

County Council of Howard County, Maryland

2016 Legislative Session

Legislative day # 7

RESOLUTION NO. 88 - 2016

Introduced by: Calvin Ball

A RESOLUTION creating the School System Budget Review Committee and directing the County Auditor to conduct a financial audit of the Howard County Public School System.

Introduced and read first time on June 6, 2016.

By order Jessica Feldmark
Jessica Feldmark, Administrator to the County Council

Read for a second time and a public hearing held on June 20, 2016.

By order Jessica Feldmark
Jessica Feldmark, Administrator to the County Council

This Resolution was read the third time and was ___ Adopted ___ Adopted with amendments, Failed, ___ Withdrawn by the County Council on July 8, 2016.

Certified by Jessica Feldmark
Jessica Feldmark, Administrator to the County Council.

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

1 **WHEREAS**, the Howard County Board of Education requested an Operating Budget of
2 \$612,594,438 for FY2017, while the County Executive's Proposed Budget funded only
3 \$562,244,625, leaving a \$50,349,813 shortfall; and
4

5 **WHEREAS**, the Howard County Board of Education requested \$105,011,000 in its
6 Capital Budget for FY2017, while the County Executive's Proposed Budget included
7 \$70,050,000, leaving a \$34,961,000 shortfall; and
8

9 **WHEREAS**, throughout the County Council's budget deliberations, the County
10 Executive and his budget office assured the Council repeatedly that his proposed budget fully
11 funded the needs of the school system, including its negotiated agreements with educators; and
12

13 **WHEREAS**, the Board and its staff have ~~insisted~~ stated that the proposed budget, which
14 was ultimately adopted by the Council, ~~will~~ would necessitate drastic cuts; and
15

16 **WHEREAS**, Section 902 of the Howard County Charter authorizes the creation of
17 temporary advisory boards of citizens ~~to study policies and issues~~; and
18

19 **WHEREAS** the Howard County Public School System has goals that every student
20 achieves academic excellence in an inspiring, engaging, and supportive environment; every staff
21 member is engaged, supported, and successful; families and the community are engaged and
22 supported as partners in education; and schools are supported by world-class organizational
23 practices; and
24

25 **WHEREAS** those school system goals require communication, collaboration, leadership
26 and resources to be met; and
27

28 **WHEREAS**, Section 5-109(d) of the Education Article of the Maryland Code authorizes
29 the County Council to conduct financial audits of the Board of Education.
30

1 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
2 Maryland, this 8th day of July, 2016 that there is a School System Budget Review
3 Committee established to assist the County Council in understanding the current and any
4 proposed operating and capital budgets of the Howard County Public School System. The
5 Committee shall:

- 6 1. ~~review and analyze the Operating and Capital Budgets of the Howard County~~
7 Public School System as proposed by the Superintendent, as requested by the
8 Board of Education, as modified by the County Executive, and as adopted by
9 the County Council;
 - 10 2. ~~assist the County Council in understanding the current and any proposed~~
11 Operating and Capital Budgets;
 - 12 3. ~~review amendments to the Operating and Capital Budgets while they are before~~
13 the County Council;
 - 14 4. ~~evaluate any projects or activities that were not fully funded;~~
 - 15 5. ~~review and offer recommendations on any proposed transfers between major~~
16 categories of the Operating Budget;
 - 17 6. ~~review preliminary plans for the new school site;~~
 - 18 7. ~~review each audit of the School System;~~
 - 19 8. ~~review any deferred capital maintenance funding; and~~
 - 20 9. ~~provide recommendations for any improvements to the Fiscal Y2018 budget.~~
- 21
- 22 ○ Review and analyze the operating and capital budgets for at least fiscal years 2014
23 through 2017 as requested by the Board of Education and as adopted by the
24 County Council.
 - 25 ○ Review each audit of the Howard County Public School System for at least fiscal
26 years 2014 through 2016.
 - 27 ○ Review amendments to the operating and capital budgets while they are before the
28 County Council.
 - 29 ○ Review any proposed transfers between major categories of the operating budget.

- 1 ○ Review deferred capital maintenance funding and its potential impact on future
- 2 budgets.
- 3 ○ Review any projects or activities that were not fully funded.
- 4 ○ Review preliminary plans for new school sites.
- 5 ○ Provide recommendations for any improvements to the fiscal year 2018 budget.

6

7 **BE IT FURTHER RESOLVED** That the Committee consists of one member appointed

8 by each member of the County Council and that each of the following will be asked to appoint

9 one member:

- 10 1. the Howard County Chamber of Commerce;
- 11 2. the Howard County Economic Development Authority;
- 12 3. the PTA Council of Howard County;
- 13 4. the Howard County Education Association;
- 14 5. ~~the American Federation of State, County and Municipal Employees;~~
- 15 5. American Federation of State, County, and Municipal Employees (AFSCME),
- 16 representing custodial, maintenance, grounds, and warehouse staff;
- 17 6. Howard County Administrators Association (HCAA), representing school-based
- 18 administrators, administrative interns, instructional facilitators, and athletics and
- 19 activities managers;”;
- 20 ~~6.~~ 7. the Special Education Advisory Committee to the Board of Education;
- 21 ~~7.~~ 8. the Superintendent of the Howard County Public School System; and
- 22 ~~8.~~ 9. the County Executive.

23

24 **BE IT FURTHER RESOLVED** That the Committee ~~may~~ shall:

- 25 1. elect select officers;
- 26 2. hold meetings; and
- 27 3. accept public testimony in person, in writing, or electronically.

1 **BE IT FURTHER RESOLVED** That the Howard County Public School System and the
2 County Budget Office are requested to cooperate fully with the Committee.

3
4 ~~**BE IT FURTHER RESOLVED** That the County Auditor shall provide staff support for~~
5 ~~the Committee.~~

6
7 **BE IT FURTHER RESOLVED** That the County Auditor shall conduct a financial audit
8 of the Howard County Public School System ~~that may include an audit of the School System's~~
9 and as the test areas are defined, they will include:

- 10 1. special education services;
- 11 2. legal services; and
- 12 3. health and dental fund.

13
14 **BE IT FURTHER RESOLVED** That the Committee shall begin its work by July 29,
15 2016, and shall terminate on July 31, 2017.

Amendment 1 to Council Resolution No. 88-2016

BY: Calvin Ball

Legislative Day No. 8

Date: July 8, 2016

Amendment No. 1

(This amendment clarifies the reasons for, the purposes of, and the duties of the Committee; expands the membership of the Committee; and eliminates the reference to staff support.)

