

County Council of Howard County, Maryland

2021 Legislative Session

Legislative Day No. 10

Resolution No. 110-2021

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

A RESOLUTION approving supplemental appropriation and certain transfers between major categories in the Howard County Board of Education’s Operating Budget for Fiscal Year 2022, per request of the Board of Education; to increase the Board of Education’s General Fund appropriation by \$12 million through adding \$12 million in use of the School System’s Fund Balance, and include categorical transfers to align with spending needs; to increase Grant Fund appropriation by \$58,506,702 to account for \$43,506,702 in Elementary and Secondary School Emergency Relief Fund III (ESSER III) and a \$15 million increase in grant fund contingency; and to align the Board’s budget to the adopted Fiscal Year 2022 Operating Budget; and generally relating to the Fiscal Year 2022 Operating Budget of the Board of Education.

Introduced and read first time June 7, 2021.

By order Michelle Harrod, Administrator

Read for a second time at a public hearing on June 21, 2021.

By order Michelle Harrod, Administrator

This Resolution was read the third time and was Adopted, Adopted with amendments, Failed, Withdrawn, by the County Council on July 6, 2021.

Certified By Michelle Harrod, Administrator

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

1 **WHEREAS**, Section 5-105 of the Education Article of the Annotated Code of Maryland
2 provides that a transfer between major categories of the budget of a County Board of Education
3 shall be made only with the approval of the County Council; and
4

5 **WHEREAS**, Section 5-105 further provides that if a County Council fails to take action
6 on a written request for a transfer between major budget categories within 30 days of receipt of
7 the request, the failure to take action constitutes approval thereof; and
8

9 **WHEREAS**, on May 26, 2021, the County Council adopted Council Resolution No. 68-2021
10 (“CR68”) that sets forth the Fiscal Year 2022 Operating Budget for the Board of
11 Education; and
12

13 **WHEREAS**, the County Council has received a request from the Board of Education to
14 approve supplemental appropriation in its FY 2022 Operating Budget in the General Fund and
15 Grant Fund, to increase its General Fund appropriation by \$12 million through adding \$12
16 million use of the School System’s Fund Balance, to transfer funds among major categories in
17 the Board’s Fiscal Year 2022 Operating Budget to align with spending needs, to increase the
18 Grant Fund appropriation to account for \$43,506,702 of Elementary and Secondary School
19 Emergency Relief Fund III (ESSER III) grant and also increase the grant contingency by \$15
20 million, and to make other adjustments in restricted funds as shown in the chart attached as
21 Exhibit A; and
22

23 **WHEREAS**, the Board of Education has indicated that the requested additional \$12
24 million from the School System’s unassigned fund balance in General Fund is available for use
25 in the Board of Education’s FY 2022 budget;
26

27 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
28 Maryland this 6 day of July, 2021 that it approves the transfers between major categories
29 of the Operating Budget of the Board of Education and that Council Resolution No. 68-2021 is
30 amended as follows:
31

1. On page 1, in line 9, strike “\$6,950,071” and substitute “\$18,950,071”;

- 1 2. On page 1, in line 10, strike "\$930,645,602" and substitute "\$942,645,602";
- 2 3. On page 1, in line 13, strike "359,948,667" and substitute "415,650,549 415,624,549";
- 3 4. The chart titled "Board of Education Budget Fiscal Year 2022" is amended as shown in
- 4 the attached Exhibit A.

Exhibit A

FY 2022 Supplemental Appropriation and Categorical Transfer

	CR68-2021	Transfer and Supplemental Appropriation	Revised Appropriation
Total General Fund	\$930,645,602	\$12,000,000	\$942,645,602
Administration	10,786,504	3,032,852	13,819,356
Mid-Level Administration	61,429,652	2,724,349	64,154,001
Instruction	381,303,098	(6,055,070)	375,248,028
Special Education	137,063,338	423,492	137,486,830
Student Personnel Services	5,779,600	1,643,744	7,423,344
Student Health Services	9,660,081	(72,250)	9,587,831
Student Transportation	42,015,000	4,171,782	46,186,782
Operation of Plant and Equipment	38,629,000	4,613,414	43,242,414
Maintenance of Plant	25,781,000	1,336,205	27,117,205
Fixed Charges	212,593,000	182,362	212,775,362
Community Services	4,623,600	(562)	4,623,038
Capital Outlay	981,729	(318)	981,411
Restricted Funds	\$359,948,667	\$55,701,882 \$55,675,882	\$415,650,549 \$415,624,549
School Construction	90,464,000	0 (26,000)	90,464,000 90,438,000
Food and Nutrition	16,937,099	0	16,937,099
Print Services	2,482,014	0	2,482,014
Information & Network Technology Services	16,030,233	(1,000,000)	15,030,233
Health	180,840,669	(1,804,820)	179,035,849
Worker's Compensation	2,816,500	0	2,816,500
Grants	50,000,000	58,506,702	108,506,702
Glenelg Wastewater Treatment Plant	242,912	0	242,912
Jim Rouse Theater	135,240	0	135,240
Other Expenses Paid by County	\$58,858,590	\$0	\$58,858,590
Debt Service	52,123,590	0	52,123,590
OPEB	6,735,000	0	6,735,000
Total General Fund, Restricted Funds and Other Expense Budget	\$1,349,452,859	\$67,701,882 \$67,675,882	\$1,417,154,741 \$1,417,128,741

Amendment 1 to Council Resolution No. 110-2021

BY: The Chairperson at the request
of the County Executive

Legislative Day 12
Date: July 6, 2021

Amendment No. 1

(This amendment corrects Restricted Funds because the Board of Education received \$26,000 less in State funding for Fiscal Year 2022.)

1 On the second page numbered "2", in line 2, strike "415,650,549" and substitute "415,624,549"

2

3 In the chart, attached as Exhibit A:

4 In the row titled "**Restricted Funds**":

5 1. Strike "\$55,701,882" and substitute "\$55,675,882"; and

6 2. Strike "\$415,650,549" and substitute "\$415,624,549".

7

8 In the row titled "School Construction":

9 1. Strike "0" and substitute "(26,000)"; and

10 2. Strike "90,464,000" and substitute "90,438,000".

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12 In the row titled "**Total General Fund, Restricted Funds and Other Expense Budget**":

13 1. Strike "\$67,701,882" and substitute "\$67,675,882"; and

14 2. Strike "\$1,417,154,741" and substitute "\$1,417,128,741".

I certify this is a true copy of

Am 1 to CR 110-2021

passed on July 6, 2021

Michelle Howard
Council Administrator

County Council of Howard County, Maryland

2021 Legislative Session

Legislative Day No. 10

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Introduced and read first time June 7, 2021.

By order

Michelle Harrod
Michelle Harrod, Administrator

Read for a second time at a public hearing on June 21, 2021.

By order

Michelle Harrod
Michelle Harrod, Administrator

This Resolution was read the third time and was Adopted ____, Adopted with amendments ____, Failed ____, Withdrawn ____, by the County Council on _____, 2021.

