THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

April 24, 2019

MEMORANDUM

TO: Sydney J. Harrison, Chair
Education and Workforce Development (EWD)

THRU: David H. Van Dyke, County Auditor DHV

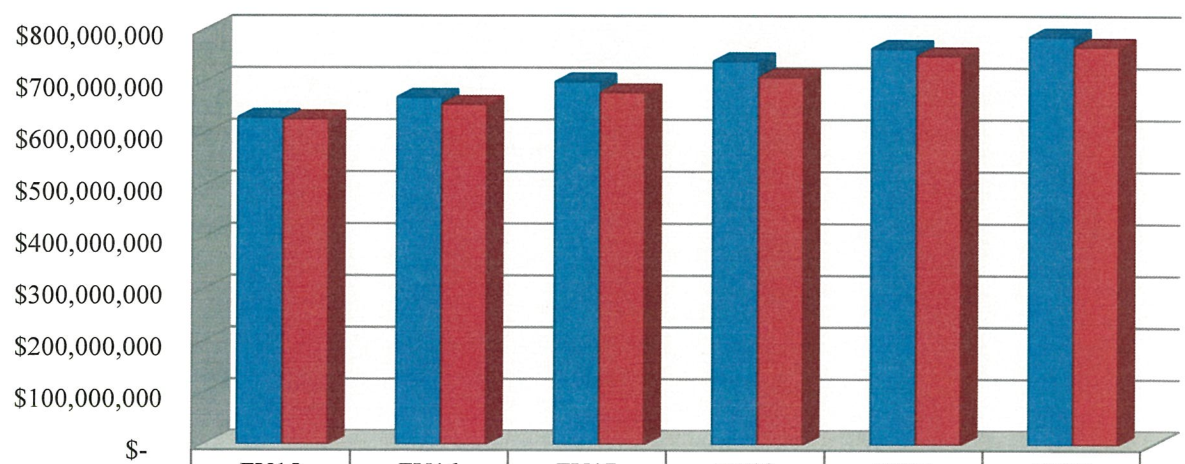
FROM: Inez N. Claggett, Senior Legislative Auditor INC

RE: Board of Education
Fiscal Year 2020 Budget Review

Budget Overview

The County Executive's FY 2020 Proposed Budget (the "Proposed Budget") for the Board of Education (the "Board" or "BOE") totals $2,092,673,000, an increase of $44,941,000, or 2.2%, over the approved budget for FY 2019. The Proposed Budget is $22,602,141, or 1.1%, less than the Board of Education's Requested Budget of $2,115,275,141. The FY 2020 Maintenance of Effort (MOE) requirement is $767,651,348.

COUNTY CONTRIBUTION AND MAINTENANCE OF EFFORT HISTORY



	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Estimated	FY20 Proposed
County Contribution	$630,218,800	$669,292,100	$699,448,100	$739,181,200	$763,562,900	$786,469,600
Maintenance of Effort	$628,053,260	$656,188,016	$679,411,744	$709,082,858	$749,966,882	$767,651,348

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Proposed Budget Revenue

- Total revenue from all funding sources for FY 2020 is proposed to increase by $44,941,000, or 2.2%, over the FY 2019 approved level mainly because of the proposed increase in the County's contribution to the Board of Education and anticipated increases in State Aid.

