

# County Council of Howard County, Maryland

2019 Legislative Session

Legislative Day No. **6**

## Resolution No. 62 -2019

Introduced by: The Chairperson at the request of the Board of Education

**A RESOLUTION** approving certain transfers between major categories of the Howard County Board of Education Operating Budget for Fiscal Year 2019; transferring \$2,000,000 to the Fixed Charges category, \$700,000 to the Special Education category, \$200,000 to the Student Transportation category, and \$230,000 to the Operation of Plant category; and generally relating to the Fiscal Year 2019 Operating Budget of the Board of Education.

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Introduced and read first time \_\_\_\_\_, 2019.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Read for a second time at a public hearing on \_\_\_\_\_, 2019.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

This Resolution was read the third time and was Adopted\_\_\_, Adopted with amendments\_\_\_, Failed\_\_\_, Withdrawn\_\_\_, by the County Council on \_\_\_\_\_, 2019.

Certified By \_\_\_\_\_  
Jessica Feldmark, Administrator

Approved by the County Executive \_\_\_\_\_, 2019

\_\_\_\_\_  
Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment

1           **WHEREAS**, Section 5-105 of the Education Article of the Annotated Code of Maryland  
2 provides that a transfer between major categories of the budget of a County Board of Education  
3 shall be made only with the approval of the County Council; and  
4

5           **WHEREAS**, Section 5-105 further provides that if a County Council fails to take action  
6 on a written request for a transfer between major budget categories within 30 days of receipt of  
7 the request, the failure to take action constitutes approval thereof; and  
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9           **WHEREAS**, on May 31, 2018, the County Council adopted Council Resolution No. 53-  
10 2018 that adopted the Fiscal Year 2019 Operating Budget for the Board of Education; and  
11

12           **WHEREAS**, on or about May 6, 2019 the County Council received a request from the  
13 Board of Education to transfer, in the Fiscal Year 2019 expense budget, a total of \$2,000,000 to  
14 the Fixed Charges category, \$700,000 to the Special Education category, \$200,000 to the Student  
15 Transportation category, and \$230,000 to the Operation of Plant category; and  
16

17           **WHEREAS**, this transfer is necessary to address deficits in the Health Fund,  
18 unanticipated expenditures in the Operations of Plant and Student Transportation funds, and to  
19 cover the underfunding of Special Education; and  
20

21           **WHEREAS**, to address deficits in the Health Fund, funding is available due to savings in  
22 Administration, Mid-Level Administration, Instructional Salaries and Wages, Textbooks and  
23 Instructional Supplies, and Maintenance of Plant; and  
24

25           **WHEREAS**, funding is available to Special Education from Instructional Salaries and  
26 Wages due to turnover savings and because the school system did not fill end-of-year vacancies;  
27 and  
28

29           **WHEREAS**, to provide additional funds to Student Transportation and Operation of  
30 Plant, funding is available from Maintenance of Plant; and  
31

32           **WHEREAS**, the Board of Education has indicated that the funds are available for

1 transfer from the respective categories.

2

3 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
4 Maryland this \_\_\_\_\_ day of \_\_\_\_\_, 2019 that it approves the following transfers  
5 between major categories of the Fiscal Year 2019 expense fund budget of the Howard County  
6 Board of Education:

7

8 Donor Categories:

9 **Administration**

10	Appropriation Fiscal Year 2019 before transfer	\$13,567,320
11	Less amount transferred to Fixed Charges	<u>(\$225,000)</u>
12	Appropriation Fiscal Year 2019 after transfer	\$13,342,320

13

14 **Mid-Level Administration**

15	Appropriation Fiscal Year 2019 before transfer	\$62,658,494
16	Less amount transferred to Fixed Charges	<u>(\$450,000)</u>
17	Appropriation Fiscal Year 2019 after transfer	\$62,208,494

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19 **Instructional Salaries and Wages**

20	Appropriation Fiscal Year 2019 before transfer	\$348,389,986
21	Less amount transferred to Fixed Charges	(\$460,000)
22	Less amount transferred to Special Education	<u>(\$700,000)</u>
23	Appropriation Fiscal Year 2019 after transfer	\$347,229,986

24

25 **Textbooks & Classroom Instructional Supplies**

26	Appropriation Fiscal Year 2019 before transfer	\$9,823,425
27	Less amount transferred to Fixed Charges	<u>(\$450,000)</u>
28	Appropriation Fiscal Year 2019 after transfer	\$9,373,425

