

ED COMMITTEE #1
November 12, 2009
Worksession

MEMORANDUM

November 10, 2009

TO: Education Committee

FROM: Essie McGuire, Legislative Analyst 

SUBJECT: **FY10 Budget Savings Plan of the Montgomery County Public Schools**

Today the Education Committee will review the FY10 budget savings plan of the Montgomery County Public Schools (MCPS). Dr. Marshall Spatz, Director, Department of Management, Budget, and Planning, MCPS, will be present to discuss this issue with the Committee.

On August 20, MCPS Superintendent Dr. Jerry Weast informed the Board of Education that it was necessary to impose expenditure restrictions on the current fiscal year. His memorandum attached a memorandum from Larry Bowers, MCPS Chief Operating Officer, which detailed the implementation of the restrictions (circles 1-9). The Education Committee first reviewed the expenditure restrictions on September 21; at that time the school system had not yet projected an estimated savings amount.

On November 10, the Board of Education received its first monthly financial report for FY10 which included year-end projections (circles 10-14). The report anticipates a projected expenditure surplus of \$9.9 million by the end of the fiscal year. This amount is slightly higher than the amount assumed in the County Executive's FY10 Savings Plan of October 28, which assumed total savings from MCPS of \$9,702,700, representing a reduction of 0.5%.

Council staff recommends the Council assume the full \$9.9 million expenditure surplus projected by MCPS.

FY10 Expenditure Restrictions

A major element of the restrictions is a hiring freeze that exempts only the following five categories of position:

- Principals;
- Special education teachers, speech pathologists, and occupational/physical therapists;
- Head Start paraeducators;
- ESOL vacancies that can be filled by increasing the assignment of an already employed ESOL teacher; and
- Bus operators and attendants.

Five other categories can be filled with higher level assignments, but the backfilled position remains frozen; four others can be filled with temporary part-time employees (circle 3). There are eight exceptions to a freeze on temporary employment (circle 4). Staff development substitute funds are frozen, as are some other staff development activities and stipends.

Materials and supplies may continue to be purchased for instructional materials, building service supplies, and maintenance. Non-school based supplies and materials orders will require an exception to be approved. Furniture and equipment purchases are frozen with the exception of school buses (circles 5-6).

Comparison with previous years

MCPS also implemented expenditure restrictions in FY08 and FY09.

- The FY10 plan is the earliest to be implemented, starting August 20 compared to September 18 in FY09 and January 8 in FY08.
- In FY09, MCPS implemented a second round of restrictions on December 3. In comparison, the FY10 plan appears to be more restrictive than the first round last year, but with more exceptions than the additional restrictions imposed later in FY09.
- In FY08 and the first plan for FY09, there were 11 categories of positions exempt from the hiring freeze, compared with five for FY10. The second round of FY09 restrictions left only two categories exempt.
- In FY09 first seven and then five categories of temporary employment were exempt; in FY10 there are four.
- Materials and other expenses restrictions appear to be similar to last year.
- Past years' experiences illustrate that many factors that affect the final expenses are not in the school system's direct control. For example, in FY08 the system ran a large deficit in fuel costs, while in FY09 benefited from a significant surplus due to falling fuel prices. Circle 12 states that the current projection reflects an average fuel cost of \$2.25 per gallon, lower than the budgeted level of \$2.50 per gallon.

Office of the Superintendent of Schools
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

August 20, 2009

MEMORANDUM

To: Members of the Board of Education

From: Jerry D. Weast, Superintendent of Schools 

Subject: FY 2010 Operating Budget—Expenditure Restrictions

Due to continued concerns about the economic outlook and its effect in county revenue, I have determined that it is necessary to impose restrictions on expenditures in the current fiscal year. Although Montgomery County has yet to initiate a budget savings plan for Fiscal Year 2010, it is clear that all county agencies, including Montgomery County Public Schools (MCPS), must act to conserve resources this fiscal year to maximize available resources for FY 2011 and succeeding years.

MCPS has contributed more than \$80 million in savings to the county during the past six years that have been used to fund the operating budget for the succeeding year. The reductions already made by the County Council in the approved FY 2010 operating budget and increased student enrollment limit the opportunities for mid-year savings. Nevertheless, I am confident that the steps I am announcing will enable us to adjust to unfavorable economic conditions while minimizing the impact on the classroom. I assure you that we will not retreat from our goals and strategies to improve achievement for all students.

