

County Council of Howard County, Maryland

2020 Legislative Session

Legislative Day No. 6

Resolution No. 59-2020

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

A RESOLUTION approving certain transfers between major categories of the Howard County Board of Education Operating Budget for Fiscal Year 2020; transferring \$1,200,000 \$1,960,000 to the Special Education category, \$1,787,923 to the Other Instructional Costs category, and \$250,000 to Capital Outlay category; and generally relating to the Fiscal Year 2020 Operating Budget of the Board of Education.

Introduced and read first time May 4, 2020.

By order Diane Schwartz Jones, Administrator

Read for a second time at a public hearing on May 18, 2020.

By order Diane Schwartz Jones, Administrator

This Resolution was read the third time and was Adopted, Adopted with amendments, Failed, Withdrawn, by the County Council on June 1, 2020.

Certified By Diane Schwartz Jones, Administrator

Approved by the County Executive June 2, 2020

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**, 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 29, 2019, the County Council adopted Council Resolution No. 68-
10 2019 (“CR68”) that sets forth the Fiscal Year 2020 Operating Budget for the Board of
11 Education; and
12

13 **WHEREAS**, the Fiscal Year 2020 Operating Budget was amended by the passage of
14 Council Resolution No. 107-2019 (~~“CR107”~~) and Council Resolution No. 34-2020; and
15

16 **WHEREAS**, the County Council has received a request and an amended request from
17 the Board of Education to transfer, in the Fiscal Year 2020 expense budget,
18 ~~\$1,200,000~~ \$1,960,000 to the Special Education category, \$1,787,923 to the Other Instructional
19 Costs category, and \$250,000 to the Capital Outlay category; and
20

21 **WHEREAS**, this transfer is necessary to address technology costs related to continuity
22 of learning efforts; and
23

24 **WHEREAS**, funding is needed in Special Education, where contracted services are
25 projected to exceed the budget because of changes in Federal pass-throughs, where non-public
26 placement is exceeding the budget, and where expenses that would be billed to Medicaid through
27 the Grants Fund are shifting to the General Fund; and
28

29 **WHEREAS**, funding is also needed to cover consultant costs incurred for redistricting;
30 and
31

1 WHEREAS, funding is available from cost savings generated by hiring and spending
2 freezes; and

3
4 WHEREAS, the Board of Education has indicated that the funds are available for
5 transfer from the respective categories.

6
7 NOW, THEREFORE, BE IT RESOLVED by the County Council of Howard County,
8 Maryland this 1st day of June, 2020 that it approves the following transfers
9 between major categories of the Fiscal Year 2020 expense fund budget of the Howard County
10 Board of Education:

11
12 Donor Categories:

13 **Instructional Salaries and Wages**

14	Appropriation Fiscal Year 2020 before transfer	\$362,637,330
15	Less amount transferred to Other Instructional Costs	(\$1,057,747)
16	Less amount transferred to Special Education	<u>(\$1,200,000-\$1,960,000)</u>
17	Appropriation Fiscal Year 2020 after transfer	\$360,379,583 <u>\$359,619,583</u>

18
19 **Textbooks & Classroom Instructional Supplies**

20	Appropriation Fiscal Year 2020 before transfer	\$8,521,570
21	Less amount transferred to Other Instructional Costs	<u>(\$730,176)</u>
22	Appropriation Fiscal Year 2020 after transfer	\$7,791,394

23
24 **Maintenance of Plant**

25	Appropriation Fiscal Year 2020 before transfer	\$26,703,528
26	Less amount transferred to Capital Outlay	<u>(\$250,000)</u>
27	Appropriation Fiscal Year 2020 after transfer	\$26,453,528

28
29 Recipient Categories:

30 **Special Education**

31	Appropriation Fiscal Year 2020 before transfer	\$120,298,423
32	Plus amount transferred from Instructional Salaries and	