Change in Revenue, by Source

Source	FY 2018 Actual	FY 2019 Approved	FY 2020 Proposed	Amount Change	% Change
Federal Sources:					
Unrestricted Federal Aid	$ 37,596	$ 80,000	$ 80,000	$ -	0.0%
Restricted Federal Aid	83,407,384	100,027,600	100,027,600	$ -	0.0%
Subtotal Federal Sources	**83,444,980**	**100,107,600**	**100,107,600**	**$ -**	0.0%
State Sources:					
Foundation Program	$ 530,518,361	$ 539,619,300	$ 549,243,400	$ 9,624,100	1.8%
Geographic Cost of Education Index	42,000,057	43,072,600	44,290,300	$ 1,217,700	2.8%
Special Education	43,838,999	45,004,800	46,094,200	$ 1,089,400	2.4%
Nonpublic Placements	21,411,549	23,863,700	23,863,800	$ 100	0.0%
Transportation Aid	40,693,791	41,559,000	44,368,600	$ 2,809,600	6.8%
Compensatory Education	282,089,241	286,430,700	289,088,400	$ 2,657,700	0.9%
Limited English Proficiency	94,280,507	107,414,800	113,918,800	$ 6,504,000	6.1%
Net Taxable Income - Adjustment	22,370,119	29,306,100	27,763,500	$ (1,542,600)	-5.3%
Guaranteed Tax Base	5,665,296	1,294,300	-	$ (1,294,300)	-100.0%
Supplemental Grant and Other State Aid	20,505,652	20,505,700	20,505,700	$ -	0.0%
Other State Aid	345,465	-	-	$ -	0.0%
Restricted Grants	4,520,500	4,510,600	5,105,300	$ 594,700	13.2%
Subtotal State Sources	**$ 1,108,239,537**	**$ 1,142,581,600**	**$ 1,164,242,000**	**$ 21,660,400**	1.9%
County Sources:					
General County Sources	461,334,644	497,134,800	515,306,932	$ 18,172,132	3.7%
Real Property/BOE - Tax Increase	34,760,150	36,155,300	37,467,800	$ 1,312,500	3.6%
Personal Property/BOE - Tax Increase	3,391,441	3,362,200	3,429,400	$ 67,200	2.0%
Telecommunications Tax	24,186,459	27,834,700	23,559,268	$ (4,275,432)	-15.4%
Energy Tax	76,969,462	72,356,300	78,719,400	$ 6,363,100	8.8%
Transfer Tax	138,539,045	126,719,600	127,986,800	$ 1,267,200	1.0%
Subtotal County Sources	**$ 739,181,201**	**$ 763,562,900**	**$ 786,469,600**	**$ 22,906,700**	3.0%
Board Sources:					
Board Sources	19,779,962	13,479,900	13,853,800	$ 373,900	2.8%
Use of Fund Balance	-	28,000,000	28,000,000	$ -	0.0%
Subtotal Board Sources	**$ 19,779,962**	**$ 41,479,900**	**$ 41,853,800**	**$ 373,900**	0.9%
TOTAL	**$ 1,950,645,680**	**$ 2,047,732,000**	**$ 2,092,673,000**	**$ 44,941,000**	2.2%

- Total Federal Aid for FY 2020 remains flat when compared to the FY 2019 approved budget. Federal funding comprises 4.8% of the Board's total proposed funding for FY 2020 and is composed mostly of restricted funds.

- Total State Aid for FY 2020 is anticipated to be $1,164,242,000, an increase of $21,660,400, or 1.9%, over the FY 2019 approved level. This increase is mainly due to enrollment growth and state formula increases. State Aid comprises 55.6% of the Board's total proposed funding.

- The FY 2020 proposed County Contribution to the Board of Education is $786,469,600, an increase of $22,906,700, or 3.0%, over the FY 2019 approved budget. The increase is mainly attributable to an increase in Maintenance of Effort as a result of increased student enrollment, and an increase in the proposed County Contribution above maintenance of effort for FY 2020. County source revenue comprises 37.6% of the Board's total proposed funding. The County's proposed contribution exceeds Maintenance of Effort by $18,818,252.

- The County Contribution is composed of County revenue from the various sources discussed below:

    - All revenue from the County's transfer tax and energy tax are earmarked for the School System.

    - Net proceeds of the telecommunications tax are dedicated to the School System with a caveat that 10% of the net proceeds be utilized to fund school renovation and systemic replacement projects.

    - During FY 2016, the County Council enacted increases in the Real Property, Personal Property and Telecommunications Tax Rates which are dedicated entirely to the School System.

