

County Council of Howard County, Maryland

2022 Legislative Session

Legislative Day No. 7

Resolution No. 60-2022

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

A RESOLUTION setting forth the Fiscal Year 2023 Operating Budget for the Howard County Board of Education.

Introduced and read first time May 4, 2022.

By order Michelle Harrod
Michelle Harrod, Administrator

Read for a second time at a public hearing on May 16, 2022.

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This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on May 25, 2022.

Certified By Michelle Harrod
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**, the County Executive has proposed a Fiscal Year 2023 general fund
2 expense budget for the Board of Education containing:

3 County funding of ~~\$686,197,910~~ \$675,576,796

4 County funding includes ~~\$17,897,910~~ \$2,276,796 use of prior year fund balance, or
5 PAYGO, to cover nonrecurring costs that will be excluded from the subsequent budget year
6 maintenance of effort calculation if based on eligible costs approved by the State Department of
7 Education.

8 State funding of \$321,081,146

9 Federal funding of \$410,000

10 Other funding of \$6,481,065

11 Use of Fund Balance ~~\$11,597,220~~ \$22,347,220 \$28,899,608

12 Total general fund expense budget of ~~\$1,025,767,341~~ \$1,025,896,227 \$1,032,448,615;

13 and

14
15 **WHEREAS**, all restricted funds included in the Fiscal Year 2023 budget for the Board of
16 Education total ~~\$407,738,191~~ 380,892,796; and

17
18 **WHEREAS**, debt service for the Board of Education is paid directly by the County
19 government and for Fiscal Year 2023 totals \$48,747,588; and

20
21 **WHEREAS**, OPEB for the Board of Education beyond PAYGO amount is paid directly
22 by the County government and for Fiscal Year 2023 totals \$7,518,907; and

23
24 **WHEREAS**, the major categories set forth in this resolution are the same categories
25 contained in the Board of Education’s budget request to the County, except that Instruction is
26 broken down into categories of Instructional Salaries and Wages, Instructional
27 Textbooks/Supplies, and Other Instructional Costs to match the categories provided in State
28 Law; and

29
30 **WHEREAS**, amendments are included to align categorical allocation of original
31 proposed recurring funding more closely with HCPSS proposed categorical allocation and to use

1 additional recurring County funding and additional use of HCPSS fund balance to support
2 special education and other initiatives. Also, Restricted Funds were adjusted to match updated
3 numbers from HCPSS.

4 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
5 Maryland this 25 day of May, 2022 that the Fiscal Year 2023 budget of the Board of
6 Education is divided into major categories as attached hereto and incorporated herein.

**BOARD OF EDUCATION BUDGET
FISCAL YEAR 2023**

General Fund Budget	\$1,025,767,341
Administration	15,327,983
Mid-Level Administration	70,078,233
Instruction	417,064,358
Special Education	153,198,396
Student Personnel Services	9,370,555
Student Health Services	13,094,717
Student Transportation	46,983,240
Operation of Plant and Equipment	45,967,518
Maintenance of Plant	31,139,407
Fixed Charges	217,680,296
Community Services	4,785,454
Capital Outlay	1,077,184
Restricted Funds	\$407,738,191
School Construction	105,887,000
Food and Nutrition	18,218,024
Print Services	2,709,154
Information & Network Technology Services	39,086,328
Health	189,321,049
Worker's Compensation	2,819,200
Grants	49,227,746
Glenelg Wastewater Treatment Plant	242,912
Jim Rouse Theater	226,778
Other Expense Paid by County	\$56,266,495
Debt Service	48,747,588
OPEB	7,518,907
Total General Fund, Restricted Funds and other Expenses Budget	\$1,489,772,027

