

County Council of Howard County, Maryland

2018 Legislative Session

Legislative Day No. 10

Resolution No. 116 -2018

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

A **RESOLUTION** approving certain transfers between major categories of the Howard County Board of Education Operating Budget for Fiscal Year 2019; transferring \$5,017,300 from Fixed Charges to Mid-Level Administration and Instructional Salaries; and adding funds that were recently received from the State of Maryland to the Fixed Charges category.

Introduced and read first time July 2, 2018.

By order

Jessica Feldmark
Jessica Feldmark, Administrator

Read for a second time at a public hearing on July 16, 2018.

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This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on July 27, 2018.

Certified By

Jessica Feldmark
Jessica Feldmark, Administrator

Approved by the County Executive Aug 6, 2018

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 31, 2018, the County Council adopted Council Resolution No.
10 ~~6853~~-2018 that adopted the Fiscal Year 2019 Operating Budget for the Board of Education; and
11

12 **WHEREAS**, on or about July 2, 2018 the County Council received a request from the
13 Board of Education to transfer, in the Fiscal Year 2019 expense budget, a total of \$5,017,300
14 between categories as follows: \$110,000 to the Mid-Level Administration category and
15 \$4,907,300 to the Instructional Salaries category; and
16

17 **WHEREAS**, this transfer is necessary to account for additional funding received by from
18 the County in the amount of \$5,600,000 in order to maintain the current class size ratio of Fiscal
19 Year 2018 and to fund a Restorative Justice position; and
20

21 **WHEREAS**, a portion of the funding will go to Mid-Level Administration and
22 Instructional Salaries; and
23

24 **WHEREAS**, a portion of the funding will remain in Fixed Charges to cover benefits; and
25

26 **WHEREAS**, after May 31, 2018, the Board of Education was notified by the State of
27 Maryland that it had received an additional \$500,000 in funding; and
28

29 **WHEREAS**, this transfer also adds the additional state funding in the amount of
30 \$500,000 to the Fixed Charges category for use towards the Health Fund; 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 27th day of July, 2018 that it approves the following transfers
6 between major categories of the Fiscal Year 2019 expense fund budget of the Howard County
7 Board of Education:

8
9 Categories:

10 **Fixed Charges**

11	Appropriation Fiscal Year 2019 before transfer	\$189,477,357
12	Plus amount received from the State of Maryland	\$500,000
13	Less amount transferred to Instructional Salaries	(\$4,907,300)
14	Less amount transferred to Mid-Level Administration	<u>(\$110,000)</u>
15	Appropriation Fiscal Year 2019 after transfer	\$184,960,057

16
17 **Mid-Level Administration**

18	Appropriation Fiscal Year 2019 before transfer	\$62,548,494
19	Plus amount transferred from Fixed Charges	<u>\$110,000</u>
20	Appropriation Fiscal Year 2019 after transfer	\$62,658,494

21
22 **Instructional Salaries**

23	Appropriation Fiscal Year 2019 before transfer	\$343,482,686
24	Plus amount transferred from Fixed Charges	<u>\$4,907,300</u>
25	Appropriation Fiscal Year 2019 after transfer	\$348,389,986

THE UNIVERSITY OF CHICAGO

DEPARTMENT OF CHEMISTRY

PHYSICAL CHEMISTRY

LECTURE NOTES

BY [Name]

Amendment 1 to Council Resolution No. 116-2018

BY: The Chairperson at the request
of the County Executive

Legislative Day 11
Date: July 27, 2018

Amendment No. 1

(This amendment corrects a resolution number and corrects a verb to accurately reflect the flow of funding.)

- 1 On page 1, in line 9, strike "68" and substitute "53".
- 2
- 3 On page 1, in line 17, strike "by" and substitute "from".

ACCEPTED 7/27/18
FILED _____
SIGNATURE Jessica Felatman

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3 shall be made only with the approval of the County Council; and
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6 on a written request for a transfer between major budget categories within 30 days of receipt of
7 the request, the failure to take action constitutes approval thereof; and
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9 **WHEREAS**, on May 31, 2018, the County Council adopted Council Resolution No. 68-
10 2018 that adopted the Fiscal Year 2019 Operating Budget for the Board of Education; and
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13 Board of Education to transfer, in the Fiscal Year 2019 expense budget, a total of \$5,017,300
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This Resolution was read the third time and was Adopted __, Adopted with amendments __, Failed __, Withdrawn __, by the County Council on _____, 2018.

