>SAFETY AND SECURITY</b>	1,317,015	1,342,019	1,135,489	1,052,851	79,438	1,132,289
<b>GUIDANCE SERVICES</b>	6,272,374	6,784,693	6,907,737	6,904,137	638,912	7,543,049
<b>PSYCHOLOGICAL SERVICES</b>	1,915,924	2,088,156	2,164,991	2,164,991	158,686	2,323,677
<b>PUPIL SERVICES</b>	1,496,742	1,596,893	1,660,459	1,662,759	89,474	1,752,233
<b>HEALTH SERVICES</b>	2,568,789	3,018,094	3,033,181	3,058,268	316,644	3,374,912

Table 1 is continued on the next page:

# FY 2008 EXPENDITURES

Table 1 Expenditures for all funds is continued:

<b>Harford County Public Schools Expenditures - All Funds</b>						
Program Budget	FY06 Actual	FY07 Actual	FY07 Budget	FY08 Base	FY08 Change	FY08 Budget
<b>CURRICULUM AND INSTRUCTION</b>	10,279,268	12,424,740	12,991,397	12,929,397	523,749	13,453,146
Curriculum Dev. and Implementation	2,684,314	3,129,374	3,207,343	3,202,343	281,539	3,483,882
Staff Development	344,897	632,255	1,007,598	950,598	76,754	1,027,352
Office of Accountability	802,963	895,984	998,460	998,460	141,869	1,140,329
Office of Equity and Diversity	371,570	394,408	408,320	408,320	35,511	443,831
School Library Media Program	6,075,524	7,372,719	7,369,676	7,369,676	(11,924)	7,357,752
<b>OPERATIONS AND MAINTENANCE</b>	50,420,572	54,512,776	56,659,207	56,636,164	4,645,586	61,281,750
Transportation	20,570,231	22,461,864	23,032,538	23,036,838	3,129,648	26,166,486
Facilities Management	16,890,845	18,320,124	18,811,377	18,744,034	1,562,736	20,306,770
Utility Resource Management	11,160,365	12,568,291	13,578,697	13,618,697	98,820	13,717,517
Planning and Construction	1,799,131	1,162,497	1,236,595	1,236,595	(145,618)	1,090,977
<b>BUSINESS SERVICES</b>	21,572,725	24,056,835	24,291,434	24,665,109	2,439,752	27,104,861
Fiscal Services	20,725,035	23,139,887	23,355,098	23,728,773	2,374,101	26,102,874
Purchasing	847,690	916,948	936,336	936,336	65,651	1,001,987
<b>HUMAN RESOURCES</b>	45,896,674	50,682,007	51,604,621	52,131,991	5,274,002	57,405,993
<b>OFFICE OF TECHNOLOGY &amp; INFO.</b>	7,152,003	6,981,950	7,164,566	7,164,566	1,900,672	9,065,238
<b>CHARTER SCHOOLS</b>	0	182,434	184,501	253,061	457,356	710,417
<b>TOTAL UNRESTRICTED FUND</b>	<b>\$ 335,285,744</b>	<b>\$ 370,727,505</b>	<b>\$ 374,827,908</b>	<b>\$ 374,827,908</b>	<b>\$ 30,965,845</b>	<b>\$ 405,793,753</b>
<b>RESTRICTED PROGRAMS</b>	23,534,721	25,418,136	23,384,947	23,384,947	126,178	23,511,125
<b>TOTAL CURRENT EXPENSE FUND</b>	<b>\$ 358,820,465</b>	<b>\$ 396,145,641</b>	<b>\$ 398,212,855</b>	<b>\$ 398,212,855</b>	<b>\$ 31,092,023</b>	<b>\$ 429,304,878</b>
<b>FOOD SERVICE</b>	12,248,612	13,547,123	13,043,975	13,043,975	837,051	13,881,026
<b>PENSION*</b>	16,388,211	17,752,000	17,752,000	17,752,000	6,118,733	23,870,733
<b>DEBT SERVICE**</b>	6,911,078	7,891,079	12,513,271	12,513,271	5,373,217	17,886,488
<b>CAPITAL</b>	65,213,286	48,069,687	64,427,209	64,427,209	23,298,771	87,725,980
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 459,581,652</b>	<b>\$ 483,405,530</b>	<b>\$ 505,949,310</b>	<b>\$ 505,949,310</b>	<b>\$ 66,719,795</b>	<b>\$ 572,669,105</b>

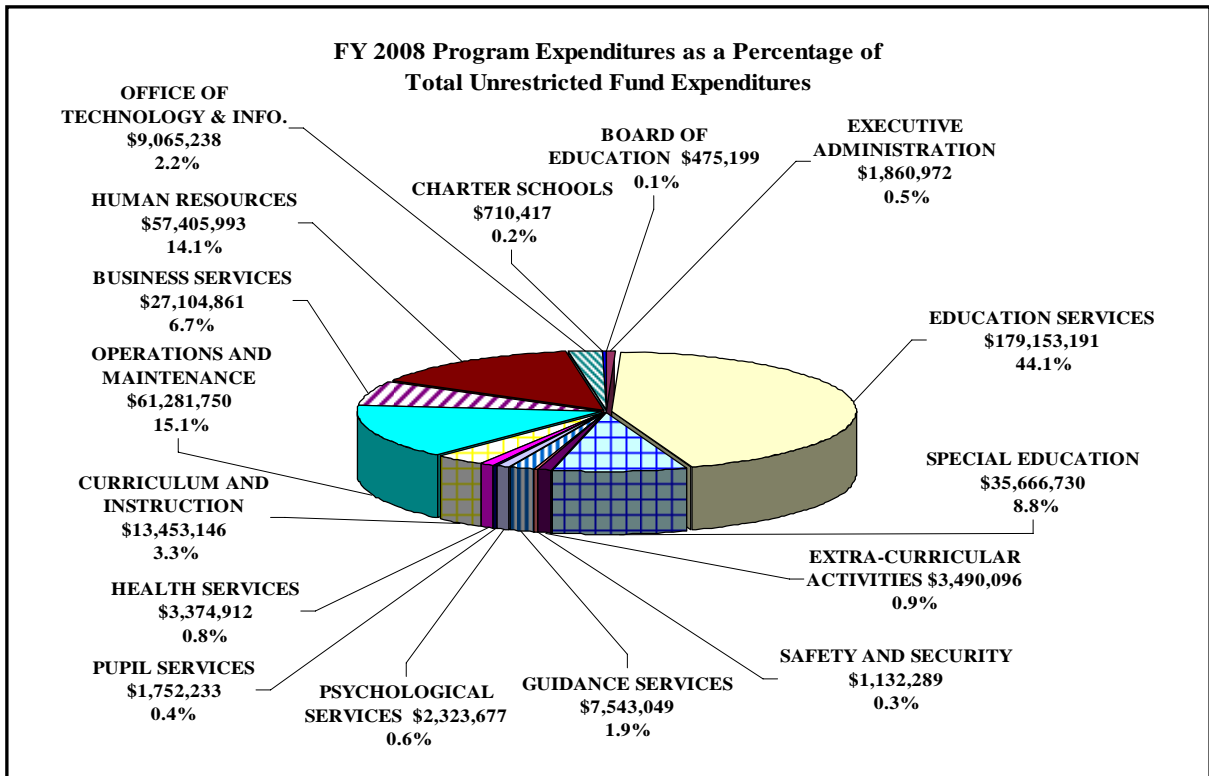
\*Pension Fund reflects Maryland State Aid. HCPS pension cost is included in Unrestricted, Restricted and Food Service Funds.