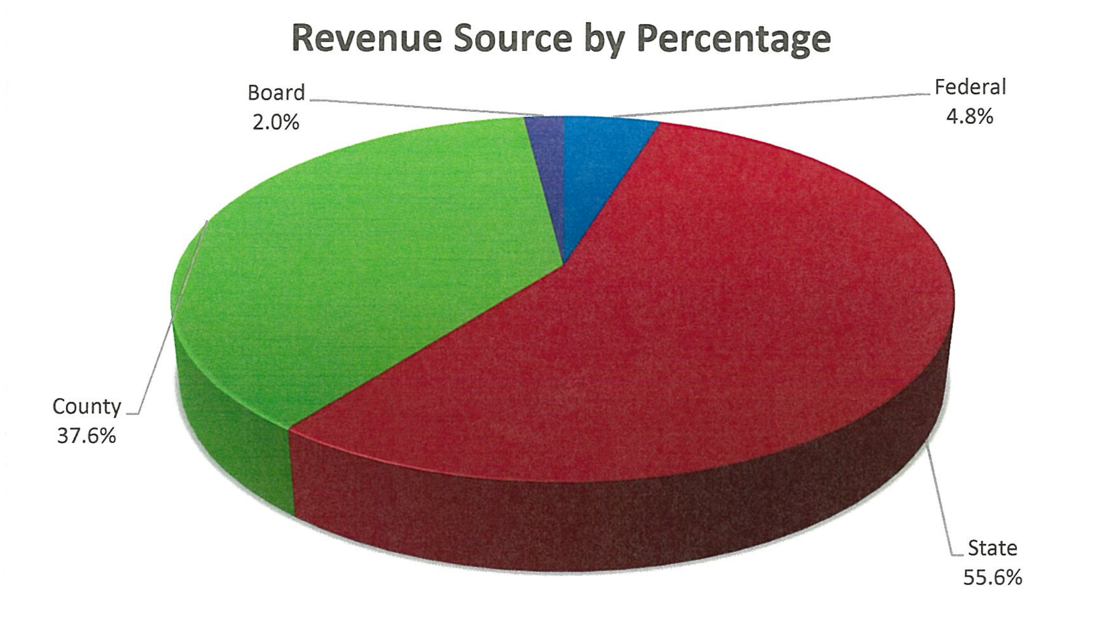
        - The Real Property Tax Rate increased from $0.96 per $100 of assessable real property value, to $1.00 per $100 of assessable real property value. For FY 2020, the rate increase is proposed to generate an estimated $37.5 million in revenue for the School System.

        - The Personal Property Tax Rate increased from $2.40 per $100 of assessable value to $2.50 per $100 of assessable value. For FY 2020, the rate increase is proposed to generate an estimated $3.4 million in revenue for the School System.

        - The Telecommunications Tax Rate increased from 8% to 9% and was budgeted to provide additional revenue for the School System. However, telecommunications tax revenue for FY 2020 is projected to decline by approximately $4.3 million less than the previous fiscal year's estimated level, as a result of the continued market shift from landlines to wireless services.

- Under Council Bill 33-2015, the County Council requires 50% of annual local gaming revenue received by the County from video lottery facilities to be dedicated for public education purposes. For FY 2020, $12,262,000 is proposed to be provided to the Board of Education from annual local gaming revenue to support operations and is reflected within the County Contribution.

- The Board of Education is proposing to use $28,000,000 of their total fund balance as a revenue source for FY 2020. This amount has remained flat from the FY 2019 approved level. As of June 30, 2018, the Board of Education's total Fund Balance was $194,290,481, of which $19,836,408 was unassigned. *An overview of the Fund Balance has been provided as Attachment 1 to this report.*



Proposed Budget Expenditures

- FY 2020 total proposed expenditures increase by $44,941,000, or 2.2%, over the FY 2019 approved budget as a result of significant anticipated increases in Instructional Salaries, Other Instructional Costs, Student Transportation Services, Special Education, and Operation of Plant expenses.

