

# BOARD OF EDUCATION OF HARFORD COUNTY

## INFORMATIONAL REPORT

### PRESENTATION OF SUPERINTENDENT'S PROPOSED FY2021 BUDGET

JANUARY 13, 2020

#### **Background Information:**

The Superintendent is required to present the proposed budget each year for consideration. After reviewing input from internal and external stakeholders, the Proposed FY2021 Budget has been prepared for consideration and approval by the Board. The budget is presented in four parts: Unrestricted, Restricted, Food Service and Capital budgets.

#### **Discussion:**

The FY2021 Superintendent's Proposed Budget for Harford County Public Schools (HCPS) addresses the essential components of ESSA, the Bridge to Excellence Act, and continues to address the HCPS Strategic Plan. Meeting the educational needs of a growing and diverse community requires vision, commitment from all stakeholders, knowledge, organization, effective planning, and sufficient and coordinated resources.

#### **Overview:**

The proposed fiscal year 2021 local request to support the operating budget is \$22.4 million. The total proposed increase to the operating budget is \$24.9 million, or 5.2% higher than the current budget. Harford County Public Schools is estimating an increase of \$5.3 million in state funding and is proposing a \$3.0 million reduction in the allocation of fund balance for use in the operating budget for fiscal year 2021. The proposed budget includes \$9.9 million to restore positions and support for schools and students. A salary and wage package is included and expected to cost \$9.8 million. Insurance and pension costs are projected to be \$4.0 million higher and transportation needs are expected to increase \$1.2 million. The proposed operating budget includes an additional 124.2 FTE positions. 84.2 FTE of the total request are included to restore and enhance direct instruction or support to students. 22.0 FTE elementary and secondary teachers are also included in order to address enrollment needs.

The Restricted fund budget includes grants from the federal and state governments. The FY2021 Proposed Restricted fund is projected to be \$39.0 million.

The Food Service fund is a self-supporting special revenue fund which receives funding from the federal and state governments, as well as student sales. The FY2021 Proposed Food Service fund budget is projected to be \$18.6 million.

The Capital Projects fund includes state and local funding to support capital repairs and construction. The FY2021 Proposed Capital Projects fund budget is projected to be \$72.2 million.

**Superintendent's Recommendation:**

The Superintendent recommends the Board of Education review the following proposed budgets for FY2021:

- Unrestricted Fund of \$503,149,249
- Restricted Fund of \$38,990,856
- Food Service Fund \$18,638,517
- Capital Projects Fund \$72,205,000

December 20, 2019

Board Members,

The following pages represent an advance copy of a portion of the FY2021 Superintendent's Proposed Budget. Please keep this report confidential until the budget is presented on January 13, 2020.

- 1) The document contains:
  - a. The Budget Introduction section
  - b. The Revenue, Expenditure and Position section
  - c. The Food and Nutrition section
  - d. The Capital section
- 2) These sections contain pertinent information you need to evaluate the proposed budget.
- 3) A complete budget book will be provided in PDF format on January 3<sup>rd</sup>, which will provide detailed expenditures by program.
- 4) You will receive a printed copy of the budget at the January 13<sup>th</sup> BOE meeting.
- 5) Please formulate questions and submit them after receiving the completed budget book on January 3<sup>rd</sup>.
- 6) The following are key pages in the document
  - a. Page 12--Revenue by Source
  - b. Pages 10 & 18--Summary of Unrestricted and Restricted Budgets
  - c. Pages 9 & 20--Summary of Unrestricted Budget changes
  - d. Pages 21-23--Description of Unrestricted Budget changes by line item
  - e. Page 24--Positions
  - f. Page 27--Food & Nutrition Budget
  - g. Page 29--Capital Budget summary

Sean Bulson, Ed.D.  
Superintendent of Schools

## Transmittal Letter and Budget in Brief for Fiscal Year 2021

January 13, 2020

Dear Board Members:

We are pleased to submit the Fiscal Year 2021 Superintendent's Proposed Budget for Harford County Public Schools. This budget covers the fiscal period from July 1, 2020 through June 30, 2021. The budget presented is balanced for each of the district's funds, with projected revenues and expenditures shown several ways.

This document represents input by all stakeholders. Two town hall meetings and a business and community leader meeting were held to gather input. It is important that all community members, students, school leaders, employees and association leaders have the opportunity to share their ideas and priorities as they see them affecting our schools.

For the third year in a row student enrollment increased, reversing a ten-year period of flat enrollment. Total enrollment on September 30, 2019 increased to 38,429, which is a 603 student increase from September 30, 2018. Specific populations of students also increased. These include Special Education, English Language Learners and Free & Reduced Meal student populations. Combined with the staff reductions in the current year, the enrollment increases have compounded demands on all HCPS employees, but especially the school-based staff. This proposed budget addresses those demands.

The proposed fiscal year 2021 local request to support the operating budget is \$22.4 million. The total proposed increase to the operating budget is \$24.9 million, or 5.2% higher than the current budget. Harford County Public Schools is estimating an increase of \$5.3 million in state funding and is proposing a \$3.0 million reduction in the allocation of fund balance for use in the operating budget for fiscal year 2021. The proposed budget includes \$9.9 million to restore positions and support for schools and students. A salary and wage package is included and expected to cost \$9.8 million. Insurance and pension costs are projected to be \$4.0 million higher and transportation needs are expected to increase \$1.2 million. The proposed operating budget includes an additional 124.2 FTE positions. 84.2 FTE of the total request are included to restore and enhance direct instruction or support to students. 22.0 FTE elementary and secondary teachers are also included in order to address enrollment needs.

The proposed budget supports new Special Education STRIVE programs at Patterson Mill Middle School and C. Milton Wright High School and the Early Learners/Learning Together Program at Youth's Benefit Elementary School. In addition, three new programs are proposed at the secondary level: P-Tech at Joppatowne High School, CISCO/Computer Science Magnet at Havre de Grace High School and the Teacher Academy of Maryland at Edgewood High School.

The North Star Initiative is a partnership with Harford Community College and business and community leaders to ensure every student graduates with college experience and/or career licensure. The proposed budget includes additional resources for the implementation of the North Star Initiative. North Star graduates will be readers, writers, problem solvers, healthy and employable.

The fiscal 2021 proposed Unrestricted Operating, Restricted, Food Service and Capital budgets are \$503.1 million, \$39.0 million, \$18.6 million and \$72.2 million, respectively.

The Harford County Public Schools community recognizes education as a top priority and, through meaningful partnerships, our students will reap the benefits of our work together. The successes of a school system significantly impact the quality of life of the entire community. Our school system is committed to creating a budget it can sustain while setting and achieving significantly high standards and meeting the needs of all students.

Sean Bulson, Ed.D.  
Superintendent of Schools

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**Office of Civil Rights Statement for Harford County Public Schools**

The Harford County Public School System does not discriminate on the basis of race, color, sex, age, national origin, religion, sexual orientation, or disability in matters affecting employment or in providing access to programs. Inquiries related to the policies of the Board of Education should be directed to the Director of Public Information, 410-588-5203.

## Strategic Plan

The Strategic Plan was approved at the June 26, 2017 Board of Education meeting. The Strategic Plan established the vision, mission, core values and long-term goals for the school system, as described below:

### HCPS Strategic Plan

#### **Vision:**

We will **inspire** and **prepare** each student to **achieve** success in college and career.

#### **Mission:**

Each student will attain academic and personal success in a safe and caring environment that honors the diversity of our students and staff.

#### **Core Values:**

- We empower each student to achieve academic excellence.
- We create reciprocal relationships with families and members of the community.
- We attract and retain highly skilled personnel.
- We assure an efficient and effective organization.
- We provide a safe and secure environment.

#### **Long Term Goals:**

**Goal 1:** Prepare every student for success in postsecondary education and career.

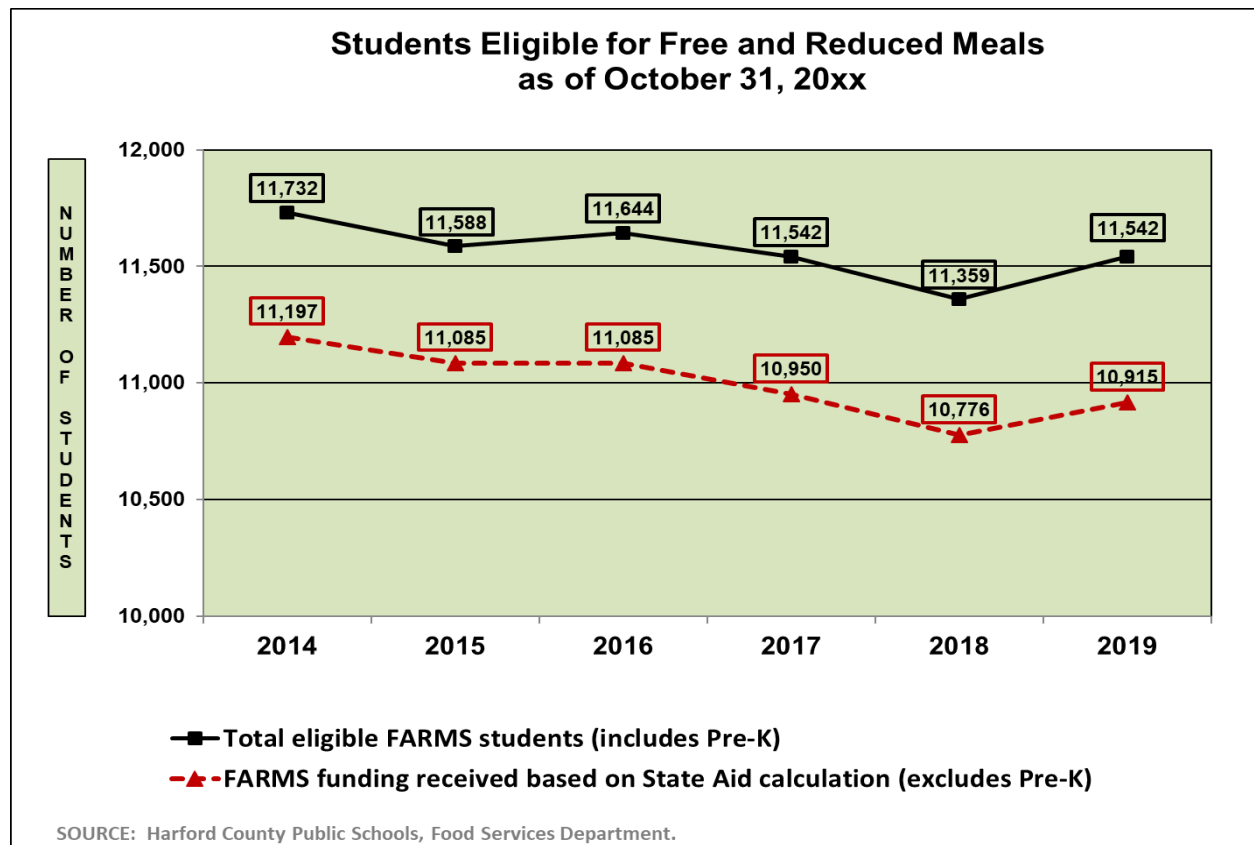
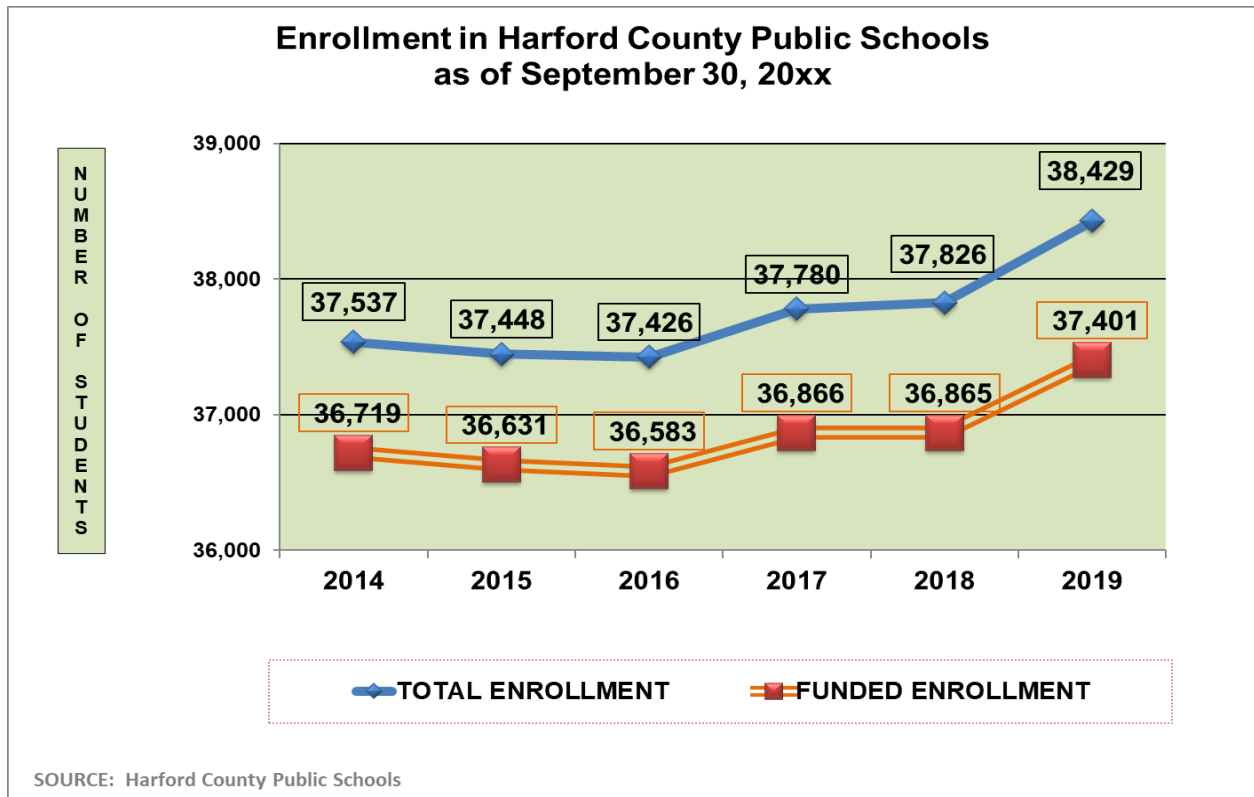
**Goal 2:** Engage families and the community to be partners in the education of our students.

