

Resolution No.: 17-1216
Introduced: September 9, 2014
Adopted: September 23, 2014

**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:

Category	Description	To	From
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:

Category	Description	To	From
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

4. 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.
5. 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.
6. 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:

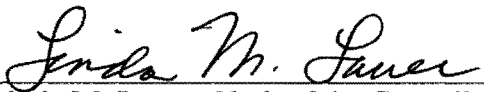
The FY14 Operating Budget of the Montgomery County Public Schools is hereby amended, and a transfer of appropriation is approved as follows:

Category	Description	To	From
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:

Category	Description	To	From
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