Change in Expenditures, by Category					
Category	FY 2018 Actual	FY 2019 Approved	FY 2020 Proposed	Amount Change	% Change
Administration	$ 56,299,767	$ 71,750,400	$ 69,037,400	$ (2,713,000)	-3.8%
Mid-Level Administration	119,877,773	129,343,500	131,565,400	$ 2,221,900	1.7%
Instructional Salaries	656,590,949	709,270,400	726,182,000	$ 16,911,600	2.4%
Textbooks and Instructional Materials	17,523,179	18,239,700	19,154,000	$ 914,300	5.0%
Other Instructional Costs	84,504,937	83,104,300	89,998,600	$ 6,894,300	8.3%
Special Education	275,984,437	279,824,700	286,173,600	$ 6,348,900	2.3%
Student Personnel Services	19,484,710	22,612,000	22,571,700	$ (40,300)	-0.2%
Health Services	17,914,150	20,374,700	20,741,700	$ 367,000	1.8%
Student Transportation Services	103,484,349	107,688,000	114,376,500	$ 6,688,500	6.2%
Operation of Plant	122,667,144	132,297,400	138,648,100	$ 6,350,700	4.8%
Maintenance of Plant	47,217,394	40,699,400	44,126,100	$ 3,426,700	8.4%
Fixed Charges	397,311,107	423,611,700	423,937,200	$ 325,500	0.1%
Food Services Subsidy	2,979,263	5,365,500	1,612,400	$ (3,753,100)	-69.9%
Community Services	-	3,300,300	4,223,300	$ 923,000	28.0%
Capital Outlay	231,663	250,000	325,000	$ 75,000	30.0%
Totals	**$ 1,922,070,822**	**$ 2,047,732,000**	**$ 2,092,673,000**	**$ 44,941,000**	**2.2%**

- Expenditures for Instructional Salaries are estimated to increase by $16,911,600, or 2.4%, when compared to the previous year's approved budget. The increase is anticipated to support the proposed increase in full-time positions, and funds reserved for proposed negotiation increases.

- Other Instructional Costs are proposed to increase by $6,894,300, or 8.3%, when compared to the FY 2019 approved budget as a result of proposed expansions of Charter Schools and associated costs for student enrollment and transportation.

- Student Transportation Services are proposed to increase by $6,688,500, or 6.2%, when compared to the previous year's approved budget to support proposed negotiation increases, and anticipated overtime costs, offset by funds realigned to support other School System initiatives.

- Operation of Plant expenses are proposed to increase by $6,350,700, or 4.8%, when compared to the FY 2019 approved budget as a result of proposed negotiation increases, the alignment of budgeted overtime with actual spending, an increase in building services maintenance contracts, and funds to support security upgrades at schools.

- Special Education expenses are proposed to increase by $6,348,900, or 2.3%, when compared to the previous year's approved budget to support proposed negotiation increases, anticipated additional positions, and increases in contracted services to support translation services.

- The Administration category decreases by $2,713,000, or 3.8%, when compared to the previous year's approved budget primarily due to a central office restructure and a decrease of 6.0 full-time positions resulting from a concerted effort to reduce expenditures.

- The Food Service Subsidy category decreases by $3,753,100, or 69.9%, when compared to the FY 2019 approved budget. The School System does not plan to do an inter-fund transfer to the Food Services Fund.

<u>Staffing Changes</u>

- Proposed staffing for FY 2020 totals approximately 18,328 positions, an increase of 245.0 positions over the number of positions estimated for FY 2019. The most significant increase in the number of positions occurs within the Teacher category.

Operating Staffing, by Position Type			
Positions by Category	Estimated FY 2019	Proposed FY 2020	Change
CEO, Chief, Administrator, Area Assistant Superintendent	18.00	16.00	(2.00)
Director, Coordinator, Supervisor, Specialist	455.00	449.00	(6.00)
Principal	217.50	216.50	(1.00)
Assistant Principal	314.00	312.00	(2.00)
Teacher	9,604.50	9,727.50	123.00
Therapist	170.51	170.51	-
Guidance Counselor	370.00	370.00	-
Librarian	128.50	128.50	-
Psychologist	93.00	116.00	23.00
Pupil Personnel Worker, School Social Worker	61.00	79.00	18.00
Nurse	234.00	234.00	-
Other Professional Staff	304.00	306.00	2.00
Secretary and Clerk	829.12	830.12	1.00
Bus Driver	1,447.77	1,447.77	-
Aide - Paraprofessional	2,015.56	2,105.56	90.00
Other Staff	1,820.13	1,819.13	(1.00)
Total Operating Positions	**18,082.59**	**18,327.59**	**245.00**