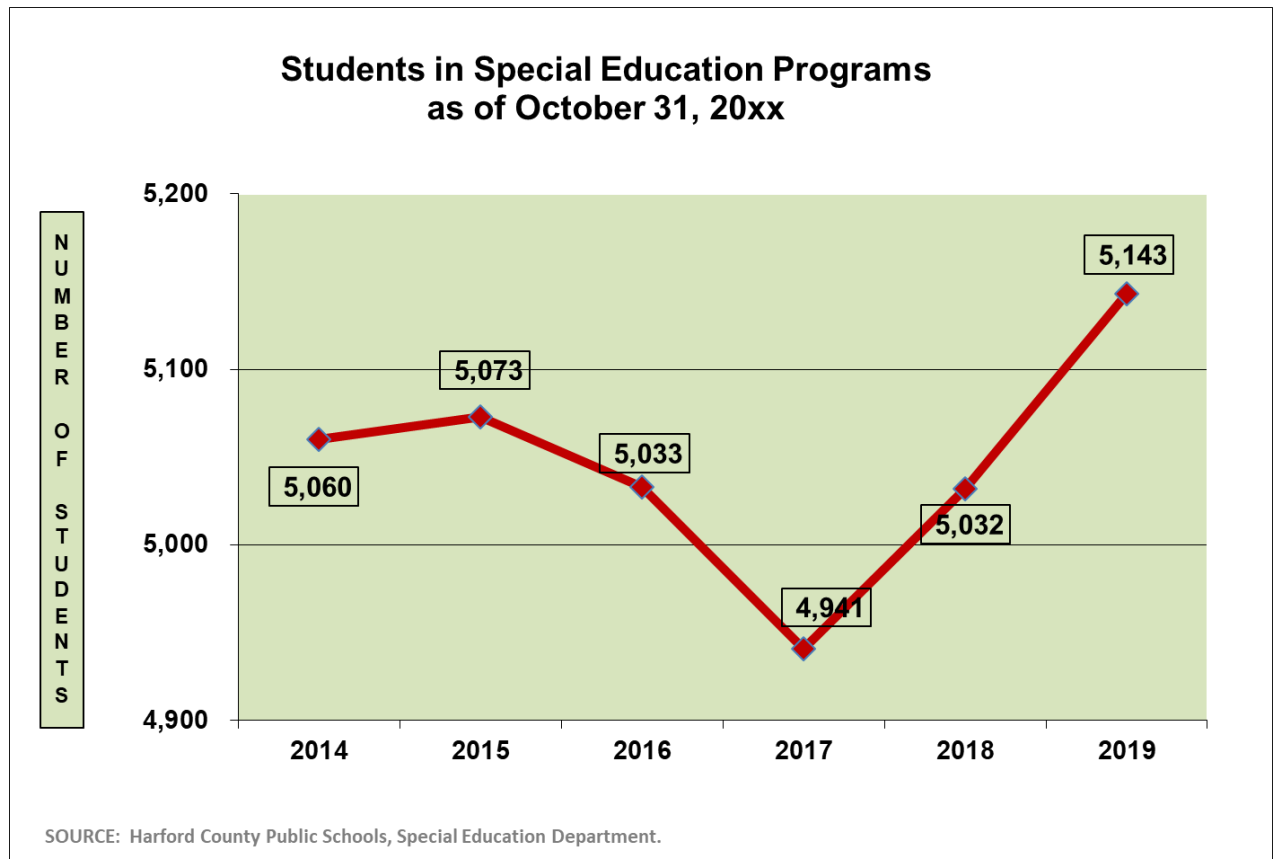
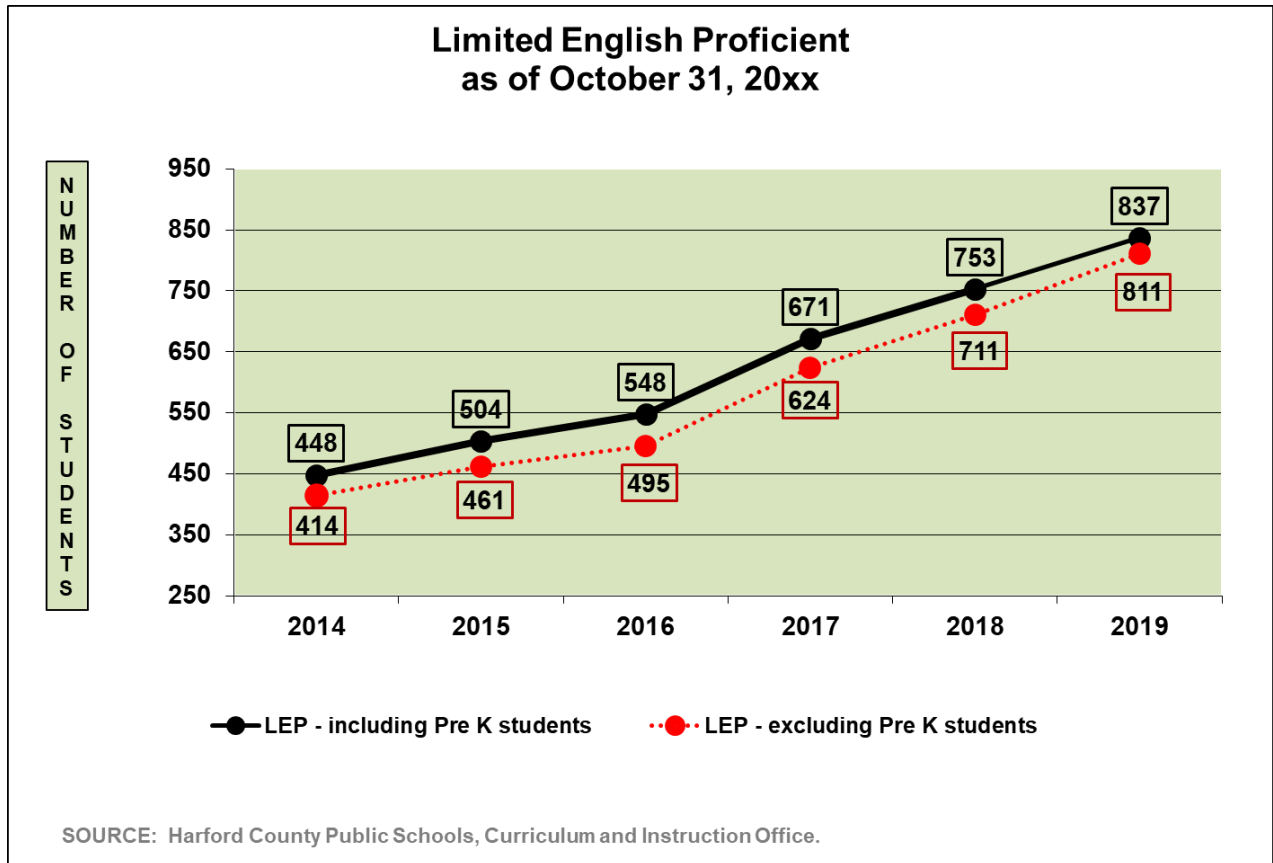
**Goal 3:** Hire and support highly effective staff who are committed to building their own professional capacity in order to increase student achievement.

**Goal 4:** Provide safe, secure, and healthy learning environments that are conducive to effective teaching and learning, creativity and innovation.

*We believe the strategic plan guides our practice and is the foundation for continuous systemic growth and achievement. Our core values are constant, non-negotiable, and reflect our systemic beliefs. The plan will be reviewed annually by the Board of Education of Harford County. The components of the plan will be reflected in the Harford County Master Plan, the Board of Education Budget, and the respective School Performance and Achievement Plans.*

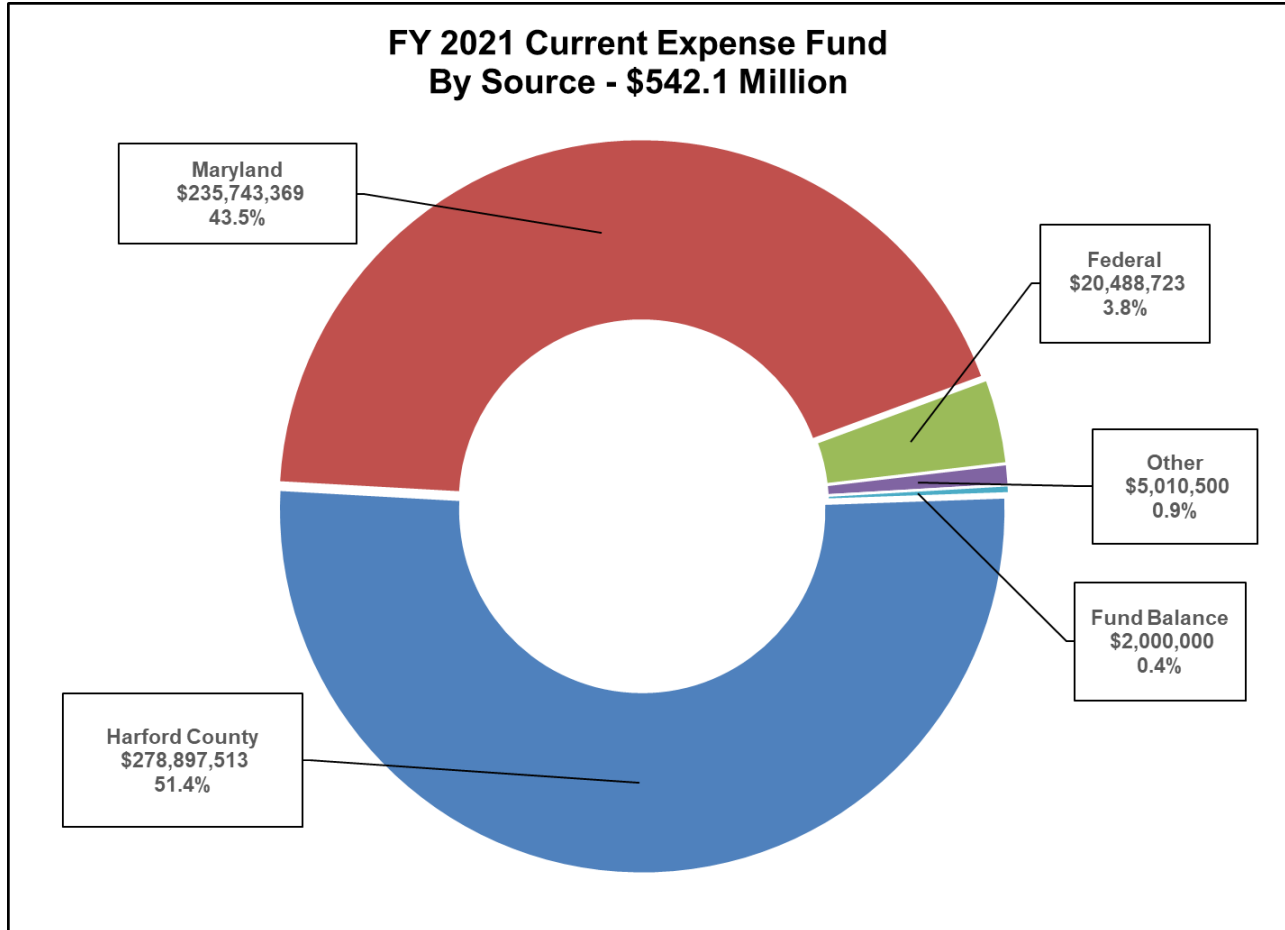
### Enrollment





**Where the money comes from...**

Revenue - Current Expense Fund							
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Change FY20 - FY21	% Change
Unrestricted Fund	\$ 440,934,599	\$ 448,230,933	\$ 467,706,085	\$ 478,208,661	\$ 503,149,249	\$ 24,940,588	5.2%
Restricted Fund	\$ 30,351,483	\$ 29,850,985	\$ 31,667,123	\$ 33,953,364	\$ 38,990,856	\$ 5,037,492	14.8%
<b>Current Expense Fund</b>	<b>\$ 471,286,081</b>	<b>\$ 478,081,918</b>	<b>\$ 499,373,208</b>	<b>\$ 512,162,025</b>	<b>\$ 542,140,105</b>	<b>\$ 29,978,080</b>	<b>5.9%</b>



**Maryland State Aid** – Includes Unrestricted funds and Restricted (in the form of grants) funds.

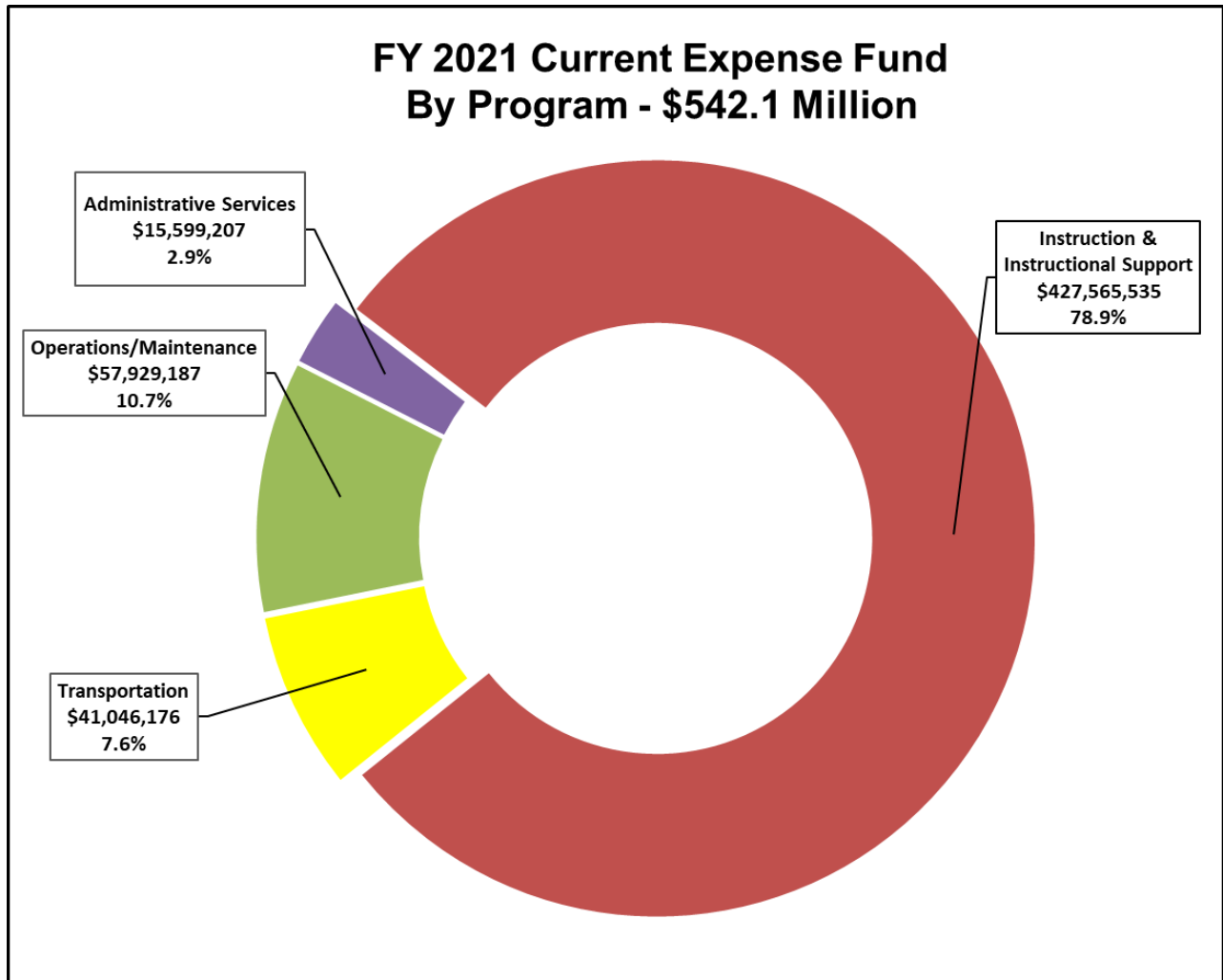
**Harford County Government Aid** – Includes County allocation that represents Maintenance of Effort level of funding under State Law and additional funding as allocated and approved by the County Executive and County Council.

