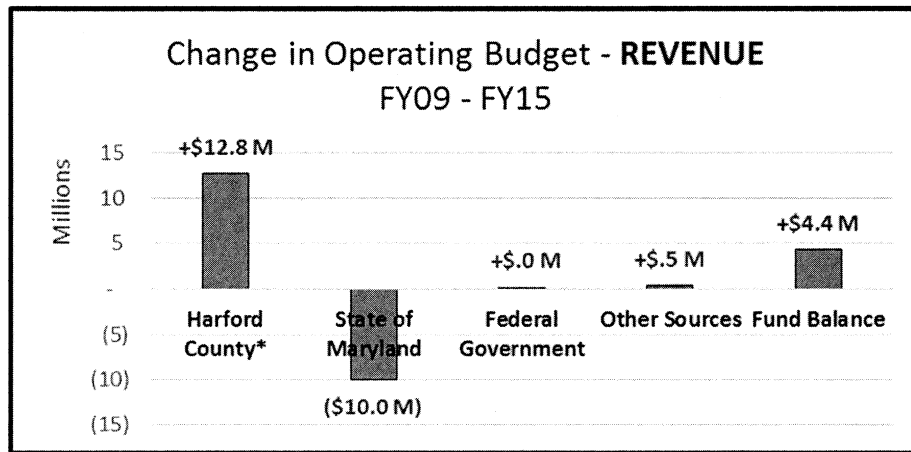


Expenditures

Budget Development History

The difficult economic times of the past several years have had a significant impact on state and local funding for school systems across the nation. Harford County Public Schools has worked tirelessly to develop a fiscally responsible budget. As experienced in recent years, HCPS continues to face ongoing budget challenges as revenue has failed to keep pace with system demands, legal mandates and cost drivers such as pension and health care for employees and retirees. In addition, HCPS has an ongoing structural deficit created by spending one-time year-end funds (fund balance) for ongoing expenditures.

The following chart details the relatedly stagnate nature of revenue streams from fiscal year 2009 – fiscal year 2015. During this period funding from Harford County increased by \$12.8 million while Maryland State funding declined by \$10.0 million. It is important to keep in mind \$9.0 million of the \$12.8 million increase in local funding was dedicated to employee pension costs transferred from the State of Maryland. During this time period, HCPS used an additional \$4.4 million of fund balance to fund ongoing operating expenditures. Later in this section, the many cost saving measures implemented from FY09 – FY15 will be discussed.



Budget Development Process

The following budget strategies were central to the development of the fiscal year 2015 Operating Budget:

2015 Budget Strategies

- ❖ *Preserve the integrity of the instructional programs*
- ❖ *Preserve jobs*
- ❖ *Maintain a competitive salary structure*
- ❖ *Preserve employee benefits*

During the fiscal 2015 budget development cycle, budget managers were asked to examine their accounts in terms of inflation and non-discretionary cost increases.

Base Budget Adjustments - Budget managers were then asked to review current funding levels and, whenever possible, work to realign current dollars to meet changing program and service requirements. Base Budget Adjustments are simply a realignment of current funds with no additional financial impact. These adjustments are reflected throughout the document in the column entitled "FY 2015 Base Budget".

Cost of Doing Business Adjustments - 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 expenditures include inflationary and non-discretionary costs, expenditures for state/federal mandates, classroom instruction, special education, insurance, transportation, contracted educational services and operations. *The Cost of Doing Business requested increase includes items that are of complete necessity in order to sustain and/or maintain the current educational experience our children deserve.*

Expenditures

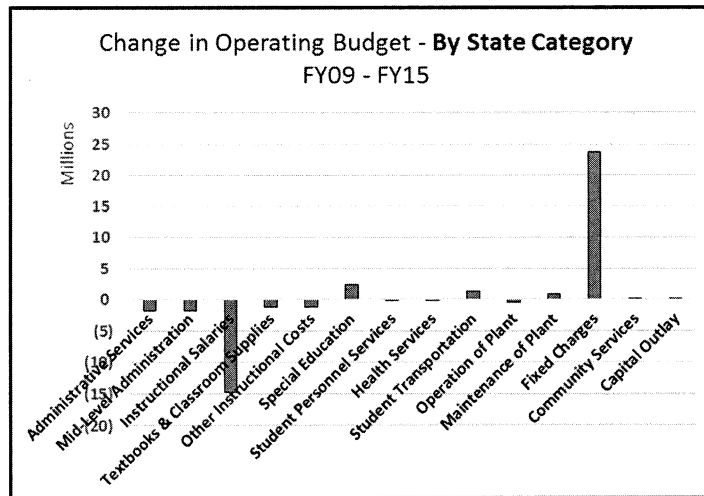
Salary/Wages – The Board of Education’s Proposed Budget for fiscal year 2015, released in January 2014, included a salary/wage package of 13.7 million for Harford County Public School employees. Due to the absence of step increases and Cost of Living Adjustments (COLA) in four of the past five fiscal years, it was the intent of the Board of Education to avoid falling further behind in regard to employee wages. However, new funding was not adequate to cover the proposed wage increase. **The proposed wage package was subsequently removed from the final budget approved by the Board of Education for fiscal 2015.**

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

- Base Budget Adjustments
- Cost of Doing Business
- Wage/Benefit changes for Active and Retired Employees

Balancing the Unrestricted Operating Budget FY 2009 – 2015

The primary increase in expenditures represent costs deemed necessary to provide mandated services, meet contractual obligations and to maintain the integrity of the instructional programs. Significant cost factors during this period include, but are not limited to, \$16.0 million to maintain employee/retiree health and dental benefits, \$9.0 million increase in employee pension cost, \$2.4 million increase to provide mandated special education services and \$1.7 million increase for transportation services. For five of the last six years, HCPS employees have not received step increases or Cost of Living Adjustments. HCPS employees received their only salary/wage increase during this period in fiscal year 2013 which totaled \$10.0 million.



With limited new revenue, the Unrestricted Fund budget required innovative thinking in order to cover the additional costs. In response to this challenge, all areas of the budget were examined with an emphasis on preserving critical programs related to student achievement, creating greater efficiencies in all operating areas, and making difficult decisions on cost reductions that would least impact students. The budget shortfall during fiscal years 2010 to 2015 was resolved, in part, by:

- Utilizing recurring salary savings from employee turnover in excess of \$13.7 million
- Eliminating over 240 positions at a savings of \$12.1 million
- Reductions in utility consumption totaling \$2.3 million
- Modifications to transportation routes/services saving \$1.4 million
- Reduction of system-wide equipment budgets by 42% saving \$1.2 million
- Reduction of system-wide supply budgets by \$.4 million
- Eliminating selected summer programs, \$.5 million

Even with the implementation of these cost saving measures, an additional \$4.4 million of fund balance was required to balance the Unrestricted Operating Budget since fiscal year 2009. In fiscal year 2014, a total of \$5.5 million of fund balance was required to support ongoing operating expenditures.