- The Board's FY 2020 Requested Budget includes $11,444,178 for carryover compensation costs related to FY 2019. As a result of ratified negotiated agreements, the Board is committed to provide $4,156,124 in step increases, $2,695,241 in COLAs, and $4,639,748 in Board Certified Stipends. Negotiations with PGCEA, ASASP II and ASASP III employee unions are currently ongoing and their contracts expire on June 30, 2019. School System staff are anticipating reaching an agreement by the expiration date. There has also been no commitment as of March 2019, for compensation adjustments for those employees who are not represented by a bargaining unit. A breakdown of compensation enhancements by union has been provided in the table below.

FY 2020 Negotiated Compensation Commitments						
Union	Current Contract Ends	FY 2019 Step/COLA Carryover Cost	FY 2020 Step Increase	FY 2020 COLA	FY 2020 Board Certified Stipends	Totals
ASASP II	June 30, 2019	*	*	*	$ 948,500	$ 948,500
ASASP III	June 30, 2019	*	*	*	1,673,108	1,673,108
SEIU	June 30, 2021	841,734	588,519	916,057	*	2,346,310
ACE/AFSCME	June 30, 2022	5,428,200	3,567,605	1,779,184	*	10,774,989
PGCEA	June 30, 2019	5,174,244	-	*	2,018,140	7,192,384
Non-represented		*	*	*	*	-
	Totals	**$ 11,444,178**	**$ 4,156,124**	**$ 2,695,241**	**$ 4,639,748**	**$ 22,935,291**

*= Not yet settled. Negotiations are in progress.

Cost per Pupil and Enrollment

- For FY 2020, the cost-per-pupil is projected to be $15,221, an increase of $495 per pupil, over the FY 2019 approved level, for students enrolled in Pre-K through 12th grade. The cost-per-pupil calculation is based on the State formula and excludes equipment, community services and outgoing transfers from total school-system costs. The cost-per-pupil may fluctuate based upon the County Council approved budget provided to the Board of Education.

- In FY 2020, the School System is anticipating enrollment of 134,160 full-time students (Pre-K through 12th), an increase of 1,493 students, or 1.1% over the FY 2019 actual enrollment. Kindergarten through high school full-time enrollment is projected to total 128,717, an increase of 1,193 students.

- The Pre-School student population is projected to total 5,443 students, a projected increase of 300 Pre-School students. The number of full-time enrolled students attending a Nonpublic School is anticipated to increase by 26 students, to a projected total of 960 students. Additional enrollment figures are provided in the Pupil Population chart below.

Pupil Population

	FY 2018 Actual as of 9/30/2017	FY 2019 Actual as of 9/30/2018	FY 2020 Projected as of 2/8/2019	Change from FY 2019 Actual to FY 2020 Projected	
				Number	Percent
Full-Time					
Kindergarten @ 100%	9,794	9,652	9,776	124	1.3%
Elementary Grades 1 to 6	61,484	61,434	61,015	(419)	-0.7%
Middle School Grades 7 and 8	18,736	19,312	20,225	913	4.7%
High School Grades 9 to 12	37,067	37,126	37,701	575	1.5%
Total Regular and Special Education	**127,081**	**127,524**	**128,717**	**1,193**	0.9%
Pre-school					
Prekindergarten	4,913	4,792	5,091	299	6.2%
Montessori	328	351	352	1	0.3%
Total Pre-school	**5,241**	**5,143**	**5,443**	**300**	5.8%
Total Pre-K to 12 Enrollment	**132,322**	**132,667**	**134,160**	**1,493**	1.1%
Nonpublic Schools for Disabled	836	934	960	26	2.8%
Total Full-Time Enrollment	**133,158**	**133,601**	**135,120**	**1,519**	1.1%
Part-Time					
Summer School:					
Regular Instructional Programs	6,693	6,693	6,693	-	0.0%
Extended School Year Services for Students with Disabilities	1,975	2,014	2,000	(14)	-0.7%
Total Summer School	8,668	8,707	8,693	(14)	-0.2%
Evening High School (1)	310	310	1,000	690	222.6%
Home and Hospital Teaching	530	431	431	-	0.0%
Total Part-Time	9,508	9,448	10,124	676	7.2%