1 On page 1:

- 2 • In line 10, strike “repeatedly”;
- 3 • In line 13, strike “insisted” and substitute “stated”;
- 4 • In line 14, strike “will” and substitute “would”; and
- 5 • In line 17, strike “to study policies and issues”.

6 On page 2:

- 7 • In line 3, after “to”, insert “assist the County Council in understanding the current and
- 8 any proposed operating and capital budgets of the Howard County Public School System.
- 9 The Committee shall”.
- 10 • Strike lines 4 through 18 and substitute:
 - 11 “o Review and analyze the operating and capital budgets for at least fiscal years
 - 12 2014 through 2017 as requested by the Board of Education and as adopted by the County
 - 13 Council.
 - 14 o Review each audit of the Howard County Public School System for at least fiscal
 - 15 years 2014 through 2016.
 - 16 o Review amendments to the operating and capital budgets while they are before
 - 17 the County Council.

- Review any proposed transfers between major categories of the operating budget.
- Review deferred capital maintenance funding and its potential impact on future budgets.
- Review any projects or activities that were not fully funded.
- Review preliminary plans for new school sites.
- Provide recommendations for any improvements to the fiscal year 2018 budget.

- Strike line 27 and substitute:

“5. American Federation of State, County, and Municipal Employees (AFSCME), representing custodial, maintenance, grounds, and warehouse staff;

6. Howard County Administrators Association (HCAA), representing school-based administrators, administrative interns, instructional facilitators, and athletics and activities managers;”;

- In line 28, strike “6.” And substitute “7.”;
- In line 29, strike “7.” and substitute “8.”; and
- In line 30, strike “8.” and substitute “9.”.

On page 3:

- In line 2, strike “may” and substitute “shall”;
- In line 3, strike “elect” and substitute “select”;
- Strike lines 10 and 11 in their entirety; and
- In line 14, strike “that may include an audit of the School System’s” and substitute “and as the test areas are defined, they will include”

ADOPTED 7/8/16
FILED _____
SIGNATURE [Signature]

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2 \$612,594,438 for FY2017, while the County Executive's Proposed Budget funded only
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BE IT FURTHER RESOLVED That the County Auditor shall provide staff support for the Committee.

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- 21 as the test areas are defined, they will include”

My name is Bill Woodcock and I live at 6127 Orient Lane in Columbia, Maryland, 21045. I have come tonight to speak in favor of Council Resolution 88.

I wish that this testimony was not necessary tonight. In fact, I wish that this legislation was not necessary. Since the leadership of the Howard County Public School System apparently doesn't have a clue as to what this community's values are, let me remind them. People in Howard County respect, and expect, honesty. And transparency. And they believe that their public servants should be knowledgeable and cooperative. And that they execute their duties with the highest standards of ethics and concern for others.

Throughout the last year or two, the HCPSS leadership have for some reason abandoned these values. As was all too evident in the recent budget meetings between the Council and HCPSS leadership, the HCPSS can not be counted upon to manage its budget in a responsible, transparent manner. I can imagine the frustration you all felt; I felt the same way watching the meetings at home.

Which brings me to why this legislation is a good idea. First, I believe that public input and examination of the HCPSS budget is necessary and reasonable. Second, I believe strongly in the ability of the County Auditor's Office to audit the HCPSS budget. I have over ten years' experience in budgets, accounting and finance in public organizations, agencies on the Federal, state, and local level. And another ten years' experience in accounting, budget and finance in the private sector. It is complex business to confirm that dollars appropriated for particular uses are, indeed, spent on those uses. Third, the creation of this committee allows for people, such as myself, who know about public and private finance to contribute positively to Howard County's future, and I always welcome when the county offers those opportunities. Fourth, although the circumstances are regrettable, this committee represents a reasonable check and balance on the HCPSS's use of its budgetary resources. The ironic thing here, of course, is that the HCPSS used to have it's own Citizens Budget Review Committee—until, of course, the HCPSS leadership decided it didn't add any value, and disbanded the committee. Maybe now we know why that decision was made, or at least, enacting this legislation will enable us to find out why.

I commend Dr. Ball for his sponsorship of this legislation, and I strongly recommend that the Council approve this legislation unanimously! Thank you for your time, and I'm happy to answer questions.

CR88-2016

Marcelino Michael Bedolla
5059 Netherstone Ct
Columbia, MD 21045

Good afternoon members of the Howard County Council,

There is no doubt you have the authority to appoint a committee to conduct a financial audit of the HCPSS and I want to thank you for recognizing the need. I have one concern, that this audit by the County be only a onetime thing. Provided, of course, that the Board of Education (BOE) reconstitute the Operating Budget Review Committee (OBRC) with a strong mandate that allows them access to any requested data held by the school system that may affect the budget for their review and also provides for feedback, on a timely basis, to the BOE before their work sessions. I recognize that this will require the school budget process to begin much earlier in order to be presented to the BOE, like in early October.

However, if this resolution authorizes a permanent county audit committee then I believe such a move could be seen as a forerunner to politicizing the school system. Such a move to politicize the BOE could eventually evolve to electing board members by district, a move which would make it infinitely easier for any one board member to be influenced by a strong narcissistic superintendent. And we've seen how that can work out.

Having served on a number of Operating Budget Review Committees I urge you to have the organizations you selected, to appoint confident members with strong voices to serve on the audit committee. It is not necessary that they have a financial background, only that they have common sense and an inquiring mind.

In the interest of equity in the allotment of school resources we (OBRC), in the past , have asked for each individual schools' budget and each time were told such information was not available as the budget process did not aggregate data in that form. My question to you is, without that information how can you, the County Council, and the community be assured that each school is given its' fair share of resources, funds and staff, according to the needs of the student population in each school?

Transparency and openness are finally here, and so I ask that the results of any audit you undertake of the school system, financial or otherwise, be available to the stakeholders as well as the community.

Respectfully,

I remain an advocate for the education of all our children,

Marcelino Michael Bedolla

Good Evening,

My name is Mavis Ellis and I live at 11722 Lone Tree Court in Columbia, Maryland 21044.

I am here today to speak in favor of Resolution No. 88 creating the School System Budget Review Committee and directing the County Auditor to conduct a financial audit of the Howard County Public School System.