**Federal Aid** – Includes Impact Aid, IDEA, Title I and other Federal grants.

**Other Sources** – Includes building use fees, gate receipts for athletic events, fees for out-of-county students, interest income, and student fees.

**Fund Balance** – Includes funds set aside from prior fiscal years to support ongoing operations and one-time expenditures.

**Where the money goes...**



The categories listed above include a share of fringe benefit costs based on FTE count including health, dental, & life insurance, taxes, workers' compensation and unemployment compensation charges.

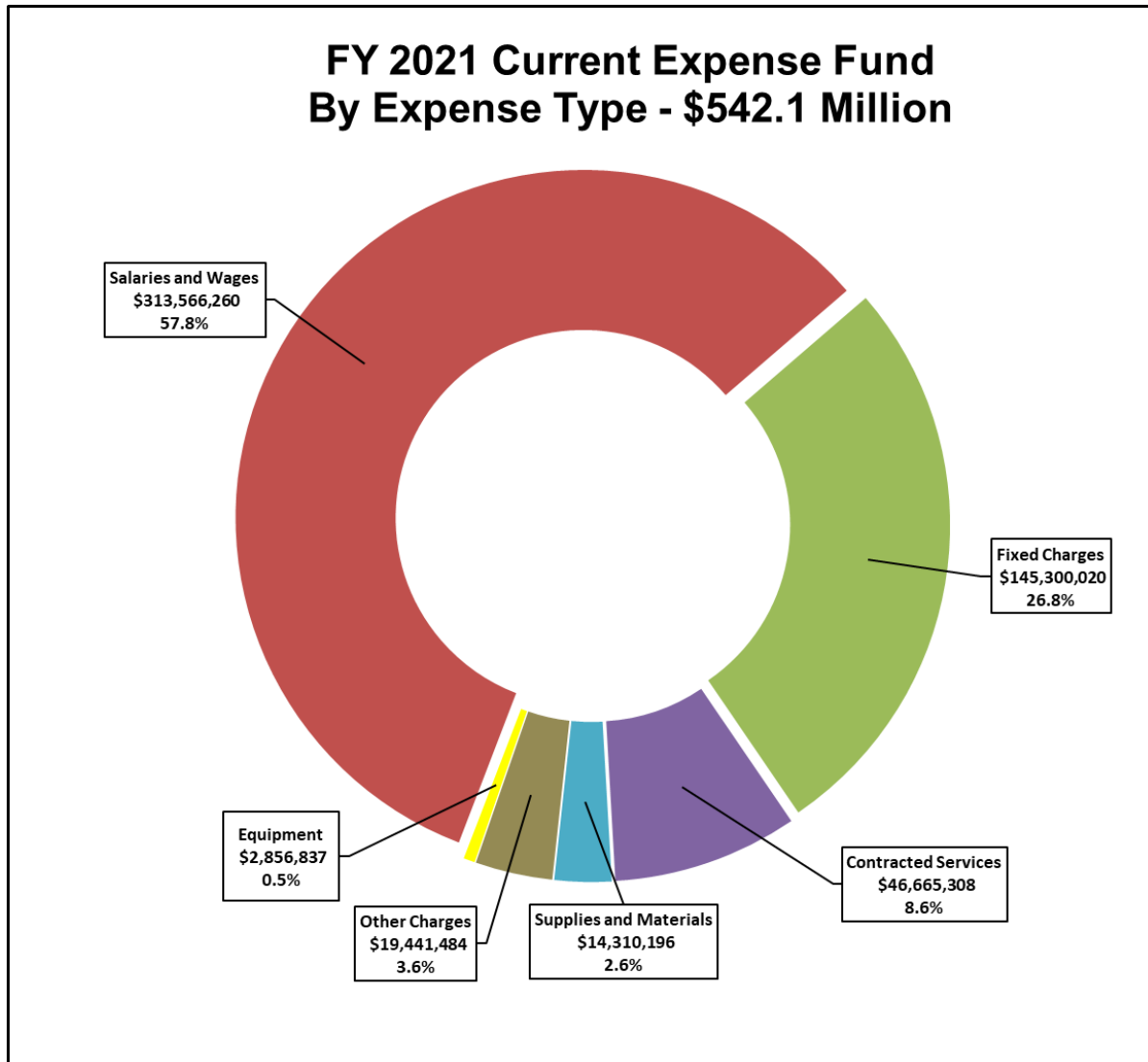
**Administrative Services** – Includes Board of Education, Executive Administration, Business Services, Human Resources, and the Office of Technology and Information Services.

**Student Instruction** – Includes Education Services, Mid-Level Administration, Instructional Salaries, Textbooks & Classroom Supplies, Other Instructional Costs, Special Education, and Health Services.

**Transportation** - Includes fuel for vehicles, system operated buses for special education and contracted bus services for regular students.

**Operations and Maintenance** – Includes Facilities management of buildings and grounds, utility costs and Planning and Construction expenditures for capital projects.

**Where the money goes...**



## Summary of the Fiscal Year 2021 Unrestricted Budget

The following two charts summarize the revenue and expenditure changes to the Superintendent's Proposed Budget.

Revenue	FY 2020	Change	FY 2021	
Local	256,465,645	22,431,868	278,897,513	8.7%
MD State	211,723,056	5,253,680	216,976,736	2.5%
Federal	420,000	-	420,000	0.0%
Other	4,599,960	255,040	4,855,000	5.5%
Fund Balance	5,000,000	(3,000,000)	2,000,000	-60.0%
<b>Total</b>	<b>\$ 478,208,661</b>	<b>\$ 24,940,588</b>	<b>\$ 503,149,249</b>	<b>5.2%</b>

Positions 4,460.2	FY 2020 Unrestricted Budget - Revised	\$ 478,208,661	
	<b>Mandatory Baseline Budget Increases</b>		
14.0	Special Education	798,381	
22.0	Education Services	1,687,684	
0.0	Safety	195,600	
4.0	Transportation	1,229,245	
0.0	Insurance and Other Fixed Charges	4,049,497	
0.0	Employee Salary/Wage Package	9,791,354	
<b>40.0</b>		<b>17,751,761</b>	<b>3.7%</b>
	<b>Position Restoration and Enhancement of Support</b>		
57.0	Position/Program Restoration	5,081,846	
3.0	Program Expansion	233,768	
22.2	Special Education	1,560,224	
1.0	Family and Community Partnerships	202,293	
1.0	Compliance	110,696	
<b>84.2</b>		<b>7,188,827</b>	
<b>124.2</b>	<b>Total - Change FY 2020 - FY 2021</b>	<b>24,940,588</b>	<b>5.2%</b>
<b>4,584.4</b>	<b>FY 2021 Superintendent's Proposed Unrestricted Budget</b>	<b>\$ 503,149,249</b>	

### Other Funds Expenditures

**Food Services Fund** – \$18,638,517; a self-supporting fund.

**Debt Service Fund** - \$33,199,405; the amount paid for the financing of capital projects by Harford County Government for the Board of Education.

**Capital Project Fund** - \$72,205,000; represents the requested capital budget for construction and major repairs and assets for the school system. Projects are funded by state and county sources of revenues.

**Pension Fund** – \$28,548,815; the amount to be paid by the State of Maryland on behalf of HCPS employees who are members of the Teachers Retirement and Pension Systems.

### Current Expense Summary by State Category and Object

The following two charts summarize the Superintendent's Proposed Current Expense Budget by State category and object class.

Harford County Public Schools						
Current Expense Fund - By State Category						
SUMMARY BY CATEGORY	Unrestricted		Restricted		Current Expense	
	FY 2021 Budget	FTE	FY 2021 Budget	FTE	FY 2021 Budget	FTE
Administrative Services	\$ 11,475,418	115.2	\$ 666,612	0.0	\$ 12,142,030	115.2
Mid-Level Administration	28,267,586	322.0	463,119	7.0	28,730,705	329.0
Instructional Salaries	180,472,122	2,503.5	6,058,687	76.0	186,530,809	2,579.5
Textbooks & Classroom Supplies	6,858,042	0.0	1,386,950	0.0	8,244,992	0.0
Other Instructional Costs	2,900,517	0.0	1,497,252	0.0	4,397,769	0.0
Special Education	49,985,264	899.3	19,916,047	186.2	69,901,311	1,085.5
Student Services	2,239,470	25.0	739,172	12.0	2,978,642	37.0
Health Services	4,285,211	70.4	45,712	0.0	4,330,923	70.4
Student Transportation	35,176,663	190.0	192,214	0.0	35,368,877	190.0
Operation of Plant	28,473,421	341.9	27,401	0.0	28,500,822	341.9
Maintenance of Plant	14,331,529	115.5	-	0.0	14,331,529	115.5
Fixed Charges	137,506,209	0.0	7,793,811	0.0	145,300,020	0.0
Community Services	552,135	1.6	202,689	0.0	754,824	1.6
Capital Outlay	625,662	0.0	1,190	0.0	626,852	0.0
<b>TOTAL</b>	<b>\$ 503,149,249</b>	<b>4,584.4</b>	<b>\$ 38,990,856</b>	<b>281.2</b>	<b>\$ 542,140,105</b>	<b>4,865.6</b>

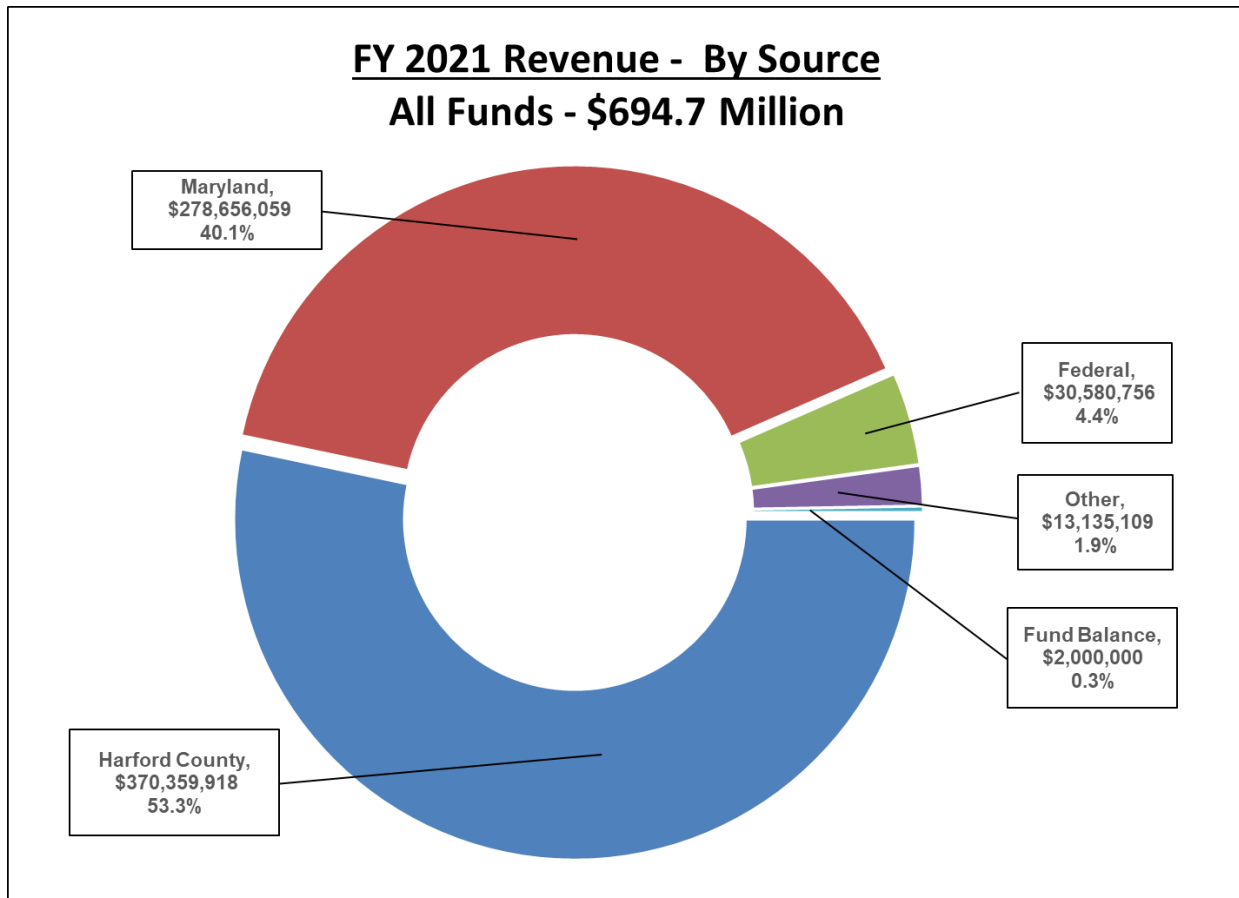
Current Expense Fund - By Object Class						
SUMMARY BY OBJECT	Unrestricted		Restricted		Current Expense	
	FY 2021 Amount	FTE	FY 2021 Amount	FTE	FY 2021 Amount	FTE
Salary and Wages	\$ 294,651,534	4584.4	\$ 18,914,726	281.2	\$ 313,566,260	4865.6
Contracted Services	42,654,331	0.0	4,010,977	0.0	46,665,308	0.0
Supplies and Materials	12,883,613	0.0	1,426,583	0.0	14,310,196	0.0
Other Charges	151,590,006	0.0	13,436,498	0.0	165,026,504	0.0
Equipment	2,204,765	0.0	652,072	0.0	2,856,837	0.0
Transfers	(835,000)	0.0	550,000	0.0	(285,000)	0.0
<b>TOTAL</b>	<b>\$ 503,149,249</b>	<b>4,584.4</b>	<b>\$ 38,990,856</b>	<b>281.2</b>	<b>\$ 542,140,105</b>	<b>4,865.6</b>

## Revenue

### 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 2017 through 2019 and budgeted revenue for fiscal years 2020 and 2021.