\*\*This fund represents Harford County Government debt service. The school system has lease purchase transactions totaling \$1,516,441 which are included in the Unrestricted Fund.

The following chart reflects program expenditures as a percentage of the total Unrestricted Fund Budget for Fiscal Year 2008.

# FY 2008 EXPENDITURES

Chart 1



The following tables reflect Unrestricted Fund Expenditures by State Category and by Object Class.

Table 2

## Harford County Public Schools Unrestricted Expenditures By State Category

SUMMARY BY CATEGORY	Actual FY 2005	Actual FY 2006	Actual FY 2007	Budget FY 2007	Base Budget FY2008	Budget FY 2008	Change Amount	Change Percent
Administrative Services	\$6,913,925	\$8,511,201	\$9,791,740	\$10,062,134	\$10,137,666	\$11,476,652	\$1,338,986	0.4%
Mid-Level Administration	\$18,731,564	\$21,329,264	\$23,604,015	\$23,890,797	\$23,961,618	\$25,693,696	\$1,732,078	0.5%
Instructional Salaries	\$127,217,911	\$143,325,087	\$158,370,918	\$158,649,403	\$158,830,758	\$168,686,785	\$9,856,027	2.6%
Textbooks & Classroom Supplies	\$5,991,095	\$8,734,921	\$10,186,615	\$10,264,350	\$10,196,026	\$9,314,615	(\$881,411)	-0.2%
Other Instructional Costs	\$2,472,636	\$2,613,385	\$2,358,584	\$2,369,527	\$2,449,341	\$2,626,090	\$176,749	0.0%
Special Education	\$23,903,742	\$27,764,598	\$31,821,434	\$31,826,657	\$30,676,462	\$35,798,756	\$5,122,294	1.4%
Student Personnel Services	\$1,189,112	\$1,380,318	\$1,522,541	\$1,543,666	\$1,547,010	\$1,638,368	\$91,358	0.0%
Health Services	\$2,264,698	\$2,568,789	\$3,018,759	\$3,033,499	\$3,060,507	\$3,380,982	\$320,475	0.1%
Student Transportation	\$18,635,494	\$20,636,608	\$22,622,081	\$23,126,649	\$23,143,716	\$26,313,602	\$3,169,886	0.8%
Operation of Plant	\$20,868,670	\$23,779,649	\$26,054,591	\$26,935,329	\$26,887,285	\$28,459,175	\$1,571,890	0.4%
Maintenance of Plant	\$8,717,742	\$9,325,422	\$9,894,531	\$10,591,899	\$10,558,314	\$11,896,537	\$1,338,223	0.4%
Fixed Charges	\$56,559,849	\$63,733,421	\$70,495,318	\$71,494,900	\$72,326,070	\$79,644,701	\$7,318,631	2.0%
Community Services	\$377,078	\$397,583	\$455,147	\$507,448	\$507,793	\$518,356	\$10,563	0.0%
Capital Outlay	\$174,079	\$1,185,498	\$531,231	\$531,650	\$545,342	\$345,438	(\$199,904)	-0.1%
<b>Total</b>	<b>\$294,017,595</b>	<b>\$335,285,744</b>	<b>\$370,727,505</b>	<b>\$374,827,908</b>	<b>\$374,827,908</b>	<b>\$405,793,753</b>	<b>\$30,965,845</b>	<b>8.3%</b>

# FY 2008 EXPENDITURES

Table 3

## Unrestricted Expenditures By Object Class

SUMMARY BY CATEGORY	Actual	Actual	Actual	Budget	Base Budget	Budget	Change	
	FY 2005	FY 2006	FY 2007	FY 2007	FY2008	FY 2008	Amount	Percent
Salary and Wages	\$189,742,033	\$214,785,897	\$239,885,856	\$241,921,027	\$241,849,771	\$260,064,861	\$18,215,090	4.9%
Contacted Services	\$24,007,729	\$26,391,689	\$28,517,224	\$28,793,045	\$27,956,986	\$32,814,313	\$4,857,327	1.3%
Supplies and Materials	\$10,091,967	\$12,651,857	\$14,252,128	\$14,300,402	\$14,237,829	\$13,937,445	(\$300,384)	-0.1%
Other Charges	\$67,905,307	\$76,591,364	\$84,794,211	\$86,810,805	\$87,809,824	\$95,884,714	\$8,074,890	2.2%
Equipment	\$2,530,662	\$5,127,207	\$3,599,229	\$3,272,978	\$3,233,498	\$3,352,420	\$118,922	0.0%
Transfers	(\$260,103)	(\$262,270)	(\$321,143)	(\$270,349)	(\$260,000)	(\$260,000)	\$0	0.0%
<b>Total</b>	<b>\$294,017,595</b>	<b>\$335,285,744</b>	<b>\$370,727,505</b>	<b>\$374,827,908</b>	<b>\$374,827,908</b>	<b>\$405,793,753</b>	<b>\$30,965,845</b>	<b>8.3%</b>

The following tables reflect Current Expense Fund (Unrestricted Fund and Restricted Fund) Expenditures by State Category and by Object Class.

Table 4

## Harford County Public Schools Current Expense Fund By State Category

SUMMARY BY CATEGORY	Unrestricted Budget		Restricted Budget		Total Current Expense	
	FY 2008		FY 2008		FY 2008	
	Amount	Percent	Amount	Percent	Amount	Percent
Administrative Services	\$ 11,476,652	2.8%	\$ 275,320	1.2%	\$ 11,751,972	2.7%
Mid-Level Administration	25,693,696	6.3%	506,642	2.2%	26,200,338	6.1%
Instructional Salaries	168,686,785	41.6%	3,808,279	16.2%	172,495,064	40.2%
Textbooks & Classroom Supplies	9,314,615	2.3%	483,706	2.1%	9,798,321	2.3%
Other Instructional Costs	2,626,090	0.6%	1,886,577	8.0%	4,512,667	1.1%
Special Education	35,798,756	8.8%	12,591,316	53.6%	48,390,072	11.3%
Student Personnel Services	1,638,368	0.4%	0	0.0%	1,638,368	0.4%
Health Services	3,380,982	0.8%	0	0.0%	3,380,982	0.8%
Student Transportation	26,313,602	6.5%	0	0.0%	26,313,602	6.1%
Operation of Plant	28,459,175	7.0%	0	0.0%	28,459,175	6.6%
Maintenance of Plant	11,896,537	2.9%	0	0.0%	11,896,537	2.8%
Fixed Charges	79,644,701	19.6%	3,534,241	15.0%	83,178,942	19.4%
Community Services	518,356	0.1%	0	0.0%	518,356	0.1%
Capital Outlay	345,438	0.1%	425,044	1.8%	770,482	0.2%
<b>TOTAL</b>	<b>\$405,793,753</b>	<b>100.0%</b>	<b>\$ 23,511,125</b>	<b>100.0%</b>	<b>\$ 429,304,878</b>	<b>100.0%</b>