As a taxpayer and concerned citizen in Howard County I have watched what has been a contentious budget season for the adoption of the Howard County Public School Systems 2016-17 Operating and Capital Budgets. I have attended County Council meetings where the budget was discussed and County Council members felt there were many unanswered questions. I have attended Board of Education meetings where even our elected School Board members said that they had budget questions that HCPSS staff had not provided them answers for prior to being required to vote on the budget! Someone needs to be able to get the answers to the questions about funding our school system. I think the School System Budget Review Committee and the County Auditor can provide independently verified documentation for making wise use of our limited tax dollars to provide a quality education for all of Howard County's students; fair and equitable wages for our staff; and the capital improvements that may be needed. I ask the County Council members to support Resolution No. 88 so we can all work collaboratively to have a transparent accounting of the funding requirements of the Howard County Public School System.

Thank you for your consideration.

Good evening. My name is Kirsten Coombs at 10213 Sherman Heights Place in Columbia. I am a member of the Town Center Village Board, and my testimony is my personal opinion. I am a Certified Public Accountant, although not practicing currently. I have 20 years of experience in the accounting field & I have an MBA.

When the Citizens' Operating Budget Review Committee was suspended in 2014, HCEA asked whether there was interest in convening an unofficial committee. I was glad to join and began working on the analysis of this \$800 million budget.

That process taught me that the Superintendent and the Board of Education majority are unwilling to answer simple questions about the taxpayer money they receive. A budget demonstrates priorities for the coming year. The 2016 budget and now the 2017 one indicate that the Superintendent prioritizes higher class sizes, fewer instructional assistants, fewer textbooks, unproven trendy sounding programs and eliminating special education services. The Budget director of HCPSS referred to saving taxpayer money on special education, which Ms. Terrasa called offensive. Despite a forecasted increase in children with special needs, the Superintendent did not add any staff to school based services to address this increase.

An appropriate budget process should address the coming year as it is as well as system priorities. Given that we are discussing taxpayer money, the budget process should also be transparent to the citizens. Unfortunately, the budget process has not even been transparent to some sitting Board of Education members. The Superintendent has dismissed Board members' questions about it.

Please support this legislation to begin the process of restoring trust in our school system. Thank you.

Good evening Chairman Ball and members of the Howard County Council. My name is Josh Kaufman and I live in ElkrIDGE Maryland. I come here as a citizen and a tax payer, a father of two children at Howard High School and as a former member and Chairman of the Howard County Board of Education.

I would like to do something unusual this evening. I would like to testify in favor of resolution 88, but also call for its repeal. Let me explain:

The Council has a vital oversight role in the school budget process. To imply that you are simply a rubber stamp of a separate branch of government completely ignores the principle of checks and balances. As I observed this year's budget process, it was clear to me that the Council was put in an untenable position. You were making decisions that were impacting tens of thousands of families and the use of tens of millions of dollars of tax revenue. While doing so, you did not feel like you had the information that you needed to ensure you were making the correct choice. In that context, resolution 88 is a complete no brainer. You have the right, actually the fiduciary responsibility to me and every other citizen and tax payer, to ensure that you have all of the information you need in future budget cycles to effectively do your jobs on our behalf. If the Council feels that an audit of the school system budget and the establishment of budget review committee will help you even a little, please go ahead and pass this resolution and ignore the chatter that somehow you will be overstepping your authority.

So in that sense, I think the choice is simple and I testify here in favor of swift passage and implementation of resolution 88. However, I think we all know that things are not that simple. Ideally, this resolution would not be necessary, just as it was not necessary in the past. It is troubling that existing structures within the school system and existing relationships between the school system and the county government have reached a point where a lack of information and trust have brought us here today. As someone who years ago sat through multiple budget processes, who worked constructively with the County Council and the County Executive, I know that we can do better. Fortunately, the current situation is the exception rather than the rule. I have faith that the Board of Education and the school system leadership will at some point begin to make real institutional changes such as reestablishing the Board's own citizen's budget committee and make real changes in the climate in central office that will allow for more transparent and effective communication between the school system and county government. I look forward to that happening. It is what the citizens of Howard County expect. Until it does, the measures called for in this resolution are necessary, appropriate and frankly what your constituents deserve.

So for today, I want urge the Council to support resolution 88. At some point in the coming years, I also look forward to returning here and urging the Council to repeal resolution 88 as no longer necessary. In fact, I would argue that passing this resolution, and the message it's sends, will hasten the arrival of that happy day.

Thank you very much.

7834 Rockburn Dr
Ellicott City, MD 21043
June 20, 2016

Howard County Council
George Howard Building
3430 Court House Drive
Ellicott City, MD 21043

Howard County Resolution: CR88-2016 A RESOLUTION creating the School System Budget Review Committee and directing the County Auditor to conduct a financial audit of the Howard County Public School System

Position: Support

The County Council did not get the information you needed from HCPSS during the budget work sessions. However, the school system is claiming that your call for a financial audit is now a performance audit for which you are not legally entitled to initiate. However, I am sure your lawyers can determine the legality of the financial audit that the taxpayers of Howard County need to determine where our money is being spent. Upon hearing that they did not get their full requested Operating Budget, the Board of Education immediately voted to increase class sizes without putting a single other item on the table to reduce or eliminate. It is well known that class size is directly related to student performance.

You will see from my attachments that HCPSS has been less than honest in many dealings with Howard County citizens.

- At the May 18, 2016 Budget work session (around 5 hours and 20 minutes) Dr. Ball asked "Do you try to mediate?" The Director of Special Education responded "We absolutely will try to mediate. Sure, if a parent requests that." Dr. Ball continued by asking "Every time a parent requests mediation, you are open to that and you pursue that?" The Director of Special Ed responded "Right". However, data from MSDE shows that when special education parents asked for mediation, HCPSS declined to mediate 34% of the time in FY13, 76% of the time in FY14, and 50% of the time in FY15.
- When parents wrote to the Board Chair (a pediatrician) about health issues due to mold at Glenwood Middle School, Dr. Siddiqui responded "At no point has this mold issue been a public health hazard for our students and staff." Her statement was 3 weeks after a workers compensation hearing for GMS staff members, which was found in their favor for "repetitive exposure to poor air quality and faulty ventilation."
- At a Board of Ed public forum, I read part of a letter from an assistant Attorney General stating that the statement on the Board of Ed's website about me was not factual and requesting its removal, the response I got from the board was "The

