

ED COMMITTEE #2
September 15, 2014
Worksession

MEMORANDUM

September 11, 2014

TO: Education Committee

FROM: Essie McGuire, Senior Legislative Analyst 

SUBJECT: **Worksession – Resolution to Approve Categorical Transfers of \$5,725,000 for the Montgomery County Public Schools FY14 Operating Budget, and Categorical Transfer of FY14 Grant Funds, \$1,005,000 in the Provision for Future Supported Projects, and MCPS FY14 Year-End Financial Report**

Today the Education Committee will discuss the FY14 Year-end Financial Report of the Montgomery County Public Schools (MCPS). The Committee will also consider a resolution to approve categorical transfers of \$5,725,000 for the MCPS FY14 Operating Budget, and a categorical transfer of FY14 Grant Funds, \$1,005,000, in the Provision for Future Supported Projects. Tom Klausing, Director, Office of Management, Budget, and Planning, MCPS, will participate in today's discussion.

The Board of Education requested the operating budget categorical transfers on July 28, 2014, and the categorical transfer of grant funds on March 11, 2014. The Council introduced a resolution to approve the requested transfers on September 9 (attached on circles 1-3).

The FY14 Year-end Financial Report was presented to the Board of Education on July 28 (attached at circles 4-9). **The report shows that MCPS ended FY 14 with a year-end surplus of \$17.04 million.** This total consists of \$13.5 million in projected expenditure surplus and \$3.6 million in projected revenue surplus.

The Committee last reviewed the MCPS financial report in April, which at that time reflected financial conditions through January 31. The final year-end total surplus is \$2.0 million higher than was projected at that time.

This year-end report shows that as of the end of FY14, MCPS has a total fund balance of \$39.34 million, including unappropriated fund balance from prior years. The Council appropriated \$38.2 million of MCPS fund balance as a resource for the FY15 operating budget. This action leaves an unappropriated balance of \$1.1 million going forward.

This is in contrast to recent years in which the school system has maintained a large unappropriated fund balance from year to year. As the Committee has discussed, however, the large cumulative year to year fund balances of recent years were unusual and were largely the result of savings plans and other atypical budget experiences during the recession. It is important to note going forward, however, that while the school system is likely to again end FY15 with a surplus, there will not be a significant carry over balance to add to it.

The table below shows the year-end balance for each category as a percent of the total category appropriation.

	FY14 App Budget	FY14 Year-end Balance	% of App Cat Budget
Cat 1, Administration	38,433,223	847,537	2.2%
Cat 2, Mid-level Administration	137,952,420	2,344,308	1.7%
Cat 3, Instructional Salaries	876,937,726	13,223,243	1.5%
Cat 4, Textbooks and Instr Supplies	24,513,760	1,129,281	4.6%
Cat 5, Other Instr Supplies	12,854,252	749,378	5.8%
Cat 6, Special Education	291,649,641	-857,029	-0.3%
Cat 7, Student Personnel Svcs	10,961,860	217,542	2.0%
Cat 8, Health Svcs	37,402	21,014	56.2%
Cat 9, Student Transportation	97,692,625	-205,513	-0.2%
Cat 10, Operation of Plant and Equip	114,729,026	-3,953,883	-3.4%
Cat 11, Maintenance of Plant and Equip	34,060,918	493,734	1.4%
Cat 12, Fixed Charges	524,786,162	-545,413	-0.1%

The deficits in Category 9, Student Transportation, and Category 10, Operation of Plant and Equipment, primarily relate to costs associated with the colder than normal winter and the additional days of school required to make up snow days. The deficit in Category 6, Special Education, relates primarily to higher than expected nonpublic school tuition for students with disabilities. The Board requests that these deficits be addressed by applying surplus from Category 3, Instructional Salaries. As the category with the most budgeted positions, this category often has surplus relating to lapse and turnover.