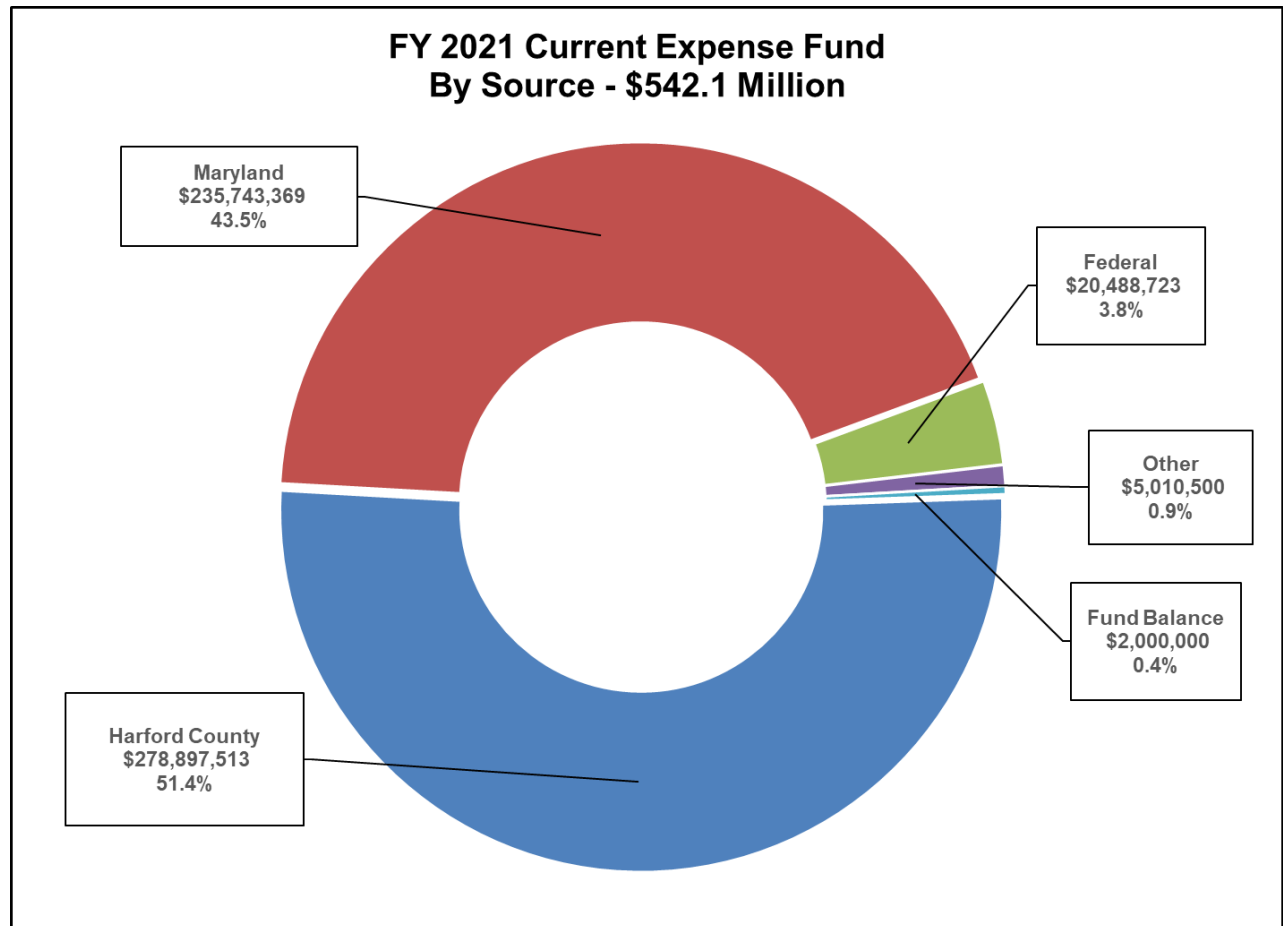
Revenue - All Funds							
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Change FY20 - FY21	% Change
<b>Unrestricted Fund</b>	\$ 440,934,599	\$ 448,230,933	\$ 467,706,085	\$ 478,208,661	\$ 503,149,249	\$ 24,940,588	5.2%
<b>Restricted Fund</b>	\$ 30,351,483	\$ 29,850,985	\$ 31,667,123	\$ 33,953,364	\$ 38,990,856	\$ 5,037,492	14.8%
<b>Current Expense Fund</b>	\$ 471,286,081	\$ 478,081,918	\$ 499,373,208	\$ 512,162,025	\$ 542,140,105	\$ 29,978,080	5.9%
Food Service	17,071,204	17,365,191	18,050,447	18,297,419	18,638,517	341,098	1.9%
Debt Service	30,921,157	31,825,571	34,075,503	34,703,127	33,199,405	(1,503,722)	-4.3%
Capital**	23,576,768	30,518,578	42,382,147	43,726,159	72,205,000	28,478,841	65.1%
Pension*	26,083,972	26,381,727	26,749,784	28,548,815	28,548,815	-	0.0%
<b>Total - All Funds</b>	\$ 568,939,183	\$ 584,172,986	\$ 620,631,089	\$ 637,437,545	\$ 694,731,842	\$ 57,294,297	9.0%



### 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 \$30.0 million, or 5.9%. Unrestricted Fund revenues for fiscal year 2021 are projected to increase by \$25.0 million, or 5.2%. Restricted Fund revenues are projected to increase by \$5.0 million, or 14.8% in fiscal 2021. The fiscal year 2021 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 2020 Budget	FY 2021 Budget	Change FY20 - FY21	% Change
Harford County	233,534,504	238,715,645	245,815,645	256,465,645	278,897,513	22,431,868	8.7%
State of Maryland	196,211,473	198,526,233	201,407,089	211,723,056	216,976,736	5,253,680	2.5%
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	4,599,960	4,855,000	255,040	5.5%
<b>Total - Revenue</b>	<b>\$ 435,410,853</b>	<b>\$ 442,764,881</b>	<b>\$ 453,025,152</b>	<b>\$ 473,208,661</b>	<b>\$ 501,149,249</b>	<b>27,940,588</b>	<b>5.9%</b>
Fund Balance	5,523,746	5,466,052	14,680,933	5,000,000	2,000,000	(3,000,000)	-60.0%
<b>Unrestricted Fund</b>	<b>\$ 440,934,599</b>	<b>\$ 448,230,933</b>	<b>\$ 467,706,085</b>	<b>\$ 478,208,661</b>	<b>\$ 503,149,249</b>	<b>\$ 24,940,588</b>	<b>5.2%</b>
State of Maryland	8,898,221	9,039,371	9,517,875	14,097,516	18,766,633	4,669,117	33.1%
Federal Government	21,040,936	20,537,747	21,819,739	19,702,848	20,068,723	365,875	1.9%
Other Sources	412,325	273,866	329,509	153,000	155,500	2,500	1.6%
<b>Restricted Fund</b>	<b>\$ 30,351,483</b>	<b>\$ 29,850,985</b>	<b>\$ 31,667,123</b>	<b>\$ 33,953,364</b>	<b>\$ 38,990,856</b>	<b>\$ 5,037,492</b>	<b>14.8%</b>
<b>Current Expense Fund</b>	<b>\$ 471,286,081</b>	<b>\$ 478,081,918</b>	<b>\$ 499,373,208</b>	<b>\$ 512,162,025</b>	<b>\$ 542,140,105</b>	<b>\$ 29,978,080</b>	<b>5.9%</b>



**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 2017 through 2020.

<b>Harford County Government - Current Expense Fund</b>							
Fund	Actual FY2017	Actual FY2018	Actual FY2019	Budget FY2020	Budget FY2021	Change FY20 - FY21	
Unrestricted Fund	233,534,504	238,715,645	245,815,645	256,465,645	278,897,513	22,431,868	8.7%
<b>Current Expense Fund - Total</b>	<b>\$ 233,534,504</b>	<b>\$ 238,715,645</b>	<b>\$ 245,815,645</b>	<b>\$ 256,465,645</b>	<b>\$ 278,897,513</b>	<b>\$ 22,431,868</b>	<b>8.7%</b>
<b>% Current Expense Fund</b>	<b>49.6%</b>	<b>49.9%</b>	<b>49.3%</b>	<b>50.1%</b>	<b>51.4%</b>		

For fiscal year 2021, the Harford County Government is projected to fund \$278.9 million, or 51.4%, 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 \$5.3 million, or 2.5%, for fiscal year 2021. Restricted state aid is projected to increase by \$4.7 million, or 33.1%, in fiscal year 2021. Total state aid in the Current Expense Fund is projected to increase by \$9.9 million, or 4.4%, in fiscal year 2021. The State of Maryland is projected fund \$235.7 million, or 43.5%, of the Current Expense Fund Budget.

<b>Maryland State Revenue - Current Expense Fund</b>							
Program	Actual FY2017	Actual FY2018	Actual FY2019	Budget FY2020	Budget FY2021	Change FY20 - FY21	
Foundation	135,401,612	136,064,999	138,028,626	141,782,272	145,137,330	3,355,058	2.4%
Compensatory Education	33,873,424	34,334,568	34,404,442	35,045,462	35,816,992	771,530	2.2%
Public Transportation Aid	12,549,134	12,633,675	12,879,451	13,727,958	13,843,401	115,443	0.8%
Special Education Aid	10,359,583	10,473,546	10,245,786	10,450,507	10,606,542	156,035	1.5%
Limited English Proficiency	1,666,721	1,757,941	2,238,059	2,625,671	3,021,918	396,247	15.1%
NTI Adjustment	2,360,999	2,905,206	3,610,725	3,788,991	3,788,991	-	0.0%
Kirwan Funding	-	-	-	4,302,195	4,761,562	459,367	10.7%
Supplemental Grant	-	356,298	-	-	-	-	0.0%
<b>Unrestricted - Total</b>	<b>\$ 196,211,473</b>	<b>\$ 198,526,233</b>	<b>\$ 201,407,089</b>	<b>\$ 211,723,056</b>	<b>\$ 216,976,736</b>	<b>\$ 5,253,680</b>	<b>2.5%</b>
<b>Restricted - Total</b>	<b>\$ 8,898,221</b>	<b>\$ 9,039,371</b>	<b>\$ 9,517,875</b>	<b>\$ 14,097,516</b>	<b>\$ 18,766,633</b>	<b>\$ 4,669,117</b>	<b>33.1%</b>
<b>Current Expense Fund - Total</b>	<b>\$ 205,109,694</b>	<b>\$ 207,565,604</b>	<b>\$ 210,924,964</b>	<b>\$ 225,820,572</b>	<b>\$ 235,743,369</b>	<b>\$ 9,922,797</b>	<b>4.4%</b>
<b>% Current Expense Fund</b>	<b>43.5%</b>	<b>43.4%</b>	<b>42.3%</b>	<b>44.1%</b>	<b>43.5%</b>		

**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.
  - *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.
  - *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.
  - *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.
  - *Harford County is projected to receive \$3.8 million in FY 2021.*
7. **Declining Enrollment Grant** – Provides a grant to LEA’s who are experiencing declining enrollment per HB684 enacted in the 2017 Legislative Session.
  - *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 2021. 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 increase \$0.4 million, or 1.8%, in fiscal year 2021.

Federal Revenue - Current Expense Fund							
Program	Actual FY2017	Actual FY2018	Actual FY2019	Budget FY2020	Budget FY2021	Change FY20 - FY21	
Impact Area Aid/Other	391,653	408,977	589,519	420,000	420,000	-	0.0%
<b>Unrestricted Fund</b>	<b>\$ 391,653</b>	<b>\$ 408,977</b>	<b>\$ 589,519</b>	<b>420,000</b>	<b>420,000</b>	<b>-</b>	<b>0.0%</b>
<b>Restricted Fund</b>	<b>\$ 21,040,936</b>	<b>\$ 20,537,747</b>	<b>\$ 21,819,739</b>	<b>\$ 19,702,848</b>	<b>\$ 20,068,723</b>	<b>365,875</b>	<b>1.9%</b>
<b>Current Expense Fund - Total</b>	<b>\$ 21,432,589</b>	<b>\$ 20,946,725</b>	<b>\$ 22,409,258</b>	<b>\$ 20,122,848</b>	<b>\$ 20,488,723</b>	<b>\$ 365,875</b>	<b>1.8%</b>
<b>% Current Expense Fund</b>	<b>4.5%</b>	<b>4.4%</b>	<b>4.5%</b>	<b>3.9%</b>	<b>3.8%</b>		

### 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 2021 other revenue is projected to increase by \$0.3 million. The details of other revenues are reflected in the table below.