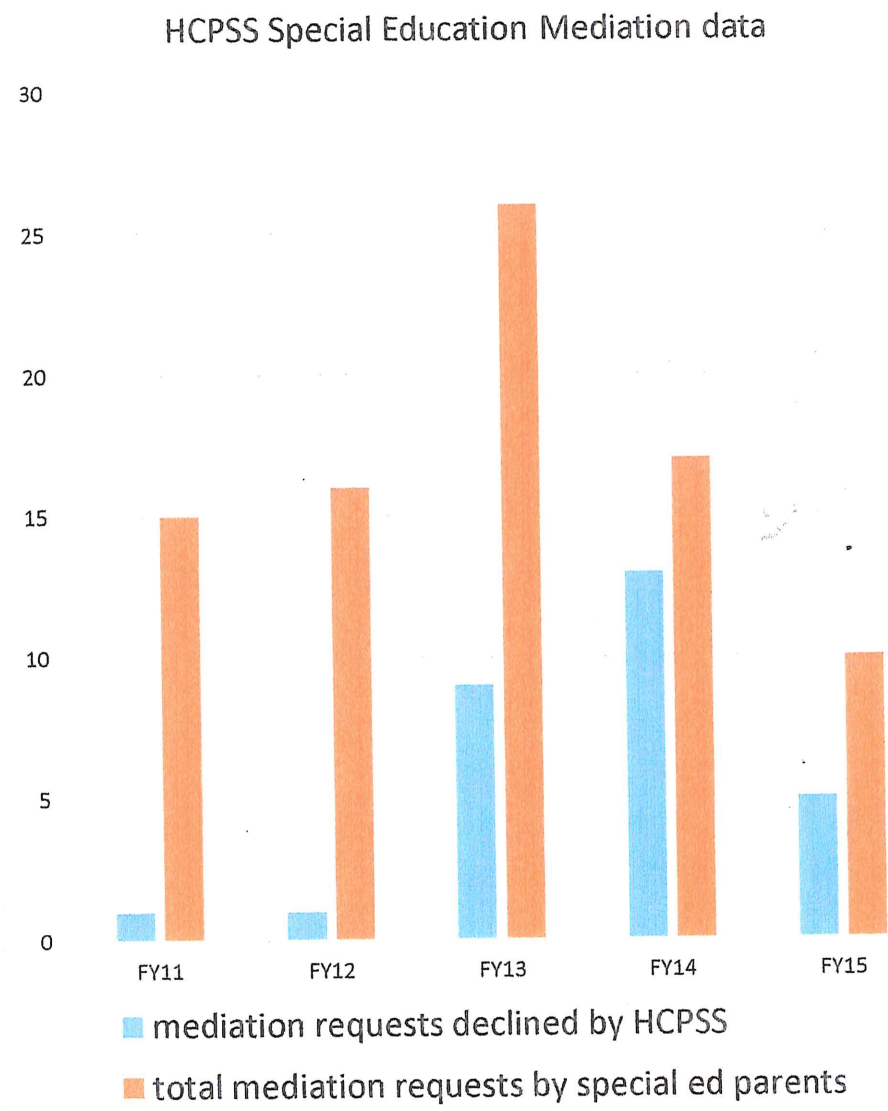
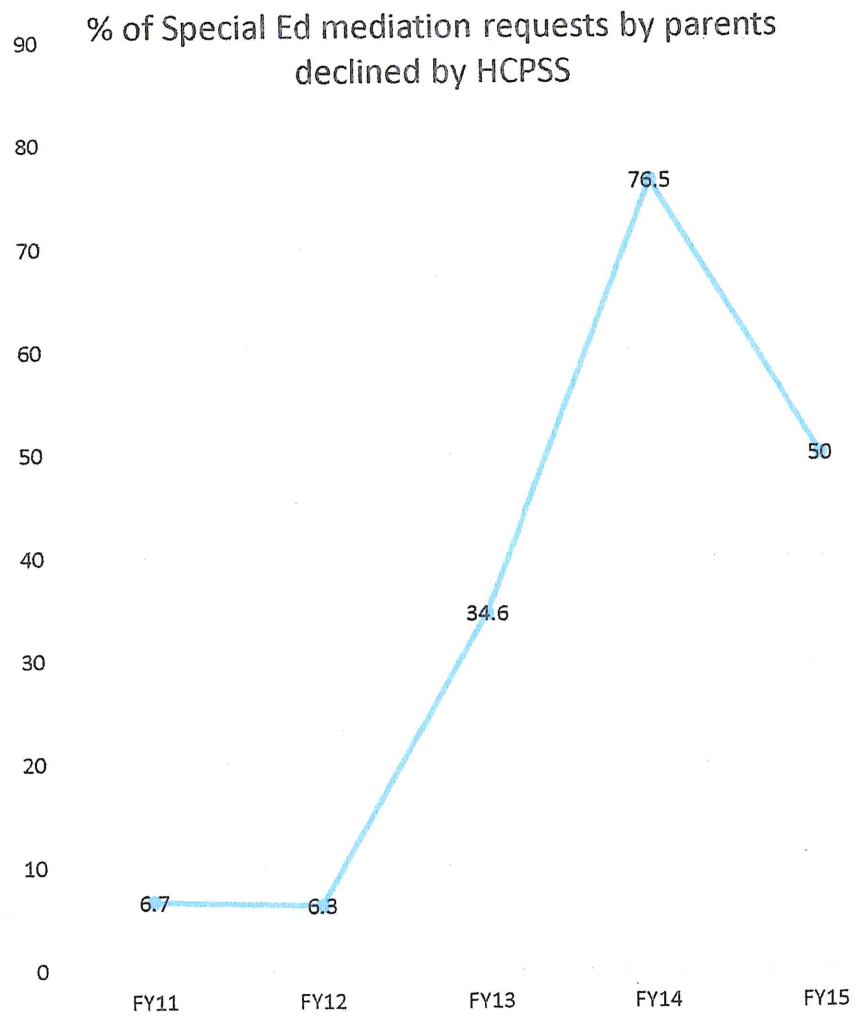
Board appreciates your insight and perspective on this subject." And the libelous statement remains on their site.

- The internal audit justification for discontinuing the Operating Budget Review Committee was the fact that the recommendations were not implemented by the Board. This Board has shown that they do not accept valid input from community members.

Thank you for your continued support of Howard County citizens and parents of students in Howard County Public Schools.



