

County Council Of Howard County, Maryland

2019 Legislative Session

Legislative Day No. 9

Resolution No. 107-2019

Introduced by: The Chairperson at the request of the County Executive

A RESOLUTION amending the Howard County Board of Education Operating Budget for Fiscal Year 2020, as adopted by Council Resolution No. 68-2019, to add an additional \$2,000,000 appropriation in the General Fund through use of an additional \$2,000,000 in school fund balance under Other Funding; to make a technical amendment of reallocating \$5,106,703 in State funding based on Senate Bill 1030 (Kirwan funding) from Grants under Restricted Funds to the General Fund; and to make categorical transfers to align with anticipated funding and expenses; and generally relating to the Board of Education Operating Budget for Fiscal Year 2020.

Introduced and read first time July 1, 2019.

By order Jessica Feldmark  
Jessica Feldmark, Administrator

Read for a second time at a public hearing on July 15, 2019.

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This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on July 29, 2019.

Certified By Jessica Feldmark  
Jessica Feldmark, Administrator

Approved by the County Executive August 5, 2019

Calvin Ball  
Calvin Ball, County Executive

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

1           **WHEREAS**, on May 29, 2019, the County Council adopted Council Resolution No. 68-  
2 2019 (“CR68”) that sets forth the Fiscal Year 2020 Operating Budget for the Board of  
3 Education; and

4  
5           **WHEREAS**, on June 3, 2019, the Board of Education approved:

- 6           • A \$2,000,000 increase to its General Fund through the use of an additional  
7           \$2,000,000 unrestricted fund balance in school sources under Other Funding; and
- 8           • A \$5,106,703 increase to its General Fund through a technical amendment  
9           reallocating \$5,106,703 state funding based on Senate Bill 1030 (Kirwan funds)  
10           from Grants in Restricted Funds as appropriated in CR68 to the General Fund;  
11           and

12  
13           **WHEREAS**, on June 3, 2019, the Board of Education voted to make various categorical  
14 transfers, pursuant to Section 5-105 of the Education Article of the Annotated Code of Maryland,  
15 in order to support strategic priorities and align with updated funding and expense levels, and the  
16 proposed categorical changes as amended is reflected in the attached Exhibit A.

17  
18           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
19 Maryland this 29<sup>th</sup> day of July, 2019 that the Howard County Board of  
20 Education Operating Budget for Fiscal Year 2020, as approved by Council Resolution No. 68-  
21 2019, is amended to reflect the funding changes as follows:

- 22           • Council Resolution No. 68-2019 is amended as follows:
  - 23           1. On page 1, in line 4, strike “269,336,712” and substitute “\$274,443,415”.
  - 24           2. On page 1, in line 6, strike “17,312,882” and substitute “19,312,882”.
  - 25           3. On page 1, in line 7, strike “894,234,594” and substitute “901,341,297”.
  - 26           4. On page 1, in line 10, strike “282,563,853” and substitute “280,123,226”.

27  
28           **AND BE IT RESOLVED**, by the County Council of Howard County, Maryland that it  
29 approves the categorical transfers within the Fiscal Year 2020 expense fund budget of the  
30 Howard County Board of Education as shown in the attached Exhibit A.

1           **AND BE IT FURTHER RESOLVED** by the County Council of Howard County,  
2 Maryland that a copy of this Resolution shall be placed in the County Council's legislative file  
3 for CR 68.