Certified By _____
Jessica Feldmark, Administrator

Approved by the County Executive _____, 2018

Allan H. Kittleman, County Executive

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Mary Kay Sigaty
Chairperson
Howard County Council
George Howard Building
3430 Court House Drive
Ellicott City, Maryland 21043

July 10, 2018

2018 JUL 16 PM 1:54

HOWARD COUNTY COUNCIL
RECEIVED

Dear Chairperson Sigaty:

The Board of Education requests that the County Council authorize a categorical transfer of funds and supplemental budget for the fiscal 2019 school system General Fund operating budget. This transfer moves a total of \$5,017,300 between categories and includes a supplemental budget of \$500,000. The transfers and supplemental budget are summarized below:

Summary of Requested Fiscal 2019 Categorical Appropriation Transfers and Supplemental Budget

Major Categories	General Fund Budget	Year-End Transfer and Supplemental Budget	Revised Appropriation
Administration	\$ 13,567,320	\$ -	\$ 13,567,320
Mid-Level Administration	62,548,494	110,000	62,658,494
Instructional Salaries and Wages	343,482,686	4,907,300	348,389,986
Textbooks & Instructional Supplies	9,823,425	-	9,823,425
Other Instructional Costs	3,128,717	-	3,128,717
Special Education	109,184,782	-	109,184,782
Student Personnel Services	3,641,641	-	3,641,641
Health Services	8,966,402	-	8,966,402
Student Transportation	41,216,993	-	41,216,993
Operation of Plant	42,593,699	-	42,593,699
Maintenance of Plant	26,217,132	-	26,217,132
Fixed Charges	189,477,357	(4,517,300)	184,960,057
Community Services	7,128,926	-	7,128,926
Capital Outlay	908,432	-	908,432
Total	\$ 861,886,006	\$ 500,000	\$ 862,386,006

Fiscal 2019 Transfer

Individual Transfers and Supplemental Budget

	From		To	
1	Fixed Charges	\$ (110,000)	\$ 110,000	Mid-Level Administration
2	Fixed Charges	(4,907,300)	4,907,300	Instructional Salaries and Wages
3	-	-	500,000	Fixed Charges

Explanations:

- 1: Transfer needed to fund a Restorative Justice position as part of additional funding received by the County in the amount of \$5,600,000.
- 2: Transfer needed to maintain FY 2018 class size ratio as part of additional funding received by the County in the amount of \$5,600,000.
- 3: Additional state funding to Fixed Charges to offset the Health Fund deficit.

Thank you for your attention to this matter.

Sincerely,



Michael J. Martirano, Ed.D.
Superintendent

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



Rafiu O. Ighile
Chief Business and Technology Officer
410-313-1530

Rafiu O. Ighile, CPA
Chief Business and Technology Officer
Testimony Submitted to the Howard County Council Chairperson,
Vice Chairperson, and Council Members
July 16, 2018

FY 2019 Categorical Budget Transfer

The FY 2019 Approved Operating Budget for the Howard County Public School System contained an additional \$5.6 million in funding from the county to ensure the maintenance of class size ratios at the FY 2018 level. This additional funding also provided for a restorative justice position in the school system.

Due to regulations, the county approved this funding in Category 12 – Fixed Charges. This transfer is to move the funds to the appropriate categories to honor the county’s intention for the use of these additional funds.

The transfer of funds to both Category 2 – Mid-Level Administration and Category 3 – Instructional Salaries and Wages will provide for salary costs. The balance of the funding will remain in Category 12 – Fixed Charges to cover benefit costs associated with the salaries.

Additional Revenue Provided by the State

Following approval of the FY 2019 Operating Budget on May 31, 2018, final state calculations received on June 8, 2018, provided an additional \$500,000 in funding. The school system requests the approval of this revenue in Category 12 – Fixed Charges to assist in offsetting the Health Fund Deficit.

The school system appreciates your consideration of these categorical transfers to provide the necessary funding to maintain class size ratios and provide for a restorative justice position, as well as the approval of the additional state revenue in Category 12 – Fixed Charges.