I have put into place a comprehensive set of expenditure restrictions, including a hiring freeze. The implementation of these restrictions is described in the attached memorandum that I have directed Mr. Larry A. Bowers, chief operating officer, to issue immediately. My expectation is to provide you with initial savings projections as part of the monthly financial report to be submitted to the Board of Education on November 10, 2009.

I will continue to keep you informed. If you have any questions, please call Mr. Bowers at 301-279-3626 or Dr. Marshall Spatz, director, Department of Management, Budget, and Planning, at 301-279-3547.

JDW:vnb

Attachment

Copy to:
Executive Staff
Ms. Cuttitta
Dr. Newman
Mr. Prouty
Ms. Romero

Office of the Chief Operating Officer
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

August 20, 2009

MEMORANDUM

To: Executive Staff

From: Larry A. Bowers, Chief Operating Officer 

Subject: FY 2010 Operating Budget Expenditure Restrictions

Because of the continuing difficult economic outlook, the superintendent of schools has determined that it is necessary to impose restrictions on expenditures in the current fiscal year. These expenditure restrictions are effective immediately and will remain until further notice. Financial projection reports as of September 30, 2009, must include the effect of the expenditure restrictions, including the impact of expected requests for exceptions.

Background

The outlook for the county economy and potential operating budget revenue remains very weak. The national recession has lasted more than a year and a half already. Although there are already some signs that the recession is bottoming out, there are indications that the recovery may be weak. Typically, increases or decreases in government tax revenue lag considerably behind the growth in the economy. Although the Montgomery County economy remains much stronger than that of the nation as a whole, the recession has seriously affected Montgomery County. At 5.7 percent, unemployment in Montgomery County is already much higher than in any recession since measurement began. Because of this continuing economic weakness, tax revenue increases can be expected to grow at a very slow rate for several years.

Expenditure pressures on Montgomery County Public Schools (MCPS) will make it more difficult to achieve budget savings than in previous years. Reductions totaling \$31 million made in the FY 2010 operating budget have reduced the flexibility to adjust to adverse expenditure pressures or revenue reductions. Increasing costs due to higher projected enrollment, the growing cost of health care and other employee benefits, and the costs of continuing salaries related to employee seniority make it imperative to achieve significant budget savings in the base budget. The current county fiscal outlook indicates a projected FY 2011 gap of \$352.9 million, not considering potential state aid reductions resulting from the economic situation. Therefore, there is no alternative at this time to the implementation of comprehensive expenditure restrictions.

In FY 2009, expenditure restrictions implemented in September achieved its expenditure savings target thanks to the dedication of staff throughout the school system. MCPS achieved \$18.9 million in net expenditure savings. A total of \$20.1 million in savings, including \$1.2 million in higher than anticipated revenues, was used to fund the FY 2010 operating budget. There is no realistic prospect

of making a similar amount of savings in the current year. Because almost 90 percent of the MCPS operating budget consists of salaries and employee benefits, it is difficult to make reductions midyear.

As a result of these economic and fiscal forecasts, it is necessary to take steps to reduce both short-term and long-term fiscal commitments. The restrictions detailed below are effective immediately. Each office will be expected to make only absolutely necessary expenditures. Even expenditures exempt from the restrictions should not be made unless necessary. Without specific authorization through the freeze process, positions that are not exempt from the freeze may not be filled, no equipment may be ordered, and no new commitments may be made for nonposition salaries, contractual services, or consultants. Existing commitments for nonposition expenditures must be reviewed to be sure they are absolutely necessary.

These expenditure restrictions also apply to school-based expenditures, except where exceptions are specifically noted. Enterprise funds are not included in the restrictions. Restrictions on grant expenditures will depend on the terms of specific grants, the details of which are discussed below.