**EXHIBIT A**

**BOARD OF EDUCATION BUDGET  
FISCAL YEAR 2020**

	Adopted by CR 68	Categorical Transfers and New Non- County Funding	Revised FY20 amount
<b>General Fund Budget</b>	<b>\$894,234,594</b>	<b>\$7,106,703</b>	<b>\$901,341,297</b>
Administration	13,906,449	(327,858)	13,578,591
Mid-Level Administration	65,443,710	(1,353,883)	64,089,827
Instruction	375,658,851	(1,019,850)	374,639,001
Special Education	116,954,685	3,343,738	120,298,423
Student Personnel Services	3,787,418	195,334	3,982,752
Student Health Services	9,336,918	(34,189)	9,302,729
Student Transportation	41,692,289	1,109,048	42,801,337
Operation of Plant and Equipment	43,768,771	(1,600,941)	42,167,830
Maintenance of Plant	26,803,691	(100,163)	26,703,528
Fixed Charges	188,644,566	6,914,145	195,558,711
Community Services	7,294,848	(5,484)	7,289,364
Capital Outlay	942,398	(13,194)	929,204
<b>Restricted Funds</b>	<b>\$282,563,853</b>	<b>(\$2,440,627)</b>	<b>\$280,123,226</b>
School Construction	54,615,000	-	54,615,000
Food and Nutrition	15,669,469	-	15,669,469
Print Services	1,580,467	(157,034)	1,423,433
Information & Network Technology Services	19,426,763	(4,091,035)	15,335,728
Health	148,123,346	6,914,145	155,037,491
Worker's Compensation	2,617,775	-	2,617,775
Grants	40,106,703	(5,106,703)	35,000,000
Glenelg Wastewater Treatment Plant	253,000	-	253,000
Jim Rouse Theater	171,330	-	171,330
<b>Other Expenses Paid by County</b>	<b>\$64,002,353</b>	<b>\$0</b>	<b>\$64,002,353</b>
Debt Service	55,575,800	-	55,575,800
OPEB	8,426,553	-	8,426,553
<b>Total General Fund, Restricted Funds and Other Expense Budget</b>	<b>\$1,240,800,800</b>	<b>\$4,666,076</b>	<b>\$1,245,466,876</b>

**Testimony - CR 107-2019**  
**Legislative Public Hearing - Monday, July 15, 2019**

Good evening, Chairperson Rigby and members of the Council. I'm Sandra Austin, the budget manager for the Howard County Public School System, and I'm pleased to discuss the school system's FY 2020 Categorical Transfer and Supplemental budget request. This budget request reflects our school system's commitment to financial stability and focus on making student-centered decisions.

As you know, on May 29, 2019, the Howard County Council adopted its operating budget for FY 2020, which included funding of \$607,200,000 for the Howard County Public School System.

Based on this funding, the Board of Education adopted its final budget on June 6, 2019, making decisions to fully fund our the system's obligations and fund our projected health care costs.

These decisions required changes to the categorical appropriation approved by the County Council, which is why we are requesting a categorical transfer of funds by the County Council.

The budget, as adopted by the Board, approved the use of the unrestricted fund balance to provide additional resources for FY 2020, with an additional \$2,000,000 in the General Fund balance for a total of \$12,000,000. Additionally, the funding of \$5,106,703 received from the Kirwan Commission was appropriated by the County Council in Grant Funding, and this legislation will transfer those funds to the General Fund.

The total categorical transfer request and supplemental funding for FY 2020 reflects an increase of \$7,106,703 to cover costs associated with categories such as textbooks and instructional supplies, other instructional costs, special education, student personnel services and student transportation.

The Board's adopted budget also decreased expenditures in categories such as administration, operation and maintenance of plant, community services and capital outlay.

The process of achieving a balanced budget required many difficult decisions by the Board in order to adopt a budget that fulfills negotiated agreements for all bargaining units, maintains class sizes and fully funds employee health care costs without additional growth to the existing cumulative Health Fund deficit. I ask that you approve the budget request, so our school system can better meet our obligations and effectively move Howard County public schools forward.

I thank the County Council for listening today to the reasoning behind the Board's Categorical Transfer and Supplemental budget request.

