

County Council of Howard County, Maryland

2017 Legislative Session

Legislative Day No. 7

Resolution No. 54 -2017

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 2017; transferring a total of \$14,060,000 to the Fixed Charges category and \$750,000 to the Administration category.

Introduced and read first time May 1, 2017.

By order Jessica Feldmark
Jessica Feldmark, Administrator

Read for a second time at a public hearing on May 15, 2017.

By order Jessica Feldmark
Jessica Feldmark, Administrator

This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on June 5, 2017.

Certified By Jessica Feldmark
Jessica Feldmark, Administrator

Approved by the County Executive June 9, 2017

Allan H. Kittleman
Allan H. Kittleman, 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
8

9 **WHEREAS**, on May 26, 2016, the County Council adopted Council Resolution No. 61-
10 2016 (“CR 61”) that adopted the Fiscal Year 2017 Operating Budget for the Board of Education;
11 and
12

13 **WHEREAS**, on or about May 9, 2017 the County Council received a request from the
14 Board of Education to transfer, in the Fiscal Year 2017 expense budget, a total of \$14,060,000
15 between categories; and
16

17 **WHEREAS**, the request was later amended by the Board of Education to increase the
18 total amount transferred between categories to be \$14,810,000; and
19

20 **WHEREAS**, funds are available to transfer because of cost savings and transferred funds
21 will be used to cover employee health ~~insurance and teacher pension costs~~ insurance, costs
22 related to legal fees, and contract buyout costs associated with the former Superintendent; and
23

24 **WHEREAS**, the Board’s initial FY 17 budget request included the category
25 “Instruction;” and
26

27 **WHEREAS**, the transfer requested by the Board includes categories by the name
28 “Instructional Salaries,” “Textbooks and Instructional Supplies,” and “Other Instructional Costs”
29 which all comprise the category of “Instruction” as submitted by the Board and included in
30 CR61; and
31

1 **WHEREAS**, the Board of Education has indicated that the funds are available for
2 transfer from the respective categories.

3
4 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
5 Maryland this 5th day of June, 2017 that it approves the following transfers
6 between major categories of the Fiscal Year 2017 expense fund budget of the Howard County
7 Board of Education:

8
9 ~~Donor Categories:~~

10 **Administration**

11	Appropriation Fiscal Year 2017 before transfer	\$12,894,327
12	Less amount transferred to Fixed Charges	(\$150,000)
13	<u>Plus amount transferred from Mid-Level Administration</u>	<u>\$750,000</u>
14	Appropriation Fiscal Year 2017 after transfer	\$12,744,327 <u>\$13,644,327</u>

15
16 **Mid-Level Administration**

17	Appropriation Fiscal Year 2017 before transfer	\$61,056,955
18	<u>Less amount transferred to Administration</u>	<u>(\$750,000)</u>
19	Less amount transferred to Fixed Charges	(\$210,000) <u>(\$185,000)</u>
20	Appropriation Fiscal Year 2017 after transfer	\$60,846,955 <u>\$60,121,955</u>

21
22 **Instructional Salaries***

23	Appropriation Fiscal Year 2017 before transfer	\$337,202,925
24	Less amount transferred to Fixed Charges	(\$5,200,000) <u>(\$5,500,000)</u>
25	Appropriation Fiscal Year 2017 after transfer	\$332,002,925 <u>\$331,702,925</u>

26
27 **Textbooks & Classroom Instructional Supplies ***

28	Appropriation Fiscal Year 2017 before transfer	\$11,709,755
29	Less amount transferred to Fixed Charges	(\$2,500,000) <u>(\$2,400,000)</u>
30	Appropriation Fiscal Year 2017 after transfer	\$9,209,755 <u>\$9,309,755</u>

1	Other Instructional Costs *	
2	Appropriation Fiscal Year 2017 before transfer	\$3,349,210
3	Less amount transferred to Fixed Charges	<u>(\$200,000) (\$175,000)</u>
4	Appropriation Fiscal Year 2017 after transfer	\$3,149,210 <u>\$3,174,210</u>
5		
6	Student Transportation	
7	Appropriation Fiscal Year 2017 before transfer	\$38,959,280
8	Less amount transferred to Fixed Charges	<u>(\$400,000)</u>
9	Appropriation Fiscal Year 2017 after transfer	\$38,559,280
10		
11	Operation of Plant and Equipment	
12	Appropriation Fiscal Year 2017 before transfer	\$44,124,441
13	Less amount transferred to Fixed Charges	<u>(\$4,100,000)</u>
14	Appropriation Fiscal Year 2017 after transfer	\$40,024,441
15		
16	Maintenance of Plant	
17	Appropriation Fiscal Year 2017 before transfer	\$24,601,916
18	Less amount transferred to Fixed Charges	<u>(\$1,100,000)</u>
19	Appropriation Fiscal Year 2017 after transfer	\$23,501,916
20		
21	Community Services	
22	Appropriation Fiscal Year 2017 before transfer	\$6,933,687
23	Less amount transferred to Fixed Charges	<u>(\$150,000)</u>
24	Appropriation Fiscal Year 2017 after transfer	\$6,783,687
25		
26	Capital Outlay	
27	Appropriation Fiscal Year 2017 before transfer	\$866,892
28	Less amount transferred to Fixed Charges	<u>(\$50,000)</u>
29	Appropriation Fiscal Year 2017 after transfer	\$816,892
30		
31	Recipient Category:	

1 **Fixed Charges**

2	Appropriation Fiscal Year 2017 before transfer	\$156,484,715
3	Plus amount transferred from Administration	_____ <u>\$150,000</u>
4	Plus amount transferred from Mid-Level Administration	\$210,000 <u>\$185,000</u>
5	Plus amount transferred from Instructional Salaries	\$5,200,000 <u>\$5,500,000</u>
6	Plus amount transferred from Textbooks & Classroom	
7	Instructional Supplies	\$2,500,000 <u>\$2,400,000</u>
8	Plus amount transferred from Other Instructional Costs	\$200,000 <u>\$175,000</u>
9	Plus amount transferred from Student Transportation	\$400,000
10	Plus amount transferred from Operation of Plant	
11	and Equipment	\$4,100,000
12	Plus amount transferred from Maintenance of Plant	\$1,100,000
13	Plus amount transferred from Community Services	\$150,000
14	Plus amount transferred from Capital Outlay	<u>\$50,000</u>
15	Appropriation Fiscal Year 2017 after transfer	\$170,544,715

Amendment 1 to Council Resolution No. 54-2017

BY: Chairperson at the request
of the County Executive

Legislative Day No. 9
Date: June 5, 2017

Amendment No. 1

*(This amendment makes changes in the Board of Education's Fiscal Year 2017
Operating Transfer in order to meet expenditures in the Administration category.)*

1 In the third line of the title, after "category", insert "and \$750,000 to the Administration
2 category".

3
4 On page 1, in line 16, insert:

5 "WHEREAS, the request was later amended by the Board of Education to increase the total
6 amount transferred between categories to be \$14,810,000; and".

