



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

TITLE: FY 2020 Categorical Budget Transfer and Supplemental Funding **DATE:** June 6, 2019

PRESENTER(S): Stephanie Ennels

Strategic Call To Action Alignment:

Responsive and Efficient Operations: Operations and practices are responsive, transparent, fiscally responsible, and accountable, with students at the heart of all decisions.

OVERVIEW:

On May 29, 2019, the Howard County Council adopted their operating budget for FY 2020 which included funding of \$607,200,000 for Howard County Public School System. To honor the Board of Education's June 3, 2019, decisions on how these funds will be appropriated for FY 2020, it is necessary to request a categorical transfer of funds so that staff will begin the 2020 fiscal year with funding appropriately assigned within each state category.

This categorical transfer also includes additional resources from:

- Use of unrestricted fund balance:
 - \$2,000,000 in General Fund fund balance
 - \$269,460 in Print Services fund balance
- The Kirwan Commission funding of \$5,106,703

The transfer must be officially submitted to the County Council to be introduced at the July 1, 2019, legislative session.

RECOMMENDATION/FUTURE DIRECTION: It is recommended that the Board approve the supplemental budget and categorical transfer request to be submitted to the County Council for action at its July 29, 2019, legislative session.

SUBMITTED BY:

Stephanie Ennels
Director, Finance and
Budget

Sandra Austin
Budget Manager

APPROVAL/CONCURRENCE:

Michael J. Martirano, Ed.D.
Superintendent

Karalee Turner-Little
Deputy Superintendent

Rafiu O. Ighile, CPA
Chief Financial Officer

Details Regarding the FY 2020 Categorical Budget Transfer Request

On May 29, 2019, the Howard County Council voted to provide funding of \$607,200,000 to the Howard County Public School System for FY 2020 operating expenditures. This does not provide the resources necessary to fully fund the Health Fund. It underfunds our health care obligations by \$9 million, therefore, projecting that FY 2020 will end with a Health Fund debt of \$46 million.

The Board of Education met on June 3, 2019, to discuss options to provide fiscal stability of the school system by voting on reductions in other programs to allow for full funding of the Health Fund, while still honoring the tentative negotiated agreements for bargaining units. At the time, the Board also approved use of unrestricted fund balance to provide additional resources for FY 2020 as follows:

- An additional \$2,000,000 in General Fund fund balance for a total of \$12,000,000
- \$269,460 in Print Services fund balance

Funding of \$5,106,703 received from the Kirwan Commission was appropriated by the County Council in Grant Funding. The funding of \$4,389,463 for teacher salaries and \$717,240 for Pre-K was deemed appropriate by General Counsel for General Fund use. This categorical transfer reassigns these funds for General Fund use.

This categorical transfer will allocate FY 2020 funding to the appropriate state categories to align with the Board's decisions for expenditures.

Categorical Expenditures

The current categorical transfer request and supplemental funding for FY 2020 reflects an increase of \$7,106,703. A detailed explanation of the adjustment is provided in an attachment. 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. A decrease of \$327,858.

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. A decrease of \$1,353,883.

Category 3 – Instructional Salaries and Wages

This category funds instructional salaries and wages. A decrease of \$1,491,650.

Category 4 – Textbooks and Instructional Supplies

This category is comprised of expenditures and commitments for textbooks and instructional supplies for all schools. An increase of \$420,000.

Category 5 – Other Instructional Costs

This category is comprised of commitments for contracted services, professional development, and equipment used to support the instructional program. An increase of \$26,800.

Category 6 – Special Education

The Special Education category includes costs associated with the instructional needs of students receiving special education services. An increase of \$3,368,738.

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. An increase of \$195,334.

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. A decrease of \$34,189.

Category 9 – Student Transportation

The Student Transportation category provides funding for the transportation of students. An increase of \$1,109,048.

Category 10 – Operation of Plant

This category includes custodial salaries and the cost of utilities. A decrease of \$1,600,941.

Category 11 – Maintenance of Plant

This category includes costs of building and grounds maintenance, and environmental maintenance. A decrease of \$100,163.

Category 12 – Fixed Charges

This category includes the cost of employee benefits and other fixed charges and costs such as vehicle insurance, retirement contributions, life insurance, workers' compensation contributions from the General Fund, and unemployment insurance. An increase of \$6,914,145.