Sandra Austin  
HCPSS, Budget Manager



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. Ughile, 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:

- o An additional \$2,000,000 in General Fund fund balance for a total of \$12,000,000
- o \$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**

<b>REVENUES (General Fund)</b>	<b>Approved</b>	<b>Change</b>	<b>Approved - Revised</b>
<b>County Appropriation</b>	<b>\$607,200,000</b>	<b>-</b>	<b>\$607,200,000</b>
<b>State Sources</b>	<b>269,336,712</b>	<b>5,106,703</b>	<b>274,443,415</b>
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.			
<b>Federal Sources</b>	<b>385,000</b>	<b>-</b>	<b>385,000</b>
<b>Other Sources</b>	<b>17,312,882</b>	<b>2,000,000</b>	<b>19,312,882</b>
The additional \$2.0 million authorized by the Board of Education will be included as a supplemental budget.			
<b>Totals</b>	<b>\$894,234,594</b>	<b>\$7,106,703</b>	<b>\$901,341,297</b>

Howard County Public School System  
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 Revised Approved Budget

Category 01 - Administration	Program #	Program Name	Page #	Change	Totals
<b>Approved Request</b>					<b>\$ 13,906,449</b>
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	(14,841)	
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	(13,088)	
Freeze AMT Salaries	0203	Budget	103-105	(14,671)	
Freeze AMT Salaries	0204	Payroll Services	106-108	(14,824)	
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	(99,166)	
Freeze AMT Salaries	0308	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)	
<b>Total change</b>					<b>(\$327,858)</b>
<b>Approved</b>					<b>\$13,578,591</b>

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

Category 02 - Mid-Level Administration	Program #	Program Name	Page #	Change	Totals
<b>Approved Request</b>					<b>\$ 65,443,710</b>
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	(\$6,618)	
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)	
<b>Total change</b>					<b>(1,353,883)</b>
<b>Approved</b>					<b>\$ 64,089,827</b>

**Howard County Public School System  
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<b>Category 03 - Instructional Salaries and Wages</b>	<b>Program #</b>	<b>Program Name</b>	<b>Page #</b>	<b>Change</b>	<b>Totals</b>
<b>Approved Request</b>					<b>\$ 364,128,980</b>
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	184-186	200,000	
Reduction of 15.0 Paraeducator positions	1401	Mathematics - Secondary	231-234	(529,592)	
<b>Total change</b>					<b>(1,491,650)</b>
<b>Approved</b>					<b>\$362,637,330</b>

Howard County Public School System  
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Category 04 - Instructional Textbooks/Supplies	Program #	Program Name	Page #	Change	Totals
<b>Approved Request</b>					<b>\$ 8,101,570</b>
Restoration of Supplies	3202	Academic Support for Schools	186-188	120,000	
Restoration of Supplies	0205	Purchasing	365-367	300,000	
Total change					420,000
<b>Approved</b>					<b>\$ 8,521,570</b>

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Category 05 - Other Instructional Costs	Program #	Program Name	Page #	Change	Totals
<b>Approved Request</b>					<b>\$ 3,453,301</b>
Restoration of Contracted Services	8601	High School Athletics and Activities	171-173	18,550	
Restoration of Contracted Services	8801	Co-curricular Activities	177-179	6,250	
<b>Total change</b>					<b>28,800</b>
<b>Approved</b>					<b>\$ 3,480,101</b>

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Category 06 - Special Education	Program #	Program Name	Page #	Change	Totals
<b>Approved Request</b>					<b>\$ 116,929,685</b>
Restore Contracted Services	3326	Speech, Language, and Hearing Services	335-338	659,719	
Reverse Placeholder to balance before Categorical Transfer and Supplemental budget				2,809,019	
Total change					3,368,738
<b>Approved</b>					<b>\$ 120,298,423</b>

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



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Category 08 - Health Services	Program #	Program Name	Page #	Change	Totals
<b>Approved Request</b>					<b>\$ 9,336,918</b>
Reduction in Wages	8401	Health Services	323-327	(\$28,865)	
Reduce ISF Charges for Print Fund Reduction	8002	Internal Service Fund Charges	124-126	(\$1,977)	
Reduce ISF Charges for Technology Fund Reduction	8002	Internal Service Fund Charges	124-126	(\$11,492)	
Freeze AMT Salaries	8401	Health Services	323-327	(\$55)	
Restoration of Contracted Services	8801	High School Athletics and Activities	171-173	\$8,200	
<b>Total change</b>					<b>(\$34,189)</b>
<b>Approved</b>					<b>\$ 9,302,729</b>

