

County Council of Howard County, Maryland

2026 Legislative Session

Legislative Day No. 4

Resolution No. 41 -2026

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

Short Title: Howard County Board of Education – Fiscal Year 2026 – Operating budget amendment

Title: A RESOLUTION approving an amendment to the operating budget of the Board of Education in order to reduce the transfer from its Health Fund to its General Fund by \$3,000,000 and by increasing the use of unassigned fund balance in its General Fund by \$3,000,000; and generally relating to the Fiscal Year 2026 Operating Budget of the Board of Education.

Introduced and read first time _____, 2026.

By order _____
Michelle Harrod, Administrator

Read for a second time at a public hearing on _____, 2026.

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This Resolution was read the third time and was Adopted __, Adopted with amendments __, Failed __, Withdrawn __, by the County Council on _____, 2026.

Certified By _____
Michelle Harrod, Administrator

Approved by the County Executive _____, 2026

Calvin Ball, County Executive

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**, on May 21, 2025, the County Council adopted Council Resolution No. 92-
2 2025 that sets forth the Fiscal Year 2026 Operating Budget for the Board of Education; and

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4 **WHEREAS**, the Operating Budget was later amended by the passage of Council
5 Resolution No. 141-2025; and

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7 **WHEREAS**, in FY 2025, the Board of Education’s Health Fund experienced an operating
8 loss of \$8.6 million, reducing its fund balance from \$18.0 million to \$9.4 million; and

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10 **WHEREAS**, the Board of Education’s General Fund concluded FY 2025 with a higher-
11 than-projected unassigned fund balance of \$12.4 million as of June 30, 2025; and

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13 **WHEREAS**, the Howard County Public School System (HCPSS) has requested to use
14 available unassigned General Fund balance instead of the appropriated \$3 million transfer-in from
15 the Health Fund in order to preserve Health Fund reserves; and

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17 **WHEREAS**, this request essentially shifts the funding source in the Board of Education’s
18 General Fund budget for FY 2026 by lowering the transfer from its Health Fund to its General
19 Fund by \$3,000,000; and

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21 **WHEREAS**, this shift does not change total appropriation to the Howard County Board
22 of Education’s General Fund Budget, but will reduce its Health Fund appropriation in FY 2026 by
23 \$3,000,000; and

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25 **WHEREAS**, the Board of Education has indicated that the funds are available for transfer
26 from the School System’s unassigned fund balance in the General Fund.

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28 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
29 Maryland this ____ day of _____, 2026 that it approves an amendment to the Board of
30 Education’s Fiscal Year 2026 Operating Budget and the use of unassigned fund balance in the
31 amount of \$3,000,000 to the Health Fund as shown in the attached Exhibit A.

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AND BE IT FURTHER RESOLVED, by the County Council of Howard County that Council Resolution No. 92-2025, as amended by Council Resolution No. 141-2025, is further amended as follows:

1. On page 1, in line 10, strike “21,543,689” and substitute “18,543,869;
2. On page 1, in line 11, strike “\$2,143,008” and substitute “\$5,143,008”;
3. On page 1, in line 16, strike “496,000,932” and substitute “493,000,932”; and
4. The chart titled “Board of Education Budget Fiscal Year 2026” is amended as shown in the attached Exhibit A.

EXHIBIT A

**FY 2026 Board of Education Budget Amendment request
Fiscal Year 2026**

	CR92-2025 as amended by CR141-2025	Amendment	Revised Appropriation
General Fund Budget	1,216,275,143		1,216,275,143
01. Administration	14,388,369		14,388,369
02. Mid-Level Administration	73,840,630		73,840,630
03. Instructional Salaries and Wages	440,542,233		440,542,233
04. Instructional Textbooks & Supplies	8,010,840		8,010,840
05. Other Instructional Costs	20,021,010		20,021,010
06. Special Education	198,657,991		198,657,991
07. Student Personnel Services	12,388,807		12,388,807
08. Student Health Services	13,379,803		13,379,803
09. Student Transportation	74,313,904		74,313,904
10. Operation of Plant	61,226,241		61,226,241
11. Maintenance of Plant	32,633,462		32,633,462
12. Fixed Charges	263,918,156		263,918,156
14. Community Services	1,725,346		1,725,346
15. Capital Outlay	1,228,351		1,228,351
Restricted Funds	496,000,932	(3,000,000)	493,000,932
School Construction	100,465,000		100,465,000
Food and Nutrition	28,606,565		28,606,565
Print Services	2,608,454		2,608,454
Technology Services	28,407,244		28,407,244
Health	240,338,361	(3,000,000)	237,338,361
Workers' Compensation	3,439,700		3,439,700
Grants	91,591,457		91,591,457
Glenelg Wastewater Treatment Plant	244,151		244,151
Jim Rouse Theater	300,000		300,000
Other Expense Paid by County	\$66,870,657		\$66,870,657
Debt Service	52,677,240		52,677,240
OPEB	7,518,907		7,518,907
Pension	6,674,510		6,674,510
Total General Fund, Restricted Funds and other Expenses Budget	\$1,779,146,732	(3,000,000)	1,776,146,732