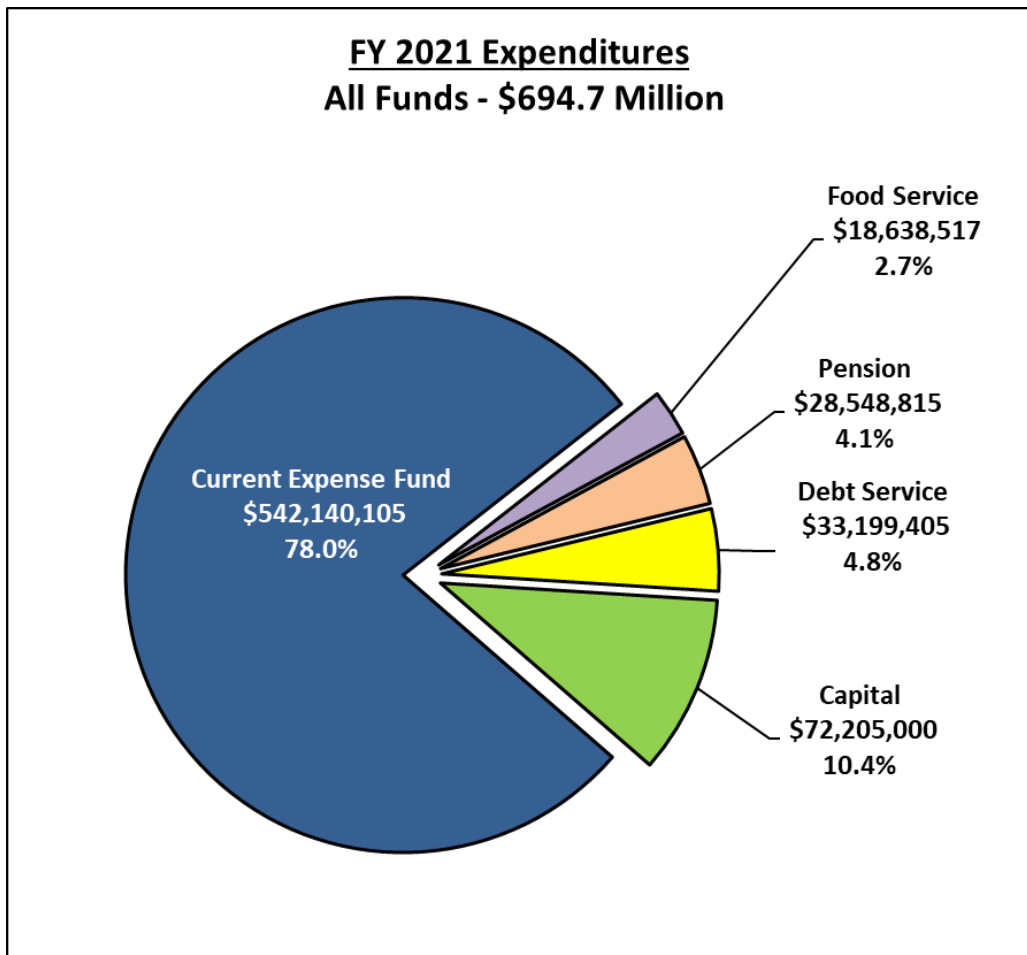
<b>Other Revenue - Current Expense Fund</b>						
	<b>Actual FY2017</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Budget FY2021</b>	<b>Change FY20 - FY21</b>
Tuition - Non-Resident Pupils	75,441	78,834	85,866	75,000	80,000	5,000
Tuition - Adult. Education)	27,792	23,360	13,439	22,000	22,000	-
Tuition - Summer School & PE Classes	142,242	105,036	109,639	105,000	110,000	5,000
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	85,000	10,000
Other Transportation Fees	-	-	80,989	-	-	-
Interest Income	132,185	400,427	608,604	420,000	420,000	-
Rental of Facilities	1,872	1,928	4,031	2,000	2,000	-
Building Use Fee	462,803	453,094	440,897	445,000	445,000	-
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	150,000	25,000
HCEA - Employees on Loan	101,122	110,046	81,776	107,960	108,000	40
Health/Dental - Rebates & Settlements	124,902	-	-	-	-	-
Insurance Dividends	83,246	-	42,675	-	-	-
Insurance Recovery	532,026	32,867	64,393	45,000	60,000	15,000
Medicare Part D Subsidy	1,275,009	1,391,721	1,323,540	1,250,000	1,250,000	-
Other Revenue	25,034	84,469	(24,307)	86,000	86,000	-
Rebates - Other	436,857	471,502	561,013	305,000	500,000	195,000
Refund Health Care Consortium	-	-	-	-	-	-
Gate Receipts	440,522	389,267	373,307	390,000	390,000	-
Other Interscholastic Receipts	53,770	52,183	47,838	50,000	50,000	-
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	50,000	50,000	-
Out of County LEA	239,748	225,359	203,282	225,000	225,000	-
Sports Participation Fees	514,900	519,100	508,200	515,000	515,000	-
Student Activity Fees	32,500	-	-	-	-	-
PSAT-Fees	8,230	45	-	-	-	-
<b>Unrestricted - Total</b>	<b>\$ 5,273,223</b>	<b>\$ 5,114,027</b>	<b>\$ 5,212,899</b>	<b>\$ 4,599,960</b>	<b>\$ 4,855,000</b>	<b>\$ 255,040</b>
<b>Restricted - Total</b>	<b>\$ 412,325</b>	<b>\$ 273,866</b>	<b>\$ 329,509</b>	<b>\$ 153,000</b>	<b>\$ 155,500</b>	<b>\$ 2,500</b>
<b>Current Expense Fund - Total</b>	<b>\$ 5,685,549</b>	<b>\$ 5,387,892</b>	<b>\$ 5,542,408</b>	<b>\$ 4,752,960</b>	<b>\$ 5,010,500</b>	<b>\$ 257,540</b>
<b>% Current Expense Fund</b>	<b>1.2%</b>	<b>1.1%</b>	<b>1.1%</b>	<b>0.9%</b>	<b>0.9%</b>	

## 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 \$542.1 million for fiscal 2021. 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 \$18.6 million for fiscal 2021. Additional detail is provided in the Food Service section of this document. Debt Service funds in the estimated amount of \$33.2 million are managed by the Harford County Government. The Capital Projects Fund totaling \$72.2 million includes primarily state and local government funding. The Capital Budget Summary is contained in the 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 2021.

Expenditures - All Funds							
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Change FY20 - FY21	% Chg.
<b>Unrestricted Fund</b>	433,154,622	442,862,593	460,237,074	478,208,661	503,149,249	24,940,588	5.2%
<b>Restricted Fund</b>	30,351,483	29,850,985	31,667,123	33,953,364	38,990,856	5,037,492	14.8%
<b>Current Expense Fund</b>	<b>\$ 463,506,105</b>	<b>\$ 472,713,578</b>	<b>\$ 491,904,197</b>	<b>\$ 512,162,025</b>	<b>\$ 542,140,105</b>	<b>\$ 29,978,080</b>	<b>5.9%</b>
<b>Food Service</b>	17,264,329	17,365,191	18,050,447	18,297,419	18,638,517	341,098	
<b>Debt Service</b>	30,921,157	31,825,571	34,075,503	34,703,127	33,199,405	(1,503,722)	
<b>Capital</b>	23,576,768	30,518,578	42,382,147	43,726,159	72,205,000	28,478,841	
<b>Pension</b>	26,083,972	26,381,727	26,749,784	28,548,815	28,548,815	-	
<b>Total - All Funds</b>	<b>\$ 561,352,331</b>	<b>\$ 578,804,645</b>	<b>\$ 613,162,078</b>	<b>\$ 637,437,545</b>	<b>\$ 694,731,842</b>	<b>\$ 57,294,297</b>	<b>9.0%</b>



**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 2021 increased \$25.0 million and Restricted Fund expenditures increased \$5.0 million. The total Current Expense Fund Budget for fiscal 2021 is \$542.1 million, an increase of \$30.0 million, or 5.9%, from fiscal 2020. The fiscal 2021 Current Expense Fund Budget is summarized below by program area:

<b>Expenditures - All Funds</b>							
	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>Change</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>FY20 - FY21</b>	<b>% Chg.</b>
<b>Board of Education</b>	\$ 567,526	\$ 653,713	\$ 623,183	\$ 657,466	\$ 751,849	\$ 94,383	
Board of Education Services	206,980	268,062	221,733	231,463	232,989	1,526	
Internal Audit Services	134,764	155,592	164,411	179,524	267,699	88,175	
Legal Services	225,783	230,059	237,039	246,479	251,161	4,682	
<b>Business Services</b>	\$ 34,198,345	\$ 35,263,576	\$ 36,782,454	\$ 38,071,301	\$ 40,231,511	\$ 2,160,210	
Fiscal Services	33,392,694	34,446,899	36,020,804	37,310,335	39,445,364	2,135,029	
Purchasing	805,651	816,677	761,650	760,966	786,147	25,181	
<b>Curriculum and Instruction</b>	\$ 5,931,839	\$ 5,945,228	\$ 4,827,765	\$ 5,623,784	\$ 6,178,850	\$ 555,066	
Curriculum Dev and Implementation	4,153,441	4,229,791	3,430,895	3,824,726	4,287,719	462,993	
Office of Accountability	746,205	751,759	671,051	792,836	876,329	83,493	
Professional Development	1,032,193	963,678	725,819	1,006,222	1,014,802	8,580	
<b>Education Services</b>	\$ 175,800,623	\$ 177,060,166	\$ 182,943,071	\$ 186,505,680	\$ 195,987,355	\$ 9,481,675	
Career and Technology Programs	7,770,828	7,844,321	8,029,655	7,970,458	8,263,436	292,978	
Gifted and Talented Program	1,258,948	1,301,816	1,346,833	1,629,508	1,678,988	49,480	
Intervention Services	422,461	405,397	149,371	152,270	156,722	4,452	
Magnet Programs	1,589,883	1,628,126	1,694,128	1,794,961	1,844,446	49,485	
Office of Elem/Mid/High Schools	607,372	644,567	603,966	912,501	952,913	40,412	
Other Special Programs	2,877,242	2,942,153	3,062,309	3,271,464	3,544,884	273,420	
Regular Programs	155,150,851	156,013,656	162,219,896	164,502,133	173,029,955	8,527,822	
School Library Media Program	6,002,606	6,149,160	5,703,938	6,098,457	6,342,083	243,626	
Summer School	120,432	130,970	132,975	173,928	173,928	-	
<b>Executive Administration</b>	\$ 1,470,450	\$ 1,580,936	\$ 1,437,890	\$ 1,848,337	\$ 2,059,112	\$ 210,775	
Communications	369,503	404,935	400,333	435,662	490,085	54,423	
Equity and Cultural Proficiency	196,847	238,726	242,295	246,118	253,853	7,735	
Executive Administration Office	904,099	937,275	795,262	945,922	967,999	22,077	
Family and Community Partnerships	-	-	-	110,785	237,325	126,540	
Innovative Partnerships	-	-	-	109,850	109,850	-	
<b>Extra Curricular Activities</b>	\$ 3,688,230	\$ 3,779,357	\$ 3,690,253	\$ 3,796,097	\$ 3,846,097	\$ 50,000	
Interscholastic Athletics	2,812,007	2,866,150	2,797,329	2,871,376	2,921,376	50,000	
Student Activities	876,223	913,207	892,924	924,721	924,721	-	
<b>Human Resources</b>	\$ 79,482,391	\$ 84,036,069	\$ 93,851,143	\$ 96,852,618	\$ 102,536,281	\$ 5,683,663	
<b>Operations and Maintenance</b>	\$ 67,483,858	\$ 66,561,799	\$ 67,368,853	\$ 70,523,787	\$ 72,806,277	\$ 2,282,490	
Facilities Management	22,453,985	21,951,801	22,097,860	24,154,002	24,981,276	827,274	
Planning and Construction	844,585	887,989	848,147	750,057	769,167	19,110	
Transportation	30,992,796	31,595,597	32,330,387	33,785,888	35,221,994	1,436,106	
Utility Resource Management	13,192,493	12,126,412	12,092,459	11,833,840	11,833,840	-	
<b>Safety and Security</b>	\$ 877,487	\$ 901,954	\$ 827,186	\$ 1,096,895	\$ 1,148,697	\$ 51,802	
<b>Special Education</b>	\$ 40,621,052	\$ 42,445,974	\$ 43,555,046	\$ 46,664,283	\$ 49,891,702	\$ 3,227,419	
<b>Student Services</b>	\$ 14,450,598	\$ 15,465,629	\$ 16,009,590	\$ 17,350,622	\$ 18,236,721	\$ 886,099	
Health Services	3,373,446	3,788,061	3,903,919	4,156,918	4,285,211	128,293	
Psychological Services	2,244,280	2,395,671	2,508,807	2,826,617	3,031,836	205,219	
Pupil Personnel Services	1,714,422	1,744,881	1,790,216	2,114,848	2,239,470	124,622	
School Counseling Services	7,118,450	7,537,016	7,806,648	8,252,239	8,680,204	427,965	
<b>Office of Technology &amp; Information</b>	\$ 8,582,224	\$ 9,168,192	\$ 8,320,639	\$ 9,217,791	\$ 9,474,797	\$ 257,006	
<b>Unrestricted Fund</b>	433,154,622	442,862,593	460,237,074	478,208,661	503,149,249	24,940,588	5.2%
<b>Restricted Fund</b>	30,351,483	29,850,985	31,667,123	33,953,364	38,990,856	5,037,492	14.8%
<b>Current Expense Fund</b>	\$ 463,506,105	\$ 472,713,578	\$ 491,904,197	\$ 512,162,025	\$ 542,140,105	\$ 29,978,080	5.9%
<b>Food Service</b>	17,264,329	17,365,191	18,050,447	18,297,419	18,638,517	341,098	
<b>Debt Service</b>	30,921,157	31,825,571	34,075,503	34,703,127	33,199,405	(1,503,722)	
<b>Capital</b>	23,576,768	30,518,578	42,382,147	43,726,159	72,205,000	28,478,841	
<b>Pension</b>	26,083,972	26,381,727	26,749,784	28,548,815	28,548,815	-	
<b>Total - All Funds</b>	\$ 561,352,331	\$ 578,804,645	\$ 613,162,078	\$ 637,437,545	\$ 694,731,842	\$ 57,294,297	9.0%