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Category 09 - Student Transportation	Program #	Program Name	Page #	Change	Totals
<b>Approved Request</b>					<b>\$ 41,692,289</b>
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
<b>Approved</b>					<b>\$ 42,801,337</b>

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Category 10 - Operation of Plant	Program #	Program Name	Page #	Change	Totals
<b>Approved Request</b>					<b>\$ 43,768,771</b>
Freeze AMT Salaries	7102	Custodial Services	403-408	(18,490)	
Reduction to Utilities	7201	Utilities	412-414	(1,500,000)	
Freeze AMT Salaries	7301	Logistics Center	388-390	(7,489)	
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)	
<b>Total change</b>					<b>(1,600,941)</b>
<b>Approved</b>					<b>\$ 42,167,830</b>

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Category 11 - Maintenance of Plant	Program #	Program Name	Page #	Change	Totals
<b>Approved Request</b>					<b>\$ 26,803,691</b>
Freeze AMT Salaries	0603	Enterprise Applications	115-117	(54,167)	
Freeze AMT Salaries	7601	Facilities Administration	418-420	(8,389)	
Freeze AMT Salaries	7602	Building Maintenance	421-424	(28,023)	
Freeze AMT Salaries	7801	Grounds Maintenance	397-399	(11,584)	
<b>Total change</b>					<b>(100,163)</b>
<b>Approved</b>					<b>\$ 26,703,528</b>

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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  
FY 2020 Operating Budget  
Revised Approved Budget**

<b>Category 14 - Community Services</b>	<b>Program #</b>	<b>Program Name</b>	<b>Page #</b>	<b>Change</b>	<b>Totals</b>
<b>Approved Request</b>					<b>\$ 7,294,848</b>
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	304-306	(3,951)	
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)	
<b>Total change</b>					<b>(5,484)</b>
<b>Approved</b>					<b>\$ 7,289,364</b>

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 FY 2020 Operating Budget  
 Revised Approved Budget

Category 15 - Capital Outlay	Program #	Program Name	Page #	Change	Totals
<b>Approved Request</b>					<b>\$ 942,398</b>
Freeze AMT Salaries	0202	School Construction	379-381	(11,452)	
Reduce ISF Charges for Print Fund Reduction	8002	Internal Service Fund Charges	124-128	(\$137)	
Reduce ISF Charges for Technology Fund Reduction	8002	Internal Service Fund Charges	124-128	(1,605)	
<b>Total change</b>					<b>(13,194)</b>
<b>Approved</b>					<b>\$ 929,204</b>

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

<b>Category #</b>	<b>Category Name</b>	<b>Board Request</b>	<b>Board Changes</b>	<b>Approved</b>
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
<b>Totals</b>		<b>\$ 894,234,594</b>	<b>\$ 7,106,703</b>	<b>\$ 901,341,297</b>



**Howard County Public School System  
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<b>Food and Nutrition Services</b>	<b>Program #</b>	<b>Page #</b>	<b>Change</b>	<b>Totals</b>
<b>Approved Request</b>				<b>\$ 15,669,469</b>
Freeze AMT Salaries	8301	449-453	(13,499)	
Increase Supplies	8301	449-453	13,499	
<b>Total changes</b>				<b>-</b>
<b>Revised Approved</b>				<b>\$15,669,469</b>

*information only*

<b>Food and Nutrition Services</b>	<b>Fiscal 2019 Estimated</b>	<b>Fiscal 2020 Approved</b>	<b>Change</b>	<b>Fiscal 2020 Revised</b>
<b>Sources of Funds</b>				
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)	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 14,990,200</b>	<b>\$ 15,669,469</b>	<b>\$ -</b>	<b>\$ 15,669,469</b>
<b>Uses of Funds</b>				
Operating Expenses	11,730,510	12,319,266	-	12,319,266
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	-	-	-
<b>Subtotal Uses of Funds</b>	<b>14,990,200</b>	<b>15,669,469</b>	<b>-</b>	<b>15,669,469</b>
USDA Commodities expenditures (audit)	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 14,990,200</b>	<b>\$ 15,669,469</b>	<b>\$ -</b>	<b>\$ 15,669,469</b>