1	Wages	<u>\$1,200,000</u>	<u>\$1,960,000</u>
2	Appropriation Fiscal Year 2020 after transfer	\$121,498,423	<u>\$122,258,423</u>
3			
4	Other Instructional Costs		
5	Appropriation Fiscal Year 2020 before transfer		\$3,480,101
6	Plus amount transferred from Instructional Salaries and Wages	\$1,057,747	
7	Plus amount transferred from Instructional Textbooks/Supplies	<u>\$730,176</u>	
8	Appropriation Fiscal Year 2020 after transfer		\$5,268,024
9			
10	Capital Outlay		
11	Appropriation Fiscal Year 2020 before transfer		\$929,204
12	Plus amount transferred from Maintenance of Plant	<u>\$250,000</u>	
13	Appropriation Fiscal Year 2020 after transfer		\$1,179,204

County Council of Howard County, Maryland

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Diane Schwartz Jones, Administrator

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Certified By Diane Schwartz Jones
Diane Schwartz Jones, Administrator

Approved by the County Executive _____, 2020

Calvin Ball, County Executive

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10 2019 ("CR68") that sets forth the Fiscal Year 2020 Operating Budget for the Board of
11 Education; and

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13 **WHEREAS**, the Fiscal Year 2020 Operating Budget was amended by the passage of
14 Council Resolution No. 107-2019 ("CR107"); and

15
16 **WHEREAS**, the County Council has received a request from the Board of Education to
17 transfer, in the Fiscal Year 2020 expense budget, \$1,200,000 to the Special Education category,
18 \$1,787,923 to the Other Instructional Costs category, and \$250,000 to the Capital Outlay
19 category; and

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22 of learning efforts; and

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26 placement is exceeding the budget, and where expenses that would be billed to Medicaid through
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33 freezes; and

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2 **WHEREAS**, the Board of Education has indicated that the funds are available for
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5 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
6 Maryland this _____ day of _____, 2020 that it approves the following transfers
7 between major categories of the Fiscal Year 2020 expense fund budget of the Howard County
8 Board of Education:

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10	Appropriation Fiscal Year 2020 after transfer	\$1,179,204



BOARD OF EDUCATION OF HOWARD COUNTY
MEETING AGENDA ITEM

TITLE: FY 2020 Categorical Budget Transfer DATE: April 16, 2020

PRESENTER(S): Darin Conforti and Sandra Austin

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:

The year-end categorical transfer recommended for the Board's approval proposes to transfer funds between state categories to address three areas of funding need. The first area of funding need is the technology costs for continuity of learning efforts. The second area of funding need is Special Education. Costs for contracted services are projected to exceed budget as a result of a shift in pass-through federal grant funding to implement Comprehensive Coordinated Early Intervention Services (CCEIS) for disproportionality. Also, Special Education non-public placement expenses are exceeding budget. In addition, expenses that would be billed to Medicaid through the Grants Fund are shifting to the General Fund as a result of the normal delivery of services being disrupted by the school closure. The final area is consultant costs incurred in Program 0212 School Planning for redistricting.

The following FY 2020 General Fund categorical transfers are recommended, including:

- Transfer of available budget authority in Instructional Salaries and Wages to provide funds for Special Education.
- Transfer of available budget authority in Instructional Salaries and Wages and Textbooks and Instructional Supplies to Other Instructional Costs to provide funding to the Technology Services internal service fund.
- Transfer of available budget authority in Maintenance of Plant to Capital Outlay for the redistricting consultant.

Current projections for savings generated by hiring and spending freezes coupled with savings in certain areas allow HCPSS to manage its response to COVID-19 to meet the needs of staff and students without requiring the use of the unassigned fund balance. This fiscal management will ensure that the health fund deficit elimination plan adopted by the Board will move forward. The transfer must be officially submitted to the County Council by April 17, 2020, to allow Council action at the June 1, 2020, legislative session. Before May 18, 2020, 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 categorical transfer request to be submitted to the County Council by April 17, 2020, for action at its June 1, 2020, legislative session. It is also recommended that the Board request the County Council to vote on the budget amendment currently tabled to transfer \$7.2 million from the HCPSS unassigned balance to the Health Fund in order to demonstrate positive impact on the Health Fund deficit within FY 2020.

SUBMITTED

BY:

Darin Conforti
Executive Director,
Budget

Sandra Austin
Budget Manager

APPROVAL/CONCURRENCE:

Michael J. Martirano,
Ed.D.