**Current Expense Fund by Maryland State Reporting Category**

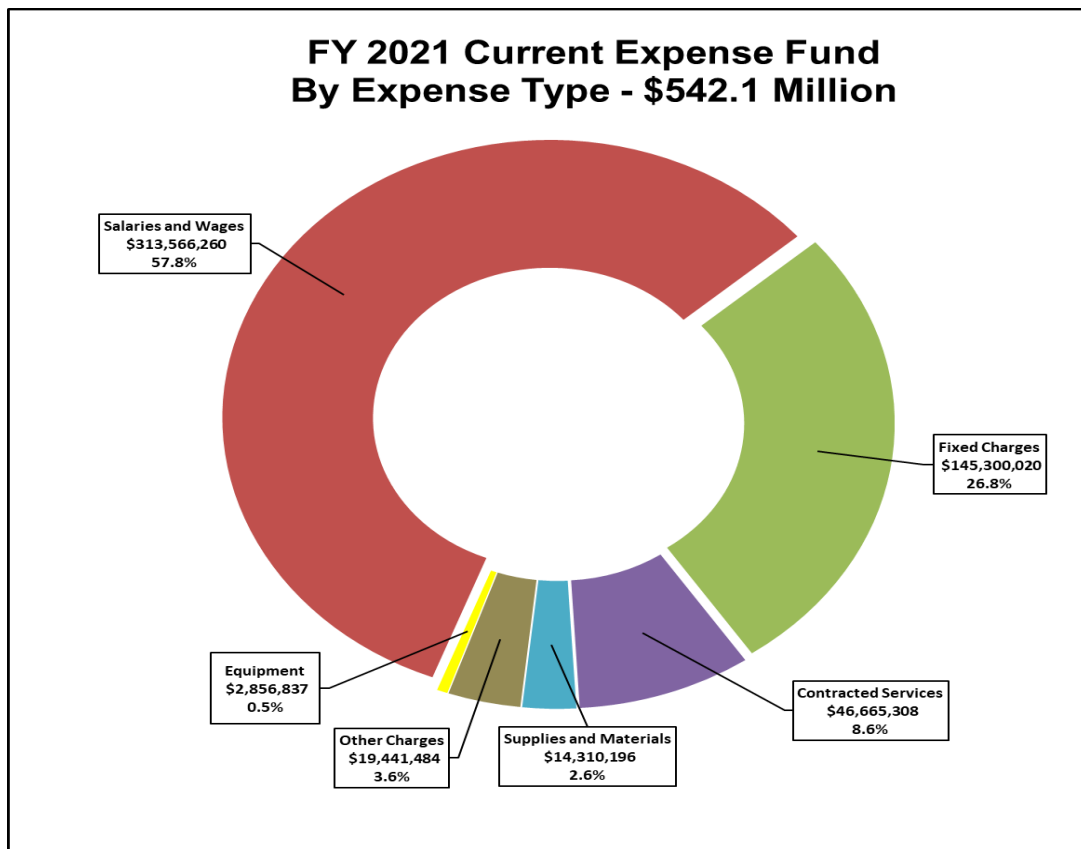
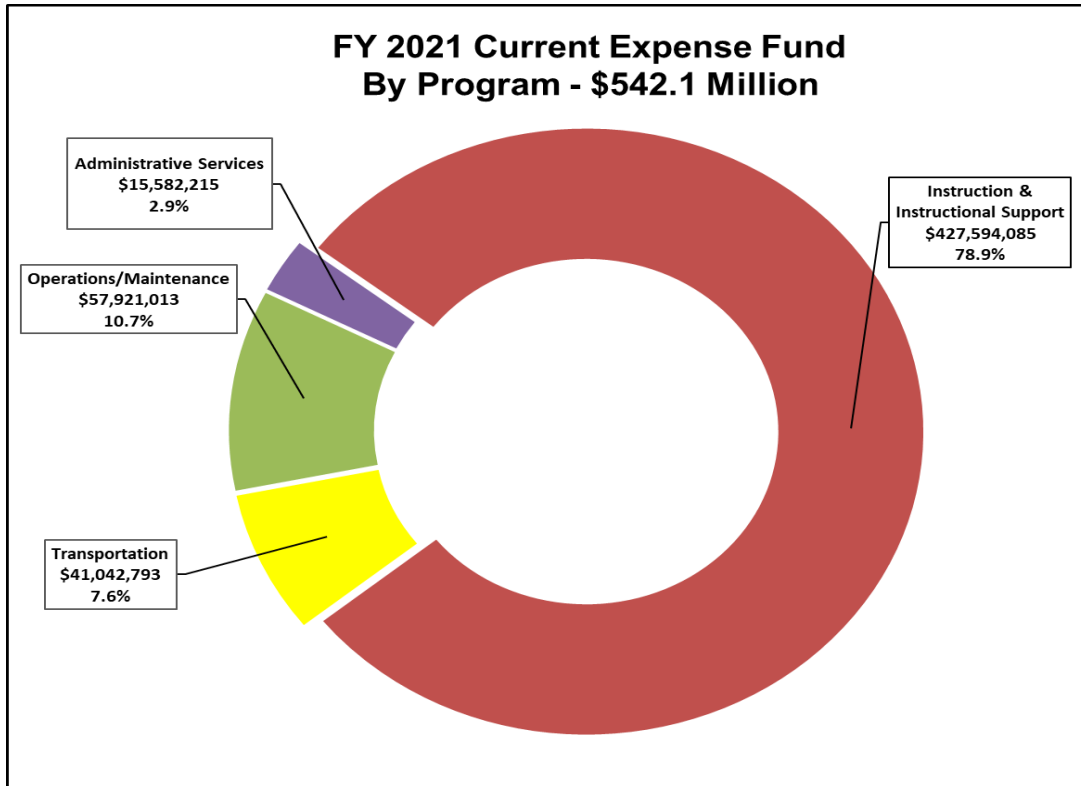
The following tables reflect Current Expense Fund expenditures by object class and state reporting category, the method of reporting that is required by the Maryland State Department of Education:

<b>Harford County Public Schools</b>						
<b>Current Expense Fund - By State Category</b>						
<b>SUMMARY BY CATEGORY</b>	<b>Unrestricted</b>		<b>Restricted</b>		<b>Current Expense</b>	
	<b>FY 2021</b>		<b>FY 2021</b>		<b>FY 2021</b>	
	<b>Budget</b>	<b>FTE</b>	<b>Budget</b>	<b>FTE</b>	<b>Budget</b>	<b>FTE</b>
Administrative Services	\$ 11,475,418	115.2	\$ 666,612	0.0	\$ 12,142,030	115.2
Mid-Level Administration	28,267,586	322.0	463,119	7.0	28,730,705	329.0
Instructional Salaries	180,472,122	2,503.5	6,058,687	76.0	186,530,809	2,579.5
Textbooks & Classroom Supplies	6,858,042	0.0	1,386,950	0.0	8,244,992	0.0
Other Instructional Costs	2,900,517	0.0	1,497,252	0.0	4,397,769	0.0
Special Education	49,985,264	899.3	19,916,047	186.2	69,901,311	1,085.5
Student Services	2,239,470	25.0	739,172	12.0	2,978,642	37.0
Health Services	4,285,211	70.4	45,712	0.0	4,330,923	70.4
Student Transportation	35,176,663	190.0	192,214	0.0	35,368,877	190.0
Operation of Plant	28,473,421	341.9	27,401	0.0	28,500,822	341.9
Maintenance of Plant	14,331,529	115.5	-	0.0	14,331,529	115.5
Fixed Charges	137,506,209	0.0	7,793,811	0.0	145,300,020	0.0
Community Services	552,135	1.6	202,689	0.0	754,824	1.6
Capital Outlay	625,662	0.0	1,190	0.0	626,852	0.0
<b>TOTAL</b>	<b>\$ 503,149,249</b>	<b>4,584.4</b>	<b>\$ 38,990,856</b>	<b>281.2</b>	<b>\$ 542,140,105</b>	<b>4,865.6</b>



<b>Current Expense Fund - By Object Class</b>						
<b>SUMMARY BY OBJECT</b>	<b>Unrestricted</b>		<b>Restricted</b>		<b>Current Expense</b>	
	<b>FY 2021</b>		<b>FY 2021</b>		<b>FY 2021</b>	
	<b>Amount</b>	<b>FTE</b>	<b>Amount</b>	<b>FTE</b>	<b>Amount</b>	<b>FTE</b>
Salary and Wages	\$ 294,651,534	4584.4	\$ 18,914,726	281.2	\$ 313,566,260	4865.6
Contracted Services	42,654,331	0.0	4,010,977	0.0	46,665,308	0.0
Supplies and Materials	12,883,613	0.0	1,426,583	0.0	14,310,196	0.0
Other Charges	151,590,006	0.0	13,436,498	0.0	165,026,504	0.0
Equipment	2,204,765	0.0	652,072	0.0	2,856,837	0.0
Transfers	(835,000)	0.0	550,000	0.0	(285,000)	0.0
<b>TOTAL</b>	<b>\$ 503,149,249</b>	<b>4,584.4</b>	<b>\$ 38,990,856</b>	<b>281.2</b>	<b>\$ 542,140,105</b>	<b>4,865.6</b>

### How does HCPS Spend Its Money?



### Summary of Unrestricted Operating Budget Changes FY 2020 – FY 2021

#### Revenue

Revenue	FY 2020	Change	FY 2021	
Local	256,465,645	22,431,868	278,897,513	8.7%
MD State	211,723,056	5,253,680	216,976,736	2.5%
Federal	420,000	-	420,000	0.0%
Other	4,599,960	255,040	4,855,000	5.5%
Fund Balance	5,000,000	(3,000,000)	2,000,000	-60.0%
<b>Total</b>	<b>\$ 478,208,661</b>	<b>\$ 24,940,588</b>	<b>\$ 503,149,249</b>	<b>5.2%</b>

#### Expenditures

Positions	FY 2020 Unrestricted Budget - Revised	\$ 478,208,661	
4,460.2			
	<b>Mandatory Baseline Budget Increases</b>		
14.0	Special Education	798,381	
22.0	Education Services	1,687,684	
0.0	Safety	195,600	
4.0	Transportation	1,229,245	
0.0	Insurance and Other Fixed Charges	4,049,497	
0.0	Employee Salary/Wage Package	9,791,354	
<b>40.0</b>		<b>17,751,761</b>	<b>3.7%</b>
	<b>Position Restoration and Enhancement of Support</b>		
57.0	Position/Program Restoration	5,081,846	
3.0	Program Expansion	233,768	
22.2	Special Education	1,560,224	
1.0	Family and Community Partnerships	202,293	
1.0	Compliance	110,696	
<b>84.2</b>		<b>7,188,827</b>	
<b>124.2</b>	<b>Total - Change FY 2020 - FY 2021</b>	<b>24,940,588</b>	<b>5.2%</b>
<b>4,584.4</b>	<b>FY 2021 Superintendent's Proposed Unrestricted Budget</b>	<b>\$ 503,149,249</b>	

**Mandatory Budget Increases**

<b>FY21 Mandatory Baseline Budget Increases</b>			
<b>Line</b>	<b>Description</b>	<b>FTE</b>	<b>Total</b>
<b>Special Education</b>			
1	STRIVE Program @ CMWHS (3.0 FTE Paraeducators)	3.0	116,684
2	STRIVE Program @ PMMS (1.0 FTE Teacher and 4.0 FTE Paraeducators)	5.0	232,292
3	Early Learners/Learning Together Program @YBES (2.0 FTE Paraeducators)	2.0	77,790
4	Transfer Special Education Passthrough employees to operating budget due to projected grant shortfall	4.0	371,615
<b>Total - Special Education</b>		<b>14.0</b>	<b>\$ 798,381</b>
<b>Education Services</b>			
5	Elementary and Secondary Teachers	22.0	1,687,684
<b>Total - Education Services</b>		<b>22.0</b>	<b>1,687,684</b>
<b>Safety</b>			
6	Advanced Fire Protection - Quarterly Sprinkler Testing	0.0	90,000
7	Bus Cameras-All scheduled replacements for contractor buses	0.0	105,600
<b>Total - Safety</b>		<b>0.0</b>	<b>195,600</b>
<b>Transportation</b>			
8	Transportation - Table of rates increase for contracted buses. (Estimated Salary, M&O and Aux Pmt)	0.0	249,428
9	Transportation - Estimated replacement of 44 12-year old contracted buses (Difference in Per Vehicle Allotment \$6,635)	0.0	294,859
10	Transportation - Estimated taxes on replacement of 44 12-year old contracted buses (\$6,300)	0.0	277,200
11	Transportation - Magnet Program at Havre de Grace Middle/High (Estimated)	0.0	180,000
12	Transportation - Interscholastic Athletics	0.0	25,000
13	Transportation - STRIVE Program expansion to CMWHS and PMMS (estimated 2 drivers and two attendants) + Maint. & Fuel	4.0	202,758
<b>Total - Transportation</b>		<b>4.0</b>	<b>\$ 1,229,245</b>
<b>Insurance and Other Fixed Charges</b>			
14	Liability Insurance	0.0	100,946
15	Property Insurance	0.0	83,238
16	Workers' Compensation	0.0	209,070
17	Health Insurance	0.0	3,343,522
18	Dental Insurance	0.0	162,721
19	Teacher and Employee Pension	0.0	150,000
<b>Total Insurance and Other Fixed Charges</b>		<b>0.0</b>	<b>\$ 4,049,497</b>
<b>Salary and Wage Package</b>			
20	Salary and Wage Package (net of turnover)	0.0	9,791,354
<b>Total Salary and Wages</b>		<b>0.0</b>	<b>\$ 9,791,354</b>
<b>Grand Total</b>		<b>40.0</b>	<b>\$ 17,751,761</b>