The Provision for Future Supported Projects allows MCPS to access Federal and State grant funds throughout the year that meet certain conditions. No County funds may be required for any grant funded through this provision. The budgeted categorical allocation of anticipated Federal and State grants is an estimate based on available information. This transfer is necessary to align the year's actual budget expenditures with the actual requirements of grant projects. Transmittal of the Board's request for this transfer is attached on circles 10-13.

Council staff recommends approval of the requested categorical transfers for the FY14 operating budget and the FY14 grant funding in the Provision for Future Supported Projects.

Resolution No.: _____
 Introduced: September 9, 2014
 Adopted: _____

**COUNTY COUNCIL
 FOR MONTGOMERY COUNTY, MARYLAND**

By: County Council

SUBJECT: Categorical Transfer, FY14 Operating Budget
 Montgomery County Public Schools, \$5,725,000
 and
 Categorical Transfer, FY14 Operating Budget
 Montgomery County Public Schools, Grant Funds, \$1,005,000

Background

1. Section 5-105 of the Education Article of the Annotated Code of Maryland provides for transfers among major categories of the Operating Budget of the Montgomery County Public Schools only with the approval of the County Council.
2. The County Council received the Board of Education's action of July 28, 2014, requesting a transfer among state categories as follows:

<u>Category</u>	<u>Description</u>	<u>To</u>	<u>From</u>
3	Instructional Salaries		\$5,725,000
6	Special Education	\$3,000,000	
9	Student Transportation	\$225,000	
12	Fixed Charges	\$600,000	
	Total	\$5,725,000	\$5,725,000

3. The County Council also received the Board of Education's action of March 11, 2014, requesting a transfer of grant funds among state categories as follows:

<u>Category</u>	<u>Description</u>	<u>To</u>	<u>From</u>
1	Administration		\$50,000
2	Mid-Level Administration		\$100,000
3	Instructional Salaries		\$50,000
4	Textbooks and Instructional Supplies	\$200,000	
5	Other Instructional Costs	\$100,000	
6	Special Education		\$805,000
7	Student Personnel Services	\$50,000	
9	Student Transportation	\$40,000	

10	Operation of Plant and Equipment	\$40,000	
11	Maintenance of Plant	\$30,000	
12	Fixed Charges	\$150,000	
14	Community Services	\$375,000	
13/61	Food and Nutrition Services	\$20,000	
	Total	\$1,005,000	\$1,005,000

- The Board of Education has requested authorization to make an FY14 categorical transfer to align budgeted appropriations with actual expenditures. This request would offset deficits in Category 6, Special Education, Category 9, Student Transportation, and Category 12, Fixed Charges, by transferring surpluses from Category 3, Instructional Salaries.
- The deficits in Category 6, Special Education, primarily related to a higher than anticipated number of students and cost of tuition for students who enrolled in nonpublic programs. The deficits in Category 9, Student Transportation, and Category 10, Operation of Plant and Equipment, primarily related to costs associated with the colder than normal winter and the additional days of school required to make up snow days.
- The Board of Education has also requested authorization to make an FY14 categorical transfer of grant funds to align budgeted appropriations with actual expenditures in several categories as outlined above. The appropriate categories for grant expenditures must be anticipated in the budget, and often transfers are necessary to reflect actual expenditure requirements of the grants projects when they are received.

Action

The County Council for Montgomery County, Maryland approves the following resolution:

The FY14 Operating Budget of the Montgomery County Public Schools is hereby amended, and a transfer of appropriation is approved as follows:

<u>Category</u>	<u>Description</u>	<u>To</u>	<u>From</u>
3	Instructional Salaries		\$5,725,000
6	Special Education	\$3,000,000	
9	Student Transportation	\$225,000	
12	Fixed Charges	\$600,000	
	Total	\$5,725,000	\$5,725,000

A transfer of grant funds is approved as follows:

<u>Category</u>	<u>Description</u>	<u>To</u>	<u>From</u>
1	Administration		\$50,000
2	Mid-Level Administration		\$100,000
3	Instructional Salaries		\$50,000
4	Textbooks and Instructional Supplies	\$200,000	
5	Other Instructional Costs	\$100,000	
6	Special Education		\$805,000
7	Student Personnel Services	\$50,000	
9	Student Transportation	\$40,000	
10	Operation of Plant and Equipment	\$40,000	
11	Maintenance of Plant	\$30,000	
12	Fixed Charges	\$150,000	
14	Community Services	\$375,000	
13/61	Food and Nutrition Services	\$20,000	
	Total	\$1,005,000	\$1,005,000

This is a correct copy of Council action.