Certified By _____

Michelle Harrod, Administrator

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Other Expenses Paid by County	\$58,858,590	\$0	\$58,858,590
Debt Service	52,123,590	0	52,123,590
OPEB	6,735,000	0	6,735,000
Total General Fund, Restricted Funds and Other Expense Budget	\$1,349,452,859	\$67,701,882	\$1,417,154,741

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BY: The Chairperson at the request
of the County Executive

Legislative Day 12
Date: July 6, 2021

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12 In the row titled "**Total General Fund, Restricted Funds and Other Expense Budget**":

13 1. Strike "\$67,701,882" and substitute "\$67,675,882"; and

14 2. Strike "\$1,417,154,741" and substitute "\$1,417,128,741".

Office of the County Auditor
Auditor's Analysis

Council Resolution No. 110-2021

Introduced: June 7, 2021

Auditor: Lisa Geerman

Fiscal Impact:

This resolution increases the Board of Education's total General Fund budget by \$67,701,882 but has no impact on the County budget or County expenditures. The County General Fund Appropriation remains at \$640,800,000.

The net effect to the Fiscal Year 2022 Board of Education Operating Budget is noted in the attached Attachment A. We have confirmed the validity of the transfer amounts by tying them to the score sheets that the Board voted on at their meeting on May 27, 2021.

Purpose:

The purpose of Council Resolution 110-2021 is to amend the Howard County Board of Education Operating Budget for FY 2022 (as adopted by CR68-2021), adding an additional \$67,701,882 appropriation in the General and Grant Funds. This amount includes the following:

- \$12,000,000 from the use of fund balance,
- \$43,506,702 increase in Grant Fund appropriation to account for Elementary and Secondary School Emergency Relief Fund III (ESSER III) grant,
- \$15,000,000 increase in the grant contingency, and
- Other adjustments in restricted funds as shown on Attachment A.

The resolution also makes categorical transfers to align with anticipated funding and expenses.

Other Comments:

None.

Attachment A: Net Effect of Changes

Category	Original BOE Request	Approved Budget	Transfer Inc./ (Dec.)	Revised Budget
Administration	\$13,956,658	\$10,786,504	\$3,032,852	\$13,819,356
Mid-Level Administration	64,491,531	61,429,652	2,724,349	64,154,001
Instruction	381,303,098	381,303,098	(6,055,070)	375,248,028
Special Education	137,063,338	137,063,338	423,492	137,486,830
Student Personnel Services	7,393,189	5,779,600	1,643,744	7,423,344
Student Health Services	9,660,081	9,660,081	(72,250)	9,587,831
Student Transportation	46,235,289	42,015,000	4,171,782	46,186,782
Operation of Plant	43,546,845	38,629,000	4,613,414	43,242,414
Maintenance of Plant	27,476,711	25,781,000	1,336,205	27,117,205
Fixed Charges	223,545,809	212,593,000	182,362	212,775,362
Community Services	4,623,600	4,623,600	(562)	4,623,038
Capital Outlay	981,729	981,729	(318)	981,411
Total General Fund Budget	\$960,277,878	\$930,645,602	\$12,000,000	\$942,645,602
School Construction	108,012,000	90,464,000	0	90,464,000
Food and Nutrition	16,937,099	16,937,099	0	16,937,099
Print Services	2,482,014	2,482,014	0	2,482,014
Information & Network Technology	16,030,233	16,030,233	(1,000,000)	15,030,233
Health	189,531,535	180,840,669	(1,804,820)	179,035,849
Worker's Compensation	2,816,500	2,816,500	0	2,816,500
Grants	50,000,000	50,000,000	58,506,702	108,506,702
Gleneig Wastewater Treatment Plant	242,912	242,912	0	242,912
Jim Rouse Theater	135,240	135,240	0	135,240
Total Restricted Funds	\$386,187,533	\$359,948,667	55,701,882	\$415,650,549
Debt Service	52,123,590	52,123,590	0	52,123,590
OPEB	6,735,000	6,735,000	0	6,735,000
Total Other Expenses	58,858,590	\$58,858,590	0	\$58,858,590
Grand Total	\$1,405,324,001	\$1,349,452,859	\$67,701,882	\$1,417,154,741

CR 10-21



May 26, 2021

MEMORANDUM

To: Members of the Board of Education

From: Michael J. Martirano, Ed.D.
Superintendent

Subject: Fiscal Year 2022 Operating Budget Recommendation

The purpose of this memorandum is to provide the Board a recommendation for budget adoption, consistent with the additional funding adopted by the County Council earlier today and based on the scenario provided to the Board on Thursday, May 20, 2021 (attached).

I want to first thank the County Executive and County Council for working collaboratively with us to find additional funding in their budget to help us meet the needs of the school system without compromising our existing service and support levels.

Last week, I presented a scenario to the Board which used \$12 million of our \$13.1 million unassigned fund balance and projected additional funding from the county to balance the budget with an assumption of \$6.5 million of additional funds through amendments. The Council adopted budget represents a total of \$8 million in funds added through amendments.

I am recommending that the Board adopt the recommended plan with two amendments:

1. Reduce the reliance on the unassigned fund balance by \$1.5 million
2. Change the complement of student well-being support positions by adding 3.0 School Counselors, 2.0 Social Workers and 1.0 Pupil Personnel Worker.

Summary of Priorities Advanced Through This Recommendation

This recommendation prioritizes and provides funding for maintaining existing services and avoids any increase in class size or any reduction in force to balance the budget. This was developed with a focus on maintaining our priority to take care of our children and the staff who take care of them. This recommendation maintains the Board's priorities of special education, the Digital Education Center, student support positions, and staff compensation increases. It eliminates certain new positions, including those for enrollment growth but increases the complement of pooled positions, which will help us manage any fluctuations in enrollment during the school year. In addition, this recommendation supports our focus on student mental health and well-being.

It is important to highlight that despite the significant budget reductions, this budget will advance many of our shared priorities, including:

- 70.7 positions for Special Education and funding for nonpublic placement and compensatory services
- 5.0 positions to increase supports for students, including social workers, pupil personnel workers, and counselors
- 5.0 positions to sustain our technology infrastructure
- 27.0 pooled positions to support enrollment changes and fluctuations while maintaining class sizes
- Fund compensation increases for all staff
- Fund 12.0 positions and support costs to advance the Digital Education Center
- Fund 4.5 positions, and DIBELS training to enhance reading instruction and dyslexia supports
- Fully fund actuarial projected health insurance costs for the 4th consecutive year

We continue to await further guidance regarding the use of ESSER III funds and state grants that may help complement or support some of our planned initiatives for FY2022. The planned use for these funds will be presented to Board when the information is received from the state.

In the last two years, HCPSS has greatly strengthened budget management in our school system using budget reserves, budgetary controls, and more comprehensive reporting on costs and the budget. These actions have been instrumental in helping to guide HCPSS through this period of constant change and will be necessary for the coming fiscal year as we target a return to regular in-person instruction. The Division of Administration will continue the practice of reviewing all major expenditures, including those related to COVID-19 and any federal and state grants to ensure compliance with regulation and fidelity to the Board approved budget.