BOARD OF EDUCATION BUDGET
FISCAL YEAR 2023

	<u>CR60-2022</u>	<u>Amendment</u>	<u>Revised Appropriation</u>
<u>General Fund Budget</u>	<u>\$1,025,767,341</u>	<u>\$ 6,681,274</u>	<u>\$1,032,448,615</u>
Administration	15,327,983	6,637	15,334,620
Mid-Level Administration	70,078,233	(3,843,880)	66,234,353
Instructional Salaries and Wages	-	394,180,658	394,180,658
Instructional Textbooks/Supplies	-	10,275,444	10,275,444
Other Instructional Costs	-	12,285,817	12,285,817
Instruction	417,064,358	(417,064,358)	-
Special Education	153,198,396	2,812,851	156,011,247
Student Personnel Services	9,370,555	(824,135)	8,546,420
Student Health Services	13,094,717	(1,379,095)	11,715,622
Student Transportation	46,983,240	4,673,173	51,656,413
Operation of Plant and Equipment	45,967,518	2,269,766	48,237,284
Maintenance of Plant	31,139,407	(3,002,546)	28,136,861
Fixed Charges	217,680,296	5,960,878	223,641,174
Community Services	4,785,454	300,657	5,086,111
Capital Outlay	1,077,184	29,407	1,106,591
<u>Restricted Funds</u>	<u>\$407,738,191</u>	<u>\$(26,845,395)</u>	<u>\$380,892,796</u>
School Construction	105,887,000	-	105,887,000
Food and Nutrition	18,218,024	-	18,218,024
Print Services	2,709,154	-	2,709,154
Information & Network Technology Services	39,086,328	(21,262,791)	17,823,537
Health	189,321,049	(5,580,826)	183,740,223
Worker's Compensation	2,819,200	-	2,819,200
Grants	49,227,746	-	49,227,746
Glenelg Wastewater Treatment Plant	242,912	-	242,912
Jim Rouse Theater	226,778	(1,778)	225,000
<u>Other Expense Paid by County</u>	<u>\$56,266,495</u>	<u>-</u>	<u>\$56,266,495</u>
Debt Service	48,747,588	-	48,747,588
OPEB	7,518,907	-	7,518,907
<u>Total General Fund, Restricted Funds and other Expenses Budget</u>	<u>\$1,489,772,027</u>	<u>\$(20,164,121)</u>	<u>\$1,469,607,906</u>

County Council of Howard County, Maryland

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Legislative Day No. 7

Resolution No. 60-2022

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

A RESOLUTION setting forth the Fiscal Year 2023 Operating Budget for the Howard County Board of Education.

Introduced and read first time May 4, 2022.

By order Michelle Harrod
Michelle Harrod, Administrator

Read for a second time at a public hearing on _____, 2022.

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 _____, 2022.

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**, the County Executive has proposed a Fiscal Year 2023 general fund
2 expense budget for the Board of Education containing:

3 County funding of \$686,197,910

4 *County funding includes \$17,897,910 use of prior year fund balance, or PAYGO, to*
5 *cover nonrecurring costs that will be excluded from the subsequent budget year maintenance of*
6 *effort calculation if approved by the State Department of Education.*

7 State funding of \$321,081,146

8 Federal funding of \$410,000

9 Other funding of \$6,481,065

10 Use of Fund Balance \$11,597,220

11 Total general fund expense budget of \$1,025,767,341; and

12
13 **WHEREAS**, all restricted funds included in the Fiscal Year 2023 budget for the Board of
14 Education total \$407,738,191; and

15
16 **WHEREAS**, debt service for the Board of Education is paid directly by the County
17 government and for Fiscal Year 2023 totals \$48,747,588; and

18
19 **WHEREAS**, OPEB for the Board of Education beyond PAYGO amount is paid directly
20 by the County government and for Fiscal Year 2023 totals \$7,518,907; and

21
22 **WHEREAS**, the major categories set forth in this resolution are the same categories
23 contained in the Board of Education's budget request to the County; and

24
25 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
26 Maryland this ____ day of _____, 2022 that the Fiscal Year 2023 budget of the Board of
27 Education is divided into major categories as attached hereto and incorporated herein.

**BOARD OF EDUCATION BUDGET
FISCAL YEAR 2023**

General Fund Budget	\$1,025,767,341
Administration	15,327,983
Mid-Level Administration	70,078,233
Instruction	417,064,358
Special Education	153,198,396
Student Personnel Services	9,370,555
Student Health Services	13,094,717
Student Transportation	46,983,240
Operation of Plant and Equipment	45,967,518
Maintenance of Plant	31,139,407
Fixed Charges	217,680,296
Community Services	4,785,454
Capital Outlay	1,077,184
Restricted Funds	\$407,738,191
School Construction	105,887,000
Food and Nutrition	18,218,024
Print Services	2,709,154
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Worker's Compensation	2,819,200
Grants	49,227,746
Glenelg Wastewater Treatment Plant	242,912
Jim Rouse Theater	226,778
Other Expense Paid by County	\$56,266,495
Debt Service	48,747,588
OPEB	7,518,907
Total General Fund, Restricted Funds and other Expenses Budget	\$1,489,772,027

Amendment 1 to Council Resolution No. 60-2022

**BY: The Chairperson at the request
of the County Executive and cosponsored by
Opel Jones, Deb Jung, Christiana Mercer Rigby,
Liz Walsh and David Yungmann**

**Legislative Day 8
Date: May 26, 2022**

Amendment No. 1

(This amendment increased total HCPSS budget by \$128,886 based on the following funding changes:

- 1. The addition of \$10,750,000 use of HCPSS fund balance;*
- 2. An adjustment down of the County's one-time PAYGO by \$15,621,114 based on eligible non-recurring costs approved by Maryland State Department of Education, and*
- 3. Increasing County recurring funding to HCPSS by \$5 million.*

In addition, the categorical allocation was adjusted to match categories listed in state law, to align cost allocation more closely with HCPSS-proposed priorities and to allocate the \$5 million additional recurring County funding to support special education.)