Linda M. Lauer, Clerk of the Council

Office of the Superintendent of Schools
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

July 28, 2014

MEMORANDUM

To: Members of the Board of Education

From: Joshua P. Starr, Superintendent of Schools

Subject: Fiscal Year 2014 Operating Budget End-of-Year Categorical Transfer

Montgomery County Public Schools (MCPS) is required to request transfers among state categories to align budgeted appropriation with actual expenditures. Categorical transfers are subject to approval by the County Council. Fiscal Year (FY) 2014 categorical transfers total \$5,725,000, which is 0.3 percent of the total operating budget.

Overall, the FY 2014 MCPS Operating Budget ended with an expenditure surplus of \$13,464,198. There were surpluses in Category 1, Administration; Category 2, Mid-level Administration; Category 3, Instructional Salaries; Category 4, Textbooks and Instructional Supplies; Category 5, Other Instructional Costs; Category 7, Student Personnel Services; Category 8, Health Services; and Category 11, Maintenance of Plant. Category 6, Special Education; Category 9, Student Transportation; Category 10, Operation of Plant and Equipment; and Category 12, Fixed Charges ended the year in deficit. Revenues had an FY 2014 end-of-year surplus of \$3,577,531.

As a result of cumulative savings in FY 2011, FY 2012, and FY 2013, and after the County Council appropriated \$27.0 million of the fund balance to fund the FY 2014 Operating Budget, the FY 2014 beginning fund balance as of July 1, 2013, was \$22.2 million. Based on the overall end-of-year expenditure and revenue surplus of \$17,041,729, the FY 2014 end-of-year fund balance is \$39.34 million. On May 22, 2014, the County Council approved the use of \$38.2 million from the fund balance to fund the FY 2015 MCPS Operating Budget.

During the past fiscal year, staff closely monitored revenues and expenditures. Coordinated by the Office of the Chief Operating Officer, monitoring was led by the Department of Management, Budget, and Planning (DMBP) and the Department of Financial Services. This financial monitoring process is extremely careful, comprehensive, and detailed. Primary and secondary account managers reviewed each of their accounts on a monthly basis and reported expenditure projections for the rest of the fiscal year. DMBP staff reviewed and analyzed these projections using quantitative models, as well as knowledge of previous expenditure patterns and changing circumstances. The Financial Management System, a comprehensive financial system integrated

with the Human Resources Information System, provided data that enabled staff to monitor and control expenditures.

The Board of Education (Board) received detailed financial status reports throughout the past year. Each month, beginning in November 2013, the Board discussed the financial status report at its public meetings. These reports were transmitted to the county executive, the county's Office of Management and Budget, and the County Council. Final FY 2014 expenditures are consistent with the trends indicated in the monthly reports. The following summary presents the results for both revenues and expenditures and how the end-of-year results differ from the appropriation.

REVENUE

Total revenue for FY 2014 was \$2,245,722,068, which was \$3,577,531 more than the revised budget of \$2,242,144,537. Actual revenue by source is described below.

County

Revenue from the county was \$1,448,250,594. This is the same as the amount budgeted for FY 2014.

State

Revenue from the state was \$608,506,403. This was \$3,516,788 more than the \$604,989,615 budgeted for FY 2014. The surplus revenue was related to funds that MCPS received for special education students who attended nonpublic schools. Early in the fiscal year, the state informed MCPS of a change in the calculation of the local contribution that is based on 300 percent of the average per-pupil cost, plus 30 percent of the cost that exceeds the 300 percent amount. As the 300 percent amount is lower, the MCPS share of the cost is lower and the state's share is higher. The additional revenue is related to the higher amount the state provided per student and for additional students who were served in nonpublic schools during FY 2014.