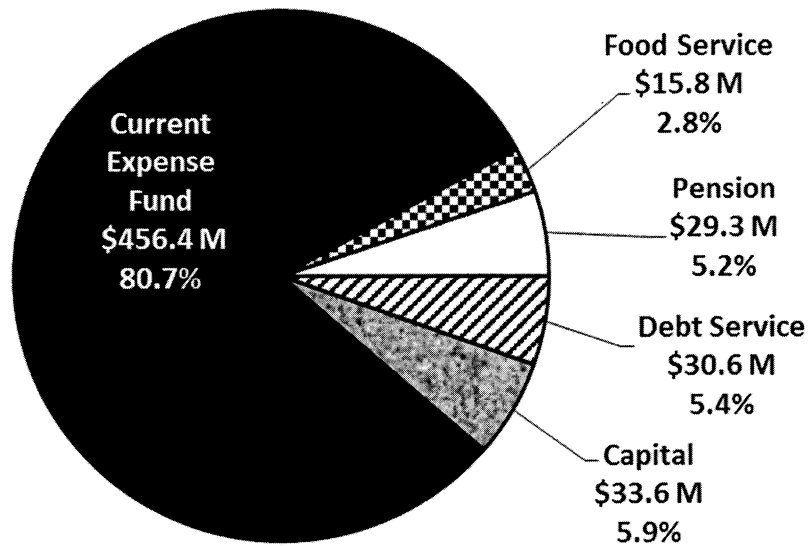
Expenditures

All Funds

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 \$456.4 million for fiscal 2015. The Operating Budget will be discussed in greater detail in this section of the budget book. The Food Service Fund is a self-supporting special revenue fund. The Food Service Fund is \$15.8 million for fiscal 2015. Additional detail is provided in the Food Service section located in Tab 23 of this document. Debt Service funds in the estimated amount of \$30.6 million are managed by the Harford County Government and additional detail is provided in Tab 24. The Capital Projects Fund totaling almost \$33.6 million includes primarily state and local government funding. The Capital Budget Summary is contained in Tab 25 near the end of this budget book. The Pension Fund is \$29.3 million which represents the State of Maryland's projected contribution to the teacher pension system in fiscal 2015. HCPS pension cost is included in the Unrestricted, Restricted, and Food Service Funds. More detail on the Pension Fund is provided in the Pension section located in Tab 26 of this document.

Expenditures - All Funds							
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2014 Budget	FY 2015 Budget	Change FY14 - FY15	% Chg.
Unrestricted Fund	427,412,633	424,347,633	422,319,069	427,455,753	426,971,288	(484,465)	-0.1%
Restricted Fund	28,787,162	30,645,648	29,727,813	30,348,015	29,411,452	(936,563)	-3.1%
Current Expense Fund	\$456,199,795	\$454,993,281	\$452,046,882	\$457,803,768	\$456,382,740	\$ (1,421,028)	-0.3%
Food Service	15,201,306	15,413,941	15,426,454	15,615,568	15,778,740	163,172	1.0%
Debt Service	30,155,642	29,736,815	30,172,314	30,628,653	30,642,263	13,610	0.0%
Capital	26,758,294	37,191,795	29,217,876	32,471,846	33,626,000	1,154,154	3.6%
Pension	33,360,568	26,284,223	29,187,145	29,187,145	29,257,412	70,267	0.2%
Total - All Funds	\$561,675,605	\$563,620,055	\$556,050,671	\$565,706,980	\$565,687,155	\$ (19,825)	0.0%

FY 2015 Expenditures - All Funds \$565.7 Million



Expenditures

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. Restricted Funds are primarily provided by the state and federal government, which require the money be spent on specific programs. Hence, the term “restricted” is used to classify these programs. Unrestricted Fund expenditures for fiscal 2015 decreased by \$.5 million and Restricted Fund expenditures decrease by \$.9 million. The total Current Expense Fund Budget for fiscal 2015 is \$456.4 million, a decrease of \$1.4 million or .3% from fiscal 2014. The fiscal 2015 Current Expense Fund Budget is summarized below by program area:

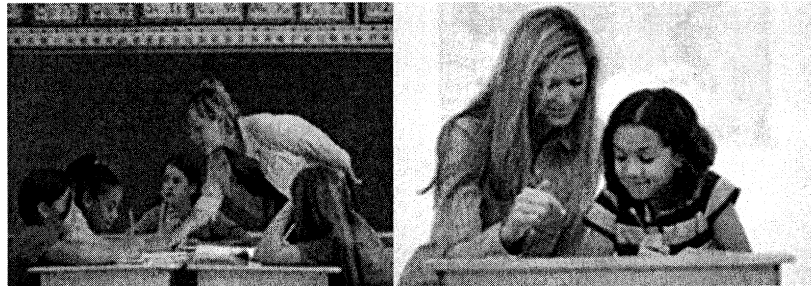
Expenditures - Current Expense Fund							
Program	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2014 Budget	FY 2015 Budget	Change FY14 - FY15	% Chg.
Board of Education	556,993	591,173	615,890	631,002	649,533	18,531	
Board of Education Service	200,953	230,006	226,221	264,807	273,377	8,570	
Internal Audit Services	154,649	154,986	155,936	158,285	157,796	(489)	
Legal Services	201,391	206,181	233,733	207,910	218,360	10,450	
Business Services	27,346,682	31,805,847	32,726,564	33,504,975	34,242,781	737,806	
Fiscal Services	26,334,212	30,897,144	31,849,944	32,622,281	33,353,741	731,460	
Purchasing	1,012,470	908,703	876,620	882,694	889,040	6,346	
Curriculum and Instruction	4,843,375	4,530,466	4,770,320	4,776,750	5,256,835	480,085	
Curriculum Dev and Implem	3,183,490	2,883,851	3,137,254	3,105,929	3,438,178	332,249	
Office of Accountability	631,935	766,518	771,196	774,711	838,081	63,370	
Professional Development	1,027,950	880,097	861,870	896,110	980,576	84,466	
Education Services	182,395,787	179,073,760	173,321,930	175,052,284	172,223,715	(2,828,569)	
Career and Technology Pr	8,703,825	8,416,038	7,729,956	7,934,209	7,846,691	(87,518)	
Gifted and Talented Progr	1,450,073	1,548,646	1,416,884	1,619,130	1,620,900	1,770	
Intervention Services	1,803,801	1,262,520	1,117,175	1,199,570	1,198,569	(1,001)	
Magnet and Signature Pro	2,021,810	2,079,803	1,699,785	1,762,549	1,733,133	(29,416)	
Office of Elem/Mid/High S	702,975	705,233	569,870	591,825	581,061	(10,764)	
Other Special Programs	2,795,545	2,860,781	2,805,427	2,919,704	2,963,614	43,910	
Regular Programs	157,263,497	155,329,614	151,494,042	152,288,326	149,937,584	(2,350,742)	
School Library Media Prog	6,893,066	6,279,536	5,963,340	6,068,346	6,098,864	30,518	
Summer School	761,195	591,589	525,451	668,625	243,299	(425,326)	
Executive Administration	1,877,329	1,843,491	1,415,522	1,629,512	1,509,360	(120,152)	
Communications	446,629	401,688	352,176	440,496	407,285	(33,211)	
Equity and Cultural Proficie	201,011	204,419	156,788	170,938	168,809	(2,129)	
Executive Administration C	1,229,689	1,237,384	906,558	1,018,078	933,266	(84,812)	
Extra Curricular Activities	3,562,271	3,544,901	3,446,556	3,587,129	3,652,785	65,656	
Interscholastic Athletics	2,751,722	2,792,037	2,715,843	2,740,555	2,828,211	87,656	
Student Activities	810,549	752,864	730,713	846,574	824,574	(22,000)	
Human Resources	74,095,164	72,027,693	74,535,210	75,270,510	76,253,266	982,756	
Operations and Maintenan	67,667,330	66,984,483	68,041,156	68,793,551	68,213,164	(580,387)	
Facilities Management	21,774,525	21,478,610	21,285,372	21,817,012	21,793,892	(23,120)	
Planning and Construction	813,109	818,624	786,683	857,195	862,012	4,817	
Transportation	31,031,105	31,218,016	30,411,148	30,843,916	30,860,542	16,626	
Utility Resource Managem	14,048,591	13,469,233	15,557,953	15,275,428	14,696,718	(578,710)	
Safety and Security	1,119,507	876,245	862,128	924,541	925,626	1,085	
Special Education	40,244,566	39,912,925	40,023,022	40,027,993	40,526,615	498,622	
Student Services	14,648,178	14,343,587	13,927,763	14,189,628	14,383,460	193,832	
Health Services	3,295,627	3,283,239	3,229,471	3,360,035	3,504,222	144,187	
Psychological Services	2,336,691	2,303,721	2,220,408	2,262,778	2,350,573	87,795	
Pupil Personnel Services	1,613,772	1,623,005	1,640,337	1,675,167	1,656,292	(18,875)	
School Counseling Service	7,402,088	7,133,622	6,837,547	6,891,648	6,872,373	(19,275)	
Office of Technology & In	9,055,451	8,813,062	8,633,008	9,067,878	9,134,148	66,270	
Unrestricted Fund	427,412,633	424,347,633	422,319,069	427,455,753	426,971,288	(484,465)	-0.1%
Restricted Fund	28,787,162	30,645,648	29,727,813	30,348,015	29,411,452	(936,563)	-3.1%
Current Expense Fund	\$ 456,199,795	\$ 454,993,281	\$ 452,046,882	\$ 457,803,768	\$ 456,382,740	\$ (1,421,028)	-0.3%