Barb Krupiarz



**Outcome of Mediation Requests when Local School Systems Decline to Mediate
FY11 July 1, 2010 – June 30, 2011**

Public Agency	# of Mediation Requests in which the Local School System Declined to Participate	# of Mediation Requests Filed with a Due Process Complaint	<i>These columns are a subset of the number of Mediation Requests Filed with a Due Process Complaint</i>		
			# of Due Process Complaints Settled at a Resolution Meeting	# of Due Process Complaints that Resulted in a Hearing Decision	# of Declined Mediation Requests filed With a Due Process Complaint without a Documented Resolution
Anne Arundel County	1	1	1	0	0
Baltimore City	13	11	7	0	4
Baltimore County	7	5	1	1	3
Harford County	2	1	1	0	0
Howard County	1	0	0	0	0

Total number of requests: 15 Declined by HCPSS: 1

**Outcome of Mediation Requests when Local School Systems Decline to Mediate
FY12 July 1, 2011 – June 30, 2012**

Public Agency	# of Mediation Requests in which the Local School System Declined to Participate	# of Mediation Requests Filed with a Due Process Complaint	<i>These columns are a subset of the number of Mediation Requests Filed with a Due Process Complaint</i>		
			# of Due Process Complaints Settled at a Resolution Meeting	# of Due Process Complaints that Resulted in a Hearing Decision	# of Declined Mediation Requests filed With a Due Process Complaint without a Documented Resolution
Baltimore City	15	11	8	0	3
Baltimore County	2	0	0	0	0
Calvert County	1	0	0	0	0
Frederick County	1	1	1	0	0
Howard County	1	0	0	0	0

Total number of requests: 16 Declined by HCPSS: 1

**Outcome of Mediation Requests when Local School Systems Decline to Mediate
FY13 July 1, 2012 – June 30, 2013**

Public Agency	# of Mediation Requests in which the Local School System Declined to Participate	# of Mediation Requests Filed with a Due Process Complaint	<i>These columns are a subset of the number of Mediation Requests Filed with a Due Process Complaint</i>		
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Anne Arundel County	3	2	0	0	2
Baltimore City	12	9	6	1	2
Baltimore County	9	1	1	0	0
Harford County	2	1	0	0	1
Howard County	9	7	1	2	4

Total number of requests: 26 Declined by HCPSS: 9

Outcome of Declined Mediation Requests

Howard County Public School Data

FY14
July 1, 2013 – June 30, 2014

Total = of Mediation Request:	= of Mediation Request: in which the Local School System Declined to Participate	= of Declined Mediation Request: Filed with a Due Process Complaint	<i>These columns are a subset of the number of Mediation Requests Filed with a Due Process Complaint</i>		
			= of Due Process Complaint: Settled at a Resolution Meeting	= of Due Process Complaint: that Resulted in a Hearing Decision	= of Declined Mediation Request: filed With a Due Process Complaint without a Documented Resolution (including Withdrawn)
17	13	9	3	2	4

FY15
July 1, 2014 – June 30, 2015

Total = of Mediation Request:	= of Mediation Request: in which the Local School System Declined to Participate	= of Declined Mediation Request: Filed with a Due Process Complaint	<i>These columns are a subset of the number of Mediation Requests Filed with a Due Process Complaint</i>		
			= of Due Process Complaint: Settled at a Resolution Meeting	= of Due Process Complaint: that Resulted in a Hearing Decision	= of Declined Mediation Request: filed With a Due Process Complaint without a Documented Resolution (including Withdrawn)
10	5	3	0	1	2

MSDE/EIS
Data compiled May 25, 2016

Total number requested FY14: 17 Number declined by HCPSS: 13

Total number requested FY15: 10 Number declined by HCPSS: 5

Barb Krupiarz, Board of Education Public Forum 5/12/2016

At the last Board meeting, Ms. Colleen Morris had to come before the Board to correct an error made by Board member, Ann DeLacy, about statements Ms. DeLacy made at a previous public board meeting. Ms. DeLacy was using her position as a Board member to attempt to influence the public. Ms. Morris had to take her time to write to the Governor and speak at public forum to correct that error, which she read from a letter directly from the Governor. And, now, I am here to correct another error made by Board Chair, Christine O'Connor, who was attempting to influence the public on behalf of the Board on the HCPSS website. She stated "Last year, a special education advocate filed suit against HCPSS in Circuit Court. The Court determined there was "no basis" for the lawsuit, it was filed in bad faith, and the plaintiff was ordered to reimburse the school system for taxpayer dollars expended on attorney fees." She points to a page in the transcript as justification. The judge was referring to a specific motion filed in court and not the merits of the case. In fact, I have a letter from the Attorney General's office to Delegate Warren Miller that states the following:

"Ms. Krupiarz recently called me and asked whether I would clarify for you that the court never found that the PIA requests were resolved. I told her that I would. Ms Krupiarz and her attorney indicate that the court did not make such a finding because Ms Krupiarz voluntarily dismissed her lawsuit after the attorney for the school board successfully sought sanctions against her. The docket sheet for Krupiarz vs. Board of Education for Howard County confirms that on November 19, 2015, the court entered a 'Stipulation of Voluntary Dismissal with Prejudice,' which means that Ms. Krupiarz cannot refile her lawsuit. While the stipulation 'resolved' the lawsuit, this does not mean that the court made findings that the local school board fully complied with the PIA regarding Ms. Krupiarz's requests. "

Contrary to your fact checking statement, the court never determined that there was no basis for the lawsuit. This is a false. Therefore, I ask you to remove this from your website.

I will conclude with one last request. I respectfully ask the Board to do a better job with your fact checking before making statements in an effort to influence the public.

HOWARD COUNTY
PUBLIC SCHOOL SYSTEM

June 14, 2016

**Board of Education
of Howard County**

Christine E. O'Connor
Chairman

Ellen Flynn Giles
Vice Chairman

Bess Altwerger, Ed.D.

Ann De Lacy

Sandra H. French

Janet Siddiqui, M.D.

Cynthia L. Vaillancourt

Rachel S. Lin
Student Member

Renee A. Foose, Ed.D.
*Superintendent
Secretary/Treasurer*

Ms. Barbara Krupiarz
7834 Rockburn Drive
Ellicott City, MD 21043

Dear Ms. Krupiarz:

On behalf of the members of the Board of Education, thank you for taking your time during Public Forum on May 12, 2016, to present your concerns regarding posts to the BOE website, specifically, the "From the Chair " – Status Updates.

The Board appreciates your insight and perspective on this subject.

