Howard County
MARYLAND

Approved Operating Budget Fiscal Year 2026

Calvin Ball
County Executive











Howard County, Maryland
Approved Operating Budget, Fiscal Year 2026

Submitted by

County Executive

Calvin Ball

Submitted to County Council

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Opel Jones, Vice Chair

Christiana Rigby

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Howard County

Maryland

For the Fiscal Year Beginning

July 1, 2024

Christopher P. Morrill

Executive Director

Howard County, Maryland

Approved Operating Budget, Fiscal Year 2026

Our Mission

Howard County Government strives to ensure the best education, safe and healthy communities, sustainable practices, equitable outcomes, and economic opportunity for all, while maintaining our national reputation as one of the best places to live, work, and play.

Our Vision

Howard County is a diverse and inclusive community where residents, visitors, and employees can experience an exceptional quality of life. Our communities are safe, friendly, and welcoming spaces for everyone.

Priority Areas

- Ready and Successful Students
  - Prepare our children and support teachers, close the achievement gap, promote college and career readiness. Support learners of all ages through top tier facilities, libraries and community college.

- Safe and Engaged Communities
  - Protect our communities with care and vigilance. Support our public safety officers, provide life-saving upgrades, and bolster community relations.

- Clean and Sustainable Environment
  - Lead in the fight against climate change by promoting green infrastructure and decreasing emissions. Promote agricultural conservation and innovation, continue park improvements, and expand renewable energy use.

- Thriving and Healthy Residents
  - Initiate an integrated health and human services delivery system to support our vulnerable populations. Provide facilities and services for our aging residents, improve healthcare opportunities, advance affordable housing, treat substance misuse and mental health issues.

- Reliable and Accessible Infrastructure
  - Grow a stronger, regional infrastructure system with complete streets and improved public transit. Promote flood mitigation projects and a safer Ellicott City.

- Strong and Prosperous Businesses
  - Strengthen our local economy with a reputation for creating opportunity. Invest in and expand our centers of innovation, attract new entrepreneurs, and support small businesses.

- Innovative and Efficient Government
  - Pursue improvements to governance with careful stewardship of our finances. Collaborate with key stakeholders and the public, develop a long-term fiscal plan, and work within our means for the best taxpayer return on investment.

HOWARD COUNTY OFFICE OF COUNTY EXECUTIVE
3430 Courthouse Drive ▪ Ellicott City, Maryland 21043 ▪ 410-313-2013 Voice/Relay

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FAX 410-313-3051

June 2, 2025

To the Residents and Businesses of Howard County,

I am pleased to present the approved Howard County Fiscal Year 2026 (FY26) Operating Budget. Despite emerging challenges at the federal and state level that have significantly impacted our budget outlook this year, we have developed a responsible and balanced spending plan that advances our collective priorities while recognizing the uncertainty and unpredictability ahead.

This budget includes critical ongoing support for public education, public safety, the healthcare system, housing opportunities, our non-profit service providers, and more. This budget strives to meet community needs *without* raising property taxes or income taxes on Howard County residents.

The total proposed FY26 Operating Budget of $2.3 billion represents a 0.8% decrease from the FY25 budget, reflecting a more uncertain fiscal outlook. The General Fund, which supports most government services, totals $1.6 billion, which also decreases by 0.8% from FY25, primarily due to fewer one-time resources.

OPERATING BUDGET HIGHLIGHTS

Providing the Best Education System for All

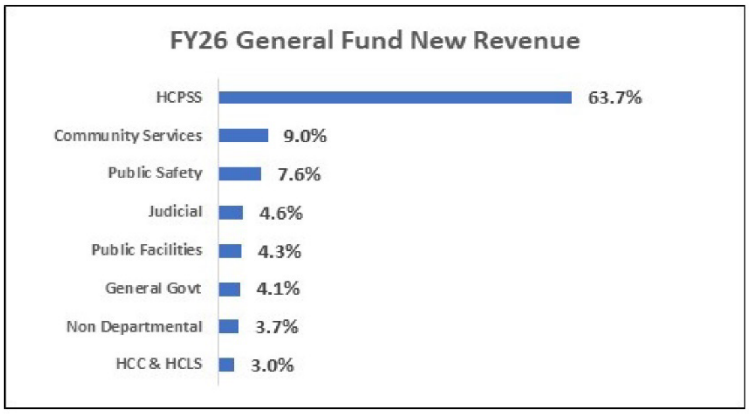
Our budget supports the County's unparalleled education system and provides resources to address many emerging challenges.

- The Howard County Public School System (HCPSS) FY26 budget totals more than $1.2 billion. County funding to HCPSS exceeds the State-mandated Maintenance of Effort requirement by $53.8 million, the highest ever in the County's history, and fully funds the Blueprint requirement, which includes expanding full day pre-K for eligible four-year-olds, increasing student technology investments, and expanding National Board Certification pay for educators.
- This budget provides $814.5 million in county funding on recurring HCPSS needs, which represents a $53.5 million or 7% increase of local funding from the prior year. This is the highest year-over-year County funding increase to HCPSS in Howard County history, the highest percentage increase to local education funding in the Baltimore metropolitan region, and among the highest increases to public education in the entire State of Maryland in FY26. Combing $1.5 million in one-time expenditures, total County direct investment to HCPSS in FY26 reaches an unprecedented $816 million.

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- Out of total County General Fund recurring revenue growth in FY26, 64% is used to support HCPSS needs including direct funding and new obligations of state-shifted cost to fund teachers' pension liabilities.
- During the FY26 budget process, we also submitted emergency legislation (CB45-2025) to allow the County to provide $14.5 million in one-time funding from the County's Policy Reserve to cover additional recurring expenses in HCPSS in FY26. This unique, one-time solution was intended to provide critical additional resources for the school system to address core staffing and programming needs in the year ahead. While the Howard County Charter limits using reserves on operating expenses due to future budget impacts, this restriction was temporarily waived this year through CB45-2025 to provide additional funding to HCPSS. This move represents the significant commitment from the County to maximize support to HCPSS in a difficult year.
- This budget also includes $68.9 million in the County's Non-Departmental budget to support the following HCPSS-related needs:
    - $52.7 million in debt service payments for school infrastructure projects;
    - $7.5 million in ongoing funding and $1.7 million in one-time Other Post Employment Benefit (OPEB) contributions to meet retiree health benefits of school employees;
    - $6.7 million in new State-mandated costs for educators' pension liabilities; and
    - An additional $300,000 for the educator Loan Repayment program, assisting HCPSS educators in the repayment of their student loans.
- Howard County continues to support other crucial educational partners, including Howard Community College (HCC) and the Howard County Library System (HCLS). The budget increases support for HCC and HCLS by $1.3 million and $794,000, respectively, which equates to a 3% increase for each institution. The County also funds $200,000 in new State-mandated pension costs for HCC employees.

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Bolstering Public Safety

The FY26 Budget strengthens public safety by providing critical resources to our first responders as they protect our communities.

- This is accomplished through a $4.6 million increase to the Howard County Police Department (HCPD) to support ongoing staffing needs and services.
- The budget also includes one-time funding of $795,706 directed to HCPD, which will provide funding support for needed equipment replacements, ammunition, and one-time costs associated with the addition of a School Resource Officer at Guilford Park High School.
- The State's Attorney's Office is supported with $163,000 to ensure that public safety needs are met through the addition of an attorney for the Special Victims Unit and staff to support the Body Worn Camera program.
- This budget prioritizes the Department of Fire and Rescue Services' staffing and equipment needs with a total budget of $163.4 million as the Fire Department continues its work to keep our community safe during emergencies. Excluding one-time funding from prior years, the Fire Department receives a 6.6% increase over the FY25 budget.
- Additionally, the Fire Department's FY26 Budget includes a $5M one-time transfer to capital projects, supporting $500,000 for rural cisterns and $4.5 million for potential land acquisition for a fire station.

Investing in Community Health

Our FY26 Budget recognizes that a healthy community increases quality of life and the best outcomes for residents of all ages.

- The budget includes $5 million in one-time funds to support the Emergency Room (ER) expansion project led by the Johns Hopkins Howard County Medical Center. This funding fulfills the second year of Howard County's multi-year, $15 million commitment to deliver this much-needed 29-bed observation unit. When complete, the ER expansion will enhance the emergency department's capacity and reduce wait times for patients.
- Howard County plans to allocate approximately $2.3 million of Opioid Restitution Funds in FY26, to hire two additional peer recovery specialists, support capital costs for Sheppard Pratt's residential treatment center, and expand programming enhancements at Highland House, our only halfway house for pregnant women.
- This budget continues Howard County's successful maternal health program with an investment of $125,000, which will be used to fill gaps in the County's existing maternal and infant health program.
- Funding to the Howard County Health Department will support the Stepping Up Initiative, which is designed to provide counties with tools and resources to build a specialized court docket intended to serve defendants with mental illnesses.

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Growing Homeownership and Supporting Housing Needs

Our budget makes important investments to support our communities and create wealth for families by expanding homeownership opportunities and improving mixed-income housing availability.

- The budget provides $20.5 million toward homeownership, housing rehabilitation, affordable housing, and homelessness prevention programs that are offered by the Department of Housing and Community Development.
- These investments include:
  - $5.8 million to redevelop existing communities into new affordable and accessible rental housing units;
  - $2 million towards homeownership programs;
  - $2 million for the Right to Purchase program;
  - $1 million for home rehabilitation and financial education;
  - Approximately $1.6M for homelessness prevention; and
  - $4.6 million one-time transfer to a capital project to construct a non-congregate shelter.

Strengthening our Community

Targeted investments in the FY26 budget will help fund programs to reach our most vulnerable and under-resourced residents.

- The budget provides $14.3 million in operating support to non-profits through Community Service Partnership (CSP) grants, which represents a 5.4% growth from last year.
- The budget also includes $850,000 in one-time PAYGO funds to continue the successful HoCo S.T.R.I.V.E.S. (Strategies to Reach an Inclusive Vision and Equitable Solutions) program through the Department of Community Resources and Services and the Local Children's Board. This program will support youth mental health, increase transportation access to programs, and launch a new summer teaching program.
- Support for the successful Youth Engagement Programming (YEP!) initiative will continue with $500,000 allocated to support free and low-cost programming for young people in Howard County.
- Howard County is partnering with the Department of Social Services (DSS) to advance critical initiatives to support the county's foster care network. The budget includes $122,000 in one-time funds to launch a pilot program intended to both identify and enroll kins and guardians as foster parents. Funds will also support leadership and skills training for DSS child welfare workers.

Fostering a Stronger Economy

By targeting programs that assist the business community and the workforce, Howard County sees a significant return on investment. The budget recognizes this positive impact and builds on these successful efforts.

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- This budget directs $1.07 million in one-time funds to the Howard County Economic Development Authority (HCEDA) to support its business development and employment growth programs.
- The budget includes $5 million to continue advancing the nonprofit redevelopment of the Flier Building in Columbia into The Source, which will become a new community center that will host youth programs, offer family support and services, and include space for businesses and organizations to provide employment resources.
- Workforce opportunities for young people are also vital to the health of our economy and the success of future generations. The budget includes funding to the Office of Workforce Development to expand the Summer Youth Employment Program from 225 students to 300 students in the upcoming fiscal year. County funding also picks up more than $600,000 in new costs to support workforce development due to a decrease of Federal grants.

Advancing Environmental Initiatives

Building on Howard County's efforts to foster energy independence, strengthen environmental protection, and promote agriculture, the FY26 budget continues to advance Howard County's Climate Action and Resiliency Plan, Climate Forward.

- Funding of nearly $1 million will support forest conservation, tree planting, and other environmental preservation efforts championed by the County.
- The budget also commits $100,000 for hazardous tree removal through the Department of Recreation and Parks.
- Howard County will continue its successful Enhanced Agricultural Grant program with $500,000 administered by the HCEDA. The County is also continuing other supports to the agricultural sector through $300,000 in grants, which include the Agricultural Preservation Cost-Share (Best Management Practice) grants the Agricultural Grant for Innovation and Expansion. The budget also includes $200,000 in new funding for the New and Beginning Farmer program to provide space for new farmers to lease property at a low cost and establish their farm operations.

Supporting Public Spaces and Community Facilities

The FY26 Budget will support several public spaces and community facilities that are scheduled to be completed during the upcoming fiscal year.

- The Department of Recreation and Parks will receive funding to support operations at the North Laurel Pool, which is currently under construction and estimated for completion in Spring 2026.
- The Department of Recreation and Parks and the Howard County Arts Council will receive funding to support new operations at the Historic Circuit Courthouse

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in Old Ellicott City, which is undergoing major renovations and will open its doors later this year.

Ensuring Effective Government

The FY26 budget implements several reorganization efforts to strengthen delivery and efficiency of government services.

- The budget implements the new Department of General Services, which transitions existing functions of the Department of Public Works into a standalone department to manage county buildings, leases, capital projects, building operations, and more.
- This budget launches the new Office of the Inspector General, which was created through County Council legislation passed in December 2024. The new Office of the Inspector General will include nearly $500,000 in funding to support its operations in the first year.

Growing an Inclusive and Accessible Transportation Network

To ensure that our residents can safely travel to school, work, recreational activities, and other destinations, the FY26 budget includes vital investments toward transportation priorities.

- The operating budget transfers more than $18 million in dedicated one-time PAYGO funds to transportation-related capital projects. This includes $15.1 million for road resurfacing and approximately $3 million for sidewalk, bus stops replacement, road and bridge construction, and traffic projects.
- The budget invests $150,000 to continue the HoCo RapidRide microtransit program that provides important transportation connections along the Route One corridor.

UNCERTAIN FISCAL OUTLOOK AND EMERGING CHALLENGES

The FY26 Operating Budget was developed under conditions of great uncertainty that have been amplified by major workforce and funding changes at the federal level.

In Washington, the new federal Administration has taken sharp actions to reduce the federal workforce, which has a disproportionate impact on Maryland and Howard County. Approximately 11% of Howard County's workforce are direct employees of the federal government, and we estimate that at least the same amount are federal contractors or working for federally funded organizations or programs, indicating that approximately one fourth of Howard County's workforce will be exposed to federal funding and workforce decisions.

Furthermore, the federal government spent approximately $6.1 billion in federal procurement to Howard County-based firms in 2024, one of the highest amounts in the state. This reflects significant investment in the private sector through federal contracting relationships, which suggests high risk exposure when the federal

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government is in process of cutting contracts. This significant federal impact means that our anticipated revenues in FY26 are extremely susceptible to changes at the federal level.

Item	Number
Federal Employment 2023, by place of residence	
Federal Jobs (# of jobs)	19,044
Federal Jobs (% of employment)	10.8%
Federal Procurement 2024	
Federal Procurement (Bil $s)	$6.1B
Federal Procurement ($ per capita)	$18,003

Howard County is also picking up costs for several positions that were previously federally funded and have had their funding frozen or delayed. These include positions critical to government functions in the Office of Emergency Management, and positions that support our residents' employment through the Office of Workforce Development.

At the State level, several actions were taken during the 2025 General Assembly Session that shifted annual statewide costs directly to local jurisdictions, including Howard County. These cost shifts were proposed as strategies to help the State close its FY26 deficit of more than $3 billion.

For Howard County, these shifted state costs listed below equate to approximately $8 million in unanticipated costs that must now be paid directly by County Government.

- Pension liabilities for HCPSS teachers to Howard County, at a cost of $6.7 million. These costs are mandatory, are not folded into the HCPSS required Maintenance of Effort funding and are directly billed to Howard County Government.
- Redirecting 90% of the costs associated with the Maryland State Department of Assessments and Taxation to Howard County, at an additional cost of approximately $1.1 million on top of the current 50% share.
- Pension costs for community college employees to Howard County, at a cost of $200,000.

In addition to these changes, there were a number of adjustments to the state tax code affecting income taxes, capital gains taxes, business-to-business taxes, certain excise taxes, and more. At this stage, it is too early to project the ultimate impact of these major tax changes on the County budget.

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Facing these enormous challenges, my team has worked extremely hard to develop various strategies that not only successfully closed a budget gap of more than $100 million but also supports strategic priorities *without* increasing taxes on our residents, laying off County employees, or compromising essential services. This budget deploys several cost savings measures and cuts within County government:

- First, we immediately paused hiring for more than 40 positions in county government, equating to nearly 3% of total civilian positions. These are currently unfilled positions in county departments and offices. While these positions are important for delivering services, we are prioritizing public safety and core functions within departments. These positions will remain partially or fully frozen during FY26.
- Second, we are optimizing and reducing technology, mobile communications, and internal county transportation costs to promote efficiency and realize savings. This will save on technology costs, fuel, vehicle maintenance, and more.
- Third, we are reducing travel, printing, and training costs across the County by nearly 10% below the prior year's budget.
- Fourth, we are implementing Energy Savings Days for non-critical County Government buildings. Targeted on days that are close to county holidays and long weekends, the County will close buildings and reduce energy, water and printing usage, janitorial services and security costs at many of our major buildings, as well as fuel usages for county fleet. Buildings for employees working in essential in-person positions, such as public safety, will not be affected. Employees in buildings impacted will be subject to our telework policy. Additionally, this will limit public-facing services offered in those buildings on those days.
- Finally, we have made overall cuts to County budget requests for FY26 and minimized new initiatives in our Departments and Offices.

Through this process, we have worked hard to preserve the current employees who work tirelessly to serve our County, ensuring that no one loses their job in this budget. Through these actions, we are working with intention to avoid employee furloughs at this time. I want to emphasize that our revenues and our budget remain very susceptible to changes at the federal level, and we will need to continuously evaluate the evolving fiscal situation throughout the upcoming fiscal year.

While our total FY26 Operating Budget has already decreased by 0.8% from the last fiscal year, federal uncertainty continues to loom, and many future impacts are yet to be felt. To prepare for these emerging challenges, our budget sets aside $2.5 million in one-time funding to respond to unknown federal impacts and other key challenges that may occur in the year ahead.

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Coupled with our diligent fiscal planning, these strategies are designed to ensure a balanced FY26 budget and respond to funding changes that we are analyzing from state and federal impacts.

We continue to exercise fiscal planning, strategy, and discipline to implement innovative cost-efficient solutions to deliver core services. Our sound financial management again resulted in Howard County's AAA rating from all three credit rating agencies. Howard County ranked among the top two percent of counties nationwide to earn this vote of confidence, at a time of economic hardship and uncertainty for many local governments. It is our desire to continue our strong fiscal stewardship and maintain this hard-earned highest credit rating, which highlights investors' confidence in the County and its future.

I would like to thank our residents, business leaders, community organizations, and the County Council for the input shared throughout the budget process. I am especially grateful for our hard-working employees for maintaining essential services and addressing the needs of our residents while ensuring Howard County remains the best place to live, work, play, grow, and thrive for all.

Sincerely,



Calvin Ball
Howard County Executive

Howard County, Maryland
Approved Operating Budget, Fiscal Year 2026

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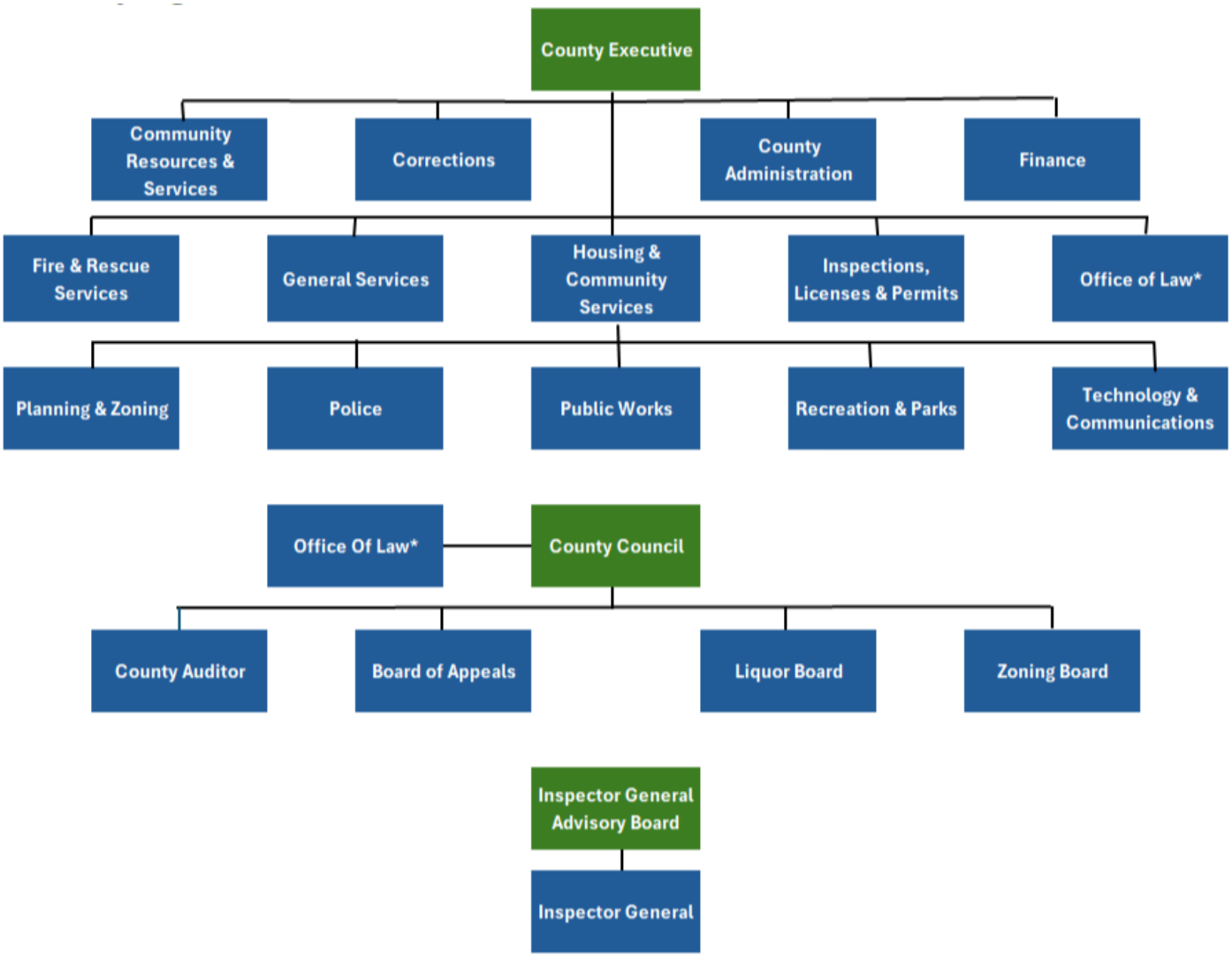
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Howard County Organizational Chart



Other Affiliated Agencies

Howard County Public School System	UMD Extension Service
Howard Community College	Sheriff's Office
Howard County Library System	Circuit Court
Health Department	Board of Elections
Social Services	State's Attorney
Soil Conservation	Housing Commission
Economic Development	

Advisory boards and commissions are not shown

*The Office of Law represents both the County Executive and the County Council

Local Elected Officials and Agency Heads

Elected Officials

County Executive
Calvin Ball
County Council
Liz Wash, Chair
Opel Jones, Vice Chair
Christiana Rigby
Deb Jung
David Yungmann

Department/Agency Officials

Education

Daria J. Willis, President,
Howard Community College

Board of Education (*Elected Officials*)

Jolene Mosley, Chair
Linfeng Chen, Vice Chair
Andrea Chamblee
Jennifer Swickard Mallo
Jacquelin (Jacky) McCoy
Meg Ricks
Antonia Watts
James Obasiolu, Student Member

William J. Barnes, Superintendent
Howard County Public School System

Tonya Aikens, President & CEO,
Howard County Library System

Public Safety

Gregory Der, Chief,
Dept. of Police
Margaret Chippendale, Director,
Dept. of Corrections
Louis Winston, Chief,
Dept. of Fire and Rescue Services

Public Facilities

Yosef Kebede, Director,
Dept. of Public Works
Robert Frances, Director,
Dept. of Inspections, Licenses & Permits
Lynda Eisenberg, Director,
Dept. of Planning and Zoning
David Plummer, District Manager,
Soil Conservation
Vacant, Director,
Dept. of General Services

Community Services

Jackie Scott, Director,
Dept. of Community Resources and Services
Lynn Traversa, Area Extension Director,
University of Maryland Extension
Maura J. Rossman, M.D., Health Officer,
Health Department
Geneva Rieu, Director,
Dept. of Social Services
Nicholas Mooneyhan, Director
Dept. of Recreation & Parks

General Government

Brandee Ganz, Chief Administrative Officer,
Dept. of County Administration
Angela Cabellon, Chief of Staff,
Office of the County Executive
Gary W. Kuc, Solicitor,
Office of Law
Rafiu Ighile, Director,
Dept. of Finance
Timothy Mayotte, Director,
Technology and Communication Services
Jennifer Jones, Director & CEO,
Economic Development Authority
Kelly Cimino, Director,
Dept. of Housing and Community Development

Legislative and Judicial & IG

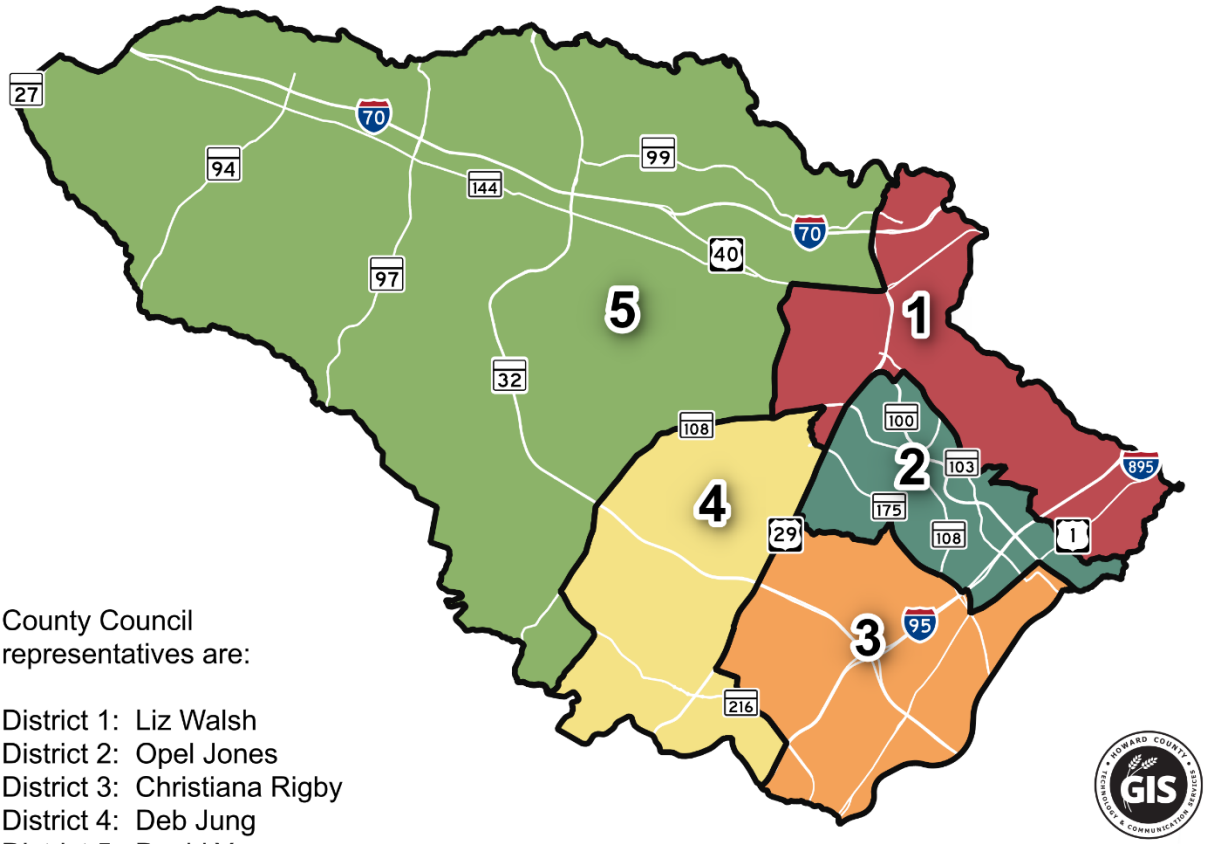
Michelle Harrod, Administrator,
County Council
Christopher Ashman, Auditor,
County Council
William V. Tucker, Chief Administrative Judge,
Circuit Court
Guy Mickley, Director,
Board of Elections
Vacant, Inspector General,
Office of the Inspector General

Other Elected Officials

Richard H. Gibson Jr., State's Attorney,
State's Attorney Office
Marcus Harris, Sheriff,
Sheriff's Office
Wayne Robey, Clerk
Clerk's Office of the Circuit Court

County Council Districts

Howard County is divided into five legislative districts.
Each district is represented by one Council Member chosen during elections every four years.



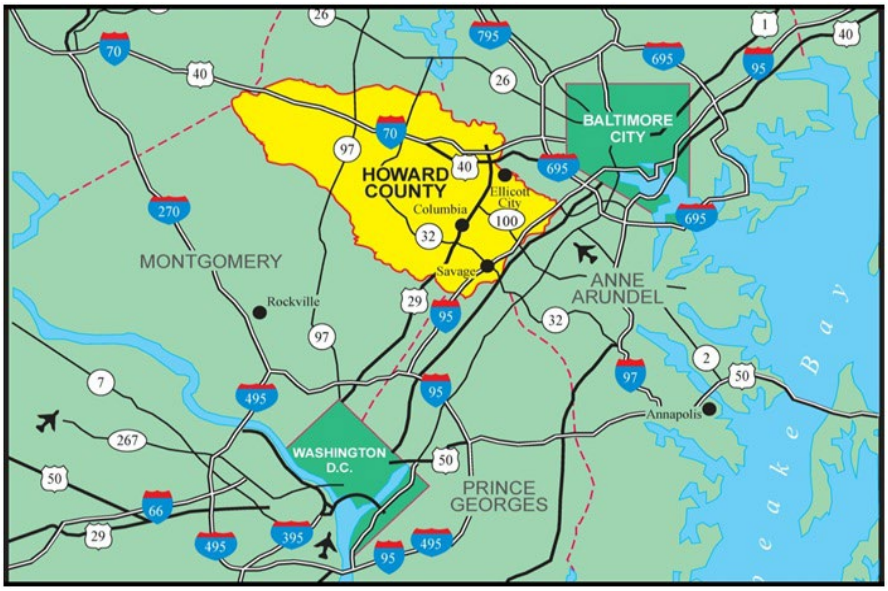
County Council representatives are:

District 1: Liz Walsh
District 2: Opel Jones
District 3: Christiana Rigby
District 4: Deb Jung
District 5: David Yungmann

About Howard County

A Brief History

Howard County was formed in 1851, and bears the name of Colonel John Eager Howard, the fifth Governor of Maryland. Mills and ports along the Patapsco River, and the construction of the B & O Railroad through Ellicott City, played a significant part in the County's early development. The County was predominately agricultural until 1967, when construction began on the new town of Columbia. The County's population has grown nearly 500 percent since then, and it is now one of the wealthiest in the nation. Under a home rule charter since 1968, Howard County is governed by an elected County Executive and a five- member County Council.



The County is 253 square miles in area and is home to approximately 336,001 residents. It is a unique mixture of urban, rural and suburban communities.

Howard County is located directly between Baltimore, Maryland and Washington D.C. and its closest point is less than four miles from the former and 13 miles from the latter. Its location places the cultural attractions of both cities within an hour drive or less. These cities, together with the planned community of Columbia, offer a wide variety of theaters, museums, entertainment, and historical and natural places of interest. Visitors and residents alike are attracted to the Merriweather Post Pavilion, Toby's Dinner Theatre, the Howard County Center for the Arts and several seasonal festivals. In Ellicott City, a major point of interest is the B & O Railroad Museum, the first terminus of the Baltimore and Ohio Railroad outside Baltimore City.

Population

A period of rapid population growth began in the late 1960s with the development of the new town of Columbia. The rate of growth has slowed over the last decade with the maturation of Columbia. Population density increased from 247 people per square mile in 1970 to an estimated 1,339 per square mile in 2023. The population in Howard County according to Census data as of 2023 was 336,001. Current data on the age, sex, minority composition, educational attainment and other details related to the County's population are provided in the tables below.

Population Distribution		
Age	Number	Percent
Under 5	17,526	5.2%
5-19	69,729	20.7%
20 – 44	106,793	31.8%
45 – 64	88,692	26.4%
65 and over	53,261	15.9%
Total	336,001	100.00%
Median Age		40.2 years

Source: U.S. Census Bureau ACS 2023 1-Year estimates.

Howard County is a diverse county. The minority share of the population continues to grow at a stronger pace than the State. At least 26 different nationalities are represented.

Racial/Ethnic Characteristics			
People	Howard County	Maryland	U.S.
White alone	46.7%	47.9%	60.5%
Black or African American alone	19.8%	29.2%	12.1%
Asian alone	19.9%	6.6%	6.0%
Hispanic or Latino	8.9%	12.6%	19.4%
Other	5.4%	7.7%	8.6%
Two or More Races	8.2%	8.6%	12.8%

Note: American Indian and Alaska Native alone and Native Hawaiian and Other Pacific Islander alone combined in Other.

Source: U.S. Census Bureau ACS 2023 1-Year estimates.

Education

The Howard County school system is widely recognized for its excellence and is a source of local pride. The Howard County Public School system is consistently ranked among the State's (24) top school districts based upon student performance. According to the statewide assessment in English Language Arts (ELA), mathematics, and sciences conducted by the Maryland Comprehensive Assessment Program (MCAP) for the school year 2023-2024, Howard County ranked among the top three Maryland school districts for all three measures. County students score above the national averages on standardized tests and more than 90% of graduates continue their education beyond high school. Howard County is home to Howard Community College and numerous college and university satellite campuses (including Johns Hopkins University, Loyola University, University of Maryland Global Campus, and the University of Phoenix) that provide a broad spectrum of post-secondary educational opportunities for county residents. The County is ranked among the best in the nation for percentage of residents 25 and over that have earned a high school diploma, bachelor's degree or professional degree. For over 30 years funding for education has been a high priority for Howard County. On average, over 60% of the General Fund operating budget has been allocated for education in recent years.

Educational Attainment	
Education Level or Higher	Percentage
High school graduate (includes equivalency)	94.7%
Bachelor's degree	62.5%
Advanced degree	31.8%

Source: U.S. Census Bureau ACS 2023 1-Year estimates.

Employment & Unemployment

Howard County is situated in the heart of the dynamic corridor between Washington, D.C. and Baltimore, which combined comprises the fourth largest market in the United States. Howard County's ideal geographic location has resulted in the substantial growth of a wide variety of industries. A diverse business base thrives in the County, taking advantage of a friendly business climate, a highly educated workforce and superb quality of life. Howard County's corporate citizens range from high technology, telecommunications and biotechnology companies to multinational corporations, research and development firms, and wholesale distributors. The County's approximately 10,000 firms employ more than 170,000 workers. Listed below are the County's ten largest private sector employers. In addition to the civilian labor force in the County, businesses can attract employees from the Baltimore and Washington regions. Over 2.7 million adults are in the regional labor pool.

Name	Number of Employees	Line of Business
Johns Hopkins University Applied Physics Laboratory	8,000	R&D systems engineering
Johns Hopkins Howard County Medical Center	1,830	Medical services
Verizon	1,700	Telecommunications
Howard Community College	1,400	Higher Education
The Columbia Association	1,200	Non-profit Civic Organization
Lorien Health Systems	1,190	Nursing care
Sysco	1,565	Food products distribution
Nestle Dreyer's Ice Cream	890	Frozen desserts
Wells Fargo	810	Financial services
Maxim Healthcare Services	650	HQ/Medical staffing, wellness

Source: HCEDA research, 2025.

This diverse mix of employers provides stability to the labor force that historically has kept Howard County's unemployment rate one of the lowest in the State and well below the national rate.

Annual Unemployment Rates

April 2017-April 2025

Year	Howard County	MD	U.S.
2017	3.6%	3.7%	4.1%
2018	3.1%	3.5%	3.7%
2019	2.9%	3.0%	3.3%
2020	2.8%	8.6%	14.4%
2021	2.4%	5.6%	5.7%
2022	7.4%	2.7%	3.3%
2023	4.4%	1.5%	3.1%
2024	2.3%	2.5%	3.5%
2025	1.2%	3.0%	3.9%

Source: U.S. Bureau of Labor Statistics, LAUS and CPS, April 2025.

Employment & Payrolls – County Industry Series – Howard County – 2024

The following chart shows the distribution of industry in the County, the average employment level by industry group and the average weekly wage of at place workers in the County for calendar year 2024.

		2024				
		Quarterly Employment				
Industry	First	Second	Third	Fourth Estimate	2024 Average Employment	Average Weekly Wage Per Worker
PUBLIC SECTOR	**18,922**	**19,286**	**17,993**	**17,903**	**18,526**	**$1,743**
Federal Government	2,116	2,159	2,209	2,198	2,170	$2,808
State Government	ND	1,585	1,570	1,562	1,572	$1,887
Local Government	ND	15,542	14,214	14,143	14,633	$1,561
PRIVATE SECTOR	**151,660**	**153,840**	**154,102**	**153,331**	**153,233**	**$1,610**
Natural Resources and Mining	276	366	381	379	351	$867
Construction	11,268	11,201	11,316	11,260	11,261	$1,669
Manufacturing	6,878	6,872	6,941	6,906	6,899	$1,564
Trade, Transportation, and Utilities	33,730	33,396	33,301	33,134	33,390	$1,360
Information	2,991	2,896	2,974	2,959	2,955	$3,096
Financial Activities	7,921	7,899	8,094	8,053	7,992	$2,053
Professional and Business Services	47,589	48,438	48,617	48,374	48,254	$2,204
Education and Health Services	21,361	21,396	21,111	21,005	21,218	$1,213
Leisure and Hospitality	15,102	16,761	16,774	16,690	16,332	$532
Other Services	4,538	4,599	4,549	4,527	4,553	$1,121
TOTAL EMPLOYMENT	**170,582**	**173,127**	**172,095**	**171,235**	**171,934**	**$1,624**

Source: Maryland Department of Labor.

About the Budget and the Budget Process

Adopting the County budget involves making choices about what local services should be funded and at what level. The Howard County Charter and the Maryland Constitution require a balanced budget, meaning revenues generated must cover the appropriated expenses.