Expenditures

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:

Current Expense Fund - By State Category						
SUMMARY BY CATEGORY	Unrestricted		Restricted		Current Expense	
	FY 2015		FY 2015		FY 2015	
	Budget	FTE	Budget	FTE	Budget	FTE
Administrative Services	10,319,963	119.7	515,000	0.0	10,834,963	119.7
Mid-Level Administration	24,780,126	342.8	451,537	7.4	25,231,663	350.2
Instructional Salaries	156,017,794	2,648.6	4,023,602	56.1	160,041,396	2,704.7
Textbooks & Classroom Supplies	7,276,537	0.0	577,151	0.0	7,853,688	0.0
Other Instructional Costs	2,641,563	0.0	1,677,871	0.0	4,319,434	0.0
Special Education	40,605,477	894.4	16,883,753	145.4	57,489,230	1,039.8
Student Services	1,656,292	20.5	0	0.0	1,656,292	20.5
Health Services	3,504,222	72.7	0	0.0	3,504,222	72.7
Student Transportation	30,732,242	217.4	0	0.0	30,732,242	217.4
Operation of Plant	29,988,963	345.3	0	0.0	29,988,963	345.3
Maintenance of Plant	12,616,970	125.5	0	0.0	12,616,970	125.5
Fixed Charges	105,879,766	0.0	5,047,935	0.0	110,927,701	0.0
Community Services	530,114	1.6	0	0.0	530,114	1.6
Capital Outlay	421,259	0.0	234,603	0.0	655,862	0.0
TOTAL	\$ 426,971,288	4,788.5	\$ 29,411,452	208.9	\$ 456,382,740	4,997.4



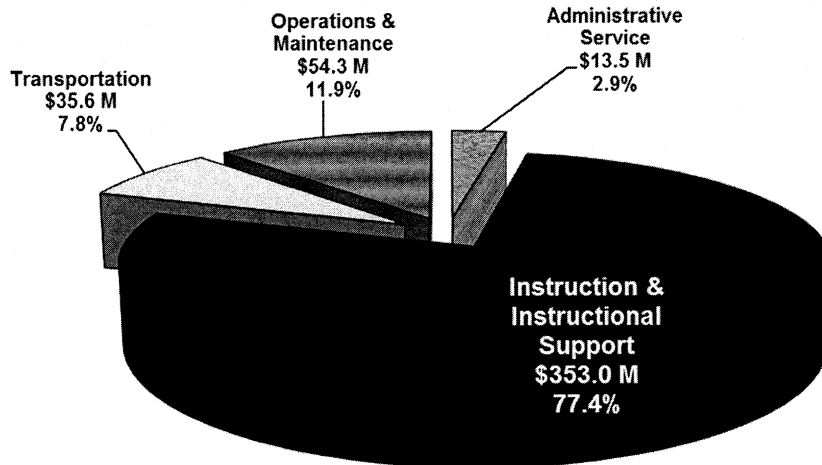
Current Expense Fund - By Object Class						
SUMMARY BY OBJECT	Unrestricted		Restricted		Current Expense	
	FY 2015		FY 2015		FY 2015	
	Budget	FTE	Amount	FTE	Amount	FTE
Salary and Wages	\$249,723,494	4,788.5	12,746,123	208.9	262,469,617	4,997.4
Contracted Services	\$39,749,296		9,306,147		49,055,443	
Supplies and Materials	\$13,176,729		629,069		13,805,798	
Other Charges	\$123,187,705		5,947,958		129,135,663	
Equipment	\$1,649,064		267,155		1,916,219	
Transfers	(\$515,000)		515,000		0	
TOTAL	\$ 426,971,288	4,788.5	\$ 29,411,452	208.9	\$ 456,382,740	4,997.4

Expenditures

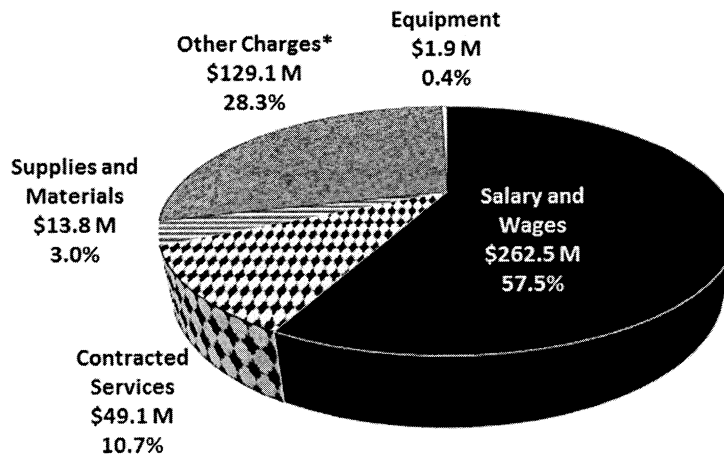
Where does HCPS Spend Its Money?

FY 2015 Current Expense Fund - \$456.4 Million

By Program



By Expense Type



*Other Charges include such expenditures as employee/retiree health, dental & life insurance, pension payments, payroll taxes, workers compensation, unemployment & liability insurance and all utility costs (electricity, natural gas, fuel oil, diesel fuel, sewage and water charges).

Expenditures

Summary of Unrestricted Operating Budget Changes FY 2014 – FY 2015

Positions 4,781.5	FY14 Unrestricted Budget - Revised	\$ 427,455,753
	<i>Reversal FY14 One Time Expenditures</i>	(2,718,482)
	<i>Projected Wage/Salary Turnover</i>	(2,848,611)
	Benefit Adjustments:	
	Teacher Pension System	466,576
	Other Employee Pension	(55,480)
	Net Health/Dental Insurance Adjustment	3,129,187
	Total - Benefit Adjustments	3,540,283
	Cost of Doing Business:	
1.0	CDB - Instruction Education Services	270,618
6.0	CDB - Instruction Curriculum	637,901
	CDB - Instruction Special Education	745,092
	CDB - Operations	538,702
	CDB - Administration	525,998
7.0	Total - CDB	2,718,311
	<i>Cost Saving Measures Implemented</i>	(1,175,966)
7.0	Total - Change FY14 - FY15	\$ (484,465)
4,788.5	FY15 Approved Unrestricted Budget	\$ 426,971,288

Change in Positions FY14 - FY15	
1.0	School Psychologist
1.0	Teacher Induction Coordinator*
1.0	Instructional Data Specialist*
3.0	Curriculum Specialist*
1.0	ESOL Teacher
7.0	Total

*5 of the 7 positions were previously funded as part of the Race to the Top Grant.