Karalee Turner-Little
Deputy Superintendent

Jahantab Siddiqui
Chief Administrative
Officer

Attachments (2):

Attachment 1- Categorical Budget Transfer Details

Attachment 2- Budget Amendment Details

COVID-19 Expenditures

As of April 9, HCPSS has incurred \$6.1 million of expenditures in response to the COVID-19 pandemic that has closed schools since March 16. The table below itemizes the expenditures.

Fund	Division	Program	Spend Category	Amount
General Fund	Academics	Elementary Language Arts	Supplies-General	\$37,639
	Academics	Student Access and Achievement	Contracted-Consultant	\$2,436
	Operations	Community Services-Grounds	Supplies-General	\$177
	Operations	Custodial Services	Custodial Supplies	\$14,890
Subtotal				\$55,142
Technology Services Fund	Executive	Technology Services	Maintenance Hardware	\$115,710
	Executive	Technology Services	Supplies-General	\$173
	Executive	Technology Services	Technology-Computers	\$5,944,588
Subtotal				\$6,060,471
Print Services Fund	Administration	Print Services	Supplies-General	\$2,322
Food Services Fund	Operations	Food and Nutrition Services	Transportation-Food Service	\$1,375
	Operations	Food and Nutrition Services	Supplies- Other	\$222
Subtotal				\$1,597
GRAND TOTAL				\$6,119,532

Expenditures for remote instruction are the most significant cost at \$6 million incurred. Up to another \$200,000 is estimated to be needed to support remote instruction including costs for shipping and delivery of computers to students bringing the total technology expenditures to approximately \$6.26 million.

To the extent eligible, HCPSS will seek federal funds to cover these costs. The Coronavirus Aide, Relief, and Economic Security Act (CARES) appropriates \$13.5 billion of education relief funds for education institutions (K-12 and higher education). This law was enacted on March 26 and gives the U.S. Department of Education 30 days to promulgate implementation guidance. MSDE is coordinating with U.S. Department of Education and has given a preliminary indication that Maryland will receive about \$207 million in aid. Of this amount, 90 percent must be distributed to local school districts based on Title I (ESEA) allocations. Current understanding is that these funds will be able to be broadly used to provide relief for the activities outlined below. MSDE is awaiting guidance from the US Dept of Education on the process, forms, and eligibility criteria to seek funds. Once provided, MSDE will provide written guidance on the process. HCPSS staff are closely monitoring the funds and communication twice weekly with MSDE and school district financial officers across the state. A preliminary analysis done the Maryland Department of Legislative Services estimates that Howard County could receive \$2.95 million in funding. This amount has not been confirmed by MSDE and should therefore only be considered as reference for a potential order of magnitude.

Cost to Complete Estimates

Management has completed cost estimates by category to project FY 2020 costs including the COVID-19 expenditures. Management used this information to project cost savings and funding needs for each category. Projections show most categories with cost savings with exception for Special Education (Category 6), Capital Outlay (Category 15), and funding for the continuity of learning related technology

purchases. The projections have been completed based on the assumption that normal school functions will resume at the end of April. Projections may need to be updated for additional savings or expenses based on decisions to extend the closures of schools due to COVID-19.

The costs for remote instruction and Chromebooks were not included in the FY 2020 Budget. These costs to date, total \$6,265,315. While HCPSS has sufficient fund balance to support these expenses and the planned transfer of \$7.2 million to reduce the health fund deficit, HCPSS will be able to pay for this purchase using savings in other areas of the system. Therefore, based on current projections, this unplanned cost can be covered without the use of unassigned fund balance. A portion of the cost will be covered through the requested categorical transfer in the amount of \$1,787,923, which would be transferred from Instructional Salaries and Wages and Textbooks and Instructional Supplies to Other Instructional Costs. The majority of the Chromebook cost of \$4,477,392, have been covered through budget amendments shifting projected savings within state categories to the technology internal service fund charges. Because these are budget amendments within categories, no categorical transfer is needed. Following the Board's approval of the Chromebook purchase on April 7, the Budget Office processed the budget amendments to reallocate these budget savings. The budget amendment has been attached to this report for the Board's information (see attachment 2).