The First Step: The Spending Affordability Advisory Committee

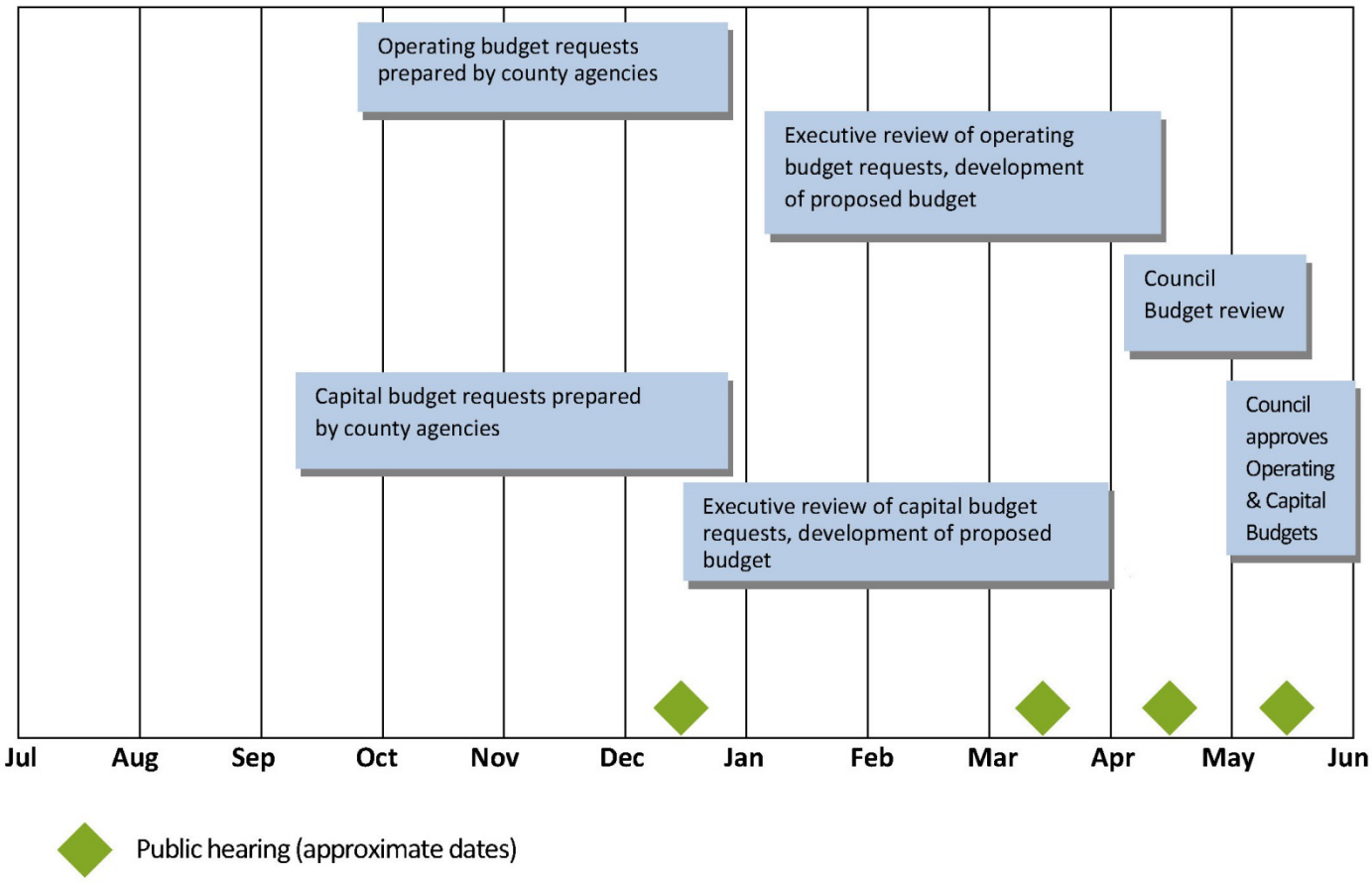
Each fall, as a first step in the budget process, the County Executive appoints a committee to advise him as he prepares the new budget. This committee, which is comprised of County residents and County officials who have expertise in financial matters, is charged with examining economic and fiscal data, multi-year revenue and expenditure projections and County infrastructure and service needs. The Committee reports on its findings, which shall be used as guidelines in setting projected revenue and debt affordability levels for the upcoming budget.

The Second Step: Executive Development and Review

The public process begins in the fall when the County Executive invites County residents to express their budget priorities. County agencies develop budget requests and submit them to the Executive by December. The County Executive holds a second hearing in the spring to update the public on the budget in process. In April, the County Executive presents the proposed budget to the County Council.

The Third Step: County Council Review and Final Approval

The Council conducts a series of public hearings and work sessions in April and May to review the Executive's proposed budget. Citizens are given the opportunity to comment on the budget before the Council acts.



The County Council can reduce the Executive's budget, but not increase it, except in the case of the Howard County Public School System's budget, retiree obligations trust or contingency reserve. Per state law, the council may restore funds back to the level requested by the school board.

The capital budget follows a similar process of hearings. In addition, this budget is reviewed by the Planning Board. The sites of all new or substantially changed projects are posted, the projects advertised, and the board holds a public hearing in February. After its review, the County Council finalizes the entire budget. The Council also sets tax rates needed to generate enough revenue to balance the budget.

During the Year: Amending the Approved Budget

Once the budget is approved, it can only be amended by the County Council upon the request of the County Executive.

The operating budget may be amended through the use of Supplemental Budget Appropriation Ordinances (SAOs). The County Executive may request, at any time during the fiscal year, that a SAO be approved by transferring funds from the county's general contingency reserve to an operating budget account. The County may not increase the bottom line of the budget through this process except in emergencies. During the last quarter of the fiscal year only, the County Executive may request the County Council to transfer funds from one county agency to another. The capital budget of the county may be amended through the use of Transfer Appropriation Ordinances (TAOs). The County Executive may request, at any time during the fiscal year that a TAO be approved by transferring funds from one capital project to another.

Fiscal 2026 Budget Highlights

Ready and Successful Students

- $816 million in direct county funding to HCPSS, which includes $1.5 million to support one-time needs. Recurring County funding exceeds the State-mandated Maintenance of Effort funding requirement by $53.8 million and represents $53.5 million or 7% increase from the prior year, the largest increase in history. The budget also includes $52.7 million to cover debt payments for school infrastructure projects, $9.2 million for Other Post Employment Benefit (OPEB) of school employees, $6.7 million in teachers' pension liability (new cost passed to the County from the State this year), and $300,000 to assist educators in the repayment of their student loans. Direct recurring county funding to schools' accounts for about 64% of all new General Fund revenues.
- $1.3 million and $0.8 million increase for HCC and the HCLS, respectively. The County will also fund $200,000 in newly State-mandated contribution towards HCC employees' pension costs.
- $750,000 in ongoing and $850,000 in one-time funding for the HoCo STRIVES initiative to address student needs in the areas of learning loss, food access, youth engagement, academic support, and mental health.
- $500,000 for youth engagement programming initiatives that promote youth activities and engagement through free, accessible, and supportive programming.
- $372,000 enhancement to the existing summer youth employment program.

Safe and Engaged Communities

- A new School Resource Officer to support Guilford Park High School.
- $193,000 for 4 additional Red Light Cameras and $95,000 for an additional Speed Camera to support traffic safety.
- $796,000 in one-time funding for Police weapons, equipment, and supplies.
- Analyst position in the Office of Emergency Management to support the County's climate priorities and state resiliency initiatives.
- $163,000 to meet public safety needs at the State's Attorney Office by adding an attorney for the Special Victim's Unit and staff to support the Body Worn Camera program.

Reliable and Accessible Infrastructure

- $73.8 million is included as PAYGO transfer to CIP projects. This includes: $25.2 million for constructing an Elkridge Community Center, $18.7 million to support school systemic renovation, $15.1 million for road resurfacing needs, $5 million to support Howard Community College workforce development and trades center, $3 million IT infrastructure investment to enhance customer experience, $2.4 million for continuous renovation of the old courthouse, $1 million to start a new agricultural center, and the rest for various other projects including sidewalks, bus stops, road and bridge construction, traffic, and recreation and parks projects.
- $149,000 to support the HoCo RapidRide MicroTransit program that provides important transportation connections along the Route One corridor.

Strong and Prosperous Businesses

- $2.5 million to address potential federal impact and provide economic assistance and support for emerging needs.
- $1.1 million one-time funding to EDA on various businesses support and expansion programs, including: $450,000 to expand the Business Revitalization Initiative Through Entrepreneurship (BRITE) and Entrepreneurs in Residence (EIR) programs, $250,000 to grow the business microlending program, $150,000 to promote cyber threat awareness and education, $120,000 on technology advancement center, and $100,000 collateral assistance fund.

- Funding to support two new positions in EDA to lead business development technology and the microloan program.
- $5 million for Flier building redevelopment.

Thriving and Healthy Residents

- $5 million to support the Johns Hopkins Howard County Medical Center's capital project to expand its emergency department.
- $125,000 for continued efforts on maternal health initiatives.
- $108,000 to the Health Department to help build a specialized court docket intended to serve defendants with mental illness.
- $20.5 million for homeownership, housing rehabilitation, rental assistance and homelessness prevention programs, including $5.8 million to redevelop existing communities into new affordable and accessible rental housing units, $4.6 million one-time transfer to a capital project to construct a non-congregate shelter facility; $2 million towards homeownership programs, $2 million for the Right to Purchase Program, $1 million for home rehabilitation and financial education, and approximately $1.6 million for homelessness prevention.
- $14.3 million in Community Service Partnership (CSP) operating grants to organizations that provide critical human services, arts and cultural programs, and tourism promotion.
- $153,000 PAYGO funding to support one-time needs of CSP grant recipients.
- $122,000 for a pilot foster care program at the Department of Social Services to identify and enroll kins and guardians as foster parents.
- $5,000 for drug recovery court at the District Court.
- $680,000 for the Citizens' Election Fund as recommended by the Citizens' Election Fund Commission.

Clean and Sustainable Environment

- $500,000 to the forest conservation easement program.
- $414,000 for tree planting and $100,000 for hazardous tree removal.
- $500,000 for Howard EcoWorks.
- $200,000 for the New and Beginning Farmer program to provide space for new farmers to lease property at a low cost and establish their farm operations.

Innovative and Efficient Government

- $2.5 million in contributions to the OPEB Trust Fund on top of annual payment to address long-term liabilities.
- $600,000 increase of county funding to workforce development services to assist residents on employment, including those impacted by federal layoffs or spending cuts.
- Funding to support existing and anticipated collective bargaining agreements, cost-of-living adjustments and step increases, and implementation of a classification study.
- Various cost saving strategies implemented, including freezing over 40 positions or nearly 3% of civilian positions in General Fund, cutting travel, training, vehicle and IT spendings, and implementing energy savings days by closing non-critical government buildings around holidays to reduce energy, custodial, and security costs.

Questions about the Budget: FAQ

There are frequently asked questions about the budget. Unless otherwise noted, the questions and answers refer to the County's General Fund operating budget.

Q. What are the County tax rates for FY 2026?

Property Tax rate is $1.044 per $100 of assessed value for real property and $2.610 for eligible personal property owned by businesses in Howard County.

Fire and Rescue Tax rate is $0.206 per $100 of assessed value for real property and $0.515 for eligible personal property owned by businesses in Howard County.

Recordation Tax is $2.50 for each $500 of value when property is sold and title recorded.

Admission and Amusement Tax is charged at 7.5% rate. All live shows, concerts, agritourism, and certain athletic activities are charged at a 5% rate.

Local Income Tax rate remains unchanged at 3.2% percent of the Maryland Net Taxable Income.

Hotel Motel Tax rate is 7% of the room rental charges for visitors using county motels and hotels. The first 5% of the rate is used in the General Fund of the County. The revenue collected above the 5% rate is allocated as follows: One-third is designated to the Economic Development Authority, and two-thirds is dedicated to the Howard County Tourism Council.

Transfer Tax rate is 1.25% of the value of the property being transferred pursuant to Council Resolution No.84-2020. The first 1% of the Tax rate is distributed as follows: 25% of the receipts for school land acquisition and construction, 25% for park construction and development, 25% for agricultural land preservation, 12.5% for housing and community development, and 12.5% for the fire and rescue service.

The additional 0.25% rate is distributed as follows: 25% of the receipts for school land acquisition and construction, 25% for park construction and development, 25% for housing and community development, and 25% for the fire and rescue service.

Most of the Transfer Tax collected are designated to different types of capital (infrastructure) projects as indicated above and not reflected in the operating budget.

The only exceptions are the designated Transfer Tax for housing and community development, which is reflected in the Community Renewal Program Fund, and the designated Tax for Ag Land, which is reflected in the agricultural Preservation and Promotion Fund.

Q. How much revenue does a one-cent increase in the real property tax rate generate?

Each one-cent increase in the real property tax rate would generate $6.5 million additional real property tax revenues to the General Fund ($7 million in total if including personal property tax impact).

Q. What is the Constant Yield Tax Rate, and how does it differ from the actual tax rate of the County?

The Constant Yield Tax Rate (CYTR) is a hypothetical tax rate a County could set to collect the same amount in property tax revenue as the previous year. State law used to require the county to calculate and publicize the CYTR if it is less than the existing rate, to show the impact of rising property values. During the 2023 legislative session, SB 114 was passed which removed this requirement; rather, only a proposed increase of real property tax rate from the existing rate requires public notice or a hearing.

Q. What is the Maintenance of Effort (MOE) requirement for the School System?

The State-mandated MOE requires the County to fund the School System at least at the same per pupil cost as the previous year. The FY 2026 calculated local MOE amount for Howard County is $760.7 million, after factoring in Blueprint implementation needs. The approved FY 2026 budget includes County funding of $814.5 million to the school system on recurring expenditures, including use of $14.5 million county fund balance per emergency bill CB45-2025 passed in May 2025, $53.8 million above MOE; and one-time PAYGO funding of $1.5 million to help cover non-recurring cost in HCPSS.

Q. What is OPEB, and how is it funded?

OPEB is an acronym for "Other Post Employment Benefits." These are retiree health and life benefits paid to County employees, and also employees of the Board of Education, Library, Community College, Economic Development Authority, Soil Conservation District, and Housing Commission. Governments are required to recognize these future costs as a liability on financial statements and establish a plan to fund them as they are incurred.

The County implemented a multi-year phase-in plan towards full funding of the full payment. Several years ago the County began to fund this long-term liability and created an OPEB Trust Fund to hold these receipts. FY 2026 budget continues to include $11 million as incremental funding on top of current costs for payment to the OPEB Trust. In addition, $2.5 million from PAYGO is included as one-time contribution to the asset of this trust fund.

Q. What is the status of the County's Rainy Day Fund?

The Charter requires the County to maintain a Rainy Day Fund ("Budget Stabilization Account") of up to 7% of the latest audit of General Fund expenditures at the time the budget is adopted. It further requires any surplus the County generates goes into the fund until that goal is reached. When the goal is reached, any additional surplus can only be spent on capital projects, one- time expenditures or debt reduction. This Charter-mandated 7% reserve is equivalent of about 3.5 weeks of daily expenditure, compared to industry best practice of establishing a reserve of two months. The County has never used funds from this account to balance the budget, to ensure a minimum amount is available in "savings account" against risks.

About the All Funds Budget

The Howard County budget is a comprehensive spending plan for all county departments and agencies. The General Fund, mainly supported by property and income taxes, is the primary fund that supports most services including education, public safety, public infrastructure, health, and human services. Other county expenditures are in restricted revenue funds, where revenues are restricted for a designated purpose, such as fire and rescue services, trash collection and disposal, and water utility service. The chart below includes a complete picture of the total county operating budget.

In FY 2026, the all funds total decreases by 0.8% from FY 2025 primarily due to a significant drop in use of fund balance ($111.8 million vs $196.1 million in prior year) in the General Fund for one-time initiatives. Excluding one-time PAYGO, the General Fund increases by 4.9%. Details of significant fund changes are on the next page. The total of all funds below does not represent total funding available but rather the total appropriation authority due to overlapping. For example, expenditures in the Fleet Fund are funded by departmental contribution from the General and Other funds. Capital project funds and State and federal aid to the school system, community college, and libraries are not included in the All Funds Summary.

	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**1,462,778,067**	**1,656,862,175**	**1,652,677,843**	**1,644,269,297**	**-12,592,878**	**-0.8%**
Special Revenue Funds	**293,371,734**	**367,661,575**	**300,225,239**	**357,525,170**	**-10,136,405**	**-2.8%**
Agricultural Preservation	18,817,483	9,887,453	9,331,501	10,769,138	881,685	8.9%
Commercial BAN	2,178,914	2,805,000	2,559,414	2,600,000	-205,000	-7.3%
Community Reinvestment and Repair	0	2,050,000	0	3,793,948	1,743,948	85.1%
Community Renewal Program	23,317,659	16,845,755	15,125,894	23,136,035	6,290,280	37.3%
Disposable Plastics Reduction	726,801	1,156,235	932,192	953,847	-202,388	-17.5%
Environmental Services	35,323,627	40,472,162	40,290,815	41,793,003	1,320,841	3.3%
Fire & Rescue Tax	144,465,446	162,793,618	155,811,124	163,373,464	579,846	0.4%
Forest Conservation	529,685	743,970	715,700	759,371	15,401	2.1%
Grants	30,138,499	69,017,747	23,069,762	53,646,577	-15,371,170	-22.3%
Housing Opportunities Trust	3,000,000	10,000,000	8,000,000	2,000,000	-8,000,000	-80.0%
Opioid Abatement	0	750,000	244,282	2,300,000	1,550,000	206.7%
Program Revenue	5,110,821	11,455,585	9,504,385	11,296,308	-159,277	-1.4%
Recreation & Parks	21,977,657	27,837,884	27,091,985	28,721,002	883,118	3.2%
School Bus Camera	1,983,981	3,299,760	2,284,249	3,307,452	7,692	0.2%
Special Tax District	214,536	0	0	0	0	N/A
Speed Enforcement	1,283,807	1,724,132	1,286,849	1,854,632	130,500	7.6%
TIF District	4,302,818	6,397,274	3,752,087	6,615,393	218,119	3.4%
Trust and Agency Multifarious	0	425,000	225,000	430,000	5,000	1.2%
Vaping Settlement Fund	0	0	0	175,000	175,000	N/A
Enterprise Funds	**157,773,994**	**177,844,402**	**162,036,221**	**183,017,446**	**5,173,044**	**2.9%**
County Broadband initiative	724,064	899,962	899,962	850,000	-49,962	-5.6%
Non-County Broadband Initiative	864,574	1,298,189	1,302,399	1,255,077	-43,112	-3.3%
Private Sector Broadband Initiative	252,406	592,764	550,840	591,686	-1,078	-0.2%
Recreation Special Facilities	0	302,500	0	627,500	325,000	107.4%
Shared Septic Systems	844,048	2,615,542	2,437,092	1,380,545	-1,234,997	-47.2%
W&S Operating	79,591,019	89,112,551	78,127,691	91,178,662	2,066,111	2.3%
W&S Special Benefits Charges	59,442,372	59,995,698	59,995,698	59,884,051	-111,647	-0.2%
Watershed Protection & Restoration	16,055,511	23,027,196	18,722,539	27,249,925	4,222,729	18.3%
Internal Service Funds	**138,457,798**	**170,591,926**	**163,846,111**	**169,083,848**	**-1,508,078**	**-0.9%**
Employee Benefits	72,789,731	84,000,888	77,281,894	85,566,770	1,565,882	1.9%
Fleet Operations	26,962,835	35,224,536	34,834,518	29,912,593	-5,311,943	-15.1%
Risk Management	10,613,830	13,601,955	14,103,865	14,855,673	1,253,718	9.2%
Technology & Communication	28,091,402	37,764,547	37,625,834	38,748,812	984,265	2.6%
All Funds Total	**2,052,381,593**	**2,372,960,078**	**2,278,785,414**	**2,353,895,761**	**-19,064,317**	**-0.8%**

All Funds Key Changes

Summary of major year-over-year changes for the county's budgetary funds.

General Fund

The increase, excluding use of fund balance, is due to increased funding to educational entities, more than $8 million new mandates from the State, debt service payments for capital projects, and salaries, benefits and operating costs to support existing services.

Special Revenue Funds

Agricultural Land Preservation Fund
The increase primarily comes from higher principal and interest payment on existing debt.

Community Reinvestment and Repair Fund
The increase comes from plans to spend prior year surplus from the county's share of the state sales tax on adult-use cannabis.

Community Renewal Program Fund
The increase is mainly driven by $5.8 million in new funding to redevelop existing communities into new affordable and accessible rental housing units.

Disposable Plastics Reduction Fund
The reduction comes from having less in prior surplus to use to fund programs.

Grants Fund
The reduction primarily comes from electric vehicle charging station and other climate/energy efficiency related grants, and a reduction in the contingency amount appropriated in the fund.

Housing Opportunities Trust Fund
The reduction reflects less in available funds as most of the balance in the fund is anticipated to be spent in the current year to support programs that expand access to affordable homeownership and rental housing opportunities.

Opioid Abatement Fund
The increase reflects greater use of prior surplus to fund programs.

Recreation Special Facilities
The increase comes from budgeting anticipated excess revenues to be transferred back to the fund's balance.

Speed Enforcement Fund
The increase comes from the addition of an 8th camera to help increase public safety on county roadways.

Vaping Settlement Fund
This is a new fund with settlement proceeds to be used for vaping addiction remediation programs.

Enterprise Funds

Shared Septic Fund
The decrease comes from the prior year having a one-time debt service payment for the cost of a major system repair.

Water and Sewer Operating Fund
The increase is driven by higher energy, asset maintenance, and water and wastewater treatment costs.

Watershed Protection and Restoration Fund
The increase is primarily due to addressing a backlog in critical stormwater pond maintenance.

Internal Service Funds

Fleet Operations Fund
The decrease comes from the prior year having a one-time transfer from the General Fund to help address a backlog in vehicle replacements.

Risk Management Fund
The increase is mainly driven by rising liability claims and excess insurance premiums.

All Funds by Agency

General Fund

- Board of Elections
- Circuit Court
- Community Resources & Services
- Community Service Partnerships
- Contingency Reserves
- Corrections
- County Administration
- County Council
- Debt Service
- Economic Development Authority
- Finance
- General Services
- Health Department
- Housing and Community Development
- Howard Community College
- Howard County Library System
- Howard County Public School System
- Inspections, Licenses and Permits
- Office of Law
- Office of the County Executive
- Office of the Inspector General
- Other Non-Departmental Expenses
- Planning & Zoning
- Police
- Public Works
- Recreation & Parks
- Sheriff's Office
- Social Services
- Soil Conservation District
- State's Attorney
- Technology & Communication Services
- Transportation Services
- University of Maryland Extension

Internal Service Funds

Employee Benefits
- County Administration
- Finance

Fleet Operations
- County Administration

Risk Management
- County Administration

Technology & Communication
- Technology & Communication Services

Special Revenue Funds

Agricultural Preservation
- County Administration
- Economic Development Authority
- Planning & Zoning
- Soil Conservation District
- University of Maryland Extension

Commercial BAN
- Finance

Community Reinvestment and Repair
- Community Resources & Services

Community Renewal Program
- Housing and Community Development

Disposable Plastics Reduction
- County Administration
- Finance

Environmental Services
- Public Works

Fire & Rescue Tax
- Fire & Rescue Services

Forest Conservation
- Recreation & Parks

Grants
- Circuit Court
- Community Resources & Services
- Contingency Reserves
- Corrections
- County Administration
- Finance
- Fire & Rescue Services
- Housing and Community Development
- Police
- Public Works
- Recreation & Parks
- Sheriff's Office
- State's Attorney
- Technology & Communication Services
- Transportation Services

Housing Opportunities Trust
- Housing and Community Development

Opioid Abatement
- Community Resources & Services

Special Revenue Funds (Continued)

Program Revenue
- Circuit Court
- Community Resources & Services
- Corrections
- County Administration
- Economic Development Authority
- Fire & Rescue Services
- Planning & Zoning
- Police
- Public Works
- Recreation & Parks
- Transportation Services

Recreation & Parks
- Recreation & Parks

School Bus Camera
- Police

Speed Enforcement
- Police

TIF District
- Finance

Trust and Agency Multifarious
- Circuit Court
- Housing and Community Development

Vaping Settlement Fund
- County Administration

Enterprise Funds

County Broadband initiative
- Technology & Communication Services

Non-County Broadband Initiative
- Technology & Communication Services

Private Sector Broadband Initiative
- Technology & Communication Services

Recreation Special Facilities
- Recreation & Parks

Shared Septic Systems
- Public Works

W&S Operating
- Public Works

W&S Special Benefits Charges
- Public Works

Watershed Protection & Restoration
- County Administration
- Public Works
- Soil Conservation District

Consolidated Fund Summary

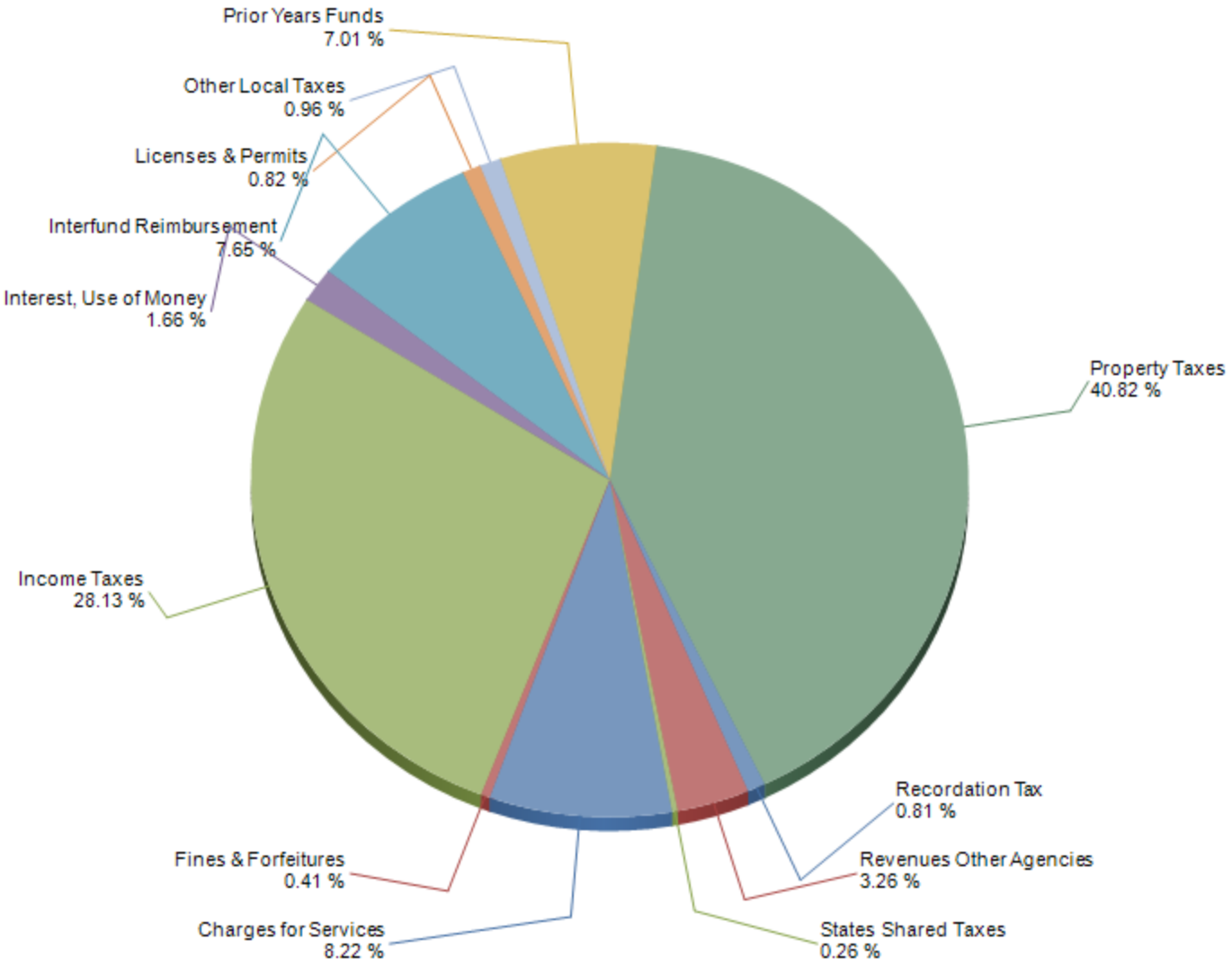
Funds Broken down by Fund Type and Department

Function/Agency	General Fund	Internal Service	Enterprise	Special Revenue	Total All Funds
Community Services	**101,113,346**	**0**	**627,500**	**64,647,160**	**166,388,006**
Community Resources & Services	19,857,365	0	0	22,046,577	41,903,942
Community Service Partnerships	14,255,577	0	0	0	14,255,577
Health Department	15,829,218	0	0	0	15,829,218
Recreation & Parks	34,052,837	0	627,500	29,628,873	64,309,210
Social Services	900,786	0	0	0	900,786
Transportation Services	15,585,387	0	0	12,903,668	28,489,055
University of Maryland Extension	632,176	0	0	68,042	700,218
Education	**977,047,771**	**0**	**0**	**0**	**977,047,771**
Howard County Community College	61,737,091	0	0	0	61,737,091
Howard County Library	30,726,180	0	0	0	30,726,180
Howard County Public School System	884,584,500	0	0	0	884,584,500
General Government	**46,265,257**	**169,083,848**	**5,455,932**	**54,621,160**	**275,426,197**
County Administration	20,013,973	130,186,322	2,759,169	12,565,038	165,524,502
Economic Development Authority	3,667,237	0	0	1,989,000	5,656,237
Finance	11,532,521	148,714	0	9,476,087	21,157,322
Housing and Community Development	458,794	0	0	30,476,035	30,934,829
Office of Law	6,777,325	0	0	0	6,777,325
Office of the County Executive	3,138,527	0	0	0	3,138,527
Technology & Communication Services	676,880	38,748,812	2,696,763	115,000	42,237,455
Legislative, Judicial, and Inspector General	**48,138,709**	**0**	**0**	**1,722,290**	**49,860,999**
Board of Elections	6,830,967	0	0	0	6,830,967
Circuit Court	4,592,020	0	0	1,368,761	5,960,781
County Council	7,907,183	0	0	0	7,907,183
Office of the Inspector General	479,243	0	0	0	479,243
Sheriff's Office	13,900,500	0	0	103,850	14,004,350
State's Attorney	14,428,796	0	0	249,679	14,678,475
Non-Departmental Expenses	**175,249,284**	**0**	**0**	**10,000,000**	**185,249,284**
Contingency Reserves	1,000,000	0	0	10,000,000	11,000,000
Debt Service	73,441,220	0	0	0	73,441,220
Other Non-Departmental Expenses	100,808,064	0	0	0	100,808,064
Public Facilities	**108,004,511**	**0**	**176,934,014**	**51,189,292**	**336,127,817**
General Services	49,210,174	0	0	0	49,210,174
Inspections, Licenses and Permits	11,003,414	0	0	0	11,003,414
Planning & Zoning	8,785,752	0	0	7,499,481	16,285,233
Public Works	38,655,474	0	176,817,802	42,413,003	257,886,279
Soil Conservation District	349,697	0	116,212	1,276,808	1,742,717
Public Safety	**188,450,419**	**0**	**0**	**175,345,268**	**363,795,687**
Corrections	25,629,610	0	0	819,479	26,449,089
Fire & Rescue Services	0	0	0	165,850,161	165,850,161
Police	162,820,809	0	0	8,675,628	171,496,437
Total	1,644,269,297	169,083,848	183,017,446	357,525,170	2,353,895,761

Note: In addition to direct county appropriation, the amounts shown under the Education row include county debt service payments, OPEB, and Pension contributions made on behalf of the educational entities. The Non-Departmental Expenses row is shown net of the education related debt service, OPEB, and Pension amounts.

All Funds Revenue

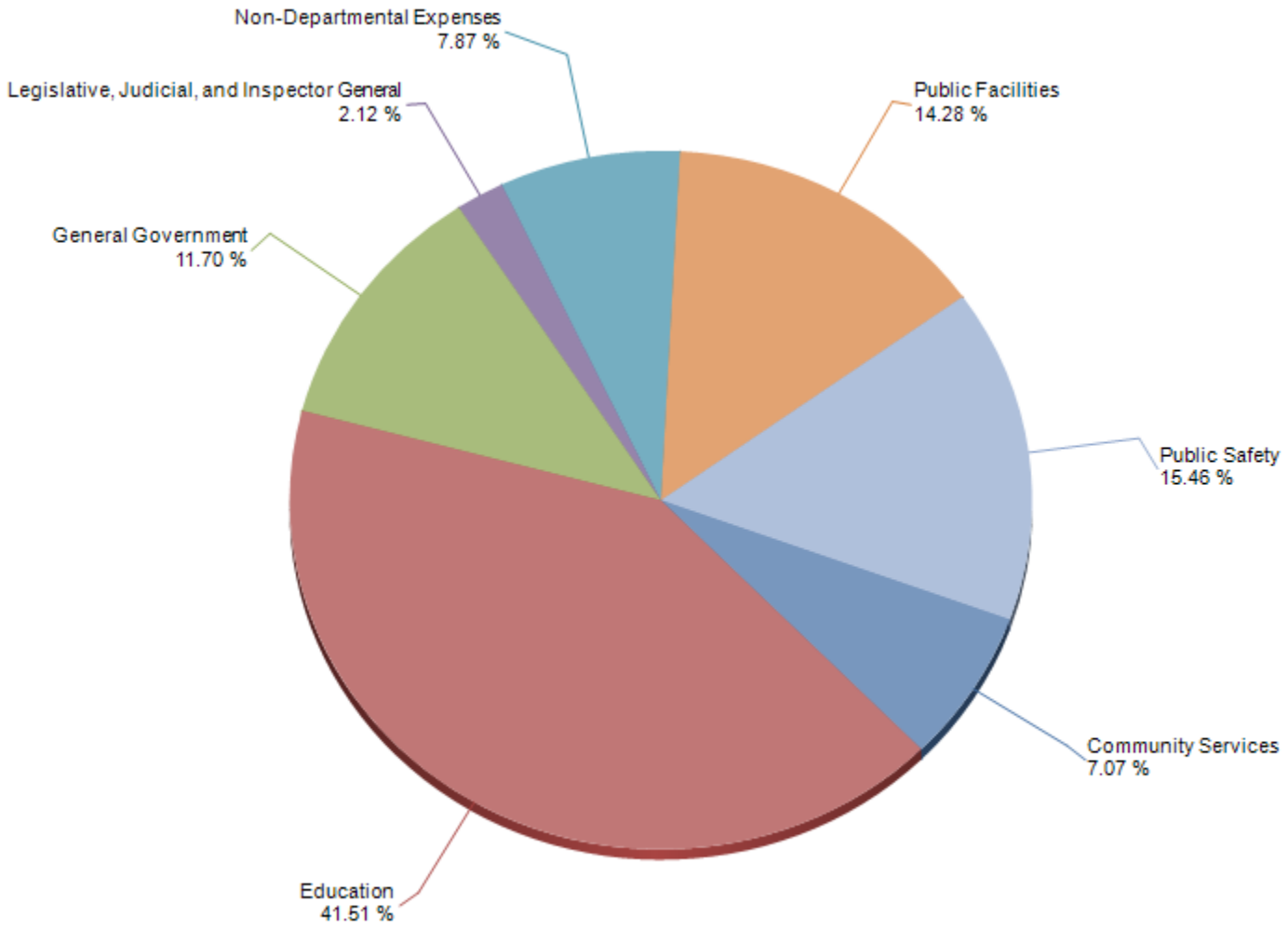
How the Budget is Funded



	FY 2024 Actual	FY 2025 Approved	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Property Taxes	867,797,255	918,966,059	960,923,568	41,957,509	4.6%
Income Taxes	623,796,097	635,858,057	662,200,366	26,342,309	4.1%
Recordation Tax	17,929,511	19,300,000	19,000,000	-300,000	-1.6%
Other Local Taxes	23,828,712	21,700,000	22,541,000	841,000	3.9%
States Shared Taxes	4,571,213	5,584,000	6,172,000	588,000	10.5%
Charges for Services	170,134,906	185,979,900	193,451,495	7,471,595	4.0%
Licenses & Permits	17,579,825	20,028,221	19,388,000	-640,221	-3.2%
Interest, Use of Money	103,832,450	21,912,321	38,991,697	17,079,376	77.9%
Fines & Forfeitures	12,220,182	11,999,892	9,550,084	-2,449,808	-20.4%
Revenues Other Agencies	48,303,761	87,465,704	76,680,056	-10,785,648	-12.3%
Interfund Reimbursement	176,446,671	190,805,249	179,998,946	-10,806,303	-5.7%
Prior Years Funds	20,276,512	253,360,675	164,998,549	-88,362,126	-34.9%
Total	**2,086,717,095**	**2,372,960,078**	**2,353,895,761**	**-19,064,317**	**-0.8%**

All Funds Expenditures

How the Budget is Spent



	FY 2024 Actual	FY 2025 Approved	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Education	864,483,153	916,256,474	977,047,771	60,791,297	6.6%
Public Safety	320,818,355	357,151,763	363,795,687	6,643,924	1.9%
Public Facilities	306,124,687	327,805,626	336,127,817	8,322,191	2.5%
Community Services	125,454,847	148,869,485	166,388,006	17,518,521	11.8%
Legislative, Judicial, and Inspector General	38,653,130	46,536,747	49,860,999	3,324,252	7.1%
General Government	224,571,432	286,489,597	275,426,197	-11,063,400	-3.9%
Non-Departmental Expenses	172,275,989	289,850,386	185,249,284	-104,601,102	-36.1%
Total	**2,052,381,593**	**2,372,960,078**	**2,353,895,761**	**-19,064,317**	**-0.8%**

Note: In addition to direct county appropriation, the amounts shown under the Education row include county debt service payments, OPEB, and Pension contributions made on behalf of the educational entities. The Non-Departmental Expenses row is shown net of the education related debt service, OPEB, and Pension amounts.