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. A decrease of \$5,484.

Category 15 – Capital Outlay

The Capital Outlay category includes costs for planning, administration, and oversight of the Capital Budget. A decrease of \$13,194.

**Howard County Public School System
 FY 2020 Operating Budget
 Revised Approved Budget - Categorical/Supplemental Budget**

REVENUES (General Fund)	Approved	Change	Approved - Revised
County Appropriation	\$607,200,000	-	\$607,200,000
State Sources	269,336,712	5,106,703	274,443,415
This change reflects the SB 1030 Kirwan the Teacher Salary \$4,389,463 and the Supplemental Pre-K \$717,240 is part of a supplemental budget because the County included those in with Grant Funds but should have been part of the General Fund revenues.			
Federal Sources	385,000	-	385,000
Other Sources	17,312,882	2,000,000	19,312,882
The additional \$2.0 million authorized by the Board of Education will be included as a supplemental budget.			
Totals	\$894,234,594	\$7,106,703	\$901,341,297

**Howard County Public School System
FY 2020 Operating Budget
Revised Approved Budget**

Category 01 - Administration	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 13,906,449
Freeze AMT Salaries	0101	Board of Education	80-82	(13,336)	
Freeze AMT Salaries	0102	Office of the Superintendent	83-85	(23,016)	
Freeze AMT Salaries	0103	Chief Human Resources and Leadership Development Officer	128-130	(14,941)	
Freeze AMT Salaries	0104	Legal Services	86-88	(17,980)	
Freeze AMT Salaries	0105	Partnerships	366-368	(5,525)	
Freeze AMT Salaries	0107	Office of Grants, Policy, and Strategy	92-96	(19,356)	
Freeze AMT Salaries	0201	Chief Operating Officer	376-378	(13,068)	
Freeze AMT Salaries	0203	Budget	103-105	(14,671)	
Freeze AMT Salaries	0204	Payroll Services	106-108	(14,624)	
Freeze AMT Salaries	0205	Purchasing	385-387	(14,211)	
Freeze AMT Salaries	0206	Accounting	109-111	(14,519)	
Freeze AMT Salaries	0207	Office of Operations	391-393	(10,996)	
Freeze AMT Salaries	0208	Chief Business and Technology Officer	100-102	(9,463)	
Freeze AMT Salaries	0302	Family, Community, and Staff Communication	369-371	(12,873)	
Freeze AMT Salaries	0303	Human Resources	134-137	(99,196)	
Freeze AMT Salaries	0306	Staff Relations	138-140	(18,766)	
Freeze AMT Salaries & True up to Position Reclassifications	0301	Chief Communications, Community, and Workforce Engagement Officer	362-365	(581)	
Reduce ISF Charges for Print Fund Reduction	8002	Internal Service Fund Charges	124-126	(6,343)	
Reduction to Other Charges	0102	Office of the Superintendent	83-85	(4,393)	
Total change					(327,858)
Approved					\$13,578,591

**Howard County Public School System
 FY 2020 Operating Budget
 Revised Approved Budget**

Category 02 - Mid-Level Administration	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 65,443,710
Freeze AMT Salaries	0106	Diversity, Equity, & Inclusion	89-91	(\$7,407)	
Freeze AMT Salaries	0304	Chief Academic Officer	182-185	(\$61,862)	
Freeze AMT Salaries	0305	Chief School Management and Instructional Leadership Officer	152-154	(\$50,979)	
Freeze AMT Salaries	2701	Multimedia Communications	372-374	(\$4,707)	
Freeze AMT Salaries	2702	Television Services	112-114	(\$4,258)	
Freeze AMT Salaries	3204	Temporary Services	141-143	(\$6,518)	
Freeze AMT Salaries	4801	Teacher and Paraprofessional Development	144-146	(\$7,172)	
Freeze AMT Salaries	4802	Leadership Development	147-149	(\$8,258)	
Reduce ISF Charges for Print Fund Reduction	8002	Internal Service Fund Charges	124-126	(\$18,334)	
Reduce ISF Charges for Technology Fund Reduction	8002	Internal Service Fund Charges	124-126	(\$1,184,388)	
Total change					(1,353,883)
Approved					\$ 64,089,827