Categorical Expenditures

The current categorical transfer request for FY 2020 is \$3,237,923 in projected budget savings from Categories 3,4, and 11 to categories 5, 6, and 15. The total amount of budget authority requested to be allocated equals 0.4 percent of budgeted expenditures. An explanation 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. This category is expected to utilize its budgeted funds.

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, and temporary employee services. This category is expected to utilize its budgeted funds.

Category 3 – Instructional Salaries and Wages

This category funds instructional salaries and wages. Savings are projected across several programs from turnover, substitute wages, and workshop wages that will not be spent with distance learning. Total savings projected in Instructional Salaries and Wages are \$2,257,747.

Category 4 – Textbooks and Instructional Supplies

This category is comprised of expenditures and commitments for textbooks and instructional supplies for all schools. With schools being closed and virtual learning being implemented, savings of \$730,176 are projected from lower spending on supplies and textbooks across various programs.

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 additional \$1,787,923 is being transferred into this category to cover additional student devices needed to accommodate distance learning.

Category 6 – Special Education

The Special Education category includes costs associated with the instructional needs of students receiving special education services. Currently, Special Education expenditures are projecting to exceed budget by

about \$2.6 million. There are savings within Category 6 that offset more than half of these costs, leaving an additional \$1,200,000 in funding needed in this category. Specifically, funding is needed for: additional contracted services to address disproportionality by implementing CCEIS through the redirection of pass-through grant funding; nonpublic placement expenses; and expenses shifting from the Medicaid grant to the General Fund as a result of normal educational services being disrupted by the school closure.

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 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 utilize its budgeted funds.

Category 9 – Student Transportation

The Student Transportation category provides funding for the transportation of students. This category is expected to utilize its budgeted funds.

Category 10 – Operation of Plant

This category includes custodial salaries and the cost of utilities. This category is expected to utilize its budgeted funds.

Category 11 – Maintenance of Plant

This category includes costs of building and grounds maintenance, and environmental maintenance. A decision was made and communicated to the Board in June/July 2019 to reserve funds in this category in order to pay for the redistricting consultant that is expensed in State Category 15 in the School Planning program. A savings of \$250,000 has been identified to meet this need.

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. Fixed Charges are projecting to having savings based on actuarial estimates through the month of February. Expenditures in this category can be volatile, especially health insurance costs considering COVID-19. Staff continues to work with the actuary on updating estimates as claims information comes available.

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. This category is expected to utilize its budgeted funds.

Category 15 – Capital Outlay

The Capital Outlay category includes costs for planning, administration, and oversight of the Capital Budget. An additional \$250,000 is being transferred in to cover expenses for redistricting consultants.

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

FY 2020 Categorical Transfer Request

Major Category	General Fund Budget	Year-End Transfer	Revised Appropriation
Category 01 Administration	\$ 13,578,591	\$ -	\$ 13,578,591
Category 02 Mid-Level Administration	64,089,827	-	64,089,827
Category 03 Instructional Salaries and Wages	362,637,330	(2,257,747)	360,379,583
Category 04 Instructional Textbooks/Supplies	8,521,570	(730,176)	7,791,394
Category 05 Other Instructional Costs	3,480,101	1,787,923	5,268,024
Category 06 Special Education	120,298,423	1,200,000	121,498,423
Category 07 Student Personnel Services	3,982,752	-	3,982,752
Category 08 Student Health Services	9,302,729	-	9,302,729
Category 09 Student Transportation Services	42,801,337	-	42,801,337
Category 10 Operation of Plant	42,167,830	-	42,167,830
Category 11 Maintenance of Plant	26,703,528	(250,000)	26,453,528
Category 12 Fixed Charges	195,558,711	-	195,558,711
Category 14 Community Services	7,289,364	-	7,289,364
Category 15 Capital Outlay	929,204	250,000	1,179,204
Total	\$ 901,341,297	\$ -	\$ 901,341,297

Individual Transfers

From		To		
1	Category 03 Instructional Salaries and Wages	\$ (1,200,000)	Category 06 Special Education	\$ 1,200,000
2	Category 03 Instructional Salaries and Wages	(1,057,747)	Category 05 Other Instructional Costs	1,057,747
3	Category 04 Instructional Textbooks/Supplies	(730,176)	Category 05 Other Instructional Costs	730,176
4	Category 11 Maintenance of Plant	(250,000)	Category 15 Capital Outlay	250,000

Explanations:

- 1 Transfer needed to fund unanticipated costs for Special Education.
- 2-3 Transfer to cover unanticipated Chromebook purchases needed for distance learning.
- 4 Transfer to cover redistricting consultants in School Planning.