All Funds Comparative Expenditure Summary

	FY 2024 Actual	FY 2025 Approved	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Expenditures By Department					
Board of Elections	4,867,911	6,846,370	6,830,967	-15,403	-0.2%
Circuit Court	4,518,827	5,877,334	5,960,781	83,447	1.4%
Community Resources & Services	26,235,584	36,060,347	41,903,942	5,843,595	16.2%
Community Service Partnerships	12,604,758	13,525,807	14,255,577	729,770	5.4%
Contingency Reserves	0	22,000,000	11,000,000	-11,000,000	-50.0%
Corrections	23,880,277	25,271,736	26,449,089	1,177,353	4.7%
County Administration	131,060,004	177,254,169	165,524,502	-11,729,667	-6.6%
County Council	5,991,595	7,463,322	7,907,183	443,861	5.9%
Debt Service	71,592,295	73,193,530	73,441,220	247,690	0.3%
Economic Development Authority	3,478,405	5,380,752	5,656,237	275,485	5.1%
Finance	22,581,115	20,911,575	21,157,322	245,747	1.2%
Fire & Rescue Services	146,484,474	165,150,956	165,850,161	699,205	0.4%
General Services	0	0	49,210,174	49,210,174	N/A
Health Department	13,033,006	13,927,098	15,829,218	1,902,120	13.7%
Housing and Community Development	28,938,389	32,056,348	30,934,829	-1,121,519	-3.5%
Howard County Community College	55,624,558	58,355,524	61,737,091	3,381,567	5.8%
Howard County Library	28,666,747	29,976,340	30,726,180	749,840	2.5%
Howard County Public School System	780,191,848	827,924,610	884,584,500	56,659,890	6.8%
Inspections, Licenses and Permits	9,460,047	10,783,665	11,003,414	219,749	2.0%
Office of Law	5,585,114	6,536,785	6,777,325	240,540	3.7%
Office of the County Executive	2,471,073	3,035,512	3,138,527	103,015	3.4%
Office of the Inspector General	0	0	479,243	479,243	N/A
Other Non-Departmental Expenses	100,683,694	194,656,856	100,808,064	-93,848,792	-48.2%
Planning & Zoning	26,671,845	16,030,430	16,285,233	254,803	1.6%
Police	150,453,604	166,729,071	171,496,437	4,767,366	2.9%
Public Works	268,575,588	298,896,198	257,886,279	-41,009,919	-13.7%
Recreation & Parks	51,935,697	60,815,954	64,309,210	3,493,256	5.7%
Sheriff's Office	11,511,259	12,981,668	14,004,350	1,022,682	7.9%
Social Services	715,080	871,043	900,786	29,743	3.4%
Soil Conservation District	1,417,207	2,095,333	1,742,717	-352,616	-16.8%
State's Attorney	11,763,538	13,368,053	14,678,475	1,310,422	9.8%
Technology & Communication Services	30,457,332	41,314,456	42,237,455	922,999	2.2%
Transportation Services	20,328,035	23,041,972	28,489,055	5,447,083	23.6%
University of Maryland Extension	602,687	627,264	700,218	72,954	11.6%
Total Expenditures By Department	**2,052,381,593**	**2,372,960,078**	**2,353,895,761**	**-19,064,317**	**-0.8%**

Note: In addition to direct county appropriation, the amounts shown under the Education row include county debt service payments, OPEB, and Pension contributions made on behalf of the educational entities. The Non-Departmental Expenses row is shown net of the education related debt service, OPEB, and Pension amounts.

	FY 2024 Actual	FY 2025 Approved	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Expenditures by Commitment Summary					
Personnel Costs	443,643,663	501,355,547	523,443,994	22,088,447	4.4%
Contractual Services	311,469,986	386,353,694	379,233,415	-7,120,279	-1.8%
Supplies and Materials	71,868,414	80,432,935	77,487,984	-2,944,951	-3.7%
Capital Outlay	67,755,256	76,144,792	68,122,496	-8,022,296	-10.5%
Debt Service	194,366,045	187,439,466	197,665,914	10,226,448	5.5%
Expense Other	837,092,571	898,547,084	959,121,320	60,574,236	6.7%
Operating Transfers	126,185,658	218,186,560	135,320,638	-82,865,922	-38.0%
Contingencies	0	24,500,000	13,500,000	-11,000,000	-44.9%
Total Expenditures by Commitment Summary	**2,052,381,593**	**2,372,960,078**	**2,353,895,761**	**-19,064,317**	**-0.8%**

Departmental Expenditure Breakdown - All Funds

Department/Fund	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Education	**788,808,000**	**836,980,000**	**836,980,000**	**889,114,000**	**52,134,000**	**6.2%**
Howard Community College	**42,400,000**	**44,500,000**	**44,500,000**	**45,835,000**	**1,335,000**	**3.0%**
General Fund	42,400,000	44,500,000	44,500,000	45,835,000	1,335,000	3.0%
Howard County Public School System	**721,187,000**	**766,000,000**	**766,000,000**	**816,005,000**	**50,005,000**	**6.5%**
General Fund	721,187,000	766,000,000	766,000,000	816,005,000	50,005,000	6.5%
Howard County Library System	**25,221,000**	**26,480,000**	**26,480,000**	**27,274,000**	**794,000**	**3.0%**
General Fund	25,221,000	26,480,000	26,480,000	27,274,000	794,000	3.0%
Public Safety	**320,818,355**	**357,151,763**	**345,799,631**	**363,795,687**	**6,643,924**	**1.9%**
Police	**150,453,604**	**166,729,071**	**163,855,839**	**171,496,437**	**4,767,366**	**2.9%**
General Fund	144,933,295	158,204,356	157,665,269	162,820,809	4,616,453	2.9%
Program Revenue	600,859	1,324,500	499,649	1,324,500	0	0.0%
Speed Cameras	1,283,807	1,724,132	1,286,849	1,854,632	130,500	7.6%
Grants	1,651,662	2,176,323	2,119,823	2,189,044	12,721	0.6%
School Bus Camera	1,983,981	3,299,760	2,284,249	3,307,452	7,692	0.2%
Corrections	**23,880,277**	**25,271,736**	**25,094,923**	**26,449,089**	**1,177,353**	**4.7%**
General Fund	22,968,910	24,766,736	24,608,923	25,629,610	862,874	3.5%
Program Revenue	0	500	1,000	1,000	500	100.0%
Grants	911,367	504,500	485,000	818,479	313,979	62.2%
Fire & Rescue Services	**146,484,474**	**165,150,956**	**156,848,869**	**165,850,161**	**699,205**	**0.4%**
Fire & Rescue Reserve	144,465,446	162,793,618	155,811,124	163,373,464	579,846	0.4%
Program Revenue	6,432	358,000	292,100	347,000	-11,000	-3.1%
Grants	2,012,596	1,999,338	745,645	2,129,697	130,359	6.5%
Public Facilities	**306,124,687**	**327,805,626**	**311,380,867**	**336,127,817**	**8,322,191**	**2.5%**
Planning & Zoning	**26,671,845**	**16,030,430**	**15,183,477**	**16,285,233**	**254,803**	**1.6%**
General Fund	8,269,484	9,072,940	8,691,032	8,785,752	-287,188	-3.2%
Agricultural Land Preservation	18,401,886	6,907,490	6,487,445	7,449,481	541,991	7.8%
Program Revenue	475	50,000	5,000	50,000	0	0.0%
Public Works	**268,575,588**	**298,896,198**	**283,498,084**	**257,886,279**	**-41,009,919**	**-13.7%**
General Fund	79,280,124	84,586,772	86,464,208	38,655,474	-45,931,298	-54.3%
Environmental Services	35,323,627	40,472,162	40,290,815	41,793,003	1,320,841	3.3%
Program Revenue	8,100	20,000	20,000	20,000	0	0.0%
Grants	256,593	1,650,000	0	600,000	-1,050,000	-63.6%
Water & Sewer Operating	79,591,019	89,112,551	78,127,691	91,178,662	2,066,111	2.3%
W&S Special Benefit Charges Fd	59,112,497	59,995,698	59,995,698	59,884,051	-111,647	-0.2%
Watershed Protection & Restoration	14,159,580	20,443,473	16,162,580	24,374,544	3,931,071	19.2%
Shared Septic	844,048	2,615,542	2,437,092	1,380,545	-1,234,997	-47.2%
Inspections, Licenses and Permits	**9,460,047**	**10,783,665**	**10,603,973**	**11,003,414**	**219,749**	**2.0%**
General Fund	9,460,047	10,783,665	10,603,973	11,003,414	219,749	2.0%
Soil Conservation District	**1,417,207**	**2,095,333**	**2,095,333**	**1,742,717**	**-352,616**	**-16.8%**
General Fund	1,282,616	446,816	446,816	349,697	-97,119	-21.7%
Agricultural Land Preservation	0	1,532,723	1,532,723	1,276,808	-255,915	-16.7%
Watershed Protection & Restoration	134,591	115,794	115,794	116,212	418	0.4%
General Services	**0**	**0**	**0**	**49,210,174**	**49,210,174**	**N/A**
General Fund	0	0	0	49,210,174	49,210,174	N/A
Community Services	**125,454,847**	**148,869,485**	**143,515,374**	**166,388,006**	**17,518,521**	**11.8%**
Recreation & Parks	**51,935,697**	**60,815,954**	**59,622,250**	**64,309,210**	**3,493,256**	**5.7%**
General Fund	29,419,464	31,783,100	31,666,065	34,052,837	2,269,737	7.1%
Program Revenue	1,241	140,000	140,000	140,000	0	0.0%
Recreation Program	21,977,657	27,837,884	27,091,985	28,721,002	883,118	3.2%
Forest Conservation	529,685	743,970	715,700	759,371	15,401	2.1%
Grants	7,650	8,500	8,500	8,500	0	0.0%
Recreation Special Facilities	0	302,500	0	627,500	325,000	107.4%

Departmental Expenditure Breakdown - All Funds (Continued)

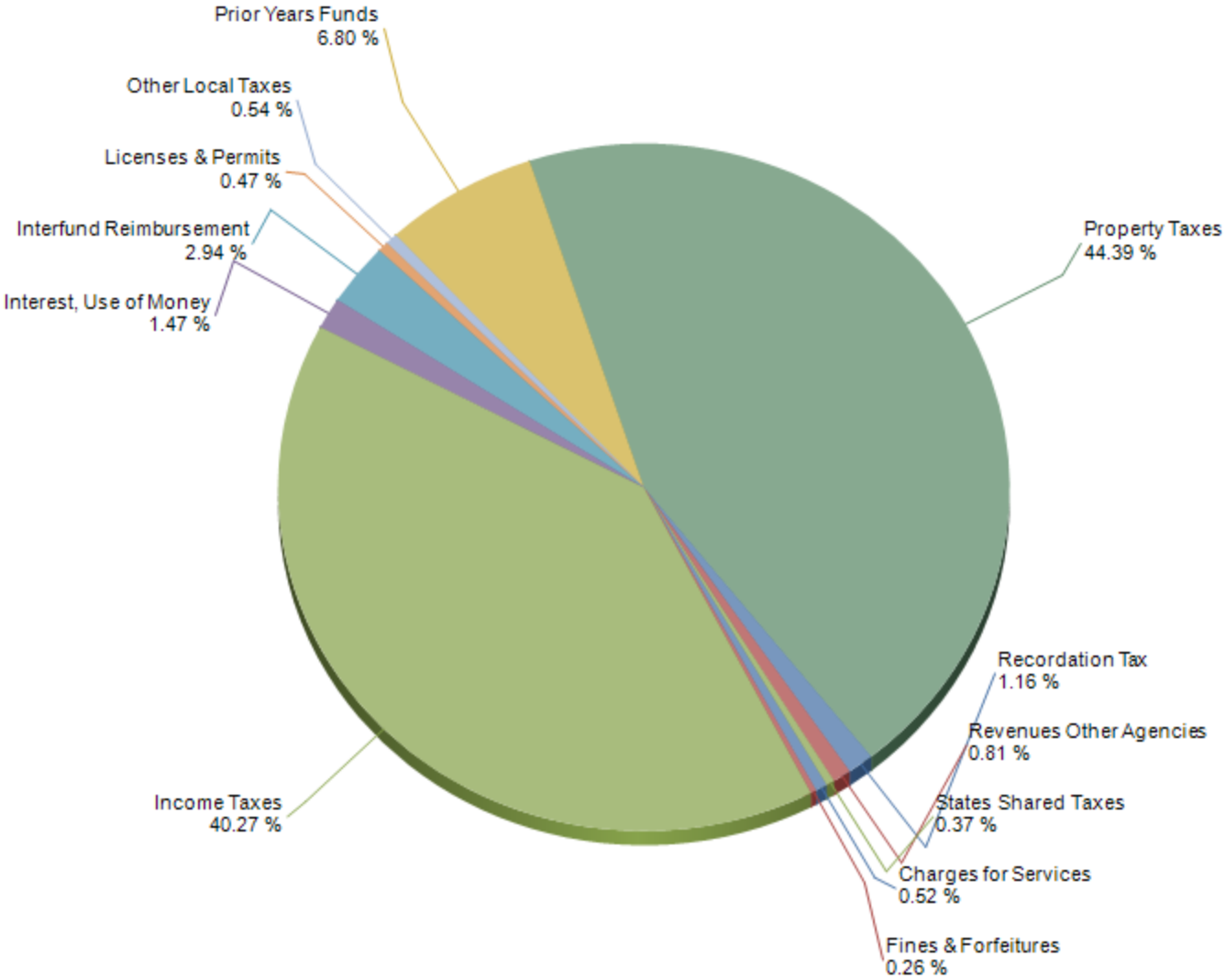
Department/Fund	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Transportation Services	**20,328,035**	**23,041,972**	**22,922,658**	**28,489,055**	**5,447,083**	**23.6%**
General Fund	12,430,592	14,581,464	14,529,650	15,585,387	1,003,923	6.9%
Program Revenue	2,132,311	4,175,000	4,175,000	3,804,864	-370,136	-8.9%
Grants	5,765,132	4,285,508	4,218,008	9,098,804	4,813,296	112.3%
Community Resources & Services	**26,235,584**	**36,060,347**	**32,019,770**	**41,903,942**	**5,843,595**	**16.2%**
General Fund	17,701,214	19,432,985	19,006,355	19,857,365	424,380	2.2%
Program Revenue	1,276,362	2,694,037	2,309,516	2,589,215	-104,822	-3.9%
Grants	7,258,008	11,133,325	10,459,617	13,363,414	2,230,089	20.0%
Opioid Abatement	0	750,000	244,282	2,300,000	1,550,000	206.7%
Community Reinvestment and Repair	0	2,050,000	0	3,793,948	1,743,948	85.1%
University of Maryland Extension	**602,687**	**627,264**	**626,784**	**700,218**	**72,954**	**11.6%**
General Fund	544,485	563,128	562,648	632,176	69,048	12.3%
Agricultural Land Preservation	58,202	64,136	64,136	68,042	3,906	6.1%
Community Service Partnerships	**12,604,758**	**13,525,807**	**13,525,807**	**14,255,577**	**729,770**	**5.4%**
General Fund	12,604,758	13,525,807	13,525,807	14,255,577	729,770	5.4%
Social Services	**715,080**	**871,043**	**871,007**	**900,786**	**29,743**	**3.4%**
General Fund	715,080	871,043	871,007	900,786	29,743	3.4%
Health Department	**13,033,006**	**13,927,098**	**13,927,098**	**15,829,218**	**1,902,120**	**13.7%**
General Fund	13,033,006	13,927,098	13,927,098	15,829,218	1,902,120	13.7%
Legislative, Judicial, and Inspector General	**38,653,130**	**46,536,747**	**45,140,437**	**49,860,999**	**3,324,252**	**7.1%**
Sheriff's Office	**11,511,259**	**12,981,668**	**12,520,866**	**14,004,350**	**1,022,682**	**7.9%**
General Fund	11,491,636	12,828,168	12,367,366	13,900,500	1,072,332	8.4%
Grants	19,623	153,500	153,500	103,850	-49,650	-32.3%
Board of Elections	**4,867,911**	**6,846,370**	**6,791,810**	**6,830,967**	**-15,403**	**-0.2%**
General Fund	4,867,911	6,846,370	6,791,810	6,830,967	-15,403	-0.2%
Office of the Inspector General	**0**	**0**	**0**	**479,243**	**479,243**	**N/A**
General Fund	0	0	0	479,243	479,243	N/A
County Council	**5,991,595**	**7,463,322**	**7,076,222**	**7,907,183**	**443,861**	**5.9%**
General Fund	5,991,595	7,463,322	7,076,222	7,907,183	443,861	5.9%
Circuit Court	**4,518,827**	**5,877,334**	**5,608,237**	**5,960,781**	**83,447**	**1.4%**
General Fund	3,812,749	4,462,588	4,345,221	4,592,020	129,432	2.9%
Program Revenue	183,940	330,000	330,000	330,000	0	0.0%
Grants	522,138	959,746	808,016	908,761	-50,985	-5.3%
Trust And Agency Multifarious	0	125,000	125,000	130,000	5,000	4.0%
State's Attorney	**11,763,538**	**13,368,053**	**13,143,302**	**14,678,475**	**1,310,422**	**9.8%**
General Fund	11,637,834	13,267,698	13,042,947	14,428,796	1,161,098	8.8%
Grants	125,704	100,355	100,355	249,679	149,324	148.8%
General Government	**153,641,119**	**198,165,744**	**170,459,512**	**186,681,824**	**-11,483,920**	**-5.8%**
County Administration	**131,060,004**	**177,254,169**	**152,656,039**	**165,524,502**	**-11,729,667**	**-6.6%**
General Fund	14,417,000	18,393,904	17,882,726	20,013,973	1,620,069	8.8%
Agricultural Land Preservation	357,395	649,104	513,197	1,240,807	591,703	91.2%
Program Revenue	620,101	1,108,548	1,032,120	1,434,729	326,181	29.4%
Grants	3,024,469	20,903,449	3,856,298	8,897,486	-12,005,963	-57.4%
Fleet Operations	26,962,835	35,224,536	34,834,518	29,912,593	-5,311,943	-15.1%
Risk Management Self-Insurance	10,613,830	13,601,955	14,103,865	14,855,673	1,253,718	9.2%
Employee Benefits Self-Ins	72,691,430	83,870,258	77,151,264	85,418,056	1,547,798	1.8%
Watershed Protection & Restoration	1,761,340	2,467,929	2,444,165	2,759,169	291,240	11.8%
Disposable Plastics Reduction	611,604	1,034,486	837,886	817,016	-217,470	-21.0%
Vaping Settlement	0	0	0	175,000	175,000	N/A
Finance	**22,581,115**	**20,911,575**	**17,803,473**	**21,157,322**	**245,747**	**1.2%**
General Fund	9,860,142	11,339,312	11,267,036	11,532,521	193,209	1.7%
TIF Districts	4,302,818	6,397,274	3,752,087	6,615,393	218,119	3.4%
Special Tax District	214,536	0	0	0	0	N/A
Ban Anticipation Note Mgt	2,178,914	2,805,000	2,559,414	2,600,000	-205,000	-7.3%
Grants	5,811,207	117,610	0	123,863	6,253	5.3%
Employee Benefits Self-Ins	98,301	130,630	130,630	148,714	18,084	13.8%
Disposable Plastics Reduction	115,197	121,749	94,306	136,831	15,082	12.4%

Departmental Expenditure Breakdown - All Funds (Continued)

Department/Fund	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Office of the County Executive	**2,471,073**	**3,035,512**	**3,035,512**	**3,138,527**	**103,015**	**3.4%**
General Fund	2,471,073	3,035,512	3,035,512	3,138,527	103,015	3.4%
Technology & Communication Services	**30,457,332**	**41,314,456**	**41,137,229**	**42,237,455**	**922,999**	**2.2%**
General Fund	373,266	643,994	643,194	676,880	32,886	5.1%
Grants	151,620	115,000	115,000	115,000	0	0.0%
Technology & Communications	28,091,402	37,764,547	37,625,834	38,748,812	984,265	2.6%
County Government BBI	724,064	899,962	899,962	850,000	-49,962	-5.6%
Non-County Government BBI	864,574	1,298,189	1,302,399	1,255,077	-43,112	-3.3%
Private Sector BBI	252,406	592,764	550,840	591,686	-1,078	-0.2%
Economic Development Authority	**3,478,405**	**5,380,752**	**4,825,752**	**5,656,237**	**275,485**	**5.1%**
General Fund	3,197,405	3,391,752	3,391,752	3,667,237	275,485	8.1%
Agricultural Land Preservation	0	734,000	734,000	734,000	0	0.0%
Program Revenue	281,000	1,255,000	700,000	1,255,000	0	0.0%
Housing and Community Development	**28,938,389**	**32,056,348**	**23,225,894**	**30,934,829**	**-1,121,519**	**-3.5%**
General Fund	0	0	0	458,794	458,794	N/A
Community Renewal Program	23,317,659	16,845,755	15,125,894	23,136,035	6,290,280	37.3%
Grants	2,620,730	4,910,593	0	5,040,000	129,407	2.6%
Trust And Agency Multifarious	0	300,000	100,000	300,000	0	0.0%
Housing Opportunities Trust	3,000,000	10,000,000	8,000,000	2,000,000	-8,000,000	-80.0%
Office of Law	**5,585,114**	**6,536,785**	**6,408,253**	**6,777,325**	**240,540**	**3.7%**
General Fund	5,585,114	6,536,785	6,408,253	6,777,325	240,540	3.7%
Non-Departmental Expenses	**247,951,142**	**369,126,860**	**346,876,953**	**273,183,055**	**-95,943,805**	**-26.0%**
Contingency Reserves	**0**	**22,000,000**	**0**	**11,000,000**	**-11,000,000**	**-50.0%**
General Fund	0	2,000,000	0	1,000,000	-1,000,000	-50.0%
Grants	0	20,000,000	0	10,000,000	-10,000,000	-50.0%
Debt Service	**137,740,844**	**142,943,400**	**142,694,653**	**145,018,220**	**2,074,820**	**1.5%**
General Fund	137,410,969	142,943,400	142,694,653	145,018,220	2,074,820	1.5%
W&S Special Benefit Charges Fd	329,875	0	0	0	0	N/A
Other Non-Departmental Expenses	**110,210,298**	**204,183,460**	**204,182,300**	**117,164,835**	**-87,018,625**	**-42.6%**
General Fund	110,210,298	204,183,460	204,182,300	117,164,835	-87,018,625	-42.6%
Total	**2,052,381,593**	**2,372,960,078**	**2,278,785,414**	**2,353,895,761**	**-19,064,317**	**-0.8%**

General Fund Revenue

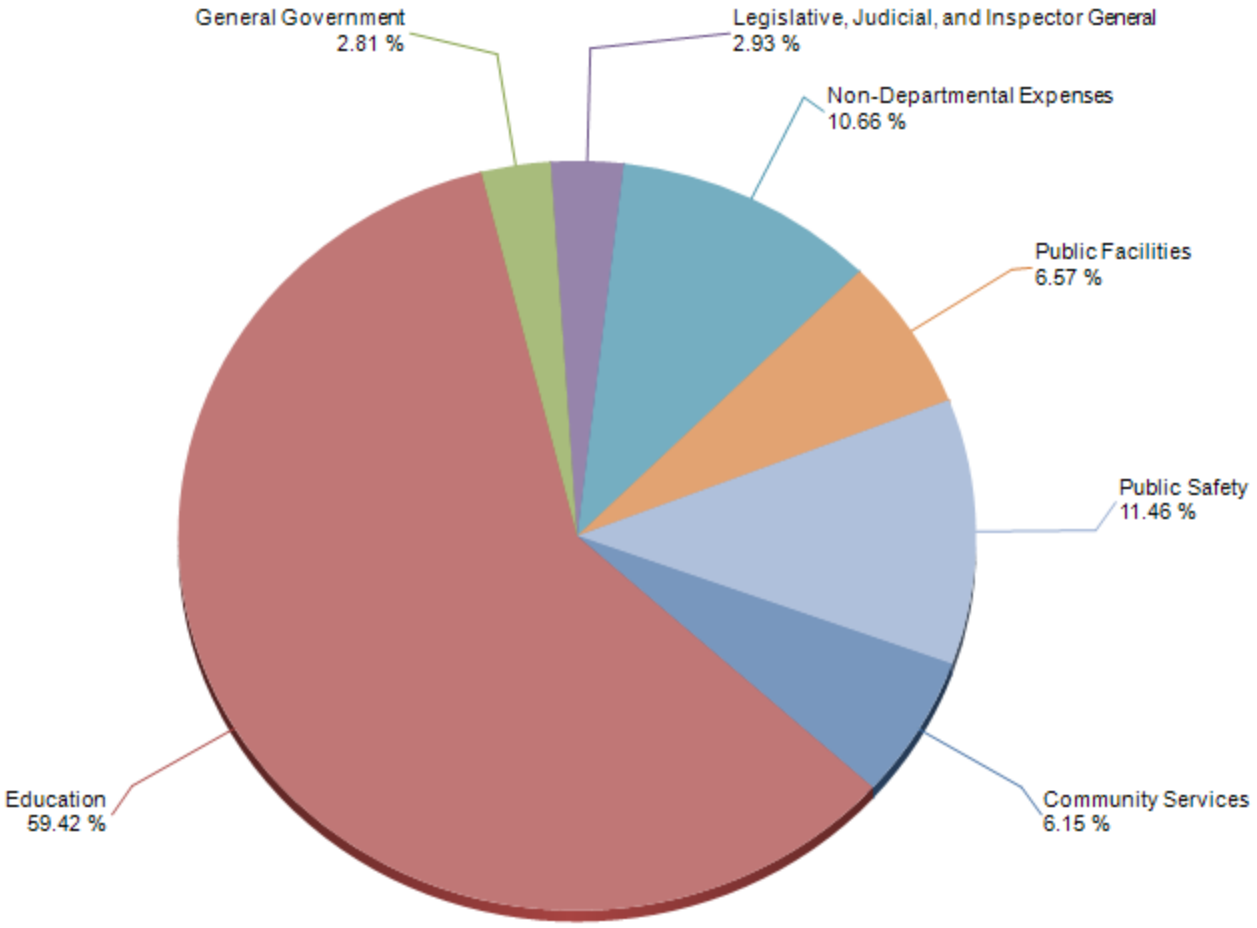
How the Budget is Funded



	FY 2024 Actual	FY 2025 Approved	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Property Taxes	648,516,481	698,013,000	729,855,000	31,842,000	4.6%
Income Taxes	623,796,097	635,858,057	662,200,366	26,342,309	4.1%
Recordation Tax	17,929,511	19,300,000	19,000,000	-300,000	-1.6%
Other Local Taxes	10,330,532	9,100,000	8,926,000	-174,000	-1.9%
States Shared Taxes	4,571,213	5,584,000	6,147,000	563,000	10.1%
Charges for Services	9,271,243	9,251,000	8,574,500	-676,500	-7.3%
Licenses & Permits	8,243,622	9,028,221	7,763,000	-1,265,221	-14.0%
Interest, Use of Money	47,811,172	12,001,000	24,106,000	12,105,000	100.9%
Fines & Forfeitures	5,468,805	3,900,000	4,250,000	350,000	9.0%
Revenues Other Agencies	12,149,541	10,311,000	13,379,000	3,068,000	29.8%
Interfund Reimbursement	56,548,744	48,423,597	48,298,023	-125,574	-0.3%
Prior Years Funds	0	196,092,300	111,770,408	-84,321,892	-43.0%
Total	**1,444,636,961**	**1,656,862,175**	**1,644,269,297**	**-12,592,878**	**-0.8%**
Total (Excluding Fund Balance)	**1,444,636,961**	**1,460,769,875**	**1,532,498,889**	**71,729,014**	**4.9%**

General Fund Expenditures

How the Budget is Spent



	FY 2024 Actual	FY 2025 Approved	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Education	864,483,153	916,256,474	977,047,771	60,791,297	6.6%
Public Safety	167,902,205	182,971,092	188,450,419	5,479,327	3.0%
Public Facilities	98,292,271	104,890,193	108,004,511	3,114,318	3.0%
Community Services	86,448,599	94,684,625	101,113,346	6,428,721	6.8%
Legislative, Judicial, and Inspector General	37,801,725	44,868,146	48,138,709	3,270,563	7.3%
General Government	35,904,000	43,341,259	46,265,257	2,923,998	6.7%
Non-Departmental Expenses	171,946,114	269,850,386	175,249,284	-94,601,102	-35.1%
Total	**1,462,778,067**	**1,656,862,175**	**1,644,269,297**	**-12,592,878**	**-0.8%**
Total (Excluding Fund Balance)	**1,363,755,889**	**1,460,769,875**	**1,532,498,889**	**71,729,014**	**4.9%**

Note: In addition to direct county appropriation, the amounts shown under the Education row include county debt service payments, OPEB, and Pension contributions made on behalf of the educational entities. The Non-Departmental Expenses row is shown net of the education related debt service, OPEB, and Pension amounts.

General Fund Summary

	FY 2024 Actual	FY 2025 Approved	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Expenditures By Department					
Board of Elections	4,867,911	6,846,370	6,830,967	-15,403	-0.2%
Circuit Court	3,812,749	4,462,588	4,592,020	129,432	2.9%
Community Resources & Services	17,701,214	19,432,985	19,857,365	424,380	2.2%
Community Service Partnerships	12,604,758	13,525,807	14,255,577	729,770	5.4%
Contingency Reserves	0	2,000,000	1,000,000	-1,000,000	-50.0%
Corrections	22,968,910	24,766,736	25,629,610	862,874	3.5%
County Administration	14,417,000	18,393,904	20,013,973	1,620,069	8.8%
County Council	5,991,595	7,463,322	7,907,183	443,861	5.9%
Debt Service	71,262,420	73,193,530	73,441,220	247,690	0.3%
Economic Development Authority	3,197,405	3,391,752	3,667,237	275,485	8.1%
Finance	9,860,142	11,339,312	11,532,521	193,209	1.7%
General Services	0	0	49,210,174	49,210,174	N/A
Health Department	13,033,006	13,927,098	15,829,218	1,902,120	13.7%
Housing and Community Development	0	0	458,794	458,794	N/A
Howard County Community College	55,624,558	58,355,524	61,737,091	3,381,567	5.8%
Howard County Library	28,666,747	29,976,340	30,726,180	749,840	2.5%
Howard County Public School System	780,191,848	827,924,610	884,584,500	56,659,890	6.8%
Inspections, Licenses and Permits	9,460,047	10,783,665	11,003,414	219,749	2.0%
Office of Law	5,585,114	6,536,785	6,777,325	240,540	3.7%
Office of the County Executive	2,471,073	3,035,512	3,138,527	103,015	3.4%
Office of the Inspector General	0	0	479,243	479,243	N/A
Other Non-Departmental Expenses	100,683,694	194,656,856	100,808,064	-93,848,792	-48.2%
Planning & Zoning	8,269,484	9,072,940	8,785,752	-287,188	-3.2%
Police	144,933,295	158,204,356	162,820,809	4,616,453	2.9%
Public Works	79,280,124	84,586,772	38,655,474	-45,931,298	-54.3%
Recreation & Parks	29,419,464	31,783,100	34,052,837	2,269,737	7.1%
Sheriff's Office	11,491,636	12,828,168	13,900,500	1,072,332	8.4%
Social Services	715,080	871,043	900,786	29,743	3.4%
Soil Conservation District	1,282,616	446,816	349,697	-97,119	-21.7%
State's Attorney	11,637,834	13,267,698	14,428,796	1,161,098	8.8%
Technology & Communication Services	373,266	643,994	676,880	32,886	5.1%
Transportation Services	12,430,592	14,581,464	15,585,387	1,003,923	6.9%
University of Maryland Extension	544,485	563,128	632,176	69,048	12.3%
Total Expenditures By Department	**1,462,778,067**	**1,656,862,175**	**1,644,269,297**	**-12,592,878**	**-0.8%**
Total (Excluding Fund Balance)	**1,363,755,889**	**1,460,769,875**	**1,532,498,889**	**71,729,014**	**4.9%**

Note: In addition to direct county appropriation, the amounts shown under the Education row include county debt service payments, OPEB, and Pension contributions made on behalf of the educational entities. The Non-Departmental Expenses row is shown net of the education related debt service, OPEB, and Pension amounts.

	FY 2024 Actual	FY 2025 Approved	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Expenditures by Commitment Summary					
Personnel Costs	273,901,445	303,668,867	320,115,837	16,446,970	5.4%
Contractual Services	114,460,335	115,103,801	118,139,244	3,035,443	2.6%
Supplies and Materials	10,405,624	12,395,567	9,716,146	-2,679,421	-21.6%
Capital Outlay	1,431,272	0	0	0	N/A
Debt Service	152,825,209	155,424,721	161,709,769	6,285,048	4.0%
Expense Other	811,686,211	862,757,978	923,102,901	60,344,923	7.0%
Operating Transfers	98,067,971	205,511,241	110,485,400	-95,025,841	-46.2%
Contingencies	0	2,000,000	1,000,000	-1,000,000	-50.0%
Total Expenditures by Commitment Summary	**1,462,778,067**	**1,656,862,175**	**1,644,269,297**	**-12,592,878**	**-0.8%**

General Fund Expenditure Breakdown

	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Education	**788,808,000**	**836,980,000**	**836,980,000**	**889,114,000**	**52,134,000**	**6.2%**
Howard County Public Schools	**721,187,000**	**766,000,000**	**766,000,000**	**816,005,000**	**50,005,000**	**6.5%**
Expense Other	721,187,000	766,000,000	766,000,000	816,005,000	50,005,000	6.5%
Howard County Library System	**25,221,000**	**26,480,000**	**26,480,000**	**27,274,000**	**794,000**	**3.0%**
Expense Other	25,221,000	26,480,000	26,480,000	27,274,000	794,000	3.0%
Howard Community College	**42,400,000**	**44,500,000**	**44,500,000**	**45,835,000**	**1,335,000**	**3.0%**
Expense Other	42,400,000	44,500,000	44,500,000	45,835,000	1,335,000	3.0%
Public Safety	**167,902,205**	**182,971,092**	**182,274,192**	**188,450,419**	**5,479,327**	**3.0%**
Police	**144,933,295**	**158,204,356**	**157,665,269**	**162,820,809**	**4,616,453**	**2.9%**
Personnel Costs	118,734,867	128,659,639	128,530,450	135,880,564	7,220,925	5.6%
Contractual Services	11,982,428	14,473,716	14,236,235	11,329,487	-3,144,229	-21.7%
Supplies and Materials	2,655,733	4,254,612	4,082,195	1,333,424	-2,921,188	-68.7%
Capital Outlay	84,255	0	0	0	0	N/A
Debt Service	2,550,656	505,896	505,896	3,688,311	3,182,415	629.1%
Expense Other	8,925,356	10,310,493	10,310,493	10,589,023	278,530	2.7%
Corrections	**22,968,910**	**24,766,736**	**24,608,923**	**25,629,610**	**862,874**	**3.5%**
Personnel Costs	17,365,262	18,938,879	18,731,742	19,966,310	1,027,431	5.4%
Contractual Services	4,357,967	4,607,743	4,581,607	4,335,781	-271,962	-5.9%
Supplies and Materials	990,779	1,068,400	1,143,860	1,196,915	128,515	12.0%
Capital Outlay	30,000	0	0	0	0	N/A
Debt Service	91,182	0	0	0	0	N/A
Expense Other	133,720	151,714	151,714	130,604	-21,110	-13.9%
Public Facilities	**98,292,271**	**104,890,193**	**106,206,029**	**108,004,511**	**3,114,318**	**3.0%**
Public Works	**79,280,124**	**84,586,772**	**86,464,208**	**38,655,474**	**-45,931,298**	**-54.3%**
Personnel Costs	29,178,232	32,018,946	32,616,959	23,089,906	-8,929,040	-27.9%
Contractual Services	27,022,842	27,700,470	28,903,318	8,156,123	-19,544,347	-70.6%
Supplies and Materials	3,625,827	4,812,609	4,889,184	2,871,822	-1,940,787	-40.3%
Capital Outlay	515,959	0	0	0	0	N/A
Debt Service	13,492,725	13,803,401	13,803,401	0	-13,803,401	-100.0%
Expense Other	5,444,539	6,251,346	6,251,346	4,537,623	-1,713,723	-27.4%
Planning & Zoning	**8,269,484**	**9,072,940**	**8,691,032**	**8,785,752**	**-287,188**	**-3.2%**
Personnel Costs	6,946,450	7,755,389	7,335,053	7,542,410	-212,979	-2.7%
Contractual Services	970,202	1,049,611	1,074,583	884,930	-164,681	-15.7%
Supplies and Materials	15,121	17,200	31,406	17,000	-200	-1.2%
Debt Service	89,858	0	0	89,858	89,858	N/A
Expense Other	247,853	250,740	249,990	251,554	814	0.3%
Inspections, Licenses and Permits	**9,460,047**	**10,783,665**	**10,603,973**	**11,003,414**	**219,749**	**2.0%**
Personnel Costs	7,362,095	8,327,427	8,149,821	8,465,364	137,937	1.7%
Contractual Services	1,435,114	1,943,851	1,941,843	1,688,512	-255,339	-13.1%
Supplies and Materials	24,115	52,550	52,472	54,500	1,950	3.7%
Debt Service	226,134	0	0	249,313	249,313	N/A
Expense Other	412,589	459,837	459,837	545,725	85,888	18.7%
Soil Conservation District	**1,282,616**	**446,816**	**446,816**	**349,697**	**-97,119**	**-21.7%**
Personnel Costs	215,560	59,342	59,342	64,152	4,810	8.1%
Contractual Services	1,045,189	382,382	382,382	280,425	-101,957	-26.7%
Expense Other	21,867	5,092	5,092	5,120	28	0.5%
General Services	**0**	**0**	**0**	**49,210,174**	**49,210,174**	**N/A**
Personnel Costs	0	0	0	10,416,685	10,416,685	N/A
Contractual Services	0	0	0	22,352,312	22,352,312	N/A
Supplies and Materials	0	0	0	1,862,032	1,862,032	N/A
Debt Service	0	0	0	13,671,334	13,671,334	N/A
Expense Other	0	0	0	907,811	907,811	N/A

General Fund Expenditure Breakdown (Continued)