29

30 **Maintenance of Plant**

31	Appropriation Fiscal Year 2019 before transfer	\$26,217,132
32	Less amount transferred to Fixed Charges	(\$415,000)

1	Less amount transferred to Student Transportation	(\$200,000)
2	Less amount transferred to Operation of Plant	<u>(\$230,000)</u>
3	Appropriation Fiscal Year 2019 after transfer	\$25,372,132
4		
5	Recipient Categories:	
6	<b>Fixed Charges</b>	
7	Appropriation Fiscal Year 2019 before transfer	\$184,960,057
8	Plus amount transferred from Administration	\$225,000
9	Plus amount transferred from Mid-Level Administration	\$450,000
10	Plus amount transferred from Instructional Salaries and Wages	\$460,000
11	Plus amount transferred from Textbooks & Classroom	
12	Instructional Supplies	\$450,000
13	Plus amount transferred from Maintenance of Plant	<u>\$415,000</u>
14	Appropriation Fiscal Year 2019 after transfer	\$186,960,057
15		
16	<b>Special Education</b>	
17	Appropriation Fiscal Year 2019 before transfer	\$109,184,782
18	Plus amount transferred from Instructional Salaries and	
19	Wages	<u>\$700,000</u>
20	Appropriation Fiscal Year 2019 after transfer	\$109,884,782
21		
22	<b>Student Transportation</b>	
23	Appropriation Fiscal Year 2019 before transfer	\$41,216,993
24	Plus amount transferred from Maintenance of Plant	<u>\$200,000</u>
25	Appropriation Fiscal Year 2019 after transfer	\$41,416,993
26		
27	<b>Operation of Plant</b>	
28	Appropriation Fiscal Year 2019 before transfer	\$42,593,699
29	Plus amount transferred from Maintenance of Plant	<u>\$230,000</u>
30	Appropriation Fiscal Year 2019 after transfer	\$42,823,699







The following chart provides the Categorical Transfer request that will be submitted to the County Council.

**FY 2019 Categorical Transfer Request**

Category Number	Major Category	General Fund Budget	Year-End Transfer	Revised Appropriation
1	Administration	\$ 13,567,320	\$ (225,000)	\$ 13,342,320
2	Mid-Level Administration	62,658,494	(450,000)	62,208,494
3	Instructional Salaries and Wages	348,389,986	(1,160,000)	347,229,986
4	Textbooks & Instructional Supplies	9,823,425	(450,000)	9,373,425
5	Other Instructional Costs	3,128,717	-	3,128,717
6	Special Education	109,184,782	700,000	109,884,782
7	Student Personnel Services	3,641,641	-	3,641,641
8	Student Health Services	8,966,402	-	8,966,402
9	Student Transportation	41,216,993	200,000	41,416,993
10	Operation of Plant	42,593,699	230,000	42,823,699
11	Maintenance of Plant	26,217,132	(845,000)	25,372,132
12	Fixed Charges	184,960,057	2,000,000	186,960,057
14	Community Services	7,128,926	-	7,128,926
15	Capital Outlay	908,432	-	908,432
	<b>Total</b>	<b>\$ 862,386,006</b>	<b>\$ -</b>	<b>\$ 862,386,006</b>

**Individual Transfers**

	From		To
1	Administration	\$ (225,000)	\$ 225,000 Fixed Charges
2	Mid-Level Administration	(450,000)	450,000 Fixed Charges
3	Instructional Salaries and Wages	(460,000)	460,000 Fixed Charges
4	Textbooks & Instructional Supplies	(450,000)	450,000 Fixed Charges
5	Maintenance of Plant	(415,000)	415,000 Fixed Charges
6	Instructional Salaries and Wages	(700,000)	700,000 Special Education
7	Maintenance of Plant	(200,000)	200,000 Student Transportation
8	Maintenance of Plant	(230,000)	230,000 Operation of Plant

Explanations:

- 1-5 Transfer available funds from the identified categories to Fixed Charges to offset the Health Fund deficit.
- 6 Transfer needed to fund unanticipated costs for Special Education Nonpublic placements.
- 7 Transfer to cover increase to Student Transportation contract obligations.
- 8 Transfer to cover unanticipated utility costs.