Table 5

## Expenditures By Object Class

SUMMARY BY OBJECT	Unrestricted Budget		Restricted Budget		Total Current Expense	
	FY 2008		FY 2008		FY 2008	
	Amount	Percent	Amount	Percent	Amount	Percent
Salary and Wages	\$ 260,064,861	64.1%	\$ 11,149,426	47.4%	\$ 271,214,287	63.2%
Contacted Services	32,814,313	8.1%	6,582,535	28.0%	39,396,848	9.2%
Supplies and Materials	13,937,445	3.4%	759,038	3.2%	14,696,483	3.4%
Other Charges	95,884,714	23.6%	3,984,183	16.9%	99,868,897	23.3%
Equipment	3,352,420	0.8%	775,943	3.3%	4,128,363	1.0%
Transfers	(260,000)	-0.1%	260,000	1.1%	0	0.0%
<b>TOTAL</b>	<b>\$ 405,793,753</b>	<b>100.0%</b>	<b>\$ 23,511,125</b>	<b>100.0%</b>	<b>\$ 429,304,878</b>	<b>100.0%</b>

# FY 2008 EXPENDITURES

This section is intended to provide a brief overview of the changes contained in the expenditure allocations of the FY 2008 Operating Budget. A table is included at the end of this section reflecting requested changes by Wages and Benefits, Cost of Doing Business including reversal of one time items and Charter School funding, on going expenses for the opening of the Patterson Mill Middle/High School, Special Education complex mandates and the increasing needs of the student population including non-public placement and Intervention Programs for School Improvement. All expenditures are detailed by board goal(s).

In following the logic of distinguishing changes by how they were requested in the budget, each program outlines the changes by the same categories:

- Wages and Benefits
- Cost of Doing Business ( Reversal of One Time Items, and Charter School expenses)
- On going expenses for the opening of the Patterson Mill Middle/High School
- Special Education legal mandates and increased student needs
- Intervention Programs for School Improvement
- Priority List items for educational enhancement (Not funded)

## **Budget Development Process**

During the FY 2008 budget development cycle, budget managers were asked to examine their accounts in terms of:

**Base Budget Adjustments** – This action enables the budget manager to move FY 2007 budget expenditures among accounts to better meet the goals and objectives within their program for FY 2008 without increasing the bottom line. These adjustments are reflected throughout the document in the column entitled “FY 2008 Base Budget”.

**Inflation and Non-Discretionary Cost Increase** - Building the budget requires making assumptions about cost growth in areas of spending that are not directly tied to funding decisions regarding educational policies, collective bargaining commitments, or enrollment. These include transportation, facilities management, employee benefits, and contracted educational services. Each one of these areas has been examined and adjusted to reflect the variables that drive fixed costs. The factors considered include:

- Current year forecasted spending
- Inflation/cost of living
- Impact of increases in wage base on employee benefit costs
- Anticipated increases in the rate structure for medical insurance premiums
- Historical spending and growth rates for operations, transportation, and contracted services
- Impact of the addition of new staff on employee benefit costs
- Utility cost increases
- Initial opening costs for Patterson Mill Middle/High School

# FY 2008 EXPENDITURES

The following table summarizes the increases in the FY 2008 Unrestricted Fund Budget.

*Table 6*

<b>Summary Board of Education's Proposed FY2008 Unrestricted Operating Budget</b>			
FTE			
<b>4,681.7</b>	<b>FY2007 Revised Budget</b>	<b>\$ 374,827,908</b>	<b>%Change</b>
2.5	Base Budget	\$ -	0.0%
	Reversal of FY07 One Time Items	(2,564,994)	-0.7%
	Wage Adjustments	12,792,605	3.4%
	Health, Dental, Life	3,422,765	0.9%
58.9	Patterson Mill MS/HS	5,581,519	1.5%
	Charter School	457,356	0.1%
46.6	Special Education	4,383,369	1.2%
13.0	Cost of Doing Business	6,293,137	1.7%
0.5	Intervention Programs	600,088	0.2%
	Priority List	-	0.0%
<b>121.5</b>	<b>Increase in FY08 Funding</b>	<b>\$ 30,965,845</b>	<b>8.3%</b>
<b>4,803.2</b>	<b>FY08 Approved Funding</b>	<b>\$405,793,753</b>	

**Reversal of One Time Items** - These expenditures from the FY 2007 Budget are purchases of a one time nature and do not need to be included in the base budget. The items have been reversed in the “Summary of Fiscal Year 2008 Unrestricted Operating Budget Changes” included within this section of the budget. These one time purchases from the FY 2007 budget total \$2,564,994.

**Wages and Benefits** – This item represents an increase in employee salaries of \$11.8 million, including cost of living increase and a step increase, if applicable. A compensation study was completed in FY 2006 to bring the school system salaries more in line with average salaries paid in school systems in Maryland. The Study was completed by Dr. Paula Singer and recommended a market rate adjustment. The final groups of employees are slated for the compensation adjustment in this budget for a total of \$70,194.

Benefit changes include increases in health and dental benefits for existing employees of \$3.6 million. An increase in health and dental premiums of 4.6%, along with a projected increase in participation levels, require the additional allocation. Given the current participation in the program, the average participant cost to HCPS will be in excess of \$8,651 for health premiums and \$522 for dental premiums. The projected Fiscal Year 2008 enrollment for health coverage is 6,744 participants and 6,248 participants for dental coverage.

Naturally, not every employee participates in the benefit programs. Moreover, approximately one-quarter of the participants are retirees. Compensation is viewed as critical to