Function Type	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Community Services	**86,448,599**	**94,684,625**	**94,088,630**	**101,113,346**	**6,428,721**	**6.8%**
Recreation & Parks	**29,419,464**	**31,783,100**	**31,666,065**	**34,052,837**	**2,269,737**	**7.1%**
Personnel Costs	22,192,986	24,472,514	24,122,742	26,017,962	1,545,448	6.3%
Contractual Services	3,700,467	3,986,021	4,085,743	4,502,875	516,854	13.0%
Supplies and Materials	1,501,834	1,048,592	1,181,607	1,128,667	80,075	7.6%
Capital Outlay	32,406	0	0	0	0	N/A
Expense Other	1,765,150	2,020,624	2,020,624	2,179,291	158,667	7.9%
Operating Transfers	226,621	255,349	255,349	224,042	-31,307	-12.3%
Community Resources & Services	**17,701,214**	**19,432,985**	**19,006,355**	**19,857,365**	**424,380**	**2.2%**
Personnel Costs	14,184,774	15,417,372	15,074,318	15,437,257	19,885	0.1%
Contractual Services	3,072,268	3,451,327	3,426,368	3,780,137	328,810	9.5%
Supplies and Materials	250,084	365,521	364,058	375,634	10,113	2.8%
Debt Service	122,522	127,274	127,274	202,261	74,987	58.9%
Expense Other	71,566	71,491	14,337	62,076	-9,415	-13.2%
Transportation Services	**12,430,592**	**14,581,464**	**14,529,650**	**15,585,387**	**1,003,923**	**6.9%**
Personnel Costs	1,234,026	1,438,218	1,438,218	1,711,805	273,587	19.0%
Contractual Services	10,876,074	12,824,215	12,779,276	13,554,022	729,807	5.7%
Supplies and Materials	9,843	10,000	10,000	8,670	-1,330	-13.3%
Capital Outlay	300	0	0	0	0	N/A
Debt Service	283,000	280,250	273,375	281,880	1,630	0.6%
Expense Other	27,349	28,781	28,781	29,010	229	0.8%
Health Department	**13,033,006**	**13,927,098**	**13,927,098**	**15,829,218**	**1,902,120**	**13.7%**
Contractual Services	0	2,196,277	2,196,277	3,511,287	1,315,010	59.9%
Expense Other	0	22,229	22,229	21,981	-248	-1.1%
Operating Transfers	13,033,006	11,708,592	11,708,592	12,295,950	587,358	5.0%
University of Maryland Extension	**544,485**	**563,128**	**562,648**	**632,176**	**69,048**	**12.3%**
Personnel Costs	210,717	221,903	221,903	236,994	15,091	6.8%
Contractual Services	326,608	330,765	330,415	382,860	52,095	15.7%
Supplies and Materials	7,160	10,460	10,330	12,322	1,862	17.8%
Social Services	**715,080**	**871,043**	**871,007**	**900,786**	**29,743**	**3.4%**
Personnel Costs	223,397	350,000	350,000	367,724	17,724	5.1%
Contractual Services	490,058	519,465	519,429	531,453	11,988	2.3%
Expense Other	1,625	1,578	1,578	1,609	31	2.0%
Community Service Partnerships	**12,604,758**	**13,525,807**	**13,525,807**	**14,255,577**	**729,770**	**5.4%**
Contractual Services	12,604,758	13,525,807	13,525,807	14,255,577	729,770	5.4%
Legislative, Judicial, and Inspector General	**37,801,725**	**44,868,146**	**43,623,566**	**48,138,709**	**3,270,563**	**7.3%**
County Council	**5,991,595**	**7,463,322**	**7,076,222**	**7,907,183**	**443,861**	**5.9%**
Personnel Costs	4,849,233	6,035,914	5,654,019	6,263,198	227,284	3.8%
Contractual Services	1,064,152	1,337,762	1,338,557	1,554,664	216,902	16.2%
Supplies and Materials	37,351	50,450	44,450	50,450	0	0.0%
Expense Other	40,859	39,196	39,196	38,871	-325	-0.8%
Office of the Inspector General	**0**	**0**	**0**	**479,243**	**479,243**	**N/A**
Personnel Costs	0	0	0	471,243	471,243	N/A
Contractual Services	0	0	0	5,000	5,000	N/A
Supplies and Materials	0	0	0	3,000	3,000	N/A
Board of Elections	**4,867,911**	**6,846,370**	**6,791,810**	**6,830,967**	**-15,403**	**-0.2%**
Personnel Costs	313,457	401,464	401,464	419,371	17,907	4.5%
Contractual Services	4,262,099	6,142,076	6,090,516	6,084,190	-57,886	-0.9%
Supplies and Materials	41,165	43,500	40,500	53,000	9,500	21.8%
Debt Service	211,722	219,500	219,500	230,610	11,110	5.1%
Expense Other	39,468	39,830	39,830	43,796	3,966	10.0%

General Fund Expenditure Breakdown (Continued)

	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Circuit Court	**3,812,749**	**4,462,588**	**4,345,221**	**4,592,020**	**129,432**	**2.9%**
Personnel Costs	3,553,026	4,002,924	3,882,149	4,231,082	228,158	5.7%
Contractual Services	187,258	342,984	343,151	214,938	-128,046	-37.3%
Supplies and Materials	72,465	71,000	71,706	81,000	10,000	14.1%
Expense Other	0	45,680	48,215	65,000	19,320	42.3%
State's Attorney	**11,637,834**	**13,267,698**	**13,042,947**	**14,428,796**	**1,161,098**	**8.8%**
Personnel Costs	10,687,790	12,053,514	11,901,192	12,839,488	785,974	6.5%
Contractual Services	808,869	1,064,177	1,000,098	1,422,207	358,030	33.6%
Supplies and Materials	62,385	65,850	57,500	63,900	-1,950	-3.0%
Expense Other	78,790	84,157	84,157	103,201	19,044	22.6%
Sheriff's Office	**11,491,636**	**12,828,168**	**12,367,366**	**13,900,500**	**1,072,332**	**8.4%**
Personnel Costs	9,301,798	10,282,284	9,804,093	10,857,612	575,328	5.6%
Contractual Services	1,157,095	1,337,248	1,355,217	1,625,243	287,995	21.5%
Supplies and Materials	177,400	230,798	230,218	232,198	1,400	0.6%
Expense Other	855,343	977,838	977,838	1,185,447	207,609	21.2%
General Government	**35,904,000**	**43,341,259**	**42,628,473**	**46,265,257**	**2,923,998**	**6.7%**
Office of the County Executive	**2,471,073**	**3,035,512**	**3,035,512**	**3,138,527**	**103,015**	**3.4%**
Personnel Costs	2,344,156	2,858,962	2,858,962	2,820,526	-38,436	-1.3%
Contractual Services	52,873	94,870	94,870	230,173	135,303	142.6%
Supplies and Materials	16,575	21,960	21,960	31,141	9,181	41.8%
Expense Other	57,469	59,720	59,720	56,687	-3,033	-5.1%
County Administration	**14,417,000**	**18,393,904**	**17,882,726**	**20,013,973**	**1,620,069**	**8.8%**
Personnel Costs	11,617,137	14,983,219	14,446,046	16,440,468	1,457,249	9.7%
Contractual Services	2,384,263	2,874,760	2,907,234	3,020,095	145,335	5.1%
Supplies and Materials	178,431	216,315	210,836	233,695	17,380	8.0%
Expense Other	237,169	319,610	318,610	319,715	105	0.0%
Finance	**9,860,142**	**11,339,312**	**11,267,036**	**11,532,521**	**193,209**	**1.7%**
Personnel Costs	7,673,058	8,777,020	8,463,059	9,048,112	271,092	3.1%
Contractual Services	1,842,774	2,392,312	2,634,586	1,886,173	-506,139	-21.2%
Supplies and Materials	27,976	14,250	13,661	12,826	-1,424	-10.0%
Debt Service	156,552	0	0	430,687	430,687	N/A
Expense Other	159,782	155,730	155,730	154,723	-1,007	-0.6%
Office of Law	**5,585,114**	**6,536,785**	**6,408,253**	**6,777,325**	**240,540**	**3.7%**
Personnel Costs	5,249,987	6,055,745	5,941,751	6,249,423	193,678	3.2%
Contractual Services	230,338	418,982	409,819	416,418	-2,564	-0.6%
Supplies and Materials	37,951	41,500	36,125	43,950	2,450	5.9%
Debt Service	45,458	0	0	47,295	47,295	N/A
Expense Other	21,380	20,558	20,558	20,239	-319	-1.6%
Economic Development Authority	**3,197,405**	**3,391,752**	**3,391,752**	**3,667,237**	**275,485**	**8.1%**
Personnel Costs	3,633	3,815	3,815	6,823	3,008	78.8%
Contractual Services	199,230	246,555	246,555	270,389	23,834	9.7%
Expense Other	2,994,542	3,141,382	3,141,382	3,390,025	248,643	7.9%
Technology & Communication Services	**373,266**	**643,994**	**643,194**	**676,880**	**32,886**	**5.1%**
Personnel Costs	273,009	423,217	423,217	442,564	19,347	4.6%
Contractual Services	99,932	220,425	219,625	183,973	-36,452	-16.5%
Supplies and Materials	0	0	0	50,000	50,000	N/A
Expense Other	325	352	352	343	-9	-2.6%
Housing and Community Development	**0**	**0**	**0**	**458,794**	**458,794**	**N/A**
Personnel Costs	0	0	0	458,794	458,794	N/A

General Fund Expenditure Breakdown (Continued)

	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Non-Departmental Expenses	**247,621,267**	**349,126,860**	**346,876,953**	**263,183,055**	**-85,943,805**	**-24.6%**
Contingency Reserves	**0**	**2,000,000**	**0**	**1,000,000**	**-1,000,000**	**-50.0%**
Contingencies	0	2,000,000	0	1,000,000	-1,000,000	-50.0%
Other Non-Departmental Expenses	**110,210,298**	**204,183,460**	**204,182,300**	**117,164,835**	**-87,018,625**	**-42.6%**
Personnel Costs	186,795	131,160	130,000	370,000	238,840	182.1%
Contractual Services	24,287,477	11,640,000	11,640,000	11,680,000	40,000	0.3%
Supplies and Materials	673,429	0	0	0	0	N/A
Capital Outlay	768,352	0	0	0	0	N/A
Debt Service	17,775	0	0	0	0	N/A
Expense Other	1,341,470	1,320,000	1,320,000	9,349,427	8,029,427	608.3%
Operating Transfers	82,935,000	191,092,300	191,092,300	95,765,408	-95,326,892	-49.9%
Debt Service	**137,410,969**	**142,943,400**	**142,694,653**	**145,018,220**	**2,074,820**	**1.5%**
Debt Service	135,537,625	140,488,400	140,239,653	142,818,220	2,329,820	1.7%
Operating Transfers	1,873,344	2,455,000	2,455,000	2,200,000	-255,000	-10.4%
Total	**1,462,778,067**	**1,656,862,175**	**1,652,677,843**	**1,644,269,297**	**-12,592,878**	**-0.8%**
Total (Excluding Fund Balance)	**1,363,755,889**	**1,460,769,875**	**1,456,585,543**	**1,532,498,889**	**71,729,014**	**4.9%**

Revenues

FY 2026 revenue forecast features high uncertainties due to the Federal government's policy changes and massive spending reductions that just started to emerge, which could impact both national and regional economies in a significant manner.

Based on updated information, total General Fund decreases by 0.8% from FY 2025 budget, due to significantly less use of PAYGO for one-time initiatives compared to prior year. General Fund recurring revenues are projected to grow by 4.9% in FY 2026, excluding use of fund balance for one-time expenditures.

The projection is based on: (1) continued strong growth in property taxes due to the lagged impact of real estimate market with Maryland's tri-annual assessment; (2) a weaker growth in income taxes due to potential impact of federal actions on workforce and spending cuts; (3) relatively strong performance of investment income; and (4) relatively flat or weak performance in various other revenues due to potential impact of federal policies on the overall economy.

Howard County has over a few hundred revenue sources that comprise the County's revenue stream. Most revenues listed below are solely available to the General Fund, which supports most of the County services including education. The narrative in this section primarily refers to the General Fund unless indicated otherwise. Property tax and income tax make up over 90% of General Fund revenues.

Property Taxes

Property taxes are the largest source of revenue available to the County and represent taxes assessed on real and personal property. Property taxes make up about half of General Fund revenues.

In FY 2026, the real property tax base is projected to maintain a relatively strong growth. The latest State Department of Assessment and Taxation report indicates that the growth of taxable assessment in the County after factoring in homestead tax credit will exceed 4% continuously. Full-value reassessment growth in FY 2026 before three-year phase-in (for one third of county properties each year) is 19.5%, or approximately 6.5% per year on average in next three years. Actual growth will be mitigated by homestead credit, which caps owner-occupied properties' county property tax growth at 5% per year, as well as other credits and exemptions.

Commercial real property base growth has lagged residential property base growth. In addition, economists suggest caution of a potentially delayed impact of a weakening economy on commercial property tax base in medium or long term, especially in office buildings and retail stores.

Property assessments are performed on a triennial basis by the State Department of Assessments & Taxation to determine the value of property for tax purposes. Tax billings and collections of the County's share of property taxes are performed by the County. The tax due is determined by multiplying the assessed value of the property by the tax rate for each $100 of assessed value. Howard County applies a 5% cap (homestead credit) on assessment increases for tax purposes for owner-occupied properties. The triennial assessment coupled with the 5% cap help smooth the revenue flow.

General Fund property tax rates remain unchanged at $1.044 per $100 of assessed value for real property and $2.61 for business personal property.

Income Tax

Income tax is the second largest revenue source for the County. It is also the most economically sensitive revenue in the County. All income tax is allocated to the General Fund.

Following a 6% drop or correction in FY 2024 from unusually high growth driven by federal stimulus during the pandemic, current year collections so far have shown a recovery partly due to a temporary bump in reconciliation from prior years. However, the federal administration's announcement of mass layoffs and spending reductions adds significant uncertainties on future income taxes, which is further complicated by potential State initiated income tax changes.

The County is exposed to high risks related to federal actions with 11% of its local workforce directly employed by the federal government and even more working as contractors or in organizations that receive federal funding. As a result, income tax growth is expected to weaken in FY 2026. Moreover, the State recently announced a write-down of its own revenue projections and cautioned on increased downward adjustment risks on income tax forecast.

Income tax forecast will continue to feature high uncertainty given the unpredictable timing and scope of federal actions, as well as the lagging in impact through tax filing and reconciliation. The County's employment, despite a recovery, currently is still below pre-pandemic status.

Maryland law requires counties and Baltimore City to impose upon their residents a local income tax. The rate in Howard County is 3.2% of Maryland Net Taxable Income. Revenue from the income tax is derived from personal income from county residents such as salaries and social security payments as well as income from capital gains, interest, and some business income. This tax is collected by the State Comptroller. Distributions are made to the counties throughout the year based upon collection deadlines.

Changes in the local economy cycle and taxpayer habits contribute to the volatility that is common in this revenue source. Moreover, change in the state distribution formula with lagged impact from annual taxable income further complicates annual receipts collected.

Recordation Tax

Local recordation tax is imposed on every instrument conveying title to real or personal property recorded with the Clerk of the Circuit Court.

Performance of this tax is primarily impacted by property sales. Recordation tax has shown a significant decrease in recent years, reflecting a double-digit plunge of property transactions in a cooling down real estimate market locally and nationally. This revenue is expected to remain weak in coming months given historically high mortgage rates and disproportionally high risks of federal impact on local economy.

Other Local Taxes

Other local taxes include the admissions & amusement tax and the hotel/motel tax. These taxes were severely impacted due to COVID-19. Since then, both hotel/motel and admission and amusement taxes have shown a recovery.

The County imposed admissions & amusements tax is 7.5% on gross receipts derived from admission charges except for live performances, concerts and certain athletic activities where the rate is 5%. The State collects the tax and remits it to the County quarterly.

Hotel/motel tax is 7% on hotel and motel rental receipts for stays less than 30 days. This tax applies to hotels/motels that offer sleeping accommodation with five or more rooms.

Revenue from Other Agencies

This group encompasses a broad range of revenue sources, ranging from federal, state and local grants to reimbursements from other agencies for services provided, to revenue sharing support and donations of funds. State revenue has largely disappeared from the General Fund of the County. All undesignated state revenue has been eliminated. Only highway gas tax funds and state aid for police protection remain. State funding for education goes directly to the Board of Education and is not received by the County General Fund.

Charges for Services and Licenses & Permits

Charges for Services and Licenses and Permits are fees charged by the County to perform specific services for individuals or organizations. License and permit fees are primarily related to the development process. These fees are designed to cover the cost of performing the service. In FY 2026, local 911 fees will be adjusted by $0.75 per line per month in line with many other counties to support emergency public safety needs.

Use of Money and Property

This group of revenues includes contingencies from various funds, interest income earned in the cash management portfolio, sale of property & equipment, rental of property and fines related to parking tickets, administrative court costs, violations of animal control laws and red-light violations. Investment income showed a strong performance in FY 2024 due to aggressive interest rate hikes by the Federal Reserve. This revenue is expected to moderate in FY 2025 and FY 2026 but remain historically high, due to repeated delays of interest rate cuts amid rising concerns on the overall economy. Other major sources of revenue in this section are fines from tickets for running red lights and false alarm fines; both of which are expected to largely maintain current performance as the economic outlook features a high uncertainty.

Inter-fund Reimbursements

Inter-fund reimbursements are paid to the General Fund from other funds with dedicated revenue sources to reimburse the General Fund for services provided to those funds. Revenues here include transfers from the Agricultural Preservation Fund, Environmental Services Fund, Water & Sewer funds, Watershed Restoration and Protection Fund, Fire & Rescue Fund and various capital funds for debt service paid by the General Fund for General Obligation bonds based on debt schedules.

Prior Year Funds (Use of Fund Balance)

These General Fund revenues represent the use of surplus funds from prior years (more than the amount needed to maintain the County's Rainy-Day Fund at the mandated level). Use of fund balance is limited to pay-go capital projects or one-time operating expenses per the Howard County Charter.

In FY 2026, the budget includes use of $97.3 million fund balance for one-time initiatives only per Charter requirement. This consists of:

- $1.5 million one-time PAYGO included in HCPSS budget to support one-time school transportation needs approved by the Maryland State Department of Education (MSDE).
- $73.8 million PAYGO transfer to CIP to support various projects, including school systemic renovation, road resurfacing and multiple priority new projects.
- $22 million PAYGO to support various one-time operating initiatives, ranging from health and mental health initiatives, youth and education programs and support to non-profits and residents, to address long-term liabilities in Other Post Employment Benefit (OPEB), and other non-recurring needs. This also includes $2.5 million to address the potential impact of federal actions that are still in process and unpredictable.

Details of these one-time PAYGO supported programs can be found in the non-Departmental section of the budget book.

In addition, an emergency bill CB45-2025 was passed by County council (requiring at least 4 votes) in May as a unique one-time strategy to allow use of up to $14.5 million fund balance on recurring expenditures in HCPSS, in FY26 only, to avoid potential reductions of critical K-12 programs or educators. As a result, the approved FY26 appropriation of HCPSS budget also includes $14.5 million use of County fund balance to support recurring costs in HCPSS operating budget. This temporary measure maximizes local funding support to school operating needs in FY26 but will leave a $14.5 million gap in FY27, when $14.5 million one-time funding will disappear, but costs will remain and stay in the base.

General Fund Revenue Summary

Revenue Type	FY2024 Actual	FY2025 Approved	FY2025 Estimated	FY2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Taxes	**1,305,143,834**	**1,367,855,057**	**1,384,759,000**	**1,426,128,366**	**58,273,309**	**4.3 %**
Property Tax	648,516,481	698,013,000	699,633,000	729,855,000	31,842,000	4.6 %
Other Tax	10,330,532	9,100,000	8,926,000	8,926,000	(174,000)	-1.9 %
Income Tax	623,796,097	635,858,057	652,000,000	662,200,366	26,342,309	4.1 %
Recordation Tax	17,929,511	19,300,000	19,000,000	19,000,000	(300,000)	-1.6 %
State Tax	4,571,213	5,584,000	5,200,000	6,147,000	563,000	10.1 %
Charges for Services	**9,271,243**	**9,251,000**	**8,754,500**	**8,574,500**	**(676,500)**	**-7.3 %**
Miscellaneous	6,403,674	6,064,000	5,925,000	5,745,000	(319,000)	-5.3 %
Review Fees	1,952,857	1,906,000	1,828,500	1,828,500	(77,500)	-4.1 %
Inmate Boarding	914,712	1,281,000	1,001,000	1,001,000	(280,000)	-21.9 %
Licenses & Permits	**8,243,622**	**9,028,221**	**7,963,000**	**7,763,000**	**(1,265,221)**	**-14.0 %**
Licenses	704,076	596,000	583,000	583,000	(13,000)	-2.2 %
Fees	3,458,629	3,341,000	2,945,000	2,945,000	(396,000)	-11.9 %
Permits	4,080,917	5,091,221	4,435,000	4,235,000	(856,221)	-16.8 %
Fines & Forfeitures	**5,468,805**	**3,900,000**	**3,900,000**	**4,250,000**	**350,000**	**9.0 %**
False Alarm	246,090	290,000	290,000	290,000	0	0.0 %
Parking & Others	2,331,982	1,010,000	1,010,000	1,010,000	0	0.0 %
Redlight	2,890,733	2,600,000	2,600,000	2,950,000	350,000	13.5 %
Use of Money & Property	**47,811,172**	**12,001,000**	**34,601,000**	**24,106,000**	**12,105,000**	**100.9 %**
Other use of Money & Property	13,809,738	1,501,000	1,601,000	1,606,000	105,000	7.0 %
Interest on Investment	34,001,434	10,500,000	33,000,000	22,500,000	12,000,000	114.3 %
Other Agency Revenue	**12,149,541**	**10,311,000**	**10,261,000**	**13,379,000**	**3,068,000**	**29.8 %**
Other Agencies	6,094,118	4,030,000	3,980,000	7,180,000	3,150,000	78.2 %
State Agencies	6,055,423	6,281,000	6,281,000	6,199,000	(82,000)	-1.3 %
Interfund Reimbursements	**56,548,744**	**48,423,597**	**48,423,597**	**48,298,023**	**(125,574)**	**-0.3 %**
Other	41,669,760	31,297,102	31,297,102	31,062,062	(235,040)	-0.8 %
Pro-Rata Charges	13,142,201	15,160,665	15,160,665	15,296,121	135,456	0.9 %
Debt Service	1,736,783	1,965,830	1,965,830	1,939,840	(25,990)	-1.3 %
Prior Year	**0**	**196,092,300**	**196,092,300**	**111,770,408**	**(84,321,892)**	**-43.0 %**
Fund Balance	0	196,092,300	196,092,300	111,770,408	(84,321,892)	-43.0 %
Total	**1,444,636,961**	**1,656,862,175**	**1,694,754,397**	**1,644,269,297**	**(12,592,878)**	**-0.8 %**
Total (Excluding Fund Balance)	**1,444,636,961**	**1,460,769,875**	**1,498,662,097**	**1,532,498,889**	**71,729,014**	**4.9 %**

Employee Information Report

Summary of Employees by Department/Function

Department/Agency	FY2024 Approved	FY2025 Approved	FY2026 Approved	Change 2025 vs 2026
County Employees	**3,343.33**	**3,359.28**	**3,394.01**	**34.73**
Public Safety	**1,543.75**	**1,539.75**	**1,543.75**	**4.00**
Corrections	155.00	153.00	153.00	0.00
Fire & Rescue Services	639.75	641.75	642.75	1.00
Police	749.00	745.00	748.00	3.00
Public Facilities	**645.19**	**634.19**	**639.69**	**5.50**
General Services	0.00	0.00	77.00	77.00
Inspections, Licenses and Permits	67.00	69.00	69.00	0.00
Planning & Zoning	56.69	55.69	55.69	0.00
Public Works	521.50	509.50	438.00	(71.50)
Community Services	**486.14**	**478.74**	**489.72**	**10.98**
Community Resources & Services	174.40	166.37	170.37	4.00
Recreation & Parks	298.74	299.37	306.35	6.98
Social Services	1.00	1.00	1.00	0.00
Transportation Services	10.00	10.00	10.00	0.00
University of Maryland Extension	2.00	2.00	2.00	0.00
Legislative, Judicial, and Inspector General	**265.15**	**265.50**	**273.75**	**8.25**
Circuit Court	36.00	37.00	37.00	0.00
County Council	40.00	40.00	41.00	1.00
Office of the Inspector General	0.00	0.00	4.00	4.00
Sheriff's Office	96.00	95.00	96.00	1.00
State's Attorney	93.15	93.50	95.75	2.25
General Government	**403.10**	**441.10**	**447.10**	**6.00**
County Administration	174.10	201.10	205.10	4.00
Finance	70.00	72.00	72.00	0.00
Housing and Community Development	13.00	21.00	22.00	1.00
Office of Law	28.00	28.00	28.00	0.00
Office of the County Executive	15.00	15.00	15.00	0.00
Technology & Communication Services	103.00	104.00	105.00	1.00
Non -County Employees	**10,245.66**	**102,38.79**	**10,161.39**	**(77.40)**
Education	**9,984.26**	**9,972.69**	**9,893.29**	**(79.40)**
Howard Community College	644.76	665.29	665.29	0.00
Howard County Library System	245.50	245.50	245.00	(0.50)
Howard County Public School System	9,094.00	9,061.90	8,983.00	(78.90)
Community Services	**240.40**	**244.10**	**244.10**	**0.00**
Health Department	240.40	244.10	244.10	0.00
General Government	**21.00**	**22.00**	**24.00**	**2.00**
Economic Development Authority	21.00	22.00	24.00	2.00
Total	**13,588.99**	**13,598.07**	**13,555.40**	**-42.67**

The County created a new Department of General Services by shifting certain existing functions of the Department of Public Works along with 74 FTEs into a standalone department. A new Office of the Inspector General was also created with 4 positions.

New Positions

Department Positions

Department	Position Class	FTEs
County Administration	5213 - HUMAN SERVICES MANAGER I	1.00
	Total	**1.00**
County Council	1511 - PRINCIPAL ATTORNEY	1.00
	Total	**1.00**
Fire & Rescue Services	1305 - SENIOR ADMINISTRATIVE ANALYST	1.00
	Total	**1.00**
General Services	3120 - DEPUTY DIRECTOR OF PUBLIC WORKS	1.00
	3121 - DIRECTOR, PUBLIC WORKS	1.00
	9222 - MAINTENANCE MECHANIC II	1.00
	9523 - APPRENTICE	1.00
	Total	**4.00**
Office of the Inspector General	1218 - DEPUTY INSPECTOR GENERAL	1.00
	1219 - INSPECTOR GENERAL	1.00
	1305 - SENIOR ADMINISTRATIVE ANALYST	1.00
	1413 - ADMINISTRATIVE ASSISTANT	1.00
	Total	**4.00**
Police	7766 - POLICE OFFICER FIRST CLASS	1.00
	Total	**1.00**
Public Works	3117 - ENGINEERING MANAGER I	1.00
	Total	**1.00**
Recreation & Parks	1407 - ADMINISTRATIVE SUPPORT TECHNICIAN II	1.00
	5105 - RECREATION SERVICES COORDINATOR I	1.00
	5107 - RECREATION SERVICES COORDINATOR II	2.00
	5109 - RECREATION SERVICES SUPERVISOR	1.00
	Total	**5.00**
State's Attorney	1412 - ADMINISTRATIVE TECHNICIAN	1.00
	1505 - ATTORNEY	1.00
	Total	**2.00**
	Total Departments	**20.00**

New Positions

Other Agencies

Agency	Category	FTEs
Economic Development Authority	Business Development Tech/Innovation Leader	1.00
	Microloan Program Administrator	1.00
	Total	**2.00**
Howard County Public School System	Instructional Teachers	6.60
	Instructional Support Staff	8.00
	School Administration	1.00
	Behavioral Health	3.00
	Student Health Supports	5.00
	Non-Instructional	5.00
	Food and Nutrition Services	7.40
	Total	**36.00**
	Total Other Agencies	**38.00**

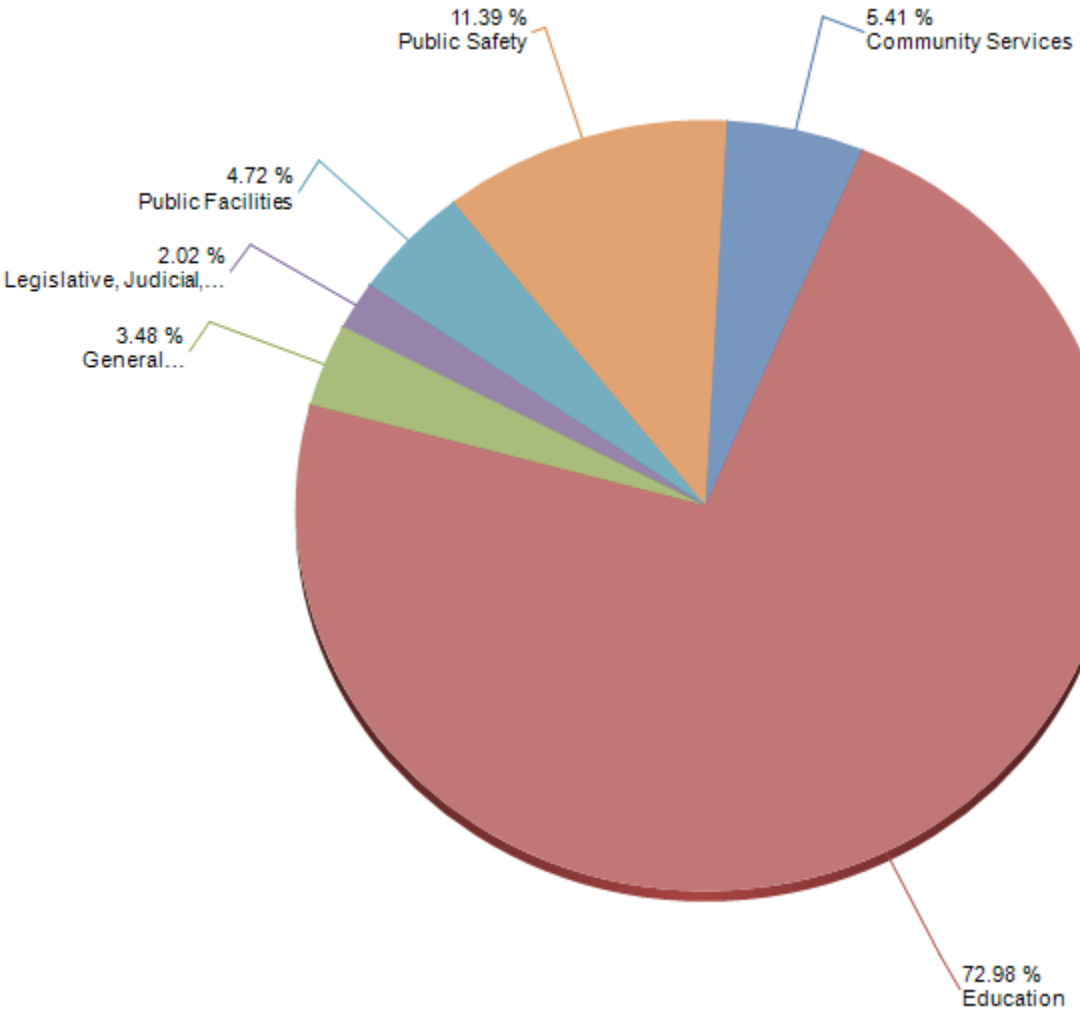
Position Summary - Permanent County Positions

Employee Information Broken down by Fund Type and Department

Department/Agency	FY2025 Approved Total	General Fund	Internal Service Funds	Enterprise Funds	Special Revenue Funds	FY2026 Approved Total
Public Safety	**1,539.75**	**891.00**	**0.00**	**0.00**	**652.75**	**1,543.75**
Corrections	153.00	152.00	0.00	0.00	1.00	153.00
Fire & Rescue Services	641.75	0.00	0.00	0.00	642.75	642.75
Police	745.00	739.00	0.00	0.00	9.00	748.00
Public Facilities	**634.19**	**395.69**	**0.00**	**194.00**	**50.00**	**639.69**
General Services	0.00	77.00	0.00	0.00	0.00	77.00
Inspections, Licenses and Permits	69.00	69.00	0.00	0.00	0.00	69.00
Planning & Zoning	55.69	54.69	0.00	0.00	1.00	55.69
Public Works	509.50	195.00	0.00	194.00	49.00	438.00
Legislative, Judicial, and Inspector General	**265.50**	**264.75**	**0.00**	**0.00**	**9.00**	**273.75**
Circuit Court	37.00	30.00	0.00	0.00	7.00	37.00
County Council	40.00	41.00	0.00	0.00	0.00	41.00
Office of the Inspector General	0.00	4.00	0.00	0.00	0.00	4.00
Sheriff's Office	95.00	96.00	0.00	0.00	0.00	96.00
State's Attorney	93.50	93.75	0.00	0.00	2.00	95.75
General Government	**441.10**	**221.25**	**163.75**	**7.50**	**54.60**	**447.10**
County Administration	201.10	103.25	64.75	3.50	33.60	205.10
Finance	72.00	69.00	1.00	0.00	2.00	72.00
Housing and Community Development	21.00	3.00	0.00	0.00	19.00	22.00
Office of Law	28.00	28.00	0.00	0.00	0.00	28.00
Office of the County Executive	15.00	15.00	0.00	0.00	0.00	15.00
Technology & Communication Services	104.00	3.00	98.00	4.00	0.00	105.00
Community Services	**478.74**	**352.02**	**0.00**	**0.00**	**137.70**	**489.72**
Community Resources & Services	166.37	119.02	0.00	0.00	51.35	170.37
Recreation & Parks	299.37	220.00	0.00	0.00	86.35	306.35
Social Services	1.00	1.00	0.00	0.00	0.00	1.00
Transportation Services	10.00	10.00	0.00	0.00	0.00	10.00
University of Maryland Extension	2.00	2.00	0.00	0.00	0.00	2.00
Total	**3,359.28**	**2,124.71**	**163.75**	**201.50**	**904.05**	**3,394.01**

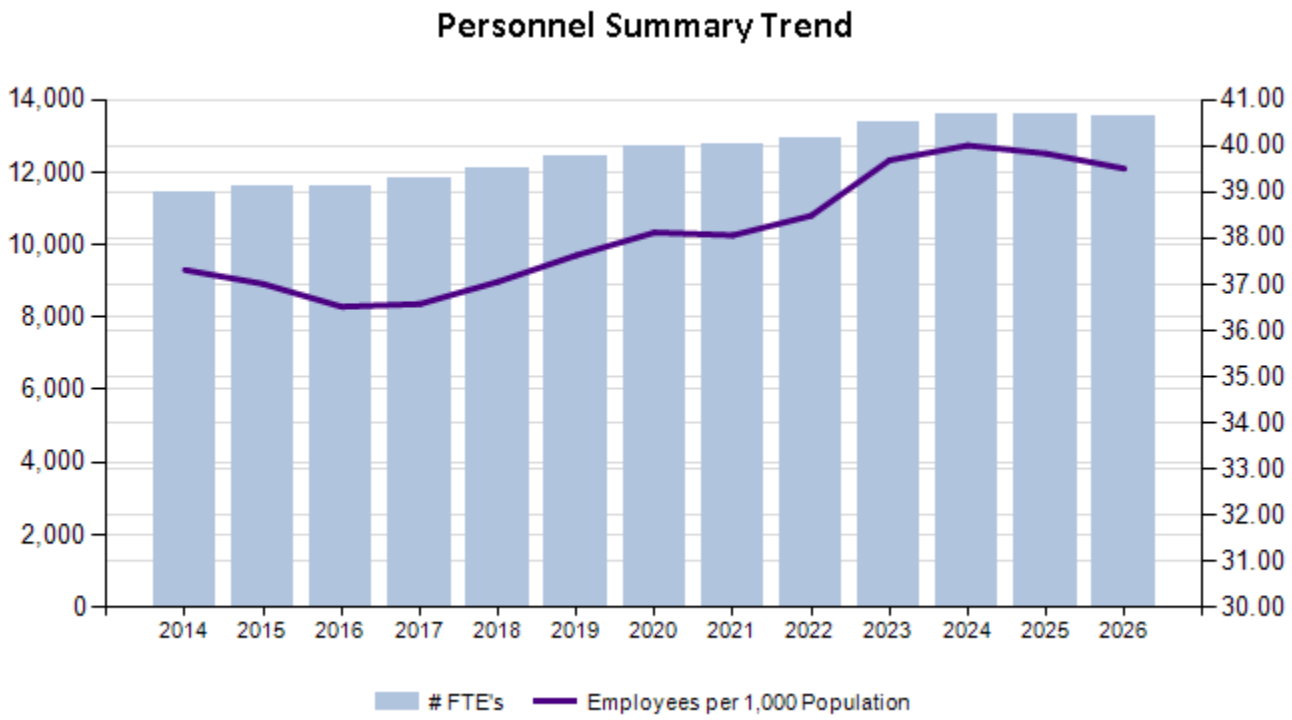
Fiscal FTEs By Function

Summary of Employees by Department/Function



Function	FTE Count
Education	9,893.29
Public Safety	1,543.75
Public Facilities	639.69
Community Services	733.82
Legislative, Judicial, and Inspector General	273.75
General Government	471.10
Total	**13,555.40**

Personnel Summary for 10-year Period



Fiscal Year	Total Employees	% Change from Prior Year	County Population	Employees per 1000 population
2026	13,555.40	-0.31%	343,145	39.50
2025	13,598.07	0.07%	341,404	39.83
2024	13,588.99	1.48%	339,672	40.01
2023	13,387.63	3.29%	337,345	39.69
2022	12,947.84	1.42%	336,443	38.48
2021	12,764.46	0.60%	335,374	38.06
2020	12,687.32	2.11%	332,815	38.12
2019	12,419.07	2.57%	330,064	37.63
2018	12,100.35	2.49%	326,563	37.05
2017	11,799.31	1.48%	322,633	36.57
2016	11,624.40	0.12%	318,361	36.51
2015	11,610.87	1.45%	313,751	37.01
2014	11,442.45	1.71%	306,694	37.31

Source : U.S. Census Bureau and Howard County Department of Planning & Zoning forecast.

Budget and Financial Policies

Howard County budget and financial policies are governed by the Maryland Constitution, the Howard County Charter, the Howard County Code, generally accepted accounting practices, and best practices recommended by associations such as the Government Finance Officers' Association. The following list the major budget and financial policies of Howard County.

Fund Category

At the heart of government finances is the concept of fund accounting. Governments create funds to account for related expenses and revenues. The funds are fiscal and accounting entities. They include a self-balancing set of accounts that record cash and other financial resources with all related liabilities and residual equities or balances and related changes. For example, the Environmental Services Fund contains the budget to pay for the waste collection and disposal expenses including operations of the county landfill. Howard County collects charges for refuse and recycling collection for residential and commercial property. These fees support the Environmental Services Fund.

Governmental Funds

General: The General Fund is probably the most visible part of the County budget. It includes the budgets to pay for police protection, run the school system, plow snow, operate the County detention center, and provide grants to community social service agencies and a host of other activities. The revenue to support the General Fund comes primarily from local property and income taxes.

Special Revenue: Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for special purposes. The County uses a number of revenues for specific purposes only. For example, the County's 1.25 percent transfer tax pays for specific activities including agricultural land preservation, park acquisition and development, community renewal, school site acquisition and construction, and fire protection.

Capital Projects: Although the capital budget covers all county capital acquisition and construction projects, the cost of the projects and a listing of all revenues are included in the operating budget book under the Special Revenue Funds section. There is a capital project fund for most major capital project categories. Related projects are often combined with these funds.

Proprietary Funds

Enterprise: Some government operations are fully supported by fees charged to external users. The Special Facilities Fund (golf course) and Utilities Fund are examples of enterprise funds in the county budget.

Internal Service: Some county departments operate purely to support other departments. For example, the Risk Management Fund provides insurance coverage for county government agencies on a cost reimbursement basis. Other internal services funds include the information systems services operations, fleet operations and employee benefits.

Basis of Accounting and Budgeting

Howard County conforms to generally accepted accounting principles (GAAP) as applicable to government units and has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for forty-six consecutive years. Governmental and agency funds are maintained and reported on the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. Available means collectible within the current period or soon thereafter to be used to pay liabilities of the current period. All other revenues are generally not susceptible to accrual because they are not measurable in advance of collection.