(1) Some Evening High School student enrollment numbers are also included in grades 9 - 12 full-time.

School Facilities

- For FY 2020, the School System will operate 209 facilities which includes 121 elementary schools, 13 academies, 52 secondary schools, 7 special centers, 11 charter schools and 5 other facilities.

- The FY 2020 to FY 2025 Capital Improvement Program (CIP) proposes $217,880,000 in funding for various Capital Improvement projects approved by the BOE for FY 2020. A review of the BOE's FY 2020 to FY 2025 Proposed Capital Improvement Program will be provided in a separate report to the County Council's Committee of the Whole on Wednesday, May 8, 2019.

FY 2020 Board of Education Requested Budget Fiscal Highlights
(Please note – Amounts may not total due to rounding)

- **Base Changes** of $9.25 million for FY 2020 are proposed with the number of full-time equivalent (FTE) positions remaining flat.

- **Mandatory Costs** are expenditures that are required by law and support contract commitments. These costs are anticipated to increase by $43.28 million, and are summarized below:

  - $ 6.06 million for charter schools
  - $36.71 million for negotiated compensation commitments
  - $ 0.51 million for dual enrollment tuition

- **Costs of Doing Business** are expenditures which provide essential health/safety services and maintains the existing workforce. These costs are anticipated to increase by $21.43 million and will provide 16.00 additional FTE positions, as summarized below:

  - $ 1.84 million for Student/School-based supports, an increase of 16.00 FTE positions
  - $ 9.67 million for health benefits
  - $ 1.06 million for lease purchase
  - $ 8.58 million for overtime[1]
  - $ 0.27 million for summer school

- The School System reduced and **redirected resources** for a net decrease of $42.32 million, and 37.50 FTEs, from programs and services on a system-wide basis to fund increases in the mandatory/costs of doing business and to fund organizational improvement increases:

  - ($ 1.58) million Academics
  - ($ 0.45) million Accountability
  - ($ 1.45) million Business Management Services
  - ($ 0.11) million Catering
  - ($ 2.40) million Central Office restructure, a decrease of 19.00 FTE positions
  - ($ 0.03) million Chief Executive Officer
  - ($ 0.14) million Chief of Staff
  - ($ 0.19) million Chief Operating Officer
  - $ 0.16 million Communications & Community Engagement
  - ($ 4.66) million Food & Nutrition Subsidy

[1] Item is partially funded within the County Executive's FY 2020 Proposed Budget

- ($ 1.01) million Human Resources, a decrease of 2.00 FTE positions
- ($ 0.34) million Information Technology
- ($23.00) million salary lapse
- ($ 3.70) million School Support & Leadership, a decrease of 16.50 FTE positions
- ($ 0.02) million Special Education & Student Services
- ($ 3.40) million Worker's Compensation

- **Program Continuations** reflect expenditures that provide for phased-in program implementations. These expenditures are anticipated to increase by $6.04 million and will provide 53.50 FTE positions, as summarized below:

  - $ 1.38 million for Academic Programs, an increase of 14.50 FTEs
  - $ 0.09 million Academy of Health Sciences, an increase of 1.00 FTE
  - $ 0.08 million for P-Tech Schools
  - $ 4.49 million for Prekindergarten[2], an increase of 38.00 FTEs

- The School System anticipates expenditure increases totaling $29.87 million, providing for 216.00 additional FTE positions for **organizational improvements** as summarized below:

  - Focus Area 1: Academic Excellence –
    - $ 0.41 million for Alternative Schools[2], an increase of 4.00 FTEs
    - $ 0.17 million for Apprenticeship Program
    - $12.00 million for Class Size Reduction[1], an increase of 152.00 FTEs
    - $ 0.61 million for Community Schools[1], an increase of 5.00 FTEs
    - $ 0.10 million for Financial Literacy[2]
    - $ 0.17 million for Home Visit Pilot[2]
    - $ 0.82 million for Instructional Lead Teacher[2] (10 Days)
    - $ 0.50 million for Saturday School Pilot[2]
    - $ 2.00 million for Social Service Worker[2], an increase of 18.00 FTEs
    - $ 0.10 million for Spanish Language Learning Pilot[2], an increase of 1.00 FTE
    - $ 2.73 million for Special Education/Student Services[1], an increase of 29.00 FTEs
    - $ 0.98 million for Testing Materials[2]
    - $ 0.60 million for TransZed Alliance for Working Students (TAWS)[2]

  - Focus Area 2: High-Performing Workforce –
    - $ 0.11 million for Human Resources Staffing, an increase of 1.00 FTE
    - $ 0.13 million for Principals Retreat

  - Focus Area 3: Safe and Supportive Environments –
    - Capital Programs an increase of 3.00 FTEs
    - $ 2.50 million for Maintenance Contracts[2]
    - $ 4.00 million for Security Equipment Upgrades for Schools
    - $ 0.34 million for Warehouse Relocation

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[1] Item is partially funded within the County Executive's FY 2020 Proposed Budget
[2] Item is not funded within the County Executive's FY 2020 Proposed Budget

- Focus Area 4: Family and Community Engagement –
  - $ 0.15 million for Communications, an increase of 1.00 FTE
  - $ 0.49 million for Interpreting & Translation

- Focus Area 5: Organizational Effectiveness –
  - $ 0.10 million for Hyperion Implementation
  - $ 0.02 million for Internal Audit
  - $ 0.29 million for Monitoring, Accountability & Compliance, an increase of 2.00 FTEs
  - $ 0.58 million for Website Content Management

- Programs and initiatives within the BOE's FY 2020 Requested Budget which are not proposed to be funded by the County Executive total $22,602,141, or 1.08%. Details of the specific items are listed within the Requested Budget details on pages 8 and 9, by footnote.

Additional Information

- Further information regarding various subjects is provided in the Board of Education's response to budget review questions found under Tab A of the EWD Committee binder. Attachment 3 of this report provides an index, by subject matter, of the Board of Education's responses to the budget review questions.

Fund Balance Analysis
As of March 2019

Category	General Fund	Capital Projects Fund	Special Revenue Fund	Total
Nonspendable:				
Inventories	$ 4,349,501	$ -	$ 389,597	$ 4,739,098
Prepaid Expenses	132,781	-	-	132,781
Total Nonspendable	$ 4,482,282	$ -	$ 389,597	$ 4,871,879
Restricted:				
For Grant Programs	$ -	$ -	$ -	$ -
For Capital Projects	-	7,507,181	-	7,507,181
For Community Services	-	-	5,221,568	5,221,568
Total Restricted:	$ -	$ 7,507,181	$ 5,221,568	$ 12,728,749
Committed:				
Use in FY19 Operating Budget	$ 28,000,000	$ -	$ -	$ 28,000,000
Total Committed	$ 28,000,000	$ -	$ -	$ 28,000,000
Assigned to:				
Risk Management and General Liability	80,000,000	-	-	80,000,000
Future One-time Expenditure Items	25,000,000	-	-	25,000,000
Food and Nutrition Services	-	-	7,398,920	7,398,920
Special Projects Fund	57,861	-	-	57,861
	$ 105,057,861	$ -	$ 7,398,920	$ 112,456,781
Encumbrances	16,396,664	-	-	16,396,664
Total Assigned	$ 121,454,525	$ -	$ 7,398,920	$ 128,853,445
Unassigned	$ 21,361,626	$ (1,525,218)	$ -	$ 19,836,408
Total Fund Balance as of June 30, 2018	**$ 175,298,433**	**$ 5,981,963**	**$ 13,010,085**	**$ 194,290,481**
FY18 Nonspendable Balance - expended in FY19	$ (4,482,282)	$ -	$ (389,597)	$ (4,871,879)
FY18 Restricted Balance - expended in FY19	-	(7,507,181)	(5,221,568)	(12,728,749)
FY18 Encumbrances Balance - expended in FY19	(16,396,664)	-	-	(16,396,664)
FY18 Committed Balance - appropriated in FY19	(28,000,000)	-	-	(28,000,000)
Proposed for Use in FY20 Operating Budget	(28,000,000)	-	-	(28,000,000)
Estimated Remaining Fund Balance as of March 2019	**$ 98,419,487**	**$ (1,525,218)**	**$ 7,398,920**	**$ 104,293,189**