FY 2022 Budget Adoption Timeline

Following the Board's preliminary decisions today regarding the recommended use of fund balance and adoption strategy, the Board is scheduled to adopt the FY2022 budget tomorrow, Thursday, May 26, at 3:00pm. Following the Board's adoption, staff will submit a supplemental funding appropriation request to amend the categorical allocation, appropriate the fund balance to balance the budget, make the corresponding adjustments in other funds, and augment the grants fund for ESSER III and anticipated state restricted funds. Staff have been in contact with county staff who are prepared to help us move the supplemental request and adjustment to categorical allocations.

We have staff available during today's work session to address any questions the Board may have as you consider my recommendation.

Copy to: Executive Staff
Board of Education Office

Attachment: May 20, 2021 Budget Reconciliation Memo



May 20, 2020

MEMORANDUM

To: Members of the Board of Education

From: Michael J. Martirano, Ed.D.
Superintendent

Subject: Fiscal Year 2022 Operating Budget Reconciliation Scenario

The purpose of this memorandum is to provide a potential path forward for the Board to adopt the FY 2022 HCPSS Operating Budget. This plan incorporates the \$4 million in additional funding proposed by the County Executive and proposes to use \$12 million of the \$13.1 million in unassigned fund balance available as supplemental funding. In addition, staff have reviewed amendments filed by County Council members and incorporated an assumption of \$2.5 million in additional county funds, for a total increase of \$9 million of county revenue above FY 2021.

Any additional increases in revenues beyond these assumptions could help to reduce the reliance on the use of fund balance or could be used to restore eliminations recommended in this scenario. This path forward incorporates shifts of certain costs to expected state and federal grants. This memo also outlines the remaining steps for FY 2022 budget adoption.

The scenario maintains the Board's priority of funding special education, the Digital Education Center, enhances students supports, and staff compensation increases. The plan eliminates certain new positions, including those for enrollment growth but increases the complement of pooled positions, which will help us manage any fluctuations in enrollment during the school year. In addition, this scenario supports our focus on student mental health and well-being by advancing a smaller complement of student supports positions.

Overview of the FY 2021 Budget to Date

The Board submitted its FY 2022 Operating Budget Request to the County Executive in early March. The FY 2022 Requested Budget totaled \$960.3 million, a \$41.6 million, or a 4.5 percent increase over FY 2021. Net the one-time costs of \$18.7 million, the budget sought \$941.6 million for ongoing operations, or a 2.5 percent increase year over year.

The County Executive released his Proposed FY 2022 Budget for HCPSS on April 19, 2021, which recommended total funding of \$922.6 million, including an increase of \$2.5 million above Maintenance of Effort and one-time funding of \$10 million to help eliminate the health fund deficit. The County Executive's Proposed Budget does allocate the funding by state category. However, it is important to note that these categorical funding levels were proposed as placeholders and are subject to change based on final Board adoption. The following table summarizes the County Executive's Proposed Budget at the revenue and expenditure levels compared to the BOE's request.

Table 1: Summary of County Executive Proposed FY 2022 Budget

	BOE Requested	County Executive Proposed	Difference
Revenues			
County Operating	\$651.7M	\$622.8M	\$(28.9)M
County One-Time	\$18.7M	\$10.0M	\$(8.7)M
State	\$282.5M	\$282.5M	-
Other	\$7.4M	\$7.4M	-
TOTAL REVENUES	\$960.3M	\$922.6M	\$(37.6)M
Expenditures			
Operating	\$941.6M	\$912.6M	\$(28.9)M
Health Deficit One-Time	\$18.7M	\$10.0M	\$(8.7)M
TOTAL EXPENDITURES	\$960.3M	\$922.6M	\$(37.6)M

There is a \$37.6 million difference between the Board requested and County Executive Proposed. Of the total difference, \$28.9 million is for the recurring operating expenditures and \$8.7million applies to the one-time health fund deficit funding.

On May 17th, Dr. Ball sent the Board a letter indicating that he will be increasing his proposed funding by \$4.0 million for FY 2022. Together with the \$2.5 million from the Council would add a total \$6.5 million to the County Executive’s original recommended budget. With this additional funding the amount of funding above-MOE is \$9.0 million and the county operating funding shown in Table 1 increases to \$629.3 million. This total assumption has driven the development of the scenario detailed in this memo.

FY 2022 Budget Adoption Scenario

With the increased funding from the county, the recurring savings needed to balance the budget is lowered to \$31.1 million. Please note that this scenario assumes at least \$6.5 million of new revenue through amendments proposed by the County Executive and County Council. If additional state or county revenue is realized, or some county revenue amendments fail, the Board may consider additional use of remaining fund balance, or reduce some new expenditures included in the scenario that will not have an impact on current service levels.

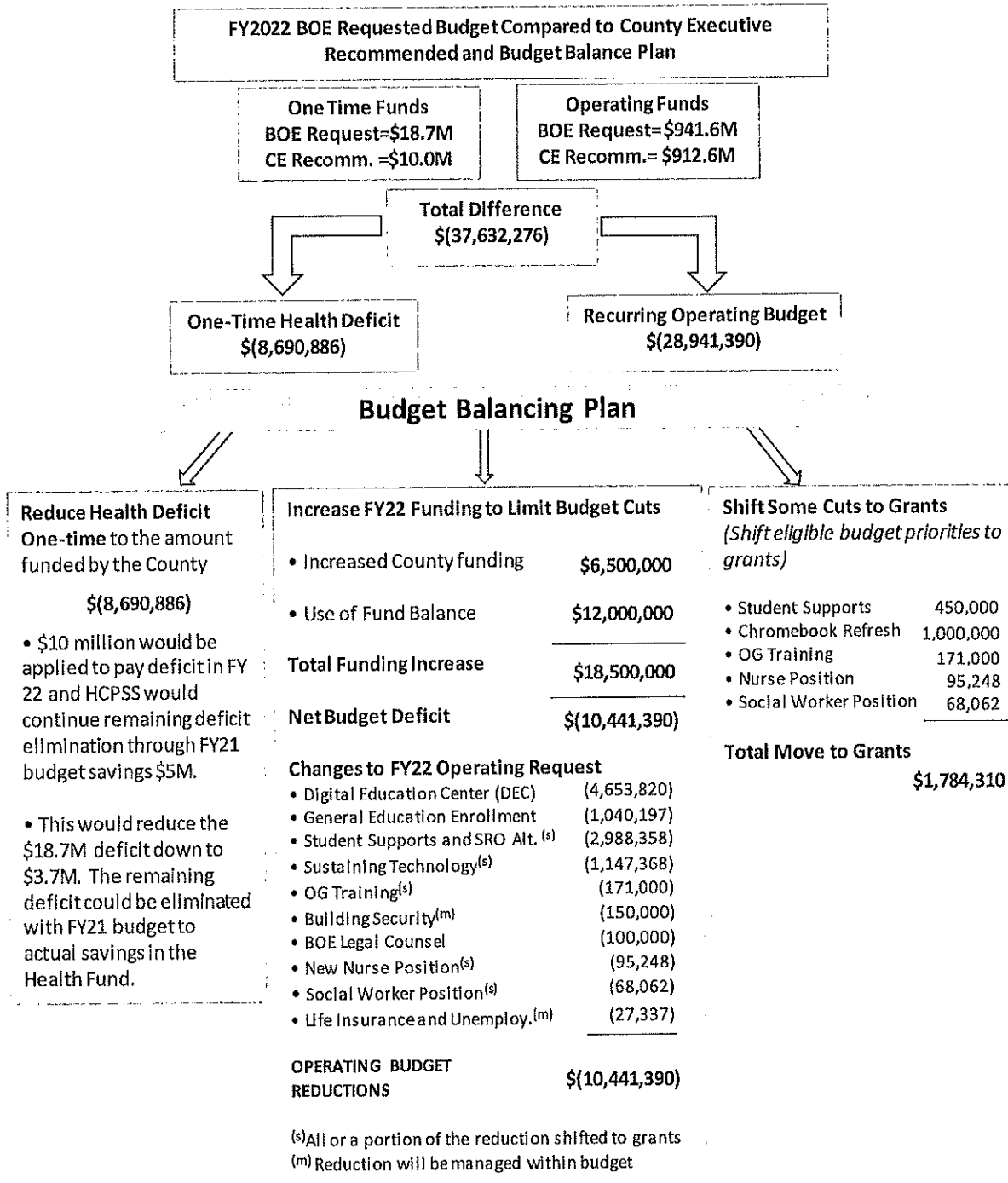
Given prior year budget reductions, including class sizes and cuts to programs and services, this adoption scenario includes no reduction or elimination of current service and program levels for our students and staff. The plan takes into consideration the use of federal relief and state grant funding and the need for flexibility to respond to an uncertain enrollment outlook. The approach also ensures financial obligations such as health insurance costs are fully funded, momentum to erase the health fund deficit is not slowed, and critical staffing needs for Special Education are addressed.