Federal

Revenue from Impact Aid was \$193,173. This was \$206,827 less than the \$400,000 budgeted for FY 2014. The impact of sequestration resulted in less support for federally connected students.

Other

Revenue from other sources was \$3,993,278, which was \$267,570 more than the amount budgeted for FY 2014. Most of the additional revenue was from summer school fees.

Appropriated Fund Balance

The revenue from the appropriated fund balance was \$32,450,617. This amount included \$5,478,166 from prior-year encumbrances. The amount does not include any changes in fund balance that resulted from changes in revenue and expenditures during FY 2014.

Enterprise Funds and Supported Projects

Pending final closeout, actual revenue from enterprise funds is projected to be \$60,421,436, and revenue from supported projects is projected to be \$91,906,567.

EXPENDITURES

There was an end-of-year net expenditure surplus of \$14,015,683 for FY 2014. An explanation of the results by state category is provided below.

Category 1, Administration, reflected a surplus of \$847,537. There is no significant change from the amount reported to the Board in the April 30, 2014, financial report. There was a position salary surplus of \$1,249,489 and a surplus of \$406,744 for temporary part-time salaries. This was offset by a deficit of \$1,042,261 for contractual services. This deficit, which was projected to be \$900,000 in the April financial report, was due to the greater than budgeted costs for legal services and the hiring of outside contractors for technology services as a result of vacant positions. There was a net surplus of \$233,565 for supplies and materials, equipment, and local travel mileage reimbursement. Savings in Category 1 were 2.2 percent of budgeted expenditures.

Category 2, Mid-level Administration, reflected a surplus of \$2,344,308. This is an increase of \$144,308 from the amount reported to the Board in the April 30, 2014, financial report. Most of the surplus (\$2,073,331) was a result of greater than budgeted lapse and turnover savings. There was a deficit in temporary part-time salaries of \$112,590 resulting from the 2 days of school added on April 21, 2014, and June 13, 2014, to make up for snow days; and a net surplus of \$383,567 for contractual services, supplies and materials, and local travel mileage reimbursement. Savings in Category 2 were 1.7 percent of budgeted expenditures.

Category 3, Instructional Salaries, reflected a surplus of \$13,223,243, which is \$276,757 less than the projected surplus reported in the April 30, 2014, financial report. Most of the surplus (\$10,330,573) was related to position salaries. The surplus of \$2,892,670 in temporary part-time salaries was primarily a result of less than anticipated substitute usage, stipend pay, and workers' compensation payments. Savings in Category 3 were 1.6 percent of budgeted expenditures.

Category 4, Textbooks and Instructional Supplies, reflected a surplus of \$1,129,281. This is \$129,281 more than the amount that was reported to the Board in the April 30, 2014, financial report. The surplus was a result of unspent funds for textbooks, instructional supplies and materials, and media materials. Savings in Category 4 were 4.8 percent of budgeted expenditures.

Category 5, Other Instructional Costs, reflected a surplus \$749,378, which was \$549,378 more than the amount projected in the April 30, 2014, financial report. There was less spending than projected for instructional computer maintenance, local travel mileage reimbursement, and school furniture and equipment. Savings in Category 5 were 6.1 percent of budgeted expenditures. Savings in general instruction program costs in Categories 3, 4, and 5 were 1.7 percent of budgeted expenditures.

Category 6, Special Education, reflected a deficit of \$857,029, which was \$457,029 more than the \$400,000 deficit reported in the April 30, 2014, financial report. There was a surplus of \$1,050,470 in position salaries, approximately the same amount as reported in the April financial report. The \$777,137 deficit for temporary part-time salaries was \$277,137 more than the \$500,000 reported in the April 30, 2014, financial report. Actual expenses were higher than projected for interpreters, long-term leave, and overtime resulting from services provided during the two additional days added to the school calendar to make up for snow days. There was a deficit of \$321,962 in contractual services, which was partially offset by a surplus of \$303,856 in textbooks and instructional materials from unspent school allocations, equipment, and other expenditures.

