

County Council of Howard County, Maryland

2021 Legislative Session

Legislative Day No. 17

Resolution No. 163-2021

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

A RESOLUTION approving supplemental appropriation of unassigned fund balance to the Howard County Board of Education's Operating Budget for Fiscal Year 2023, per request of the Board of Education; to increase the Board of Education's General Fund appropriation by \$15 million through adding \$15 million in use of the School System's Fund Balance; and generally relating to the Fiscal Year 2022 Operating Budget of the Board of Education.

Introduced and read first time _____, 2021.

By order _____
Michelle Harrod, Administrator

Read for a second time at a public hearing on _____, 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 _____, 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
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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
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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
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13 **WHEREAS**, CR68 was subsequently amended by passage of Council Resolution No.
14 110-2021 (CR110) which (1) increased the General Fund appropriation by \$12 million through
15 adding \$12 million use of the School System’s Fund Balance, (2) transferred funds among major
16 categories in the Board’s Fiscal Year 2022 Operating Budget to align with spending needs, (3)
17 increased Grant Fund appropriation to account for \$43,506,702 of Elementary and Secondary
18 School Emergency Relief Fund III (ESSER III) grant, and (4) increased the grant contingency by
19 \$15 million; and
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21 **WHEREAS**, the Board of Education has again requested budget authority to use
22 unassigned fund balance to support salary and wage expenditure increases for labor contracts
23 that were under negotiation at the time the FY22 Operating Budget was approved; and
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25 **WHEREAS**, now that the Board has ratified labor agreements, the Board needs to ensure
26 that there is sufficient funding at each category to manage the expenditure increases associated
27 with the negotiated salary and wage increases for the remainder of FY 2022; and
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29 **WHEREAS**, the Board of Education has indicated that the requested additional \$15
30 million from the School System’s unassigned fund balance in General Fund is available for use
31 in the Board of Education’s FY 2022 operating budget.

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NOW, THEREFORE, BE IT RESOLVED by the County Council of Howard County, Maryland this __ day of _____, 2021 that it approves the supplemental appropriation from unassigned fund balance within the Operating Budget of the Board of Education and that Council Resolution No. 68-2021, as amended by CR 110-2021, is amended as follows:

1. On page 1, in line 9, strike “\$18,950,071” and substitute “\$33,950,071”
2. On page 1, in line 10, strike “\$942,645,602” and substitute “\$957,645,602”;
3. The chart titled “Board of Education Budget Fiscal Year 2022” is amended as shown in the attached Exhibit A.

Exhibit A

FY 2022 Supplemental Appropriation and Categorical Transfer

	CR68-2021, as amended by CR 110-2021	Supplemental Appropriation	Revised Appropriation
General Fund			
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
Total	942,645,602	15,000,000	957,645,602
Restricted Funds	415,624,549		
School Construction	90,438,000		
Food and Nutrition	16,937,099		
Print Services	2,482,014		
Information & Network Technology Services	15,030,233		
Health	179,035,849		
Worker's Compensation	2,816,500		
Grants	108,506,702		
Glenelg Wastewater Treatment Plant	242,912		
Jim Rouse Theater	135,240		
Other Expenses Paid by County	\$58,858,590		
Debt Service	52,123,590		
OPEB	6,735,000		
Total General Fund, Restricted Funds and Other Expense Budget	\$1,417,128,741	15,000,000	1,432,128,741