# FY 2008 EXPENDITURES

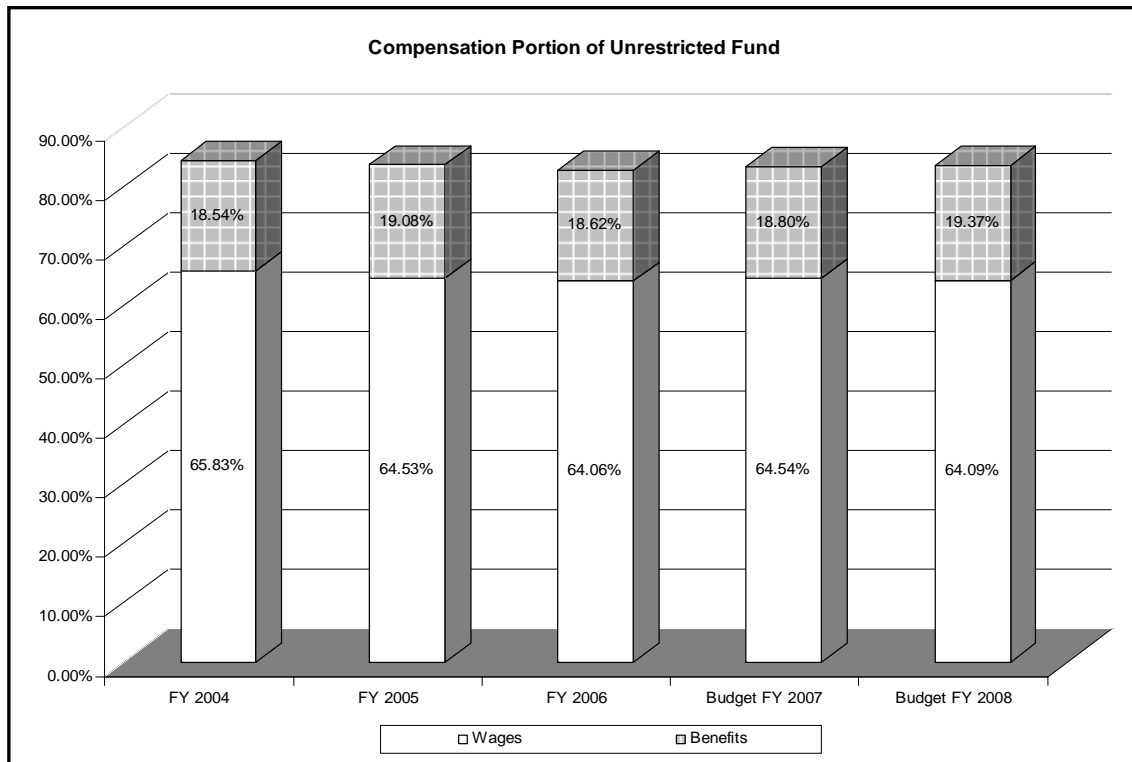
every Board goal since it supports the ability to attract and retain a highly qualified staff that can help fulfill other goals. Wage adjustments are contained in every applicable program that has personnel eligible for this change. The health and dental benefit changes are located within the Human Resources program of this budget.

## Schools are Labor Intensive

Compensation related expenditures represent \$338,685,168 or 83.46 percent of the total FY 2008 Budget (Chart 1), a typical pattern for a human capital-intensive enterprise such as a school system. These expenditures include all salary and wages, health and dental benefits, life insurance, retirement costs, social security, workers' compensation, and tuition reimbursement. Clearly, the operation of the public school system is an investment in human capital assets. In addition and not reflected in the above numbers is a contribution in the State Budget for retirement costs for certificated positions. The State of Maryland is projected to contribute \$23,870,733 on behalf of Harford County Public Schools employees. If the pension contribution from the State is added into the totals than the compensation related expenditures would total 84.38% or \$362,555,901.

The following chart reflects the total percentage of wages and benefits of the Unrestricted Fund over a five year period.

Chart 2



See note on next page for explanation of chart.



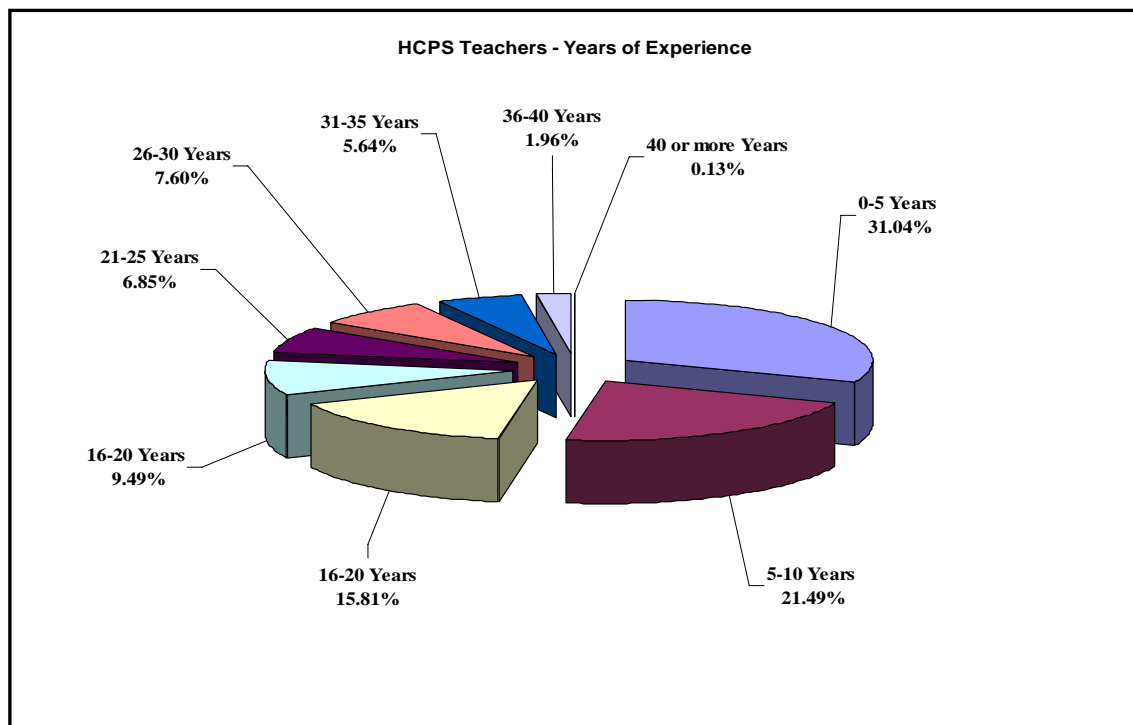
# FY 2008 EXPENDITURES

*Note for Chart 2:* Wages represent the bottom section of each bar for each year and Benefits represents the top portion of the bar for each year. As an example, in the FY 2008 Budget, wages represent 64.09% of the total Unrestricted Fund expenditures and fringe benefits represent 19.37%.

## Experience Levels and Turnover Issues among Faculty

As the budget adjustments are reviewed and priorities are set, the experience level and turnover of teachers should be noted. Many items included in this budget document pertain to addressing the needs for teacher and instructional development, particularly for teachers who have been on the job for 5 years or less (Chart 2). Measures to recruit and retain teachers that will help increase student achievement are also included. The tenure of teachers and the continuing ability to recruit good teachers in a very competitive market make it necessary to address several issues within the budget in order to maintain a high quality workforce.

Chart 3<sup>1</sup>



## New Position Requests

New positions approved under Cost of Doing Business are 13.0 FTE instructional/instructional support positions. 58.9 FTE positions are included for the opening of the new Patterson Mill Mill/High School, 44.4 FTEs are instructional positions and 14.5 FTEs are general support positions. 46.6 FTEs are for Special Education with 34.6 FTEs instruction/instructional support and 12.0 FTEs for support positions. There is a .5 FTE position for the Intervention programs. All positions on the Priority List were eliminated due to lack of funding from the County Government.

<sup>1</sup> Data derived from HCPS Human Resources as of December 2006.

# FY 2008 EXPENDITURES

The following Table 7 identifies all new position requests for school based and support areas for the Unrestricted Fund.