**Position Restoration and Enhancement of Support**

<b>FY 21 Position Restoration and Enhancement of Support</b>			
<b>Line</b>	<b>Description</b>	<b>FTE</b>	<b>Total</b>
<b>Position/Expense Restoration</b>			
1	School Counselors	2.0	155,846
2	11M Curriculum Specialists	5.0	456,759
3	Instructional Coaches	5.0	456,759
4	Move all 10M Curriculum and Teacher Specialists to 11M (excludes Special Education)	0.0	98,760
5	Secondary Assistant Principals	4.0	541,198
6	Secondary Teachers	6.0	460,279
7	Elementary Teachers	30.0	2,301,389
8	Elementary Assistant Principals	4.0	541,198
9	Office of Technology - Computer Technician	1.0	69,658
<b>Total - Position Restoration</b>		<b>57.0</b>	<b>\$ 5,081,846</b>
<b>Program Expansion</b>			
10	English as a Second Language (ESOL) Teachers	3.0	233,768
<b>Total - Program Expansion</b>		<b>3.0</b>	<b>\$ 233,768</b>
<b>Special Education</b>			
11	Cluster Program supplies	0.0	120,956
12	Speech Therapists - (2) 11 month, (2.2) ten month and conversion of (2) existing 10M positions to 11 month	4.2	375,308
13	Teacher Specialist - 11 month Childfind	1.0	88,458
14	Special Educators - Secondary	6.0	460,279
15	CSP Paraeducators (3.0 each for JOES, PMES & RPES)	9.0	350,052
16	STRIVE Teacher Specialist 11 month	1.0	88,458
17	Adaptive Physical Education Teacher	1.0	76,713
<b>Total - Special Education</b>		<b>22.2</b>	<b>\$ 1,560,224</b>
<b>Family and Community Partnerships</b>			
18	Communications & Family Outreach - to establish a departmental budget for supplies, materials and other expenses (\$41,500) and add an Audiovisual Technician (\$66,653 w/benefits)	1.0	108,153
19	Family & Community Partnerships - to establish a departmental budget for supplies, materials and other expenses	0.0	94,140
<b>Total - Family and Community Partnerships</b>		<b>1.0</b>	<b>\$ 202,293</b>
<b>Compliance</b>			
20	Staff Auditor - Internal Audit Department	1.0	110,696
<b>Total Compliance</b>		<b>1.0</b>	<b>\$ 110,696</b>
<b>Grand Total</b>		<b>84.2</b>	<b>\$ 7,188,827</b>

**Base Budget Adjustments**

<b>Base Budget Adjustments</b>			
<b>Line</b>	<b>Base Budget Adjustments</b>	<b>FTE</b>	<b>Amount</b>
1	Office of the Principal - Clerical	-1.0	-
2	Business Services - Clerical	1.0	-
3	Instructional Salaries - Regular Programs - Technician	-1.0	(32,000)
4	Operation of Plant - Security Liaison - Alternative Education	1.0	32,000
5	Curriculum & Instruction - Clerical	-1.0	(54,000)
6	Office of Family Outreach & Community Partnerships - Clerical	1.0	54,000
7	Debt Service - Principal		18,909
8	Debt Service - Interest		(18,909)
9	Psychological Services - Other Salaries		60,000
10	Regular Program Professional		(60,000)
11	CPI Training		60,000
12	Regular Program Professional		(60,000)
13	Contract increase for officials and judges		25,000
14	Senate Bill 734 requires a foundational reading screener assessment for students K-Grade 1		30,000
15	Centerpoint mathematics benchmark assessments (no longer receiving discounted fee) + additional licenses		38,631
16	Office of the Principal - Professional		(93,631)
17	Third Party Elevator Inspection Service (Required by law)		20,000
18	Generator Maintenance and Repair Contract		48,522
19	Rent Increase		3,026
20	Maintenance of Plant - Technical		(71,548)
21	Annual Software Maintenance Increase		10,980
22	Voice Over Internet Protocol (VOIP) service requires a Session Initiation Protocol (SIP) Trunk		21,780
23	Office of the Principal - Clerical		(32,760)
24	HR GET Scholarship		14,000
25	Office of the Principal - Clerical		(14,000)
<b>Total Base Budget Adjustments</b>		<b>-</b>	<b>\$ -</b>

\*Offsetting adjustments are identified by color.

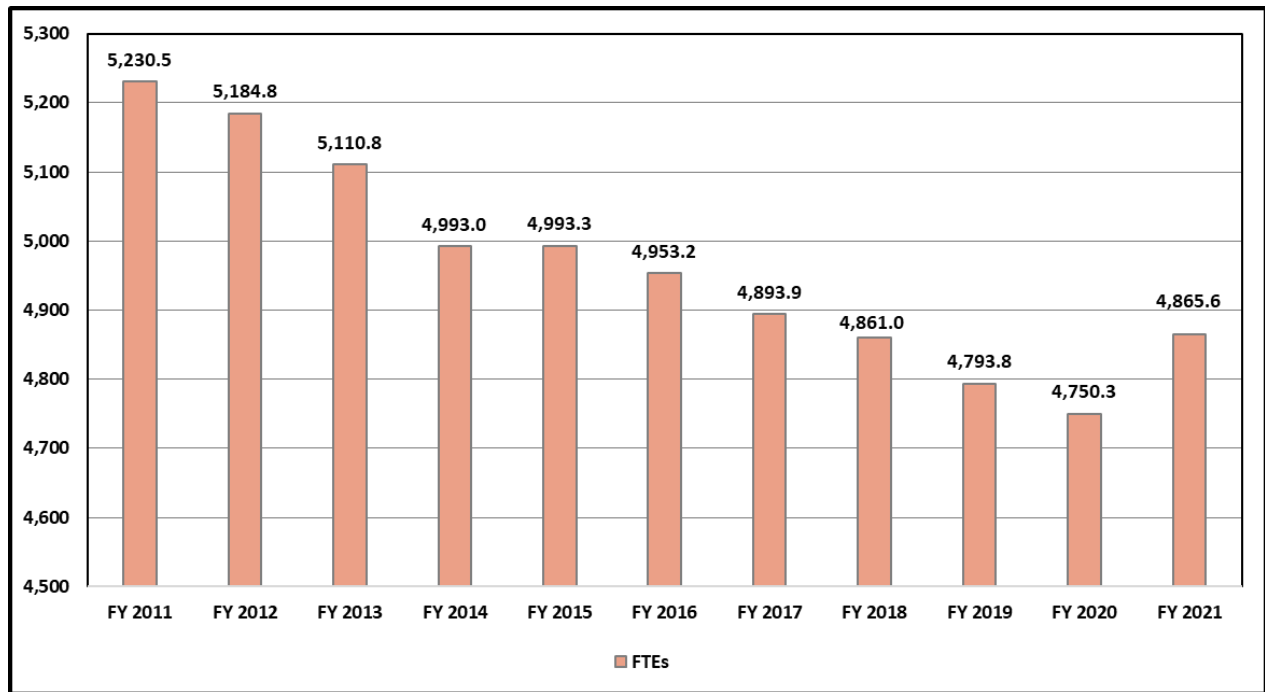
### Positions

The Harford County Public School System is the second largest employer in Harford County with 5,129.1 full-time equivalent (FTE) positions and numerous substitute and temporary positions. Compensation for salary and wages comprises the largest portion of the current expense fund. While employee compensation continues to be a priority for fiscal 2021, resources at schools are a necessity. Years of position reductions, combined with increasing enrollment, have resulted in increased class sizes and created increasing burdens on school-based staff. The FY21 unrestricted budget includes an additional 124.2 FTE positions.

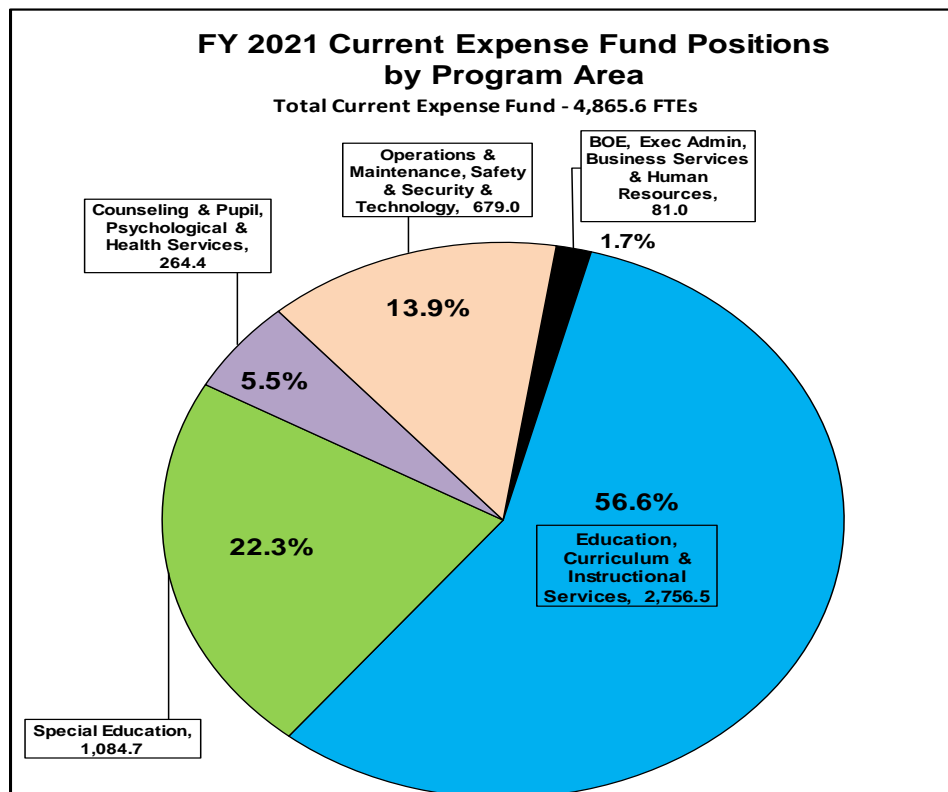
<b>Harford County Public Schools Position Summary by Job Code</b>				
	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>Change FY20 - FY21</b>
<b>Unrestricted Positions</b>				
Administrative/Supervisory	241.0	214.0	222.0	<b>8.00</b>
Clerical	238.0	236.0	236.0	<b>0.00</b>
Paraprofessionals	512.4	515.4	532.4	<b>17.00</b>
Teacher/Counselor/Psych	2,761.7	2,696.8	2,788.0	<b>91.20</b>
Technical/Other	804.9	798.0	806.0	<b>8.00</b>
<b>Total Unrestricted</b>	<b>4,558.0</b>	<b>4,460.2</b>	<b>4,584.4</b>	<b>124.20</b>
<b>Restricted Positions</b>				
Teacher/Counselor	184.90	205.80	197.80	<b>(8.00)</b>
Other	50.90	84.30	83.40	<b>(0.90)</b>
<b>Total Restricted</b>	<b>235.80</b>	<b>290.10</b>	<b>281.20</b>	<b>(8.90)</b>
<b>Total Food Service</b>	<b>263.50</b>	<b>263.50</b>	<b>263.50</b>	<b>0.00</b>
<b>Grand Total</b>	<b>5,057.30</b>	<b>5,013.80</b>	<b>5,129.10</b>	<b>115.30</b>

<b>Summary By State Category</b>				
<b>State Category</b>	<b>FY19 FTE</b>	<b>FY20 FTE</b>	<b>FY21 FTE</b>	<b>Change FY20-FY21</b>
Administrative Services	116.2	112.2	115.2	<b>3.0</b>
Mid-Level Administration	334.0	311.0	322.0	<b>11.0</b>
Instructional Salaries	2,507.9	2,436.5	2,503.5	<b>67.0</b>
Special Education	853.6	863.1	899.3	<b>36.2</b>
Student Personnel Services	20.5	25.0	25.0	<b>0.0</b>
Health Services	70.4	70.4	70.4	<b>0.0</b>
Student Transportation	188.4	186.0	190.0	<b>4.0</b>
Operation of Plant	337.9	340.9	341.9	<b>1.0</b>
Maintenance of Plant	127.5	113.5	115.5	<b>2.0</b>
Community Services	1.6	1.6	1.6	<b>0.0</b>
<b>Unrestricted Program</b>	<b>4,558.0</b>	<b>4,460.2</b>	<b>4,584.4</b>	<b>124.2</b>
<b>Restricted Programs</b>	<b>235.8</b>	<b>290.1</b>	<b>281.2</b>	<b>(8.9)</b>
<b>CURRENT EXPENSE FUND</b>	<b>4,793.8</b>	<b>4,750.3</b>	<b>4,865.6</b>	<b>115.3</b>

**Historical Position Trends in Current Expense Fund**

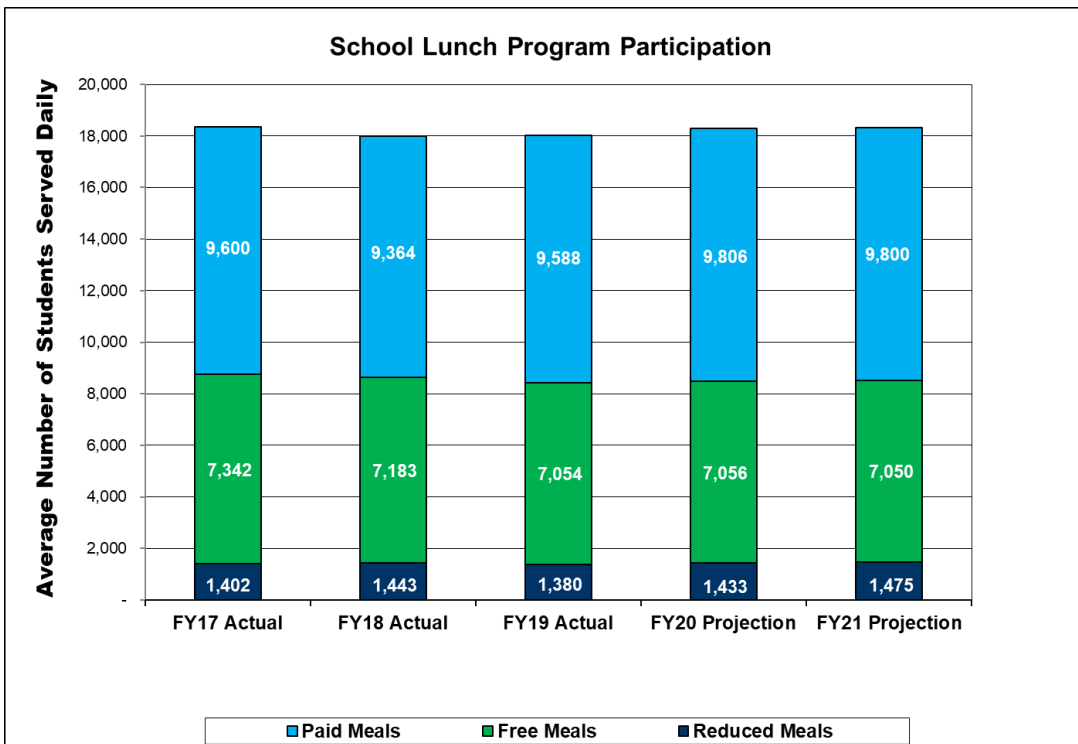
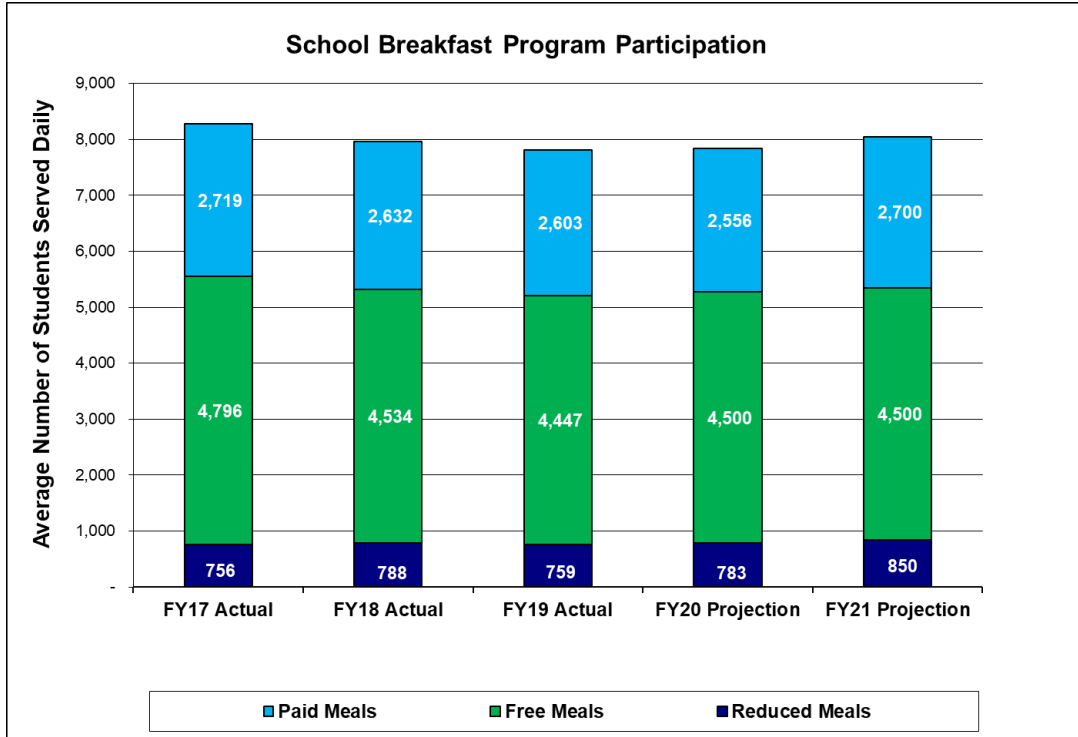