7
8 On page 1, in line 18, strike "insurance and teacher pension costs" and substitute "insurance,
9 costs related to legal fees, and contract buyout costs associated with the former Superintendent".

10
11 On page 2:

12 Strike line 5.

13
14 Strike line 8 and substitute:

15 "Plus amount transferred from Mid-Level Administration \$750,000".

16
17 In line 9, strike "\$12,744,327" and substitute "\$13,644,327".

18
19 After line 12 insert:

20 "Less amount transferred to Administration (\$750,000)".

21
22 In line 13, strike "(\$210,000)" and substitute "(\$185,000)".

23
24 In line 14, strike "\$60,846,955" and substitute "\$60,121,955".

1 In line 16, strike the asterisk.

2
3 In line 18, strike “(\$5,200,000)” and substitute “(\$5,500,000)”.

4
5 In line 19, strike “\$332,002,925” and substitute “\$331,702,925”.

6
7 In line 21, strike the asterisk.

8
9 In line 23, strike “(\$2,500,000)” and substitute “(\$2,400,000)”.

10
11 In line 24, strike “\$9,209,755” and substitute “\$9,309,755”.

12
13 In line 26, strike the asterisk.

14
15 In line 28, strike “(\$200,000)” and substitute “(\$175,000)”.

16
17 In line 29, strike “\$3,149,210” and substitute “\$3,174,210”.

18
19 On page 3:

20
21 Strike line 25.

22
23 Strike line 28.

24
25 In line 29, strike “\$210,000” and substitute “\$185,000”.

26
27 In line 30, strike “\$5,200,000” and substitute “\$5,500,000”.

28
29 On page 4:

30
31 In line 1, strike “\$2,500,000” and substitute “\$2,400,000”.

32
33 In line 2, strike “\$200,000” and substitute “\$175,000”.

ADOPTED 6/5/17
FAILED
SIGNATURE Jessica Feldman

County Council of Howard County, Maryland

2017 Legislative Session

Legislative Day No. 7

Resolution No. 54 -2017

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A **RESOLUTION** approving certain transfers between major categories of the Howard County Board of Education Operating Budget for Fiscal Year 2017; transferring a total of \$14,060,000 to the Fixed Charges category.

Introduced and read first time _____, 2017.

By order _____
Jessica Feldmark, Administrator

Read for a second time at a public hearing on _____, 2017.

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 _____, 2017.

Certified By _____
Jessica Feldmark, Administrator

Approved by the County Executive _____, 2017

Allan H. Kittleman, 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

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10 2016 (“CR 61”) that adopted the Fiscal Year 2017 Operating Budget for the Board of Education;
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14 Board of Education to transfer, in the Fiscal Year 2017 expense budget, a total of \$14,060,000
15 between categories; and
16

17 **WHEREAS**, funds are available to transfer because of cost savings and transferred funds
18 will be used to cover employee health insurance and teacher pension costs; and
19

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21 “Instruction;” and
22

23 **WHEREAS**, the transfer requested by the Board includes categories by the name
24 “Instructional Salaries,” “Textbooks and Instructional Supplies,” and “Other Instructional Costs”
25 which all comprise the category of “Instruction” as submitted by the Board and included in
26 CR61; and
27

28 **WHEREAS**, the Board of Education has indicated that the funds are available for
29 transfer from the respective categories.
30

31 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,

1 Maryland this _____ day of _____, 2017 that it approves the following transfers
2 between major categories of the Fiscal Year 2017 expense fund budget of the Howard County
3 Board of Education:
4

5 Donor Categories:

6 **Administration**

7	Appropriation Fiscal Year 2017 before transfer	\$12,894,327
8	Less amount transferred to Fixed Charges	<u>(\$150,000)</u>
9	Appropriation Fiscal Year 2017 after transfer	\$12,744,327

11 **Mid-Level Administration**

12	Appropriation Fiscal Year 2017 before transfer	\$61,056,955
13	Less amount transferred to Fixed Charges	<u>(\$210,000)</u>
14	Appropriation Fiscal Year 2017 after transfer	\$60,846,955

16 **Instructional Salaries***

17	Appropriation Fiscal Year 2017 before transfer	\$337,202,925
18	Less amount transferred to Fixed Charges	<u>(\$5,200,000)</u>
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21 **Textbooks & Classroom Instructional Supplies ***

22	Appropriation Fiscal Year 2017 before transfer	\$11,709,755
23	Less amount transferred to Fixed Charges	<u>(\$2,500,000)</u>
24	Appropriation Fiscal Year 2017 after transfer	\$9,209,755

26 **Other Instructional Costs ***

27	Appropriation Fiscal Year 2017 before transfer	\$3,349,210
28	Less amount transferred to Fixed Charges	<u>(\$200,000)</u>
29	Appropriation Fiscal Year 2017 after transfer	\$3,149,210

31 **Student Transportation**

1	Appropriation Fiscal Year 2017 before transfer	\$38,959,280
2	Less amount transferred to Fixed Charges	<u>(\$400,000)</u>
3	Appropriation Fiscal Year 2017 after transfer	\$38,559,280
4		
5	Operation of Plant and Equipment	
6	Appropriation Fiscal Year 2017 before transfer	\$44,124,441
7	Less amount transferred to Fixed Charges	<u>(\$4,100,000)</u>
8	Appropriation Fiscal Year 2017 after transfer	\$40,024,441
9		
10	Maintenance of Plant	
11	Appropriation Fiscal Year 2017 before transfer	\$24,601,916
12	Less amount transferred to Fixed Charges	<u>(\$1,100,000)</u>
13	Appropriation Fiscal Year 2017 after transfer	\$23,501,916
14		
15	Community Services	
16	Appropriation Fiscal Year 2017 before transfer	\$6,933,687
17	Less amount transferred to Fixed Charges	<u>(\$150,000)</u>
18	Appropriation Fiscal Year 2017 after transfer	\$6,783,687
19		
20	Capital Outlay	
21	Appropriation Fiscal Year 2017 before transfer	\$866,892
22	Less amount transferred to Fixed Charges	<u>(\$50,000)</u>
23	Appropriation Fiscal Year 2017 after transfer	\$816,892
24		
25	Recipient Category:	
26	Fixed Charges	
27	Appropriation Fiscal Year 2017 before transfer	\$156,484,715
28	Plus amount transferred from Administration	\$150,000
29	Plus amount transferred from Mid-Level Administration	\$210,000
30	Plus amount transferred from Instructional Salaries	\$5,200,000
31	Plus amount transferred from Textbooks & Classroom	