*Table 7*

<b>Harford County Public Schools Position Changes FY2008</b>		Base Budget	Cost of Doing Business	Patterson Mill	Special Education	Intervention
Position	FTE					
<b>Teachers:</b>						
Charter School	(1.5)	(1.5)				
Guidance Counselor - Secondary	4.0			4.0		
Interpreter	1.0				1.0	
Media Specialist	1.9			1.9		
Reading Specialist	1.0		1.0			
Teacher	13.0	(1.0)	4.0	10.0		
Teacher - Former Title II, Class Size Reduction	2.0		2.0			
Teacher - Special Area Elementary	4.0		4.0			
Teacher - Special Education	23.3			8.0	15.3	
Teacher- ESOL	1.0		1.0			
Teacher Mentor	1.0			1.0		
<b>Sub-Total Teachers</b>	<b>50.7</b>	<b>(2.5)</b>	<b>12.0</b>	<b>24.9</b>	<b>16.3</b>	<b>0.0</b>
10 Month Assistant Principal	2.0			2.0		
10 Month Clerical	3.0	1.0		2.0		
12 Month Assistant Principal	2.5	1.0		1.5		
12 Month Clerical	1.0			1.0		
Administrator on Loan to MSDE	1.0		1.0			
Intervention Program Coordinator	0.5					0.5
Clerical - Guidance	2.0			2.0		
Computer Technician	1.0			1.0		
Instructional Facilitator	1.0			1.0		
Library/Media Technician	1.0			1.0		
Nurse	2.0			1.0	1.0	
Nursing Assistant	1.0				1.0	
Special Education Inclusion Helper	15.0				15.0	
Special Education Paraeducator	6.0			6.0		
Team Nurse	3.3	1.0		1.0	1.3	
<b>Sub-Total Other Instructional Support Positions</b>	<b>42.3</b>	<b>3.0</b>	<b>1.0</b>	<b>19.5</b>	<b>18.3</b>	<b>0.5</b>
<b>Total Instructional &amp; Instructional Support Positions</b>	<b>93.0</b>	<b>0.5</b>	<b>13.0</b>	<b>44.4</b>	<b>34.6</b>	<b>0.5</b>
Building Engineer - Patterson Mill	0.5			0.5		
Custodians	16.0	2.0		14.0		
Special Education Bus Attendant	6.0				6.0	
Special Education Bus Driver	6.0				6.0	
<b>Total Other Positions</b>	<b>28.5</b>	<b>2.0</b>	<b>0.0</b>	<b>14.5</b>	<b>12.0</b>	<b>0.0</b>
<b>TOTAL UNRESTRICTED</b>	<b>121.5</b>	<b>2.5</b>	<b>13.0</b>	<b>58.9</b>	<b>46.6</b>	<b>0.5</b>
<b>Restricted Programs</b>	<b>(16.80)</b>					
<b>TOTAL CURRENT EXPENSE FUND</b>	<b>104.7</b>					
<b>Food Service Fund</b>	<b>12.00</b>					
<b>HCPS - TOTAL CHANGE</b>	<b>116.7</b>					

The following Table 8 identifies current positions and new positions by program for the Unrestricted Fund.

# FY 2008 EXPENDITURES

Table 8

Harford County Public Schools Position Summary by Program					Base Budget	Cost of Doing Business	Patterson Mill	Special Education	Intervention
Summary by Program	FTE FY 06	FTE FY 07	FTE FY 08	07 - 08 Change					
<b>BOARD OF EDUCATION</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Board of Education Services	0.0	0.0	0.0	0.0					
Legal Services	2.0	2.0	2.0	0.0					
Internal Audit Services	1.0	1.0	1.0	0.0					
<b>EXECUTIVE ADMINISTRATION</b>	<b>15.8</b>	<b>16.0</b>	<b>16.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Executive Administration Office	10.8	11.0	11.0	0.0					
Public Information and Communications	5.0	5.0	5.0	0.0					
<b>EDUCATION SERVICES</b>	<b>2,780.7</b>	<b>2,835.8</b>	<b>2,867.3</b>	<b>31.5</b>	<b>0.0</b>	<b>13.0</b>	<b>18.5</b>	<b>0.0</b>	<b>0.0</b>
Office of Education Services	28.0	28.0	29.0	1.0			1.0		
<b>REGULAR PROGRAM</b>	<b>2,452.9</b>	<b>2,491.5</b>	<b>2,520.0</b>	<b>28.5</b>	<b>0.0</b>	<b>12.0</b>	<b>16.5</b>	<b>0.0</b>	<b>0.0</b>
Office of the Principal	259.0	262.5	272.0	9.5	2.0	1.0	6.5		
Textbooks & Supplies - Regular Program	0.0	0.0	0.0	0.0					
Instructional - Regular	2,193.9	2,229.0	2,248.0	19.0	(2.0)	11.0	10.0		
<b>CAREER &amp; TECHNOLOGY</b>	<b>121.1</b>	<b>120.1</b>	<b>120.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Office of the Principal - C & T	6.5	6.5	6.5	0.0					
Textbooks & Supplies - C & T	0.0	0.0	0.0	0.0					
Instructional - C & T	114.6	113.6	113.6	0.0					
<b>SPECIAL PROGRAMS</b>	<b>178.7</b>	<b>196.2</b>	<b>198.2</b>	<b>2.0</b>	<b>0.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>
Alternative Education	24.0	27.5	27.5	0.0					
Science & Math Academy	7.0	10.0	10.0	0.0					
International Baccalaureate Program	1.0	1.0	1.0	0.0					
Summer School	0.0	0.0	0.0	0.0					
Gifted and Talented	21.9	21.9	21.9	0.0					
Textbooks & Supplies - Special Program	0.0	0.0	0.0	0.0					
Instructional - Special	124.8	135.8	137.8	2.0		1.0	1.0		
<b>SPECIAL EDUCATION</b>	<b>681.7</b>	<b>727.1</b>	<b>773.4</b>	<b>46.3</b>	<b>1.0</b>	<b>0.0</b>	<b>14.0</b>	<b>31.3</b>	<b>0.0</b>
Special Education Administrative Services	5.5	5.5	5.5	0.0					
Special Education Curriculum & Staff Dev.	0.0	0.0	0.0	0.0					
Special Education - John Archer School	62.6	60.9	61.7	0.8				0.8	
Special Education - Home School	469.9	508.2	553.2	45.0	1.0		14.0	30.0	
Special Education - Center Services	58.0	63.0	63.5	0.5				0.5	
Special Education - Itinerant Services	85.7	89.5	89.5	0.0					
Special Education - Non-Public School	0.0	0.0	0.0	0.0					
<b>EXTRA-CURRICULAR ACTIVITIES</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Student Activities	0.0	0.0	0.0	0.0					
Interscholastics Athletics	0.0	0.0	0.0	0.0					
<b>SAFETY AND SECURITY</b>	<b>3.0</b>	<b>3.0</b>	<b>2.0</b>	<b>(1.0)</b>	<b>(1.0)</b>				

# FY 2008 EXPENDITURES

The following is a continuation of Table 8 which identifies current positions and new positions by program for the Totals of the Unrestricted Fund and changes in the Restricted and Food Service Funds.

