

County Council of Howard County, Maryland

2026 Legislative Session

Legislative Day No. 6

Resolution No. 74 -2026

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

Short Title: Howard County Board of Education – Fiscal Year 2026- Operating Budget Transfer of Appropriations

Title: A RESOLUTION approving certain transfers between major categories in the Fiscal Year 2026 Operating Budget of the Board of Education in the amount of \$3,635,000; 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**, 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
4

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
8

9 **WHEREAS**, on May 21, 2025, the County Council adopted Council Resolution No. 92-
10 2025 (“CR92”) that sets forth the Fiscal Year 2026 Operating Budget for the Board of Education;
11 and
12

13 **WHEREAS**, the Board of Education’s budget was amended by passage of Council
14 Resolution No. 141-2025 to account for increased funding received from the State and to account
15 for increased investment income and summer school charges; and
16

17 **WHEREAS**, the Board of Education’s budget was again amended by passage of Council
18 Resolution No. 41-2026 to reduce the transfer from its Health Fund to its General Fund; and
19

20 **WHEREAS**, the County Council has received a categorical transfer of appropriation
21 request from the Board of Education to transfer a total of \$3,635,000 between categories because
22 several categories are projected to not meet their approved budget authority while several are
23 projected to have available budget savings totaling \$3,635,000; and
24

25 **WHEREAS**, the categories that have exceeded their budget authority are Mid-Level
26 Administration, Operation of Plant, Community Services, Capital Outlay and Fixed Charges; and
27

28 **WHEREAS**, the Board of Education has also indicated that the funds are available for
29 transfer from the Instruction Salaries and Wages, Student Health Services and Student
30 Transportation categories.
31

1 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
2 Maryland this _____ day of _____, 2026 that it approves the transfer of a total of
3 \$3,635,000 between major categories of the Fiscal Year 2026 expense fund budget of the Howard
4 County Board of Education, as shown in Exhibit A.

EXHIBIT A**FY 2026 Categorical Transfer**

	Appropriated amount	Year-End Categorical Transfer	Revised Appropriation
General Fund			
State Cat 01 Administration	\$14,388,369		\$14,388,369
State Cat 02 Mid-Level Administration	73,840,630	500,000	74,340,630
State Cat 03 Instructional Salaries & Wages	440,542,233	(2,500,000)	438,042,233
State Cat 04 Instructional Textbooks/Supplies	8,010,840		8,010,840
State Cat 05 Other Instructional Costs	20,021,010		20,021,010
State Cat 06 Special Education	198,657,991		198,657,991
State Cat 07 Student Personnel Services	12,388,807		12,388,807
State Cat 08 Health Services	13,379,803	(135,000)	13,244,803
State Cat 09 Transportation	74,313,904	(1,000,000)	73,313,904
State Cat 10 Operation of Plant	61,226,241	2,000,000	63,226,241
State Cat 11 Maintenance	32,633,462		32,633,462
State Cat 12 Fixed Charges	263,918,156	1,000,000	264,918,156
State Cat 14 Community Services	1,725,346	125,000	1,850,346
State Cat 15 Capital Outlay	1,228,351	10,000	1,238,351
Total	\$1,216,275,143		1,216,275,143