1	Instructional Supplies	\$2,500,000
2	Plus amount transferred from Other Instructional Costs	\$200,000
3	Plus amount transferred from Student Transportation	\$400,000
4	Plus amount transferred from Operation of Plant	
5	and Equipment	\$4,100,000
6	Plus amount transferred from Maintenance of Plant	\$1,100,000
7	Plus amount transferred from Community Services	\$150,000
8	Plus amount transferred from Capital Outlay	<u>\$50,000</u>
9	Appropriation Fiscal Year 2017 after transfer	\$170,544,715

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CR54-2017

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Jon Weinstein
Chairperson
Howard County Council
George Howard Building
3430 Court House Drive
Ellicott City, Maryland 21043

May 18, 2017

2017 JUN -7 PM 2:21
HOWARD COUNTY COUNCIL
RECEIVED

Dear Chairperson Weinstein:

The Board of Education requests that the County Council authorize a categorical transfer of funds for the fiscal 2017 school system General Fund operating budget. This transfer moves a total of \$14,810,000 between categories. The transfers are summarized below:

Summary of Requested Fiscal 2017 Categorical Appropriation Transfers

Major Categories	General Fund Budget	Year-End Transfer	Revised Appropriation
Administration	\$ 12,894,327	\$ 750,000	\$ 13,644,327
Mid-Level Administration	61,056,955	(935,000)	60,121,955
Instructional Salaries	337,202,925	(5,500,000)	331,702,925
Textbooks & Instructional Supplies	11,709,755	(2,400,000)	9,309,755
Other Instructional Costs	3,349,210	(175,000)	3,174,210
Special Education	98,973,242	-	98,973,242
Student Personnel Services	3,302,029	-	3,302,029
Health Services	7,928,482	-	7,928,482
Student Transportation	38,959,280	(400,000)	38,559,280
Operation of Plant	44,124,441	(4,100,000)	40,024,441
Maintenance of Plant	24,601,916	(1,100,000)	23,501,916
Fixed Charges	156,484,715	14,060,000	170,544,715
Community Services	6,933,687	(150,000)	6,783,687
Capital Outlay	866,892	(50,000)	816,892
Total	\$ 808,387,856	\$ -	\$ 808,387,856

Explanations:

Individual Transfers

	From		To	
1	Mid-Level Administration	\$ (750,000)	\$ 750,000	Administration
2	Mid-Level Administration	(185,000)	185,000	Fixed Charges
3	Instructional Salaries	(5,500,000)	5,500,000	Fixed Charges
4	Textbooks & Instructional Supplies	(2,400,000)	2,400,000	Fixed Charges
5	Other Instructional Costs	(175,000)	175,000	Fixed Charges
6	Student Transportation	(400,000)	400,000	Fixed Charges
7	Operation of Plant	(4,100,000)	4,100,000	Fixed Charges
8	Maintenance of Plant	(1,100,000)	1,100,000	Fixed Charges
9	Community Services	(150,000)	150,000	Fixed Charges
10	Capital Outlay	(50,000)	50,000	Fixed Charges

- 1. Transfer needed to fund legal fees and costs of the prior Superintendent's buyout.
- 2-10. Transfer available funds from the identified categories to Fixed Charges to fund employee health insurance and teacher pension costs.

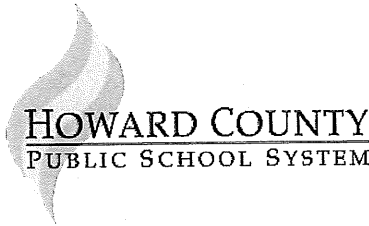
Thank you for your attention to this matter.

Sincerely,



Michael J. Martirano, Ed.D.
Acting Superintendent

- cc: Allan Kittleman, County Executive
- County Council Members
- County Council Administrator
- Board of Education Members
- Board of Education Administrator
- Jennifer Sager
- Beverly Davis



**BOARD OF EDUCATION OF HOWARD COUNTY
MEETING AGENDA ITEM**

TITLE: FY 2017 Categorical Budget Transfer **DATE:** April 6, 2017

PRESENTER(S): Gregory Bara, Accounting Manager

VISION 2018 GOAL: Students Staff Families and Community Organization

OVERVIEW:

The FY 2017 Approved Operating Budget reflects a reduction from the Board's Request by \$48.1 million, of which \$39.4 million was in Fixed Charges. The school system must have funds to meet the expected employee health insurance and teacher pension costs in FY 2017 and implemented spending constraints on all programs to meet the mandatory expenditures in this category. Therefore, transfers of cost savings to Fixed Charges are necessary. Details of the categorical transfers are included in the request.

The transfer must be submitted to the county administrator by April 17, 2017 and be officially submitted to the County Council by April 20, 2017, to allow Council action at the June 5, 2017, legislative session. Before June 1, 2017, if needed, the school system may request amendments to the transfer, based on later cost projections.

RECOMMENDATION/FUTURE DIRECTION:

It is recommended that the Board approve the transfer request to be submitted to the County Council for action at its June 2017 legislative session.

SUBMITTED BY: Beverly J. Davis, CPA
Chief Financial Officer

APPROVAL/CONCURRENCE: Renee A. Foose, Ed.D.
Superintendent

Gregory Bara, CPA
Accounting Manager

FY 2017 Categorical Transfer Request

Category Number	Major Categories	General Fund Budget	Year-End Transfer	Revised Appropriation
01	Administration	\$ 12,894,327	\$ (150,000)	\$ 12,744,327
02	Mid-Level Administration	61,056,955	(210,000)	60,846,955
03	Instructional Salaries	337,202,925	(5,200,000)	332,002,925
04	Textbooks & Instructional Supplies	11,709,755	(2,500,000)	9,209,755
05	Other Instructional Costs	3,349,210	(200,000)	3,149,210
06	Special Education	98,973,242	-	98,973,242
07	Student Personnel Services	3,302,029	-	3,302,029
08	Health Services	7,928,482	-	7,928,482
09	Student Transportation	38,959,280	(400,000)	38,559,280
10	Operation of Plant	44,124,441	(4,100,000)	40,024,441
11	Maintenance of Plant	24,601,916	(1,100,000)	23,501,916
12	Fixed Charges	156,484,715	14,060,000	170,544,715
14	Community Services	6,933,687	(150,000)	6,783,687
15	Capital Outlay	866,892	(50,000)	816,892
	Total	\$ 808,387,856	\$ -	\$ 808,387,856

Individual Transfers

	From		To
1	Administration	\$ (150,000)	\$ 150,000 Fixed Charges
2	Mid-Level Administration	(210,000)	210,000 Fixed Charges
3	Instructional Salaries	(5,200,000)	5,200,000 Fixed Charges
4	Textbooks & Instructional Supplies	(2,500,000)	2,500,000 Fixed Charges
5	Other Instructional Costs	(200,000)	200,000 Fixed Charges
6	Transportation	(400,000)	400,000 Fixed Charges
7	Operation of Plant	(4,100,000)	4,100,000 Fixed Charges
8	Maintenance of Plant	(1,100,000)	1,100,000 Fixed Charges
9	Community Services	(150,000)	150,000 Fixed Charges
10	Capital Outlay	(50,000)	50,000 Fixed Charges

Explanations:

1-10: Transfer available funds from the identified categories to Fixed Charges to fund employee health insurance and teacher pension costs.