Unrestricted Revenue by Source

Revenue	FY14 Revenue	Change	FY15 Revenue
Local	221,300,729	2,366,573	223,667,302
MD State	194,167,270	(123,087)	194,044,183
Federal	390,000	-	390,000
Other	5,497,754	(2,161,826)	3,335,928
Fund Balance	6,100,000	(566,125)	5,533,875
Total	\$ 427,455,753	\$ (484,465)	\$ 426,971,288

Expenditures

Salary/Wages – The Board of Education’s Proposed Budget for fiscal year 2015, released in January 2014, included a salary/wage package of 13.7 million for Harford County Public School employees. As a result of no step increase or Cost of Living Adjustments (COLA) in four of the past five fiscal years, it was the intent of the Board of Education to avoid falling further behind in regard to employee wages. However, new funding was not adequate to cover the proposed wage increase. **The proposed wage package was subsequently removed from the final budget approved by the Board of Education for fiscal 2015.**

The following charts provides a comparison of the five year salary progression of a new teacher in the 2008 – 2009 school year and a teacher with ten years of experience in Harford County, Cecil County and Baltimore County, Maryland.

Teacher who began their career in the 2008 – 2009 school year...

	Harford	Cecil	Baltimore
1 st Year 2008-2009	\$41,171	\$41,674	\$42,000
2 nd Year 2009-2010	\$41,171	\$42,820	\$43,335
3 rd Year 2010-2011	\$41,171	\$44,290	\$43,985
4 th Year 2011-2012	\$41,171	\$45,732	\$44,755
5 th Year 2012-2013	\$42,829	\$46,603	\$45,538
6 th Year 2013-2014	\$42,829	\$48,893	\$46,211
7 th Year 2014-2015	\$42,829	\$50,944	\$46,915

Teacher with a Masters degree & 10 years experience in the 2008 – 2009 school year...

	Harford	Cecil	Baltimore
10 th Year 2008-2009	\$56,988	\$55,659	\$53,508
11 th Year 2009-2010	\$56,988	\$57,760	\$56,959
12 th Year 2010-2011	\$56,988	\$60,452	\$58,810
13 th Year 2011-2012	\$56,988	\$62,150	\$60,722
14 th Year 2012-2013	\$59,289	\$64,643	\$62,695
15 th Year 2013-2014	\$59,289	\$67,693	\$63,792
16 th Year 2014-2015	\$59,289	\$70,429	\$64,909

By law, the Board is required to negotiate with each of the five bargaining units in Harford County to establish salary, wages and other working conditions. The Board collaborated with the bargaining units to reach such an agreement. Employees and community members are directed to visit the Board’s Collective Bargaining webpage page on the school system website (www.hcps.org) for updates and information regarding negotiations.

Expenditures

Rising Health & Dental Care Costs

Harford County Public Schools provides health and dental care coverage to 4,400 employees and 2,900 retirees. Like all businesses, especially labor intensive school districts, HCPS has experienced significant increases in the cost of providing health care benefits. **In the past ten years**, the cost of providing health care insurance to employees and retirees has risen from \$33.9 million in fiscal year 2004 to over \$68.6 million in fiscal 2014, **an increase of 102%**. During this same period the number of retirees has risen from 1,022 in fiscal year 2004 to 2,273 in fiscal year 2014. The cost of providing dental care insurance to employees and retirees has risen from \$2.2 million in fiscal year 2004 to over \$3.9 million in fiscal 2014, **an increase of 75%**.

Employee/Retiree Benefits - For fiscal year 2015, health and dental care insurance rates increased by three percent. In total, \$3.1 million was added to the FY 2015 budget to fund the rate increase for health/dental care and the projected cost associated with new enrollees and retirees.

Employee Pension - Prior to fiscal year 2013, the State of Maryland funded all teacher pension contributions for the twenty four school districts. The State of Maryland addressed their ongoing structural deficit by sharing teacher pension costs with the counties. The cost sharing was structured over a four year implementation period beginning in fiscal 2013. For fiscal year 2015 the net pension increase to the Unrestricted Operating Budget for all employees totaled \$.4 million.

Cost of Doing Business - Cost of Doing Business adjustments for fiscal year 2015 total \$2.7 million as detailed in the chart below:

Cost of Doing Business for FY15

Line	Description	FTE	Revised Total
Instructional - Education Services:			
1	Eliminate Funding for Student Activities Equipment - Funds not spent in prior years.	-	(1,491)
2	Reduce Office Expenses in Office of Education Services (Office Supplies - \$4,000; Printing -\$3,500; Postage -\$500; Mileage -\$4,000; Office Equipment -\$2000)	-	(14,000)
3	Office of Principal, Computer Business Equipment - Funds not spent in prior years	-	(1,583)
4	Automated External Defibrillator (AED) - Refresh Program 105 AED units @ \$1,275. To replace the original AEDs purchased by HCPS in 2006 with 7 year warranty. Each high school has 5 AEDs with the remaining units at every elementary, middle & high school and AA Roberty Building. Automated External Defibrillator Program mandated by Education Article, §7-425, Annotated Code of Maryland, for implementation by each county board for each high school in the county. Funded with Fund Balance.		133,875
5	1.0 FTE School Psychologist - To provide COMAR mandated assessments to HCPS students attending non-public day and residential programs. COMAR requires students with disabilities be reevaluated at least every three years or sooner if warranted. Currently 142 HCPS students attend 19 programs that do not have psychologists available to do the testing. (Contracted assessments typically average \$2900. Annual contracted assessments would avg. \$139,200 (48 students @ \$2900)). This position would also provide additional behavior/crisis support to HCPS elementary and secondary schools as a member of a mobile behavior support team. Includes \$10,000 in office equipment, supplies & software programs required for new position.	1.0	73,887
6	Upgrade "Wechsler Intelligence Scale for Children" from 4th edition to 5th edition for 33 school psychologists. The WISC-IV was published in 2003 and its standardization sample dates back to 2000. The upgrade is needed to ensure that school psychologists are able to make accurate comparisons, interpretations, and eligibility determination decisions for IEP-referred students.	-	36,000
7	Increase Interscholastic Athletic Supplies due to \$87,656 increase in gate receipts during 2012-2013 school year (budget neutral FY15).	-	87,656
8	Reduce summer school expenditures by \$8,000 for summer physical education classes and related revenue (budget neutral FY15).	-	(8,000)
9	Reduce summer middle school expenditures by \$22,867 and summer elementary school expenditures by \$12,859 based on actual results in prior year.	-	(35,726)
Total - Instructional/Education Services		1.0	270,618

Expenditures

Cost of Doing Business – Continued.