**Howard County Public School System
FY 2020 Operating Budget
Revised Approved Budget**

Category 03 - Instructional Salaries and Wages	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 364,128,980
Reduction in 11.6 ES Math Support positions	0701	Elementary Programs	202-205	(1,078,089)	
Reduction in 10.0 Math Instructional Support Teacher positions	1401	Mathematics - Secondary	231-234	(871,253)	
Reduction in 11.6 ES Reading Support positions	1802	Reading - Elementary	206-208	(721,752)	
Reduction in 3.0 Behavioral Support Teacher positions	3403	Alternative In-School Programs	305-308	(238,680)	
Reduction in Wages	3403	Alternative In-School Programs	305-308	(5,000)	
Reduction of a 1.0 Liaison position	3501	Academic Intervention	298-300	(42,840)	
Reduction to Wages	0106	Diversity, Equity, & Inclusion	89-91	(7,700)	
Reduction in Wages	1101	Health Education	221-223	(2,100)	
Freeze AMT Salaries	2401	Comprehensive Summer School	281-283	(\$2,407)	
Restoration of 14.0 Paraeducator positions	3010	Elementary School Instruction	155-157	\$336,000	
Increase in salaries	3010	Elementary School Instruction	155-157	\$526,160	
Increase in salaries	3020	Middle School Instruction	158-160	\$110,066	
Increase in salaries	3030	High School Instruction	161-163	\$152,017	
Increase in Wages	3501	Academic Intervention	298-300	\$283,520	
Increase in Wages	3202	Academic Support for Schools	186-188	\$400,000	
Restoration of Turnover Savings	3201	Program Support for Schools	164-166	200,000	
Reduction of 15.0 Paraeducator positions	1401	Mathematics - Secondary	231-234	(529,592)	
Total change					(1,491,650)
Approved					\$362,637,330

Howard County Public School System
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Category 04 - Instructional Textbooks/Supplies	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 8,101,570
Restoration of Supplies	3202	Academic Support for Schools	186-188	120,000	
Restoration of Supplies	0205	Purchasing	385-387	300,000	
Total change					420,000
Approved					\$ 8,521,570

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Category 05 - Other Instructional Costs	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 3,453,301
Restoration of Contracted Services	8601	High School Athletics and Activities	171-173	18,550	
Restoration of Contracted Services	8801	Co-curricular Activities	177-179	8,250	
Total change					26,800
Approved					\$ 3,480,101

Howard County Public School System
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Category 06 - Special Education	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 116,929,685
Restore Contracted Services	3325	Speech, Language, and Hearing Services	335-338	559,719	
Reverse Placeholder to balance before Categorical Transfer and Supplemental budget				2,809,019	
Total change					3,368,738
Approved					\$ 120,298,423

Howard County Public School System
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Category 07 - Student Personnel Services	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 3,787,418
Reverse Placeholder to balance before Categorical Transfer and Supplemental budget				195,334	
Total change					195,334
Approved					\$ 3,982,752

Howard County Public School System
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Category 08 - Health Services	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 9,336,918
Reduction in Wages	6401	Health Services	323-327	(\$26,865)	
Reduce ISF Charges for Print Fund Reduction	8002	Internal Service Fund Charges	124-126	(\$1,977)	
				(\$11,492)	
Reduce ISF Charges for Technology Fund Reduction	8002	Internal Service Fund Charges	124-126		
Freeze AMT Salaries	6401	Health Services	323-327	(\$55)	
Restoration of Contracted Services	8601	High School Athletics and Activities	171-173	\$6,200	
Total change					(\$34,189)
Approved					\$ 9,302,729

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Category 09 - Student Transportation	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 41,692,289
Reversal Placeholder to balance before Categorical Transfer and Supplemental budget				1,105,998	
Restoration of Transportation Bus Contracts	8801	Co-curricular Activities	177-179	3,050	
Total change					1,109,048
Approved					\$ 42,801,337