CR 54-2017
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CR 54-2017

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

2017 JUN -7 PM 2:21
HOWARD COUNTY COUNCIL
RECEIVED

Jon Weinstein
Chairperson
Howard County Council
George Howard Building
3430 Court House Drive
Ellicott City, Maryland 21043

May 9, 2017

Dear Chairperson Weinstein:

The Board of Education requests that the County Council authorize a categorical transfer of funds for the fiscal 2017 school system General Fund operating budget. This transfer moves a total of \$14,060,000 between categories. The transfers are summarized below:

Summary of Requested Fiscal 2017 Categorical Appropriation Transfers

Major Categories	General Fund Budget	Year-End Transfer	Revised Appropriation
Administration	\$ 12,894,327	\$ (150,000)	\$ 12,744,327
Mid-Level Administration	61,056,955	(210,000)	60,846,955
Instructional Salaries	337,202,925	(5,200,000)	332,002,925
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Capital Outlay	866,892	(50,000)	816,892
Total	\$ 808,387,856	\$ -	\$ 808,387,856

Explanations:

Individual Transfers

	From		To	
1	Administration	\$ (150,000)	\$ 150,000	Fixed Charges
2	Mid-Level Administration	(210,000)	210,000	Fixed Charges
3	Instructional Salaries	(5,200,000)	5,200,000	Fixed Charges
4	Textbooks & Instructional Supplies	(2,500,000)	2,500,000	Fixed Charges
5	Other Instructional Costs	(200,000)	200,000	Fixed Charges
6	Student Transportation	(400,000)	400,000	Fixed Charges
7	Operation of Plant	(4,100,000)	4,100,000	Fixed Charges
8	Maintenance of Plant	(1,100,000)	1,100,000	Fixed Charges
9	Community Services	(150,000)	150,000	Fixed Charges
10	Capital Outlay	(50,000)	50,000	Fixed Charges

1-10: Transfer available funds from the identified categories to Fixed Charges to fund employee health insurance and teacher pension costs.

Thank you for your attention to this matter.

Sincerely,



Michael J. Martirano, Ed.D.
Acting Superintendent

cc: Allan Kittleman, County Executive
County Council Members
County Council Administrator
Board of Education Members
Board of Education Administrator
Jennifer Sager
Beverly Davis

HOWARD COUNTY
PUBLIC SCHOOL SYSTEM

BOARD OF EDUCATION OF HOWARD COUNTY
MEETING AGENDA ITEM

TITLE: Amended FY 2017 Categorical Budget Transfer **DATE:** May 18, 2017

PRESENTER(S): Gregory Bara, Accounting Manager

VISION 2018 GOAL: Students Staff Families and Community Organization

OVERVIEW:

On April 6, 2017, the Board approved a FY 2017 Categorical Budget Transfer request that was submitted to the County Council for action at the June 5, 2017, legislative session. Amendments to requested categorical transfers can be made prior to June 1, 2017. Following further review and based on updated cost projections, the HCPSS requests the Board's approval of an Amended FY 2017 Categorical Budget Transfer.

The FY 2017 Approved Operating Budget reflects a reduction from the Board's Request by \$48.1 million, of which \$39.4 million was in Fixed Charges. The school system must have funds to meet the expected employee health insurance and teacher pension costs in FY 2017 and implemented spending constraints on all programs to meet the mandatory expenditures in this category. Therefore, transfers of cost savings to Fixed Charges are necessary. Additionally, the appropriation in Administration will be exceeded due to legal fees and contract buyout costs associated with the former Superintendent, resulting in the need for a transfer of funds to cover the expenditures. Details of the categorical transfers are included in the request.

RECOMMENDATION/FUTURE DIRECTION:

It is recommended that the Board approve the amended transfer request to be submitted to the County Council by June 1, 2017, for action at its June 5, 2017, legislative session.

SUBMITTED BY: _____
Beverly J. Davis, CPA
Chief Financial Officer

APPROVAL/CONCURRENCE: _____
Michael J. Martirano, Ed.D.
Acting Superintendent

Gregory Bara, CPA
Accounting Manager

Details Regarding Amended FY 2017 Categorical Budget Transfer Request

Management has exercised prudence in the use of this year's budget while dedicating the essential resources to ensure the success of our students. The school system must have funds to meet the expected Fixed Charges in FY 2017 and implemented spending constraints on all programs to meet the mandatory expenditures in this category. Additionally, unanticipated costs associated with legal fees and the contract buyout of the former Superintendent exceeded the appropriation in Administration. Funds must be transferred to meet the expenditures in this category. Spending decisions have been made with the priorities placed upon integrity of instructional programs and safety of students, staff, and the community. It must be noted that these spending decisions were difficult to make, but necessary to meet the expenditures in Fixed Charges and Administration.

Management has completed cost projections by category to preliminarily predict FY 2017 cost-savings. Management used this information to predict what remaining funds each category may have available to address the need for funding in Fixed Charges and Administration. The result of these efforts, along with continued monitoring of programs by Performance Managers, and Budget and Finance staff, allows for an amended requested transfer of \$14,060,000 to Fixed Charges and \$750,000 to Administration. It is essential to be conservative at this time based upon the best available information, as COMAR requires that the school system not overspend any category.

Categorical Expenditures

The current categorical transfer request for FY 2017 is \$14,810,000, 1.83 percent of budgeted expenditures. An explanation of the results by state category follows:

Category 1 – Administration

This category includes costs for activities associated with the general regulations, direction, and control of the school system. An additional \$750,000 is necessary to cover legal fees as well as costs associated with a contract buyout of the former Superintendent.

Category 2 – Mid-Level Administration

This category contains instructional support services including central office instructional personnel, professional development, school-based office staff, school administration, media processing, cable TV/video production, and temporary employee services. Savings of \$935,000, predominately in salaries, is projected across a number of programs.

Category 3 – Instructional Salaries and Wages

Year-to-date Instructional Salaries are 67.31 percent expended at March 31, 2017, compared to 67.19 percent at the same time last year, which is reasonable for seven months into the school year. Salary savings is projected across all programs, with more than 85 percent of the savings projected from the deferral of the Pre-K expansion and world languages, class size adjustments, and adjustments to elementary school paraeducator ratios. Total salary savings projected is approximately 2 percent of Instructional Salaries and Wages, \$5,500,000.