Sincerely,



Ellen Flynn Giles, Vice Chairman
Board of Education of Howard County

/st

cc: **Board of Education Members**
Renee A. Foose, Ed.D., Superintendent

-----Original Message-----

From: Janet Siddiqui <Janet_Siddiqui@hcppss.org>

To: katiwvohen <katiwvohen@aol.com>

Cc: Cynthia Vaillancourt <Cynthia_Vaillancourt@hcppss.org>, BoE Email <boe@hcppss.org>, Renee Foose <Renee_Foose@hcppss.org>, Linda T. Wise <Linda_Wise@hcppss.org>, Kathleen V Hanks <Kathleen_Hanks@hcppss.org>

Sent: Fri, Jul 31, 2015 1:33 pm

Subject: Re: [BoE Email] - Fwd: Glenwood Middle School

Hello Ms. Wohen,

Thank you for your email. The superintendents office has advised the board of the upcoming meeting and continues to update the board on the status of the repairs and replacements. At no point has this mold issue been a public health hazard for our students and staff. The experts HCPPSS has been working with have assured us that the process of remediation of this issue has been handled according to industry standards. Safety is our priority so the HCPPSS has moved forward with the expedited replacement of the HVAC system prior to the start of the upcoming school year. The Board is looking forward to the community meeting with the superintendent on 8/19/15 to update the community. Looking forward to seeing you then.

Regards,

Janet Siddiqui

Chairman, Howard County Board of Education

Sent from my iPhone

**WORKERS' COMPENSATION COMMISSION
10 EAST BALTIMORE STREET
BALTIMORE, MARYLAND 21202**

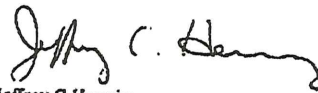
CLAIM NO	[REDACTED]	
CLAIMANT	[REDACTED]	COMPENSATION ORDER
EMPLOYER	BD OF EDUC HOWARD COUNTY	
INSURER	BD OF ED OF HOWARD COUNTY	

Hearing was held in the above claim at Frederick, Maryland on July 8, 2015 on the following issues:

1. Did the employee contract an occupational disease arising out of and in the course of employment?
2. Did the employee sustain an accidental personal injury arising out of and in the course of employment?
3. Is the disability of the employee (transient vasomotor rhinitis) the result of an accidental personal injury arising out of and in the course of employment?
4. Causal connection - occupational asthma, RADS and any/all other respiratory conditions and ailments?

second and third issues presented that the claimant sustained an accidental injury arising out of and in the course of employment on September 10, 2013, (repetitive exposure to poor air quality and faulty ventilation) that the disability of the claimant (transient vasomotor rhinitis) is the result of the accidental injury. The Commission finds on the fourth issue presented that occupational asthma, RADS and any/all other respiratory conditions and ailments are not causally related to the aforesaid accidental injury. The Commission further finds that the employer and insurer shall provide payment of all causally related medical expenses in accordance with the Medical Fee Guide of this Commission.

It is, therefore, this 17th day of November, 2015, by the Workers' Compensation Commission ORDERED that the above-named employer and above-named insurer pay the causally related medical bills of the claimant in accordance with the Medical Fee Guide of this Commission; and further ORDERED that the above-entitled claim be held subject to further consideration by this Commission as to permanent disability, if any, the case will be reset only on request.


Jeffrey C Herwig
Commissioner

kb

ATTEST:
STACEY L. ROIG
SECRETARY



*** FILE COPY ***

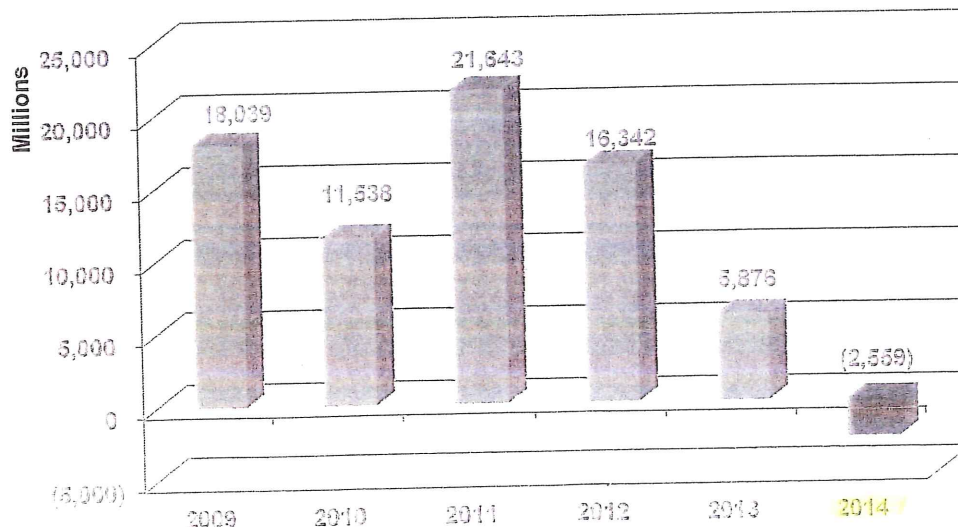
Health Fund General Fund (GF) Contributions



- FY 2011 to FY 2012 - GF contribution only increased \$700K
 - Excess Health fund balance provided \$5.3M allowing the Board to fund negotiated salary increases from the GF.
- FY 2012 to FY 2013 - GF contribution decreased by \$1.5M
 - Pension uncertainty settled, GF used to fund negotiated salary increases, excess Health fund balance providing \$11.2M for current year claims.

Health Fund Ending Fund Balances

Actual/Projected



**THE HEALTH AND DENTAL SELF-INSURANCE FUND
BUDGETED AND ACTUAL COSTS**

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Budgeted and Approved Total Cost of Health Benefits	\$49,763,250	\$55,580,370	\$62,219,420	\$69,814,920	\$79,528,920	\$85,378,920	\$97,007,260
Actual Total Cost of Health Benefits	\$47,094,305	\$52,526,122	\$58,009,112	\$62,990,030	\$68,948,026	\$81,228,718	\$87,761,308
Amount Over-Budgeted	\$2,668,945	\$3,054,248	\$4,210,308	\$6,824,890	\$10,580,894	\$4,150,202	\$9,245,952

**THE HEALTH AND DENTAL SELF-INSURANCE FUND
BUDGETED AND ACTUAL EMPLOYEE CONTRIBUTIONS**

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Approved Budgeted Employee Contributions	\$4,143,450	\$4,674,520	\$5,328,000	\$6,177,880	\$6,023,005	\$6,757,200	\$12,455,015
Actual Employee Contributions	\$3,916,234	\$4,405,577	\$4,517,884	\$5,683,039	\$6,855,235	\$10,058,052	\$11,555,865
Actual (Higher) or Lower than Budgeted Amount	\$227,216	\$268,943	\$810,116	\$494,841	(\$832,230)	(\$3,300,852)	\$899,150

**THE HEALTH AND DENTAL SELF-INSURANCE FUND
BALANCES AND OPERATING GAINS AND LOSSES**

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Beginning Balance	\$7,025,478	\$7,415,159	\$6,205,907	\$7,792,639	\$12,057,636	\$21,172,832	\$18,038,570
Operating gain or (loss)	\$389,678	(\$1,209,242)	\$1,586,738	\$4,264,997	\$9,115,196	(\$3,134,262)	(\$6,500,970)
Ending Balance	\$7,415,159	\$6,205,907	\$7,792,639	\$12,057,636	\$21,172,832	\$18,038,570	\$11,537,600

Preliminary Notes on FY15 Audit Report

General Fund and Health and Dental Fund: Actual Fund Balance Comparisons

In FY11, FY12 and FY14, the Health and Dental Fund actual fund balance had larger surpluses compared to the General Fund actual unassigned fund balance. In FY13 and FY15, the Health and Dental actual fund balance exceeded the General Fund actual unassigned fund balance.