*Table 8 continued*

<b>Harford County Public Schools</b>					Base Budget	Cost of Doing Business	Patterson Mill	Special Education	Intervention
<b>Position Summary by Program</b>									
Summary by Program	FTE FY 06	FTE FY 07	FTE FY 08	07 - 08 Change					
<b>GUIDANCE SERVICES</b>	116.7	116.7	122.7	6.0			6.0		
<b>PSYCHOLOGICAL SERVICES</b>	36.5	37.5	37.5	0.0					
<b>PUPIL SERVICES</b>	19.5	19.5	19.5	0.0					
<b>HEALTH SERVICES</b>	64.2	64.7	71.0	6.3	1.0		2.0	3.3	
<b>CURRICULUM AND INSTRUCTION</b>	151.5	160.8	164.2	3.4	0.0	0.0	2.9	0.0	0.5
Curriculum Dev. and Implementation	29.5	34.5	35.0	0.5					0.5
Staff Development	2.0	2.0	2.0	0.0					
Office of Accountability	8.5	8.5	8.5	0.0					
Office of Equity and Diversity	4.0	4.0	4.0	0.0					
School Library Media Program	107.5	111.8	114.7	2.9			2.9		
<b>OPERATIONS AND MAINTENANCE</b>	560.6	577.1	605.6	28.5	2.0	0.0	14.5	12.0	0.0
Transportation	150.0	162.0	174.0	12.0				12.0	
Facilities Management	399.6	401.1	416.6	15.5	1.0		14.5		
Utility Resource Management	1.0	2.0	3.0	1.0	1.0				
Planning and Construction	10.0	12.0	12.0	0.0					
<b>BUSINESS SERVICES</b>	35.0	37.0	37.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiscal Services	18.0	20.0	20.0	0.0					
Purchasing	17.0	17.0	17.0	0.0					
<b>HUMAN RESOURCES</b>	27.0	28.0	29.0	1.0	1.0				
<b>OFFICE OF TECHNOLOGY &amp; INFO.</b>	51.0	54.0	55.0	1.0			1.0		
<b>CHARTER SCHOOLS</b>	0.0	1.5	0.0	(1.5)	(1.5)				
<b>UNRESTRICTED</b>	4,546.2	4,681.7	4,803.2	121.5	2.5	13.0	58.9	46.6	0.5
Restricted Fund	262.8	262.7	245.9	(16.8)					
<b>CURRENT EXPENSE FUND</b>	4,809.0	4,944.4	5,049.1	104.7					
Food Service	222.3	237.3	249.3	12.0					
<b>HCPS TOTAL POSITIONS</b>	5,031.3	5,181.7	5,298.4	116.7					

The following Table 9 identifies current positions and new positions by state category.

# FY 2008 EXPENDITURES

Table 9

<b>Harford County Public Schools</b>					Base Budget	Cost of Doing Business	Patterson Mill	Special Education	Intervention
<b>Position Summary By State Category</b>									
State Category	FY06 FTE	FY07 FTE	FY08 FTE	07 - 08 Change					
Administrative Services	108.5	122.7	123.7	1.0	1.0				
Mid-Level Administration	330.0	339.0	350.0	11.0	2.0	1.0	7.5		0.5
Instructional Salaries	2,748.9	2,804.8	2,833.2	28.4	(3.5)	12.0	19.9		
Textbooks & Classroom Supplies	0.0	0.0	0.0	0.0					
Other Instructional Costs	0.0	0.0	0.0	0.0					
Special Education	682.5	727.9	774.2	46.3	1.0		14.0	31.3	
Student Personnel Services	19.5	19.5	19.5	0.0					
Health Services	64.2	64.7	71.0	6.3	1.0		2.0	3.3	
Student Transportation	147.0	159.0	171.0	12.0				12.0	
Operation of Plant	313.6	315.1	331.6	16.5	2.0		14.5		
Maintenance of Plant	131.0	128.0	128.0	0.0	(1.0)		1.0		
Fixed Charges	0.0	0.0	0.0	0.0					
Community Services	1.0	1.0	1.0	0.0					
Capital Outlay	0.0	0.0	0.0	0.0					
<b>UNRESTRICTED</b>	<b>4,546.2</b>	<b>4,681.7</b>	<b>4,803.2</b>	<b>121.5</b>	<b>2.5</b>	<b>13.0</b>	<b>58.9</b>	<b>46.6</b>	<b>0.5</b>
<b>Restricted Programs</b>	<b>262.8</b>	<b>262.7</b>	<b>245.9</b>	<b>(16.8)</b>					
<b>TOTAL CURRENT EXPENSE FUND</b>	<b>4,809.0</b>	<b>4,944.4</b>	<b>5,049.1</b>	<b>104.7</b>					
<b>Food Service Fund</b>	<b>222.3</b>	<b>237.3</b>	<b>249.3</b>	<b>12.0</b>					
<b>HCPS TOTAL POSITIONS</b>	<b>5,031.3</b>	<b>5,181.7</b>	<b>5,298.4</b>	<b>116.7</b>					

**Cost of Doing Business** - This represents requests generally intended to continue existing level of services. This would primarily encompass per pupil allocations for materials and supplies; address price increases for on-going services and supplies, such as utilities and summer programs; and, fund needs associated with mandated services and infrastructure support (Nonpublic Placement, HVAC, building security, software maintenance). Total Cost of Doing Business adjustments are \$6,293,137 or 1.7% of the increase to the total budget.

**Charter Schools** - During the 2003 General Assembly session, the Maryland Public Charter School Act was passed and Governor Ehrlich signed the measure into law on May 22, 2003. With the enactment of the new law, Maryland joins a growing number of states that encourage the development and operation of public charter schools. A public charter school operates with the approval of a local Board of Education in accordance with a written charter executed between the local Board of Education and the administrative entity operating the public charter school. Just as any other public school, a public charter school is subject to federal, state, and local laws prohibiting discrimination and must comply with all applicable health and safety laws. The school system has negotiated a contract with Innovative Community Development, Inc. for a public

# FY 2008 EXPENDITURES

charter school operating as Restoration Alternative Academy Charter School (RAACS) which opened in the fall of 2006. This will be their second year of operation with a projected enrollment of 75 students. \$457,356 in additional funding is included for FY 2008. Total funding of \$710,417 is budgeted for RAACS for FY 2008.

**Patterson Mill Middle/High School** – On going expenses for the opening of the new school in August 2007 totals \$5,581,519 or 1.5% of the increase to the total budget. These expenses are related to the opening of the new school and the balancing of enrollment from the redistricting of students.

Start up costs relating to textbooks, materials of instruction, supplies, and for various equipment needs is for the opening of the school is included in the Capital Budget in the amount of \$3,400,000.

Table 10 provides the detail of the Patterson Mill budget requests of \$5,581,519 for the FY 2008 Budget.