Category 4 – Textbooks and Instructional Supplies

This category is comprised of expenditures and commitments for textbooks and instructional supplies for all schools. Spending will continue to lag behind prior year levels with the cost savings measures in place, however, all essential supplies have been and will continue to be ordered. A savings of \$2,400,000 is projected from reductions to supplies across all programs.

Details Regarding Amended FY 2017 Categorical Budget Transfer Request

Category 5 – Other Instructional Costs

This category is comprised of commitments for contracted services, professional development, and equipment used to support the instructional program. All essential instructional costs have been and will continue to be provided. Contracted labor savings of \$175,000 is projected across various programs.

Category 6 – Special Education

The Special Education category includes costs associated with the instructional needs of students receiving special education services. This category is expected to fully utilize its budgeted funds.

Category 7 – Student Personnel Services

The Student Personnel Services category includes programs to improve student attendance and to solve student problems involving the home, school, and community. This category is expected to fully utilize its budgeted funds.

Category 8 – Health Services

The Student Health Services category provides staffing for school health rooms, maintains student health records, identifies health problems, enforces immunization laws, and provides other services. This category is expected to fully utilize its budgeted funds.

Category 9 – Student Transportation

The Student Transportation category provides funding for the transportation of students. Savings of \$400,000 is projected in contracted labor. Gas prices have remained stable most of the year contributing to the savings. The savings is projected at approximately one percent of the Student Transportation budget.

Category 10 – Operation of Plant

This category includes custodial salaries and the cost of utilities. Savings of \$4,100,000 is projected across all programs from vacancies and turnover, utilities, contracted services, and supplies.

Category 11 – Maintenance of Plant

This category includes costs of building and grounds maintenance, and environmental maintenance. Savings of \$1,100,000 is projected across various programs from vacancies and turnover, contracted services, and supplies.

Category 12 – Fixed Charges

This category includes the cost of employee benefits and other fixed charges and other costs such as vehicle insurance, retirement contributions, life insurance, workers' compensation contributions from the General Fund, unemployment insurance, and the early retirement program payments. Fixed Charges will have approximately \$6 million–\$7 million in projected savings from the adjusted pension liability from the state and social security savings that will be available in addition to the \$14 million transferred to this category.

Category 14 – Community Services

This category provides for the usage of our facilities by the community, transportation for some parochial students in Howard County, grounds maintenance of school sites for community use, and other school system community services. Salary savings from vacancies will yield \$150,000.

Category 15 – Capital Outlay

The Capital Outlay category includes costs for planning, administration, and oversight of the Capital Budget. Turnover/vacancy salary savings of \$50,000 is projected in Program 0202–School Construction.

Details Regarding Amended FY 2017 Categorical Budget Transfer Request

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

FY 2017 Amended Categorical Transfer Request

Category Number	Major Categories	General Fund Budget	Year-End Transfer	Revised Appropriation
1	Administration	\$ 12,894,327	\$ 750,000	\$ 13,644,327
2	Mid-Level Administration	61,056,955	(935,000)	60,121,955
3	Instructional Salaries	337,202,925	(5,500,000)	331,702,925
4	Textbooks & Instructional Supplies	11,709,755	(2,400,000)	9,309,755
5	Other Instructional Costs	3,349,210	(175,000)	3,174,210
6	Special Education	98,973,242	-	98,973,242
7	Student Personnel Services	3,302,029	-	3,302,029
8	Health Services	7,928,482	-	7,928,482
9	Student Transportation	38,959,280	(400,000)	38,559,280
10	Operation of Plant	44,124,441	(4,100,000)	40,024,441
11	Maintenance of Plant	24,601,916	(1,100,000)	23,501,916
12	Fixed Charges	156,484,715	14,060,000	170,544,715
14	Community Services	6,933,687	(150,000)	6,783,687
15	Capital Outlay	866,892	(50,000)	816,892
	Total	\$ 808,387,856	\$ -	\$ 808,387,856

Individual Transfers

	From		To
1	Mid-Level Administration	\$ (750,000)	\$ 750,000 Administration
2	Mid-Level Administration	(185,000)	185,000 Fixed Charges
3	Instructional Salaries	(5,500,000)	5,500,000 Fixed Charges
4	Textbooks & Instructional Supplies	(2,400,000)	2,400,000 Fixed Charges
5	Other Instructional Costs	(175,000)	175,000 Fixed Charges
6	Transportation	(400,000)	400,000 Fixed Charges
7	Operation of Plant	(4,100,000)	4,100,000 Fixed Charges
8	Maintenance of Plant	(1,100,000)	1,100,000 Fixed Charges
9	Community Services	(150,000)	150,000 Fixed Charges
10	Capital Outlay	(50,000)	50,000 Fixed Charges

Explanations:

1. Transfer needed to fund legal fees and costs of the prior Superintendent's buyout.
- 2-10. Transfer available funds from the identified categories to Fixed Charges to fund employee health insurance and teacher pension costs.

Details Regarding Amended FY 2017 Categorical Budget Transfer Request

The following chart details the changes from the original categorical transfer request to the amended request.

FY 2017 Approved Original VS. Amended Categorical Transfer Request

Category Number	Major Categories	Approved Original Transfer	Amended Transfer	Change
1	Administration	\$ (150,000)	\$ 750,000	\$ 900,000
2	Mid-Level Administration	(210,000)	(935,000)	(725,000)
3	Instructional Salaries	(5,200,000)	(5,500,000)	(300,000)
4	Textbooks & Instructional Supplies	(2,500,000)	(2,400,000)	100,000
5	Other Instructional Costs	(200,000)	(175,000)	25,000
6	Special Education	-	-	-
7	Student Personnel Services	-	-	-
8	Health Services	-	-	-
9	Student Transportation	(400,000)	(400,000)	-
10	Operation of Plant	(4,100,000)	(4,100,000)	-
11	Maintenance of Plant	(1,100,000)	(1,100,000)	-
12	Fixed Charges	14,060,000	14,060,000	-
14	Community Services	(150,000)	(150,000)	-
15	Capital Outlay	(50,000)	(50,000)	-
	Total	\$ -	\$ -	\$ -

Details Regarding Amended FY 2017 Categorical Budget Transfer Request

The following is the original Categorical Budget Transfer approved on April 6, 2017.