Comparison of the County Executive's FY 2020 Proposed Budget to the Board of Education's FY 2020 Requested Budget

Source/Category		Board's Requested FY20 Budget		County Executive's Proposed FY20 Budget		Change in Board's Requested to County Executive's Proposed FY20	Percent Change
Revenue:							
Federal Sources:							
Unrestricted Federal Aid	$	80,000	$	80,000	$	-	0.0%
Restricted Federal Aid		100,027,600		100,027,600		-	0.0%
Subtotal Federal Sources	$	100,107,600	$	100,107,600	$	-	0.0%
State Sources:							
Foundation Program	$	549,243,367	$	549,243,400	$	33	0.0%
Geographic Cost of Education Index		44,290,251		44,290,300		49	0.0%
Special Education		46,094,238		46,094,200		(38)	0.0%
Nonpublic Placements		23,863,801		23,863,800		(1)	0.0%
Transportation Aid		44,368,583		44,368,600		17	0.0%
Compensatory Education		289,088,420		289,088,400		(20)	0.0%
Limited English Proficiency		113,918,817		113,918,800		(17)	0.0%
Net Taxable Income - Adjustment		27,763,497		27,763,500		3	0.0%
Guaranteed Tax Base				-		-	0.0%
Supplemental Grant and Other State Aid		20,505,652		20,505,700		48	0.0%
Restricted Grants		4,632,700		5,105,300		472,600	10.2%
Subtotal State Sources	$	1,163,769,326	$	1,164,242,000	$	472,674	0.0%
County Revenue	$	809,544,449	$	786,469,600	$	(23,074,849)	-2.9%
Board Sources	$	13,853,766	$	13,853,800	$	34	0.0%
Fund Balance	$	28,000,000	$	28,000,000	$	-	0.0%
Total	$	2,115,275,141	$	2,092,673,000	$	(22,602,141)	-1.1%
Expenditures:							
Administration	$	69,037,406	$	69,037,400	$	(6)	0.0%
Mid-Level Administration		131,565,412		131,565,400		(12)	0.0%
Instructional Salaries		730,568,390		726,182,000		(4,386,390)	-0.6%
Textbooks & Instructional Supplies		19,153,967		19,154,000		33	0.0%
Other Instructional Costs		91,287,322		89,998,600		(1,288,722)	-1.4%
Special Education		286,173,584		286,173,600		16	0.0%
Student Personnel Services		24,245,477		22,571,700		(1,673,777)	-6.9%
Student Health Services		20,741,671		20,741,700		29	0.0%
Student Transportation Services		114,376,510		114,376,500		(10)	0.0%
Operation of Plant		138,648,055		138,648,100		45	0.0%
Maintenance of Plant		46,026,147		44,126,101		(1,900,046)	-4.1%
Fixed Charges		437,290,487		423,937,200		(13,353,287)	-3.1%
Food Service Subsidy		1,612,447		1,612,400		(47)	0.0%
Community Services		4,223,266		4,223,300		34	0.0%
Capital Outlay		325,000		325,000		-	0.0%
Total	$	2,115,275,141	$	2,092,673,000	$	(22,602,141)	-1.1%

Please note: Due to rounding the indicated variance may not tie to the Budget Overview.

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