Positions

1. All position vacancies are frozen, with the following exceptions:
 - Principals
 - Special education teachers, speech pathologists, and occupational/physical therapists
 - Head Start paraeducators
 - English for Speakers of Other Languages (ESOL) vacancies that can be filled by increasing the assignment of an already employed ESOL teacher
 - Bus operators and attendants
2. The following positions may be filled with higher level assignments, but any backfilled vacancies are frozen and require an exception to be filled with temporary part-time employees:
 - Assistant principals
 - Business managers
 - Building service managers
 - School administrative secretaries
 - Security team leaders
3. The following positions may only be filled with temporary part-time employees:
 - Security assistants in middle schools
 - Special education paraeducators
 - Lunch hour aides
 - Interpreters

4. All other school-based supporting services staff positions, including paraeducator positions, are frozen. Unless specifically approved, existing paraeducators may not be authorized for additional time.
5. All vacant classroom teacher and school counselor positions will be filled by long-term substitutes. All non-teaching teacher level positions are frozen. Exceptions must have prior approval.
6. Schools that have already filled a position vacancy with a temporary employee can continue this employment until the designated end date on the Form 460-2. End dates will not be extended. Hours for the employee cannot be increased beyond the current allocation. This exemption is only for temporary employees who are filling vacancies. All other temporary part-time work is frozen.
7. Supporting services employees who work part-time temporary hours above their position allocations, doing the same work, may be paid at their hourly rate.
8. Positions in enterprise funds are exempt from the freeze.
9. Other position vacancies may not be filled unless job offers have been made and accepted as of September 10, 2009. Positions that have been advertised but not yet filled are frozen. If there is any question as to the date of a job offer, contact the Department of Recruitment and Staffing.

Other Salaries

1. Overtime—Only emergency overtime is permitted. Except for emergency overtime in the departments of Transportation and Facilities Management, all emergency overtime must be preapproved by the responsible associate superintendent according to existing procedures. Overtime in nonemergency situations cannot be approved.
2. Temporary employment is frozen, with the following exceptions:
 - Per diem psychologists
 - Bus operator and bus attendant substitutes
 - Interpreters/translators
 - Home and hospital instructors
 - School-based clerical/guidance allocations
 - School-based student service learning allocations
 - School-based mini-grant allocations
 - Lunch hour aides
3. Staff development substitute time is frozen.

4. Professional Learning Community Institute (PLCI) activities, including stipends and substitutes, are frozen.
5. Collaborative planning time in the middle school reform schools has been reduced to 30 hours per week per school.
6. All nonschool-based temporary employment is frozen. Unless an exception is specifically authorized, all previously authorized part-time temporary employment must cease after September 11, 2009.

Contractual Services

1. Mini-grant consultant expenses are not frozen.
2. New Contractual Commitments—No new contractual commitments may be made except for emergency repairs, waste disposal, speech and language and interpretation services, and the extension of existing maintenance agreements for copiers or computers. This restriction also applies to school-based expenditures. Contractual commitments for the new copier maintenance program are exempt.
3. Existing Contractual Commitments—Each office must review contractual service encumbrances to see if they can be canceled. Each office must submit its contractual services spending plan with all commitments noted as part of the monthly financial report submission.
4. Consultants—All commitments for consultant services will require an exception. Services under ongoing consultant contracts must cease after September 11, 2009, unless specifically authorized through the exception process. Offices should submit their plans to use consultants for the rest of the fiscal year by September 8, 2009, in order to ensure continuation of consultants after September 11, 2009.
5. PLCI accounts for contractual or consultants are frozen.

Supplies and Materials

1. Spending of instructional materials funds can continue for purchasing instructional materials for students, media materials, textbooks, and training materials. Restrictions to spending on materials accounts include purchasing of food, beverages, and student/staff incentives.
2. PLCI materials accounts are frozen
3. Building services supplies are exempt from the freeze.
4. For all nonschool-based offices, supplies and materials may be ordered only to permit employees to continue essential duties. All requests for nonschool-based supplies and materials orders require an approved exception.

5. Materials and supplies for maintenance work, vehicle maintenance, and printing are exempt.
6. Printing orders for new items are frozen. Printing orders for standard items must be authorized in writing by a primary account manager before the Electronic Graphics and Publishing Unit may accept them. All Copy Plus orders from schools will be approved.

Other Expenditures

1. Staff will continue to be reimbursed for local travel.
2. Mini-grant travel expenditures are not frozen
3. Travel and conference commitments, including those paid by PLCI funds are frozen.
4. Employees must not arrange travel expenditures or make commitments to participate in out-of-state conferences unless the travel has been previously authorized. Any arrangement made prior to this notification should be cancelled, if possible. Any arrangements made after this notification will not be honored.
5. Expenditures for dues, registrations, and subscriptions are frozen.