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Category 10 - Operation of Plant	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 43,768,771
Freeze AMT Salaries	7102	Custodial Services	403-406	(18,490)	
Reduction to Utilities	7201	Utilities	412-414	(1,500,000)	
Freeze AMT Salaries	7301	Logistics Center	388-390	(7,469)	
Freeze AMT Salaries	7401	Risk Management	425-428	(7,834)	
Freeze AMT Salaries	7402	Environment	436-438	(4,234)	
Freeze AMT Salaries	7403	Emergency Preparedness, and Response	429-431	(11,400)	
Freeze AMT Salaries	7404	Security	432-435	(15,701)	
Reduce ISF Charges for Print Fund Reduction	8002	Internal Service Fund Charges	124-126	(185)	
Reduce ISF Charges for Technology Fund Reduction	8002	Internal Service Fund Charges	124-126	(35,628)	
Total change					(1,600,941)
Approved					\$ 42,167,830

Howard County Public School System
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Category 11 - Maintenance of Plant	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 26,803,691
Freeze AMT Salaries	0503	Enterprise Applications	115-117	(54,167)	
Freeze AMT Salaries	7601	Facilities Administration	418-420	(8,389)	
Freeze AMT Salaries	7602	Building Maintenance	421-424	(26,023)	
Freeze AMT Salaries	7801	Grounds Maintenance	397-399	(11,584)	
Total change					(100,163)
Approved					\$ 26,703,528

Howard County Public School System
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Category 12 - Fixed Charges	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 188,644,566
Increase to Employee Health Insurance (Health Fund)	8001	Fixed Charges	121-123	6,914,145	
Total change					6,914,145
Approved					\$ 195,558,711

Howard County Public School System
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Category 14 - Community Services	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 7,294,848
Freeze AMT Salaries	2701	Multimedia Communications	372-374	19,111	
Reduction in Other Charges	7401	Risk Management	425-428	(300)	
Freeze AMT Salaries	9301	Use of Facilities	394-396	(3,961)	
Freeze AMT Salaries	9501	International Student Services	301-304	(4,308)	
Reduce ISF Charges for Print Fund Reduction	8002	Internal Service Fund Charges	124-126	(14,706)	
Reduce ISF Charges for Technology Fund Reduction	8002	Internal Service Fund Charges	124-126	(1,320)	
Total change					(5,484)
Approved					\$ 7,289,364

Howard County Public School System
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Category 15 - Capital Outlay	Program #	Program Name	Page #	Change	Totals
Approved Request					\$ 942,398
Freeze AMT Salaries	0202	School Construction	379-381	(11,452)	
Reduce ISF Charges for Print Fund Reduction	8002	Internal Service Fund Charges	124-126	(\$137)	
Reduce ISF Charges for Technology Fund Reduction	8002	Internal Service Fund Charges	124-126	(1,605)	
Total change					(13,194)
Approved					\$ 929,204

**Howard County Public School System
FY 2020 Operating Budget
Revised Approved Budget**

Category #	Category Name	Board Request	Board Changes	Approved
01	Administration	\$ 13,906,449	\$ (327,858)	\$ 13,578,591
02	Mid-Level Admin.	65,443,710	(1,353,883)	64,089,827
03	Instructional Salaries	364,128,980	(1,491,650)	362,637,330
04	Instructional Supplies	8,101,570	420,000	8,521,570
05	Instructional Other	3,453,301	26,800	3,480,101
06	Special Education	116,929,685	3,368,738	120,298,423
07	Pupil Personnel	3,787,418	195,334	3,982,752
08	Health Services	9,336,918	(34,189)	9,302,729
09	Student Transportation	41,692,289	1,109,048	42,801,337
10	Operation of Plant	43,768,771	(1,600,941)	42,167,830
11	Maintenance of Plant	26,803,691	(100,163)	26,703,528
12	Fixed Charges	188,644,566	6,914,145	195,558,711
14	Community Services	7,294,848	(5,484)	7,289,364
15	Capital Outlay	942,398	(13,194)	929,204
Totals		\$ 894,234,594	\$ 7,106,703	\$ 901,341,297