*Table 10*

<b>HCPS FY08 Operating Budget Patterson Mill Middle/High School - Balancing Enrollment</b>			
		FTE	Amount
<b>1</b>	Electricity ((\$270,000 for electricity & \$160,000 for gas included in FY07 budget )		<b>130,000</b>
<b>2</b>	Custodial Supplies, Tools, Lights & Floor Supplies		<b>23,717</b>
<b>3</b>	Reimbursable Field Trips (Budget neutral)		<b>7,000</b>
<b>4</b>	Teacher Stipends for Student Activities and Club		<b>46,963</b>
<b>5</b>	Custodial Positions	14.0	<b>538,340</b>
<b>6</b>	Building Engineer	0.5	<b>33,259</b>
<b>7</b>	Technology Software - Edline & Quick Grade		<b>2,611</b>
<b>8</b>	WAN Operation Fees for High-speed Bandwidth Connections		<b>37,728</b>
<b>9</b>	Technology Technician to service over 1170 additional computers	1.0	<b>59,258</b>
<b>10</b>	Nurse	1.0	<b>53,963</b>
<b>11</b>	Team Nurse	1.0	<b>39,300</b>
<b>12</b>	Summer Salaries for Athletics		<b>9,757</b>
<b>13</b>	Transportation - JV Interscholastic Athletics		<b>30,000</b>
<b>14</b>	Interscholastic Athletic Stipends for Coaches		<b>65,043</b>
<b>15</b>	Interscholastic Athletic Supplies		<b>20,000</b>
<b>16</b>	Interscholastic Officials Fees for Patterson Mill High School		<b>14,000</b>
<b>17</b>	Contracted Services - Athletics		<b>1,000</b>
<b>18</b>	Board Of Education Redistricting Transportation Decisions (15min. HS time change, \$500,000; 7 Contracts to implement all recommendations to accomplish phasing and grandfathering of students, \$302,000; 30 Runs/2yrs, \$240,000)		<b>1,042,000</b>
<b>19</b>	Transportation Patterson Mill (Six additional runs)		<b>48,000</b>

# FY 2008 EXPENDITURES

Table 10 Patterson Mill start up costs chart continued:

<b>HCPS FY08 Operating Budget Patterson Mill Middle/High School - Balancing Enrollment</b>			
		FTE	Amount
<b>20</b>	Special Education Teachers	8.0	485,392
<b>21</b>	Special Education Paraprofessionals	6.0	172,581
<b>22</b>	Assistant Principals - 12 Month	1.5	164,066
<b>23</b>	Assistant Principals - 10 Month	2.0	187,801
<b>24</b>	Instructional Facilitator	1.0	111,118
<b>25</b>	Regular Program Teachers	10.0	606,761
<b>26</b>	Mentor Teacher	1.0	85,041
<b>27</b>	Media Specialists	1.9	133,881
<b>28</b>	Media Technician	1.0	32,138
<b>29</b>	Clerical Position - 10 Month	2.0	64,331
<b>30</b>	Clerical Position - 12 Month	1.0	36,664
<b>31</b>	Staff Development/Set-up Days (1037 days & fixed charges)		136,776
<b>32</b>	Guidance Counselors	4.0	261,300
<b>33</b>	Clerical Positions - 12 month for Guidance	2.0	76,887
<b>34</b>	Electronic Technology		824,843
<b>Total</b>		<b>58.9</b>	<b>\$ 5,581,519</b>

**Special Education Budget** - The cost of the complex mandates and needs of the student population totaling \$4,383,369 or 1.2% of the increase to the total budget including non-public placement tuition and student increases. Table 11 identifies the details of the Special Education budget increases for FY 2008.

*Table 11*

<b>HCPS FY08 Operating Budget Special Education</b>			
		FTE	Amount
<b>1</b>	Health Services - 1.0 FTE Nurse, 1.0 FTE Nursing Technician and .5 FTE Team Nurse to provide care to several students with intensive special needs. (These positions were formerly private duty and not fully funded in FY07)	2.5	135,875
<b>2</b>	Special Education Bus Drivers (based on Board approval of six new Special Education buses)	6.0	195,352
<b>3</b>	Special Education Bus Attendants (based on Board approval of six new Special Education buses)	6.0	160,228
<b>4</b>	Other Contracted Transportation Services for Special Needs Students		10,000
<b>5</b>	Based on tuition increases, an increase in students and due to several years of underfunding in the Non Public Placement account.		1,030,035
<b>6</b>	Special Needs Buses Repair/Maintenance		75,000
<b>7</b>	Fuel/Oil - Special Need Buses		100,000
<b>8</b>	Special Education, Center Services- Institutes, Conferences & Meetings		8,000

# FY 2008 EXPENDITURES

Table 11 Special Education increases continued:

<b>HCPS FY08 Operating Budget Special Education</b>			
		FTE	Amount
9	Additional equipment for the following Itinerant Services: Adaptive PE, Braille and other supports for blind students, increased costs for equipment for DHH students.		30,000
10	Teacher formerly charged to Infant and Toddler grant which can no longer support entire salary and benefits.	0.6	52,786
11	Interpreter formerly charged to SE Passthrough which can no longer support position.	1.0	58,271
12	8.0 FTE Professional positions formerly charged to the SE Passthrough grant which can no longer support the salary and benefits.	8.0	713,788
13	Legal fees to support new mandates/settlements under IDEA.		25,000
14	Special Education Office - Supplies		8,000
15	Special Education - Equipment repairs		1,000
16	Travel/Mileage for Itinerant Services Professionals.		20,000
17	John Archer- Paper and Miscellaneous Supplies		26,000
18	Substitutes expenses are increased for Home School due to increased utilization.		57,589
19	Increase Physical Education staffing at John Archer by .2 FTE to address more complex needs of students and services.	0.2	10,056
20	Assistive technology replacement equipment to support new mandates of IDEA 2004 & NCLB		25,000
21	Special Education Inclusion Helpers in order to eliminate current shortfall in the account due to increased student need.		269,166
22	Special Education-Contracted Service for Occupational, Physical and Speech Therapists part of which was formerly funded through grants which can no longer support the expense.		309,592
23	Increase 10 teaching positions from 10 month to 11 month to support 12 month mandatory Infant and Toddler and Extended Year services. (2 Infant/Toddlers; 1 Tch. Specialist; 5 Tch. ESY; 1 Edu.Evaluators; 1 Speech Therapist)		65,043
24	6.0 Additional Special Education Teachers. (.5 IF/Toddler Coordinator; 2 Transition Resource Teachers; 1 Community Resource Teacher - to support community partnerships & placements; 2.5 Teachers to support early childhood initiatives-pre/k & full day K)	6.0	371,994
25	Teacher formerly charged to LRE grant which can no longer support entire salary and benefits.	0.5	32,066
26	Presently .8 FTE position for a Team Nurse at John Archer formerly funded through Medical Assistance which can no longer support the salary and benefits of this position.	0.8	31,255
27	Based on historical need, an additional 15.0 FTE Inclusion Helpers are included to fill anticipated needs in FY08.	15.0	341,648
28	Summer Program for Infants and Toddlers		125,000
29	Extended School Year Tutoring Services		95,625
<b>Total</b>		<b>46.6</b>	<b>\$ 4,383,369</b>

**Intervention Programs for School Improvement** - Funding received to provide intervention services to schools in need of improvement in meeting the federal requirements of *No Child Left Behind*. Schools that have not met annual yearly progress standards or are in need of improvement for certain subgroups of students are included in this area. The general education intervention improvements include \$500,000 to continue and expand after school intervention programs for students. An amount of \$46,693 is included for After school Intervention Programs at Deerfield,



# FY 2008 EXPENDITURES

Bakerfield, Roye Williams, and Church Creek Elementary Schools. The funding for a .5 FTE Coordinator of Intervention Programs has been added as grants are no longer sufficient to cover the salary and benefits. The total request for this portion of the budget is \$600,088 or .2% of the increase to the total budget. The following table provides a list of expenditures for Intervention.