The plan takes a three-step approach to eliminate the funding deficit and balance the FY 2022 budget.

1. Reduce the one-time funding requested to address the health fund deficit by \$8.7 million.
2. Utilize \$12 million of unassigned fund balance to minimize budget reductions and maintain service levels. The use of fund balance combined with the additional \$6.5 million of funding from the County would lower the amount of budget reductions needed to \$10.4 million.
3. Reduce operating expenditures by \$10.4 million with priority given to maintaining existing service levels.

This scenario maintains certain Board priorities by shifting some of the \$10.4 million in budget cuts on to federal and state grants. While we have not received Maryland State Department of Education (MSDE) guidance for the use of Elementary and Secondary School Emergency Relief Act (ESSER-III), staff has identified \$1.8 million of budget priorities that may be eligible to for ESSER III and/or restricted state funding. The following diagram illustrates the scenario.

Diagram: FY 2022 Budget Balancing Scenario



Details of Operating Budget Reductions and Grant Funds Shifts

This scenario includes eliminations and shifts of \$10.4 million in new expenditures:

Digital Education Center (\$4.7 million elimination)

The Board Requested Budget included \$6.2 million in new funding to establish a digital education center (DEC). Through this scenario, new funding in the operating budget would cover the administrative staff, counselors, a limited number of instructional positions, wages, and non-personnel costs. A total of 12.0 positions to stand-up the DEC would be funded, approximately \$1.6 million. Additional teacher and other support staff for the DEC would be realigned from existing staff based on the student enrollment shifts from “brick and mortar” to the digital school.

Enrollment Commitments (\$1.0 million elimination)

The Board Requested Budget included nearly \$4.0 million and net new staffing of 54.3 position to fund enrollment commitments. These estimates were based on preliminary enrollment projections done by the Office of School Planning (OSP) in November 2020, which estimated new enrollment of 380 students above the FY 2021 budgeted enrollment for grades K-12. In February 2021, OSP updated the enrollment projection for next school year which shows an increase of 66 new students.

Enrollment projections for next year have greater uncertainty than previously experienced due to the unknowns surrounding the pandemic and re-enrollment. Considering these factors, this recommendation reduces the amount requested for enrollment growth by \$1 million and uses \$2 million in new funding to support 27.0 pooled positions. These positions will provide the flexibility to address enrollment fluctuations throughout the school year and help ensure class sizes remain at the current levels. In addition, about \$1 million will be added in Categories 3 and 6 to support staffing related costs that may be necessary but not covered by grant funding to support the expansion of summer school.

School Resource Officer (SRO) option 2 costs (\$2.2 million elimination)

This option would have maintained SROs while adding a complement of mental health therapists and alternative education teachers. A total of 22.0 positions were requested including 18.0 mental health therapists and 4.0 alternative education teachers.

Sustaining Technology Infrastructure (\$1.0 million shift to grant, \$147,400 elimination)

The Board Requested Budget contained a request of \$1 million to begin funding the costs of life-cycle replacement of Chromebooks in the coming years. This cost can be shifted to grant funds. The \$147,400 elimination is an adjustment for the lower contract costs negotiated to increase broadband capacity.

Other New Position Requests (\$100,000 elimination/163,300 shift to grant)

The Board Requested Budget included funding for a new legal counsel position, a new nurse position, and a social worker position being shifted from a grant. The nurse and social worker positions would be eligible for grant funding, and staff recommends that these positions be shifted to grant funding for FY 2022. The legal counsel position would not be eligible for grant funding.

Enhanced Efforts in Reading Instruction and Dyslexia Training (\$171,000 shift to grant)

The Board Requested Budget prioritized new funding to implement the Ready to Read Act including DIBELS training, 4.5 reading specialists, and additional funds for staff to be trained in the Orton-Gillingham (OG) method for dyslexia. This recommendation shifts \$171,000 for OG training to a grant. The other priorities would remain in the FY 2022 operating budget.

Enhanced Student Supports (\$750,000 elimination/possible shift to grant)

The Board added new staffing positions for student supports including 5.0 social worker positions, 5.0 counselor positions, and 2.0 pupil personnel workers. This recommendation funds 6.0 new positions (2.0 social workers, 2.0 counselors, and 2.0 pupil personnel workers). Opportunities to enhance mental health

supports are eligible expenditures through grant funds, and staff will pursue these grants to support additional student support positions once additional information becomes available.

Additional Reductions to the Operating Budget \$(177,337 elimination)

Additional reductions would include \$150,000 to the Security budget for overtime costs; \$17,337 to the life insurance budget; and \$10,000 to the unemployment budget. These costs will be managed within existing funding levels through budget management.

Table 2 summarizes these recommendations beginning with the BOE Request then showing the changes to the request and the revised FY 2022 amount. The grants column shows which priorities could be funded by being shifted to grants such as the ESSER III grant and/or state grants. The final column reflects the net amount reduced from the original BOE requested budget. These budget reductions will also impact the Health Fund, Technology Services Fund, and Grants Fund. The corresponding changes needed in those funds will be reflected in the score sheets.