**Howard County Public School System
FY 2020 Operating Budget
Revised Approved Budget**

Food and Nutrition Services	Program #	Page #	Change	Totals
Approved Request				\$ 15,669,469
Freeze AMT Salaries	8301	449-453	(13,499)	
Increase Supplies	8301	449-453	13,499	
Total changes				-
Revised Approved				\$15,669,469

information only

Food and Nutrition Services	Fiscal 2019 Estimated	Fiscal 2020 Approved	Change	Fiscal 2020 Revised
Sources of Funds				
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
State Reimbursements	400,000	400,000	-	400,000
Federal Reimbursements	7,439,000	7,736,560	-	7,736,560
Food Sales	7,150,000	7,526,909	-	7,526,909
Investment Income	1,200	6,000	-	6,000
USDA Commodities (audit)	-	-	-	-
Total Sources of Funds	\$ 14,990,200	\$ 15,669,469	\$ -	\$ 15,669,469
Uses of Funds				
Operating Expenses	11,730,510	12,319,256	-	12,319,256
Health Benefits (to Health & Dental Fund)	2,101,000	2,292,331	-	2,292,331
Payment to General Fund	120,000	120,000	-	120,000
FICA, Retirement Charges	851,000	937,882	-	937,882
Increase in Fund Balance	187,690	-	-	-
Subtotal Uses of Funds	14,990,200	15,669,469	-	15,669,469
USDA Commodities expenditures (audit)	-	-	-	-
Total Uses of Funds	\$ 14,990,200	\$ 15,669,469	\$ -	\$ 15,669,469

**Howard County Public School System
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Print Services	Program #	Page #	Change	Totals
Approved Request				\$1,580,467
Freeze AMT Salaries	9713	461-464	(\$7,034)	
Reduction in Supplies	9713	461-464	(\$150,000)	
Total Change				(\$157,034)
Revised Approved				\$1,423,433

information only

Print Services	Fiscal 2019 Estimated	Fiscal 2020 Approved	Change	Fiscal 2020 Revised
Sources of funds				
Use of Fund Balance	\$ -	\$ -	\$ 269,460	\$ 269,460
Administration	59,130	23,508	(6,343)	17,165
Mid-Level Admin	71,068	67,939	(18,334)	49,605
Instruction	1,172,821	1,353,406	(365,774)	987,632
Special Education	45,408	64,230	(17,332)	46,898
Pupil Services	1,504	4,878	(1,316)	3,562
Health Services	46,865	7,325	(1,977)	5,348
Transportation	1,669	483	(130)	353
Operation of Plant	1,827	686	(185)	501
Maintenance	528	963	(260)	703
Community Services	35,978	54,495	(14,706)	39,789
Capital Outlay	1,205	508	(137)	371
Health Insurance Fund	5,172	284	-	284
Technology Fund	3,471	1,762	-	1,762
			\$ -	
Total Sources of Funds	\$ 1,446,646	\$ 1,580,467	\$ (157,034)	\$ 1,423,433
Uses of Funds				
Operating Expenses	1,430,888	1,550,526	(\$157,034)	1,393,492
Depreciation	15,758	29,941	-	29,941
Increase in Fund Balance	-	-	-	-
Total Uses of Funds	\$ 1,446,646	\$ 1,580,467	\$ (157,034)	\$ 1,423,433

**Howard County Public School System
FY 2020 Operating Budget
Revised Approved Budget**

Technology Services	Program #	Page #	Change	Totals
Approved Request				\$19,426,763
Freeze AMT Salaries	9714	465-469	(\$122,164)	
Reduction of a 1.0 Engineer position	9714	465-469	(\$101,000)	
Partial hiring freeze for 5.0 positions	9714	465-469	(\$267,271)	
Reduction in Contracted Services	9714	465-469	(\$941,160)	
Reduction in Depreciation-Proprietary	9714	465-469	(\$79,440)	
Reduction in Supplies	9714	465-469	(\$2,580,000)	
Total Changes				(4,091,035)
Revised Approved				\$15,335,728

information only

Technology Services	Fiscal 2019 Estimated	Fiscal 2020 Approved	Change	Fiscal 2020 Revised
Sources of funds				
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Administration	1,156,125	1,370,393	(447,324)	923,069
Mid-Level Admin	5,720,987	7,114,046	(1,184,388)	5,929,658
Special Education	1,360,814	1,658,750	(219,197)	1,439,553
Pupil Services	423,217	515,875	(130,372)	385,503
Health Services	37,306	45,474	(11,492)	33,982
Transportation	794,326	968,236	(244,692)	723,544
Operation of Plant	115,657	140,978	(35,628)	105,350
Maintenance	5,887,055	7,175,965	(1,813,500)	5,362,465
Community Services	9,210	11,227	(2,837)	8,390
Capital Outlay	5,208	6,349	(1,605)	4,744
Health Insurance Fund	427,523	419,470	-	419,470
Miscellaneous	-	-	-	-
Total Sources of Funds	\$ 15,937,428	\$ 19,426,763	\$ (4,091,035)	\$ 15,335,728
Uses of Funds				
Operating Expenses	13,289,433	16,699,328	(4,091,035)	12,608,293
Depreciation	2,647,995	2,727,435	-	2,727,435
Recovery of Fund Balance	-	-	-	-
Total Uses of Funds	\$ 15,937,428	\$ 19,426,763	\$ (4,091,035)	\$ 15,335,728