A comparison of the actual General Fund unassigned fund balance and actual Health and Dental Fund fund balance FY11 – FY15:

	FY11	FY12	FY13	FY14	FY15
General Fund: Unassigned Fund Balance	\$7,426,366	\$8,885,132	\$15,612,880	\$9,754,563	\$6,100,495
Health and Dental Fund: Fund Balance	\$21,642,934	\$16,342,111	\$12,527,992	\$13,031,657	\$1,605,375

The FY15 unassigned fund balance of the General Fund decreased by \$3,654,068 from FY14 to FY15 and the fund balance of the Health and Dental Fund decreased by \$11,426,282 from FY14 to FY15.

A reduction in the unassigned fund balance of the General Fund and the fund balance of the Health and Dental Fund reduces the amount of funds the school system is able to carryover from FY15 to FY16.

The General Fund unassigned fund balance can be used by the school system to fund expenses in the General Fund or can be transferred to other funds, such as the Health and Dental Fund to be used to fund expenses.

For example, in FY14, the school system transferred \$4 million from the General Fund Undesignated fund balance to Fixed Charges to reduce the anticipated Health Fund deficit of \$9,635,526 that was projected in the Approved FY14 Operating Budget. The funding was available due to the unexpended amount (\$25,683,498) remaining in the General Fund unassigned fund balance at the end of FY12. However, as shown on page 6, the anticipated fund balance deficit of the Health and Dental Fund did not materialize. Instead, the FY14 fund balance of the Health and Dental Fund was \$13,031,657. Instead of reducing an anticipated deficit in the fund balance of the Health and Dental Fund, an additional \$4 million was added to the fund balance of the Health and Dental Fund.

Comments:

Maintaining a high fund balance in the Health and Dental Fund, frees up funds from the General Fund that would have been needed to cover Health and Dental Fund expenses.

Follow Up:

Colleen: I have a question you may be able to answer (pertaining to health care)... how did the fund get 21M to begin with in 2008? Do you know what it was before that?

Dave: Regarding the \$21 million fund balance. I really wish I had access to my old files, because I remember researching that question and writing notes on it, fully expecting the BOE or the County Council to question the amount.

There were a number of reasons, as I recall. First and foremost was the continued impact of the consultants over-estimating claims costs and our actual experience being lower claims. Then there was our move to 100 percent self-insured basis from the previous mix of insured and self-insured health coverages. There were some other administrative and benefit changes too that contributed to the build up, and I think (but not sure) that we pre-paid left-over general funds into Health too. Also, there was some sort of one-time gain from changing plan years? Again, this is from memory and the specifics just aren't there. I do know that I was concerned about the size that the fund balance had grown to.

Hope this helps. I'm sure the answers are findable, given more time and effort.

Colleen: Thanks for trying to recollect how the 21M accumulated. I have another question as well... The 21M (from the fund balance) decreased to 18M between 2008-2009. However, at the same time the cost of health care rose 9M. But, then from 2009-2010 the 18M decreased to 11M while, health care only rose 1.7M. How is that possible? Why did 7M disappear from the fund balance at a time health care rose minimally while only 3M disappeared when health care rose significantly?

Dave: Fair question. I spent some more time digging and think that the school system will point to a combination of claims *and* administrative fees as the expense-side numbers to look at.

So, if you take that as a fair premise, you can see from my notes below how in fiscal 2008 vs. 2009:

- you start with \$9.1 million more in fund balance
- increase employee contributions by \$3.2m
- **decreased** Gen. Fund contribution by \$1.4m
- admin costs went up \$1.2m and claims by \$8.7m —combined \$9.9 m more
- and fund balance went down \$3.1m

In fiscal 2009 vs. 2010:

- you start with \$3 million less in fund balance
- increase employee contrib. by \$1.5m and employer contributions by \$1.7m, which pretty much makes up the decreased fund balance
- then claims/admin fees go up by \$5.6 million
- you plunk almost \$0.9 million into the separate claims reserve
- and the fund balance drops by \$6.5 million.

Here are the details:

In addition, we can provide ad hoc reports for HCPSS if additional data is required. Your strategic account executive (SAE) will meet with you to develop reporting solutions tailored to your benefit strategy.

We assess a report-specific charge for ad hoc reports not available through Employer eServices Customer Reporting.

Pricing for custom ad hoc reports is determined by a cost-calculation formula that incorporates all production cost factors, including hourly user and data processing staff costs, computer costs and non-salary expenses. Normally, we provide a cost estimate before we begin work on an ad hoc report.

FINANCIAL PROPOSAL – PRESCRIPTION DRUG MANAGEMENT

Answer all applicable questions in Section above as well as the following:

- 1. Provide information on the basis for your prescription cost discounts, dispensing fees and administrative fees on a per fill basis using Bid Form 9A. Include proposed contract language addressing basis for pricing discounts.**

We have completed Bid Form 9A, which includes information on the basis for our prescription cost discounts, dispensing fees and administrative fees on a per fill basis.

We have provided our sample administrative services agreement within the Pharmacy Technical Questionnaire Form 1. and we will be more than willing to discuss contractual language changes requested by the customer.

- 2. Using the detailed claim file provided, indicate your current ingredient cost, dispensing fee, and rebate amount for each claim.**

Based on the claims file we received, there is insufficient data to provide an adequate response at this time. We are working with KELLY Benefit Strategies to obtain correct data files and will be happy to provide a response following receipt of the information needed for analysis.

- 3. What second and third year renewal guarantees will you provide with regard to quoted fees and rebate guarantees?**

Guaranteed renewal fees for years two and three have been provided.

- 4. Describe the pricing and discount approach under consideration by your company for brands and generics obtained via retail pharmacy and mail order in light of recent settlement that may result in phasing out of the current AWP methodology.**

While our system is currently set up to accommodate AWP pricing, we are actively engaged in stakeholder discussions regarding future pricing methodologies to adopt an appropriate benchmark (e.g., average manufacturer's price, wholesale acquisition cost) at such time that there is an industry-wide consensus.