Table 2: Summary of FY 2022 Budget Reduction Plan

SUMMARY OF FY 2022 RECOMMENDED REDUCTIONS and SHIFTS

FY 22 BUDGET MAJOR OPERATING BUDGET PRIORITIES	BOE FY22 Request	Reductions Recommended to Balance FY22 Budget	Revised FY 2022 Adopted Amount	Shift to ESSER & State Grants	Net Amount Reduced from FY 2022 Budget
One-time Health Fund deficit elimination	18,690,886	\$ (8,690,886)	10,000,000		(8,690,886)
Operating Budget Changes					
Compensation Increases -Attracting and Retaining High-Quality Teachers and Staff	6,553,954	-	6,553,954	-	-
Digital Education Center (DEC)	6,229,432	(4,653,820)	1,575,612	-	(4,653,820)
Funding Commitments for Special Education Enrollment & Service Levels	5,357,451	-	5,357,451	-	-
Funding Commitments for General Education Enrollment	4,030,577	(1,040,197)	2,990,380	-	(1,040,197)
Meeting Financial Commitments to Health Insurance	3,693,285	-	3,693,285	-	-
Enhanced Supports for Students and SRO Alternative	3,438,339	(2,988,358)	449,981	650,000	(2,338,358)
Sustaining Technology Infrastructure and Cybersecurity Safeguards	3,279,433	(1,147,368)	2,132,065	1,000,000	(147,368)
Enhanced Efforts in Reading Instruction and Dyslexia Training	896,272	(171,000)	725,272	171,000	-
Increase funding for Workers Compensation Fund	462,425	-	462,425	-	-
Increase for MABE insurance premiums	379,282	-	379,282	-	-
Shift of 2.2 Grant funded position to the Operating Fund	274,016	-	274,016	-	-
Increase for County water/sewage maintenance fee	211,852	-	211,852	-	-
Building Security Commitments	150,000	(150,000)	-	-	(150,000)
Increase to life insurance	142,000	(17,337)	124,663	-	(17,337)
Other non-enrollment increases	200,551	-	200,551	-	-
High School Athletics HUDL Streaming Service	100,000	-	100,000	-	-
Transfer Lobby Guard maintenance from Technology Fund	77,500	-	77,500	-	-
Board of Education in-house 1.0 Legal Counsel	75,419	(75,419)	-	-	(75,419)
Addition of a 1.0 Nurse	69,972	(69,972)	-	69,972	-
Sustaining 1.0 Social Worker from Horizon Grant	50,000	(50,000)	-	50,000	-
Benefits for Nurse, Grant shifted positions & Social Worker	43,338	(43,338)	-	43,338	-
Student Transportation routing software	37,022	-	37,022	-	-
Benefits for New Legal Counsel	24,581	(24,581)	-	-	(24,581)
Increase for Risk Management contracted services	17,743	-	17,743	-	-
Increase unemployment claims	10,000	(10,000)	-	-	(10,000)
Sunset of Teachers for Tomorrow program	(17,090)	-	(17,090)	-	-
Adjustment for retirement administration fees	(241,877)	-	(241,877)	-	-
Elimination of the COVID-19 contingency reserve	(3,000,000)	-	(3,000,000)	-	-
Year over Year Budgeted Salary Cost Reduction	(9,648,194)	-	(9,648,194)	-	-
BOE Requested Total	41,588,169	\$ (19,132,276)	\$ 22,455,893	\$ 1,984,310	\$ (17,147,966)

Summary of Reductions

Health Fund Deficit	(8,690,886)
Operating Budget	\$ (10,441,390)
Combined Total	(19,132,276)

FY 2022 Supplemental Funding Appropriation

The budget balancing plan requires the use of \$12 million in unassigned fund balance to meet recurring operating expenses in FY 2022. The General Fund began the fiscal year with \$13.1 million in unassigned fund balance, all of which is available for the Board's use to offset reductions to the critical investments needed to fully support our students and staff and adhere to legislative mandates such as the Ready to Learn Act. While this possible adoption path increases the use of fund balance from the \$8 million used in FY 2021 up to the \$12 million level used in FY 2020, budgetary savings in the current year create the opportunity to use fund balance without putting future financial stability at risk. The use of fund balance would be necessary to ensure staffing and other supports are firmly in place as we bring nearly 60,000 students back to our buildings to provide 5-day instruction in our schools.

FY 2022 Budget Adoption Scenario Categorical Allocations

Based on this scenario, the FY 2022 Adopted Budget would total \$941.1million, which is a \$22.5 million, or a 2.4 percent increase over the FY 2021 Operating Budget. Included in the total request is \$10.0 million in one-time costs to eliminate the remaining Health Fund deficit. Net the one-time costs, the budget would be \$931.1 million for ongoing operations, or a 1.4 percent increase year over year. Table 3 summarizes the FY 2022 Adopted Budget based on the budget scenario presented in this budget.

Table 3: Summary of FY 2022 Adopted Budget Based on Budget Scenario

OPERATING BUDGET GENERAL FUND	Revised Approved FY 2021	Board Requested FY 2022	Adopted Budget Changes	FY 2022 Adopted	Adopted Year over Year \$\$ Change	Adopted Year over Year %Change
SOURCES OF FUNDING						
Howard County Funding	\$ 620,300,000	\$ 651,741,390	\$ (22,441,390)	\$ 629,300,000	\$ 9,000,000	1.5%
One-Time County-Health Deficit	-	18,690,886	(8,690,886)	10,000,000	10,000,000	-
Howard County Total	\$ 620,300,000	\$ 670,432,276	\$ (31,132,276)	\$ 639,300,000	\$ 19,000,000	3.1%
State Funds	282,654,202	282,485,531	-	282,485,531	(168,671)	-0.1%
Federal Funds	660,000	410,000	-	410,000	(250,000)	-37.9%
Other Funds	7,075,507	6,950,071	-	6,950,071	(125,436)	-1.8%
Use of Fund Balance	8,000,000	-	12,000,000	12,000,000	4,000,000	50.0%
Total Sources of Funds	\$ 918,689,709	\$ 960,277,878	\$ (19,132,276)	\$ 941,145,602	\$ 22,455,893	2.4%
USES OF FUNDING						
Categories						
Administration	\$ 13,343,612	\$ 13,956,658	\$ (137,302)	\$ 13,819,356	\$ 475,744	3.6%
Mid-Level Administration	63,057,189	64,491,531	(337,530)	64,154,001	1,096,812	1.7%
Instructional Salaries and Wages	360,800,857	366,773,007	(6,427,270)	360,345,737	(455,120)	-0.1%
Instructional Textbooks/Supplies	9,391,029	9,510,216	(112,300)	9,397,916	6,887	0.1%
Other Instructional Costs	4,874,092	5,019,875	(171,500)	4,848,375	(25,717)	-0.5%
Special Education	132,179,019	137,063,338	423,492	137,486,830	5,307,811	4.0%
Student Personnel Services	4,279,587	7,393,189	(375,845)	7,017,344	2,737,757	64.0%
Student Health Services	10,203,710	9,660,081	(72,250)	9,587,831	(615,879)	-6.0%
Student Transportation	46,744,275	46,235,289	(48,507)	46,186,782	(557,493)	-1.2%
Operation of Plant	43,417,150	43,546,845	(304,431)	43,242,414	(174,736)	-0.4%
Maintenance of Plant	26,624,171	27,476,711	(359,506)	27,117,205	493,034	1.9%
Fixed Charges	196,399,386	223,545,809	(11,208,447)	212,337,362	15,937,976	8.1%
Community Services	6,462,524	4,623,600	(562)	4,623,038	(1,839,486)	-28.5%
Capital Outlay	913,108	981,729	(318)	981,411	68,303	7.5%
Total Uses of Funds	\$ 918,689,709	\$ 960,277,878	\$ (19,132,276)	\$ 941,145,602	\$ 22,455,893	2.4%