The deficit of \$1,112,256 for tuition for students with disabilities in nonpublic schools was \$87,744 lower than the \$1.2 million deficit projected in the April 30, 2014, financial report. The overall deficit was due to a higher than anticipated number of students that were enrolled in school-age day programs during the year. The deficit also was attributable to the fact that the approved FY 2014 Operating Budget included an assumption of a 2.0 percent tuition rate increase, and the final state-approved rate increase was 2.5 percent. The deficit in Category 6 was 0.3 percent of budgeted expenditures.

Category 7, Student Personnel Services, reflected a surplus of \$217,542, which is the same as projected in the April 30, 2014, financial report. The net surplus consisted of a \$423,156 surplus in position salaries and a deficit of \$233,395 in temporary part-time salaries, due primarily to higher than budgeted costs for long-term leave. There was an end-of-year surplus of \$27,781 in this category for local travel mileage reimbursement. Savings in Category 7 were 2.1 percent of budgeted expenditures.

Category 8, Health Services, reflected a surplus of \$21,014 due to lower than anticipated program needs.

Category 9, Student Transportation, reflected a deficit of \$205,513. This category was projected to end the year on budget. There was a position salary surplus of \$2,668,543 related to approximately 63 vacant Full-time Equivalent bus operator positions. There was a deficit of \$3,808,832 for temporary part-time school bus operator salaries, including costs for overtime incurred during the two additional days added to the school calendar to make up for snow days. There was a net surplus of \$934,776 for contractual services, bus fuel, bus parts and supplies, and other operating expenses. This amount is \$334,776 more than the surplus

projected in the April 30, 2014, financial report. The deficit in Category 9 was 0.2 percent of budgeted expenditures.

Category 10, Operation of Plant and Equipment, reflected an end-of-year deficit of \$3,953,883, which was \$246,117 less than the \$4,200,000 projected in the April 30, 2014, financial report. The actual position surplus was \$685,315 rather than the \$500,000 that was projected in the April financial report. Actual temporary part-time salaries reflected a deficit of \$2,009,360, which was \$190,640 less than the \$2.2 million projected. The deficit was attributable to the use of building services substitutes to fill vacancies, overtime expenses that were incurred during the 10 days that schools were closed due to weather emergencies, and the costs associated with the two additional days added to the school calendar to make up for snow days.

There was a net surplus of \$80,481 in contractual services, supplies and materials, and equipment. The actual expenditure deficit for utilities was \$2,710,319, which is \$210,319 more than the deficit projected in the April financial report. The overall deficit was a result of cold weather through March that resulted in an increase in the consumption of electricity, natural gas, and fuel oil. In addition, rates increased due to the imbalance between supply and demand. While the price for the majority of MCPS' anticipated electricity and natural gas requirements was fixed through contracts, a portion is purchased at market rates. The deficit was in contrast to the last several years when large surpluses were based on moderate weather, decreasing energy rates, and increased energy conservation. The deficit in Category 9 was 3.4 percent of budgeted expenditures.

Category 11, Maintenance of Plant, reflected an end-of-year surplus of \$493,734. In the April 30, 2014, financial report, the category was projected to end the year on budget. There was an actual position and temporary part-time salary balance of \$1,135,200, which was \$235,200 more than the \$900,000 surplus projected in the April 30, 2014, financial report. Actual end-of-year expenditures for contractual equipment repairs resulted in a surplus of \$128,444. This is \$278,444 more than the \$150,000 deficit projected in the April financial report. Expenditures for equipment repairs were less than anticipated. The actual amount spent for maintenance and grounds care supplies ended the year with a deficit of \$404,532 rather than a deficit of \$260,000, which was projected. The actual end-of-year deficit for vehicle operating costs was \$365,378 rather than \$490,000, which was projected in the April financial report. The deficits in supplies and vehicle operating costs were primarily a result of snow removal activities that occurred during the winter months. The deficit in Category 11 was 1.4 percent of budgeted expenditures.