FY 2017 Categorical Transfer Request

Category Number	Major Categories	General Fund Budget	Year-End Transfer	Revised Appropriation
01	Administration	\$ 12,894,327	\$ (150,000)	\$ 12,744,327
02	Mid-Level Administration	61,056,955	(210,000)	60,846,955
03	Instructional Salaries	337,202,925	(5,200,000)	332,002,925
04	Textbooks & Instructional Supplies	11,709,755	(2,500,000)	9,209,755
05	Other Instructional Costs	3,349,210	(200,000)	3,149,210
06	Special Education	98,973,242	-	98,973,242
07	Student Personnel Services	3,302,029	-	3,302,029
08	Health Services	7,928,482	-	7,928,482
09	Student Transportation	38,959,280	(400,000)	38,559,280
10	Operation of Plant	44,124,441	(4,100,000)	40,024,441
11	Maintenance of Plant	24,601,916	(1,100,000)	23,501,916
12	Fixed Charges	156,484,715	14,060,000	170,544,715
14	Community Services	6,933,687	(150,000)	6,783,687
15	Capital Outlay	866,892	(50,000)	816,892
	Total	\$ 808,387,856	\$ -	\$ 808,387,856

Individual Transfers

	From		To
1	Administration	\$ (150,000)	\$ 150,000 Fixed Charges
2	Mid-Level Administration	(210,000)	210,000 Fixed Charges
3	Instructional Salaries	(5,200,000)	5,200,000 Fixed Charges
4	Textbooks & Instructional Supplies	(2,500,000)	2,500,000 Fixed Charges
5	Other Instructional Costs	(200,000)	200,000 Fixed Charges
6	Transportation	(400,000)	400,000 Fixed Charges
7	Operation of Plant	(4,100,000)	4,100,000 Fixed Charges
8	Maintenance of Plant	(1,100,000)	1,100,000 Fixed Charges
9	Community Services	(150,000)	150,000 Fixed Charges
10	Capital Outlay	(50,000)	50,000 Fixed Charges

Explanations:

1-10: Transfer available funds from the identified categories to Fixed Charges to fund employee health insurance and teacher pension costs.

HCPSS
FY 2017 Categorical Transfer Request Details

Category 1 - Administration

							FY 2017	
Savings Details	FTE	Months Vacant	Amount	Program Code	Program	Budget Book Page	Budget Detail Page	
<i>Savings from frozen positions:</i>								
Secretary Administrative	2.0	12	\$ (130,000)	0103	Organizational Support Services	449	180	
<i>Turnover savings:</i>								
Business Systems Specialist	1.0	3	\$ (20,000)	0206	Accounting	390	146	
Subtotal Category 01	3.0		\$ (150,000)					

Unanticipated Cost Details	FTE	Months Vacant	Amount	Program Code	Program	Budget Book Page	Budget Detail Page
Superintendent Salary Buyout			\$ 325,000	0102	Office of the Superintendent	90	8
Legal Expenses			\$ 575,000	0104	Organizational Support Services	92	10
Subtotal Category 01	-		\$ 900,000				
Total Category 01	-		\$ 750,000				

Category 2 - Mid-Level Administration

							FY 2017	
Savings Details	FTE	Months Vacant	Amount	Program Code	Program	Budget Book Page	Budget Detail Page	
<i>Savings from frozen positions:</i>								
Curr Coordinator	1.0	11	\$ (111,000)	0304	Central Office Instructional Personnel	108	16	
Instructional Facilitator	1.0	12	\$ (117,000)	0304	Central Office Instructional Personnel	108	16	
Secretary	1.0	11	\$ (55,000)	0304	Central Office Instructional Personnel	108	16	
Specialist	1.0	12	\$ (102,000)	0304	Central Office Instructional Personnel	108	16	
<i>Turnover savings:</i>								
Assistant Principal	1.0	6	\$ (57,500)	4701	School Administration and School Improvement	269	90	
Secretary Principal	1.0	4	\$ (20,000)	4701	School Administration and School Improvement	269	90	
Secretary Teachers	4.5	3	\$ (32,000)	4701	School Administration and School Improvement	269	90	
Security Assistant	1.0	3	\$ (10,000)	4701	School Administration and School Improvement	269	90	
Secretary Administrative	1.0	12	\$ (60,000)	4801	Professional and Organizational Development	458	186	
Teacher Resource	1.0	12	\$ (67,000)	4801	Professional and Organizational Development	458	186	
Reduction in Workshop Wages			\$ (193,500)	0411	Elementary & Secondary Curricular Programs & School Improvement	112	18	
Reduction in Travel-Conferences			\$ (70,000)	4701	School Administration and School Improvement	269	90	
Reduction in Supplies-General			\$ (40,000)	4801	Professional and Organizational Development	458	186	
Total Category 02	13.5		\$ (935,000)					