Instructional - Curriculum & Instruction:			
10	<p>Curriculum Development Professional Salaries - This line item has been reduced by \$278k since FY09. Standards, requirements, and guidelines continue to change and evolve. Per diem funds are needed to write and provide training on curriculum, assessments, and other instructional materials to support Common Core State Standards, New National Standards in Social Studies, Next Generation Science Standards, STEM education, Career and Technology Education, Magnet and Signature Programs, Advanced Placement, Fine Arts, Physical Education, Teacher and Principal Evaluations, Student Learning Objectives, imbedding technology in daily instruction, benchmark assessments, and PARCC assessments.</p>	-	108,310
11	<p>1.0 FTE Teacher Induction Coordinator - This position was included in the Race to the Top application due to the required COMAR regulation regarding Teacher Induction. Grant funding for this position will expire 6/30/14; however, as part of the RTTT application, HCPS indicated that this position would be sustained. The Teacher Induction Coordinator is critical to the management and coordination of the teacher induction program and the management of the placement of over 400 student interns and HCC student placements within HCPS on a yearly process. This position supervises the 30 mentor positions.</p>	1.0	117,518
12	<p>1.0 FTE Instructional Data Specialist - Position was included in the RTTT application due to the required accountability measures within the application and managing student achievement data within the measures. Grant funding for this position will expire 6/30/14; however, as part of the RTTT application, HCPS indicated that this position would be sustained. The Instructional Data Specialist is the sole point-of-contact between schools, central office staff, and data management vendors regarding the instructional database management and student assessment system. The IDS supports the Performance Matters student instructional database management and assessment system. This position oversees over 4,000 user accounts.</p>	1.0	91,368
13	<p>3.0 FTE Curriculum Specialists - Three individuals were hired as Model Department Chairs, positions funded by the Race to the Top funds. The Model Department Chairs (MDC) were included in the Race to the Top application due to the transition to the Common Core State Standards, the PARCC assessments, and the new Teacher and Principal Evaluation Model. The funding for these positions will expire June 30, 2014; however, as part of the application for RTTT funds, HCPS indicated that this position will be sustained.</p> <p>Overview/Rationale: In FY13, HCPS hired Model Department Chairpersons in Mathematics, English, Science, and Social Studies. HCPS requested the English, Mathematics, and Science Chairs be supported by RTTT funds, as they play a key role in the transition to the Common Core State Standards, the PARCC assessments, the Teacher and Principal Evaluation Model, as well as play an integral part in the creation and implementation of the HCPS STEM initiative and content delivery.</p> <p>In FY14, HCPS is adjusting the Model Department Chairperson job description, title, and essential functions to Curriculum Specialist. The Curriculum Specialist positions are teacher positions that will support the required transition to the Common Core State Standards, the PARCC assessments, the Teacher and Principal Evaluation Model, and play an integral part of the creation and implementation of the HCPS STEM initiative and content delivery. This position will provide direct support to teachers in the core areas of English/Reading/Language Arts, Mathematics, and Science. In addition to working with teachers, the Curriculum Specialist position will collaborate with content supervisors and the Office of Professional Development.</p>	3.0	257,286
14	<p>1.0 FTE English Students of Other Languages (ESOL) Teacher - Addition of one ESOL teaching position is part of detailed response to federal review of HCPS Title III Program. The finding cited that the use of instructional technicians, who are not certified in ESOL, to provide core language instruction to LEP students does not meet the requirements in section 3115(c) of Title III. The addition of this position is part of the response plan submitted to USDE/MSDE.</p>	1.0	63,419
Total - Instructional /Curriculum & Instruction		6.0	637,901
Instructional - Special Education:			
15	<p>Non-Public Placement - The operating expense exceeded budget in FY13 by 4.3%.</p> <ul style="list-style-type: none"> ●\$286,092 is included to cover an anticipated shortfall for fiscal year 2014. ●\$580,000 of the increase is due to Non Public expense formerly paid under the Medical Assistance Grant. Funding from the Medical Assistance Grant for Non Public Placements will be no longer be available as of 6/30/2014 ●\$244,000 of the increase represents an anticipated 3% increase in costs for the 2014-2015 school year. Grant funds will be used to cover \$365,000 of the projected increase. 	-	745,092
Total - Instructional/Special Education		0.0	745,092

Expenditures

Cost of Doing Business – Continued.

Operations:			
16	Contracted Bus Service - Increase cost of Department of Transportation physicals by \$20 per driver/sub for contracted bus services. The new Federal Motor Carrier Safety Administration program for medical examiners goes into effect May 1, 2014. Our current medical providers (each driver must have an annual physical as per COMAR and our attendants also are examined) have served us for the same price, \$45.00, for the last 7 years. With the new requirements, certification and paperwork, many of our providers are no longer interested in the DOT program. We have found a number of medical organizations who are becoming certified, however their costs range from \$55 - \$65 per physical.	-	7,500
17	Contracted Medical Services - Increase cost of Department of Transportation physicals by \$20 per driver/sub for HCPS drivers/subs & align account with prior year actual expenditures. (See detailed explanation above.)	-	2,500
18	Transportation Routing Software (cost offset by 39B, 40, 41 & 42)		180,000
19	Reduction to Contracted Bus Service		(50,000)
20	Reduction to Contracted Bus Service related to McKinney Vento - Implementation of cost saving/efficiency modifications.	-	(50,000)
21	Reduction to Driver Overtime - Due to a drop in the number of routes & field trip assignments over 8hrs.	-	(50,000)
22	Reduction to Contracted Bus Service at Alternative Education Center - Due to modification in the program implemented during 2013-2014 school year.	-	(30,000)
23	Increase cost electricity (3.8% rate increase as projected by ENERNOC April 2014)		535,000
24	Reduction to Sun Trust Energy Lease Payments (Phase I, II & III)	-	(10,378)
25	Facility Rentals - Increase to annual rental contracts for Bel Air Armory & Forest Hill Commerce Rd.	-	4,080
Total - Operations		-	538,702
Administration:			Revised CDB
26	Cognitive Tutor Instructional Software - Annual license fee (previously funded with capital funds). Carnegie Learning Cognitive Tutor software provides students with highly individualized and self-paced instruction that adapts to their exact needs to improve math skills.	-	20,500
27	I station Instructional Software - Increase in annual license fee.	-	19,000
28	Increase Board of Education professional dues by \$6,000	-	6,000
29	WebCRD Software Maintenance for Print Shop - increase of \$2,300	-	2,300
30	Administrative Services, Software Maintenance - Increase based on contractual agreements	-	19,939
31	Office of Communications - Cost savings (contracted services) due to securing sponsorship for various HCPS programs.	-	(13,000)
32	Administrative Building Lease - First principal payment on refinanced lease due March 2015.	-	371,259
33	Workers Compensation - Increase needed to cover 5% projected rate increase.	-	100,000
Total - Administration		0.0	525,998
Total Cost of Doing Business		7.0	2,718,311

Expenditures

Cost Saving Measures – HCPS has, in recent years, taken a number of proactive steps to address budget challenges, including aggressively reducing costs and eliminating more than 240 positions. It was a goal of the Superintendent and Board to avoid additional position cuts for the 2014 – 2015 school year. In order to balance the fiscal year 2015 Unrestricted Operating Budget, the HCPS Board of Education implemented cost saving measures totaling \$1.2 million while successfully avoiding the loss of additional positions.

