



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

**TITLE:** FY 2022 Operating Budget Supplemental Appropriation  
and Categorical Transfers **DATE:** October 5, 2021

**PRESENTER(S):** Jahantab Siddiqui and Darin Conforti

**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:**

This action requests the Board's approval for a supplemental appropriation of unassigned fund balance in the Operating Fund in the amount of \$15,000,000 along with the corresponding increases in state category expenditures to support the Board's approval of the FY 2022 negotiated salary and wage increases.

**RECOMMENDATION/FUTURE DIRECTION:**

It is recommended that the Board approve the supplemental appropriation for the Operating Fund and direct the Superintendent to transmit the request for supplemental appropriation to the County Executive and the County Council.

**SUBMITTED BY:** Darin Conforti **APPROVAL/CONCURRENCE:** Michael J. Martirano, Ed.D.  
Executive Director of Budget Superintendent

Jahantab A. Siddiqui  
Chief Administrative Officer

Karalee Turner-Little  
Deputy Superintendent

## Background

The supplemental budget appropriation presented for the Board’s approval appropriates budget authority to support the salary and wage expenditure increases for FY 2022. Labor contracts were under negotiations at the time the FY 2022 Operating Budget was approved in May. Contracts were ratified and approved by the Board on September 2, 2021, effective retroactive to July 1, 2021. This supplemental appropriation action will augment the FY 2022 Operating Budget by \$15,000,000. The additional funds will be appropriated from available unassigned fund balance as of June 30, 2021, of which there is \$36.8 million available. This supplemental appropriation will ensure there is sufficient funding in each state category to manage the expenditure increases associated with the negotiated salary and wage increases for the remainder of FY 2022. The breakdown of increased budget authority in each state category is detailed below. The action will increase the General Fund budget by \$15.0 million to a total of \$957,645,602. The action requires the approval of the County Executive and County Council, who have been made of aware of the required supplemental appropriation and committed to advance the necessary legislation as soon as possible.

### Summary of Requested Supplemental Appropriation for the Fiscal Year 2022 Operating Fund

#### FY 2022 Supplemental Appropriation Request

Major Category	General Fund Budget	Supplemental Transfer	Revised Appropriation
State Cat 01 Administration	13,819,356	500,000	14,319,356
State Cat 02 Mid-Level Administration	64,154,001	1,610,000	65,764,001
State Cat 03 Instructional Salaries & Wages	361,001,737	7,250,000	368,251,737
State Cat 04 Instructional Textbooks/Supplies	9,397,916	-	9,397,916
State Cat 05 Other Instructional Costs	4,848,375	-	4,848,375
State Cat 06 Special Education	137,486,830	2,500,000	139,986,830
State Cat 07 Student Personnel Services	7,423,344	135,000	7,558,344
State Cat 08 Health Services	9,587,831	175,000	9,762,831
State Cat 09 Transportation	46,186,782	35,000	46,221,782
State Cat 10 Operation of Plant	43,242,414	500,000	43,742,414
State Cat 11 Maintenance	27,117,205	865,000	27,982,205
State Cat 12 Fixed Charges	212,775,362	1,385,000	214,160,362
State Cat 14 Community Services	4,623,038	30,000	4,653,038
State Cat 15 Capital Outlay	981,411	15,000	996,411
<b>Total</b>	<b>942,645,602</b>	<b>15,000,000</b>	<b>957,645,602</b>