Governmental fund expenditures are recognized in the accounting period in which the fund liability is incurred, except for principal and interest on long-term debt, and certain long-term accrued obligations (compensated absences, claims and judgments, special termination benefits and landfill closure and post closure costs), which are recognized when paid.

The proprietary, pension and OPEB trust funds are reported on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned, and expenses are recorded when liabilities are incurred. In the enterprise funds, an estimated amount of user charge is recorded for services rendered but not yet billed at year-end.

Budget Policies

The Howard County budget consists of the current expense budget and operating expense program, the capital budget and capital program, and the budget message. It represents a complete financial plan for the County reflecting receipts and disbursements from all sources, including all revenues, all expenditures and the surplus or deficit in the General Fund and all special funds of the County government. It also includes the budgets as approved by the County Council.

During preparation of the budget, the County Executive holds at least two public hearings to receive public comment, one in December and the other in March. The hearings are held to receive proposals for inclusion in the budget.

Not later than seventy days prior to the end of the fiscal year, the Executive must submit to the County Council the proposed current expense budget for the ensuing fiscal year (the operating expense program for the fiscal year covered by the current expense budget and the next succeeding five fiscal years), and that part of the budget message pertaining to the current expense budget. Not later than ninety days prior to the end of the fiscal year, the Executive shall submit to the County Council the proposed capital budget, the capital program for the fiscal year covered by the capital budget and the next succeeding five fiscal years, and that part of the budget message pertaining to the capital budget program.

Upon receipt of the proposed county budget, the County Council holds a public hearing on the budget. The hearing must be no less than fifteen or more than twenty days after the date of the filing of the proposed budget by the Executive.

The County Council cannot change the form of the budget as submitted by the Executive, to alter the revenue estimates or to increase any expenditure recommended by the Executive for operating or capital purposes unless expressly provided in state law and except to increase the retiree obligation trust, contingency amount or correct mathematical errors.

Once the county budget is adopted in the Annual Budget and Appropriation Ordinance, the County Council levies and causes the amount of taxes as required by the budget in the manner provided by law so that the budget is balanced between revenues and expenditures.

Unless otherwise provided by public general law, all unexpended and unencumbered appropriations in the current expense budget remaining at the end of the fiscal year lapse into the county treasury, except appropriations to the risk management funds shall be non-reverting.

The County follows industry standard and best practices to achieve sound and sustainable budget. Implemented policies include: prudent revenue forecasting; revenue diversification and periodical fee analysis; multi-year projections (example shown in the Spending Affordability Advisory Committee letter); multi-year plan to address long-term obligations (e.g., Other Post-Employment Benefits); constant monitoring & analysis of current expenditures; and performance-informed budgeting.

Capital and Debt Policy

The County funds its capital program based on the requirements of the General Plan and supporting master plans for recreation & parks, human services, schools, community college, water & sewer, solid waste, libraries, police and fire stations and public facilities. The County uses an annual debt affordability process to determine reasonable debt levels.

The County plans long and short-term debt issuance to finance its capital budget based on cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The County finances capital needs on a regular basis, dictated by capital spending patterns.

A Financial Advisor and Bond Counsel assist the County in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors. Bonds issued by the County mature over a term matching the economic life of the improvements they finance.

General improvements are sold as Consolidated Public Improvement bonds with 20-year terms and water & sewer improvements into Metropolitan District Bonds with maximum 30-year terms. Debt obligations are generally issued via competitive sales. However, the County may use a negotiated sale process when it provides significant saving and/or if the terms of the offering are sufficiently complex that the bond issue might be compromised in a competitive sale.

Investment Policy

It is the policy of Howard County, Maryland to invest public funds in a manner which will conform to all State of Maryland and county statutes governing the investment of public funds while meeting its daily cash flow demands and providing a return at least equal to the three month Treasury bill yield. The County may not borrow money for the sole purpose of investment.

Any request or directive to diverge from this policy shall be reported, immediately, to the Director of Finance or County Auditor, as appropriate.

This investment policy applies to all cash and investments of the County that are accounted for in the County's Comprehensive Annual Financial Report and include:

A. General Fund
B. Special Revenue Funds
C. Capital Project Funds (Including Bond Funds)
D. Enterprise Funds
E. Debt Service Funds
F. Special Assessment Funds
G. Internal Service Funds
H. Trust and Agency Funds
I. Any new funds as provided by county ordinance.

This policy does not cover the financial assets of the Howard County Retirement Plan and the Howard County Police & Fire Employees' Retirement Plan or the OPEB Trust. There are separate investment policies which govern those assets.

The primary objectives, in priority order, of the County's investment activities shall be:

Safety: Safety of principal is the primary objective of the investment program. Investments of the county shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the County will diversify its investments by investing funds among a variety of securities offering independent returns and financial institutions. Third party collateralization safekeeping and delivery versus payment will also be required.

Liquidity: The County's investment portfolio will remain sufficiently liquid to enable the county to meet all operating requirements which might be reasonably anticipated.

Yield: The County's investment portfolio shall be designed with the objective of attaining a rate of return at least equal to U.S. Treasury bill yields through budgetary and economic cycles. A Treasury bill yield benchmark was selected after considering the County's investment risk constraints and the cash flow characteristics of the portfolio. Generally, the three or six month Treasury yield that most closely matches the weighted average maturity of the portfolio shall be used.

Budget Stabilization Account

The Charter requires the County to maintain a Rainy Day Fund of 7% of the latest audit of General Fund expenditures at the time the budget is adopted. It further requires any surplus the County generates go into the fund until that goal is reached. When the goal is reached, any additional surplus can only be spent on capital projects, one- time expenditures or debt reduction. The County has never used funds from the account to balance the budget.

In developing the FY 2026 budget, the Charter target level of the fund based on audited spending in FY 2024 multiplied by seven percent is $95,699,498. That amount is $10.7 million higher than the Rainy Day balance of $85,034,977 at the end of FY 2024 based on the FY 2024 ACFR before any actions. As a result, $10,664,521 was assigned from the ending fund balance in FY 2024 to the Rainy Day Fund. Similarly, based on estimated FY 2025 expenditures, an additional $6.3 million is projected to be assigned from the FY 2025 ending fund balance in order to meet the required charter target at that point.

In most fiscal years, operating budgets are expected to experience an increase from the prior year (excluding the impact of one-time use of fund balance). Hence, the formula-driven Charter target Rainy Day Fund balance will grow accordingly. As a result, certain amount from the current year surplus or existing unassigned fund balances will need to be assigned to Rainy Day Fund in order to meet the seven percent requirement.

Maintaining the Account at Mandated Levels

The County Executive has adopted the following policy that will be used to maintain the Rainy Day Fund: Transfers to the General Fund and/or under-funding of the Budget Stabilization Account will be addressed as quickly as possible. The primary method of filling the account is to use estimated or un-appropriated surpluses. If the account falls below the mandated Charter level for two fiscal years, the County will replenish funds by direct appropriation. In the fiscal year following the two-year period, a direct line item appropriation is to be included in the operating budget. This direct appropriation to the operating budget will continue until the Budget Stabilization Account reaches the targeted level. If it is not financially feasible for the County to budget a 25 percent direct appropriation of the amount required making up the difference, the County will budget a lesser amount, and reaffirm its commitment to fully replenish the reserve funds used, but over a longer period of time. When economic conditions improve, the County will again appropriate 25 percent of the difference between the maximum Budget Stabilization Account level and the existing balance. The direct budget appropriations will continue until the account is back to a fully funded status.

Establishing a Policy Contingency Reserve Fund

Maintaining a healthy fund balance that allows the County to weather fiscal, economic, and emergency situations is critical. Following best practices and the advice of the County's financial advisors, the Administration started establishing a policy contingency reserve on top of the Charter-mandated stabilization account (Rainy Day Fund) in FY 2017.

At the end of FY 2021, the administration successfully achieved its multi-year strategic plan to grow this policy reserve into 3% of expenditure, which boosted the County's overall reserve, including the 7% Rainy Day Fund, to 10%. Such a strengthened financial position will help future governments navigate unexpected shocks from natural disasters or economic recessions with enhanced leverage and less interruption of services.

This policy reserve on top of the 7% Rainy Day fund provides the County with budget flexibility during times of fiscal uncertainty while protecting the fund balance in the Charter-mandated stabilization account. As of June 30, 2024, there was $43.4 million in this reserve, which was meant to provide additional flexibility against unforeseen risks.

Budget Stabilization Account (Rainy Day Fund)

I Charter Target as of June 30, 2023	
Total FY 2022 Audited General Fund Expenditures (net of one-time expenditures):	$1,214,785,389
Rainy Day Fund Percentage	7%
Maximum Size of the Fund for FY2024	$85,034,977
II Charter Target as of June 30, 2024	
Total FY 2023 Audited General Fund Expenditures (net of one-time expenditures):	$1,284,202,931
Rainy Day Fund Percentage	7%
Maximum Size of the Fund for FY2025	$89,894,205
III Charter Target as of June 30, 2025	
Total FY 2024 Audited General Fund Expenditures (net of one-time expenditures):	$1,367,135,692
Rainy Day Fund Percentage	7%
Maximum Size of the Fund for FY2026	$95,699,498
IV Actual and Projected Rainy Day Fund Balance	
Amount in Rainy Day Fund at June 30, 2024	$85,034,977
FY 2024 Surplus to be appropriated to the Rainy Day Fund in FY 2025	$10,664,521
Total Projected Rainy Day Fund Balance at June 30, 2025	$95,699,498
V Estimated Charter Target as of June 30, 2026	
Total Anticipated FY2025 General Fund Expenditures	1,652,677,843
Less FY 2025 one time expenditures	196,092,300
Subtotal FY 2025 Anticipated General Fund Expenditures	$1,456,585,543
Rainy Day Percentage	7%
Projected Size of the Rainy Day fund for FY 2026	$101,960,988
Amount that needs to be dedicated from FY 2025 estimated surplus for future Rainy Day Fund Payments	$6,261,490

Performance Management

Howard County has developed a performance management system to further improve the effectiveness and efficiency of County services. It will provide decision makers with the vital information and recommendations needed to assist in solving problems and delivering results for the County's residents, businesses, and communities.

Through the performance management system, the County is developing strategic plans and key performance indicators for each of the County's departments.

This system will allow for monitoring the execution of strategic plans, utilizing performance measures across county government, analyzing current service delivery, providing recommendations for improvements, and providing precise and timely information to taxpayers.

An online portal allows the public to interactively view specific key performance measure to further enhance accountability and transparency.

What is Performance Management?

Performance management in the public sector is an ongoing, systematic approach to improving results through evidence-based decision making, continuous organizational learning, and a focus on accountability for performance, as stated by the National Performance Management Advisory Commission.

It is through the collection, review and analysis of data that governments are better able to efficiently plan, support, and fund their operations. This plan is sometimes referred to as a strategic plan.

Strategic Plans

A strategic plan is a systematic process of envisioning a desired future, and translating this vision into broadly defined goals or objectives and articulating a sequence of steps to achieve them.

Each agency has developed a strategic plan which consists of:

- Mission Statement
- Goal(s)
- Objective(s)
- Strategies
- Key Performance Indicators

These individual agency level strategic plans provide the framework for how each agency will contribute to the overall achievement of the County's Vision and Mission statement.

The County will utilize these strategic plans:

- **To provide direction**
  Helps with long-term planning and developing long-term strategies
- **To assist with decision making**
  Helps to identify strengths, weaknesses, opportunities and threats so new approaches can be developed
- **To prioritize needs**
  Helps to focus resources especially in times of economic constraints
- **To communicate the message**
  Helps to ensure employees are aware of the objectives to be accomplished and engage citizenry and promote transparency

The Administration established a County-wide vision and mission statements accompanied by six priority areas to provide guidance to agencies in developing their individual objectives. These priority areas connect an agency's objectives to the County's vision.

Vision
Howard County is a diverse and inclusive community where residents, visitors, and employees can experience an exceptional quality of life. Our communities are safe, friendly, and welcoming spaces for everyone.

Mission
Howard County Government strives to ensure the best education, safe and healthy communities, sustainable practices, equitable outcomes, and economic opportunity for all, while maintaining our national reputation as one of the best places to live, work, and play.

Priority Areas

- Clean and Sustainable Environment
- Thriving and Healthy Residents
- Reliable and Accessible Infrastructure
- Strong and Prosperous Businesses
- Ready and Successful Students
- Safe and Engaged Communities
- Innovative and Efficient Government

Mission Statement

Mission statements should give a clear picture of what an agency does (i.e. core services), who its customers are, and why it does those services (e.g. outcome). A mission statement tells why an agency exists.

Goals

Goal statements are qualitative statements of a future agency-specific outcome toward which planning and implementation measures are directed. A goal tells more specifically what the agency is striving to do and why.

Objectives

Objectives are quantitative statements that further define just how the goal will be accomplished. It should be: specific, measurable, achievable, results-based, and timely and provide a clear indication of what success looks like.

The intent of performance management is to include those objectives that are outcome based wherever possible. Outcome based performance management systems, try to focus on those objectives that depict the results or consequences that occur from carrying out a program or activity (the end result being sought). Sometimes the best outcome objective is something that is either hard to measure or lends itself more to a qualitative measurement. In these cases the utilization of intermediate objectives is acceptable.

Strategies

Strategies are statements that provide details of the tasks and activities believed to result in the agency achieving the objective(s). Strategies tell how an agency is going to achieve its objective.

Key Performance Indicators

Key Performance Indicators (KPIs) are a type of performance measure that demonstrate how effectively an entity is at achieving key objectives. Howard County Government agencies have developed a handful of key performance indicators, depicting a portion of their performance toward reaching certain targets. These indicators will be tracked by the individual agencies and reported to the Budget Office for review and included in the budget book for additional transparency.

Many of the key performance indicators utilized in the County's performance management system can be categorized as either output or outcome measures. Output measures are the goods or services produced. Output measures indicate the number of widgets produced or number of people provided a service. Outcome measures on the other hand are the intended result and tend to be more meaningful to the public. For example, crime rate is an outcome measure. Performance management in Howard County is focused on outcome measures where they have been identified or utilize proxy measures where outcome measures do not currently exist.

Some measures depicted in this budget presentation will not have data presented and appear as either blank or "not applicable" (N/A). This could be because the objective or measure is new and data collection has not begun; the agency is unable to provide data at this time for a variety of reasons; the data collection process has changed so previously collected data is not applicable; or there is a delay in collecting data from its source for the time period presented.

Performance Measures

County Priorities & Related Objectives

Clean and Sustainable Environment

County Administration

- **Reduce petroleum fuel consumption by County fleet.**
- **Increase pollinator habitat on County and private lands.**

Public Works

- **Increase the residential recycling rate.**

Soil Conservation District

- **Increase the number of acres of winter cover crop planted to 35 percent by 2025 in the county.**
- **Increase the percentage of farms and large lot parcels in the county with a conservation plan on file to 90 percent by 2025.**
- **Increase the number of miles of fenced streams with livestock access limited.**

University of Maryland Extension

- **Increase awareness and participation of county residents to implement stormwater management to improve water quality.**
- **Increase the participation of youth in 4-H programs across the county.**

Innovative and Efficient Government

Board of Elections

- **Reduce average wait times for voters on Election Day and during Early Voting.**

Circuit Court

- **Increase or maintain the percentage of cases disposed of within the applicable compliance standard time frame.**

County Administration

- **Increase Equal Business Opportunity (EBO) subcontractor participation in County procurements.**

Finance

- **To provide debt management services to ensure that County Government has access to low-cost borrowing for long-term investments.**

Inspections, Licenses and Permits

- **Increase the percentage of permits (excluding new construction and commercial interior) issued in 2 days or less.**
- **Maintain the percentage of inspections completed on the date scheduled.**
- **Increase the percentage of new building construction plan reviews completed in 4 weeks or less.**

Office of Law

- **Review and sign final transaction documents within five business days of submission to the Office.**
- **Deliver legal advice in written form, setting forth the authority and rationale for the opinion, within 15 business days of the request.**

Planning and Zoning

- **Increase the dollar amount of tax credits issued in order to facilitate restoration of historic properties in Howard County.**

Sheriff's Office

- **Serve landlord tenant court documents in a timely manner.**

Technology & Communication Services

- **Maintain a 99% County website availability rating.**

Ready and Successful Students

Howard Community College

- **Increase four-year graduation, transfer and completion rates to 59% by 2025**

Howard County Library System

- **Increase borrowing of library items (in millions) by 10% by 2025.**

University of Maryland Extension

- **Increase the participation of youth in 4-H programs across the county.**

Reliable and Accessible Infrastructure

Planning and Zoning

- **Efficiently process applications to fully allocate tax credit funding to eligible applicants within the tax credit boundaries**
- **Increase the dollar amount of tax credits issued in order to facilitate restoration of historic properties in Howard County.**

Public Works

- **Maintain a roadway network Pavement Condition Index (PCI) of 80 or higher.**
- **Increase the number of impervious acres treated within the County as required by the MS4 permit.**

Transportation Services

- **Increase the number of passenger boardings (transit ridership).**
- **Increase the number of accessible bus stops.**
- **Increase the number of miles of BikeHoward projects (shared roads, bike lanes, and bike paths).**

Safe and Engaged Communities

Corrections

- **Reduce the percentage of inmates released that return to the custody of the Department of Corrections within three years of their previous detainment.**
- **Maintain zero inmate suicides and deaths.**
- **Maintain zero escapes and erroneous releases from custody or community programs.**

Fire and Rescue Services

- **Achieve and maintain a door-to-balloon time of 90 minutes for patients having a S-T Elevation Myocardial Infarction (STEMI) heart attack 90% of the time**
- **Confine Residential Structure Fires (RSF) to the room of origin.**

Sheriff's Office

- **Serve warrants and protective/peace orders in a timely manner.**
- **Provide effective security at the circuit courthouse.**

State's Attorney

- **Promote the fair and impartial administration of justice, improve the effectiveness of law through legislation and litigation, and assist in the prevention of crime by working with community service partners to help improve the quality of life in Howard County.**

Strong and Prosperous Businesses

County Administration

- **Increase Equal Business Opportunity (EBO) subcontractor participation in County procurements.**

Economic Development Authority

- **Increase infusion of growth capital to Howard County companies.**
- **Increase total business development support and outreach activity**
- **Increase the number of successful Maryland Innovation Center companies**

Inspections, Licenses and Permits

- **Maintain the percentage of inspections completed on the date scheduled.**

Mental Health Authority

- **Decrease Emergency Department (ED) visits due to mental health crises by increasing the capacity of the mental health system in Howard County in order to improve access to community based mental health care.**
- **Reduce the incidence of completed suicides, attempted suicides, and other serious mental health crises by increasing the percentage of individuals with mental health crisis to be connected with community treatment providers.**

Planning and Zoning

- **Efficiently process applications to fully allocate tax credit funding to eligible applicants within the tax credit boundaries**

Thriving and Healthy Residents

Circuit Court

- **Increase the number of people utilizing the Court's free legal assistance program.**

Community Resources & Services

- **Maintain the high percentage of at-risk children served who are able to remain in their childcare setting.**
- **Increase number of unduplicated people attending 50+ Centers by 10% by 2025.**

Health Department

- **Decrease the number of opioid related intoxication deaths in Howard County.**
- **Increase the percentage of Howard County residents with access to health care.**
- **Increase the percentage of mandated inspections of food service facilities to ensure compliance with all applicable regulations (local, state and federal).**

Housing and Community Development

- **Maintain percentage of clients exiting rehousing programs to permanent housing to 60%.**
- **Increase percentage of available affordable housing units that are rented or sold to income eligible households.**

Recreation & Parks

- **Increase the number of 55+ adults that participate in our recreation programs.**
- **Increase the number of county residents registered for programs through the Department of Recreation and Parks.**

Social Services

- **Increase the percentage of current child support disbursed.**
- **Applications for benefits will be processed timely to ensure quick access to benefits.**
- **Through intervention services, increase the safety and stability of children and vulnerable adults by initiating and completing investigations within the mandatory period.**

The Capital Budget

The capital improvement program (CIP) budget includes the funds to construct major government facilities such as roads, bridges, schools, fire stations, etc. Capital projects usually take more than one year to complete, unlike operating budgets which cover only one year. The budget for any project may include money which has already been spent, additional funds for the next year, and planned expenditures for five years in the future.

Capital projects are funded by various revenue sources, including bonds, pay-go cash, developer contributions, transfer tax, utility funds and grants. Because the projects are usually major facilities, the County often borrows money (bonds) to pay for them over a long period through the annual operating budget debt service payments. FY 2026 CIP budget totals $368 million, with $79.4 million funding coming from General Obligation (GO) bonds. Budgeted GO exceeds the level recommended by the Spending Affordability Advisory Committee but decreases by $10 million from last year and should allow keeping debt service payment as a percentage of total revenue at or below policy ceiling of 10% in next six years.

Operating Budget Impact of CIP
CIP projects impact operating budgets in various ways, including startup costs, operating and maintenance costs, PAYGO and debt service payments. Preliminary estimate shows approximately $1.9 million new costs added to the operating budget in FY 2026 as operating budget impact of capital projects finished. These new costs, primarily in Public Works and Recreation and Parks, are for staffing, operating and maintaining three new/expanded facilities planned to open in FY 2026 – renovated old courthouse, North Laurel Pool, and 9755 Patuxent Woods.

FY 2026 General Fund Non-Departmental debt service payments are budgeted at $145 million.

The Adequate Public Facilities Process
Since the 1990's the County has had an adequate public facilities ordinance. The legislation requires the testing of proposed development for adequacy of schools and roads as a condition of subdivision or site development plan approval.

The County adopts 10-year plans for its infrastructure of schools, roads, solid waste, water & sewage, and other governmental functions. These master plans are used to determine the adequacy of necessary infrastructure. As such, the capital budget is the vehicle for determining how development will proceed in the county.

Multi-Year Debt Affordability Analysis
To determine reasonable debt levels for the County as part of the capital budget process, each year the County Executive appoints a Spending Affordability Advisory Committee consisting of individual citizens with fiscal expertise and county officials to review the County's ability to pay for existing and new bond debt. This review is a regular function of the budget process and includes recommendations made by the committee regarding how much new debt can be afforded by the County without overburdening itself with debt service payments. To make its recommendations, the Committee examines the following key debt indicators using criteria commonly used by bond rating agencies and the industry:

- Debt measured as a percent of the County's assessable base. Charter Limit is 4.8% based on 100% assessment value.
- Per capita debt as a percent of the County's per capita personal income.
- Per capita debt.
- Debt service, the repayment of bond principal and interest, as a percent of operating budget revenues. Policy Target is less than 10%.

The committee reviews multi-year projections of the County's revenues and expenditures to determine debt affordability in the context of the County's future growth, economic conditions, service needs and overall fiscal situations.

The Committee recommended GO Bond authorization of only $25 million in FY 2026 in acknowledgment of significant uncertainties and risks from emerging Federal policy changes and funding cuts that could impact both national and local economies.

Note: The Howard County Capital Budget is published separately from the operating budget. This operating budget book includes the County Executive's Capital Budget Message, a summary and maps highlighting capital projects.

HOWARD COUNTY OFFICE OF COUNTY EXECUTIVE
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June 1, 2025

To the Residents and Businesses of Howard County:

We are pleased to share our approved Fiscal Year 2026 Capital Improvement Program (CIP). This thoughtfully developed $368 million package provides critical resources for education, community facilities, public safety, flood control, infrastructure maintenance, transportation, and more to help us advance projects that will improve our quality of life for all in Howard County.

This capital budget is developed during a time of great uncertainty and significant fiscal challenges stemming from federal and state actions. Howard County receives significant federal funding support for critical projects, including flood mitigation, bridges, safety, multimodal infrastructure, and more. While our capital budget does include announced and anticipated federal grant funding, we continue to regularly monitor federal policy changes to assess its impact on grant funding.

In acknowledgement of the unprecedented challenges and uncertainties our budget includes General Obligation (GO) bonds of $79.4 million, which represents a $10 million reduction from last year's budget to exercise fiscal prudence and manage our long-term obligations. The capital plan also includes $73.8 million of Pay-As-You-Go (PAYGO) funds, as well as low-interest loans, grants, and other designated sources to help maintain and support critical infrastructure needs while keeping overall debt burden under control, which is one of the critical factors to maintain Howard County's AAA credit rating as a high priority.

Here are key highlights and an overview of this year's approved CIP:

- **Education:** The budget fully funds the Board of Education's (BOE) capital funding request for the fourth consecutive year, providing $100.6 million in local and state funding to create the best teaching and learning environment for our students and our educators. County funding of $66.7 million exceeds last year's $61.2 million, demonstrating our strong support to school capital projects and efforts to maximize available state funding. This budget is $9 million higher than the BOE's initial request in Fall 2024, investing additional county funds to realize more state funding in partnership with the BOE and Howard County Public School System (HCPSS). This budget also advances the Howard Community College (HCC) and Howard County Library System (HCLS) capital priorities, including $5 million toward HCC's Workforce and Trades Building.

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- **Community and County Facilities:** This budget places a strong emphasis on meeting the various needs of our community, including strategic investments in young people, recreation, arts, and culture. These investments include $25 million for the planning, design, and construction of the transformative Elkridge Community Center. Additional community facilities supported include the Non-Congregate Shelter Facility, Agriculture Center at West Friendship Park, and the Center for Arts, Culture, and History in Ellicott City. Additionally, the budget includes funding for systemic renovations for aging County buildings.

- **Public Safety:** The FY26 CIP continues to advance our public safety infrastructure, including $4.5 million on Fire projects to support the site and building designs for the former State Armory in Ellicott City, and the continued systemic improvements for the existing Fire Stations.

- **Infrastructure and Technology:** The Ellicott City Safe and Sound plan advances in implementation by using prior appropriation and taking $23.2 million low-interest loans from state and Federal governments for critical flood mitigation projects in Historic Ellicott City. Additionally, the budget ensures that the County's water and sewer systems remain strong with around $61 million in funding for maintenance, upgrades, and operational needs. The budget also prioritizes technology modernization projects totaling $10 million.

- **Transportation:** This CIP continues to make historic investments in our accessible and reliable transportation network. This includes $14.7 million toward bicycle, pedestrian, and Complete Streets infrastructure throughout the county, the highest level of investment in County history. More than $15 million will support road resurfacing projects to maintain the County's aging infrastructure.

- **Recreation and Parks:** The budget invests in major park improvements and renovations, totaling nearly $13 million. These efforts include improvements to Alpha Ridge Park, Blandair Park, Centennial Park, Rockburn Branch Park, East Columbia Library Park, Ilchester Park, Robinson Nature Center, Savage Mill Trail, Schooley Mill Park, Western Regional Park, Historic sites and more.

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The remainder of this transmittal letter provides additional detail in major areas of this CIP budget.

Education
This budget fully funds the Board of Education's FY26 capital request for the fourth consecutive year despite the County's significant fiscal challenges. The approved Howard County Public School System (HCPSS) capital budget totals $100.6 million, including County funding of $66.7 million – the second highest in 17 years – and anticipated State aid of $33.9 million (including $10 million from Built-to-Learn State funding).

This capital budget puts safety, critical infrastructure, and deferred maintenance forward as major priorities. The continued significant investment from the County (shown in parentheses below) will advance all priority projects of the Board of Education, including:

- Dunloggin Middle School Renovation/Addition ($6.7 million) to renovate existing facility and expand educational program space by adding 136 seats;
- Oakland Mills Middle School Renovation/Addition ($12.6 million) to address new electrical, mechanical, plumbing, technology, roofing, and life safety systems, and to expand capacity by adding 195 seats to the school;
- Systemic Renovations ($35.3 million in County funding, the second highest investment in the last 16 years) to support various renovations and address maintenance needs across the school system, including HVAC replacements, lab maintenance, athletic needs, air quality, and more. This budget also funds projects to secure schools with a single point of entry so that students and staff are safe and feel safe when they walk into every high school;
- Roofing ($6.7 million) to address roof replacement and maintenance and leverage state funding;
- Various other education projects ($5.4 million) include IT investments, relocatable classrooms, playground equipment, and parking enhancements.

The budget provides continued support to HCC for the construction of a new Workforce Development and Trades Center, which includes $5 million in county funding and $3.6 million in college funding to leverage $11.9 million in matching state aid. The County also provides continued support of $1 million for HCC systemic renovations.

Funding the Howard County Library System is also critical to achieving our goals of providing a world class and holistic education to residents of all ages and abilities. Our FY26 Capital Budget moves $5M in restricted State funds currently in held in contingency to the new central branch library, which will support continued planning and design efforts.

Community and County Facilities
The CIP budget ensures that all residents are thriving through significant investments in community amenities.

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This budget includes $25 million towards the planning, design, and construction for the transformational new Elkridge Community Center. Located in the Elkridge Civic District, this important project will create an intergenerational Community Center that includes a new and expanded 50+ Center, youth programming opportunities, recreational space, and more. Once the Elkridge Community Center is completed, the Elkridge Branch Library will expand into the former 50+ space adjacent to the library, creating expanded programs without impacting the site. These projects will advance the community-centered vision for Elkridge called for in the County's General Plan, HoCo by Design.

An additional $2.4 million in county funding will complete the first phase of renovation and construction of the Center for Arts, Culture, and History in Ellicott City. In late 2025, the historic former Circuit Courthouse, will become the new home of the Howard County Arts Council and the first-ever Asian American and Pacific Islander (AAPI) Cultural Center. The award-winning Roving Radish program and a new, shared commercial kitchen facility are expected to be completed in the next fiscal year. Finally, this budget provides $1 million to launch planning and design of a new Agriculture Center in Howard County.

The budget includes $9.1 million in County systemic facilities improvements, including office buildouts in the newly acquired 9755 Patuxent Woods building. The systemic facilities budget also includes renovations to the Banneker Room, upgrades to the HVAC at Roger Carter and work at the B&O Railroad Museum. Continued initiatives include elevator and generator upgrades, and miscellaneous Recreation and Parks building projects.

Infrastructure and Technology
Major progress continues to address flooding in the Tiber-Hudson Watershed and protect Historic Ellicott City following the devastating floods in 2011, 2016, and 2018. In the last year, the County broke ground on two major flood mitigation projects under the Ellicott City Safe and Sound Plan – the North Tunnel and the H-4 Pond. This budget supports the continued implementation of these transformative flood mitigation projects.

This year's budget of $23.2 million in Ellicott City Safe and Sound projects includes a $18.2 million low-interest State Revolving Loan and a $5 million low-interest Federal resiliency loan. The FY26 funding will support the ongoing construction of the North Tunnel, and the design of the New Cut Branch (NC-3) flood mitigation pond.

Our emphasis on stormwater and flood mitigation infrastructure goes beyond Ellicott City and extends to county-wide resiliency. The FY26 budget dedicates an additional $500,000 for vulnerable watershed restoration and resiliency throughout the County, targeting various neighborhoods that are experiencing localized drainage issues. Also included is $12.6 million for maintenance and upgrades to many existing stormwater management ponds to replace deteriorating outlet structures, making these ponds safer and more resilient in the face of global climate change.

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Out of the 187 ponds in the County, 82 are rated in critical condition currently with stormwater repair estimates totaling at least $139 million. This requires annual investment of approximately $13 to $14 million per year to address seven to eight ponds in critical condition annually. To meet State-mandated National Pollutant Discharge Elimination System (NPDES) and Municipal Separate Storm Sewer System (MS4) permit requirements, the County needs to invest at least $3 million to $4 million per year to construct projects that will treat existing impervious surfaces to improve water quality.

Maintaining a resilient water and sewer system is vital for the health, safety, and growth of our community. The Howard County Department of Public Works maintains over 1,100 miles of water delivery systems, more than 10,000 fire hydrants, and over 25,000 water valves. The sewer collection system consists of more than 1,000 miles of pipes. The County's continually growing metropolitan district distribution system is supported by 15 water pumping stations, 11 elevated water tanks, 34 wastewater pumping stations and a water reclamation plant.

The FY26 budget includes $13.9 million for the water asset management program; $4.8 million for the sewer asset management program; $4.5 million to support the program for upgrades to various water and wastewater facilities; and $20.1 million to support maintenance, operation, and upgrades at the Little Patuxent Water Reclamation Plant (LPWRP). A key FY26 effort included in the budget is $670,000 in grant funding to support the new Lead and Copper Rule Compliance Program.

Technology enhancements are also at the forefront, ensuring that the County promotes security, stability, data management, and modern information technology systems. The budget dedicates $11 million toward technology modernization and infrastructure projects across the county. This includes a $3 million investment in transform constituent management to modernize user experiences incorporating AI tools, with upgrading of the inspection and licenses platform in the initial phase. IT investments also include $1 million to expand fiber network and meet the growing needs of the community, $3.8 million for IT infrastructure upgrades, $1 million for radio enhancements, $2 million for enterprise resource planning (ERP), and $0.8 million for public safety support. These investments will yield long-term benefits to enhance efficiency and accessibility for residents across government platforms.

The budget also provides $4 million for energy management improvements to promote energy independence and achieve greater efficiency. This funding includes $2 million county funding to leverage $2 million in anticipated energy rebates and IRS Elective Pay to continue various energy efficiency projects, such as new solar canopies and energy efficient equipment to replace aging systems.

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Transportation

Our budget includes $14.7 million in County funding to support pedestrian and bicycle infrastructure in Howard County. This reflects the highest investment in County funding in Complete Streets infrastructure in history, following last year's record investments. This funding will provide new infrastructure to continue implementation of the Pedestrian Master Plan, Bicycle Master Plan, and Complete Streets Policy. Various multimodal projects include crosswalks, sidewalks, shared-use pathway projects throughout the county, including along Guilford Road, Montgomery Road, Cedar Lane, Tamar Drive and US1. Furthermore, the County is committing $1.1 million to enhance and improve connections along school walking routes.

The budget also continues to allocate $2 million in County funding to support the design and construction of bus stations for the extension of the Montgomery County FLASH service into Howard County, as well as other passenger amenities and access improvements at 20 RTA bus stops.

Ensuring that road maintenance needs are addressed, the budget includes $15.1 million in County PAYGO funding to address pavement preservation and roadway resurfacing needs along County owned and maintained roadways. This road resurfacing budget ensures the County can effectively maintain its aging roadway network continuously.

In FY26, the Department of Public Works will continue to focus on maintaining critical infrastructure such as repairing bridges, emergency structures, potholes, sidewalks, storm drains, and culverts, as well as reconstructing/modifying existing traffic signals and intersections to include new pedestrian facilities and enhancing priority water and sewer projects. DPW's attentive focus on not only new infrastructure efforts but the continued maintenance of existing facilities provides significant safety, economic, environmental and health benefits for our community. The performance and reliability of DPW assets, both new and old, continues to be a top priority.

Public Safety

Our capital budget prioritizes critical infrastructure to support public safety needs. With $2.5 million in FY26 funding, the renovations for the former State Armory in Ellicott City will continue, allowing utilization of the building for storage. In FY26, the North Columbia Fire Station design and permit will be completed, followed by bids and construction. In addition, we invest $500,000 in rural fire water protection systems.

The FY26 budget also includes $3.2 million for continued renovations to the Detention Center, including the completion of a new mental health unit, security alarm upgrades, a reentry and inmate training space, a feasibility study for the long-term replacement of the facility, and lobby upgrades.

Finally, this budget includes $1.9 million for systemic public safety improvements including U.S. Digital and CCTV upgrades at various fire stations, system upgrades, deferred maintenance, and other miscellaneous repairs at fire or police stations.

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Recreation and Parks
Howard County's vast parks and recreational facilities are treasured by our community and visitors. In FY26, we continue to invest in our parks with $12.8 million in local and state funding toward various park projects and renovations to existing facilities. The budget includes $9.6 million in County funding and $3.2 million in state and federal grants for park improvements, which will fund repainting of the Bollman Truss Bridge & site improvements, Alpha Ridge Park Pickleball Courts, Rockburn Branch Park improvements, Ilchester Park & Recreation Center improvements, parkland acquisition, and aging park infrastructure repairs and renovations.

The FY26 budget also includes $2.5 million to fund improvements to roadways, parking lots, sports courts, and Historic structures and sites. Furthermore, we are investing an additional $600,000 in local funding and $1 million in federal funding to advance the design and preliminary Phase I construction of new vibrant public gardens at the Longwood property, providing beautiful, reflective, and sustainable spaces.

In FY26, we anticipate approximately $1.8 million in Maryland Program Open Space funding for park development projects and parkland acquisition. This will support a variety of systemic improvements across the County and increase our ability to pursue parkland acquisition opportunities as they arise.

Long-Term Planning
This capital budget has been developed to carefully balance the County's fiscal obligations, preserve our AAA bond rating, and meet the growing needs of our residents, businesses, and visitors. Despite uncertainty at the state and federal level, *we continue to plan responsibly and make key investments that ensure an excellent* quality of life for all. Efforts will continue during and after budget development to manage the County's long-term infrastructure plan in line with the community's priorities and the County's financial health.

I want to thank the public for your input and thank the Howard County Council for their leadership in this budget process. The budget continues to address our community's infrastructure needs while ensuring Howard County remains the best place to live, work, play, learn, grow, and thrive.