Furniture and Equipment

1. All furniture and equipment purchases are frozen unless there is an approved exception.
2. The acquisition of school buses is exempt from this restriction.
3. Any new lease or master lease commitments require an approved exception. Payments of existing lease or master lease obligations are exempt.

Grants

1. Expenditures for nonbudgeted grants (i.e., competitive grants that have no local component) are exempt from expenditure restrictions. These grants must be spent according to the terms of the grant. Project managers should check with their budget specialist to determine if a grant falls within this category.
2. Budgeted grants that have a local component (i.e., grants that include locally funded expenditures as part of the budgeted program) are subject to expenditure restrictions. These grants also must be expended according to the terms of the grant, but all expenditures not otherwise exempt under the provisions listed above must be scrutinized for opportunities to shift local expenditures to the grant. Grant managers must request exceptions to authorize expenditures in these grants unless otherwise exempt and show why it is impossible to shift locally funded expenditures to the grant. Budgeted grants from federal ARRA funds are included in these restrictions like other budgeted grants.

3. Project managers for budgeted grants must prepare expenditure plans for FY 2010 showing how they plan to spend out the grant within the fiscal year. These plans must be submitted to the Department of Management, Budget, and Planning no later than September 30, 2009.

Exception Process

1. Exceptions to the freeze are permitted only for emergencies or other absolutely unavoidable expenditures if authorized by the chief operating officer.
2. Any exceptions must be requested using the standard freeze exception form (Attachment A) to the chief operating officer through the director of the Department of Management, Budget, and Planning from the deputy superintendent of schools, chief operating officer, chief of staff, chief school performance officer, chief technology officer, or an associate superintendent. Secondary account managers may not directly request an exception.
3. Exception requests must describe why the proposed expenditure is an emergency or absolutely unavoidable, and why the unit cannot realign other funds to meet the emergency.
4. A committee consisting of the director of the Department of Management, Budget, and Planning, the chief financial officer, and representatives of the deputy superintendent of schools and the chief operating officer will make a recommendation to the chief operating officer regarding all exception requests. The decision of the chief operating officer will be final.
5. The chief operating officer may announce additional expenditure restrictions. Executive staff should remain alert for these announcements.

Requests for approval of exceptions must be justified according to the following criteria:

1. Emergency spending that cannot be avoided without endangering health or safety
2. Expenditures for supplies and materials absolutely necessary for employees to continue assigned duties
3. Unavoidable contractual commitments
4. Expenditures without which essential operations could not continue
5. Expenditures for which no alternative revenue sources, such as grants, are available

Until exceptions are approved, no expenditure should be made that would conflict with these criteria.

Orientation

An orientation meeting to explain the FY 2010 expenditure restrictions and the process for applying for exceptions will be held in the CESC Auditorium on Tuesday, September 1, 2009, from 9:30 a.m. to 10:30 a.m. All account managers should attend this meeting. Immediately after the orientation,

there will be a special meeting for grants managers to review the provisions concerning grant expenditures.

I want to thank you for your cooperation. These expenditure restrictions are absolutely essential to maintain the high quality of instruction for all of our children despite growing fiscal constraints. If you have any questions, please contact Dr. Marshall Spatz, director, Department of Management, Budget, and Planning, at 301-279-3547 or me.

LAB:vnb

Attachment

Copy to:

- Mr. Ikheloa
- Ms. DeGraba
- Mr. Doody
- Ms. Woodburn
- Ms. Cuttitta
- Dr. Newman
- Mr. Prouty
- Ms. Romero

Office of the Superintendent of Schools
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

November 10, 2009

MEMORANDUM

To: Members of the Board of Education
From: Jerry D. Weast, Superintendent of Schools
Subject: Monthly Financial Report and Year-end Projections, as of September 30, 2009

This financial report reflects the actual financial condition of Montgomery County Public Schools (MCPS) as of September 30, 2009, and projections through June 30, 2010, based on program requirements and estimates made by primary and secondary account managers. At this time, revenues have a projected surplus of \$400,000, while expenses have a projected surplus of \$9,900,000. Staff will continue to closely monitor both revenues and expenditures. A discussion of the actual financial condition of MCPS as of September 30, 2009, and projected revenues and expenditures through June 30, 2010, follows.

REVENUE

Total revenue is projected to be \$2,215,885,653. This amount is \$400,000 greater than the revised budgeted amount. Projected county, state, federal, and other revenues are described below.

County

The projected revenue from the county is \$1,528,258,555.