Summary of Priorities Advanced Through This Scenario

This plan prioritizes and provides funding for maintaining existing services and avoids any increase in class size or any reduction in force to balance the budget. This option was developed with a focus on maintaining our priority to take care of our children and the staff who take care of them. It is important to highlight that despite the significant budget reductions, this budget will advance many of our shared priorities, including:

- 70.7 positions for Special Education and funding for nonpublic placement and compensatory services
- 6.0 positions to increase supports for students, including social workers, pupil personnel workers, and counselors
- 5.0 positions to sustain our technology infrastructure
- 27.0 pooled positions to support enrollment changes and fluctuations while maintaining class sizes
- Fund compensation increases for all staff
- Fund 12.0 positions and support costs to advance the Digital Education Center
- Fund 4.5 positions, and DIBELS training to enhance reading instruction and dyslexia supports
- Fully fund actuarial projected health insurance costs for the 4th consecutive year

HCPSS continues to await further guidance regarding the use of ESSER III funds and state grants that may help complement or support some of our planned initiatives for FY2022. The planned use for these funds will be presented to Board when the information is received from the state. The priority of use of any new funding would decrease the reliance on the fund balance in FY 2022.

In the last two years, HCPSS has greatly strengthened budget management in our school system using budget reserves, budgetary controls, and more comprehensive reporting on costs and the budget. These actions have been instrumental in helping to guide HCPSS through this period of constant change and will be necessary for the coming fiscal year as we target a return to regular in-person instruction. The Division of Administration will continue the practice of reviewing all major expenditures, including those related to COVID-19 and any federal and state grants to ensure compliance with regulation and fidelity to the Board approved budget.

FY 2022 Budget Adoption Timeline

The following is a list of scheduled meetings related to the budget. In consultation with Board leadership, staff is working with the Board office to schedule a work session for the Board following the May 26 adoption by the County Council. This timeline will be updated once that work session is schedule.

- Friday, May 21, 10:00am: County Council work session on Proposed Amendments
- Wednesday, May 26 10:00am: County Council Adoption of the FY 2022 budget
- Wednesday, May 26 4:30pm: Board of Education work session
- Thursday, May 27 3:00pm: Final Board Adoption of the FY 2022 Operating and Capital budgets

In the meantime, staff will be reaching out to Board members to schedule individual opportunities to discuss this scenario and the remaining process related to the budget. If you have any questions, please contact Jahantab Siddiqui, Chief Administrative Officer.

Copy to: Executive Staff
Board of Education Office

Howard County Public School System
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REVENUES (General Fund)	Approved	Change	Approved - Revised
County Appropriation	\$640,800,000		\$640,800,000
State Sources	282,485,531	-	282,485,531
Federal Sources	410,000	-	410,000
Other Sources	6,950,071	12,000,000	18,950,071
Includes \$12.0 million in Howard County Public School Systems General Fund fund balance.			
Totals	\$930,645,602	\$12,000,000	\$942,645,602

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Category 01 - Administration	Program #	Program Name	Page #	Change	Totals
Approved					\$ 10,786,504
Reverse Placeholder to balance to County Appropriations				3,170,154	
Reduction in Technology chargebacks	8002	Internal Service Fund Charges	152-153	(61,883)	
Reduction of 1.0 Board of Education In-House Legal Counsel	0101	Board of Education	93-97	(75,419)	
Total change					\$3,032,852
Approved - Revised					\$ 13,819,356

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Category 02 - Mid-Level Administration	Program #	Program Name	Page #	Change	Totals
Approved					\$ 61,429,652
Reverse Placeholder to balance to County Appropriations				3,061,879	
Reduction in Technology chargebacks	8002	Internal Service Fund Charges	152-153	(397,530)	
Addition of 1.0 Principal Secretary	4701	School Management and Instructional Leadership	199-202	60,000	
Total change					2,724,349
Approved - Revised					\$ 64,154,001

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Category 03 - Instructional Salaries and Wages	Program #	Program Name	Page #	Change	Totals
Approved					\$ 366,773,007
Reduction of 15.0 Teachers HS	2601	Digital Education	323-326	(945,000)	
Reduction of 13.0 Teachers MS	2601	Digital Education	323-326	(819,000)	
Reduction of 14.0 Teachers ES	2601	Digital Education	323-326	(882,000)	
Reduction of 22.0 Paraeducators	2601	Digital Education	323-326	(594,000)	
Reduction of 2.2 Teachers	0601	Art	231-234	(138,600)	
Reduction of 1.0 Teacher	1002	English for Speakers of Other Languages	260-262	(63,000)	
Reduction of 1.0 Media Specialist	1501	Library Media	274-277	(74,000)	
Reduction of 1.2 Vocal Teachers	1601	Music	281-285	(75,600)	
Reduction of 0.8 Teacher	1701	Physical Education	286-289	(50,400)	
Reduction of 1.0 Teacher	2501	Instructional Technology	313-316	(63,000)	
Reduction of 25.5 Teachers ES	3010	Elementary School Instruction	186-188	(1,606,500)	
Restore 1.1 Teachers MS	3020	Middle School Instruction	189-191	69,300	
Reduction of 19.2 Teachers HS	3030	High School Instruction	192-194	(1,209,600)	
Reduction of 0.5 Kindergarten Teacher	1301	Early Childhood Programs	266-269	(31,500)	
Restore 1.5 Teachers	1301	Early Childhood Programs	266-269	40,500	
Reduction of 3.0 Alternative Education Teachers	3403	Student Support Programs	339-342	(189,000)	
Reduction of 17.0 Mental Health Therapists	3403	Student Support Programs	339-342	(1,275,000)	
Reduction of 1.0 Alternative Education Teacher	3402	Homewood	223-226	(63,000)	
Reduction of 1.0 Mental Health Therapist	3402	Homewood	223-226	(75,000)	
Reduction of 1.0 Registrar	5601	School Counseling	353-357	(36,360)	
Reduction of 3.0 Psychologists	5701	Psychological Services	358-361	(267,000)	
Addition of 27.0 Teachers (Pool)	3201	Program Support for Schools	195-198	1,701,000	
Increase in Wages	2401	Summer Programs	319-322	400,000	
Addition of 5.0 School Counselors	5601	School Counseling	353-357	386,490	
Addition of 1.0 Psychologist	5701	Psychological Services	358-361	89,000	
Total change					(5,771,270)
Approved - Revised					\$ 361,001,737