Sincerely,



Calvin Ball
Howard County Executive

Council Approved FY 2026 Capital Budget by Source of Funds

(In Thousands of $)

Program Type	Total	GO Bonds	Dev Contrib	Excise Tax	Grants	Metro Bonds	Other	Pay Go	State Aid Schools	Storm Water Utility	Transfer Tax	Utility Fund	Water Quality Bonds	Water shed Bond
Board of Education	**100,644**	20,000		18,000				18,745	33,899		10,000			
Bridge Improvements	**3,664**	2,696			468			500						
Community College	**21,532**	1,000			11,916		3,616	5,000						
Fire	**4,530**						500				4,030			
General County	**93,649**	25,659			-		12,070	32,720					23,200	
Library	**3,500**				7,000			(3,500)						
Police	**400**	400												
Recreation & Parks	**12,842**				3,220		12	4,130			5,480			
Road Construction	**10,562**	10,317	245											
Road Resurfacing	**15,090**							15,090						
Sewer	**46,590**					39,695						6,895		
Sidewalk/Curb Projects	**15,785**	10,285			3,500			2,000						
Storm Drainage	**21,700**	7,305			(965)			(1,000)		12,110				4,250
Traffic Improvements	**3,045**	1,700	430		820		20	75						
Water	**14,560**				670	10,100						3,790		
Total	**368,093**	**79,362**	**675**	**18,000**	**26,629**	**49,795**	**16,218**	**73,760**	**33,899**	**12,110**	**19,510**	**10,685**	**23,200**	**4,250**

Council Approved FY 2026 Capital Improvement Program Summary

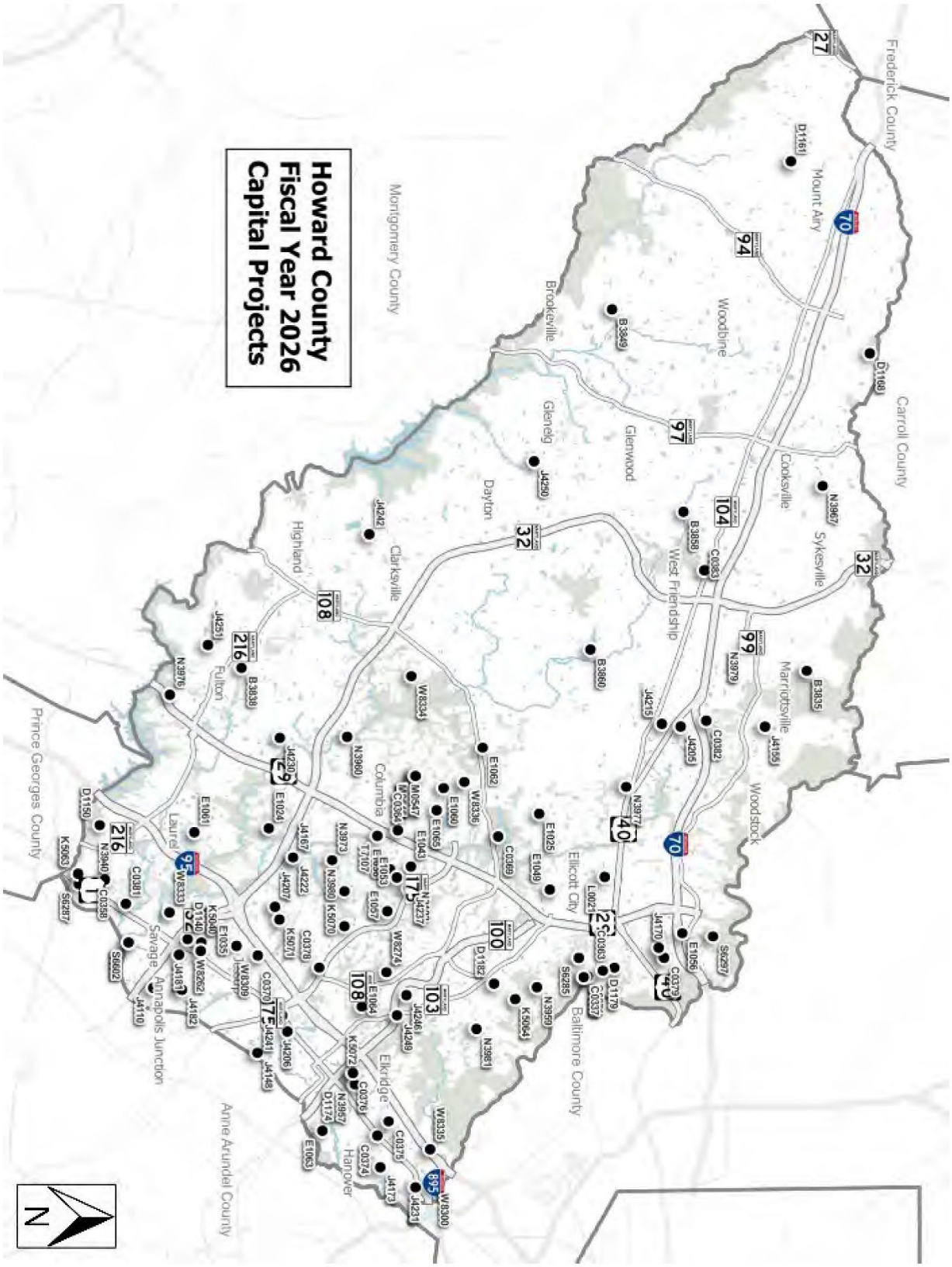
(In Thousands of $)

Program Title	Prior Appropriation	Fiscal 2026 Budget	Total Appropriation	Fiscal 2027	Fiscal 2028	Fiscal 2029	Fiscal 2030	Fiscal 2031	5 Year Total
AGRICULTURAL PRESERVATION PROJECTS	185,608	-	185,608	-	-	-	-	-	-
BRIDGE PROJECTS	42,866	3,664	46,530	2,200	2,200	2,200	2,200	2,200	11,000
COMMUNITY COLLEGE PROJECTS	137,641	21,532	159,173	6,200	2,000	2,000	2,500	5,900	18,600
FIRE PROJECTS	56,587	4,530	61,117	2,245	9,000	6,500	2,000	2,500	22,245
GENERAL COUNTY PROJECTS	949,082	93,649	1,042,731	102,966	54,387	89,536	34,520	33,506	314,915
LIBRARY PROJECTS	9,808	3,500	13,308	9,781	3,890	33,860	2,940	-	50,471
POLICE PROJECTS	6,945	400	7,345	2,120	100	100	350	-	2,670
RECREATION AND PARKS	235,412	12,842	248,254	12,175	6,550	7,050	7,550	6,000	39,325
ROAD CONSTRUCTION PROJECTS	223,792	10,562	234,354	10,840	6,379	5,124	4,365	57,370	84,078
ROAD RESURFACING PROJECTS	121,347	15,090	136,437	22,650	23,150	22,650	23,150	22,650	114,250
SCHOOL SYSTEM PROJECTS	618,294	100,644	718,938	120,659	110,831	133,025	120,291	118,738	603,544
SEWER PROJECTS	303,629	46,590	350,219	92,720	34,565	31,695	30,950	18,800	208,730
SIDEWALK PROJECTS	69,114	15,785	84,899	14,600	12,120	10,300	12,150	8,600	57,770
STORM DRAINAGE PROJECTS	164,110	21,700	185,810	28,525	28,725	28,100	27,700	28,200	141,250
TRAFFIC PROJECTS	47,426	3,045	50,471	7,045	5,435	4,150	1,750	1,750	20,130
WATER PROJECTS	155,514	14,560	170,074	20,480	17,890	23,280	33,510	20,298	115,458
Total Capital	**3,327,175**	**368,093**	**3,695,268**	**455,206**	**317,222**	**399,570**	**305,926**	**326,512**	**1,804,436**

Council Approved Capital Budget Extended Summary For FY 2026

(In Thousands of $)

Program Title	Approp. Total	5 Yr Capital Program	FY 2032	FY2033	FY2034	FY 2035	Total Extended
AGRICULTURAL PRESERVATION PROJECTS	185,608	-	-	-	-	-	185,608
BRIDGE PROJECTS	46,530	11,000	2,200	2,200	2,200	2,200	66,330
COMMUNITY COLLEGE PROJECTS	159,173	18,600	1,500	-	-	-	179,273
FIRE PROJECTS	61,117	22,245	-	-	-	-	83,362
GENERAL COUNTY PROJECTS	1,042,731	314,915	98,559	121,653	11,112	11,236	1,600,206
LIBRARY PROJECTS	13,308	50,471	-	-	-	-	63,779
POLICE PROJECTS	7,345	2,670	-	-	-	-	10,015
RECREATION AND PARKS	248,254	39,325	2,800	-	-	-	290,379
ROAD CONSTRUCTION PROJECTS	234,354	84,078	15,750	-	-	-	334,182
ROAD RESURFACING PROJECTS	136,437	114,250	23,050	22,550	23,050	22,550	341,887
SCHOOL SYSTEM PROJECTS	718,938	603,544	145,016	146,424	138,338	121,280	1,873,540
SEWER PROJECTS	350,219	208,730	22,000	22,125	19,400	19,600	642,074
SIDEWALK PROJECTS	84,899	57,770	7,200	7,200	7,200	5,600	169,869
STORM DRAINAGE PROJECTS	185,810	141,250	28,100	28,100	28,100	28,100	439,460
TRAFFIC PROJECTS	50,471	20,130	1,750	1,750	1,750	1,750	77,601
WATER PROJECTS	170,074	115,458	17,450	20,393	18,700	18,700	360,775
Total Capital	**3,695,268**	**1,804,436**	**365,375**	**372,395**	**249,850**	**231,016**	**6,718,340**


Howard County
Fiscal Year 2026
Capital Projects
Frederick County
Carroll County
Montgomery County
Prince Georges County
Anne Arundel County
Baltimore County
Mount Airy
Woodbine
Brookeville
Glenelg
Glenwood
Cooksville
Sykesville
Dayton
Clarksville
Highland
West Friendship
Marriottsville
Woodstock
Ellicott City
Columbia
Fulton
Laurel
Savage
Annapolis Junction
Elkridge
Hanover
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Spending Affordability Advisory Committee Report

Fiscal 2026

Spending Affordability
Advisory Committee

Committee Chair
Holly Sun, Ph.D., Budget Administrator

Committee Members
Todd Arterburn (Committee Vice Chair)*
Angela Brade, Howard County Library System
Richard Clinch, Ph.D.*
Ellen Flynn Giles*
Barbara Glenn, Ph.D., Howard County Farm Bureau*
Brian Hull, Howard County Public School System
Steve Hunt*
Daraius Irani, Ph.D.*
Jimmie Jennings, Howard County Association of Realtors*
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Shawn MacInnes, Columbia Association*
Meg Ricks, Howard County Board of Education
Kristi Simon, Howard County Chamber*
Tyria Stone, Ph.D., Howard Community College
Joshua Tzuker*
**Voting members*

Advisors (Government Officials)
Angela Cabellon, Chief of Staff
Raul Delerme, Deputy Chief Administrative Officer
Brandee Ganz, Chief Administrative Officer
Lisa Geerman, Acting County Auditor
Rafiu Ighile, Director, Department of Finance
Jennifer Jones, CEO, Economic Development Authority

Howard County Maryland
Spending Affordability
Advisory Committee
Report for Fiscal Year 2026

March 1, 2025

Purpose

County Executive Calvin B. Ball, Ed. D., renewed the Spending Affordability Advisory Committee (the "Committee") through Executive Order in December 2024. The County Executive's charge to the committee was to:

1. Review in detail the status and projections of revenues and expenditures for the County, not only for fiscal year 2026, but also for fiscal years 2027-2031.

2. Evaluate future County revenue levels and consider the impact of economic indicators such as changes in personal income, assessable base growth, and other data that the Committee considers applicable.

3. Evaluate expenditure levels with consideration of the long-term obligations facing the County, and the best way to pay for them.

The committee shall present to the County Executive on or before March 1, 2025, a report including:

a. Projected General Fund revenues for the upcoming fiscal year;
b. Recommended new County debt (General Obligation bonds) authorization;
c. An analysis of the long-term fiscal outlook including multi-year projections; and
d. Other findings and/or recommendations that the Committee deems appropriate

EXECUTIVE SUMMARY

Howard County continues to experience a level of prosperity that few communities in the country enjoy, but there are underlying risks that threaten its financial well-being going forward. These exceptional risks, both external and internal, pose challenges to the county's revenues. The Committee recommends that these risks warrant adopting a matching level of budgetary caution. Fiscal Year 2026 annual spending growth should be limited, therefore, to $58.4 million (4.0%), which will result in a budget of $1.51 billion for FY26. Mid-range revenue growth projections should be forecasted at 3.6% annually on average during FY 2027-2031. Finally, capital project outlays for FY2026 should be limited to $25.0 million in new General Obligation (GO) bonds given the unprecedented level of uncertainty at all levels of government (local, State, and federal) and a national and state economy that could easily tip into recession. As the many economic variables settle over the next year and numerous issues begin to clarify, the County will be better positioned for additional capital investments in future years. Our guiding principles should be, "What do we have? What do we need? And for how long do we need it?"

Elevated risk levels notwithstanding, Howard County continues to enjoy the highest median family income in the state and tenth highest in the nation, at approximately $145,000 per household. As a result, Howard County is able to look forward to revenue and budget increases while others face decreases. Approximately 45% of total County's General Fund operating revenues are from income taxes. The County is, however, heavily dependent on direct federal employment (nearly 11% of our workforce) as well as both direct (in-County) and indirect (commuting) employment via contracting and consulting. Proposed actions in Washington to reduce federal spending and employment, the full extent of which cannot yet be reliably forecast, will potentially have an outsized impact on Howard County's employment and revenue picture. The Committee also notes that severe budget pressures in Annapolis are producing various proposals to pass down State of Maryland expenses to the local subdivisions – Howard County included – as well as income tax and estate tax proposals that may affect many higher earners who currently reside in Howard County. An ever more muscular state-tax regime on these high earning residents has the potential to exacerbate continued State-level out-migration of educated high income residents, with resulting impacts on County population and a potential significant loss in County tax revenues. The County is at the doorstep of facing an operating budget "double whammy" of lower income tax revenues and higher expenses, as a result of external federal and state developments wholly outside its control. Property taxes, at 47% of County revenues, will buoy the total revenue picture for the next several years, as any major increases in assessments work their way through the 3-year cycle, and the 5% cap on any taxable base increases for owner-occupied properties eventually catches up with assessments. A simple pictorial summary of the ins-and-outs of the county budget is included at the end of the executive summary.

At the local level, Howard County faces both opportunities and risks. In the past year, the County adopted a new 20-year master plan – HoCo By Design – a visionary look at how the county can grow for the next two decades. If successfully implemented, this aspirational plan will increase population and revenues that could power the County forward for another generation. The County's housing stock (and by extension, population) has stalled at a growth rate of less than 1% per year for the past five years, a result of a nearly exhausted amount of openly developable land, and housing policies limiting new housing construction. HoCo By Design anticipates addressing this stasis by focusing on major higher-density re-zoning in

targeted areas, an easing of the development regulatory environment that will deliver more homes more quickly, and the development of governmental policies needed to incentivize the delivery of new housing that will appeal to the working-age professionals so necessary to a thriving community. Pathways to homeownership will enable the county to build upon its successful history of attracting highly educated young professionals, who will form the next wave of Howard County leadership. The realization of this plan will require bold and substantial legislative and executive commitment, with the County's future budgetary situation very much in the balance. Failure to execute the plan will bring the potential for stagnation and a reduction in County services, since we cannot deliver this year's level of services with next year's revenues unless we grow the tax base.

The Howard County Public School System (HCPSS) continues to enjoy a well-earned reputation for producing outstanding graduates, which has been a key County strength and has driven population growth for nearly a half century. However, a combination of the unexpectedly slow County population growth in the past 6-8 years, a national and global trend toward lower birth rates, and a migration to private and home-school education driven by Covid and personal choice (HCPSS now enrolls about 92% of eligible County students, down from 96%), has resulted in an enrollment decline of 1,500 (K-12) students to about 56,000 students since the 2019-20 peak. Enrollment is projected to remain steady (at best) for the next 10 years or more. These trends have led to a healthier capacity situation where, after decades of systemic overcrowding, the system as a whole now has more seats available than students enrolled. HCPSS now has the opportunity to consider ways to reallocate the existing capacity, such as through a system-wide redistricting that can more effectively utilize its underenrolled schools, along with a highly-targeted expansion of seats (including leveraging cost-effective mobile classrooms as needed) where crowding is most acute and redistricting can't properly remedy the situation. This should have the impact of reducing the pressure on the County for major capital spending and long-term debt commitment on new schools, and free up some capital spending for major accumulated deferred maintenance on schools (e.g. roofs, HVAC replacements, windows) and aging public infrastructure, which together total several hundred million dollars.

Despite the decline in enrollment, the HCPSS operating budget has increased by approximately 30% over the past five years, and HCPSS (the Superintendent's proposed budget, which is still under review by Board of Education) has requested an increase of nearly 9% in recurring County funding for FY 2026. Public education (K-12) spending now accounts for 56% of the County's annual budget. The projected flat enrollment for the next decade, along with the potential loosening of the State's Blueprint spending targets given statewide revenue shortfalls, provides the opportunity to "right-size" the HCPSS operating budget as well. This current spending trend, of around 6% annual increases on average over the past five years, is unsustainable. Over time, HCPSS spending per pupil cannot exceed the earnings growth of County residents without squeezing out other needed spending in a full-service County.

This is becoming even more important in a County where birthrates and projected school enrollment is down, only 30% of households currently have children in the public schools, and where nearly all of the County's projected forward-looking growth is now expected in the 60+ age group. As this trend continues, the pressure to spend on that growing demographic will increase significantly. This will need to be balanced with an eye on the reality of retired (or nearly retired) fixed-income residents paying much less in taxes than working-age residents, and

the imperative to keep Howard County attractive and affordable for young professionals and families.

The Committee wishes to point out several other areas of key importance and provides these recommendations:

a) The Ellicott City Safe and Sound project has grown into a $277 million project and is likely to require additional increases, warranting a complete and transparent assessment of the likely cost-to-complete and a review of financing options for inclusion in debt service.

b) Limit Pay-As-You-Go (PAYGO) outlays to essential/critical (i.e., "must-have" projects), and not to any new "nice-to-have" projects.

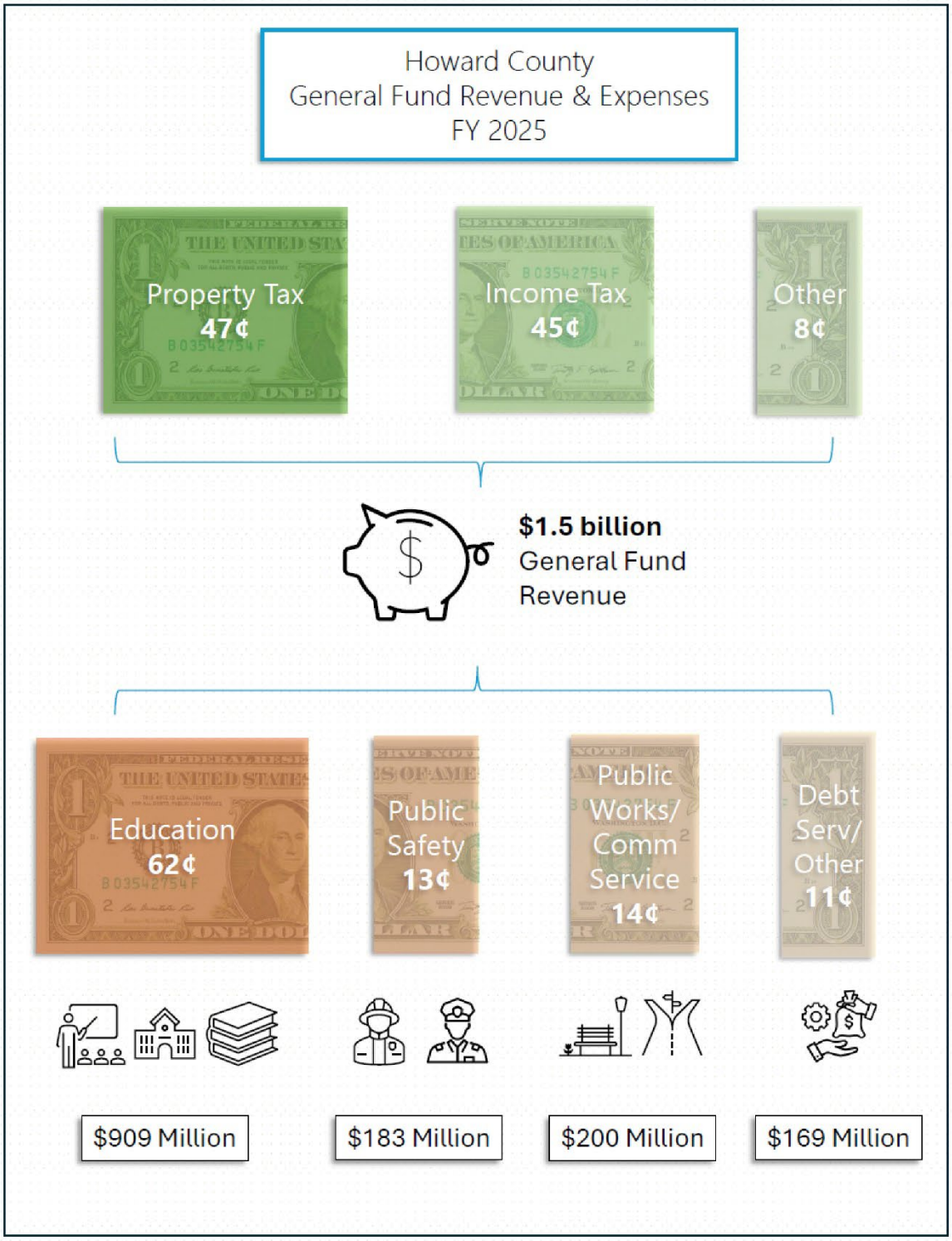
c) Authorize a thorough assessment of how potential State actions on issues like Blueprint and the shifting of pension obligations will impact the County budget.

d) Examine how the forecasted State out-migration will impact a small county like Howard.

e) Assess how a potential downgrade of the State's bond rating, currently on credit watch, could roll down and impact Howard County, and prioritize maintenance of the County's AAA credit ratings.

f) Complete a review of underutilized County and HCPSS brick-and-mortar assets, with an eye to repurposing, consolidation, or divestiture.

The Committee wishes to thank the County Council, County Executive, HCPSS and staff, all of whom have made the preparation of this report possible.


Howard County
General Fund Revenue & Expenses
FY 2025
Property Tax
47¢
Income Tax
45¢
Other
8¢
$1.5 billion
General Fund
Revenue
Education
62¢
Public
Safety
13¢
Public
Works/
Comm
Service
14¢
Debt
Serv/
Other
11¢
$909 Million
$183 Million
$200 Million
$169 Million

KEY RECOMMENDATIONS

The Spending Affordability Advisory Committee ("Committee") is tasked with making recommendations to the County Executive on revenue projections, General Obligation ("GO") bond authorizations, long-term fiscal outlook, and other issues impacting the County's fiscal health. The Committee met from January 2025 through late February 2025. During that time, the Committee was briefed by economists, financial experts, business representatives, multiple County agencies, and local educational institutions. These meetings helped the Committee develop a better understanding of the County's economic outlook, revenue sources, debt level, demographic trends, and economic development, as well as long-term fiscal projections and various operating and capital needs.

The following recommendations of the Committee reflect our collective input and desire to assist the County in making the decisions which will address community priorities while staying within our means and ensuring the County's long-term sustainability.

1. Projection for General Fund Revenues in the Upcoming Fiscal Year (FY 2026)

The Committee recommends developing a General Fund budget of no more than $1.519 billion (reflecting 4% growth, excluding use of Fund Balance) for FY 2026.

The County is required by law to adopt a balanced budget. Facing emerging risks from the federal government, including likely workforce and funding reductions, the Committee voted to be cautious given these uncertainties and keep spending growth in FY 2026 at no more than 4%. This projected 4% growth represents a slowdown from the strong performance in the early Covid-period that was driven by temporary factors, but largely comparable with prior year budget growth (excluding tax rate shift and fee adjustment) and slightly higher than pre-Covid average budget growth of 3.6~3.7% per year.

Howard County's economy and income is heavily dependent on direct and indirect professional federal employment. Like many other jurisdictions in the DC metropolitan area, Howard County has a disproportionately high exposure to risks posed by the evolving federal actions. Based on Census 2023 data, around 10.8% of employed County residents are federal employees. In addition, many people work in private companies, nonprofits, and government entities that receive either federal contracts or federal grants. As a result, income taxes could suffer a sizable impact from any large-scale workforce and funding reduction at the federal level, although the magnitude cannot be reliably quantified. Moreover, potential job and wage loss coupled with already high and increasing living expenses can have a broad economic impact and affect other revenues, too, such as transfer and recordation taxes, and hotel/motel taxes, etc.

Chart 1. County Employment Exposure to Federal Spending

Howard County's Reliance on Federal Spending	
Item	**Number**
Federal Employment 2023 - By Place of Work	
Federal Jobs (# of Jobs)	3,176
Federal Jobs (% of Employment)	1.8%
Federal Employment 2023, By Place of Residence	
Federal Jobs (# of Jobs)	19,044
Federal Jobs (% of Employment)	10.8%
Federal Procurement 2024	
Federal Procurement (Bil $s)	$6.1
Federal Procurement ($s per capita)	$18,003
Source: BEA, Census and FPDS	

On the positive side, property tax will likely remain strong at projected 4.4% growth in FY 2026. Property tax is the largest annual revenue source for the County's General Fund. The combination of property (47%) and personal income (45%) taxes makes up approximately 92% of total General Fund revenues in the current FY 2025 budget. The remaining 8% is generated from construction permits, licenses, and fees, etc. In accordance with the latest MD State Department of Assessment and Taxation data, reassessment growth will likely remain strong in the foreseeable future due to the lagging and smoothing impact of Maryland's triennial assessment model. Net revenue gain, however, will be mitigated by an increase in forgone revenues from the Homestead Tax Credit, which caps the annual growth of the taxable base for County property taxes at 5% for owner-occupied property, and other applicable tax credits and rebates. For example, more credit will be given through the Aging in Place Credit based on CB52-2022, which provided easier eligibility criteria, an increased credit term, and a higher credit ceiling.

While growth in residential property assessment remains strong for now, uncertainties exist regarding the future housing market, which may be impacted by continuing high mortgage rates, housing affordability, and any potential economic shocks. There are also concerns around both the weakening of the personal property tax base and that of commercial real properties as office building space leases expire. In addition, due to market conditions and regulatory constraints, new building permits issued in the past three years represent the lowest level in the last 20 years. This indicates a slowdown of new construction in coming years that also may mitigate total assessment base growth.

Income tax revenue is the second largest source of the General Fund revenue. During and post Covid, this revenue source has experienced unusually high volatility with actual annual growth ranging between -6% (FY24) to 10.6% (FY21). The significant drop in FY 2024 is due to rightsizing of the base and lagged reconciliation from the unusually high funding distribution in recent years driven by temporary factors including federal stimulus, capital gains and inflation. The County's personal income base appears solid and is projected to maintain over 4% growth in the next few years, absent new federal and State actions or policies. However, the evolving and

potentially large-scale reduction of the workforce and contracts at the federal level casts a shadow on the income tax outlook with a potentially significant negative impact in the foreseeable future.

The Committee recommends that the County exercise extra caution in budgeting amid elevated financial uncertainties and limit the addition of any new recurring expenditures. New recurring expenditures, once initiated, remain in the County's base. This adds to the County's funding challenges in future years. Expenditure growth requests continue to be more than double the projected revenue growth for FY 2026. As a result, the County faces a potential fiscal gap of nearly $79 million between projected revenue growth and requested spending increases, before accounting for potential new spending needs to either bridge the gap for possible federal grant cuts or any potential General Assembly policy changes. Expenditure requests from all parties must be reduced significantly to align with projected revenues. County government should continue to engage in candid dialogue with all its stakeholders to manage expectations and prioritize needs over wants. It should urge all entities to develop plans based on fiscal realities and prudent action.

Chart 2. FY 2026 General Fund Projected Revenue Growth vs Requested Funding Growth

$ in Millions	FY 2026
Revenues - Projected Growth	**58.4**
Requested Expenditure (County Funding) Growth	
HCPSS Superintendent proposal	66.8
HCC + HCLS	4.5
Debt Services (non-discretionary) + OPEB (retirement health benefit)	8.0
All Other Agencies (including funding to non-profits etc.)	58.0
NEW - state proposed cost shift & legislative changes (Inspector General etc.)	9.0
NEW - potential cost shift or new/emergency service needed related to Fed. actions	TBD
Expenditures - Requested Growth*	**137.3**
Gap*	**(78.9)**

2. Recommended New County Debt (General Obligation "GO" Bonds) Authorization

The Committee recommends that new authorized GO bonds in FY 2026 total no more than $25 million.

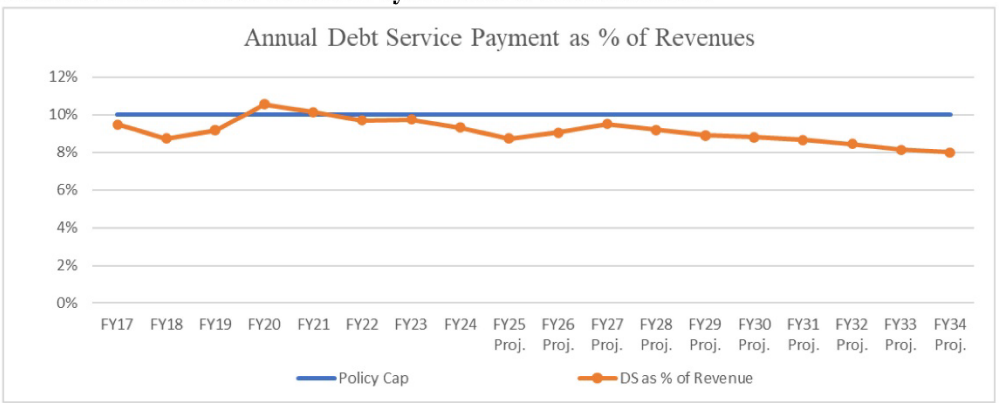
The Committee recommends that the County keep its new GO bond authorization to not more than $25 million in FY 2026 until the uncertainties of federal and State actions and their potential sizable impact on the County's affordability is determined. Last year, encouraged by the County's improving debt indicators, the Committee increased the recommended new GO bond ceiling to $70 million for FY 2025. The County's approved FY 2025 Capital Investment Project (CIP) budget authorized $89 million in GO bonds, the highest in the last five years, as well as the $15 million Maryland Resiliency Loan for the Ellicott City Safe and Sound project, and $111.7 million in Pay-As-You-Go (PAYGO) funding.

The Committee urges the County to maintain its fiscal discipline and debt management practices, given the County's huge risk exposure to federal actions, for both revenue forecasts and expenditure requests. Uncertainties on revenue forecasts, as evidenced by the -6% drop in actual FY 2024 income tax revenues, could change projected debt indicators. In addition, local governments will likely be expected to act as an economic and social stabilizer for the community, which will demand resources to not only maintain existing services but also respond promptly to emerging needs and provide assistance to impacted residents, nonprofits, and businesses, which will further limit the capacity to support increased debt financing.

The Committee urges the County to tighten its debt controls and prioritize maintenance of its AAA ratings. A higher debt burden increases the County's long-term liabilities and impacts future budgets. The County's financial advisor noted that a drop in fund reserves and an increase in long-term liabilities are among the top risks for the County's AAA credit ratings. According to this advisor, a number of the County's key debt indicators, including debt service payments as a percentage of revenues, are already above State and peer medians for AAA-rated counties. This AAA credit rating not only lowers borrowing costs but also carries with it a clear indication of investors' confidence in Howard County's current financial well-being and its long-term economic and financial future. Some neighboring jurisdictions, including Maryland State and Prince George's County, were recently put under a negative rating outlook.

The Committee acknowledges the overall improvement of the County's debt indicators in recent years, thanks to consistent debt control and the surprisingly robust performance of revenues during the Covid pandemic shutdown aftermath. Both the actual and projected debt service payments as a percentage of revenues have been now settled at a level just below the County's policy ceiling of 10%. But the following challenges remain: (1) interest rates are still relatively high, which will make borrowing costly; (2) a growing share of the total funding designated to debt service payments would mean fewer resources available in the annual budget to support all other services.

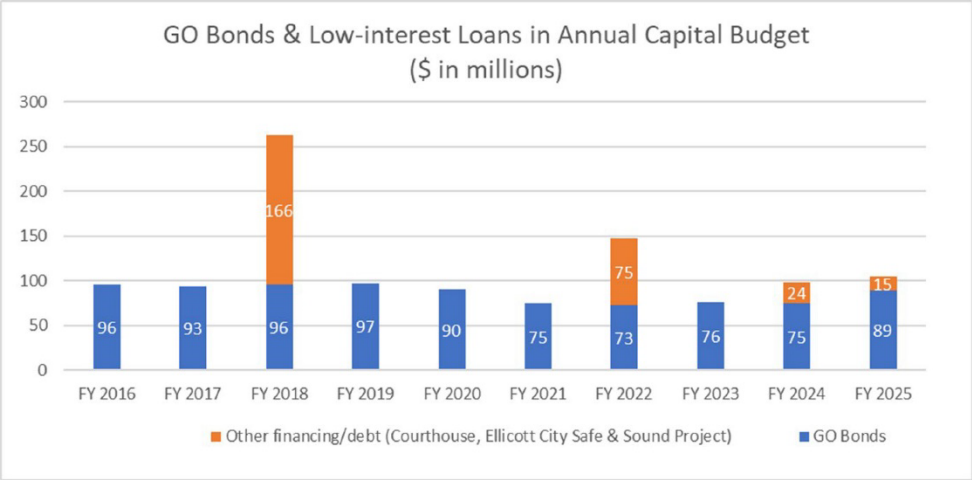
Chart 3. Annual Debt Service Payment As a % of Revenues



Source: Finance Department. The projection assumes a 4.5% interest rate and $90 million new GO debt in the next 10 years plus $75 million WIFIA loan in FY2026 and issuance of authorized but unissued bonds through FY2034.

The Committee notes that the County's GO debt capacity has been constrained by other loans and financing sources in recent years, including various low-interest loans for the Ellicott City Safe and Sound project. These factors will continue to impact the available capacity for GO bond authorization.

Chart 4. GO Bonds and Other Financing (Loans) in Annual Capital Budget



The County's Capital Budget must be kept in line with fiscal reality and debt capacity. The County must control its new debt issuance and keep capital-budget spending in line with available resources. According to the Budget Office, preliminary GO bond requests received from all agencies for FY 2026 total $112 million, and requests for FY 2027-2031 average $147 million per year. These GO debt requests far exceed the County's historical and projected debt capacity, especially in these uncertain times. The County also faces additional funding constraints, as various designated CIP revenues (e.g., transfer tax) have experienced double-digit decreases recently and are expected to remain weak.

The Committee recommends that the County pause any new projects which are not mission-critical, prioritize infrastructure maintenance, and use PAYGO to reduce new debt rather than expanding CIP scope. The Committee recommends that in FY 2026 capital-project planning, priority be given to addressing critical and overdue maintenance and severe backlogs across the County. The Committee wants to reemphasize that each new project increases the ongoing operational burden to staff, maintain, and operate a new or expanded facility each year going forward. The County must take control of its overall debt burden as well as its commitment of the on-going annual operating funds required to support any new capital projects in order to avoid crowding out the capacity in its operating budget to support all other service priorities. These questions are essential to our planning process: "What do we have? What do we need? And for how long do we need it?

3. Long-Term Fiscal Outlook, Including Multi-Year Projections

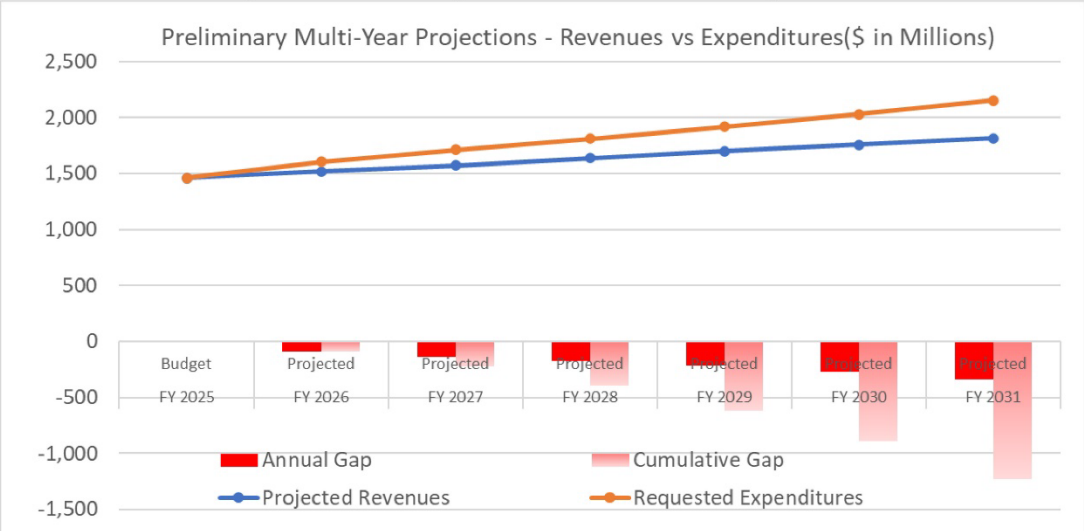
The Committee recommends adopting a revenue projection of 3.6% growth, on average, during FY 2027-2031.

A preliminary multi-year revenue and expenditure model developed by the Budget Office suggests that General Fund revenues will likely grow, on average, by 3.6% annually during FY 2027-2031. FY 2027 ~2029 growth is expected to maintain relatively robust growth at 3.6-4.0% largely due to the lagging and smoothing impact of Maryland's triennial property tax assessment cycle. Future assessment growth is expected to slow down and gradually approach historical levels (which have averaged around 2% before the pandemic) unless the implementation of HoCo by Design adds significant new development to the base.

Future growth is contingent upon multiple variables, such as: federal and State policy changes, tariffs, inflation, mortgage rates, stock market performance, the potential impact of local regulatory changes, and long-term development and demographic trends (e.g., an aging population, a shift in office-space demand, and a residential development shift to multi-family units). This projection does not factor in potential economic shocks such as a recession or other risks.

The Committee recommends that the County collaborate with all stakeholders to close a sizable funding gap projected over the next six years. The latest multi-year economic model, based on input from all departments, agencies, and educational institutions, demonstrates that anticipated expenditure requests will continue to significantly exceed projected revenues. The annual deficit is projected to range between $88 million and $338 million, absent any gap-closing strategies. Without corrective action, the cumulative deficit could exceed $1.2 billion by FY 2031.

Chart 5. Preliminary Multi-Year Projections – Revenues vs. Expenditures



Preliminary Multi-Year General Fund Projections Excluding One-Time ($ in Millions)								
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	6-Year Growth
	Budget	Projected	Projected	Projected	Projected	Projected	Projected	from FY25 Base
Projected Revenues	1,460.8	1,519.2	1,574.2	1,637.0	1,700.0	1,757.3	1,816.6	
Growth $		**58.4**	**55.0**	**62.8**	**63.1**	**57.3**	**59.3**	**355.9**
Growth %		**4.0%**	**3.6%**	**4.0%**	**3.9%**	**3.4%**	**3.4%**	
Requested Expenditures	1,460.8	1,607.1	1,713.3	1,810.6	1,917.2	2,030.0	2,155.0	
Growth $		**146.3**	**106.2**	**97.3**	**106.6**	**112.8**	**125.0**	**694.2**
Growth %		**10.0%**	**6.6%**	**5.7%**	**5.9%**	**5.9%**	**6.2%**	
Annual Gap		**(87.9)**	**(139.1)**	**(173.6)**	**(217.2)**	**(272.7)**	**(338.4)**	
Cumulative Gap		**(87.9)**	**(227.0)**	**(400.7)**	**(617.9)**	**(890.6)**	**(1,229.0)**	

The County is required by law to balance its annual budget and close any funding gaps. In the current environment, additional revenue options are limited given the already high tax burden in the County, as well as potential new needs related to the impact of federal workforce and funding reductions. Both the County and educational institutions have to focus on the prioritization of need and the development of sustainable long-term plans based on fiscal reality.