Category 12, Fixed Charges, reflected a deficit of \$545,413. The category was projected to end the year on budget. Based on actual end-of-year billings, the deficit for tuition expenses was \$849,663, which was \$149,660 more than the \$700,000 deficit projected in the April 30, 2014, financial report. Also, there was a deficit of \$298,503 in the *Federal Insurance Contribution Act* tax. Offsetting this deficit was a surplus of \$328,581 for the administrative retirement fee that is paid to the state; a surplus of \$256,705 for workers' compensation; and a net surplus of \$17,467 for unemployment, other insurance, and other items.

Category 14, Community Services, ended the year on budget as projected in the April 30, 2014, financial report.

I recommend the Board of Education approves the following resolution regarding categorical transfers:

WHEREAS, Category 6, Special Education, reflected a deficit as of June 30, 2014, primarily related to a higher than anticipated number of students who enrolled in nonpublic school-age day programs and higher than budgeted costs for tuition; and

WHEREAS, Category 9, Student Transportation, reflected a deficit as of June 30, 2104, primarily related to costs associated with two days of school added on April 21, 2014, and June 13, 2014, to make up for snow days; and

WHEREAS, Category 10, Operation of Plant and Equipment, reflected a deficit as of June 30, 2014, as a result of higher than anticipated costs for utilities and temporary part-time costs due to colder than normal winter temperatures and 10 days that schools were closed due to weather emergencies; and

WHEREAS, The required funds are available for transfer from Category 3, Instructional Salaries; now therefore be it

Resolved, That the superintendent of schools be authorized, subject to the approval of the County Council, to effect the following categorical transfers:

<u>Category</u>	<u>Description</u>	<u>To</u>	<u>From</u>
3	Instructional Salaries		\$5,725,000
6	Special Education	\$900,000	
9	Student Transportation	225,000	
10	Operation of Plant and Equipment	4,000,000	
12	Fixed Charges	600,000	
Total		<u>\$5,725,000</u>	<u>\$5,725,000</u>

and be it further

Resolved, That a copy of this resolution be sent to the county executive and the County Council; and be it further

Resolved, That the county executive be requested to recommend approval of the categorical transfers to the County Council.

JPS:LAB:TPK:jp

Office of the Superintendent of Schools
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

March 14, 2014

MEMORANDUM

To: The Honorable Isiah Leggett, County Executive
The Honorable Craig Rice, President,
Montgomery County Council

From: Joshua P. Starr, Superintendent of Schools 

Subject: Transmittal of Board of Education Item #10.3

Fiscal Year 2014 Categorical Transfer for the Provision for Future Supported Projects

BOE Meeting Date: March 11, 2014

Amount: \$1,005,000

Type of Action: Categorical Transfers for the Provision for Future
Supported Projects

JPS:LAB:TPK:jp

Attachment

Copy to:

Mr. Bowers

Mr. Klausung

Montgomery County Office of Management and Budget

Office of the Superintendent of Schools
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

March 11, 2014

MEMORANDUM

To: Members of the Board of Education

From: Joshua P. Starr, Superintendent of Schools 

Subject: Fiscal Year 2014 Categorical Transfer for the Provision for Future Supported Projects

Recommendation in Brief

Authorization is requested to effect categorical transfers totaling \$1,005,000 within the Fiscal Year (FY) 2014 Provision for Future Supported Projects.

Background

The current FY 2014 Operating Budget, approved by the Board of Education, includes an appropriation of \$8,448,354 for the Provision for Future Supported Projects. The Provision for Future Supported Projects allows the Board of Education to approve grant projects that are identified subsequent to the adoption of the budget, without having to request supplemental appropriations for each of the projects from the County Council. This provision was established by the County Council because it was considered to be the most effective way of handling eligible projects and avoiding the need for a public hearing. The Board of Education will receive additional grants during FY 2014 that are eligible for funding through the Provision for Future Supported Projects.