1 On page 1, in line 3, strike "\$686,197,910" and substitute "\$675,576,796".

2

3 On page 1, in line 4, strike "\$17,897,910" and substitute "\$2,276,796".

4

5 On page 1, in line 6, after "*calculation*" strike "*if*" and substitute "based on eligible costs".

6

7 On page 1, in line 10, strike "\$11,597,220" and substitute "\$22,347,220".

8

9 On page 1, in line 11, strike "\$1,025,767,341" and substitute "\$1,025,896,227".

10

11 On page 1, in line 23, after "to the County", insert "except that Instruction is broken down into
12 categories of Instructional Salaries and Wages, Instructional Textbooks/Supplies, and Other
13 Instructional Costs to match the categories provided in State Law".

14

15 On page 1, in line 24, insert:

1 “WHEREAS, amendments are included to align categorical allocation of original
2 proposed recurring funding more closely with HCPSS proposed categorical allocation and to use
3 additional recurring County funding to support special education initiatives.”

4

5 On page 2, remove the chart and substitute the chart attached.

BOARD OF EDUCATION BUDGET
FISCAL YEAR 2023

	<u>CR60-2022</u>	<u>Amendment</u>	<u>Revised Appropriation</u>
General Fund Budget	<u>\$1,025,767,341</u>	<u>128,886</u>	<u>\$1,025,896,227</u>
<u>Administration</u>	<u>15,327,983</u>	<u>(98,764)</u>	<u>15,229,219</u>
<u>Mid-Level Administration</u>	<u>70,075,233</u>	<u>(4,672,875)</u>	<u>65,405,358</u>
<u>Instructional Salaries and Wages</u>	<u>0</u>	<u>392,559,258</u>	<u>392,559,258</u>
<u>Instructional Textbooks/Supplies</u>	<u>0</u>	<u>11,099,180</u>	<u>11,099,180</u>
<u>Other Instructional Costs</u>	<u>0</u>	<u>10,691,734</u>	<u>10,691,734</u>
<u>Instruction</u>	<u>417,064,358</u>	<u>(417,064,358)</u>	<u>0</u>
<u>Special Education</u>	<u>153,198,396</u>	<u>2,883,551</u>	<u>156,081,947</u>
<u>Student Personnel Services</u>	<u>9,370,555</u>	<u>(1,095,280)</u>	<u>8,275,275</u>
<u>Student Health Services</u>	<u>13,094,717</u>	<u>(1,145,583)</u>	<u>11,949,134</u>
<u>Student Transportation</u>	<u>46,983,240</u>	<u>4,103,057</u>	<u>51,086,297</u>
<u>Operation of Plant and Equipment</u>	<u>45,967,518</u>	<u>336,574</u>	<u>46,304,092</u>
<u>Maintenance of Plant</u>	<u>31,139,407</u>	<u>(2,702,298)</u>	<u>28,437,109</u>
<u>Fixed Charges</u>	<u>217,680,296</u>	<u>4,962,036</u>	<u>222,642,332</u>
<u>Community Services</u>	<u>4,785,454</u>	<u>252,619</u>	<u>5,038,073</u>
<u>Capital Outlay</u>	<u>1,077,184</u>	<u>20,035</u>	<u>1,097,219</u>
Restricted Funds	<u>\$407,738,191</u>	<u>-</u>	<u>\$407,738,191</u>
<u>School Construction</u>	<u>105,887,000</u>	<u>-</u>	<u>105,887,000</u>
<u>Food and Nutrition</u>	<u>18,218,024</u>	<u>-</u>	<u>18,218,024</u>
<u>Print Services</u>	<u>2,709,154</u>	<u>-</u>	<u>2,709,154</u>
<u>Information & Network Technology Services</u>	<u>39,086,328</u>	<u>-</u>	<u>39,086,328</u>
<u>Health</u>	<u>189,321,049</u>	<u>-</u>	<u>189,321,049</u>
<u>Worker's Compensation</u>	<u>2,819,200</u>	<u>-</u>	<u>2,819,200</u>
<u>Grants</u>	<u>49,227,746</u>	<u>-</u>	<u>49,227,746</u>
<u>Glenelg Wastewater Treatment Plant</u>	<u>242,912</u>	<u>-</u>	<u>242,912</u>
<u>Jim Rouse Theater</u>	<u>226,778</u>	<u>-</u>	<u>226,778</u>
Other Expense Paid by County	<u>\$56,266,495</u>	<u>-</u>	<u>\$56,266,495</u>
<u>Debt Service</u>	<u>48,747,588</u>	<u>-</u>	<u>48,747,588</u>
<u>OPEB</u>	<u>7,518,907</u>	<u>-</u>	<u>7,518,907</u>
Total General Fund, Restricted Funds and other Expenses Budget	<u>1,489,772,027</u>	<u>128,886</u>	<u>\$1,489,900,913</u>