4. Other Findings and/or Recommendations that the Committee Deems Appropriate

4.0. Financial Big Picture

- **Use Extra Prudence in a Time of High Uncertainty and Exceptional Risks:** Howard County faces exceptional risks that will challenge its revenue situation in the next several years. With elevated risks including large-scale workforce and funding reductions at the federal level and a potentially sizable shift of costs and unfunded mandates from the State government, local governments should use increased prudence in fiscal planning. This includes: conservative forecasts; expenditure tightening; lowering new debt authorization; pausing of new programs and new projects in general; a focus on maintaining core services and responding to potential needs for assisting impacted residents, nonprofits, and businesses; keeping an adequate reserve against risks; and prioritizing efforts to maintain hard-earned AAA credit ratings from all three agencies. The County can navigate through these difficult times if it adheres to sound financial principles and exercises prudence.

  The Committee also recommends monitoring federal and State actions and policy changes closely to assess potential impacts and make needed adjustments in both revenue and expenditure planning. Those external impacts might include multi-aspect actions and policy changes in the federal government (employment, contracts, and grants, etc.) as well as the potential shifting of State education pension obligations and other mandates (Blueprint, etc.) to local governments as indicated in the Governor's proposed budget and a number of proposed new State laws and regulations.

- **Make It a Priority to Maintain the County's AAA Rating:** In a time of uncertainty with disproportionally high risk exposure to federal actions, Howard County needs to manage the challenges while maintaining its AAA credit ratings. Maintaining these AAA ratings, which the County has been enjoying for decades, not only saves us money, but separates the County from many of its peers as it raises investors' confidence in the

County's economic future. According to the County's financial advisors, maintaining adequate reserves and keeping its long-term liabilities - including debt - under control are among the top factors that credit rating agencies will assess and monitor.

4.1 Capital Budget

- **Pause All New Non-Critical Projects Until the Impact of Federal and State Actions Can be Assessed:** Given the exceptional risks from federal and State actions on the County's affordability and a significant gap between agency-submitted requests and funding realities, the Committee recommends a pause on any new projects that are not critical in nature, and focus on existing projects and address deferred maintenance. Each financed new project or expansion adds to required annual debt service payments for a 20-year obligation, and once completed, requires new annual operating funds for staffing, operations, and maintenance that impact future budgets.

- **Prioritize Annual CIP Budget to Address Maintenance Needs and Backlogs:** The community has significant maintenance needs ranging from road resurfacing and pond repairs to systemic renovations, repair and replacement of water and sewer systems, and the replacement of deteriorating old buildings that have exceeded their usable life (such as the Detention Center). These needs will only grow, as much of the existing infrastructure is now over 50 years old, and the longer the delay, the higher the cost, especially with continued inflation.

- **Use PAYGO Only for Reducing Debt, Not for Increasing Total Projects:** The County appropriated $111.7 million CIP PAYGO in FY 2025 budget on top of GO bonds and other debt. Future appropriation of CIP PAYGO should be applied to reduce current capital debt, limit new GO bond authorization to mitigate the impact of debt service on the annual operating budget, or to address capital maintenance backlogs.

- **Maximize Efficiency/Effectiveness of Existing Resources**: Project managers are encouraged to explore opportunities for strategic use of limited funding to deliver results in a less costly manner. For example,
    - Both the County and educational entities can review the existing inventory and examine how these assets could be better utilized.
    - HCPSS is encouraged to reevaluate the request for additional school seats included in the current multi-year HCPSS CIP plan, given the flat enrollment projections for future years. Demographics indicate that individual school overcrowding will continue to be temporary and situational, and that the allocation of mobile classrooms remains a viable option.
    - Given the fact that HCPSS currently has more seats than total students, but faces overcrowding at some individual schools, the HCPSS and Board of Education should collaborate with communities to seek operational options, including redistricting, to minimize the costly investment in building new schools and additions that may not be needed in the future.

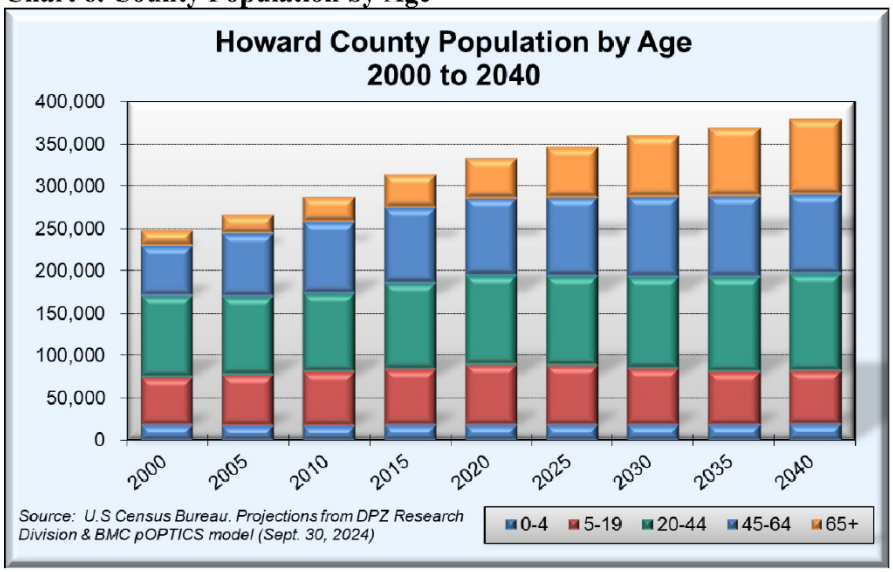
- **Properly Reflect and Manage the Ellicott City Safe and Sound Project Costs.** This project was initiated after two devastating flash floods in 2016 and 2018 to mitigate future risks or damages. It is a huge project with total project appropriation already exceeding $277 million as of FY 2025. So far only one-fourth of the funding has come from federal or State grants, the balance is from the County, either through GO bonds, PAYGO, or low-interest federal or State loans. It is worth noting that while those loans enjoy slightly lower interest rates than GO bonds, they are not free; they also increase County debt, addition long-term obligations with direct impact on policity-limited debt service ratios. The Committee recommends caution in continuing such sizable investments, given various competing infrastructure priorities and a largely uncertain affordability outlook.

4.2. Operating Budget

- **Pause All Non-Critical New Programs Until the Impact of Federal and Actions Becomes Known:** This is not a good time to add new, recurring expenses. The FY 2026 budget should focus on maintaining existing core services that attract and retain residents and businesses. The Committee also wants to remind leaders of both the County and educational entities that funding any new positions or programs adds recurring costs to the base, obligating future budget resources, which may not be sustainable without significant revenue growth or tax increases.

- **Resize And Rebalance Allocations Based on Enrollment & Demographic Shifts:** Howard County is a full-service jurisdiction that needs to balance service needs across the community. Updated demographic data indicate that the 65+ group will remain the fastest growing category in both the near and long future, while the 5-19 group will show a slight decrease over the next two decades, which is consistent with the HCPSS projection of a roughly flat student enrollment growth in the next decade. The County needs to rebalance service needs based on shifted demographics featuring diversified demands and growing needs for the elderly.

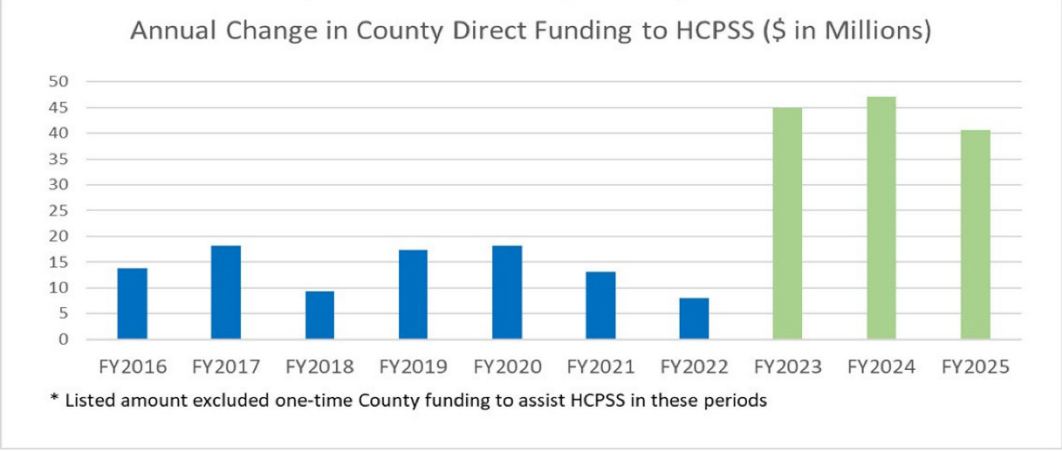
Chart 6. County Population by Age



Source: US Census Bureau, DPZ & BMC pOptics model

County funding to HCPSS has increased by 25% since SY 2019-20, despite a more than 2% decline in K-12 enrollment. Such a high growth rate is unsustainable, especially in the current fiscal landscape, and has yet to result in an accompanying growth in the achievement of key education-performance indicators of HCPSS. The Superintendent's FY26 request of $66.8 million new recurring county funding (8.8%) - exceeding 100% of total projected County revenue growth - is not affordable. School leaders are encouraged to develop a realistic budget, as do other government agencies, that still maintains core services.

Chart 7. HCPSS Funding & Enrollment Changes During the Pandemic



From Pre-Pandemic to FY2025 - HCPSS Enrollment and Budget Change					
	Student Enrollment	County Funding to HCPSS ($ in millions)	Per Student County Funding	HCPSS General Fund Total ($ in millions)	Per Student GF Funding
2020 (Pre-pandemic)	57,907	$ 607.2	$ 10,486	$ 887.7	$ 15,330
2025	57,566	$ 761.0	$ 13,220	$ 1,142.9	$ 19,853
2020- 2025# change	(341)	$ 153.8	$ 2,734	$ 255.2	$ 4,524
2020- 2025 %change	**-0.6%**	**25.3%**	**26.1%**	**28.7%**	**29.5%**

- **Maintain Adequate Reserves Against Uncertainties:** Fund reserves are critical to providing the flexibility to handle economic shocks or natural disasters; they are also deemed one of the most important factors in credit rating assessment, according to the County's financial advisor. The Committee encourages the County to limit the total amount of PAYGO used to ensure keeping an adequate reserve level against risks and helping preserve its AAA rating status. The County should also limit the use of one-time funding to one-time investments on mission-critical priorities, such as: providing assistance to address unforeseen impacts from federal actions, reducing long-term costs, or increasing the tax base.

4.2 Long-term Planning

- **Promoting Growth (Development) Is the Key:** The Committee recommends a full commitment to the implementation of the new approved 20-year master plan (HoCo By Design), to maximize economic growth. A successful implementation of HoCo By Design will be critical to reverse the existing trend, which features the lowest level of building permits for new constructions in the past two decades – likely resulting from the combination of nearly exhausted developable land, high and increasingly unaffordable housing prices, and regulatory policies limiting development. Once fully implemented, new developments - including redevelopment - are expected to create new opportunities to attract and retain residents and businesses, which could further sustain income taxes, property taxes, transfer and recordation taxes, school surcharges, and other County revenues directly related to development growth and population growth of the County.

- **Retain and Attract Businesses**: The County must also continue to provide needed assistance to local businesses and work to improve the County's business environment, exploring options to improve the County's regional competitiveness in attracting and retaining businesses. Economists and the Howard County Economic Development Authority (HCEDA) indicated that increases in the commercial base typically generate promising net fiscal benefits. Boosting growth in commercial base development is one of the most effective strategies to address increased expenditure needs in the future.

- **Develop A Balanced Multi-Year Fiscal Plan Without a Deficit:** In recent years, the County has developed multi-year projections for both revenues and expenditures, incorporating input from County agencies and educational institutions. This is a sound practice. However, these projections continue to reveal an increasingly large and significant gap between projected revenues and requested funding – between $88 million and $338 million per year over the next six years. The Committee recommends that the County work with all stakeholders to jointly develop a "HoCo Dollars & Sense" multi-

year plan, to close projected gaps and match spending with available resources. All parties, including County agencies and educational institutions, should be required to submit a balanced same-service base scenario utilizing projected resources available. This requires dialogue with all stakeholders, including educational entities, to prioritize collectively and to understand the implications and the trade-offs based on fiscal reality. It also requires connecting the operating budget, the capital budget, the general plan, and existing and planned legislative changes with consideration of the long-term fiscal impact. This exercise is essential to moving towards a sustainable and predictable long-term plan.

4.3 Other

- **Standing Committee:** The Committee would like to thank all of the speakers for their contributions to the briefings delivered to the Committee, covering various economic topics and budgetary perspectives of various agencies, organizations, and institutions, from January through February. The Committee acknowledges that most of the information presented will not be available until early in the calendar year. Still, the Committee renews its recommendation to make the Committee a standing committee to remain informed about the County budget and economic-related decisions throughout the fiscal year, especially during this time of change and uncertainty.

- **Outreach and on-going meetings:** In some years, members of the Committee have met with various County organizations, businesses, and the media to engage and educate the public regarding the County's financial health and the challenges it faces as well as to seek their input regarding potential options and solutions. The Committee recommends that the County and the Committee collaborate in strengthening efforts to educate elected officials, the public and key stakeholders on the County's long-term fiscal outlook, and the exploration of options and alternatives for funding, investment, and expenditures.

We would like to thank all the Committee members for their time and effort in providing invaluable perspective, insight, questions, and contributions that will inform County decision-makers as they tackle today's challenges and opportunities in preparing for the future.

Appendix-I. Economic Outlook and Personal Income Forecast

The Howard County Budget Office retained Richard Clinch, PhD, Director of the Jacob France Institute at University of Baltimore to prepare a County personal income projection through Fiscal Year 2031 and a report on overall national, State and regional economic trends and their expected impact on the County's economy and government finances. This report was prepared to provide personal income and economic data to inform the County's Spending Affordability Committee.

The County budget is driven by two main revenue sources: income taxes, which account for 30% of all revenues and 38% of general fund revenues; and property taxes, which account for 39% of all revenues and 42% of general fund revenues. Together, these two revenues sources account for 69% of all revenues and 80% of general fund revenues

These two revenue sources are significantly impacted by both national and state economic conditions and three key internal factors in the County:

- **Population/Workforce Growth** – which drives both property taxes and income taxes.
- **Employment Growth** – which directly drives property tax revenues though commercial property taxes and indirectly drives income taxes by providing employment and income to the 54% of employed County residents that work in the County.
- **Real Estate Conditions** – which directly drives property tax revenues but also contributes one-time fees and revenues such as the recordation tax (1% of revenues).

The JFI analyzed trends in overall national and state economic conditions and in each of the three County revenue drivers and also prepared a projection of County personal income, which is the core driver of income tax revenues. The analysis generated five key findings:

Key Finding #1: The Maryland economy has lagged the national recovery. With today's uncertain federal employment and spending situation, this slow growth is expected to continue in the near term, which could negatively impact Howard County's recovery and growth.

- Moody's Economy.com projects that Maryland Gross State Product will grow by 1.8% annually between 2024 and 2029, lagging national Gross Domestic Product (GDP) growth of 2.2%.
- Moody's Economy.com projects that Maryland non-farm employment will grow by 0.4% annually through 2029, slightly lagging projected national employment growth of 0.5%.

Key Finding #2: Both Maryland and Howard County population growth have slowed, and the County's workforce and base of employed residents remain below pre-recession levels. In addition, the County's population is aging. Moderating population growth and an aging population will contribute to slower personal income growth in the near term.

- Population growth in the County has slowed since 2020. Howard County has gone from one of the fastest growing Counties in Maryland to the middle of counties in the State.
- Howard County is aging, with residents over the age of 65 experiencing the strongest growth and the share of the prime working population declining slightly. The County is

projected to continue to add older residents, and the prime working population is projected to continue to decline as a share of the total population over the next ten years.
- Both the County's labor force and the number of employed residents fell in the pandemic recession and have yet to recover to pre-pandemic levels.

Key Finding #3: Both Maryland and Howard County employment growth has lagged and is projected to continue to lag the nation in the recovery from the Covid Recession.

- Maryland and Howard County were more severely impacted by the pandemic-related economic slowdown than the nation and are expected to continue to lag the nation in the ongoing current expansion. Reductions in federal spending are expected to negatively impact employment growth in the near term.
- County employment remains below pre-pandemic levels. After being one of the fastest growing counties in job growth in the pre-Covid 2014-19 period, County employment is only projected to increase by 4% through 2028.

Key Finding #4: Real estate activity in the County is slowing and the County remains in the midst of a transition from historically rapid housing, population, and personal income growth to a "new norm" of slower growth.

- Residential housing sales fell by 37% since 2021 and the number of new permits issued for new housing units fell from 1,735 in 2021 to 668 (through October) in 2024 and the share of multi-family housing units has increased over the past five years.
- As the inventory of available land is declining, development activity is shifting to more dense types of development, and the number of multi-family units is increasing in its share of permits issued. This will impact both the pace and patterns of development and residential and employment growth. As a result, future growth in incomes and government revenues is likely to be slower than historical levels.

Key Finding #5: While current projections are for the County to experience 4.3% annual growth in personal income on average through 2029, caution remains warranted in near and long-term fiscal planning due to continued economic uncertainty especially in terms of the potential impact of expected cuts in the federal spending that drives the State and County economies. The projections in this report are based on current economic conditions – which can be negatively impacted by federal spending decisions – please see the Risk Factors section of this report (below).

Risk Factors

The Howard County Budget Office asked the JFI to assess and describe potential risk factors that could impact the analysis and projections in this report. While the JFI is projecting continued stable personal income growth for the County through 2029 absent economic/policy changes, it identified two potential risk factors that could negatively impact this stable projected growth.

Risk Factor #1: Continued Slow Maryland Growth

Recent patterns of slow growth at the State level represent a significant risk factor to the projections in this report. The Maryland economy has finally recovered from the Covid Recession but has experienced slow growth in both population and employment. Over the past five years, Maryland was ranked 49th out of 50 states and the District of Columbia in employment growth, 39th in GDP growth and 30th in population growth. These issues are linked. Slow population growth is leading to worker shortages, with Maryland having 3.1% unemployment in December 2024, the 10th lowest unemployment rate in the nation. The Maryland Workforce Exchange lists 87,868 job openings for 33,936 candidates – or .39 candidates per job.[1] This lack of workers is considered a barrier to business and economic growth. Similarly, lower employment growth is leading to lower levels of employment driven population growth, as reduced employment growth negatively impacts the attraction and retention of workers. Furthermore, the State of Maryland is facing a record structural budget deficit and is proposing increases in taxes on high income individuals. Maryland is already a high tax state, ranked 46th nationally in terms of tax climate by the Tax Foundation.[2] Maryland is currently experiencing a net out-migration of higher income and better educated residents, and soon to be made State tax decisions may generate further out-migration. ***As Maryland's highest income county and having among the highest levels of educational attainment in the State, projected population, employment, and personal income growth in Howard County could be negatively impacted by continued slow employment and population growth and potential increased out migration at the State level.***

Risk Factor #2: Maryland and County Reliance on Federal Spending

Maryland and Howard County are significantly exposed to possible reductions in federal spending. Maryland is one of the states that is most reliant on federal spending:

- The federal government accounts for 236,052 jobs located in Maryland, accounting for 8.1% of total employment in the State, the fifth highest number of federal jobs and the fourth highest federal share of employment in the nation.
- A total of 326,879 Maryland residents are employed by the federal government, accounting for 10.2 percent of Maryland's employed workforce, the fifth highest level of federal employment and the second highest share of residents employed by the federal government.
- The federal government purchases $69.4 billion in goods and services from Maryland companies or $11,082 per Maryland resident – the fourth highest level of federal purchases and per capita federal purchases in the nation.

Howard County is similarly reliant on federal spending -19,044 Howard County residents, or 10.8% of employed residents, work for the federal government directly. The federal government also purchases $6.1 billion in goods and services from Howard County suppliers, making federal procurement a core driver of the County economy. With a high concentration of professional services workers residing in the County, many County residents are likely to be supported by federal spending across the region, further increasing the County's exposure to federal spending.

[1] JFI download from MWE - January 21, 2025.

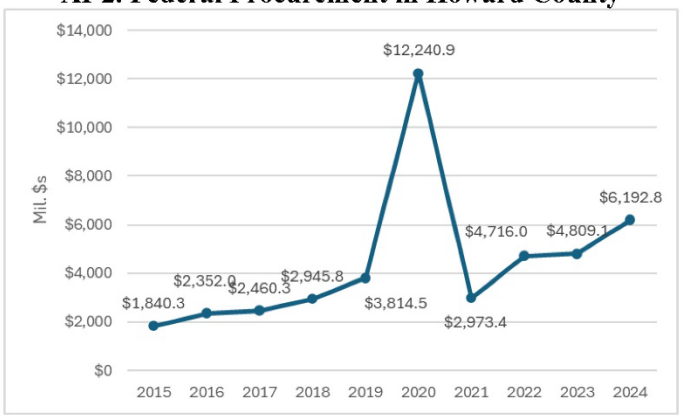
[2] https://taxfoundation.org/statetaxindex/states/maryland/.

Over the past ten federal fiscal years, Federal government purchases in Howard County have more than tripled, from $1.8 billion in FFY2014 to $6.1 billion in FFY2024.

AI-1. County Employment Reliance on Federal Spending

Howard County's Reliance on Federal Spending	
Item	**Number**
Federal Employment 2023 - By Place of Work	
Federal Jobs (# of Jobs)	3,176
Federal Jobs (% of Employment)	1.8%
Federal Employment 2023, By Place of Residence	
Federal Jobs (# of Jobs)	19,044
Federal Jobs (% of Employment)	10.8%
Federal Procurement 2024	
Federal Procurement (Bil $s)	$6.1
Federal Procurement ($s per capita)	$18,003
Source: BEA, Census and FPDS	

AI-2. Federal Procurement in Howard County



The changes and reductions in federal employment and procurement proposed by the new administration have the significant potential to negatively impact both the Maryland and Howard County economies and represent a significant risk factor to the projections in this report.

The report below does not account for the two risks above due to their significant uncertainties and hard to predict nature.

National Economic Trends and Outlook

The national economy remains strong and continues to grow but at a slower pace.

According to the U.S. Bureau of Economic Analysis, real GDP grew at an annual rate of 2.3% in the fourth quarter, down from 3.1% in the third quarter and increased by 2.8% overall in 2024. According to Moody's Economy.com, U.S. real GDP is projected to grow by 2.1% in 2025, 2.0% in 2026, 2.1% in 2027, and 2.3% in 2028 and 2029; and U.S. employment is projected to grow by 0.9% in 2025, by 0.5% in 2024, and by 0.4% in 2027 through 2029.

Maryland Economic Trends and Outlook

The State continues to lag the nation in economic and population growth.

According to Moody's, Maryland has enjoyed a slight revival this year, but the state remains a chronic underperformer. Job growth has improved, but the state remains one of just four states nationally that has yet to recover all its pandemic-induced losses. Maryland's lagging economic performance is highlighted in the December 12, 2024, Maryland Board of Revenue Estimates (BRE) presentation which reports that:

- The Maryland economy continues to show resilience but is growing below its pre-pandemic trend and is lagging the US.
- Maryland private sector employment has been weak, and the state's economy and most demographics are growing slower.
- Federal government tax and spending decisions remain an elevated risk to the Maryland economy.[3]

In terms of Maryland's recent economic performance, according to Moody's Economy.com:

- Maryland is ranked 49th in terms of job growth over the past five years.
- Maryland is ranked 39th in Gross State Product (GSP) growth over the past five years.
- Maryland's population grew by only 0.3% annually over the past five years.

Moody's outlook for Maryland indicates: "Maryland will slow in step with the U.S. this year and early next. Healthcare will make only slow progress, and the federal government will hold back growth. Persistent out-migration will relegate MD to a below-average performer in the long run."

Both Moody's and the Board of Revenue Estimates are projecting slower than national employment growth in Maryland:

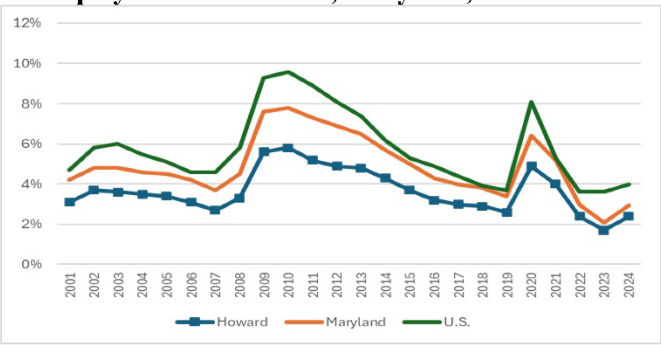
- The **Board of Revenue Estimates** forecasts that Maryland employment will grow by 0.5% in 2024, 0.4% in 2025 and fall to 0.1% 2026-28 and its forecast for personal income is for growth of 5.2% in 2024, 3.9% in 2025, 3.7% in 2026, 3.8% in 2027, and by 4.1% in 2028.
- **Moody's Economy.com** forecasts Maryland employment growth of 0.7% in 2024, 1.2% in 2025, 0.4% in 2026, 0.2% in 2027, and 0.1% in 2028-29 and forecasts personal income growth of 4.8% in 2024-25, 4.6% in 2026, 4.3% in 2027-28, and 4.2% 2029.

Labor Market Comparison - County, State, and National

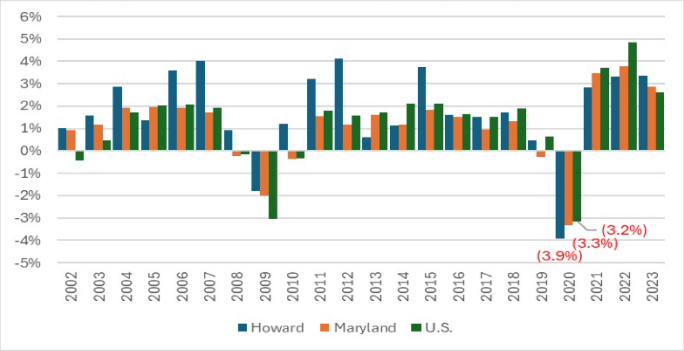
[3] https://www.mdbre.gov/BRE_reports/FY-2025/Board-Presentation-December-2024.pdf.

Unemployment rates in both Maryland (3.0%) and Howard County (2.4%) remain well below the national average (4.0%). However, Howard County's workforce contracted more than the State or nation's workforce in 2020 and 2021 and still remains below pre-Covid Recession levels. Howard County experienced larger job losses than both the State and nation in 2020 and recovered more slowly. Personal income growth in the County exceeded the State and nation in 2022 and 2023 after lagging the nation for much of the 2017-21 period.

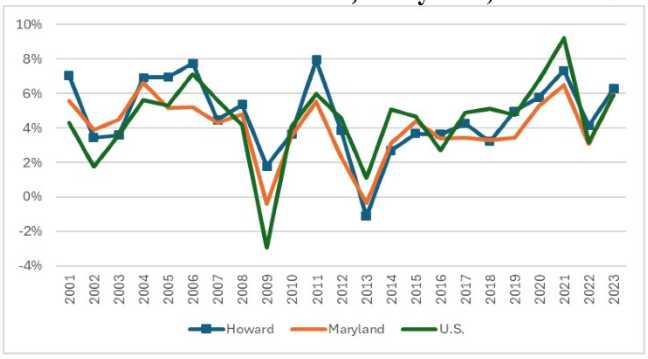
AI-3. Unemployment Rate – U.S., Maryland, and Howard County



AI-4. Total Employment Growth – U.S., Maryland, and Howard County



AI-5. Personal Income Growth – U.S., Maryland, and Howard County



Because the County's revenues are largely driven by population, employment, and real estate conditions, the JFI analyzed recent and long-term trends in each.

Howard County Population and Incomes

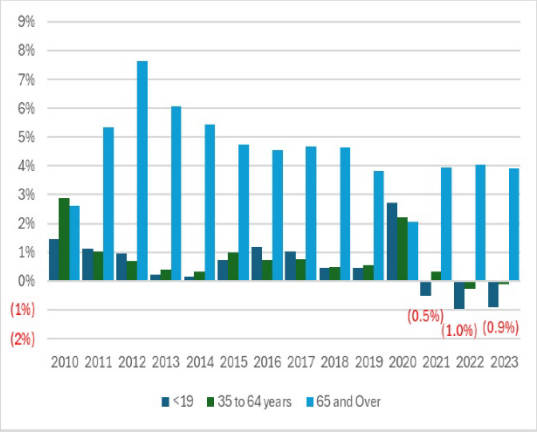
County population growth has slowed. Between 2010 and 2020, Howard County experienced 15% population growth, the second highest (after Frederick County) in Maryland. Since 2020, the County population has grown by 1.0% (14th highest).

Howard County is aging, with residents over the age of 65 experiencing the strongest growth and the County experiencing a slight decrease in the working population. The share of the County population that is 65 and older has doubled between 2001 and 2023 from 8% to 16% and is projected to continue to grow to 19% of population in 2033. The share of the working age population (ages 35 to 64) declined slightly and is projected to fall continuously through 2033.

Howard County is experiencing an out-migration of residents with a net loss in income. Recent (2020-23) Howard County population growth is driven entirely by "natural change" with the County experiencing small net out-migration of residents. Over the past seven years (2015-22), the County gained households from in-State migration and lost households[4] to out-of-state migration; however, in 2021-22 Howard County lost households to in-State out-migration for the first time in recent history. In general, in-migrants have had lower incomes than out-migrants and the average incomes of out-migrants is growing more rapidly than for in-migrants.

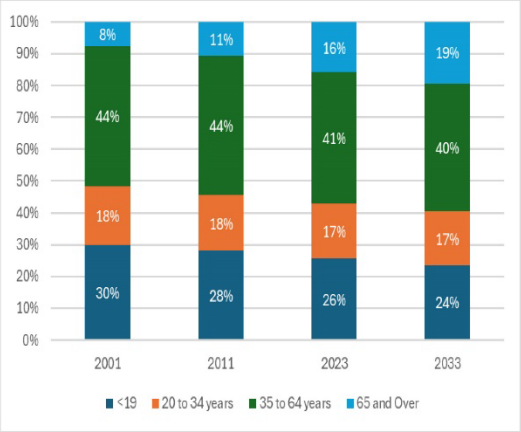
Howard County remains a high-income jurisdiction. The County has the highest median income in Maryland and the 10th highest median household income in the United States. The County has the second lowest poverty rate (5.6%) in the State of Maryland.

AI-6. Annual Change in Population (2010-22)



Source: JFI Analysis of Lightcast Data

AI-7. Share of Population, By Age Cohort



Source: JFI Analysis of Lightcast Data

[4] IRS data on migration are for returns – which can be individuals or households.

AI-8. Howard County Migration Trends

Item	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total In-Migration (Returns)	11,075	15,413	12,106	11,416	12,051	12,280	11,445
In-State	7,067	9,696	7,606	7,203	7,521	7,677	7,086
Other State and Foreign	4,008	5,717	4,500	4,213	4,530	4,603	4,359
Average Income	$85,610	$79,296	$75,065	$80,321	$85,625	$84,477	$93,315
Total Out-Migration (Returns)	10,966	15,131	11,536	11,545	12,222	12,365	12,760
In-State	6,346	8,796	6,862	6,846	7,176	7,368	7,189
Other State and Foreign	4,620	6,335	4,674	4,699	5,046	4,997	5,571
Average Income	$83,524	$90,564	$82,615	$90,778	$93,684	$97,657	$115,905
Net In-Migration	109	282	570	(129)	(171)	(85)	(1,315)
In-State	721	900	744	357	345	309	(103)
Other State and Foreign	(612)	(618)	(174)	(486)	(516)	(394)	(1,212)
Income Difference	$2,086	($11,268)	($7,550)	($10,457)	($8,059)	($13,180)	($22,590)

Source: IRS

Howard County Resident Labor Force Growth & Employment Growth

Howard County continues to lag in the recovery of its workforce from the Covid Recession. While long-term growth in the County's resident labor force and base of employed residents has been strong, the County's workforce has not yet recovered from the Covid-19 Recession:

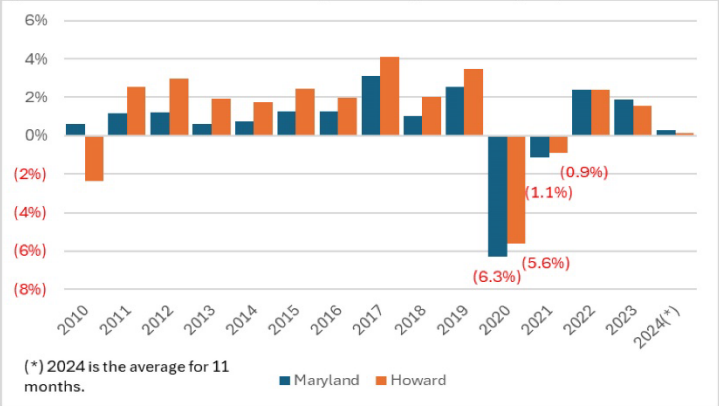
- **The County's labor force is still below pre-Covid recession levels.**
- **The County's employed residents still remain 2.6% below pre-Covid levels.**
- Labor Force Participation in Howard County remains above both U.S. and Maryland levels but declined from 2016 through 2021 – recovering in 2021 and 2022 but falling in 2023 (Figure 11).

Over the past decade, growth in the Howard County labor force has outpaced Statewide growth. However, in recent years the County workforce situation has lagged in the recovery, and future workforce growth and the resulting personal income growth will be restrained by 1) a slower pace of residential development activity; 2) a low rate of housing turnover; and 3) an aging population and declines in the share of County population in their prime earning years. These factors are expected to negatively impact long-term County personal income growth and resulting income tax revenue growth in the near term.

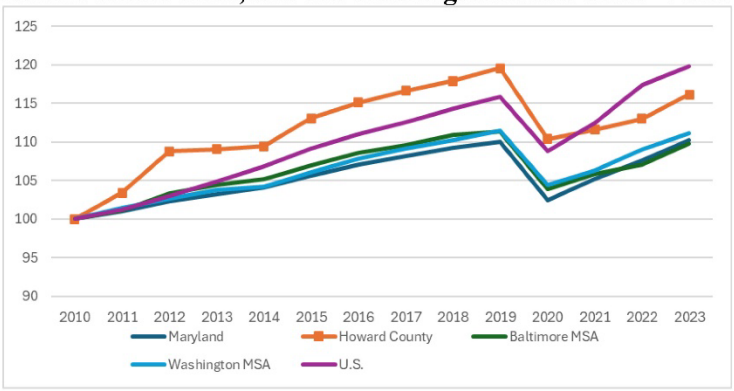
The impact of the pandemic on the County's economy is broad, with nearly every sector of the County economy still having employment below pre-pandemic levels, with total County employment still below pre-pandemic levels. Based on employment projections for Howard

County from Lightcast, County employment growth is projected to remain slow over the next five years, with the County projected to surpass pre-pandemic levels in 2026.

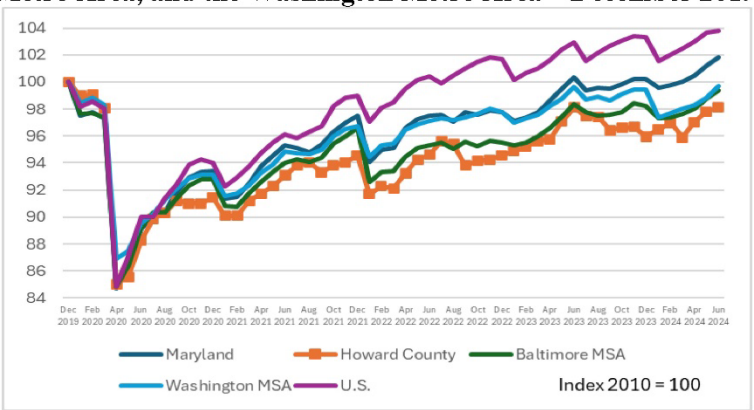
AI-9. Maryland and Howard County Change in Employed Residents, 2010-24



AI-10. Employment Growth in Howard County Compared to the U.S., Maryland, the Baltimore Metro Area, and the Washington Metro Area – 2010-23



AI-11. Employment Growth in Howard County Compared to the U.S., Maryland, the Baltimore Metro Area, and the Washington Metro Area – December 2019-June 2024

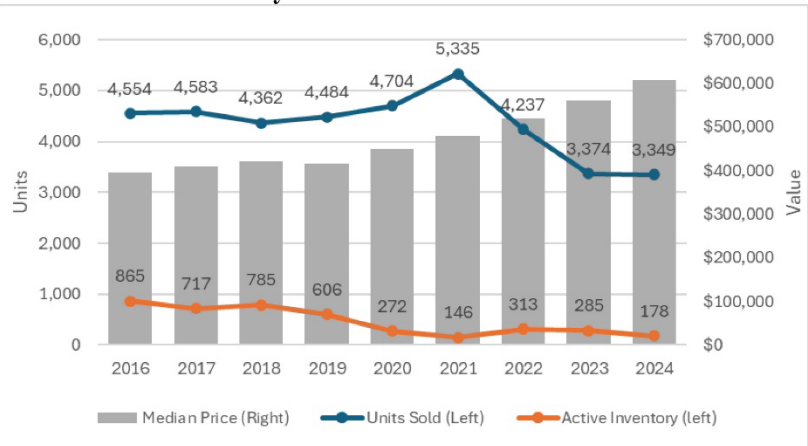


Howard County Real Estate Trends

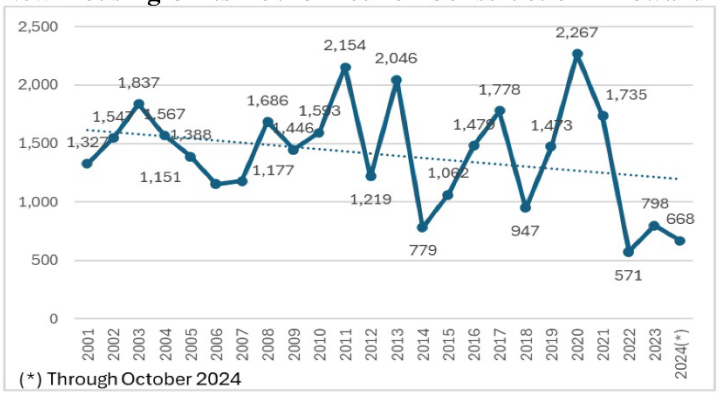
The Howard County real estate market remains slow. Real estate activity drives property tax revenues. Growth in residential real estate activity is driven by population growth and increases in residential property values are indicative of growth in resident incomes and population growth. Similarly, growth in non-residential real estate activity is both driven by and supports County economic and employment growth. In 2024, the number of housing units sold was 37% below the levels in 2021, with 2024 home sales of 3,349 units well below historical levels. Over the past five years, Howard County home prices have increased by 46%, with the County median sales price of $607,000 being the second highest in the State (after Montgomery County). The active inventory of houses for sale in the County remains below average monthly sales and the County has the lowest inventory on hand (0.6 months) of all Maryland counties.