Health Fund Deficit Elimination Plan

Per the Health Fund Deficit Elimination Plan (pending County approval), HCPSS's obligations are to take two actions in FY 2020. The first, which has been approved by the Board, is a supplemental appropriation and transfer of \$7.2 million of unassigned General Fund balance to the Health Fund. County Council legislation to enact this supplemental appropriation and transfer was tabled at the March 26th meeting. Tabled the legislation allowed time for HCPSS to understand potential year-end savings, and if necessary, seek an increase in the supplemental to address the emergency costs incurred to maintain continuity of learning. At this time, the supplemental appropriation does not need to be increased to cover COVID-19

expenditures. Therefore, staff recommends the Board request that the County Council remove the legislation from the table for adoption. It is necessary for HCPSS to demonstrate action on the health fund deficit in FY 2020 to address the adverse audit opinion.

HCPSS's second obligation on the health fund deficit is to save \$2.5 million within the current budget to reduce the deficit. Based on preliminary conversations with Bolton, the HCPSS third party actuarial consultant, it is likely that these savings will be achieved within the Health Fund, as expenses are expected to be below the fund's FY 2020 appropriated amount. This is a preliminary projection based on health insurance claims through the month of February. The actuary will be updating the estimate through March as soon as claims are fully posted. At this point, there is uncertainty about the impact of COVID-19 on claims experience. Many elective and preventative medical procedures are not being delivered. On the other hand, the impacts of the COVID-19 will cause some claims increase. Tentatively, the actuary believes these may offset. The categorical transfer can be amended before May 18, should updated health fund projections require.

HCPSS
FY 2020 Categorical Transfer Request Details

State Category 03 - Instructional Salaries and Wages

Description	Amount	Program
Reduction in Wages	(6,763)	0701-Elementary Programs
Reduction in Wages	(6,000)	0801-Business and Computer Management Systems
Reduction in Wages	(5,645)	1002-English for Speakers of Other Languages
Reduction in Wages	(2,900)	1101-Health Education
Reduction in Wages	(20,000)	1201-Engineering and Technology Education
Reduction in Wages	(2,825)	1301-Early Childhood Programs
Reduction in Wages	(58,093)	1401-Mathematics - Secondary
Reduction in Wages	(1,000)	1701-Physical Education
Salary savings	(300,000)	1802-Reading - Elementary
Reduction in Wages	(709)	1901-Science - Secondary
Reduction in Wages	(4,500)	2201-Theatre and Dance
Reduction in Wages	(18,000)	2301-Gifted and Talented
Salary savings	(600,000)	3020-Middle School Instruction
Salary savings	(300,000)	3030-High School Instruction
Salary savings	(200,000)	3201-Program Support for Schools
Reduction in Wages	(480,000)	3201-Program Support for Schools
Reduction in Wages	(175,000)	3202-Academic Support for Schools
Salary savings	(73,312)	3202-Academic Support for Schools
Reduction in Wages	(3,000)	3801-Centralized Career Academies
Subtotal State Category 03	(2,257,747)	

Comments: Savings in this category is largely due to workshop and substitute wages that will not be utilized with the distance learning model. Salary savings comes from 5.4 pooled positions held in program 3201-Program Support for schools, turnover savings in Teacher positions (no holds on positions), and positions hired lower than budgeted amounts.