*Table 12*

<b>Harford County Public Schools Intervention List FY2008 Operating Budget</b>			
		FTE	Total
1	Additional funds for Afterschool Intervention Programs at Deerfield, Bakerfield, Roye Williams and Church Creek are requested. This provides for additional assistance in Math and Reading for approximately 1.5 hours per day, 4 days a week from October through March.		46,693
2	Funds for <i>After School Intervention Programs</i> including cost of transporting students to locations providing after school intervention.		500,000
3	Coordinator of Intervention Programs (Formerly Grant Funded)	0.5	53,395
<b>FY2008 Intervention List Total</b>		<b>0.5</b>	<b>600,088</b>

**Priority List** - The Board's Priority List for the FY 2008 Budget was eliminated due to lack of County Government funding.

**FY 2008 Items funded with Fund Balance** - The following Table 12 identifies the one-time expenditure items that will be funded by Appropriated Fund Balance for FY 2008. An amount of \$1,840,030 represents the one time purchases within the Unrestricted Fund. An amount of \$2,091,255 represents the transfer of Appropriated Fund Balance to the Capital Projects Fund.

*Table 13*

<b>FY2008 - UTILIZATION OF FUND BALANCE</b>	
<b>Unrestricted Fund Items to be Funded with Fund Balance Transfer</b>	
<i>Patterson Mill MSHS/Balancing Enrollment:</i>	
Transportation - 30 additional runs due to grandfathering of students	240,000
Transportation - Patterson Mill Extra Runs due to grandfathering	48,000
Staff Development - Set Up Days	136,776
Wireless Technology	824,843
<b>Total from Patterson Mill MSHS/Balancing Enrollment:</b>	<b>\$ 1,249,619</b>

# FY 2008 EXPENDITURES

Table 13 Utilization of Fund Balance continued:

<b>FY2008 - UTILIZATION OF FUND BALANCE</b>	
<b>Unrestricted Fund Items to be Funded with Fund Balance Transfer</b>	
<i>Cost of Doing Business Items:</i>	
Contingency for Bel Air High School	75,000
Interscholastic Athletic Transportation during renovation Bel Air High School	10,000
Miscellaneous furniture/equipment/computers	40,000
Facilities Management - Contracted Services Management	114,000
Library Materials for Alternative Education and CEO	339,411
Harford Glen Tree Salvage	12,000
<b>Total from CDB List</b>	<b>\$ 590,411</b>
<b>FY08 Fund Balance Transfer to Operating Budget \$ 1,840,030</b>	
<b>Capital Budget Items to be Funded with Fund Balance Transfer</b>	
Indoor Air Quality, Waste Mgmt., Water Quality	50,000
School Equipment and Furniture	100,000
Fire Alarm and Communication Systems	150,000
Chiller Replacement at Wm S. James ES	200,000
Edgewood Middle School Lockers	100,000
Replace Musical Instrument Inventory	50,000
North Harford High School Band Uniforms	50,000
Edgewood Middle School/Southampton Middle School	300,000
Provides Matching Funds for Playground Projects	250,000
Storm Water Management, Erosion and Sediment Control	50,000
Database Application Server - Pentamation	135,255
Trucks, Tractors, Mowers, Excavator, etc.	656,000
<b>FY08 Fund Balance Transfer to Capital Budget \$2,091,255</b>	
<b>FY08 - Fund Balance Transfer for Operating &amp; Capital Budgets \$ 3,931,285</b>	

## Restricted Funds

Details of the Restricted Funds FY 2008 Budget and individual grants are in the Restricted Section of this Budget Book. A total of \$23,511,125 in funding is anticipated to support 245.9 FTE positions, a reduction of 16.8 positions from FY 2007.

## Summary of FY 2008 Unrestricted Operating Budget Changes

Within programs, changes are identified as reversal of one time items, wages and benefits, cost of doing business, Patterson Mill Middle/High School, special education requirements, intervention programs for school improvement, and priority list for educational enhancements. Each new dollar added to the operating budget is then identified by Board Goal.

# FY 2008 EXPENDITURES

Within each Board Goal, the *Federal No Child Left Behind* requirements are identified as per the chart below.

Chart 4

Harford County Public Schools Board of Education Goals
<p><b>1. Ensure a safe, positive learning environment for students and staff in our schools.</b></p> <p><u>Alignment:</u> The portion of the Elementary and Secondary Education No Child Left Behind (NCLB) Act which aligns to Board Goal 1 is as follows:</p> <p>(NCLB) Goal 4. All students will be educated in learning environments that are safe, drug free, and conducive to learning.</p>
<p><b>2. Accelerate Student learning and eliminate the achievement gaps.</b></p> <p><u>Alignment:</u> Board Goal 2 is aligned with significant portions of the Bridge to Excellence legislation and the Visionary Panel for Better Schools Report. The following Elementary and Secondary Act goals are included within Goal 2 of the Harford County Public School System:</p> <p>(NCLB) Goal 1. By 2013-2014, all students will reach high standards, at a minimum attaining proficiency or better in reading/language arts and mathematics.</p> <p>(NCLB) Goal 2. All limited English proficient students will become proficient in English and reach high academic standards, at a minimum attaining proficiency or better in reading/language arts and mathematics.</p> <p>(NCLB) Goal 5. All students will graduate from high school.</p>
<p><b>3. Ensure the effective use of all resources focusing on the areas of technology, fiscal and budgetary management, and community partnerships.</b></p>
<p><b>4. Understanding that all employees contribute to the learning environment, we will maintain a highly qualified workforce.</b></p> <p><u>Alignment:</u> The portion of the Elementary and Secondary Education (NCLB) Act which aligns to Board Goal 4 is as follows:</p> <p>(NCLB) Goal 3. By 2005-2006, all students will be taught by highly qualified teachers.</p>

## Operating Budget Expenditure Changes

The program narratives and budgets that follow the summary sections are intended to provide more information on specific expenditures across the entire budget.

The following table, "Summary of Fiscal Year 2008 Unrestricted Operating Budget Changes" reflects the dollar changes by program.