**Howard County Public School System
FY 2020 Operating Budget
Revised Approved Budget**

Health Fund	Program #	Page #	Change	Totals
Approved Request				\$ 148,123,346
Reverse placeholder for Categorical Transfer that will provide full funding to the Health Fund	9715	470-474	6,891,898	
Increase to Other Expenses	9715	470-474	22,247	
Total changes				6,914,145
Revised Approved				\$ 155,037,491

information only

Health Fund	Fiscal 2019 Estimated	Fiscal 2020 Approved	Change	Fiscal 2020 Revised
Sources of Funds				
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Employee withholdings	20,415,651	21,808,465	-	21,808,465
Retiree payments	6,872,161	7,291,363	-	7,291,363
COBRA, leave, refunds, etc.	300,761	350,000	-	350,000
Payment from Food Services	2,141,000	2,185,040	-	2,185,040
Payment from Transportation	-	-	-	-
Payment from General Fund	101,875,203	106,061,478	6,914,145	112,975,623
Year End Transfer	-	-	-	-
Rebates	8,300,000	8,352,000	-	8,352,000
Miscellaneous Revenue	258,347	275,000	-	275,000
Payment from Grants	1,310,942	1,800,000	-	1,800,000
Total Sources of Funds	\$ 141,474,065	\$ 148,123,346	\$ 6,914,145	\$ 155,037,491
Uses of Funds				
Non-Election Benefits	3,500,000	2,916,060	-	2,916,060
Administrative Fees	5,874,738	6,234,705	-	6,234,705
Incr/Decr to fund reserve	186,412	(6,798,417)	6,914,145	115,728
Payment of claims*	130,575,368	144,381,097	-	144,381,097
PPACA Fees	40,000	43,000	-	43,000
Wellness Program	-	-	-	-
Other Expenses	1,297,547	1,346,901	-	1,346,901
Recovery of Fund Balance	-	-	-	-
Total Uses of Funds	\$ 141,474,065	\$ 148,123,346	\$ 6,914,145	\$ 155,037,491

*Board Requested payment of claims represents the 2-15-2017 actuarially calculated update plus an estimated increase for new positions added to this budget by the Board.

**Howard County Public School System
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Workers' Compensation Fund	Program #	Page #	Change	Totals
Approved Request				\$ 2,617,775
Total changes				-
Revised Approved				\$ 2,617,775

information only

Workers' Compensation Fund	Fiscal 2019 Estimated	Fiscal 2020 Approved	Change	Fiscal 2020 Revised
Sources of Funds				
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Interest Income	20,000	60,000	-	60,000
Payment from General Fund	2,582,775	2,557,775	-	2,557,775
Total Sources of Funds	\$ 2,602,775	\$ 2,617,775	\$ -	\$ 2,617,775
Uses of Funds				
Increase/Decrease to fund reserve	-	-	-	-
Claims	2,000,000	2,000,000	-	2,000,000
State Assessment	170,000	170,000	-	170,000
Claims Administration	84,000	84,000	-	84,000
Administration	348,775	363,775	-	363,775
Increase in Fund Balance	-	-	-	-
Total Uses of Funds	\$ 2,602,775	\$ 2,617,775	\$ -	\$ 2,617,775

**Howard County Public School System
 FY 2020 Operating Budget
 Revised Approved Budget**

Grants Fund	Program #	Page #	Change	Totals
Approved Request				\$40,106,703
Removal of Kirwan Funding for Teacher Salary	1900	440-448	(\$4,389,463)	
Removal of Kirwan Funding for Supplemental Pre-K	1900	440-448	(\$717,240)	
Total changes				(5,106,703)
Revised Approved				\$35,000,000