As the chart above indicates, the number of full-time equivalents (FTEs) in the Current Expense Fund (unrestricted and grant funded positions) peaked in fiscal 2011 and has decreased through fiscal 2020. The net change in positions from peak employment in fiscal 2011 to fiscal 2021 is a decrease of 364.9 positions.



### Food and Nutrition

During FY 2021, the Food and Nutrition Program projects to sell 26,375 meals each school day, or nearly 5 million meals during the school year. The average number of students served breakfast and lunch daily is provided in the following charts:



**Revenues**

Food and Nutrition collects revenue from several sources, including student and staff payments, and reimbursements from the State and Federal governments. The following table details the actual revenue from FY 2017 to FY 2019 and the budgeted revenue for FY 2020 and FY 2021.

<b>Harford County Public Schools Food and Nutrition Revenue</b>										
	Actual FY17		Actual FY18		Actual FY19		Budget FY20		Budget FY21	
<b>Student Payments</b>	\$ 7,122,890	41.7%	\$ 7,407,284	42.7%	\$ 7,910,992	43.8%	\$ 7,926,829	43.3%	\$ 7,950,609	42.7%
<b>State Sources:</b>										
Reimbursement Lunches	144,145	0.8%	135,029	0.8%	135,484	0.8%	150,000	0.8%	151,500	0.8%
Other Revenue	225,261	1.3%	223,702	1.3%	256,848	1.4%	262,500	1.4%	270,375	1.5%
<b>Total State Revenue</b>	<b>\$ 369,407</b>	<b>2.2%</b>	<b>\$ 358,731</b>	<b>2.1%</b>	<b>\$ 392,332</b>	<b>2.2%</b>	<b>\$ 412,500</b>	<b>2.3%</b>	<b>\$ 421,875</b>	<b>2.3%</b>
<b>Federal Sources:</b>										
Reimbursement - Lunch	622,086	3.6%	623,672	3.6%	638,592	3.5%	630,000	3.4%	648,900	3.5%
Reimbursement - Fresh Fruit & Veg.	16,116	0.1%	-	0.0%	48,523	0.3%	-	0.0%	-	0.0%
Reimbursement - F/R Lunches & Snacks	4,994,011	29.3%	5,037,170	29.0%	5,057,809	28.0%	5,238,657	28.6%	5,395,817	28.9%
Reimbursement - Breakfast	2,103,032	12.3%	2,069,546	11.9%	2,077,082	11.5%	2,141,980	11.7%	2,206,240	11.8%
Commodities	1,122,067	6.6%	1,077,004	6.2%	1,088,767	6.0%	1,114,699	6.1%	1,148,140	6.2%
Child and Adult Care Food Program	323,351	1.9%	412,776	2.4%	464,842	2.6%	-	0.0%	-	0.0%
Other Revenue	234,084	1.4%	240,383	1.4%	218,716	1.2%	672,754	3.7%	692,936	3.7%
<b>Total Federal Revenue</b>	<b>\$ 9,414,747</b>	<b>55.1%</b>	<b>\$ 9,460,551</b>	<b>54.4%</b>	<b>\$ 9,594,331</b>	<b>53.1%</b>	<b>\$ 9,798,090</b>	<b>53.5%</b>	<b>\$10,092,033</b>	<b>54.1%</b>
<b>Other Revenue</b>	<b>\$ 164,161</b>	<b>1.0%</b>	<b>\$ 138,626</b>	<b>0.8%</b>	<b>\$ 152,792</b>	<b>0.8%</b>	<b>\$ 160,000</b>	<b>0.9%</b>	<b>\$ 174,000</b>	<b>0.9%</b>
<b>Total Food Service Revenue</b>	<b>\$17,071,204</b>	<b>100%</b>	<b>\$17,365,192</b>	<b>100%</b>	<b>\$18,050,447</b>	<b>100%</b>	<b>\$ 18,297,419</b>	<b>100%</b>	<b>\$18,638,517</b>	<b>100%</b>

**Expenditures**

The chart below summarizes the Food and Nutrition expenditures by *Service Area Direction* and *Preparation and Dispensing*. Actual expenditures are shown for FY 2017 to FY 2019 and budgeted expenditures for FY 2020 to FY 2021.

<b>Harford County Public Schools Food and Nutrition Expenditures</b>						
	Actual FY17	Actual FY18	Actual FY19	Budget FY20	Budget FY21	Change FY20-FY21
<b>Service Area Direction</b>						
Salaries	783,023	796,517	704,155	739,366	755,864	16,498
Contracted Services	310,195	317,834	334,494	326,500	356,500	30,000
Supplies and Materials	23,320	19,471	22,611	27,500	24,500	(3,000)
Other Charges	218,820	218,427	218,668	251,591	245,786	(5,805)
Equipment	6,445	11,975	38,295	20,000	25,000	5,000
<b>Total Service Area Direction</b>	<b>\$ 1,341,803</b>	<b>\$ 1,364,224</b>	<b>\$ 1,318,223</b>	<b>\$ 1,364,957</b>	<b>\$ 1,407,650</b>	<b>\$ 42,693</b>
<b>Preparation and Dispensing</b>						
Salaries	4,889,362	4,973,740	5,075,277	5,256,750	5,330,870	74,120
Contracted Services	133,703	120,938	135,327	134,000	136,500	2,500
Supplies and Materials	8,284,823	8,263,969	8,379,886	8,332,577	8,477,966	145,389
Other Charges	2,440,173	2,647,215	2,957,235	3,118,385	3,177,247	58,862
Equipment	174,464	128,055	48,550	90,750	108,284	17,534
<b>Total Preparation and Dispensing</b>	<b>\$ 15,922,525</b>	<b>\$ 16,133,917</b>	<b>\$ 16,596,275</b>	<b>\$ 16,932,462</b>	<b>\$ 17,230,867</b>	<b>\$ 298,405</b>
<b>Total Food Service Expenses</b>	<b>\$ 17,264,328</b>	<b>\$ 17,498,141</b>	<b>\$ 17,914,498</b>	<b>\$ 18,297,419</b>	<b>\$ 18,638,517</b>	<b>\$ 341,098</b>

**Positions**

Although the Food and Nutrition Department operates under an independent, separate enterprise fund, Food Service employees are HCPS employees and are an integral part of providing a safe and secure learning environment for all students and staff. The chart below summarizes the FY21 budgeted positions.

<b>Harford County Public Schools Food and Nutrition Positions</b>						
<b>POSITION</b>	<b>Budget FY2017</b>	<b>Budget FY2018</b>	<b>Budget FY2019</b>	<b>Budget FY2020</b>	<b>Budget FY2021</b>	<b>Change FY20-FY21</b>
Food Service Worker	230	230	230	230	230	-
FS Warehouse & Mechanics	7	7	7	8	8	-
Managers	15	15	15	15	15	-
Supervisor	1	1	1	1	1	-
Assistant Supervisor	2	2	2	1	1	-
Specialist	3	3	3	3	3	-
Account Clerk	3.5	3.5	3.5	3.5	3.5	-
Clerical	1	1	1	1	1	-
Dietician	1	1	1	1	1	-
<b>Total Food and Nutrition Budgeted Positions</b>	<b>263.5</b>	<b>263.5</b>	<b>263.5</b>	<b>263.5</b>	<b>263.5</b>	<b>-</b>

**FISCAL YEAR 2021 - CAPITAL IMPROVEMENT PROGRAM  
IDENTIFIED NEEDS  
December 2019**

CIP CATEGORY	PROJECT	HCPS PRIORITY	STATE REQUEST	LOCAL REQUEST	CATEGORY STATE REQUEST	CATEGORY LOCAL REQUEST	TOTAL FY CATEGORY 2021 CAPITAL NEEDS
Educational Facility Program	Special Ed Facility Improvements	1	N/A	\$1,131,000	\$ -	\$ 3,106,000	\$ 3,106,000
	Textbook/Supplemental Refresh	17	N/A	\$1,000,000			
	Technology Education Lab Refresh	22	N/A	\$300,000			
	Music Equipment Refresh	26	N/A	\$75,000			
	Music Technology Labs	27	N/A	\$75,000			
	Band Uniform Refresh	28	N/A	\$150,000			
	Equipment & Furniture Replacement	29	N/A	\$100,000			
	Career & Tech Education Equipment Refresh	34	N/A	\$275,000			
Technology Infrastructure	Technology Refresh	3	N/A	\$8,688,000	\$ -	\$ 18,488,000	\$ 18,488,000
	Phone System Replacement	13	N/A	\$4,800,000			
	Enterprise Resource Planning System (ERS)	16	N/A	\$5,000,000			
Life, Health, Safety and Compliance Measures	Emergency Systems & Communications	4	N/A	\$583,000	\$ -	\$ 2,283,000	\$ 2,283,000
	Environmental Compliance	10	N/A	\$880,000			
	Security Measures	11	N/A	\$450,000			
	Domestic Water & Backflow Prevention	21	N/A	\$120,000			
	Energy Conservation Measures	37	N/A	\$250,000			
Fleet Replacement	Replacement Buses	5	N/A	\$4,517,000	\$ -	\$ 6,243,000	\$ 6,243,000
	Vehicles and Equipment	8	N/A	\$1,726,000			
HCPS Site Improvements	Stormwater Mgt, Erosion, Sediment Control	7	N/A	\$750,000	\$ -	\$ 2,771,000	\$ 2,771,000
	Septic Facility Code Upgrades	19	N/A	\$75,000			
	Paving - Overlay and Maintenance	23	N/A	\$1,530,000			
	Paving - New Parking Areas	33	N/A	\$416,000			
HCPS Facilities Master Planning	Planning/Scope Study Major Capital Projects	9	N/A	\$670,000		\$ 670,000	\$ 670,000
Athletic and Recreation Repairs and Improvements	Outdoor Track Reconditioning	12	N/A	\$294,000		\$ 1,554,000	\$ 1,554,000
	Athletic Fields Repair & Restoration	20	N/A	\$100,000			
	Swimming Pool Renovations	24	N/A	\$600,000			
	Playground Equipment	30	N/A	\$560,000			
Major HVAC Repairs	Major HVAC Repairs	15	N/A	\$3,143,000	\$ -	\$ 3,143,000	\$ 3,143,000
HCPS Facility Repair Program	ADA Improvements	18	N/A	\$400,000	\$ -	\$ 1,150,000	\$ 1,150,000
	Building Envelope	25	N/A	\$200,000			
	Floor Covering Replacement	31	N/A	\$200,000			
	Folding Partition Replacement	32	N/A	\$100,000			
	Bleacher Replacement	36	N/A	\$100,000			
	Locker Replacement	38	N/A	\$150,000			
Local Only Major Capital	CEO Annex and Training Areas HVAC Upgrades	35	N/A	\$2,090,000		\$ 2,090,000	\$ 2,090,000
<b>TOTAL LOCAL ONLY PROPOSED REQUEST (Pending BOE Approval 12/09/19)</b>			<b>\$ -</b>	<b>\$ 41,498,000</b>	<b>\$ -</b>	<b>\$ 41,498,000</b>	<b>\$ 41,498,000</b>
Previously Board Approved State Eligible Major Capital Request (Approved September 28, 2019)	Joppatowne High School Limited Renovation	2	\$8,070,000	\$12,936,000	\$8,070,000	\$12,936,000	\$21,006,000
	Bel Air Middle Roof Replacement	14	\$4,284,000	\$3,196,000	\$4,284,000	\$3,196,000	\$7,480,000
	Hickory Roof Replacement	6	\$1,588,000	\$633,000	\$1,588,000	\$633,000	\$2,221,000
<b>TOTAL FY 2021 PROPOSED REQUEST</b>			<b>\$ 13,942,000</b>	<b>\$ 58,263,000</b>	<b>\$ 13,942,000</b>	<b>\$ 58,263,000</b>	<b>\$ 72,205,000</b>