HCPSS
FY 2017 Categorical Transfer Request Details

Category 3 - Instructional Salaries

FY 2017

Savings Details	FTE	Months Vacant	Amount	Program Code	Program	Budget Book Page	Budget Detail Page
<i>Savings from frozen positions:</i>							
Teacher Elementary	0.6	12	\$ (34,200)	0601	Art	116	20
Teacher Support Math	0.4	12	\$ (22,800)	0701	Elementary Programs	121	22
Teacher Resource	1.0	12	\$ (67,000)	0901	English Language Arts - Secondary	130	26
Teacher Elementary	19.0	12	\$ (1,083,000)	1001	World Languages	135	28
Teacher Middle	0.6	12	\$ (34,200)	1001	World Languages	135	28
Teacher Middle	1.0	12	\$ (57,000)	1002	English for Speakers of Other Languages	139	30
Teacher High	0.3	12	\$ (17,100)	1002	English for Speakers of Other Languages	139	30
Teacher Resource	1.0	12	\$ (67,000)	1002	English for Speakers of Other Languages	139	30
Paraeducator ES	1.0	12	\$ (24,000)	1002	English for Speakers of Other Languages	139	30
Paraeducator MS	1.0	12	\$ (24,000)	1002	English for Speakers of Other Languages	139	30
Paraeducator HS	1.0	12	\$ (24,000)	1002	English for Speakers of Other Languages	139	30
Teacher Elementary Pre-K	8.0	12	\$ (456,000)	1301	Early Childhood Programs	153	36
Teacher Elem Kindergarten	7.0	12	\$ (399,000)	1301	Early Childhood Programs	153	36
Paraeducator Pre-K	8.0	12	\$ (192,000)	1301	Early Childhood Programs	153	36
Paraeducator Kindergarten	4.0	12	\$ (96,000)	1301	Early Childhood Programs	153	36
Teacher Support	3.0	12	\$ (171,000)	1401	Mathematics - Secondary	158	38
Paraeducator MS	2.0	12	\$ (24,000)	1401	Mathematics - Secondary	158	38
Media Specialist	3.0	12	\$ (171,000)	1501	Library Media	162	40
Paraeducator ES	10.0	12	\$ (240,000)	1501	Library Media	162	40
Teacher Instrumental	1.5	12	\$ (28,500)	1601	Music	170	44
Teacher Vocal	2.0	12	\$ (57,000)	1601	Music	170	44
Reading Specialist ES	4.4	12	\$ (148,200)	1802	Reading - Elementary	179	48
Teacher GT ES Classroom	1.0	12	\$ (57,000)	2301	Gifted and Talented	204	58
Teacher Elementary	2.6	12	\$ (122,550)	2501	Instructional Technology	213	62
Teacher Middle	12.0	12	\$ (641,250)	2501	Instructional Technology	213	62
Teacher Middle	19.3	12	\$ (61,900)	3020	Middle School Instruction	238	74
Paraeducator HS	1.0	12	\$ (24,000)	3030	High School Instruction	241	76
Teacher Pool	22.2	12	\$ (765,400)	3201	Program Support for Schools	244	78
School Mental Health Therapist	1.0	12	\$ (57,000)	3402	Homewood	339	122
Alternative Education Teacher	1.0	10	\$ (47,500)	3402	Homewood	339	122
Liaison Community	1.0	12	\$ (42,000)	3501	Academic Intervention	251	82
Teacher HS	0.7	12	\$ (39,900)	3701	Career Connections	255	84
Teacher Resource	1.0	12	\$ (67,000)	5601	School Counseling	346	126
Registrar	0.5	12	\$ (18,000)	5601	School Counseling	346	126
<i>Turnover savings:</i>							
Reading Specialist MS	2.0	3	\$ (28,500)	1803	Reading - Secondary	184	50
Paraeducator HS	1.0	9	\$ (18,000)	3402	Homewood	339	122
Alternative Education Teacher	1.0	2	\$ (9,500)	3403	Alternative In-School Programs	343	124
Paraeducator HS	1.0	5	\$ (10,000)	3403	Alternative In-School Programs	343	124
Retention Paraeducator	1.0	7	\$ (14,000)	3403	Alternative In-School Programs	343	124
School Counselor MS	0.5	1	\$ (4,750)	5601	School Counseling	346	126
School Counselor Other	1.0	1	\$ (4,750)	5601	School Counseling	346	126
Technical Assistant	1.0	9	\$ (30,000)	5601	School Counseling	346	126
Total Category 03	151.6		\$ (5,500,000)				

HCPSS
FY 2017 Categorical Transfer Request Details

Category 4 - Instructional Supplies

						FY 2017	
Savings Details	FTE	Months Vacant	Amount	Program Code	Program	Budget Book Page	Budget Detail Page
Defer textbook replacement			\$ (258,308)	0710	Elementary Language Arts	121	22
Defer textbook replacement			\$ (157,684)	0711	Elementary Mathematics	121	22
Defer textbook replacement			\$ (17,301)	0712	Elementary Social Studies	121	22
Defer textbook replacement			\$ (22,643)	0713	Elementary Health	121	22
Defer textbook replacement			\$ (34,606)	0714	Elementary Science	121	22
Defer textbook replacement			\$ (43,395)	0801	Business and Computer Management Systems	126	24
Defer textbook replacement			\$ (295,354)	0901	English Language Arts - Secondary	130	26
Defer textbook replacement			\$ (135,000)	1001	World Languages	135	28
Defer textbook replacement			\$ (54,522)	1002	English for Speakers of Other Languages	139	30
Defer textbook replacement			\$ (17,303)	1101	Health Education	144	32
Defer textbook replacement			\$ (10,545)	1201	Engineering and Technology Education	149	34
Defer textbook replacement			\$ (232,328)	1401	Mathematics - Secondary	158	38
Defer textbook replacement			\$ (4,253)	1701	Physical Education	174	46
Defer textbook replacement			\$ (76,238)	1803	Reading - Secondary	184	50
Defer textbook replacement			\$ (252,878)	1901	Science - Secondary	188	52
Defer textbook replacement			\$ (281,865)	2001	Social Studies - Secondary	193	54
Defer textbook replacement			\$ (112,500)	3201	Program Support for Schools	244	78
Defer textbook replacement			\$ (2,220)	3401	Saturday/Evening School	337	120
Defer textbook replacement			\$ (14,233)	3402	Homewood	339	122
Defer World Language Expansion			\$ (113,000)	1001	World Languages	135	28
Eliminate Oakland Mills Pre-K Expansion			\$ (108,989)	1301	Early Childhood Programs	153	36
Reduction in Supplies			\$ (4,034)	0601	Art	116	20
Reduction in Supplies			\$ (3,890)	1302	Prekindergarten	153	36
Reduction in Supplies			\$ (75,000)	1501	Library Media	162	40
Reduction in Supplies			\$ (1,436)	1601	Music	170	44
Reduction in Supplies			\$ (13,500)	2802	Early College Programs	227	68
Reduction in Supplies			\$ (500)	2901	Digital Learning, Innovation and Design	231	70
Reduction in Supplies			\$ (4,500)	3205	JROTC	247	80
Reduction in Supplies			\$ (6,150)	3701	Career Connections	255	84
Reduction in Supplies			\$ (18,750)	3801	Centralized Career Academies	259	86
Reduction in Supplies			\$ (27,075)	4401	Family and Consumer Sciences	264	88
Total Category 04	-		\$ (2,400,000)				

HCPSS
FY 2017 Categorical Transfer Request Details

Category 5 - Other Instructional Costs

							FY 2017	
Savings Details	FTE	Months Vacant	Amount	Program Code	Program	Budget Book Page	Budget Detail Page	
Reduction in Contracted Labor			\$ (38,000)	0901	English Language Arts - Secondary	130	26	
Reduction in Contracted Labor			\$ (3,000)	1201	Engineering and Technology Education	149	34	
Reduction in Contracted Labor			\$ (22,000)	2601	Digital Education	218	64	
Reduction in Contracted Labor			\$ (10,000)	2802	Early College Programs	227	68	
Reduction in Contracted Labor			\$ (30,000)	2901	Digital Learning, Innovation and Design	231	70	
Reduction in Contracted-Consultant			\$ (7,000)	1802	Reading - Elementary	179	48	
Reduction in Contracted-Consultant			\$ (1,000)	2301	Gifted and Talented	204	58	
Reduction in Contracted-Consultant			\$ (3,018)	3402	Homewood	339	122	
Reduction in Contracted-Consultant			\$ (3,800)	3403	Alternative In-School Programs	343	124	
Reduction in Contracted-Consultant			\$ (4,800)	5701	Psychological Services	351	128	
Reduction in Maintenance-Other			\$ (3,000)	3801	Centralized Career Academies	259	86	
Reduction in Maintenance-Software			\$ (4,000)	1901	Science - Secondary	188	52	
Reduction in Maintenance-Software			\$ (3,000)	3701	Career Connections	255	84	
Reduction in Repair Equipment			\$ (8,390)	1601	Music	170	44	
Reduction in Repair Equipment			\$ (8,292)	1701	Physical Education	174	46	
Reduction in Repair Equipment			\$ (3,400)	4401	Family and Consumer Sciences	264	88	
Reduction in Repair Equipment			\$ (5,000)	8601	High School Athletics and Activities	273	92	
Reduction in Travel-Conferences			\$ (16,000)	3201	Program Support for Schools	244	78	
Reduction in Travel-Mileage			\$ (1,300)	3403	Alternative In-School Programs	343	124	
Total Category 05			\$ (175,000)					