Howard County Public School System
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Category 04 - Instructional Textbooks/Supplies	Program #	Program Name	Page #	Change	Totals
Approved					\$ 9,510,216
Reduction in Supplies	2601	Digital Education	323-326	(79,300)	
Reduction in Supplies	3403	Student Support Programs	339-342	(30,000)	
Reduction in Supplies	3402	Homewood	223-226	(3,000)	
Total change					(112,300)
Approved - Revised					\$ 9,397,916

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Category 05 - Other Instructional Costs	Program #	Program Name	Page #	Change	Totals
Approved					\$ 5,019,875
Reduction in Contracted Services	1802	Reading - Elementary	290-293	(171,500)	
Total change					(171,500)
Approved - Revised					\$ 4,848,375

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Category 06 - Special Education	Program #	Program Name	Page #	Change	Totals
Approved					\$ 137,063,338
Reduction in Technology chargebacks	8002	Internal Service Fund Charges	152-153	(96,508)	
Increase in Wages	3326	Special Education Summer Services	413-415	520,000	
Total change					423,492
Approved - Revised					\$ 137,486,830

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Category 07 - Student Personnel Services	Program #	Program Name	Page #	Change	Totals
Approved					\$ 5,779,600
Reverse Placeholder to balance to County Appropriations				1,613,589	
Reduction in Technology chargebacks	8002	Internal Service Fund Charges	152-153	(25,845)	
Reduction of 1.0 Social Worker from Horizon Grant	3403	Student Support Programs	339-342	(50,000)	
Addition of 1.0 Pupil Personnel Worker	6101	Pupil Personnel Services	362-365	106,000	
Total change					1,643,744
Approved - Revised					\$ 7,423,344

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Category 08 - Student Health Services	Program #	Program Name	Page #	Change	Totals
Approved					\$ 9,660,081
Reduction of 1.0 Nurse	6401	Health Services	370-374	(69,972)	
Reduction in Technology chargebacks	8002	Internal Service Fund Charges	152-153	(2,278)	
Total change					(72,250)
Approved - Revised					\$ 9,587,831

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Category 09 - Student Transportation	Program #	Program Name	Page #	Change	Totals
Approved					\$ 42,015,000
Reverse Placeholder to balance to County Appropriations				4,220,289	
Reduction in Technology chargebacks	8002	Internal Service Fund Charges	152-153	(48,507)	
Total change					4,171,782
Approved - Revised					\$ 46,186,782

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Category 10 - Operation of Plant	Program #	Program Name	Page #	Change	Totals
Approved					\$ 38,629,000
Reverse Placeholder to balance to County Appropriations				4,917,845	
Reduction in Technology chargebacks	8002	Internal Service Fund Charges	152-153	(7,063)	
Reduction to wages and contracted security	7404	Security	474-477	(150,000)	
Reduction to Utilities-Data Comm	7203	Broadband and Telecommunications Services	119-121	(147,368)	
Total change					4,613,414
Approved - Revised					\$ 43,242,414

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Category 11 - Maintenance of Plant	Program #	Program Name	Page #	Change	Totals
Approved					\$ 25,781,000
Reverse Placeholder to balance to County Appropriations				1,695,711	
Reduction in Technology chargebacks	8002	Internal Service Fund Charges	152-153	(359,506)	
Total change					1,336,205
Approved - Revised					\$ 27,117,205

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Category 12 - Fixed Charges	Program #	Program Name	Page #	Change	Totals
Approved					\$ 212,593,000
Reverse Placeholder to balance to County Appropriations				2,261,943	
Reduction to Healthcare for eliminated positions	8001	Fixed Charges	149-151	(1,654,400)	
Reduce Social Security/Medicare for adjustments made to staffing	8001	Fixed Charges	149-151	(370,653)	
Reduce Retirement for adjustments made to staffing	8001	Fixed Charges	149-151	(265,068)	
Additions to Healthcare for added 14.0 positions to the Approved-Revised	8001	Fixed Charges	149-151	210,540	
Total change					182,362
Approved - Revised					\$ 212,775,362

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Category 14 - Community Services	Program #	Program Name	Page #	Change	Totals
Approved					\$ 4,623,600
Reduction in Technology chargebacks	8002	Internal Service Fund Charges	152-153	(562)	
Total change					(562)
Approved - Revised					\$ 4,623,038

Howard County Public School System
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Category 15 - Capital Outlay	Program #	Program Name	Page #	Change	Totals
Approved					\$ 981,729
Reduction in Technology chargebacks	8002	Internal Service Fund Charges	152-153	(318)	
Total change					(318)
Approved - Revised					\$ 981,411

**Howard County Public School System
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Category #	Category Name	Approved	Change	Approved - Revised
01	Administration	\$ 10,786,504	\$ 3,032,852	\$ 13,819,356
02	Mid-Level Admin.	61,429,652	2,724,349	64,154,001
03	Instructional Salaries	366,773,007	(5,771,270)	361,001,737
04	Instructional Supplies	9,510,216	(112,300)	9,397,916
05	Instructional Other	5,019,875	(171,500)	4,848,375
06	Special Education	137,063,338	423,492	137,486,830
07	Student Personnel	5,779,600	1,643,744	7,423,344
08	Student Health Services	9,660,081	(72,250)	9,587,831
09	Student Transportation	42,015,000	4,171,782	46,186,782
10	Operation of Plant	38,629,000	4,613,414	43,242,414
11	Maintenance of Plant	25,781,000	1,336,205	27,117,205
12	Fixed Charges	212,593,000	182,362	212,775,362
14	Community Services	4,623,600	(562)	4,623,038
15	Capital Outlay	981,729	(318)	981,411
Totals		\$ 930,645,602	\$ 12,000,000	\$ 942,645,602

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Food and Nutrition Service	Program #	Page #	Change	Totals
Approved				\$ 16,937,099
Total changes				-
Approved - Revised				\$ 16,937,099

information only

Food and Nutrition Service	Fiscal 2021 Estimated	Fiscal 2022 Approved	Change	Fiscal 2022 Approved - Revised
Sources of Funds				
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
State Reimbursements	433,000	580,000	-	580,000
Federal Reimbursements	8,340,548	8,685,000	-	8,685,000
Food Sales	7,652,241	7,671,499	-	7,671,499
Investment Income	6,000	600	-	600
USDA Commodities (audit)	-	-	-	-
Total Sources of Funds	\$ 16,431,789	\$ 16,937,099	\$ -	\$ 16,937,099
Uses of Funds				
Operating Expenses	12,810,960	13,066,343	-	13,066,343
Health Benefits (to Health Fund)	2,525,787	2,758,000	-	2,758,000
Payment to General Fund	120,000	120,000	-	120,000
FICA, Retirement Charges	975,042	992,756	-	992,756
Increase in Fund Balance	-	-	-	-
Subtotal Uses of Funds	16,431,789	16,937,099	-	16,937,099
USDA Commodities expenditures (audit)	-	-	-	-
Total Uses of Funds	\$ 16,431,789	\$ 16,937,099	\$ -	\$ 16,937,099