<i>Line</i>	<i>Description</i>	<i>FTE</i>	<i>Total</i>
1	Reduce Salary Variances in Health Service		(17,046)
2	Reduce Executive Administration Legal Services		(14,000)
3	Reduce equipment rentals in the print shop (\$10k) & Office of Accountability (\$7k)		(17,000)
4	Reduce - Postage Office of Communications (based on historical spending)		(20,000)
5	Additional cost savings realized on transportation route changes implemented 13-14 school year		(500,000)
6	Reduce Bids/Notices & Advertising (based on historical spending)		(10,000)
7	Reduce Other Salaries Extra-Curricular (based on historical spending)		(22,000)
8	Eliminate summer elementary school		(204,000)
9	Eliminate summer middle school program		(177,600)
10	Eliminate transportation for summer bridge, middle & high Transportation will not be provided for remaining summer programs (bridge & high school)		(125,320)
11	Eliminate summer nursing services (elementary & middle)		(4,000)
12	Eliminate funding for principal mentors		(40,000)
13	Reduce furniture and equipment accounts		(25,000)
TOTAL		0.0	\$ (1,175,966)

Restricted Fund Expenditures

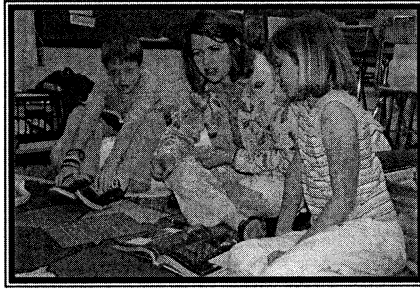
The Board of Education is projecting \$29,411,452 in restricted funding for fiscal 2015. This is a decrease of 3.1% or \$.9 million from fiscal 2014. Restricted funding will support 208.9 full-time equivalent positions and numerous programs. The sources of these funds are primarily the federal and state government, which require the money to be spent on specific programs. Hence, the term “restricted” is used to classify these funds. Special Education or IDEA funding represents the largest portion of restricted funding. The table below summarizes restricted funding by major categories:

Restricted Fund Categories	FY 2014		FY 2015		Change 14 - 15	
	Amount	FTEs	Amount	FTEs	Amount	FTEs
American Recovery and Reinvestment Act (ARRA)	907,908	5.4	20,000	-	(887,908)	(5.4)
Career and Technology Programs	464,715	-	478,703	-	13,988	-
Master Plan/Bridge to Excellence	5,713,243	53.0	5,698,000	55.0	(15,243)	2.0
Special Education	21,133,653	144.2	20,846,307	145.4	(287,346)	1.2
Special Programs	2,128,496	8.9	2,368,442	8.5	239,946	(0.4)
Total	\$30,348,015	211.5	\$29,411,452	208.9	(\$936,563)	(2.6)

Fiscal 2014 was the final year for the Race to the Top/ARRA funded grant. In fiscal 2010, the American Recovery and Reinvestment Act (ARRA) was passed with the goal of stimulating our economy in the short term and investing in education and other public services to ensure the long term health of our nation. Most ARRA funding expired June, 2011.

Details for the Restricted Funds fiscal 2015 budget and individual grants are in the Restricted Section of this Budget Book, Tab 21.

Expenditures

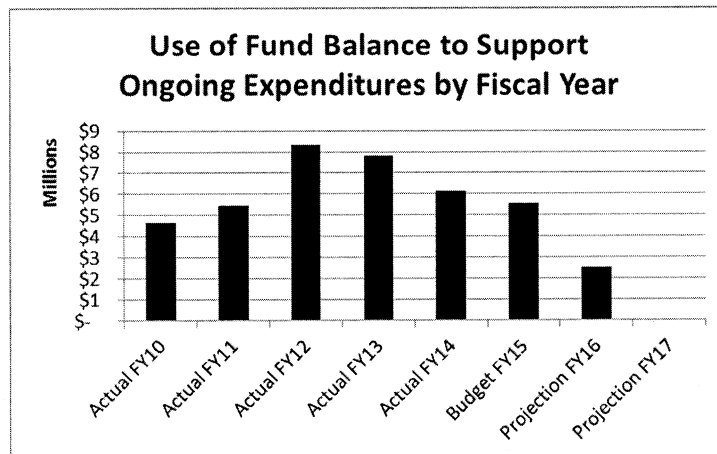


Long Term Budgetary Issue Facing HCPS

**Structural Deficit – Ongoing expenditures exceed revenue;
Use of one time money to fund ongoing expenditures.**

Harford County Public Schools continue to face ongoing budget challenges as revenue has not kept pace with system demands, legal mandates and cost drivers such as pension and health care costs for employees and retirees. It is important to note that HCPS employees have not received a wage increase in five of the last six years. Even with the many cost saving measures implemented in the past six years, including the elimination of 240 positions, HCPS has been forced to use fund balance to support ongoing operations.

HCPS has an ongoing structural deficit created by spending one-time year-end funds (fund balance) for ongoing expenditures. The use of fund balance to support ongoing operations peaked in fiscal year 2012 at \$8.5 million. The fiscal year 2015 budget utilizes a total of \$5.3 million of fund balance to support ongoing expenditures. We are optimistic that improved economic conditions will allow for additional support from Harford County Government and eliminate the use of fund balance to support ongoing operations by fiscal year 2017.



The long term structural deficit issue can only be addressed by:

- **Increase Revenues, and/or**
- **Permanent Reductions to Ongoing Expenditures**

Summary of Fiscal 2015 Unrestricted Operating Changes

The following table "Summary of Fiscal Year 2015 Unrestricted Operating Budget Changes" reflects expenditure changes by program. Changes are identified in the expenditure categories of: Wages & Benefits, Base Budget Adjustments and Cost of Doing Business.

HARFORD COUNTY PUBLIC SCHOOLS
Summary of Fiscal 2015 Unrestricted Operating Budget Changes

Fiscal 2014 Adjusted Unrestricted Operating Budget **\$ 427,455,753**

Program	Wages & Benefits	Base Budget Adjustments	Cost Saving Measures	Cost of Doing Business	Fiscal 2015 Budget
Board of Education					
<u>Board Services</u>					
Align salary accounts with actual expenditures	2,570				2,570
Increase in professional dues				6,000	6,000
Board Services	2,570	-	-	6,000	8,570
<u>Internal Audit Services</u>					
Align salary accounts with actual expenditures	(489)				(489)
Internal Audit Services	(489)	-	-	-	(489)
<u>Legal Services</u>					
Align salary accounts with actual expenditures	10,450				10,450
Legal Services	10,450	-	-	-	10,450
Total Board of Education	\$12,531	\$0	\$0	\$6,000	\$18,531
Business Services					
<u>Fiscal Services</u>					
Align salary accounts with actual expenditures	3,279				3,279
Social Security adjustments	(199,028)			41,951	(157,077)
Workers Compensation adjustments	(17,171)			103,619	86,448
Retirement adjustments	411,096			16,455	427,551
Administrative Building Lease				371,259	371,259
Fiscal Services	198,176	-	-	533,284	731,460
<u>Purchasing</u>					
Align salary accounts with actual expenditures	2,546				2,546
Expense related to ESMEC/Enernoc contract transferred from Operations to Purchasing		3,800			3,800
Purchasing	2,546	3,800	-	-	6,346
Total Business Services	\$200,722	\$3,800	\$0	\$533,284	\$737,806
Curriculum & Instruction					
<u>Curriculum Development</u>					
Align salary accounts with actual expenditures	(10,925)	48,393			37,468
Curriculum Specialists (3.0 FTE)				194,781	194,781
Reinstate a portion of professional development salaries previously reduced		17,194		100,000	117,194
Transfer temporary help funding to professional development	(9,694)				(9,694)
Transfer consultant funding to professional development	(5,000)				(5,000)
Transfer funding for printing services to professional development	(2,500)				(2,500)
Curriculum Development	(10,925)	48,393	-	294,781	332,249
<u>Office of Accountability</u>					
Align salary accounts with actual expenditures	448				448
1.0 FTE Instructional Data Specialist				69,922	69,922
Copier rental reductions			(7,000)		(7,000)
Office of Accountability	448	-	(7,000)	69,922	63,370
<u>Professional Development</u>					
Align salary accounts with actual expenditures	9,245				9,245
1.0 FTE Teacher Induction Coordinator				93,221	93,221
Funds transferred from other supplies to regular programs other equipment to purchase scanners		(18,000)			(18,000)
Funds transferred from training supplies to conferences and meetings	(2,000)				(2,000)
Funds transferred to conferences and meetings from training supplies		2,000			2,000
Professional Development	9,245	(18,000)	-	93,221	84,466
Total Curriculum and Instruction	(\$1,232)	\$30,393	(\$7,000)	\$457,924	\$480,085

