

County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 6

Resolution No. 88 -2025

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

Short Title: Board of Education – Fiscal Year 2025- Operating Budget Transfer and Supplemental Appropriation

Title: A RESOLUTION approving supplemental appropriation to increase the Howard County Board of Education (BOE) Operating Budget for Fiscal Year 2025 by \$5,533,181 to cover estimated overages in certain categories, with supplemental funding identified from increased state aid, higher than budgeted interest income, and additional use of BOE fund balance; and also approving certain transfers between major categories; and generally relating to the Fiscal Year 2025 Operating Budget of the Board of Education.

Introduced and read first time _____, 2025.

By order _____
Michelle Harrod, Administrator

Read for a second time at a public hearing on _____, 2025.

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 _____, 2025.

Certified By _____
Michelle Harrod, Administrator

Approved by the County Executive _____, 2025

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 22, 2024, the County Council adopted Council Resolution No. 48-
10 2024 (“CR48”) that sets forth the Fiscal Year 2025 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. 105-2024 to account for additional capital funding received from the State; and
15

16 **WHEREAS**, the County Council has received a categorical transfer and supplemental
17 appropriation request from the BOE to increase the BOE Fiscal Year 2025 Operating Budget by
18 \$5,533,181 in order to cover an estimated total net spending overage of \$4,888,363 in different
19 categories and \$644,818 in potential unfunded COVID relief obligations; and
20

21 **WHEREAS**, the BOE identified a total of \$5,533,181 of supplemental funding consisting
22 of (1) current year surplus revenues primarily from State aid and investment income and summer
23 school tuition in excess of budgeted estimates in the amount of \$3,088,363, and (2) \$2,444,818 of
24 additional unassigned BOE fund balance to be added to the General Fund; and
25

26 **WHEREAS**, the BOE further requested transfers between different categories because
27 five state categories are projected to exceed their approved budget authority while six state
28 categories are projected to have available budget savings totaling \$3,161,637; and
29

1 **WHEREAS**, the categories that have exceeded their budget authority are Mid-Level
2 Administration, Instructional Salaries and Wages, Other Instructional Costs, Special Education
3 and Student Transportation; and
4

5 **WHEREAS**, the Board of Education has indicated that the requested supplemental
6 appropriation from the School System’s unassigned fund balance and current year surplus
7 revenues in the General Fund is available for use in the Board of Education’s Fiscal Year 2025
8 Operating Budget; and
9

10 **WHEREAS**, the Board of Education has also indicated that the funds are available for
11 transfer from the respective categories.
12

13 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
14 Maryland this _____ day of _____, 2025 that it approves:

- 15 1. The supplemental appropriation of \$5,533,181 to the General Fund from the funding sources
16 outlined herein; and
- 17 2. The transfer of a total of \$3,161,637 between major categories of the Fiscal Year 2025
18 expense fund budget of the Howard County Board of Education, as shown in Exhibit A.
19

20 **AND BE IT FURTHER RESOLVED** by the County Council of Howard County,
21 Maryland that Council Resolution No. 48-2024 is amended as follows:

- 22 1. On page 1, in line 10, strike “\$15,102,960” and substitute “\$20,636,141”
- 23 2. On page 1, in line 11, strike “\$1,145,166,578” and substitute “\$1,150,699,759”
- 24 3. The General Fund budget is amended as shown in the attached Exhibit A.
25

EXHIBIT A

FY 2025 Categorical Transfer and Request for Supplemental Appropriation

	Appropriated amount	Year-End Categorical Transfer	Supplemental Appropriation	Revised Appropriation
General Fund				
State Cat 01 Administration	\$15,228,243	(200,000)		\$15,028,243
State Cat 02 Mid-Level Administration	70,121,095	600,000		70,721,095
State Cat 03 Instructional Salaries & Wages	422,706,169	1,200,000		423,906,169
State Cat 04 Instructional Textbooks/Supplies	8,253,290	(200,000)	84,753	8,138,043
State Cat 05 Other Instructional Costs	18,941,311		603,818	19,545,129
State Cat 06 Special Education	180,637,339	1,061,637	1,538,363	183,237,339
State Cat 07 Student Personnel Services	10,909,402	(300,000)	8,981	10,618,383
State Cat 08 Health Services	13,514,147	(1,300,000)		12,214,147
State Cat 09 Transportation	67,824,058	300,000	3,113,295	71,237,353
State Cat 10 Operation of Plant	55,860,193	(300,000)		55,560,193
State Cat 11 Maintenance	26,404,846		183,971	26,588,817,
State Cat 12 Fixed Charges	249,341,889	(861,637)		248,480,252
State Cat 14 Community Services	4,254,383			4,254,383
State Cat 15 Capital Outlay	1,170,213			1,170,213
Total	\$1,145,166,578	\$0	\$5,533,181	\$1,150,699,759
Restricted Funds	432,403,651			
School Construction	\$75,738,000			
Food and Nutrition	\$31,632,747			
Print Services	\$2,576,542			
Information & Network Technology Services	\$26,457,965			
Health	\$215,053,582			
Worker's Compensation	\$3,439,700			
Grants	\$76,985,200			
Glenelg Wastewater Treatment Plant	\$244,151			
Jim Rouse Theater	\$275,764			
Other Expenses Paid by County	60,215,767			
Debt Service	\$52,696,860			
OPEB	\$7,518,907			
Total General Fund, Restricted Funds and Other Expense Budget	\$1,637,785,996		\$5,533,181	\$1,643,319,177