State Category 04 - Instructional Textbooks/Supplies

Description	Amount	Program
Reduction in Supplies	(9,250)	0601-Art
Reduction in Supplies	(162,047)	0701-Elementary Programs
Reduction in Supplies	(50,000)	1001-World Languages
Reduction in Supplies	(17,282)	1002-English for Speakers of Other Languages
Reduction in Supplies	(9,600)	1101-Health Education
Reduction in Supplies	(3,287)	1301-Early Childhood Programs
Reduction in Supplies	(39)	1401-Mathematics - Secondary
Reduction in Supplies	(86,931)	1501-Library Media
Reduction in Supplies	(16,000)	1701-Physical Education
Reduction in Supplies	(4,536)	1803-Reading - Secondary
Reduction in Supplies	(5,610)	1901-Science - Secondary
Reduction in Supplies	(10,000)	2201-Theatre and Dance
Reduction in Supplies	(22,623)	2301-Gifted and Talented
Reduction in Supplies	(110)	2401-Summer Programs
Reduction in Supplies	(500)	2501-Instructional Technology
Reduction in Supplies	(8,159)	2601-Digital Education
Reduction in Supplies	(250,000)	3202-Academic Support for Schools
Reduction in Supplies	(1,890)	3401-Evening School
Reduction in Supplies	(700)	3501-Academic Intervention
Reduction in Supplies	(10,049)	3801-Centralized Career Academies
Reduction in Supplies	(61,563)	4401-Family and Consumer Sciences
Subtotal State Category 04	(730,176)	

Comments: Remaining supply budget was evaluated based on the shift to distance learning.

HCPSS
FY 2020 Categorical Transfer Request Details

State Category 05 - Other Instructional Costs

Description	Amount	Program
	1,787,923	8002-Internal Service Fund Charges
Subtotal State Category 05	1,787,923	

Comments: Shift into State Category 5 is to fund the additional Chromebooks for distance learning.

State Category 06 - Special Education

Description	Amount	Program
	1,200,000	3321-Special Education - School-Based Services
Subtotal State Category 06	1,200,000	

Comments: Shift into State Category 6 is to fund unanticipated expense shift from the Grant Fund to the General Fund.

State Category 11 - Maintenance of Plant

Description	Amount	Program
	(250,000)	7602-Building Maintenance
Subtotal State Category 11	(250,000)	

Comments: Reduction in Building Repairs category to fund the redistricting consultant firm.

State Category 15 - Capital Outlay

Description	Amount	Program
	250,000	0212-School Planning
Subtotal State Category 15	250,000	

Comments: Shift into State Category 15 in order to fund the redistricting consultant firm.

The Howard County Public School System
Budget Transfer Report - Funding for Chromebooks and hotspots to support distance learning