HARFORD COUNTY PUBLIC SCHOOLS
Summary of Fiscal 2015 Unrestricted Operating Budget Changes

Fiscal 2014 Adjusted Unrestricted Operating Budget

\$ 427,455,753

Program	Wages & Benefits	Base Budget Adjustments	Cost Saving Measures	Cost of Doing Business	Fiscal 2015 Budget
Education Services					
Career & Technology					
Align salary accounts with actual expenditures	(60,926)				(60,926)
Transfer commencement expenses to regular programs		(2,968)			(2,968)
Transfer textbook expense to regular programs		(28,624)			(28,624)
Funds transferred to Other Equipment from Maintenance of Plant		5,000			5,000
Career & Technology	(60,926)	(26,592)	-	-	(87,518)
Gifted & Talented					
Align salary accounts with actual expenditures	1,770				1,770
Gifted & Talented	1,770	-	-	-	1,770
Intervention Services					
Align salary accounts with actual expenditures	(1,001)				(1,001)
Intervention Services	(1,001)	-	-	-	(1,001)
Magnet & Signature Programs					
Align salary accounts with actual expenditures	(28,416)				(28,416)
Transfer funds from Math/Science Other Salaries to Regular Programs Other Science Equipment		(1,000)			(1,000)
Transfer funds from IB postage to Other Supplies		(1,000)			(1,000)
Transfer funds to Other Supplies from IB postage		1,000			1,000
Transfer funds to IB testing from other equipment and mileage, parking and tolls		1,000			1,000
Transfer funds from other equipment and mileage, parking and tolls to IB testing		(1,000)			(1,000)
Magnet & Signature Programs	(28,416)	(1,000)	-	-	(29,416)
Office of Elementary, Middle & High School Performance					
Align salary accounts with actual expenditures	3,236				3,236
Reduce office supplies, printing, postage, mileage and office equipment.				(14,000)	(14,000)
Total Office of Elem, Mid & High School	3,236	-	-	(14,000)	(10,764)
Other Special Programs					
Align salary accounts with actual expenditures	(1,111)				(1,111)
Transfer funds to other salaries from consultants		1,000			1,000
Transfer funds from consultants to other salaries		(1,000)			(1,000)
1.0 FTE ESOL Teacher				45,021	45,021
Other Special Programs	(1,111)	-	-	45,021	43,910
Regular Programs					
Align salary accounts with actual expenditures	(2,255,437)				(2,255,437)
Reversal of year end transfer to office of the principal professional and clerical accounts		110,000			110,000
Transfer commencement expenses from career and tech programs		2,968			2,968
Eliminate student activities equipment. Account unspent for several years				(1,491)	(1,491)
Reduce furniture & equipment accounts			(25,000)		(25,000)
Eliminate funding for principal mentors			(40,000)		(40,000)
Reduction in business, computers & equipment				(1,583)	(1,583)
Transfer funds from regular program textbooks to materials of instruction, paper, toner, ink and library/media supplies		(159,199)			(159,199)
Funds transferred from Professional Development other supplies to purchase scanners		18,000			18,000
Other equipment transferred from the Science and Math Academy other salaries account		1,000			1,000
Regular Programs	(2,255,437)	(27,231)	(65,000)	(3,074)	(2,350,742)

HARFORD COUNTY PUBLIC SCHOOLS
Summary of Fiscal 2015 Unrestricted Operating Budget Changes

Fiscal 2014 Adjusted Unrestricted Operating Budget **\$ 427,455,753**

Program	Wages & Benefits	Base Budget Adjustments	Cost Saving Measures	Cost of Doing Business	Fiscal 2015 Budget
<u>School Library Media Programs</u>					
Align salary accounts with actual expenditures	(7,305)				(7,305)
Transfer funds from regular program textbooks to library/media supplies		37,823			37,823
Audio/Visual equipment funds transferred from other supplies		5,000			5,000
Transferred other supplies funding to audio/visual equipment		(5,000)			(5,000)
School Library Media Programs	(7,305)	37,823	-	-	30,518
<u>Summer School</u>					
Eliminate summer elementary and summer middle school programs			(381,600)		(381,600)
Reduce Summer Physical Education expenditures				(8,000)	(8,000)
Reduce Summer Middle School expenditures based on actual spending				(22,867)	(22,867)
Reduce Summer Elementary School expenditures based on actual spending				(12,859)	(12,859)
Summer School	-	-	(381,600)	(43,726)	(425,326)
Total Education Services					
	(2,349,190)	(17,000)	(446,600)	(15,779)	(2,828,569)
<u>Executive Administration</u>					
<u>Communications</u>					
Align salary accounts with actual expenditures	289				289
Funds transferred to Pupil Personnel for postage/courier expenses		(500)			(500)
Reduction in postage expense based on historical spending			(20,000)		(20,000)
Cost savings on other contracted services due to the securing of sponsorships for various HCPS programs				(13,000)	(13,000)
Communications	289	(500)	(20,000)	(13,000)	(33,211)
<u>Equity & Cultural Proficiency</u>					
Align salary accounts with actual expenditures	(2,129)				(2,129)
Community Engagement Office	(2,129)	-	-	-	(2,129)
<u>Executive Administration Office</u>					
Salary and Wage Adjustments	(22,419)	(48,393)			(70,812)
Reduction in legal fees			(14,000)		(14,000)
Executive Administration Office	(22,419)	(48,393)	(14,000)	-	(84,812)
Total Executive Administration					
	(\$24,259)	(\$48,893)	(\$34,000)	(\$13,000)	(\$120,152)
<u>Extra-Curricular Activities</u>					
<u>Interscholastic Athletics</u>					
Increase in athletic supplies offset by an increase in gate receipts				87,656	87,656
Interscholastic Athletics	-	-	-	87,656	87,656
<u>Student Activities</u>					
Reduce other salaries based on historical spending			(22,000)		(22,000)
Student Activities	-	-	(22,000)	-	(22,000)
Total Extra-Curricular					
	\$0	\$0	(\$22,000)	\$87,656	\$65,656
<u>Human Resources</u>					
Align salary accounts with actual expenditures	(2,566)				(2,566)
Reduction in bids, notices & advertising based on historical spending			(10,000)		(10,000)
Reversal of OPEB transfer from fiscal 2014		(1,302,593)			(1,302,593)
Reversal of 2014 healthcare premium holiday		(915,889)			(915,889)
Health Insurance related to new positions				85,491	85,491

HARFORD COUNTY PUBLIC SCHOOLS
Summary of Fiscal 2015 Unrestricted Operating Budget Changes