Howard County Public School System
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Print Services	Program #	Page #	Change	Totals
Approved				\$ 2,482,014
Total Change				-
Approved - Revised				\$ 2,482,014

information only

Print Services	Fiscal 2021 Estimated	Fiscal 2022 Approved	Change	Fiscal 2022 Approved - Revised
Sources of funds				
Use of Fund Balance	\$ 279,278	\$ 293,068	\$ -	\$ 293,068
Administration	36,648	36,648	-	36,648
Mid-Level Administration	157,385	157,385	-	157,385
Instruction	1,794,212	1,794,212	-	1,794,212
Special Education	62,242	62,242	-	62,242
Student Personnel Services	2,287	2,287	-	2,287
Student Health Services	17,304	17,304	-	17,304
Student Transportation	1,469	1,469	-	1,469
Operation of Plant	5,324	5,324	-	5,324
Maintenance of Plant	452	452	-	452
Community Services	108,370	108,370	-	108,370
Capital Outlay	2,069	2,069	-	2,069
Health Fund	611	611	-	611
Technology Services	573	573	-	573
Total Sources of Funds	\$ 2,468,224	\$ 2,482,014	\$ -	\$ 2,482,014
Uses of Funds				
Operating Expenses	2,440,783	2,453,684	-	2,453,684
Depreciation	27,441	28,330	-	28,330
Increase in Fund Balance	-	-	-	-
Total Uses of Funds	\$ 2,468,224	\$ 2,482,014	\$ -	\$ 2,482,014

**Howard County Public School System
 FY 2022 Operating Budget
 Revised Approved Budget - Supplemental/Categorical Transfer**

Technology Services	Program #	Page #	Change	Totals
Approved				\$ 16,030,233
Reduction to Supplies	9714	524-528	(1,000,000)	
Total Changes				(1,000,000)
Approved - Revised				\$ 15,030,233

information only

Technology Services	Fiscal 2021 Estimated	Fiscal 2022 Approved	Change	Fiscal 2022 Approved - Revised
Sources of funds				
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Administration	796,922	967,994	(61,883)	906,111
Mid-Level Administration	5,119,313	6,218,258	(397,530)	5,820,728
Other Instructional Costs	-	-	-	-
Special Education	1,242,823	1,509,615	(96,508)	1,413,107
Student Personnel Services	332,821	404,267	(25,845)	378,422
Student Health Services	29,339	35,637	(2,278)	33,359
Student Transportation	624,664	758,758	(48,507)	710,251
Operation of Plant	90,953	110,478	(7,063)	103,415
Maintenance of Plant	4,629,632	5,623,459	(359,506)	5,263,953
Community Services	7,244	8,799	(562)	8,237
Capital Outlay	4,094	4,973	(318)	4,655
Health Fund	387,995	387,995	-	387,995
Miscellaneous	-	-	-	-
Total Sources of Funds	\$ 13,265,800	\$ 16,030,233	\$ (1,000,000)	\$ 15,030,233
Uses of Funds				
Operating Expenses	12,308,049	15,331,054	(1,000,000)	14,331,054
Depreciation	957,751	699,179	-	699,179
Recovery of Fund Balance	-	-	-	-
Total Uses of Funds	\$ 13,265,800	\$ 16,030,233	\$ (1,000,000)	\$ 15,030,233

**Howard County Public School System
FY 2022 Operating Budget
Revised Approved Budget - Supplemental/Categorical Transfer**

Health Fund	Program #	Page #	Change	Totals
Approved				\$ 180,840,669
Additions to Healthcare for added 14.0 positions to the Approved-Revised (HCPSS portion)	9714	524-528	210,540	
Additions to Healthcare for added 14.0 positions to the Approved-Revised (Employee withholdings)	9714	524-528	52,640	
Reduction to Healthcare for eliminated positions	9715	529-534	(2,068,000)	
Total changes				(1,804,820)
Approved - Revised				\$ 179,035,849

information only

Health Fund	Fiscal 2021 Estimated	Fiscal 2022 Approved	Change	Fiscal 2022 Approved - Revised
Sources of Funds				
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Employee withholdings	21,982,864	22,574,138	(360,960)	22,213,178
Retiree payments	8,873,969	9,251,010	-	9,251,010
COBRA, leave, refunds, etc.	400,000	400,000	-	400,000
Payment from Food Service	2,525,787	2,758,000	-	2,758,000
Payment from General Fund	113,724,932	119,072,617	(1,443,860)	117,628,757
Recovery of Fund Balance	-	10,000,020	-	10,000,020
Rebates	13,581,222	15,109,884	-	15,109,884
Miscellaneous Revenue	175,000	175,000	-	175,000
Payment from Grants	1,800,000	1,500,000	-	1,500,000
Total Sources of Funds	\$ 163,063,774	\$ 180,840,669	\$ (1,804,820)	\$ 179,035,849
Uses of Funds				
Benefit Credits	2,968,140	2,968,140	-	2,968,140
Administrative Fees	5,610,145	5,334,835	-	5,334,835
Incr/Decr to fund reserve	-	18,690,886	-	18,690,886
Payment of claims	153,193,415	142,517,072	(1,804,800)	140,712,272
PPACA Fees	-	60,000	-	60,000
Other Expenses	1,292,074	1,269,716	-	1,269,716
Recovery of Fund Balance	-	10,000,020	-	10,000,000
Total Uses of Funds	\$ 163,063,774	\$ 180,840,669	\$ (1,804,800)	\$ 179,035,849

Howard County Public School System
 FY 2022 Operating Budget
 Revised Approved Budget - Supplemental/Categorical Transfer

Workers' Compensation	Program #	Page #	Change	Totals
Approved				\$ 2,816,500
Total changes				-
Approved - Revised				\$ 2,816,500

information only

Workers' Compensation	Fiscal 2021 Estimated	Fiscal 2022 Approved	Change	Fiscal 2022 Approved - Revised
Sources of Funds				
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Interest Income	60,000	4,800	-	4,800
Payment from General Fund	2,349,275	2,811,700	-	2,811,700
Total Sources of Funds	\$ 2,409,275	\$ 2,816,500	\$ -	\$ 2,816,500
Uses of Funds				
Increase/Decrease to Fund Reserve	-	-	-	-
Claims	2,000,000	2,400,000	-	2,400,000
Insurance-Workers Comp	170,000	170,000	-	170,000
Claims Administration	84,000	90,000	-	90,000
Administration	155,275	156,500	-	156,500
Increase in Fund Balance	-	-	-	-
Total Uses of Funds	\$ 2,409,275	\$ 2,816,500	\$ -	\$ 2,816,500

Howard County Public School System
 FY 2022 Operating Budget
 Revised Approved Budget - Supplemental/Categorical Transfer

Grants Fund	Program #	Page #	Change	Totals
Approved				\$ 50,000,000
Addition of ESSER III grant	1900	500-509	43,506,702	
Increase to grant contingency	1900	500-509	15,000,000	
Total changes				58,506,702
Approved - Revised				\$ 108,506,702