With the combined influences of policy changes (APFO, Impact Fees), a shortage of developable land, and higher than historical mortgage rates, housing permitting activities fell to 668 units (through October 2024), the second lowest level of permitting activity in recent history. One important trend in permitting activity is the increase in the share of multi-family dwellings in residential permitting activities, which is important because the residents of rental properties (mostly multi-family units) tend to have lower household incomes than residents of owner-occupied units (mostly single-family housing) but only slightly lower household sizes. As a result, this increase in the share of multifamily housing may have consequences for long-term household income growth in the County and resulting County income tax growth. Non-residential permitting activity declined substantially in 2023 and 2024 – coming off of higher than historic levels for 2018-22 levels.

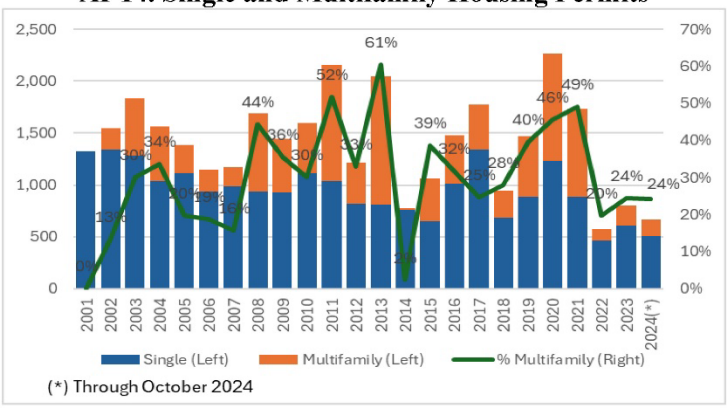
AI-12: Howard County Residential Real Estate Market 2016-2023



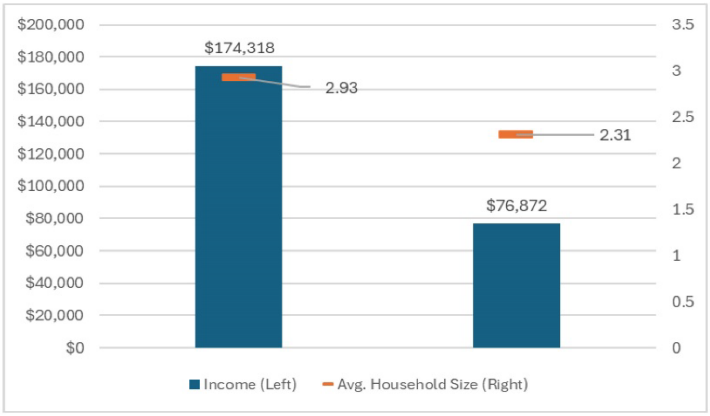
AI-13. New Housing Units Authorized for Construction - Howard County



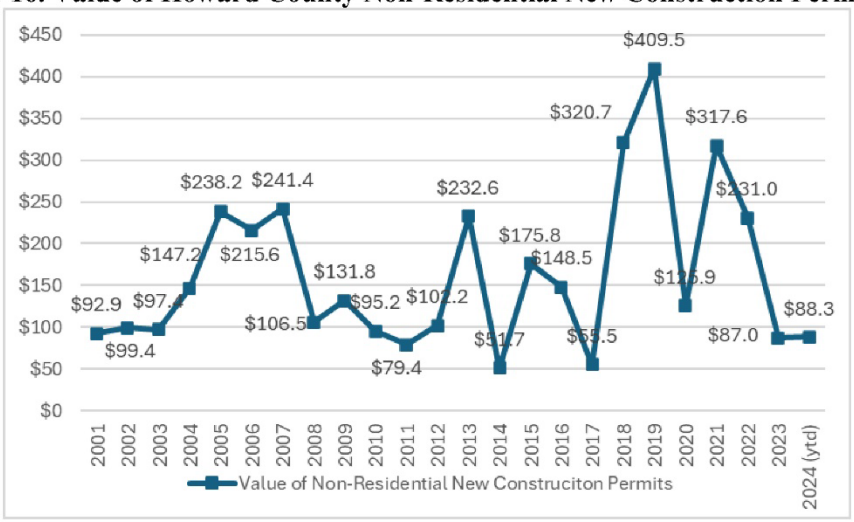
AI-14. Single and Multifamily Housing Permits



AI-15. Median Household Income and Household Size - Owner vs. Renter Occupied Housing Units



AI-16. Value of Howard County Non-Residential New Construction Permits



Howard County will need to continue to adapt to a fundamental change in real estate conditions that will impact both residential and employment growth. As the inventory of available land continues to decline, development activity will need to shift to more dense types of development. This is already occurring, as demonstrated with the growth in the share of multifamily residential permitting. This will impact both the pace and patterns of development, residential and employment growth, and the resulting growth in incomes and government revenues. ***As a result, going forward, Howard County can expect to experience slower rates of residential and personal income growth than in prior decades***.

Howard County Personal Income Projections

The JFI developed its personal income growth projection based on both long-term patterns of growth and the relationship of County to State personal income. Traditionally, Howard County has experienced stronger population growth and attracted higher income residents than Maryland overall, resulting in stronger personal income growth. However, near term projections were again adjusted to reflect the impact of anticipated slower population growth resulting from the combined impact of policy decisions, such as the Adequate Public Facilities Ordinance, and the declining base of property available for residential development. As a result of these factors, a reduction in the rate of population growth is expected in the near to intermediate term. Furthermore, changing patterns of residential development favoring multi-family development combined with the County's aging population can be expected to slow the rate of personal income growth. Based on these projections:

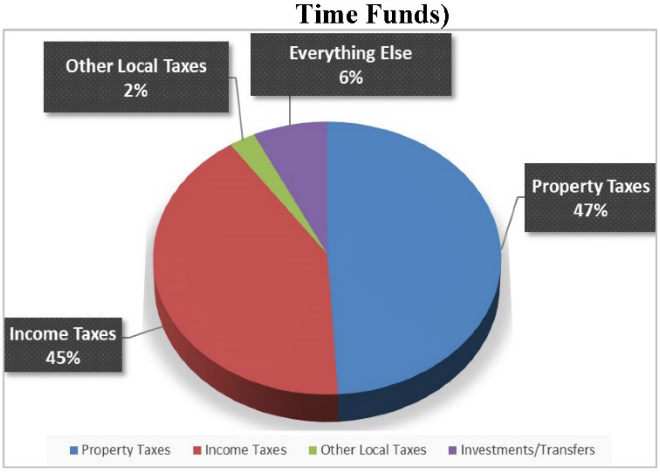
On a calendar year basis, County personal income is projected to grow by 5.7% in 2024, 4.5% in 2025, 4.4% in 2026, 4.2% in calendar 2027 and 2028 and by 4.4% in 2029.

These projections did not account for risk factors such as potential impact from state slowdown or Federal actions, which are discussed separately earlier in the report.

Appendix-II. Revenue Outlook

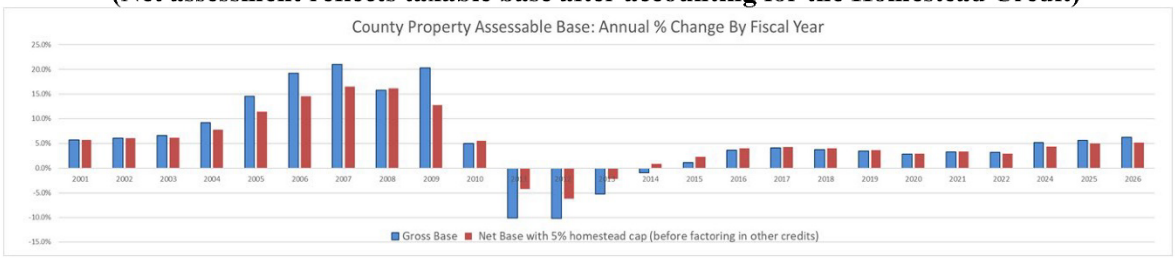
Howard County's General Fund revenues rely primarily on two sources, property tax and personal income tax. The County forecast for General Fund growth in FY 2026 over the FY 2025 budget is 4%.

Chart AII-1. General Fund Revenue Structure (FY 2025 Budget, Excluding One-Time Funds)



Property tax reassessment value has shown relatively strong growth due to a robust housing market in recent years and the lagging impact of the State's triennial reassessment cycle. In coming years, the assessable base is expected to maintain relatively strong growth in residential reassessment, which may be partially offset by uncertainties or negative impact from the commercial market.

Chart AII-2. County Assessable Base Annual Percentage Change History (Net assessment reflects taxable base after accounting for the Homestead Credit)



Personal income taxes are recovering from a -6% downward adjustment in FY 2024. The County's personal income base remains solid with projected growth of over 4% in general in the next few years, absent economic shocks. Its immediate outlook, however, is shadowed by high uncertainties related to newly initiated and potentially large-scale Federal reductions of workforce and fundings, which will likely have direct and indirect impact on county employment, income, and economic activities. Income tax revenues in FY 2026 are tentatively

assumed at 3.3% growth from FY 2025 budget. The economic outlook features uncertainties contingent on multiple factors, including federal and State policies.

Other revenues, overall, are projected to see a moderate increase. Interest income is projected to perform well continuously. The real estate-transaction-related revenues, including recordation taxes, are expected to stabilize after experiencing double-digit decreases amid housing market corrections two years in a row.

Appendix-III. Debt Indicators

The following four (4) commonly used measures have been tracked to evaluate the County's debt burden and debt affordability:

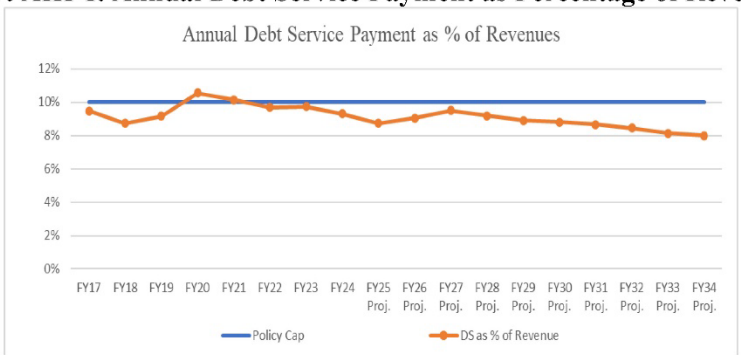
- Debt Service as a percentage of current revenues. This is the most important debt indicator among the four listed. The County has a policy ceiling of 10%.
- Debt measured as a percentage of the County's assessable base. The current County charter limit is set at 4.8% of the assessed value of real and personal property.
- Debt measured against the population on a per capita basis. Per capita debt exceeding $1,200 (unadjusted for inflation over the past 10 years) may be considered excessive by rating agencies.
- Per capita debt measured as a percentage of the jurisdiction's per capita personal income. This measure should not exceed 10% in the view of many analysts.

All four (4) measures of debt burden have shown improvements, thanks to debt management and strong revenue growth. The Committee recommends that the County continue its strong fiscal discipline and monitor its debt level closely to avoid escalating long-term liabilities.

Measure #1: Debt Service as a percentage of current revenues.

In FY 2024, debt service equaled 9.3% of revenues. This debt indicator indicates not only debt burden and debt affordability, but also the ability of the operating budget to support all other service needs. The County exceeded its self-imposed policy ceiling of 10% in FY 2020 and FY 2021 but showed improvement in FY 2022 to FY 2024 dropping down to 9.3%. Although 10% is a self-imposed County policy, it is a policy ceiling commonly adopted by governments to manage and control the impact of the debt burden on the operating budget. The Committee encourages the County to closely monitor its overall debt burden and keep its long-term liabilities under control.

Chart AIII-1. Annual Debt Service Payment as Percentage of Revenues

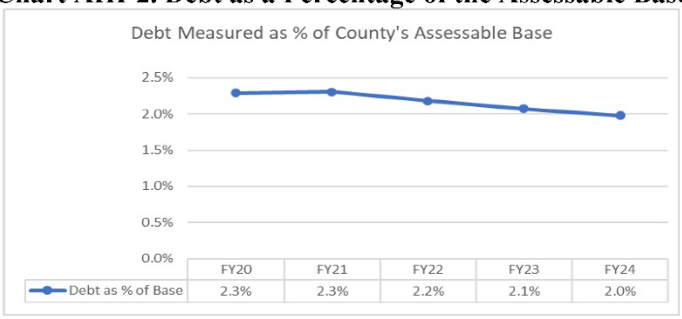


Source: Finance Department. The projection assumes a 4.5% interest rate and $90 million new GO debt in the next 10 years plus $75 million WIFIA loan in FY2026 and issuance of authorized but unissued bonds through FY2034.

Measure #2: Debt as a Percentage of the Assessable Base

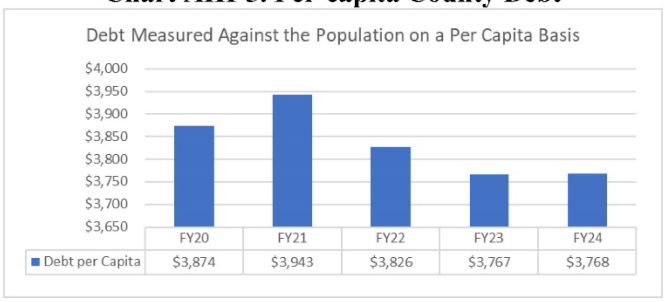
As of June 30, 2024, Howard County had an accessible base of $64.0 billion and an outstanding GO debt of $1.27 billion. The ratio of debt to assessable base was 2.0% of the assessed value vs. the 4.8% limit. Preliminary projections indicate that this measure will remain relatively constant.

Chart AIII-2. Debt as a Percentage of the Assessable Base



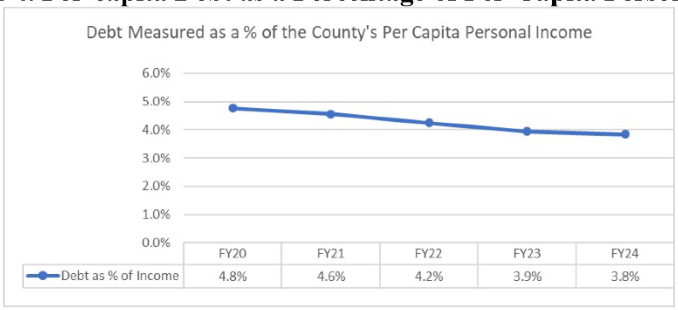
Measure #3: Debt measured against the population on a per-capita basis.
As of June 30, 2024, Howard County had a population of 336,001 and a GO debt of $1.27 billion, generating a per-capita debt of $3,768.

Chart AIII-3. Per-capita County Debt



Measure #4: Per-capita debt measured as a percentage of per-capita personal income.
As of June 30, 2024, Howard County residents had an estimated per-capita personal income of $98,237 and a per-capita debt of $3,768 equaling a per-capita debt of 3.8% of per-capita income.

Chart AIII-4. Per-capita Debt as a Percentage of Per-Capita Personal Income



Appendix-IV. Multi-Year Projections

The County Budget Office developed multi-year projections based on historical trends and anticipated drivers of revenue growth and expenditure. Absent actions each year to reconcile expenditures with resources available, preliminary projections indicate that requested expenditures will continue to outpace projected revenues, with the annual gap predicted to increase from $88 million in FY 2026 to $338 million in FY 2031.

Chart AIV-1 Preliminary Multi-Year General Fund Projections (Before Corrective Actions to Balance Revenues and Expenditures)

Preliminary Multi-Year General Fund Projections Excluding One-Time ($ in Millions)								
	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	6-Year Growth from FY25 Base
Projected Revenues	1,460.8	1,519.2	1,574.2	1,637.0	1,700.0	1,757.3	1,816.6	
Growth $		**58.4**	**55.0**	**62.8**	**63.1**	**57.3**	**59.3**	**355.9**
Growth %		**4.0%**	**3.6%**	**4.0%**	**3.9%**	**3.4%**	**3.4%**	
Requested Expenditures	1,460.8	1,607.1	1,713.3	1,810.6	1,917.2	2,030.0	2,155.0	
Growth $		**146.3**	**106.2**	**97.3**	**106.6**	**112.8**	**125.0**	**694.2**
Growth %		**10.0%**	**6.6%**	**5.7%**	**5.9%**	**5.9%**	**6.2%**	
Annual Gap		**(87.9)**	**(139.1)**	**(173.6)**	**(217.2)**	**(272.7)**	**(338.4)**	
Cumulative Gap		**(87.9)**	**(227.0)**	**(400.7)**	**(617.9)**	**(890.6)**	**(1,229.0)**	

County revenue projections rely primarily on the performance of property and income taxes. Property taxes will likely maintain a strong growth in the next few years due to the triennial reassessment cycle which spreads the impact of changes over time. Historically volatile income tax revenues are projected to grow at an average of 4% in the next six years, close to projected personal income growth in this period. These projections, however, do not assume any potential economic shocks. In addition, a slowdown in population growth due to diminishing developable land and less new development will likely drag down personal income tax receipts in the long run, which have historically benefited from both wage growth and population growth in the County. Projected General Fund revenue growth in FY 2026 - FY 2031 period is shown below.

Chart AIV-2. Preliminary Multi-Year General Fund Revenue Projections

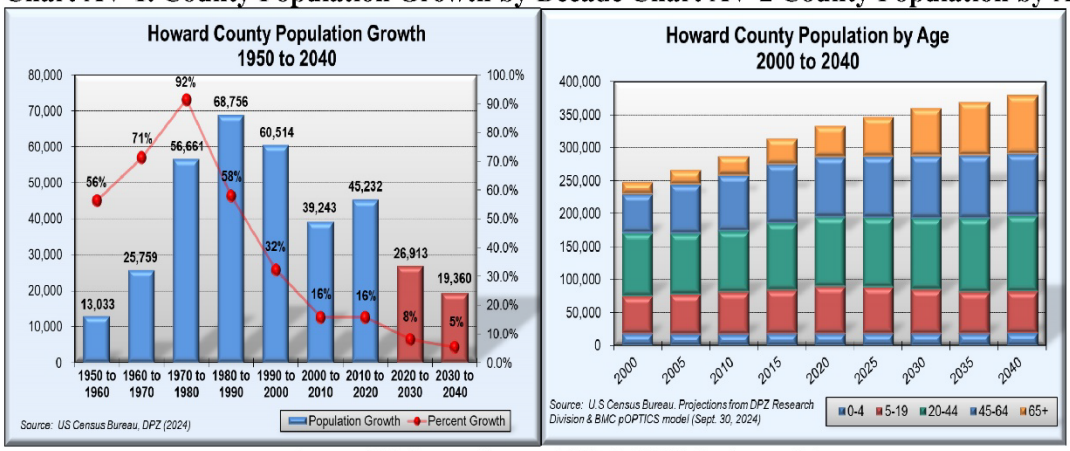
Preliminary Multi-Year Projections Excluding Use of Fund Balance($ in Millions)								
	FY 2025 Budget	*FY 2026 Projected*	*FY 2027 Projected*	*FY 2028 Projected*	*FY 2029 Projected*	*FY 2030 Projected*	*FY 2031 Projected*	**FY27-31 Avg. %**
Property Taxes	698.8	729.6	761.7	795.2	827.0	851.8	877.3	**3.8%**
Income Tax	635.9	657.1	683.4	710.7	739.1	768.7	799.5	**4.0%**
Other local taxes	29.2	29.6	31.5	32.5	33.4	34.4	35.5	**3.7%**
State Shared Taxes	5.6	6.0	4.6	4.6	4.6	4.6	4.6	**-4.8%**
Charges / Permits / Intergov.	32.4	32.0	32.0	32.0	32.0	32.0	32.0	**0.0%**
Transfers /Recoveries / Invest.	58.9	64.9	61.0	62.0	63.9	65.8	67.7	**0.9%**
Total Revenues	**1,460.8**	**1,519.2**	**1,574.2**	**1,637.0**	**1,700.0**	**1,757.3**	**1,816.6**	**3.6%**
% Growth		4.0%	3.6%	4.0%	3.9%	3.4%	3.4%	

On the expenditure side, total projected requests, incorporating input from all departments and agencies including educational institutions, continue to exceed projected revenues in this period before any corrective action. The County is required by law to adopt a balanced budget each year. Trying to prioritize needs vs. wants in evaluating all competing requests while staying within means will remain a challenge for decision-makers in the next several years.

Appendix-V. Demographic and development trends

The presentation by the County's Department of Planning and Zoning on changes in key demographic and economic trends will have a significant effect on the County's near- and long-term fiscal condition and should inform the development of the operating and capital budgets to allow for proactive actions to address and cope with changing needs and/or priorities. As the chart below shows, the County's population growth has slowed down significantly with the annual growth predicted to drop even further to less than 1% in 2020-2030 and approximately 0.5% per year in 2030-2040. The County's population has also been aging rapidly. The population over the age of 65+ in the County is projected to more than double over the next two decades. The 5-19 group, however, has shown a decrease since the pandemic and is projected to decline continuously in the next two decades, largely in line with the student population trends. Such demographic shifts require a reassessment and adjustment of expenditure allocation to better align with changing needs of the community.

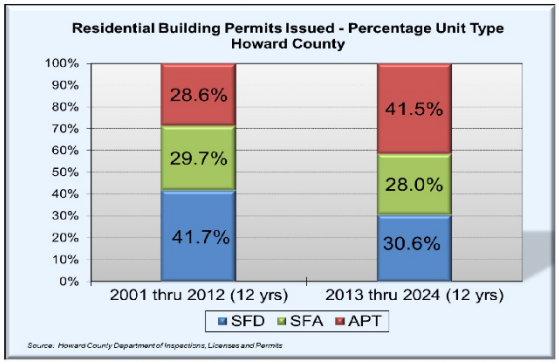
Chart AV-1. County Population Growth by Decade Chart AV-2 County Population by Age



Source: US Census Bureau, DPZ & BMC Optics model

A notable land-use trend is the continued shift of planned development activity from single- to multi-family housing, due to the limited amount of available land and regulatory impact. Another concern in recent years is a continued drop in new building permits issued (see below). The economic impact of a continued drop must be factored into revenues associated with new development and associated permits and fees in future fiscal planning, since the development process typically takes two to three years to complete.

Chart AV-3. Residential Permits Issued – A Shift from SF to MF Units



Note: SFD – Single Family Detached; SFA – Single Family Attached; APT- Apartment

Chart AV-4. Residential Building Permits Issued in 2001 -2024

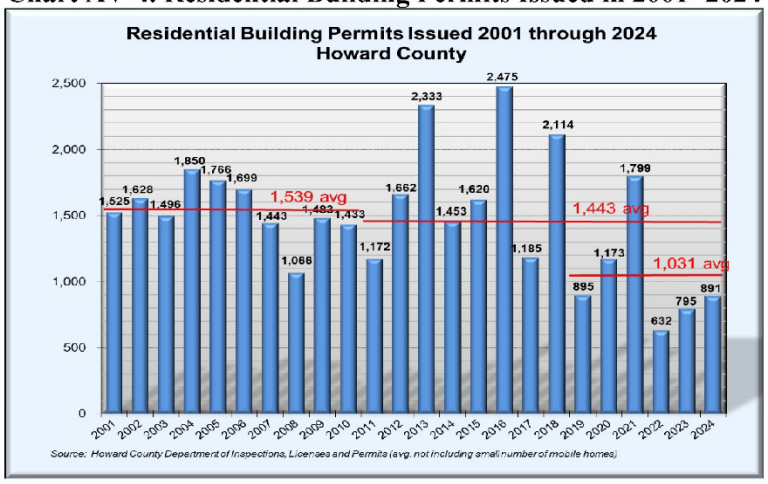
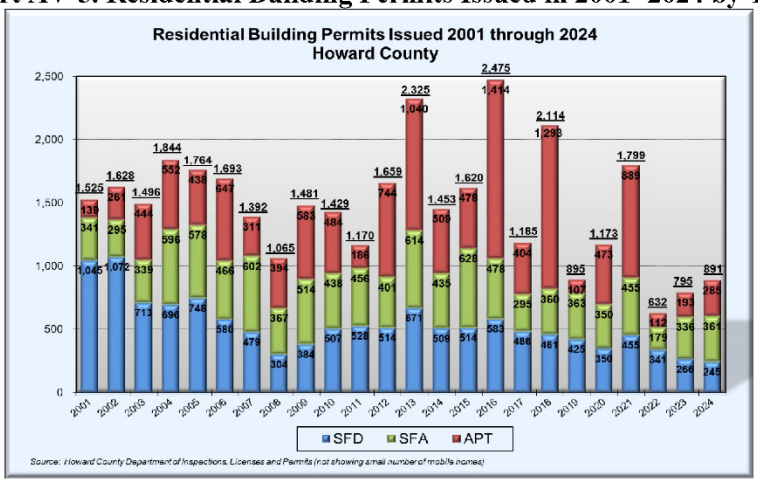


Chart AV-5. Residential Building Permits Issued in 2001 -2024 by Type



Education

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Education

Howard County Public School System

Mission Statement

The Howard County Public School cultivates a vibrant learning community that prepares students to thrive in a dynamic world.

Department Description & Core Services

The Howard County Public School System (HCPSS) is responsible for developing educational policy, operating 77 elementary, middle and high schools, and providing special education programs.

The HCPSS Strategic Call to Action: Learning and Leading with Equity, guides all work and priorities for the school system, with defined desired outcomes and performance measures spanning three focus areas: student-centered practices, inclusive relationships, and responsive and efficient operations.

For a complete description of the Howard County Public School System, including its strategic plan and measures, refer to the HCPSS website https://www.hcpss.org/about-us/

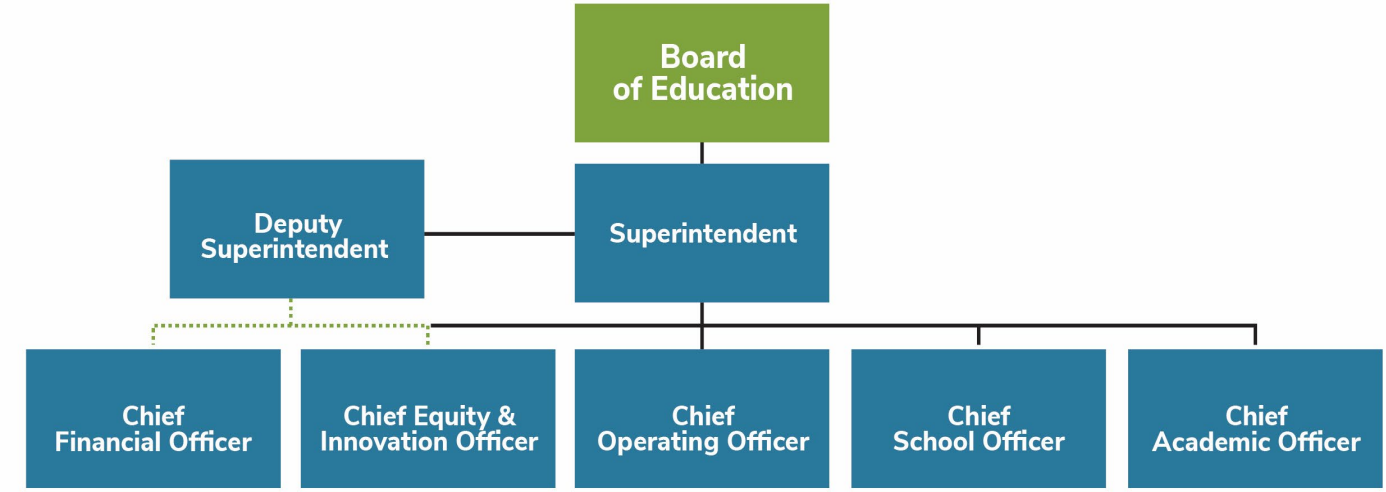




Howard County Public School System partnered with the County's Roving Radish program to provide students and families in need with fresh, locally-sourced produce and meal kits. This partnership ensures that students attending eight community schools will have access to healthy food options, supporting their well-being and learning success.

Howard County Public School System

Division/Program/Bureau Description



Board of Education
The Board of Education of Howard County is the elected body responsible for the education of children and for the oversight and effectiveness of the school system. The Board adopts the vision, mission and goals for the school system and, in support of the mission and goals, the Board formulates and adopts educational policies that support personal, academic, and social development of students.

In support of the school system's mission, the Board provides leadership for excellence in teaching and learning by fostering a climate of continuous improvement through policy and community engagement. The Board governs the school system through deliberations and decision-making that: (A) Uses measurable results to assess school system performance and continuous improvement, (B) Encourages a diversity of viewpoints through collaborative decision-making, (C) Provides a supportive and creative environment in which the Superintendent and other school system employees can pursue Board goals and objectives collaboratively, and (D) Provides opportunities for affected stakeholders to provide comment on proposals being considered by the Board.

Superintendent
As chief executive officer of the school system, the Superintendent is responsible for the administration and management of the school system; advising the Board on educational policies; implementing Board decisions, such as those related to policies, budget, communication, and personnel; developing and implementing plans in all areas related to student achievement, including budget, staffing, alignment of resources, assessment, staff development, and communication; and presenting to the Board important school matters requiring Board action, including those which are properly within the legislative function of the Board or those that are required by law.

Student Representation
The Board of Education supports opportunities for students to share their views and the views of their peers in meetings of the Board. The Board encourages active student participation in the work of the Board through the position of a Student Member of the Board of Education and the positions of Student Representatives from each high school in the Howard County Public School System.

Each year, students across the school system elect a Student Member of the Board to serve a one-year term from July 1 through June 30 in accordance with the Annotated Code of Maryland, Education Article § 3-701. 5. The Student Member has the same rights and privileges as an elected member, with the exception of restrictions against voting on specific matters, participating in appeals or confidential personnel matters, and attending closed sessions relating to restricted matters as cited in The Annotated Code of Maryland, Education Article § 3-701, and listed below in IV.B.5.a.

Howard County Public School System

2025 Accomplishments

- Implemented and fulfilled an initial 90-Day Plan to transition the system to new leadership and establish a bridge to the eventual strategic plan.
- Launched a new Strategic Plan: Together we will BE GREAT! in January 2025.
- Implemented a system reorganization of divisions, departments and offices, yielding better coordination across divisions and teams, more collaborative planning and implementation of initiatives, and more clearly defined accountability to fulfill the priorities of the school system.
- Fully staffed expanded full-day pre-k classrooms, bringing the total number of full-day pre-k classrooms to 56.
- Community school site coordinators are staffed in each of the eight community schools. HCPSS Community Schools are Cradlerock Elementary, Deep Run Elementary, Ducketts Lane Elementary, Guilford Elementary, Homewood Center, Lake Elkhorn Middle, Laurel Woods Elementary, and Stevens Forest Elementary.
- Submitted and received approval for a comprehensive prekindergarten–12 literacy plan and overall 2024 Blueprint plan.
- Established a project management plan for student transportation to ensure deadlines were met and accountability structures were put in place.
- Filled over 400 school-based vacancies using cross-divisional collaboration to establish a strong foundation for attracting high-quality and diverse staff.

2026 Action Plan

- Work to ensure school system plans are implemented effectively and aligned with the HCPSS Strategic Plan. Ensure that allocated funding in major Blueprint categories reach the school level.
- Stakeholders will continue to be active participants in the development and implementation of DEI work to ensure it is aligned with the values of our community and work being done across Howard County and the State of Maryland.
- Ensure all staff receive necessary and relevant training aligned to a new professional learning plan. Implement continuous improvement efforts in the area of special education to address training, program oversight and other areas important to parents and staff.
- Continue stakeholder engagement in the budget process and use long-range funding schedules to paint a clearer picture of funding beyond FY2026 so decisions can be better informed with long-term implications and opportunities in mind.
- Continue to refine student transportation processes and develop and update standard operating procedures. Update school transportation boundaries to reduce non-transportation boundaries based on board changes to Policy 5200. Procure additional contracts to support the increased need for specialized transportation based on SITH, nonpublic, and IEP/504 requests. Prepare for the expiration of a majority of HCPSS transportation contracts at the end of the 2025-2026 school year.
- Develop a human resources strategic improvement plan and continue to develop systemic branding and marketing efforts to make HCPSS an attractive employer in a competitive market.

Howard County Public School System

Strategic Goals and Measures

Goal - Every student achieves academic excellence in an inspiring, engaging, and supportive environment.

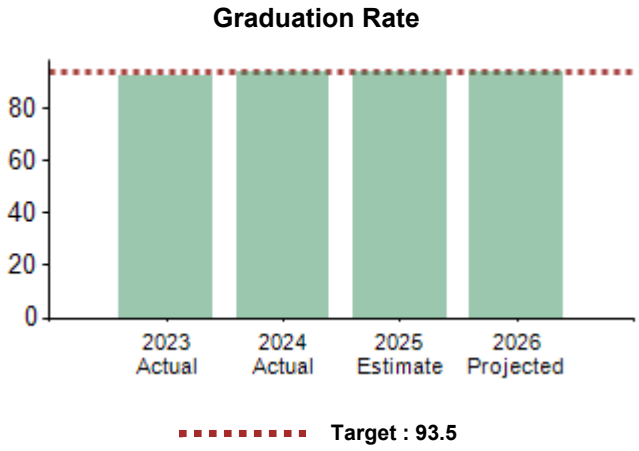
Objective - All student groups have exemplary graduation rates.

Description of Objective - The Howard County Public School System (HCPSS) has created a systematic and comprehensive approach to increase graduation rates by providing more options for students to connect to and become invested in academics and school-based activities. Schools are focusing their work on ensuring student attendance, academic achievement, acceptance/belonging and access to individualized programs. In addition, HCPSS is engaging family and community members to promote clear avenues from middle and high school to college and career success.

Strategies

- Attendance: identifying students whose attendance may predict a later inclination to not complete high school and implementing a multi-tiered system of supports.
- Achievement: implementing early warning and progress monitoring systems in order to develop individualized academic plans and provide appropriate interventions.
- Acceptance: implementing initiatives aimed at building relationships through a restorative culture, providing opportunities for student voice, and providing connections to arts, sports, and careers.
- Access: expanding evening school options, creating clearer GED pathways with HCC, developing innovative pathway options, and developing community-based supports.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Outcome				
Graduation Rate	92.6%	93.5%	93.5%	93.5%



The Howard County Public School System (HCPSS) Class of 2023 achieved a graduation rate of 92.57%, 6.76 percentage points better than the State average of 85.81% but 2.02 percentage points below the HCPSS Class of 2022. The Maryland 2023 four-year dropout rate was 9.83%, more than double the 4.38% dropout rate for the HCPSS Class of 2023.

Howard County Public School System

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**721,187,000**	**766,000,000**	**766,000,000**	**816,005,000**	**50,005,000**	**6.5%**
Howard County Public Schools System	721,187,000	766,000,000	766,000,000	816,005,000	50,005,000	6.5%
TOTAL	**721,187,000**	**766,000,000**	**766,000,000**	**816,005,000**	**50,005,000**	**6.5%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Expense Other	**721,187,000**	**766,000,000**	**766,000,000**	**816,005,000**	**50,005,000**	**6.5%**
General Fund	721,187,000	766,000,000	766,000,000	816,005,000	50,005,000	6.5%
TOTAL	**721,187,000**	**766,000,000**	**766,000,000**	**816,005,000**	**50,005,000**	**6.5%**

Total Expenditures by Type

Expenditure Type	FY2025 Approved	FY2026 Approved	FY2025 vs FY2026 $ Change	FY2025 vs FY2026 % Change
Direct Expense	766,000,000	816,005,000	50,005,000	6.5%
Debt Service	52,696,860	52,677,240	-19,620	0.0%
OPEB	7,518,907	7,518,907	0	0.0%
OPEB - One Time	1,708,843	1,708,843	0	0.0%
Pension	0	6,674,510	6,674,510	N/A
TOTAL	**827,924,610**	**884,584,500**	**56,659,890**	**6.8%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	9,094.00	9,061.90	8983.00	-78.90	-0.9%

Education

Howard Community College

Mission Statement

Providing pathways to success.

Department Description & Core Services

Howard Community College (HCC) is the primary hub for higher learning in one of the most vibrant, best-educated counties in Maryland. HCC offers two-year degree and certificate programs built around careers that are in demand. Offering affordable options for degrees and certificates, HCC programs transfer to any one of a long list of four-year institutions and prepare students for the workforce. Students of all ages and educational levels also can prepare for a new career, sharpen job skills or explore personal interests through the many programs in our noncredit, Continuing Education and Workforce Development division.

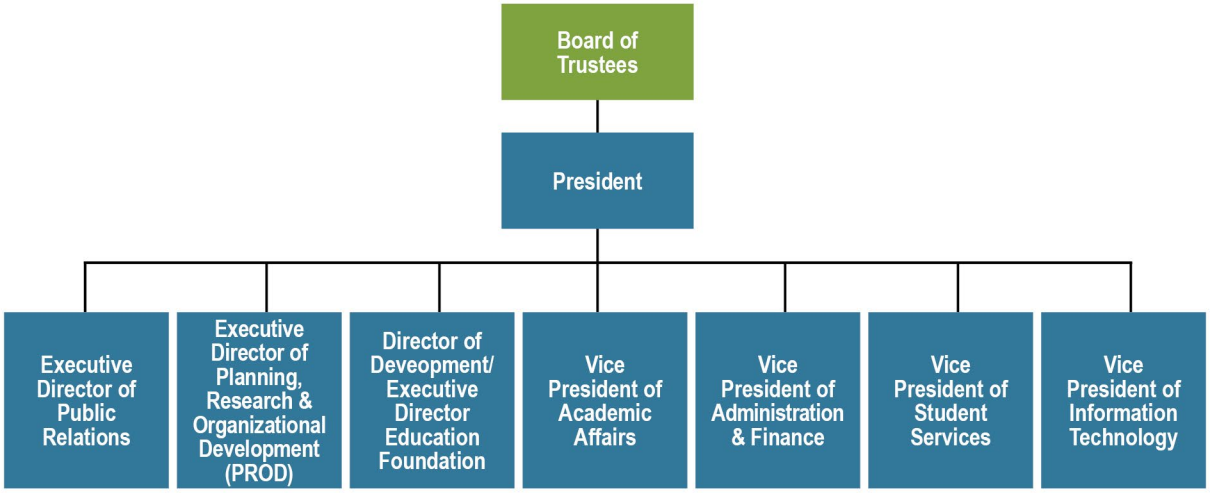
HCC makes higher education accessible through multiple locations, flexible scheduling and online, hybrid and accelerated learning formats. The campus provides state-of-the-art facilities, a vibrant cultural and arts scene, and a dedicated faculty and staff that make it all possible.



White House National Cyber Director Harry Coker, Jr., joins Howard Community College (HCC) President Dr. Daria Willis, County Executive Calvin Ball and members of the MD state delegation to break ground on HCC's new Workforce and Skill Trades Center. