Office of the County Auditor
Auditor's Analysis

Council Resolution No. 141-2025 REVISED

Introduced: July 7, 2025
Auditor: Diane Zagorski-Kelly

Fiscal Impact:

This resolution increases the Board of Education's (BOE) Fiscal Year (FY) 2026 Operating Budget by $22,646,686. This change includes a $9,850,766 increase to the Howard County Public School System's (HCPSS) General Fund and a $12,795,920 net increase to Restricted Funds. However, this resolution has no effect on the County budget nor County expenditures. The County's General Fund Appropriation remains at $816,005,000, as approved by Council Resolution (CR) 92-2025.

We have confirmed the validity of the amounts by reconciling them with the amended budget request that was voted on and approved by the BOE at its June 12, 2025 meeting.

Purpose:

The purpose of Council Resolution (CR) 141-2025 is to amend the HCPSS's General Fund budget to account for the following:

- An increase in State Revenue of $757,758
- An increase in Other Revenues of $3,950,000
- A transfer from the HCPSS Health Insurance Fund of $3,000,000
- An increase in the use of the HCPSS General Fund unassigned balance of $2,143,008

This resolution also reflects various adjustments to HCPSS's restricted funds including, most notably, an increase to the Grant Fund of $19,504,499 and a decrease of $4,990,094 to the Self-Insurance Health Fund. A $179,000 decrease to the State Capital Improvement Plan (CIP) reflects a 100 percent allocation from the Interagency Commission (IAC) on School Construction allocation of $23,720,000.

According to the BOE, this amendment is necessary to add funding received after the passage of CR 92-2025, which approved the BOE's FY 2026 Operating Budget.

Other Comments:

According to HCPSS, there will be a forthcoming amendment to decrease the School Construction Fund by $179,000. This change will correct the following lines:

- Adjust the total revised School Construction Fund appropriation from $100,644,000 to $100,465,000.
- Adjust the total Restricted Funds appropriation from $496,179,932 to $496,000,932
- Adjust the total Operating Budget amendment from $22,646,686 to $22,467,686.
- Adjust the total Operating Budget appropriation from $1,779,325,732 to $1,779,146,732

Attachment A shows the net effect to the BOE's FY 2026 Operating Budget with the aforementioned amendments.

Attachment B (Revised) provides more information on key areas impacted by these requests.

Attachment C is a score sheet provided by HCPSS showing the line-item detail by State category.

Net Effect of Changes After Amendments

Category	CR92-2025	Amendment	Revised Budget
Administration	15,341,000	(952,631)	14,388,369
Mid-Level Administration	70,958,000	2,882,630	73,840,630
Instruction Salaries	446,864,222	(6,321,989)	440,542,233
Textbooks & Classroom Supplies	8,286,000	(275,160)	8,010,840
Other Instructional Costs	21,590,000	(1,568,990)	20,021,010
Special Education	198,687,000	(29,009)	198,657,991
Student Personnel Services	11,008,000	1,380,807	12,388,807
Student Health Services	13,638,000	(258,197)	13,379,803
Student Transportation	73,140,000	1,173,904	74,313,904
Operation of Plant	56,321,000	4,905,241	61,226,241
Maintenance of Plant	28,739,000	3,894,462	32,633,462
Fixed Charges	258,920,813	4,997,343	263,918,156
Community Services	1,741,342	(15,996)	1,725,346
Capital Outlay	1,190,000	38,351	1,228,351
Total General Fund Budget	**$1,206,424,377**	**$9,850,766**	**$1,216,275,143**
School Construction	100,644,000	(179,000)	100,465,000
Food and Nutrition	28,606,565	-	28,606,565
Print Services	2,670,674	(62,220)	2,608,454
Technology Services	30,064,109	(1,656,865)	28,407,244
Health	245,328,455	(4,990,094)	240,338,361
Workers' Compensation	3,439,700	-	3,439,700
Grants	72,086,958	19,504,499	91,591,457
Glenelg Wastewater Treatment Plant	243,551	600	244,151
Jim Rouse Theater	300,000	-	300,000
Total Restricted Funds	**$483,384,012**	**$12,616,920**	**$496,000,932**
Debt Service	52,677,240	-	52,677,240
OPEB	7,518,907	-	7,518,907
Pension	6,674,510	-	6,674,510
Total Other Expense Paid by County	**$66,870,657**	-	**$66,870,657**
Total General Fund, Restricted Funds and Other Expenses Budget	**$1,756,679,046**	**$22,467,686**	**$1,779,146,732**

Auditor's Review Notes: Board of Education's FY 2026 Amended Capital and Operating Budget (CR141-2025)

Please see the following notes based on the review of the Board's FY 2026 Amended Operating Budget Request:

Unassigned General Fund Balance

- HCPSS Policy 4070 establishes a standard to maintain an unassigned fund balance equal to one percent of total HCPSS' General Fund uses. The policy allows the Board to approve exceptions to this standard under certain circumstances and requires funding that goes below the minimum threshold to be used for non-recruiting expenses, equipment replacement, or other critical one-time needs.

- The projected unassigned fund balance, inclusive of changes in CR141-2025, for FY 2025 and FY 2026, as compared to the 1% Reserve Requirement of Policy 4070, has been provided in the table below:

	Estimated FY 2025 [1]	Revised Approved FY 2026 [1]
Projected 1% Reserve Requirement	$ 11,492,093	$ 12,162,751
Projected Unassigned Fund Balance, June 30	6,935,142	4,792,134
Projected 1% Reserve Requirement Shortfall	4,556,951	7,370,617
Budgeted Expenditures	1,149,209,316	1,216,275,143
Projected Unassigned Fund Balance as a Percentage of Annual Expenditure	0.60%	0.39%

[1] Inclusive of changes in CR141-2025

Source: HCPSS

- The following options are available to the Board to adhere to its policy:
  - Continue to override the 1% reserve requirement as allowed by the policy
  - Enact budget control measures such as hiring freezes to generate budget savings that would fall to the fund balance.
  - Request additional funding from the County to replenish fund balance.
  - A combination of the options above.

Health Insurance Fund

- A summary of HCPSS's projected Health Fund Balance for FY 2025 as it relates to the beginning balance for FY 2026 is outlined in the table below.

HCPSS Health Insurance Fund Projections	
FY 2025 Beginning Balance [1]	$ 17,968,398
FY 2025 Estimated Cost to Complete	1,227,671
FY 2025 Projected Balance before IBNR	**$ 19,196,069**
FY 2025 Projected IBNR [2]	$ 9,300,000
FY 2025 Projected Ending Balance	**$ 9,896,069**
FY 2026 Transfer to General Fund	$ (3,000,000)
FY 2026 Projected Beginning Balance	**$ 6,896,069**

Source: HCPSS

[1] FY 2024 Audited Fund Balance (Net Position), June 30, 2024

[2] Incurred But Not Reported, actuals will be calculated by the actuary as part of the audited financial statement preparation

- According to HCPSS, the revised approved budget reduces the Health Fund budget by a net of $4,990,094. These changes include:
  - $1 million decrease to the employee benefit credit
  - $6.9 million decrease to the payment of claims to include the:
    - Elimination of new positions sought by the Board
    - Reduction to claims expense for positions cut from the base budget (104.0 FTE)
    - Added claims costs for new positions added to the base budget (7.6 FTE)
  - $3 million increase to reflect the transfer of $3 million of fund balance from the Health Fund to the General Fund

Restricted Funds

- A summary of HCPSS's projected FY 2026 Restricted Fund Beginning Balances are outlined in the table below:

HCPSS Projected FY 2026 Beginning Fund Balance [1]	FY 2026
Print Services Fund	$ 408,441
Technology Service Fund	$ 15,585,542

[1] Projected based on the passage of CR141-2025

Source: HCPSS

Grant Fund

- In 2024, the State Legislature enacted Maryland House Bill 1115 requiring the Boards of Education to appropriate the remaining balances of any grant funds awarded in a previous fiscal year, referred to as carryover funds, and provide information on the uses of those funds in the coming year. In compliance with this requirement, HCPSS provided a schedule of their carryover Grants funds shown in **Exhibit I**.

- According to HCPSS, the variance of $578,523 between the requested amendment of $19,504,499 and the $18,925,976 carryover grant funding as shown in Exhibit I is due to increases and decreases in the FY 2026 award amounts for certain grants. The table below, identifies the specific award changes.

FY 2026 Grant Awards	
Title I, Part A: Improving the Academic Achievement of the Disadvantaged	$ (273,451.00)
Behavioral Threat Assessment Management (BTAM) - STOP School Violence Program	$ (287,542.00)
Prekindergarten Expansion	$ 1,715,153.00
Access, Equity & Progress- Local Implementation for Results (LIR)	$ (238,311.00)
Early Childhood - Local Implementation for Results (LIR)	$ (132,042.00)
Ready for Kindergarten	$ (125,000.00)
Maryland State Personnel Development Grant (SPDG)	$ (80,284.00)
Total	**$ 578,523.00**

Source: HCPSS

State Category 02: Mid-Level Administration

- HCPSS provided a list of job positions and FTE counts included in Mid-Level Administration budget.

Position Title	FTE
Administrative Secretry, 12 Month	1.0
Administrator	1.0
Analyst	1.5
Appeals Officer	1.0
Assistant Principal	126.0
Ahletics and Activities Manager	13.0
Coordinator	39.5
Data Assistant	1.0
Director	12.0
Executive Assistant	9.0
Executive Director	4.0
Facilitator	7.0
Grade Scheduling Processor	13.5
Grant and Program Manager	1.0
Grants Administrtation Manager	1.0
Instructional Facilitator	18.0
Leadership Intern	4.0
Middle School Data Clerk	20.0
Principal	77.0
Principal's Secretary	77.0
School Financial Bookkeeper	13.0
Senior Web Developer	1.0
Specialist	7.0
Supervisor	4.0
Teachers' Secretary	141.5
Technical Assistant	14.0
	608.0

State Revenues

- According to HCPSS, $757,758 in State Aid is based on the State Legislature restoring funding for the collaborative time per pupil. The additional amounts being added true up the State Aid including a reevaluation of the Medicaid intergovernmental transfer which decreased by $250,000. The table below capture these changes.

	Council Approved FY 2026	Revised Approved FY 2026	Delta (Council Approved vs. Revised Approved)
Foundation (Collaborative Time)	$ 229,947,626	$ 230,455,384	$ 507,758
Comparable Wage Index	14,189,138	14,189,138	$ -
Compensatory Education	51,728,969	51,728,969	$ -
Multilingual Learners	15,668,843	15,668,843	$ -
Less Medicaid Grant	(1,250,000)	(1,000,000)	$ 250,000
Subtotal State Funds	**$ 375,415,508**	**$ 376,173,266**	**$ 757,758**

Source: HCPSS

Capital Projects – Roofing (E1059)

- The IAC's 100% allocation for Roofing Projects increased by $408,000 from the Board's Requested $6,653,000 to $7,061,000.
- According to HCPSS, the FY 2026 roofing projects planned for Guilford ES, Clarksville ES, Worthington ES, Forest Ridge ES, and Howard HS will remain the same. The additional allocation from the IAC will be held in contingency for Guilford ES ($220,000) and Forest Ridge ES ($287,750).

Capital Projects – Systemic Renovation and Modernization (E1058)

- The IAC's 100% allocation for Roofing Projects decreased by $587,000 from the Board's requested $17,246,000 to $16,659,000. A breakdown of the changes is available in **Exhibit II**.

Exhibit I: Grant Carryover

FY26 Approved (Revised) Grant Carryover

Division	Grant Name		FY 2026 Carryover Funding
Division of Equity & Innovation			
	Concentration of Poverty		927,273
	Title I, Part A: Improving the Academic Achievement of the Disadvantaged		4,396,495
	Title IIA - Building Systems of Support for Excellent Teaching and Leading		1,942,568
	Title IV, Part A:Student Support and Academic Enrichment (SSAE)		907,549
Total Division of Equity & Innovation		**$**	**8,173,885**
Division of Financial Management			
	School Safety Grant Program (SSGP) – Maryland Center for School Safety		416,007
Total Division of Financial Management		**$**	**416,007**
Division of Schools - Student Well-Being			
	Behavioral Threat Assessment Management (BTAM) - STOP School Violence Program		856,070
	Homeless Education Assistance Program		42,748
Total Division of Schools - Student Well-Being		**$**	**898,818**
Division of Schools - Safety & Security			
	Safe Schools Fund Grant – Maryland Center for School Safety		25,000
Total Division of Schools - Safety & Security		**$**	**25,000**
Division of Academics - Department of Curriculum, Instruction, and Assessment			
	Judith P. Hoyer Early Childcare and Education Center		314,238
	Title I, Part A Section 1003(a) School Improvement		1,116,315
	Title III: English Language Acquisition Program		496,340
	Title III, Part A - Immigrant		101,115
Total Division of Academics - Department of Curriculum, Instruction, and Assessment		**$**	**2,028,008**
Division of Academics - Department of Special Education			
	Access, Equity & Progress- Local Implementation for Results (LIR)		306,361
	Comprehensive Coordinated Early Intervening Services (IDEA Part B 611 & Part B 619)		2,274,579
	Early Childhood - Local Implementation for Results (LIR)		80,075
	Family Support Systems (IDEA Part B 611)		10,133
	Infants and Toddlers Program - Consolidated Local Implementation Grant (CLIG)		120,112
	Maryland State Personnel Development Grant (SPDG)		80,284
	Medical Assistance (Medicaid) Ages 3-21		1,313,043
	Passthrough (IDEA Part B 611)		2,968,995
	Passthrough (IDEA Part B 611) Parentally Placed Private School Students (PPPSS)		114,305
	Preschool Passthrough (IDEA Part B 619)		93,460
	Secondary Transition Local Implementation for Results (LIR)		20,588
	Special Education Citizens Advisory Commission (SECAC)		2,323
Total Division of Academics - Department of Special Education		**$**	**7,384,258**
Total Carryover - Restricted Fund		**$**	**18,925,976**

Exhibit II: Systemic Renovations & Modernizations

Project	FY2026 State CIP Requested	FY 2026 State CIP Allocation	Difference
Secure Vestibules (MS) #1	$ 553	$ 483	$ 70
Secure Vestibules (HS) #1	49	43	6
Secure Vestibules (HS) #2	232	204	28
Long Reach HS Envelope	-	-	-
Harper's Choice MS Chiller and Cooling Tower Replacement	416	457	(41)
Reservoir HS Cooling Tower Replacement	416	457	(41)
Howard HS Windows	1,121	1,122	(1)
Murray Hill MS Chiller and Boiler Replacement	595	653	(58)
Secure Vestibules (HS) #3	66	46	20
Secure Vestibules (HS) #4	84	68	16
Secure Vestibules (HS) #5	912	808	104
Secure Vestibules (MS) #2	758	732	26
Mayfield Woods MS Boiler Replacement	280	449	(169)
Bonnie Branch MS - Gym AC	325	325	-
Ellicott Mills MS - Gym AC	325	325	-
Mayfield Woods MS - Gym AC	325	325	-
Fulton ES - Gym AC	231	254	(23)
Manor Woods ES Septic	4,207	3,699	508
West Friendship ES Septic and Well	4,709	4,407	302
Atholton ES Elevator	204	224	(20)
Oakland Mills HS - Gym AC	719	789	(70)
Reservoir HS - Gym AC	719	789	(70)
TOTALS	**$ 17,246**	**$ 16,659**	**$ 587**

Source: HCPSS

Attachment C

Howard County Public School System
FY 2026 Operating Budget
Revised Approved Budget

REVENUES (General Fund)	Approved	Change	Revised Approved
County Appropriation	**$ 816,005,000**	**$ -**	**$ 816,005,000**
The County Appropriation includes required Maintenance of Effort (MOE) level of $760,721,186 and non-recurring funding of $1,505,000 for one-time costs. The above MOE provided in CR092-2025 totals $39.3 million plus $14.5 million approved PAYGO funds appropriated by the County Council pursuant to Section 615B of the County Charter			
State Sources	**$ 375,415,508**	**$ 757,758**	**$ 376,173,266**
The state sources increase to include the portion of the restoration of Collaborative Time Per Pupil that was not included in the County's budget, which increases state sources by $557,758. Additionally, the contra revenue budgeted for the intergovernmental transfer has been re-evaluated and decreased by $250,000.			
Federal Sources	**$ 410,000**	**$ -**	**$ 410,000**
The federal sources remain at the Approved level.			
Other Sources	**$ 14,593,869**	**$ 9,093,008**	**$ 23,686,877**
Other Sources increase by $8.95M • $450,000 Summer School Tuition • $2.50 million Investment Income • $1.0 million transfer from Special Revenue Fund (Misc Rev) • $3.0 million transfer from Health Insurance Fund • $2.14 million use of General Fund Unassigned Fund Balance			
Totals	**$ 1,206,424,377**	**$ 9,850,766**	**$ 1,216,275,143**

Attachment C

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 01 - Administration	Program #	Program Name	Change	Totals
Approved				**$ 15,341,000**
Reversal of Approved placeholder reconciling to CR092-2025			573,483	
Eliminate (1.0) Title IX/VI Coordinator Position	0104	Legal Services	(138,600)	
Eliminate Title IX/VI Coordinator Supplies	0104	Legal Services	(1,500)	
Decrease in Other Charges	0101	Board of Education	(10,167)	
Decrease in Supplies	0101	Board of Education	(2,000)	
Reduction (1.0) Financial Analyst	0101	Board of Education	(102,000)	
Reduction (1.0) Secretary	0101	Board of Education	(61,000)	
Reduction in Employee Compensation Placeholder	0101	Board of Education	(1,715)	
Reduction in Employee Compensation Placeholder	0102	Office of the Superintendent	(18,907)	
Reduction in Employee Compensation Placeholder	0104	Legal Services	(2,776)	
Reduction in Employee Compensation Placeholder	0105	Partnerships	(748)	
Reduction in Employee Compensation Placeholder	0110	Policy, Appeals, and Records Management	(2,044)	
Reduction in Employee Compensation Placeholder	0201	Chief Operating Officer	(1,161)	
Reduction in Employee Compensation Placeholder	0203	Budget	(4,330)	
Reduction in Employee Compensation Placeholder	0204	Payroll Services	(4,220)	
Reduction in Employee Compensation Placeholder	0205	Procurement Office	(23,284)	
Reduction in Employee Compensation Placeholder	0206	Accounting	(10,657)	
Reduction in Employee Compensation Placeholder	0208	Chief Financial Officer	(2,587)	
Reduction in Employee Compensation Placeholder	0302	Communications and Engagement	(8,055)	
Reduction in Employee Compensation Placeholder	0303	Department of Human Resources	(38,824)	
Reduction in salaries based on the elimination of 1.0 Supervisor and 2.0 Specialist positions	0303	Department of Human Resources	(295,450)	
Reduction to Tech Services chargebacks	8002	Internal Service Fund Charges	(37,197)	
Reduction to Print Services chargebacks	8002	Internal Service Fund Charges	(4,392)	
Reduction of budget software	0203	Budget	(750,000)	
Reduction of computers	0303	Department of Human Resources	(4,500)	
Total change				(952,631)
Revised Approved				**$ 14,388,369**

Attachment C

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 02 - Mid-Level Administration	Program #	Program Name	Change	Totals
Approved				**$ 70,958,000**
Reversal of Approved placeholder reconciling to CR092-2025			5,449,226	
Decreases salaries for 8.0 Assistant Principals	4701	Division of Schools	(1,096,000)	
Reduction in Employee Compensation Placeholder	0106	Diversity, Equity, and Inclusion	(9,203)	
Reduction in Employee Compensation Placeholder	0108	Chief Equity and Innovation	(27,436)	
Reduction in Employee Compensation Placeholder	0110	Policy, Appeals, and Records Management	(874)	
Reduction in Employee Compensation Placeholder	0305	Chief of Schools	(7,974)	
Reduction in Employee Compensation Placeholder	4701	Division of Schools	(200,000)	
Reduction in Employee Compensation Placeholder	4802	Leadership Development	(31)	
Decreases Salaries for 3.0 Leadership Interns	4701	Division of Schools	(255,000)	
Decreases Salaries for 12.0 Teachers' Secretaries	4701	Division of Schools	(465,120)	
Reduction to Tech Services chargebacks	8002	Internal Service Fund Charges	(292,254)	
Reduction to Print Services chargebacks	8002	Internal Service Fund Charges	(37,302)	
Reduction to salaries for 1.0 Communications Specialist	2701	Multimedia Communications	(85,525)	
Decreases Wages for Academics Central Office	0304	Chief Academic Officer	(83,604)	
Decreases Supplies for Academics Central Office	0304	Chief Academic Officer	(6,273)	
Total change				2,882,630
Revised Approved				**$ 73,840,630**

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 03 - Instructional Salaries and Wages	Program #	Program Name	Change	Totals
Approved				**$ 446,864,222**
Decrease Salaries - NBC Pay Projection	3010	Elementary School Instruction	(48,000)	
Decrease Salaries - NBC Pay Projection	3020	Middle School Instruction	(86,480)	
Decrease Salaries - NBC Pay Projection	3030	High School Instruction	(169,333)	
Decrease Salaries - NBC Pay Projection	3201	Program Support for Schools	(2,310)	
Decrease Salaries - NBC Pay Projection	3402	Homewood	(17,860)	
Decrease Salaries - NBC Pay Projection	3901	Career and Technical Education (CTE)	(16,000)	
Decrease Salaries - NBC Pay Projection	0601	Art	(4,000)	
Decrease Salaries - NBC Pay Projection	1002	English Language Development	(16,620)	
Decrease Salaries - NBC Pay Projection	1301	Early Childhood Programs	(23,200)	
Decrease Salaries - NBC Pay Projection	1401	Mathematics - Secondary	(2,310)	
Decrease Salaries - NBC Pay Projection	1501	Library Media	(14,310)	
Decrease Salaries - NBC Pay Projection	1601	Music	(26,400)	
Decrease Salaries - NBC Pay Projection	1701	Physical Education	(4,000)	
Decrease Salaries - NBC Pay Projection	1802	Reading Supports	(21,672)	
Decrease Salaries - NBC Pay Projection	2301	Gifted and Talented	(15,020)	
Decreases salaries for 20.8 Teachers for High School ITL planning period	3030	High School Instruction	(1,379,040)	
Decreases salaries for 7.2 Teachers for Innovative Pathways	2601	Innovative Pathways	(477,360)	
Decreases salaries for 2.0 Paraeducators for Innovative Pathways	2601	Innovative Pathways	(64,000)	
Decreases Wages for summer Academic Intervention program	2401	Summer Programs	(1,600,000)	
Decreases Wages for summer Innovative Pathways program	2401	Summer Programs	(300,000)	
Reduction in Employee Compensation Placeholder	1002	English Language Development	(76,060)	
Reduction in Employee Compensation Placeholder	1301	Early Childhood Programs	(104,334)	
Reduction in Employee Compensation Placeholder	1302	Pre-K	(36,661)	
Reduction in Employee Compensation Placeholder	1501	Library Media	(50,000)	
Reduction in Employee Compensation Placeholder	1601	Music	(75,000)	
Reduction in Employee Compensation Placeholder	3010	Elementary School Instruction	(100,000)	
Reduction in Employee Compensation Placeholder	3020	Middle School Instruction	(75,000)	
Reduction in Employee Compensation Placeholder	3030	High School Instruction	(200,000)	
Decreases Salaries for 1.0 Psychologist	5701	Psychological Services	(137,518)	
Increase Salaries for Salary Turnover adjustment	3030	High School Instruction	1,102,932	
Decrease in Wages-Substitute for Diversity, Equity, and Inclusion	0106	Diversity, Equity, and Inclusion	(15,000)	
Decrease in Wages-Workshop for Innovative Pathways	2601	Innovative Pathways	(10,000)	
Decrease in Wages-Workshop for Postsecondary Access	2802	Postsecondary Access	(10,000)	
Decrease in Wages-Workshop for Beyond School Hours Intervention	3501	Beyond School Hours Intervention Programs	(13,703)	
Decrease in Wages-Workship for BSAP Program	9501	Student Access and Achievement	(20,000)	
Increase in Wages-Substitute	0303	Department of Human Resources	1,847,000	
Reduction in Wages	3202	Academic Support for Schools	(27,868)	
Decreases Salaries for 21.0 Paraeducators	1501	Library Media	(514,080)	
Decreases Salaries for 12.0 3rd Grade Strings Teachers	1601	Music	(795,600)	
Decreases Salaries for 39 GT Teachers	2301	Gifted and Talented	(2,535,000)	
Decreases Salaries for 14.0 Paraeducators	1302	Pre-K	(547,638)	
Increases Salaries for 7 Teachers	1302	Pre-K	464,100	
Decrease in Wages	1401	Mathematics - Secondary	(4,644)	
Decrease Salaries for reduction of 1.0 Psychologist	3324	Birth-Five Early Intervention Services	(100,000)	
Total change				(6,321,989)
Revised Approved				**$ 440,542,233**

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 04 - Instructional Textbooks/Supplies	Program #	Program Name	Change	Totals
Approved				**$ 8,286,000**
Reversal of Approved placeholder reconciling to CR092-2025			49,709	
Decreases in Supplies for Innovative Pathways	2601	Innovative Pathways	(20,000)	
Decreases in Supplies for CTE programs	3901	Career and Technical Education (CTE)	(30,000)	
Decrease in Textbooks for Postsecondary Access	2802	Postsecondary Access	(20,000)	
Reduction to Print Services chargebacks	8002	Internal Service Fund Charges	(14,869)	
Reduction to classroom supplies and furniture.	0205	Procurement Office	(140,000)	
Decrease in textbooks	3202	Academic Support for Schools	(100,000)	
Total change				(275,160)
Revised Approved				**$ 8,010,840**

Howard County Public School System
FY 2026 Operating Budget Revised Approved Budget

Category 05 - Other Instructional Costs	Program #	Program Name	Change	Totals
Approved				**$ 21,590,000**
Reversal of Approved placeholder reconciling to CR092-2025			356,894	
Decreases in Maintenance Software for Innovative Pathways	2601	Innovative Pathways	(195,000)	
Decrease in Contracted Labor to reduce increase requested for HCC Tuition costs	2802	Postsecondary Access	(200,000)	
Decrease in Maintenance Software to eliminate requested increase for Naviance software	5601	School Counseling	(100,000)	
Decrease in Contracted Labor for base HCC Tuition costs	2802	Postsecondary Access	(300,000)	
Decrease in Contracted Services for Innovative Pathways	2601	Innovative Pathways	(15,000)	
Reduction to Tech Services chargebacks	8002	Internal Service Fund Charges	(1,115,884)	
Total change				(1,568,990)
Revised Approved				**$ 20,021,010**

Attachment C

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 07 - Student Personnel Services	Program #	Program Name	Change	Totals
Approved				**$ 11,008,000**
Reversal of Approved placeholder reconciling to CR092-2025			1,445,079	
Decrease in Salaries related to eliminating request for reclassification of 2 PPW positions	6101	Pupil Personnel Services	(23,100)	
Reduction in Employee Compensation Placeholder	0302	Communications and Engagement	(1,263)	
Reduction to Tech Services chargebacks	8002	Internal Service Fund Charges	(39,853)	
Reduction to Print Services chargebacks	8002	Internal Service Fund Charges	(56)	
Total change				1,380,807
Revised Approved				**$ 12,388,807**

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 06 - Special Education	Program #	Program Name	Change	Totals
Approved				**$ 198,687,000**
Reversal of Approved placeholder reconciling to CR092-2025			4,881,954	
Decrease Salaries - NBC Pay Projection	3402	Homewood	(3,273)	
Decrease Salaries - NBC Pay Projection	3321	Special Education School-Based Services	(17,583)	
Decrease Salaries - NBC Pay Projection	3324	Birth-Five Early Intervention Services	(12,000)	
Decreases salaries for 2.0 Special Education Teachers for Innovative Pathways	2601	Innovative Pathways	(142,800)	
Reduction in Employee Compensation Placeholder	3321	Special Education School-Based Services	(350,000)	
Reduction in Employee Compensation Placeholder	3324	Birth-Five Early Intervention Services	(100,000)	
Decrease Salaries for reduction of 0.5 Occupational Therapist	3320	Countywide Services	(38,504)	
Decrease Salaries for reduction of 1.0 Secretary	3320	Countywide Services	(83,509)	
Increase Salaries for Salary Turnover adjustment	3320	Countywide Services	254,000	
Increase for Salary Turnover adjustment	3321	Special Education School-Based Services	1,234,458	
Increase Salaries for Salary Turnover adjustment	3325	Speech, Language, and Hearing Services	127,000	
Decrease Salaries for reduction of 83.0 Special Education Teacher 10 Month	3321	Special Education School-Based Services	(5,933,342)	
Decrease Salaries for reduction of 44.0 Student Assistant	3321	Special Education School-Based Services	(1,305,520)	
Decrease Salaries for reduction of 10.0 Paraeducator	3321	Special Education School-Based Services	(320,000)	
Increases Salaries for addition of 2.0 Teacher	3324	Birth-Five Early Intervention Services	142,800	
Decrease Salaries for reduction of 1.0 Teacher	3324	Birth-Five Early Intervention Services	(90,000)	
Decrease Salaries for reduction of 1.0 Occupational Therapist	3324	Birth-Five Early Intervention Services	(86,700)	
Decrease Salaries for reduction of 2.0 Speech Pathologist	3324	Birth-Five Early Intervention Services	(184,176)	
Decrease Salaries for reduction of 2.0 Speech Pathologist	3325	Speech, Language, and Hearing Services	(130,000)	
Decrease of Wages-Summer Pay	3326	Special Education Summer Services	(53,742)	
Increase in Wages-Workshop in Non-Public	3328	Special Education Compliance and Nonpublic Services	823,980	
Decrease of Supplies for ESY	3326	Special Education Summer Services	(15,000)	
Reduction to Tech Services chargebacks	8002	Internal Service Fund Charges	(371,961)	
Reduction to Print Services chargebacks	8002	Internal Service Fund Charges	(5,091)	
Placeholder for Special Education	3330	Special Education - Central Office	1,750,000	
Total change				($29,009)
Revised Approved				**$ 198,657,991**

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 08 - Student Health Services	Program #	Program Name	Change	Totals
Reduction in Employee Compensation Placeholder	6401	Health Services	(50,000)	
Decrease Salaries for reduction of 10.0 Health Assistants	6401	Health Services	(387,600)	
Increase Salaries for 1.0 Float Nurses	6401	Health Services	69,972	
Decrease Salaries for Reduction of 13.0 Athletic Trainers	8601	High School Athletics and Activities	(1,111,825)	
Increase Contracted Medical Services related to reduction of 13.0 Athletic Trainers	8601	High School Athletics and Activities	540,000	
Total change				(258,197)
Revised Approved				**$ 13,379,803**

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 09 - Student Transportation	Program #	Program Name	Change	Totals
Approved				**$ 73,140,000**
Reversal of Approved placeholder reconciling to CR092-2025			1,863,804	
Decrease School Bus Insurance - MABE Projection	7401	Risk Management	(126,115)	
Decrease Maintenance-Software for routing software implementation	6801	Student Transportation	(500,000)	
Decrease in Transportation for Summer Programs	2401	Summer Programs	(11,891)	
Decrease for field trip transporation	3202	Academic Support for Schools	(20,000)	
Reduction to Tech Services chargebacks	8002	Internal Service Fund Charges	(31,882)	
Reduction to Print Services chargebacks	8002	Internal Service Fund Charges	(12)	
Total change				1,173,904
Revised Approved				**$ 74,313,904**

Attachment C

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 10 - Operation of Plant	Program #	Program Name	Change	Totals
Approved				**$ 56,321,000**
Reversal of Approved placeholder reconciling to CR092-2025			8,998,489	
Decrease Property Insurance - MABE Projection	7401	Risk Management	(592,781)	
Decreases One-Time non-recurring - Increases in equipment repair/replacement for washers, and dryers for High School Athletics and activities	8601	High School Athletics and Activities	(125,000)	
Decreases - One-Time non-recurring - Increases equipment repair/replacement for security enhancements	7404	Security	(1,500,000)	
Decreases Salaries for reduction of 33.0 Security Assistants	7404	Security	(1,561,824)	
Decreases Uniforms-Staff funding for 33.0 Security Assistants	7404	Security	(32,568)	
Decreases Technology Computer funding for laptops for 33.0 Security Assistants	7404	Security	(33,000)	
Decreases Utilities-Telecomm funding for radios for 33.0 Security Assistants	7404	Security	(15,864)	
Reduction in Employee Compensation Placeholder	7102	Custodial Services	(115,504)	
Reduction to Tech Services chargebacks	8002	Internal Service Fund Charges	(26,569)	
Reduction to Print Services chargebacks	8002	Internal Service Fund Charges	(204)	
Decreases salaries for 3.0 Groundskeeper positions	7801	Grounds Maintenance	(184,590)	
Increase Salaries for 2.0 Student Engagement Liaisons	7404	Security	94,656	
Total change				4,905,241
Revised Approved				**$ 61,226,241**

Attachment C

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 11 - Maintenance of Plant	Program #	Program Name	Change	Totals
Approved				**$ 28,739,000**
Reversal of Approved placeholder reconciling to CR092-2025			4,913,802	
Reduction in Employee Compensation Placeholder	0202	School Construction	(814)	
Reduction in Employee Compensation Placeholder	0205	Procurement Office	(2,439)	
Reduction in Employee Compensation Placeholder	7602	Building Maintenance	(36,540)	
Reduction to Contracted Services for software contracts.	0503	Enterprise Applications	(315,331)	
Reduction to Tech Services chargebacks	8002	Internal Service Fund Charges	(664,216)	
Total change				3,894,462
Revised Approved				**$ 32,633,462**

Attachment C

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 12 - Fixed Charges	Program #	Program Name	Change	Totals
Approved				$ 258,920,813
Reversal of Approved placeholder reconciling to CR092-2025			$21,236,636	
Decrease Social Security - NBC Pay Projection.	0601	Art	(294)	
Decrease Social Security - NBC Pay Projection.	1002	English Language Development	(1,221)	
Decrease Social Security - NBC Pay Projection.	1301	Early Childhood Programs	(1,706)	
Decrease Social Security - NBC Pay Projection.	1401	Mathematics - Secondary	(170)	
Decrease Social Security - NBC Pay Projection.	1501	Library Media	(1,052)	
Decrease Social Security - NBC Pay Projection.	1601	Music	(1,941)	
Decrease Social Security - NBC Pay Projection.	1701	Physical Education	(294)	
Decrease Social Security - NBC Pay Projection.	1802	Reading Supports	(1,593)	
Decrease Social Security - NBC Pay Projection.	2301	Gifted and Talented	(1,104)	
Decrease Social Security - NBC Pay Projection.	3321	Special Education School-Based Services	(1,293)	
Decrease Social Security - NBC Pay Projection.	3324	Birth-Five Early Intervention Services	(882)	
Decrease social security for reduction of 20.8 Teachers for HS ITL planning period	3030	High School Instruction	(101,359)	
Decrease Social Security - NBC Pay Projection.	3030	High School Instruction	(12,446)	
Decrease employee health Insurance for reduction of 20.8 Teachers for HS ITL planning period	3030	High School Instruction	(416,000)	
Decrease Social Security - NBC Pay Projection.	3402	Homewood	(1,554)	
Decrease to social security for reduction of 8.0 Assistant Principals	4701	Division of Schools	(80,556)	
Decrease Social Security - NBC Pay Projection.	3020	Middle School Instruction	(6,356)	
Decrease to employee health insurance for reduction of 8.0 Assistant Principals	4701	Division of Schools	(160,000)	
Decrease Social Security - NBC Pay Projection.	3201	Program Support for Schools	(170)	
Decrease to social security for reduction of 7.0 Teachers, 2.0 Paraeducators, and 2.0 Special Education Teachers for Innovative Pathways	2601	Innovative Pathways	(50,286)	
Decrease Social Security - NBC Pay Projection.	3901	Career and Technical Education (CTE)	(1,176)	
Decrease to employee health insurance for reduction of 7.2 Teachers, 2.0 Paraeducators, and 2.0 Special Education Teachers for Innovative Pathways	2601	Innovative Pathways	(224,000)	
Decrease Social Security - NBC Pay Projection.	3010	Elementary School Instruction	(3,528)	
Decrease Liability Insurance - MABE Projection	7401	Risk Management	(173,296)	
Decrease Vehicle Insurance - MABE Projection	7401	Risk Management	(323)	
Decrease Retirement - Shift to County	8001	Fixed Charges	(6,830,167)	
Decrease in social security related to eliminating request for reclassification of 2 PPW positions	6101	Pupil Personnel Services	(1,698)	
Decrease to social security for reduction of 33.0 requested Security Assistants	7404	Security	(114,794)	
Decrease to social security for reduction of 33.0 requested Security Assistants	7404	Security	6,957	
Increase to Employee Health Insurance for addition of 2.0 Student Engagement Liaisons	7404	Security	30,000	
Decrease to Employee Health Insurance for reduction of 33.0 requested Security Assistants	7404	Security	(495,000)	
Decrease in Social Security related to summer Innovative Pathways and Academic Intervention Programs reduction in Wages requested	2401	Summer Programs	(145,350)	
Reduction of Financial Analyst Social Security	0101	Board of Education	(7,497)	
Reduction of Financial Analyst Health Insurance	0101	Board of Education	(18,226)	
Reduction of Secretary Social Security	0101	Board of Education	(4,484)	
Reduction of Secretary Health Insurance	0101	Board of Education	(18,226)	
Eliminate Title IX/VI Coordinator Social Security	0104	Legal Services	(10,187)	
Eliminate Title IX/VI Coordinator Health Insurance	0104	Legal Services	(20,000)	
Reduction in Employee Compensation Placeholder-SS	0101	Board of Education	(127)	
Reduction in Employee Compensation Placeholder-SS	0102	Office of the Superintendent	(1,389)	
Reduction in Employee Compensation Placeholder-SS	0104	Legal Services	(205)	
Reduction in Employee Compensation Placeholder-SS	0105	Partnerships	(54)	
Reduction in Employee Compensation Placeholder-SS	0106	Diversity, Equity, and Inclusion	(676)	
Reduction in Employee Compensation Placeholder-SS	0108	Chief Equity and Innovation	(2,013)	
Reduction in Employee Compensation Placeholder-SS	0110	Policy, Appeals, and Records Management	(214)	
Reduction in Employee Compensation Placeholder-SS	0201	Chief Operating Officer	(85)	
Reduction in Employee Compensation Placeholder-SS	0202	School Construction	(352)	
Reduction in Employee Compensation Placeholder-SS	0203	Budget	(319)	

Attachment C

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 12 - Fixed Charges	Program #	Program Name	Change	Totals
Reduction in Employee Compensation Placeholder-SS	0204	Payroll Services	(310)	
Reduction in Employee Compensation Placeholder-SS	0205	Procurement Office	(1,891)	
Reduction in Employee Compensation Placeholder-SS	0206	Accounting	(784)	
Reduction in Employee Compensation Placeholder-SS	0208	Chief Financial Officer	(3,273)	
Reduction in Employee Compensation Placeholder-SS	0212	School Planning	(175)	
Reduction in Employee Compensation Placeholder-SS	0302	Communications and Engagement	(684)	
Reduction in Employee Compensation Placeholder-SS	0303	Department of Human Resources	(2,852)	
Reduction in Employee Compensation Placeholder-SS	0305	Chief of Schools	(586)	
Reduction in Employee Compensation Placeholder-SS	1002	English Language Development	(5,591)	
Reduction in Employee Compensation Placeholder-SS	1301	Early Childhood Programs	(7,668)	
Reduction in Employee Compensation Placeholder-SS	1302	Pre-K	(2,694)	
Reduction in Employee Compensation Placeholder-SS	1501	Library Media	(3,675)	
Reduction in Employee Compensation Placeholder-SS	1601	Music	(5,512)	
Reduction in Employee Compensation Placeholder-SS	3010	Elementary School Instruction	(7,350)	
Reduction in Employee Compensation Placeholder-SS	3020	Middle School Instruction	(5,513)	
Reduction in Employee Compensation Placeholder-SS	3030	High School Instruction	(14,700)	
Reduction in Employee Compensation Placeholder-SS	3321	Special Education School-Based Services	(21,795)	
Reduction in Employee Compensation Placeholder-SS	3324	Birth-Five Early Intervention Services	(7,350)	
Reduction in Employee Compensation Placeholder-SS	4701	Division of Schools	(14,700)	
Reduction in Employee Compensation Placeholder-SS	6401	Health Services	(3,675)	
Reduction in Employee Compensation Placeholder-SS	7102	Custodial Services	(8,489)	
Reduction in Employee Compensation Placeholder-SS	7602	Building Maintenance	(2,686)	
Reduction in Employee Health Insurance for 3.0 Leadership Interns	4701	Division of Schools	(45,000)	
Reduction in Social Security for 3.0 Leadership Interns	4701	Division of Schools	(18,742)	
Reduction in Employee Health Insurance for 12.0 Teachers' Secretaries	4701	Division of Schools	(180,000)	
Reduction in Social Security for 12.0 Teachers' Secretaries	4701	Division of Schools	(34,186)	
Reduction in Employee Health Insurance for 1.0 Psychologist	5701	Psychological Services	(18,226)	
Reduction in Social Security for 1.0 Psychologist	5701	Psychological Services	(10,108)	
Reduction in Employee Health Insurance for 10.0 Health Assistants	6401	Health Services	(150,000)	
Reduction in Social Security for 10.0 Health Assistants	6401	Health Services	(28,489)	
Increase in Employee Health Insurance for 1.0 Float Nurses	6401	Health Services	15,000	
Increase in Social Security for 1.0 Float Nurses	6401	Health Services	5,143	
Increase in Social Security for Salary Turnover Adjustment	3030	High School Instruction	81,066	
Decrease in Social Security for reduction in Wages	0106	Diversity, Equity, and Inclusion	(1,147)	
Decrease in Social Security for reduction in Wages	2601	Innovative Pathways	(765)	
Decrease in Social Security for reduction in Wages	2802	Postsecondary Access	(765)	
Decrease in Social Security for reduction in Wages	3501	Beyond School Hours Intervention Programs	(1,049)	
Decrease in Social Security for reduction in Wages	9501	Student Access and Achievement	(1,530)	
Reduction in Employee Health Insurance for 3.0 Human Resource Positions	0303	Department of Human Resources	(60,000)	
Reorganization in Employee and Labor Relations Health Insurance	0306	Employee and Labor Relations	23,548	
Reclass of 14.0 Paraeducators to 7.0 Teachers Health Insurance	1302	Pre-K	(127,582)	
Reduction in Employee Health Insurance for 21.0 Media Paraeducators	1501	Library Media	(420,000)	
Reduction in Employee Health Insurance for 3rd Grade Strings	1601	Music	(240,000)	
Reduction in Employee Health Insurance for 39.0 GT Teachers	2301	Gifted and Talented	(780,000)	
Reduction in Employee Health Insurance for Communications Specialist	2701	Multimedia Communications	(18,226)	
Reduction in Employee Health Insurance for 1.0 Secretary Position	3320	Countywide Services	(18,226)	
Reduction in Employee Health Insurance for 0.5 OT Position	3320	Countywide Services	(7,500)	
Reduction in Employee Health Insurance for 137.0 Special Education Positions	3321	Special Education School-Based Services	(2,580,000)	
Reduction in Employee Health Insurance for 3.0 Special Education Positions	3324	Birth-Five Early Intervention Services	(60,000)	
Reduction in Employee Health Insurance for 2.0 Special Education Positions	3325	Speech, Language, and Hearing Services	(30,000)	
Reduction in Employee Health Insurance for 3.0 Grounds Positions	7801	Grounds Maintenance	(54,678)	
Reduction in Social Security for 0.5 Occupational Therapist	3320	Countywide Services	(2,830)	
Reduction in Social Security for 1.0 Secretary	3320	Countywide Services	(6,137)	
Increase in Social Security for Salary Turnover Adjustment	3320	Countywide Services	18,669	
Increase Social Security for Salary Turnover Adjustment	3321	Special Education School-Based Services	90,733	

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 12 - Fixed Charges	Program #	Program Name	Change	Totals
Increase Social Security for Salary Turnover Adjustment	3325	Speech, Language, and Hearing Services	9,335	
Reduction in Social Security for 83.0 Special Education Teacher 10 Month	3321	Special Education School-Based Services	(440,030)	
Reduction in Social Security for 44.0 Student Assistant	3321	Special Education School-Based Services	(95,956)	
Reduction in Social Security for 10.0 Paraeducator	3321	Special Education School-Based Services	(23,520)	
Reduction in Social Security for 8.0 positions	3324	Birth-Five Early Intervention Services	(30,019)	
Reduction in Social Security for 2.0 Speech Pathologist	3325	Speech, Language, and Hearing Services	(9,555)	
Reduction in Social Security for Wages-Summer Pay	3326	Special Education Summer Services	(4,111)	
Reduction in Social Security for Wages-Workshop in Non-Public	3328	Special Education Compliance and Nonpublic Services	63,035	
Reduction in Social Security for Wages-Workshop	3202	Academic Support for Schools	(2,132)	
Decreases in Social Security for Salaries for 21.0 Paraeducators	1501	Library Media	(37,785)	
Decreases in Social Security for Salaries for 12.0 3rd Grade Strings Teachers	1601	Music	(58,477)	
Decreases in Social Security for Salaries for 39 GT Teachers	2301	Gifted and Talented	(186,322)	
Decreases in Social Security for Salaries for 14.0 Paraeducators	1302	Pre-K	(40,253)	
Increases in Social Security for Salaries for 7 Teachers	1302	Pre-K	34,111	
Decrease in Social Security for 3.0 reduced positions	0303	Department of Human Resources	(33,419)	
Increase in Social Security for increase to substitute wages	0303	Department of Human Resources	153,000	
Decrease in Social Security for 1.0 reduced Print Services position	8001	Fixed Charges	(4,573)	
Decrease in Social Security for 3.0 reduced Groundskeeper position	7801	Grounds Maintenance	(13,567)	
Decrease in Social Security for reduced 1.0 Specialist position	2701	Multimedia Communications	(6,286)	
Adjustment to Social Security for rounding	0306	Employee and Labor Relations	1	
Net Change in Retirement Costs	0101	Board of Education	(15,003)	
Net Change in Retirement Costs	0102	Office of the Superintendent	(1,518)	
Net Change in Retirement Costs	0104	Legal Services	(16,256)	
Net Change in Retirement Costs	0105	Partnerships	123	
Net Change in Retirement Costs	0106	Diversity, Equity, and Inclusion	1,266	
Net Change in Retirement Costs	0108	Chief Equity and Innovation	2,072	
Net Change in Retirement Costs	0110	Policy, Appeals, and Records Management	458	
Net Change in Retirement Costs	0201	Chief Operating Officer	208	
Net Change in Retirement Costs	0202	School Construction	421	
Net Change in Retirement Costs	0203	Budget	283	
Net Change in Retirement Costs	0204	Payroll Services	485	
Net Change in Retirement Costs	0205	Procurement Office	(404)	
Net Change in Retirement Costs	0206	Accounting	(69)	
Net Change in Retirement Costs	0208	Chief Financial Officer	(4,908)	
Net Change in Retirement Costs	0212	School Planning	337	
Net Change in Retirement Costs	0302	Communications and Engagement	109	
Net Change in Retirement Costs	0303	Department of Human Resources	(13,019)	
Net Change in Retirement Costs	0304	Chief Academic Officer	7,710	
Net Change in Retirement Costs	0305	Chief of Schools	1,768	
Net Change in Retirement Costs	0306	Employee and Labor Relations	(11,630)	
Net Change in Retirement Costs	0308	Student Well-Being	3,637	
Net Change in Retirement Costs	0503	Enterprise Applications	2,155	
Net Change in Retirement Costs	0601	Art	9,744	
Net Change in Retirement Costs	0710	Elementary Language Arts	3,478	
Net Change in Retirement Costs	0711	Elementary Mathematics	2,715	
Net Change in Retirement Costs	0714	Elementary Science	245	
Net Change in Retirement Costs	1001	World Languages	185	
Net Change in Retirement Costs	1002	English Language Development	19,806	
Net Change in Retirement Costs	1301	Early Childhood Programs	27,137	
Net Change in Retirement Costs	1302	Pre-K	5,684	
Decrease Social Security - Changes to Wages	1401	Mathematics - Secondary	(355)	
Net Change in Retirement Costs	1401	Mathematics - Secondary	4,355	
Net Change in Retirement Costs	1501	Library Media	(8,473)	
Net Change in Retirement Costs	1503	Media Technical Services	231	
Net Change in Retirement Costs	1601	Music	(19,825)	
Net Change in Retirement Costs	1701	Physical Education	13,385	

Attachment C

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 12 - Fixed Charges	Program #	Program Name	Change	Totals
Net Change in Retirement Costs	1802	Reading Supports	23,019	
Net Change in Retirement Costs	1901	Science - Secondary	1,116	
Net Change in Retirement Costs	2001	Social Studies - Secondary	185	
Net Change in Retirement Costs	2201	Theatre and Dance	144	
Net Change in Retirement Costs	2301	Gifted and Talented	(109,680)	
Net Change in Retirement Costs	2501	Instructional Technology	9,233	
Net Change in Retirement Costs	2601	Innovative Pathways	(33,708)	
Net Change in Retirement Costs	2701	Multimedia Communications	(3,665)	
Net Change in Retirement Costs	2802	Postsecondary Access	363	
Net Change in Retirement Costs	3010	Elementary School Instruction	127,854	
Net Change in Retirement Costs	3020	Middle School Instruction	95,705	
Net Change in Retirement Costs	3030	High School Instruction	107,380	
Net Change in Retirement Costs	3201	Program Support for Schools	7,462	
Net Change in Retirement Costs	3320	Countywide Services	19,367	
Net Change in Retirement Costs	3321	Special Education School-Based Services	(198,205)	
Net Change in Retirement Costs	3322	Cedar Lane	9,379	
Net Change in Retirement Costs	3402	Homewood	3,162	
Net Change in Retirement Costs	3324	Birth-Five Early Intervention Services	23,100	
Net Change in Retirement Costs	3325	Speech, Language, and Hearing Services	22,396	
Net Change in Retirement Costs	3326	Special Education Summer Services	211	
Net Change in Retirement Costs	3328	Special Education Compliance and Nonpublic Services	1,063	
Net Change in Retirement Costs	3330	Special Education - Central Office	3,673	
Net Change in Retirement Costs	3390	Home and Hospital	59	
Net Change in Retirement Costs	3402	Homewood	5,387	
Net Change in Retirement Costs	3403	Behavior Supports	8,442	
Net Change in Retirement Costs	3901	Career and Technical Education (CTE)	5,659	
Net Change in Retirement Costs	3901	Career and Technical Education (CTE)	2,370	
Net Change in Retirement Costs	4701	Division of Schools	(24,831)	
Net Change in Retirement Costs	4801	Teacher and Paraprofessional Development	937	
Reduction in Social Security	4802	Leadership Development	(3)	
Net Change in Retirement Costs	4802	Leadership Development	696	
Net Change in Retirement Costs	5601	School Counseling	35,323	
Net Change in Retirement Costs	5701	Psychological Services	9,669	
Net Change in Retirement Costs	5801	Section 504 Program	51	
Net Change in Retirement Costs	6101	Pupil Personnel Services	4,128	
Net Change in Retirement Costs	6103	Student Support Programs	4,879	
Net Change in Retirement Costs	6401	Health Services	(856)	
Net Change in Retirement Costs	6801	Student Transportation	1,910	
Net Change in Retirement Costs	7102	Custodial Services	10,354	
Net Change in Retirement Costs	7301	Logistics Center	806	
Net Change in Retirement Costs	7401	Risk Management	296	
Net Change in Retirement Costs	7402	Environment	294	
Net Change in Retirement Costs	7403	Emergency Preparedness and Response	287	
Net Change in Retirement Costs	7404	Security	(174,363)	
Net Change in Retirement Costs	7601	Facilities Administration	673	
Net Change in Retirement Costs	7602	Building Maintenance	3,570	
Net Change in Retirement Costs	7801	Grounds Maintenance	(20,005)	
Net Change in Retirement Costs	7802	Fleet Management	462	
Net Change in Retirement Costs	8001	Fixed Charges	(1,436,780)	
Net Change in Retirement Costs	8601	High School Athletics and Activities	(55,147)	
Net Change in Retirement Costs	9301	Use of Facilities	191	
Net Change in Retirement Costs	9501	Student Access and Achievement	4,482	
Decrease in Health for 1.0 reduced Print Services position	8001	Fixed Charges	(20,000)	
Change in Social Security	0304	Chief Academic Officer	(6,396)	
Decrease in Social Security related to reduction of 13.0 Athletic Trainers	8601	High School Athletics and Activities	(81,719)	
Decrease in Employee Health Insurance related to reduction of 13.0 Athletic Trainers	8601	High School Athletics and Activities	(260,000)	

Attachment C

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 12 - Fixed Charges	**Program #**	**Program Name**	**Change**	**Totals**
Total change				$4,997,343
Revised Approved				**$ 263,918,156**

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 14 - Community Services	Program #	Program Name	Change	Totals
Approved				**$ 1,741,342**
Reduction to Tech Services chargebacks	8002	Internal Service Fund Charges	(15,942)	
Reduction to Print Services chargebacks	8002	Internal Service Fund Charges	(54)	
Total change				(15,996)
Revised Approved				**$ 1,725,346**

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category 15 - Capital Outlay	Program #	Program Name	Change	Totals
Approved				**$ 1,190,000**
Reversal of Approved placeholder reconciling to CR092-2025			55,358	
Reduction in Employee Compensation Placeholder	0202	School Construction	(3,981)	
Reduction in Employee Compensation Placeholder	0212	School Planning	(2,372)	
Reduction to Tech Services chargebacks	8002	Internal Service Fund Charges	(10,627)	
Reduction to Print Services chargebacks	8002	Internal Service Fund Charges	(27)	
Total change				38,351
Revised Approved				**$ 1,228,351**

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Category #	Category Name	Approved	Change	Revised Approved
01	Administration	$ 15,341,000	$ (952,631)	**$ 14,388,369**
02	Mid-Level Admin.	70,958,000	2,882,630	**73,840,630**
03	Instructional Salaries	446,864,222	(6,321,989)	**440,542,233**
04	Instructional Supplies	8,286,000	(275,160)	**8,010,840**
05	Instructional Other	21,590,000	(1,568,990)	**20,021,010**
06	Special Education	198,687,000	(29,009)	**198,657,991**
07	Student Personnel	11,008,000	1,380,807	**12,388,807**
08	Student Health Services	13,638,000	(258,197)	**13,379,803**
09	Student Transportation	73,140,000	1,173,904	**74,313,904**
10	Operation of Plant	56,321,000	4,905,241	**61,226,241**
11	Maintenance of Plant	28,739,000	3,894,462	**32,633,462**
12	Fixed Charges	258,920,813	4,997,343	**263,918,156**
14	Community Services	1,741,342	(15,996)	**1,725,346**
15	Capital Outlay	1,190,000	38,351	**1,228,351**
Totals		**$ 1,206,424,377**	**$ 9,850,766**	**$ 1,216,275,143**

Howard County Public School System

Food and Nutrition Service	Program #	Change	Totals
Approved			**$ 28,606,565**
Total changes			-
Revised Approved			**$ 28,606,565**

Howard County Public School System

Print Services	Program #	Change	Totals
Approved			**$ 2,670,674**
Reduction of 1.0 Print Operator position	9713	(62,220)	
Total Change			(62,220)
Revised Approved			**$ 2,608,454**

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Technology Services	Program #	Change	Totals
Approved			**$ 30,064,109**
Reduction to Contracted-General	9714	(450,000)	
Reduction to Maintenance-Software	9714	(450,000)	
Reduction to Supplies-Audio Visual	9714	(100,000)	
Reduction to Technology-Computer	9714	(456,865)	
Increase to Turnover Savings	9714	(200,000)	
Total Changes			(1,656,865)
Revised Approved			**$ 28,407,244**

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Health Fund	Program #	Change	Totals
Approved			**$ 245,328,455**
Reduction in Claims for reduction in positions		(6,990,094)	
Reduction of Benefit Credit		(1,000,000)	
Transfer $3 million of Fund Balance to General Fund		3,000,000	
Total changes			(4,990,094)
Revised Approved			**$ 240,338,361**

Attachment C

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Workers' Compensation	Program #	Change	Totals
Approved			$ 3,439,700
Total changes			-
Revised Approved			**$ 3,439,700**

Attachment C

Howard County Public School System
FY 2026 Operating Budget Revised
Approved Budget

Grants Fund	**Program #**	**Change**	**Totals**
Approved			**$ 72,086,958**
Concentration of Poverty	1900	$927,273	
Title I, Part A: Improving the Academic Achievement of the Disadvantaged	1900	4,123,044	
Title IIA - Building Systems of Support for Excellent Teaching and Leading	1900	1,942,568	
Title IV, Part A:Student Support and Academic Enrichment (SSAE)	1900	907,549	
School Safety Grant Program (SSGP) – Maryland Center for School Safety	1900	416,007	
Behavioral Threat Assessment Management (BTAM) - STOP School Violence Program	1900	568,528	
Homeless Education Assistance Program	1900	42,748	
Safe Schools Fund Grant – Maryland Center for School Safety	1900	25,000	
Judith P. Hoyer Early Childcare and Education Center	1900	314,238	
Prekindergarten Expansion	1900	1,715,153	
Ready for Kindergarten (R4K) Professional Development	1900	(125,000)	
Title I, Part A Section 1003(a) School Improvement	1900	1,116,315	
Title III: English Language Acquisition Program	1900	496,340	
Title III, Part A - Immigrant	1900	101,115	
Access, Equity & Progress- Local Implementation for Results (LIR)	1900	68,050	
Comprehensive Coordinated Early Intervening Services (IDEA Part B 611 & Part B 619) (CCEIS)	1900	2,274,579	
Early Childhood - Local Implementation for Results (LIR)	1900	(51,967)	
Family Support Systems (IDEA Part B 611)	1900	10,133	
Infants and Toddlers Program - Consolidated Local Implementation Grant (CLIG)	1900	120,112	
Medical Assistance (Medicaid) Ages 3-21	1900	1,313,043	
Passthrough (IDEA Part B 611)	1900	2,968,995	
Passthrough (IDEA Part B 611) Parentally Placed Private School Students (PPPSS)	1900	114,305	
Preschool Passthrough (IDEA Part B 619)	1900	93,460	
Secondary Transition Local Implementation for Results (LIR)	1900	20,588	
Special Education Citizens Advisory Commission (SECAC)	1900	2,323	
Total changes			19,504,499
Revised Approved			**$ 91,591,457**