Category 9 - Transportation

							FY 2017	
Savings Details	FTE	Months Vacant	Amount	Program Code	Program	Budget Book Page	Budget Detail Page	
<i>Savings from frozen positions:</i>								
School Bus Router	1.0	9	\$ (34,000)	6801	Student Transportation	400	152	
Reduction in Supplies			\$ (16,000)	6801	Student Transportation	400	152	
Reduction in Contracted Services			\$ (350,000)	6801	Student Transportation	400	152	
Total Category 10			\$ (400,000)					

HCPSS
FY 2017 Categorical Transfer Request Details

Category 10 - Operation of Plant

						FY 2017	
Savings Details	FTE	Months Vacant	Amount	Program Code	Program	Budget Book Page	Budget Detail Page
<i>Savings from frozen positions:</i>							
Custodian	15.5	12	\$ (496,000)	7102	Custodial Services	404	154
Specialist	1.0	12	\$ (72,000)	7401	Risk Management	419	164
Deferral of Equipment			\$ (42,000)	7102	Custodial Services	404	154
Reduction in Contracted Services			\$ (191,200)	7102	Custodial Services	404	154
Funds available due to budget error in doubling of custodial allowance plan obligations (average of \$2,141/employee)			\$ (960,000)	7102	Custodial Services	404	154
Projected savings in wages and overtime			\$ (224,800)	7102	Custodial Services	404	154
Utilities savings from mild winter			\$ (1,790,000)	7201	Utilities	408	156
Projected savings from deferral of new equipment			\$ (300,000)	7203	Telecommunications	413	160
Reduction in Temporary Wages			\$ (12,000)	7301	Logistics Center	417	162
Projected savings in wages and overtime			\$ (12,000)	7401	Risk Management	419	164
Total Category 10	16.5		\$ (4,100,000)				

Category 11 - Maintenance of Plant

						FY 2017	
Savings Details	FTE	Months Vacant	Amount	Program Code	Program	Budget Book Page	Budget Detail Page
<i>Savings from frozen positions:</i>							
Boiler Burner Specialist	2.0	12	\$ (122,000)	7602	Building Maintenance	425	168
Carpenter	3.0	12	\$ (183,000)	7602	Building Maintenance	425	168
Maintenance Control Specialist	1.0	12	\$ (63,000)	7602	Building Maintenance	425	168
Mechanic Preventive Maintenance	3.0	12	\$ (183,000)	7602	Building Maintenance	425	168
Plumber Journeyman	1.0	12	\$ (63,000)	7602	Building Maintenance	425	168
Secretary	1.0	12	\$ (63,000)	7602	Building Maintenance	425	168
Welder	1.0	12	\$ (63,000)	7602	Building Maintenance	425	168
Grounds Worker	8.0	12	\$ (360,000)	7801	Grounds Maintenance	429	170
Total Category 11	20.0		\$ (1,100,000)				

HCPSS
 FY 2017 Categorical Transfer Request Details

Category 14 - Community Services

						FY 2017	
Savings Details	FTE	Months Vacant	Amount	Program Code	Program	Budget Book Page	Budget Detail Page
<i>Savings from frozen positions:</i>							
Grounds Worker	-2.0	12	\$ (89,000)	9201	Community Services - Grounds	438	176
Leadman Mechanic	1.0	12	\$ (61,000)	9201	Community Services - Grounds	438	176
Total Category 14		3.0	\$ (150,000)				

Category 15 - Capital Outlay

						FY 2017	
Savings Details	FTE	Months Vacant	Amount	Program Code	Program	Budget Book Page	Budget Detail Page
<i>Turnover savings:</i>							
Project MGR, Construction	1.0	6	\$ (50,000)	0202	School Construction	377	138
Total Category 15		1.0	\$ (50,000)				

Amendment 1 to Council Resolution No. 54-2017

BY: Chairperson at the request
of the County Executive

Legislative Day No. 9
Date: June 5, 2017

Amendment No. 1

*(This amendment makes changes in the Board of Education's Fiscal Year 2017
Operating Transfer in order to meet expenditures in the Administration category.)*

1 In the third line of the title, after "category", insert "and \$750,000 to the Administration
2 category".

3
4 On page 1, in line 16, insert:
5 "WHEREAS, the request was later amended by the Board of Education to increase the total
6 amount transferred between categories to be \$14,810,000; and".

7
8 On page 1, in line 18, strike "insurance and teacher pension costs" and substitute "insurance,
9 costs related to legal fees, and contract buyout costs associated with the former Superintendent".

10
11 On page 2:

12 Strike line 5.

13
14 Strike line 8 and substitute:

15 "Plus amount transferred from Mid-Level Administration \$750,000".

16
17 In line 9, strike "\$12,744,327" and substitute "\$13,644,327".

18
19 After line 12 insert:

20 "Less amount transferred to Administration (\$750,000)".

21
22 In line 13, strike "(\$210,000)" and substitute "(\$185,000)".

23
24 In line 14, strike "\$60,846,955" and substitute "\$60,121,955".

25

1 In line 16, strike the asterisk.

2
3 In line 18, strike “(\$5,200,000)” and substitute “(\$5,500,000)”.

4
5 In line 19, strike “\$332,002,925” and substitute “\$331,702,925”.

6
7 In line 21, strike the asterisk.

8
9 In line 23, strike “(\$2,500,000)” and substitute “(\$2,400,000)”.

10
11 In line 24, strike “\$9,209,755” and substitute “\$9,309,755”.

12
13 In line 26, strike the asterisk.

14
15 In line 28, strike “(\$200,000)” and substitute “(\$175,000)”.

16
17 In line 29, strike “\$3,149,210” and substitute “\$3,174,210”.

18
19 On page 3:

20
21 Strike line 25.

22
23 Strike line 28.

24
25 In line 29, strike “\$210,000” and substitute “\$185,000”.

26
27 In line 30, strike “\$5,200,000” and substitute “\$5,500,000”.

28
29 On page 4:

30
31 In line 1, strike “\$2,500,000” and substitute “\$2,400,000”.

32
33 In line 2, strike “\$200,000” and substitute “\$175,000”.