State

The projected revenue from the state is \$441,089,248. This is \$1,000,000 more than the amount budgeted and is the result of an increase in projected reimbursement for special education non-public placement tuition.

Federal

The projected revenue from Impact Aid is \$245,000.

Other

The projected revenue from other sources is \$5,389,568. This is \$600,000 less than the amount budgeted and is the result of lower than anticipated investment income due to reduced interest rates.

Appropriated Fund Balance

The projected revenue from appropriated fund balance is \$50,383,758.

Enterprise Funds

The projected revenue from enterprise funds is \$56,309,104.

Supported Projects

The anticipated revenue for supported projects is \$134,210,420. This estimate includes \$8,559,184 carried forward from FY 2009. Projects approved through September 30, 2009, have been assigned \$119,528,338.

EXPENDITURES

There is a projected surplus of \$9,900,000. There are projected surpluses in Category 1, Administration; Category 2, Mid-level Administration; Category 4, Textbooks and Instructional Supplies; Category 5, Other Instructional Costs; Category 6, Special Education; Category 9, Student Transportation; and Category 10, Operation of Plant and Equipment. These projections are preliminary because they reflect data from only the first three months of the fiscal year and one full month of the school year.

As a result of increasing concerns about the fiscal outlook for the remainder of FY 2010, comprehensive expenditure restrictions were imposed on August 20, 2009, requiring managers to make only absolutely necessary expenditures for the remainder of the fiscal year. Each manager included the impact of these comprehensive expenditure restrictions with their expenditure projections for the remainder of the fiscal year. Based on a preliminary review of the expenditure projections, an estimate of how year-end expenditures will be reduced has been made. These estimates have been incorporated into this monthly financial report.

The following provides an explanation for each of the categorical variations:

Category 1 – Administration

The projected surplus of \$1,000,000 in Category 1, Administration, is primarily a result of savings resulting from the comprehensive expenditure restrictions imposed on August 20, 2009, including savings in position salaries.

Category 2 – Mid-level Administration

The projected surplus of \$1,700,000 in Category 2, Mid-level Administration, is primarily a result of savings in non-position salary accounts and in non-personnel accounts, both resulting from the comprehensive expenditure restrictions imposed on August 20, 2009. There also are savings in position salary accounts due to higher lapse and turnover.

Category 4—Textbooks and Instructional Supplies

The projected surplus of \$1,500,000 in Category 4, Textbooks and Instructional Supplies, is based on the effect of the comprehensive expenditure restrictions imposed on August 20, 2009. School allocations for textbooks and instructional supplies are exempt from the expenditure restrictions, but savings are projected in centrally purchased materials.

Category 5—Other Instructional Costs

The projected surplus of \$1,000,000 in Category 5, Other Instructional Costs, is based on the effect of the comprehensive expenditure restrictions imposed on August 20, 2009. The surplus is primarily a result of restrictions on furniture and equipment purchases. The surplus also is a result of restrictions on travel and a variety of other expenditures, including staff development activities.

Category 6 – Special Education

The projected surplus of \$1,200,000 in Category 6, Special Education, is partially the result of salary savings due to higher than anticipated lapse and turnover. In addition, savings in non-salary accounts have been generated as a result of the comprehensive expenditure restrictions imposed on August 20, 2009.

Category 9 – Student Transportation

The projected surplus of \$1,000,000 in Category 9, Student Transportation, is primarily a result of lower than anticipated diesel fuel costs. The FY 2010 budgeted amount for diesel fuel per gallon is \$2.50. Current projections are based on an average price of \$2.25 per gallon. There also are savings in salary and supply accounts.

Category 10 – Operation of Plant and Equipment

There is a projected surplus of \$2,500,000 in Category 10, Operation of Plant and Equipment. The surplus is a result of lower than anticipated utilities costs, primarily due to lower electricity rates. MCPS has benefited from strategies to lock in prices for electricity and natural gas purchases through competitive bidding. Savings also are the result of conservation efforts that have helped to reduce actual usage of utilities.