Period: April 2020

Category	Program Name	Expense Type	Budget	From	To	Amended Budget
Category Total						
01	0102-Office of the Superintendent	Severance	356,560	15,000	-	341,560
01	0104-Legal Services	Legal Fees	250,000	25,000	-	225,000
01	0107-Office of the Deputy Superintendent	Salary-Professional	730,345	60,000	-	670,345
01	0107-Office of the Deputy Superintendent	Test Scoring	271,000	31,558	-	239,442
01	0107-Office of the Deputy Superintendent	Travel-Mileage	7,300	5,965	-	1,335
01	0208-Chief Financial Officer	Salary-Professional	169,415	75,000	-	94,415
01	0307-Teachers For Tomorrow	Contracted-Labor	136,206	20,000	-	116,206
01	8002-Internal Service Fund Charges	Technology ISF	923,069	-	232,523	1,155,592
01 Total			2,843,895	232,523	232,523	2,843,895
02	0304-Chief Academic Officer	Salary-Administration	6,295,325	600,000	-	5,695,325
02	0304-Chief Academic Officer	Travel-Mileage	97,165	35,400	-	61,765
02	0305-Chief School Management and Instructional Leadership Officer	Salary-Support Staff	245,297	40,000	-	205,297
02	1503-Media Technical Services	Contracted-Labor	10,000	5,000	-	5,000
02	1503-Media Technical Services	Supplies-General	10,480	2,000	-	8,480
02	2702-Board Meeting Broadcasting Services	Salary-Administration	9,666	9,666	-	-
02	2702-Board Meeting Broadcasting Services	Supplies-General	27,000	10,334	-	16,666
02	3204-Temporary Services	Salary-Administration	125,785	75,000	-	50,785
02	4701-School Management and Instructional Leadership	Salary-Administration	29,298,532	800,000	-	28,498,532
02	4701-School Management and Instructional Leadership	Supplies-General (central)	195,001	100,000	-	95,001
02	4701-School Management and Instructional Leadership	Wages-Other	850,500	300,000	-	550,500
02	4801-Teacher and Paraprofessional Development	Salary-Administration	757,548	100,000	-	657,548
02	8002-Internal Service Fund Charges	Technology ISF	5,929,658	-	2,077,400	8,007,058
02 Total			43,851,957	2,077,400	2,077,400	43,851,957
05	1401-Mathematics - Secondary	Travel-Conferences	4,500	4,500	-	-
05	1601-Music	Adjudication	51,790	33,000	-	18,790
05	1701-Physical Education	Dues & Subscriptions	190	90	-	100
05	1701-Physical Education	Repair-Equipment	12,000	1,000	-	11,000
05	2301-Gifted and Talented	Contracted-Labor	21,100	15,000	-	6,100
05	2501-Instructional Technology	Contracted-General	4,000	2,500	-	1,500
05	2501-Instructional Technology	Maintenance-Software	99,750	2,000	-	97,750
05	2601-Digital Education	Contracted-Labor	131,750	6,127	-	125,623
05	2802-Dual Enrollment	Contracted-Labor	428,000	50,000	-	378,000
05	3501-Academic Intervention	Contracted-Labor	400	400	-	-
05	8601-High School Athletics and Activities	Contracted-Officials	440,870	100,000	-	340,870
05	8002-Internal Service Fund Charges	Technology ISF	-	-	214,617	214,617
05 Total			1,194,350	214,617	214,617	1,194,350
08	6401-Health Services	Contracted-Labor	126,560	60,000	-	66,560
08	6401-Health Services	Travel-Mileage	26,000	15,000	-	11,000
08	6401-Health Services	Uniforms-Staff	8,400	5,000	-	3,400
08	8002-Internal Service Fund Charges	Technology ISF	33,982	-	80,060	113,982
08 Total			194,942	80,000	80,000	194,942
09	0701-Elementary Programs	Trans-Bus Contracts	7,000	7,000	-	-
09	0801-Business and Computer Management Systems	Trans-Bus Contracts	12,600	4,000	-	8,600
09	1201-Engineering and Technology Education	Trans-Bus Contracts	9,000	7,500	-	1,500
09	1301-Early Childhood Programs	Trans-Bus Contracts	25,000	2,958	-	22,042
09	1401-Mathematics - Secondary	Trans-Bus Contracts	14,500	3,000	-	11,500
09	1601-Music	Trans-Bus Contracts	66,000	42,000	-	24,000
09	1901-Science - Secondary	Trans-Bus Contracts	10,000	3,000	-	7,000
09	2201-Theatre and Dance	Trans-Bus Contracts	8,170	3,000	-	5,170
09	2301-Gifted and Talented	Trans-Bus Contracts	13,380	9,880	-	3,500
09	2802-Dual Enrollment	Trans-Bus Contracts	2,000	1,100	-	900
09	3501-Academic Intervention	Trans-Bus Contracts	5,650	5,650	-	-
09	3701-Career Connections	Trans-Bus Contracts	5,000	3,000	-	2,000
09	8002-Internal Service Fund Charges	Technology ISF	723,544	-	92,088	815,632
09 Total			901,844	92,088	92,088	901,844
10	7102-Custodial Services	Salary-Support Staff	19,332,218	400,000	-	18,932,218
10	7201-Utilities	Utilities-Gas/Electric	10,155,127	200,000	-	9,955,127
10	7403-Emergency Preparedness and Response	Salary-Administration	250,434	100,000	-	150,434
10	7404-Security	Wages-Temporary Help	150,000	100,000	-	50,000
10	8002-Internal Service Fund Charges	Technology ISF	105,350	-	800,000	905,350
10 Total			29,993,129	800,000	800,000	29,993,129
11	7602-Building Maintenance	Budget Reserve - Contracted Services	330,000	80,000	-	250,000
11	7602-Building Maintenance	Salary-Support Staff	6,583,853	450,000	-	6,133,853
11	8002-Internal Service Fund Charges	Technology ISF	5,362,465	-	530,000	5,892,465
11 Total			12,276,318	530,000	530,000	12,276,318
14	6801-Student Transportation	Trans-Bus Contracts	797,054	150,000	-	647,054
14	9301-Use of Facilities	Utilities-Community Use	1,252,000	290,000	-	962,000
14	9501-Student Access and Achievement	Supplies-General	15,700	10,000	-	5,700
14	9501-Student Access and Achievement	Travel-Mileage	1,500	764	-	736
14	8002-Internal Service Fund Charges	Technology ISF	8,390	-	450,764	459,154
14 Total			2,074,644	450,764	450,764	2,074,644
Grand Total			93,331,079	4,477,392	4,477,392	93,331,079

Reason: Transfer funding to Technology ISF for additional Chromebooks and hotspots to support distance learning.

Amendment 1 to Council Resolution No. 59-2020

BY: The Chairperson at the request
of the County Executive

Legislative Day 9
Date: June 1, 2020

Amendment No. 1

(In order to cover projected year-end expenses, this amendment increases the transfer to Special Education by \$760,000. Funds are available from Instructional Salaries and Wages.)

- 1 In the title, strike "\$1,200,000" and substitute "\$1,960,000".
- 2
- 3 On page 1, in line 14, strike ("CR107") and substitute "and Council Resolution No. 34-2020".
- 4
- 5 On page 1, in line 16, after "request" insert "and an amended request".
- 6
- 7 On page 1, in line 17, strike "\$1,200,000" and substitute "\$1,960,000".
- 8
- 9 On page 2, in line 16, strike "\$1,200,000" and substitute "\$1,960,000".
- 10
- 11 On page 2, in line 17, strike "\$360,379,583" and substitute "\$359,619,583".
- 12
- 13 On page 3, in line 1, strike "\$1,200,000" and substitute "\$1,960,000".
- 14
- 15 On page 3, in line 2, strike "\$121,498,423" and substitute "\$122,258,423".

ADOPTED June 1, 2020
FAILED _____
SIGNATURE Deane Jones

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**Office of the County Auditor
Auditor's Analysis**

Council Resolution No. 59-2020

Introduced: May 4, 2020
Auditor: Michael A. Martin

Fiscal Impact:

This Resolution has no impact on the Board of Education's (BOE) total budget or on the County budget or County expenditures. The net effect to the Fiscal Year 2020 BOE operating budget is as follows:

Category	Approved Budget	Transfer Inc./.(Dec.)	Revised Budget
Administration	\$ 13,578,591	\$ -	\$ 13,578,591
Mid-Level Administration	64,089,827	-	64,089,827
Instruction Salaries	362,637,330	(2,257,747)	360,379,583
Textbooks and Classroom Supplies	8,521,570	(730,176)	7,791,394
Other Instructional Costs	3,480,101	1,787,923	5,268,024
Special Education	120,298,423	1,200,000	121,498,423
Student Personnel Services	3,982,752	-	3,982,752
Student Health Services	9,302,729	-	9,302,729
Student Transportation	42,801,337	-	42,801,337
Operation of Plant	42,167,830	-	42,167,830
Maintenance of Plant	26,703,528	(250,000)	26,453,528
Fixed Charges	195,558,711	-	195,558,711
Community Services	7,289,364	-	7,289,364
Capital Outlay	929,204	250,000	1,179,204
Total	\$ 901,341,297	\$ 0	\$ 901,341,297

Purpose:

The purpose of Council Resolution 59-2020 is to approve certain transfers between major categories of the Board of Education's FY 2020 operating budget. The BOE is requesting a transfer of \$3,237,923 to meet unanticipated expenditures in Other Instructional Costs, Special Education, and Capital Outlay.

According to the BOE, this transfer is necessary to address technology costs related to the continuity of learning, redistricting consultant costs, and Special Education costs that are expected to exceed budgeted amounts as a result of changes in grant funding policies.

Other Comments:

No Comment