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

*information only*

<b>Print Services</b>	<b>Fiscal 2019 Estimated</b>	<b>Fiscal 2020 Approved</b>	<b>Change</b>	<b>Fiscal 2020 Revised</b>
<b>Sources of funds</b>				
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
			\$ -	
<b>Total Sources of Funds</b>	<b>\$ 1,446,646</b>	<b>\$ 1,580,467</b>	<b>\$ (157,034)</b>	<b>\$ 1,423,433</b>
<b>Uses of Funds</b>				
Operating Expenses	1,430,888	1,550,526	(\$157,034)	1,393,492
Depreciation	15,758	29,941	-	29,941
Increase in Fund Balance	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 1,446,646</b>	<b>\$ 1,580,467</b>	<b>\$ (157,034)</b>	<b>\$ 1,423,433</b>

**Howard County Public School System  
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Technology Services	Program #	Page #	Change	Totals
<b>Approved Request</b>				<b>\$19,426,763</b>
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)	
<b>Total Changes</b>				<b>(4,091,035)</b>
<b>Revised Approved</b>				<b>\$15,335,728</b>

*Information only*

Technology Services	Fiscal 2019 Estimated	Fiscal 2020 Approved	Change	Fiscal 2020 Revised
<b>Sources of funds</b>				
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	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 15,937,428</b>	<b>\$ 19,426,763</b>	<b>\$ (4,091,035)</b>	<b>\$ 15,335,728</b>
<b>Uses of Funds</b>				
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	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 15,937,428</b>	<b>\$ 19,426,763</b>	<b>\$ (4,091,035)</b>	<b>\$ 15,335,728</b>

**Howard County Public School System  
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Health Fund	Program #	Page #	Change	Totals
<b>Approved Request</b>				<b>\$ 148,123,346</b>
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	
<b>Total changes</b>				<b>6,914,145</b>
<b>Revised Approved</b>				<b>\$ 155,037,491</b>

*information only*

Health Fund	Fiscal 2019 Estimated	Fiscal 2020 Approved	Change	Fiscal 2020 Revised
<b>Sources of Funds</b>				
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
<b>Total Sources of Funds</b>	<b>\$ 141,474,065</b>	<b>\$ 148,123,346</b>	<b>\$ 6,914,145</b>	<b>\$ 155,037,491</b>
<b>Uses of Funds</b>				
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	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 141,474,065</b>	<b>\$ 148,123,346</b>	<b>\$ 6,914,145</b>	<b>\$ 155,037,491</b>

\*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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<b>Workers' Compensation Fund</b>	<b>Program #</b>	<b>Page #</b>	<b>Change</b>	<b>Totals</b>
<b>Approved Request</b>				<b>\$ 2,617,775</b>
<b>Total changes</b>				<b>-</b>
<b>Revised Approved</b>				<b>\$ 2,617,775</b>

*Information only*

<b>Workers' Compensation Fund</b>	<b>Fiscal 2019 Estimated</b>	<b>Fiscal 2020 Approved</b>	<b>Change</b>	<b>Fiscal 2020 Revised</b>
<b>Sources of Funds</b>				
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
<b>Total Sources of Funds</b>	<b>\$ 2,602,775</b>	<b>\$ 2,617,775</b>	<b>\$ -</b>	<b>\$ 2,617,775</b>
<b>Uses of Funds</b>				
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	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 2,602,775</b>	<b>\$ 2,617,775</b>	<b>\$ -</b>	<b>\$ 2,617,775</b>

**Howard County Public School System  
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<b>Grants Fund</b>	<b>Program #</b>	<b>Page #</b>	<b>Change</b>	<b>Totals</b>
<b>Approved Request</b>				<b>\$40,106,703</b>
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)	
<b>Total changes</b>				<b>(5,106,703)</b>
<b>Revised Approved</b>				<b>\$35,000,000</b>