Pharmacy pricing for this proposal is based on post-AWP methodology.

- 5. Indicate whether drug prices are assigned based on the full 11 digit NDC or some other criteria.**

The full 11-digit code is used to determine the AWP price for retail, mail service and specialty prescriptions.

FY 11
T: 18.4
E: 3.2

less advance
vacancy

Feb 17

July 7 17 14

ESP 08

**State Aid to Local Governments
Fiscal 2017 Legislative Appropriation
(\$ in Thousands)**

County	Direct State Aid						Retirement	Total	Change Over FY 2016	Percent Change
	County - Municipal	Community Colleges	Public Schools	Libraries	Health	Subtotal				
Allegany	\$14,399	\$6,245	\$79,738	\$762	\$1,188	\$102,331	\$9,568	\$111,900	\$2,865	2.6%
Anne Arundel	41,306	31,000	354,992	2,194	4,162	433,654	71,882	505,536	26,239	5.5%
Baltimore City	273,656	0	877,770	6,144	8,826	1,166,396	70,824	1,237,220	11,857	1.0%
Baltimore	25,738	43,620	639,225	5,687	5,817	720,086	96,361	816,447	25,905	3.3%
Calvert	4,431	2,629	83,165	425	523	91,173	15,431	106,604	4,564	4.5%
Caroline	4,774	1,592	52,080	286	669	59,400	4,899	64,298	2,116	3.4%
Carroll	5,603	8,661	135,548	956	1,591	152,358	22,238	174,597	5,612	3.3%
Cecil	7,781	6,191	107,029	763	1,047	122,811	14,376	137,187	8,090	6.3%
Charles	4,270	9,150	168,756	1,011	1,301	184,489	23,787	208,276	8,038	4.0%
Dorchester	4,473	1,244	40,922	272	552	47,464	4,059	51,523	1,171	2.3%
Frederick	8,400	10,687	234,886	1,387	1,964	257,323	35,916	293,240	5,334	1.9%
Garrett	4,872	3,939	22,147	142	555	31,655	3,829	35,484	1,946	5.8%
Harford	7,541	12,045	207,062	1,535	2,258	230,441	31,462	261,903	5,220	2.0%
Howard	8,764	19,289	243,176	899	1,640	273,768	63,898	337,667	19,000	6.0%
Kent	1,284	552	9,877	86	426	12,225	1,969	14,194	404	2.9%
Montgomery	30,943	49,940	671,050	2,997	4,255	759,185	175,334	934,519	47,108	5.3%
Prince George's	85,394	30,531	1,094,052	7,239	6,750	1,223,965	120,646	1,344,611	86,093	6.8%
Queen Anne's	1,909	1,981	34,673	157	534	39,254	6,719	45,972	1,438	3.2%
St. Mary's	2,914	2,881	101,412	666	1,039	108,912	13,916	122,827	2,271	1.9%
Somerset	6,599	874	29,776	277	537	38,062	2,927	40,990	1,190	3.0%
Talbot	2,326	1,750	14,313	109	420	18,919	3,936	22,855	564	2.5%
Washington	7,258	9,336	169,066	1,238	1,761	188,659	19,473	208,132	5,058	2.5%
Wicomico	13,640	5,070	141,497	1,001	1,209	162,417	13,404	175,822	8,690	5.2%
Worcester	6,827	2,243	19,828	150	465	29,514	7,510	37,024	1,056	2.9%
Unallocated	32,976	6,426	36,223	17,017	0	92,642	0	92,642	-20,595	-18.2%
Total	\$608,079	\$267,876	\$5,568,263	\$53,396	\$49,488	\$6,547,103	\$834,367	\$7,381,470	\$261,235	3.7%

Note: County/Municipal includes the municipal share of police aid, highway user revenue, and fire aid.

Fw: Audit of education spending in Howard County

Gail Burgtorf [glburgtorf@yahoo.com]

Sent: Thursday, June 16, 2016 10:32 AM

To: CouncilMail

As a life-long Howard County resident/taxpayer and retired Howard County teacher/team leader for 38 years, I am writing in support of Councilman Calvin Ball's call for an audit of education spending in the county and creation of a committee to oversee the system's budget. This transparency into the budget is much needed for all to understand why, despite an increase above last year's allocation of money to the education system's budget, the Superintendent and Board of Education feels a need for deep cuts in this year's budget items.

For the second year in a row, retired teachers, as well as current teachers, find their health benefits among the first items to be deeply cut in the first round of cuts made by the Superintendent and the Board of Education. This year it is a \$39 million cut! To retired teachers, many of whom are on fixed incomes and depend on the health benefits promised them when they signed their contracts many years ago, such a cut is devastating. These benefits are, at the least, the fulfillment of a promise and, at most, often needed to receive life and death medical treatments!

Howard County is one of the wealthiest counties in the country with a premier educational system. This educational system's ranking is due to the dedicated teachers who have given their expertise and professional lives to create and implement the programs of which the children of Howard County are recipients, yet it is the health benefits of these very teachers which is in jeopardy for the second year in a row!

I attended the Board of Education's meeting on May 31st at 8:00AM when they voted for the cuts in the current budget. Despite the objections of two board members who said they felt unprepared to vote due to the lack of information and the speed with which this vote was being required, the Superintendent insisted that the budget must be passed that day. At the beginning of the presentation of the proposed cuts, the statement was made that salaries of \$100,000 or more were not among the recommended cuts because they would be considered if and when another round of cuts became necessary! I know of no teacher who has ever received this kind of salary, yet it is the teacher's health benefits which are immediately cut. I was equally appalled at the fact that once approximately half of the line items for cuts had been passed after rather lengthy discussion, when it was time to vote on cuts to the teacher's health benefits and the rest of the important items, the Superintendent announced that voting needed to be sped up because she and some Board members had to attend two upcoming commencement exercises that day. It was then that the remainder of the line items were presented with very limited or no discussion and quickly passed by most members of the Board.

If the Howard County education system's budget is being properly handled and still needs to be increased beyond the current level to prevent these deep cuts in such important items, then there should be no objections to an audit of the education spending in Howard County and the creation of a committee to oversee this budget to assure transparency thus showing the real need for larger monetary allocation from the county. Please vote in the AFFIRMATIVE for Councilman Ball's proposed legislation!

Respectfully,

Gail L. Burgtorf
Resident and retired Howard County teacher