JDW:LAB:MCS:sz

Attachments

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**MONTGOMERY COUNTY PUBLIC SCHOOLS
 Monthly Financial Report and Year-end Projects
 As of September 30, 2009**

REVENUE

Source	FY 2010 Original Budget	Revised Budget(a)	Projection		Current Report Variance Over (Under) Revised Budget
			As of 9/30/2009	As of	
County	\$ 1,529,554,447	\$ 1,528,258,555 (d)	\$ 1,528,258,555	\$ -	\$ -
State	440,089,248	440,089,248	441,089,248		1,000,000
Federal	245,000	245,000	245,000		-
Other	5,989,568	5,989,568	5,389,568		(600,000)
Appropriated fund balance	44,200,000	50,383,758 (b)	50,383,758		-
Subtotal	2,020,078,263	2,024,966,129	2,025,366,129	-	400,000
Food Services	47,821,972	47,821,972	47,821,972		-
Real Estate Management	2,651,095	2,698,525	2,698,525		-
Field Trip	2,314,716	2,314,742	2,314,742		-
Entrepreneurial Activities	1,774,100	1,784,924	1,784,924		-
Instructional Television	1,581,510	1,688,941	1,688,941		-
Supported Projects	124,355,344	134,210,420 (c) (d)	134,210,420		-
Total	\$ 2,200,577,000	\$ 2,215,485,653	\$ 2,215,885,653	\$ -	\$ 400,000

Notes:

- (a) Revised budget includes carryover of prior year encumbrances.
- (b) Includes \$6,183,758 for prior year encumbrances.
- (c) Includes \$8,559,184 carried forward from FY 2009.
- (d) Includes \$1,295,892 revenue shift from local to supported projects to recognize additional IDEA funds received.

MONTGOMERY COUNTY PUBLIC SCHOOLS
Monthly Financial Report and Year-end Projections
As of September 30, 2009

EXPENDITURES

Category	Authorized Expenditures	Expenditures and Encumbrances 9/30/2009	Projected Expenditures 6/30/2009	Current Report Projected Year-end Balance	Prior Report Projected Year-end Balance	Variance Over (Under)	(a) Percentage
01 Administration	\$ 41,894,433	\$ 36,270,712	\$ 4,623,721	\$ 1,000,000	\$ -	\$ 1,000,000	2.39
02 Mid-level Administration	133,418,317	129,321,755	2,396,562	1,700,000	-	1,700,000	1.27
03 Instructional Salaries	823,306,410	790,241,098	33,065,312	-	-	-	-
04 Textbooks and Instructional Supplies	30,877,515	15,445,353	13,932,162	1,500,000	-	1,500,000	4.86
05 Other Instructional Costs	12,589,052	3,952,153	7,636,899	1,000,000	-	1,000,000	7.94
06 Special Education	249,880,439	203,948,421	44,732,018	1,200,000	-	1,200,000	0.48
07 Student Personnel Services	10,090,371	10,276,732	(186,361)	-	-	-	-
08 Health Services	41,002	20,172	20,830	-	-	-	-
09 Student Transportation	92,993,511	64,289,610	27,703,901	1,000,000	-	1,000,000	1.08
10 Operation of Plant	91,027,198	67,342,043	21,185,155	2,500,000	-	2,500,000	2.75
11 Maintenance of Plant and Equipment	34,416,987	28,032,128	6,384,859	-	-	-	-
12 Fixed Charges	424,843,572	111,298,882	313,544,690	-	-	-	-
14 Community Services	50,000	-	50,000	-	-	-	-
Debt Service	<u>79,537,322</u>	<u>16,446,602</u>	<u>63,090,720</u>	-	-	-	-
Subtotal	2,024,966,129	1,476,885,661	538,180,468	9,900,000	-	9,900,000	0.49
61 Food Services	47,821,972	21,178,477	26,643,495	-	-	-	-
51 Real Estate Management	2,698,525	1,627,260	1,071,265	-	-	-	-
71 Field Trip	2,314,742	445,566	1,869,176	-	-	-	-
81 Entrepreneurial Activities	1,784,924	904,562	880,362	-	-	-	-
37 Instructional Television Supported Projects	<u>1,688,941</u> <u>134,210,420</u>	<u>1,105,781</u> <u>66,693,740</u>	<u>583,160</u> <u>67,516,680</u>	-	-	-	-
Total	<u>\$ 2,215,485,653</u>	<u>\$ 1,568,841,047</u>	<u>\$ 636,744,606</u>	<u>\$ 9,900,000</u>	<u>\$ -</u>	<u>\$ 9,900,000</u>	0.45

Note:

(a) Percentage of projected year-end balance to authorized expenditures.