The categorical breakdown of the \$8,448,354 budgeted for the Provision for Future Supported Projects was based on staff's assessment of likely grant revenues. Actual revenue and expenditure requirements of grant projects require that categorical transfers of \$1,005,000 be made in the Provision.

Support of Board of Education Policy

The Provision for Future Supported Projects provides spending authorization and is not a program. Board of Education action complies with the requirements defined by the County Council for eligible grant projects received through the Provision.

Relationship to Ongoing Program

It is anticipated that categorical requirements of the grant projects will differ from what was anticipated when the budget was developed. The categorical transfers are necessary to accommodate additional eligible projects.

Recommended Resolution

WHEREAS, The current Fiscal Year 2014 Operating Budget adopted by the Board of Education includes \$8,448,354 for the Provision for Future Supported Projects; and

WHEREAS, The Board of Education will receive additional projects that are eligible for funding through the Provision for Future Supported Projects during Fiscal Year 2014; and

WHEREAS, Actual revenue and expenditure requirements of grant projects require that categorical transfers be made in the Provision for Future Supported Projects; now therefore be it

Resolved, That the superintendent of schools be authorized to effect categorical transfers totaling \$1,005,000 within the Fiscal Year 2014 Provision for Future Supported Projects, in accordance with the County Council provision for transfers, as follows:

	<u>Category</u>	<u>From</u>	<u>To</u>
1	Administration	\$50,000	
2	Mid-level Administration	100,000	
3	Instructional Salaries	50,000	
4	Textbooks and Instructional Supplies		\$200,000
5	Other Instructional Costs		100,000
6	Special Education	805,000	
7	Student Personnel Services		50,000
9	Student Transportation		40,000
10	Operation of Plant and Equipment		40,000
11	Maintenance of Plant		30,000
12	Fixed Charges		150,000
14	Community Services		375,000
13/61	Food and Nutrition Services		20,000
	Total	<u>\$ 1,005,000</u>	<u>\$ 1,005,000</u>

and be it further

Resolved, That a copy of this resolution be sent to the county executive and the County Council; and be it further

Resolved, That the county executive be requested to recommend approval of this resolution to the County Council.

JPS:sg

Attachment

STATUS OF FY 2014 PROVISION FOR FUTURE SUPPORTED PROJECTS

Attachment

CATEGORY	CURRENT APPROPRIATION	TRANSFERS TO/(FROM)	REVISED APPROPRIATION	PRIOR ALLOCATION	THIS ALLOCATION	UNALLOCATED BALANCE
1 Administration	\$ 195,899	\$ (50,000)	\$ 145,899	\$ (74,061)		\$ 71,838
2 Mid-level Administration	317,793	(100,000)	217,793	(83,031)		134,762
3 Instructional Salaries	3,896,795	(50,000)	3,846,795	(989,668)		2,857,127
4 Textbooks & Instructional Supplies	375,021	200,000	575,021	(175,801)		399,220
5 Other Instructional Costs	497,149	100,000	597,149	(409,260)		187,889
6 Special Education	1,965,580	(805,000)	1,160,580	(306,661)		853,919
7 Student Personnel Services	122,991	50,000	172,991	(47,478)		125,513
9 Student Transportation	210,332	40,000	250,332	(30,450)		219,882
10 Operation of Plant and Equipment		40,000	40,000			40,000
11 Maintenance of Plant		30,000	30,000			30,000
12 Fixed Charges	458,299	150,000	608,299	(341,980)		266,319
14 Community Services	408,495	375,000	783,495	(588,257)		195,238
13/61 Food and Nutrition Services		20,000	20,000	(8,500)		11,500
Total	\$ 8,448,354	\$ -	\$ 8,448,354	\$ (3,055,147)	\$ -	\$ 5,393,207