Fiscal 2014 Adjusted Unrestricted Operating Budget **\$ 427,455,753**

Program	Wages & Benefits	Base Budget Adjustments	Cost Saving Measures	Cost of Doing Business	Fiscal 2015 Budget
Dental Insurance related to new positions				4,725	4,725
Life Insurance adjustments	(6,764)			1,165	(5,599)
Health Insurance - 3% rate increase	2,954,517				2,954,517
Dental Insurance - 3% rate increase	174,670				174,670
Total Human Resources	\$3,119,857	(\$2,218,482)	(\$10,000)	\$91,381	\$982,756
Operations & Maintenance					
Facilities Management					
Align salary accounts with actual expenditures	(22,200)				(22,200)
Increase in facility rental contracts for the Bel Air Armory and Forest Hill Commerce Road.				4,080	4,080
Transfer vocational education contracted maintenance and supplies to Career & Tech other equipment		(5,000)			(5,000)
Facilities Management	(22,200)	(5,000)	-	4,080	(23,120)
Planning and Construction					
Align salary accounts with actual expenditures	4,817				4,817
Planning and Construction	4,817	-	-	-	4,817
Transportation					
Align salary accounts with actual expenditures	31,946				31,946
Increase cost for physicals for contracted bus drivers/substitutes and employed drivers/substitutes				10,000	10,000
Transportation routing software				180,000	180,000
Reduction in contracted bus service				(50,000)	(50,000)
Reversal of year end transfer moving funds to utilities from transportation		600,000			600,000
Cost Savings realized on transportation route changes implemented in 2013-2014			(500,000)		(500,000)
Eliminate transportation for summer bridge, middle & high			(125,320)		(125,320)
Savings due to the implementation of cost saving/efficiency modifications related to McKinney Vento				(50,000)	(50,000)
Reduction in bus driver overtime due to decrease in the number of routes and field trips				(50,000)	(50,000)
Reduction in contracted bus service for Alternative Education due to modifications in the program implemented during the 2013-2014 school year				(30,000)	(30,000)
Transportation	31,946	600,000	(625,320)	10,000	16,626
Utility Resource Management					
Align salary accounts with actual expenditures	468				468
Expense related to ESMEC/Enernoc contract transferred from Operations to Purchasing		(3,800)			(3,800)
Increase electricity expense (3.8% rate increase)				535,000	535,000
Reversal of year end transfer moving funds to utilities from transportation and the fuel reserve fund		(1,100,000)			(1,100,000)
Reduction in Sun Trust Lease Payments				(10,378)	(10,378)
Utility Resource Management	468	(1,103,800)	-	524,622	(578,710)
Total Operations & Maintenance	\$15,031	(\$508,800)	(\$625,320)	\$538,702	(\$580,387)
Safety and Security					
Align salary accounts with actual expenditures	1,085				1,085
Reversal of year end transfer for maint/mech overtime		14,729			14,729
Reversal of year end transfer for other contracted services		21,885			21,885
Reversal of year end transfer for fines/violations		1,175			1,175
Reversal of year end transfer for security services supplies		(2,210)			(2,210)
Reversal of year end transfer for books/periodicals		(200)			(200)

HARFORD COUNTY PUBLIC SCHOOLS
Summary of Fiscal 2015 Unrestricted Operating Budget Changes

Fiscal 2014 Adjusted Unrestricted Operating Budget **\$ 427,455,753**

Program	Wages & Benefits	Base Budget Adjustments	Cost Saving Measures	Cost of Doing Business	Fiscal 2015 Budget
Reversal of year end transfer for institutes/conference/meetings		(247)			(247)
Reversal of year end transfer for other equipment		(29,153)			(29,153)
Reversal of year end transfer for security services equipment		(5,979)			(5,979)
Total Safety and Security	\$1,085	\$0	\$0	\$0	\$1,085
Special Education					
Align salary accounts with actual expenditures	99,911				99,911
Turnover savings	(346,381)				(346,381)
Non Public placement increase in costs				745,092	745,092
Total Special Education	(\$246,470)	\$0	\$0	\$745,092	\$498,622
Student Services					
Health Services					
Align salary accounts with actual expenditures	31,358				31,358
Remove other salaries expense based on actual expenditures			(17,046)		(17,046)
Eliminate summer nursing services			(4,000)		(4,000)
Refresh automated external defibrillators (105 units)				133,875	133,875
Total Health Services	31,358	-	(21,046)	133,875	144,187
Psychological Services					
Align salary accounts with actual expenditures	(3,642)				(3,642)
Additional 1.0 FTE Psychologist for Non Public Placements				45,437	45,437
Upgrade "Wechsler Intelligence Scale for Children" from 4th edition to 5th edition for 33 school psychologists				36,000	36,000
Additional office equipment, supplies and software program for new position				10,000	10,000
Total Psychological Services	(3,642)	-	-	91,437	87,795
Pupil Personnel Services					
Align salary accounts with actual expenditures	(9,375)				(9,375)
Reversal of year end transfer for PPWs		(10,000)			(10,000)
Funds transferred from Communications for postage/courier expenses		500			500
Total Pupil Personnel Services	(9,375)	(9,500)	-	-	(18,875)
School Counseling					
Align salary accounts with actual expenditures	(19,275)				(19,275)
Transfer funds from other supplies to mileage account		(2,400)			(2,400)
Transfer funds to mileage account from other supplies		2,400			2,400
Total School Counseling	(19,275)	-	-	-	(19,275)
Total Student Services	(\$934)	(\$9,500)	(\$21,046)	\$225,312	\$193,832
Office of Technology & Information					
Align salary accounts with actual expenditures	(35,469)				(35,469)
Reversal of year end transfer for technicians		50,000			50,000
Transfer budget for Edline and Atomic Learning from (101) MOI to (104) textbooks and supplies		(278,000)			(278,000)
Transfer budget for Edline and Atomic Learning to (104) textbooks and supplies from (101) software MOI		278,000			278,000
Cognitive tutor instructional software				20,500	20,500
I Station instructional software				19,000	19,000
Web CRD Software Maintenance				2,300	2,300
Administrative services software maintenance				19,939	19,939
Reversal of year end transfer to realign technology software maintenance account		(70,000)			(70,000)
Reversal of year end transfer to realign technology consulting account		45,000			45,000

HARFORD COUNTY PUBLIC SCHOOLS
Summary of Fiscal 2015 Unrestricted Operating Budget Changes

Fiscal 2014 Adjusted Unrestricted Operating Budget						\$ 427,455,753
Program		Wages & Benefits	Base Budget Adjustments	Cost Saving Measures	Cost of Doing Business	Fiscal 2015 Budget
	Reversal of year end transfer to purchase computer equipment using one time savings from other technology accounts		(400,000)			(400,000)
	Reduce equipment rentals in the print shop			(10,000)		(10,000)
	Transfer other contracted services to materials of instruction-software		(4,500)			(4,500)
	Transfer funds for materials of instruction-software from other contracted services		4,500			4,500
	Reversal of FY14 year end transfer for other contracted service		(20,000)			(20,000)
	Reversal of FY14 year end transfer safety and security contracted service		20,000			20,000
	Reversal of technology admin other contracted service transfer from FY14		25,000			25,000
	Reversal of year end transfer to hardware maintenance		117,000			117,000
	Reversal of year end transfer to software maintenance		240,000			240,000
	Reversal of year end transfer to computer repairs		55,000			55,000
	Reversal of year end transfer to audio/visual supplies		75,000			75,000
	Reversal of year end transfer to communications supplies		53,000			53,000
	Reversal of year end transfer to communications equipment		(140,000)			(140,000)
Total Office of Technology & Information		(\$35,469)	\$50,000	(\$10,000)	\$61,739	\$66,270
Change		\$691,672	(\$2,718,482)	(\$1,175,966)	\$2,718,311	(\$484,465)
Fiscal 2015 Unrestricted Operating Budget						\$426,971,288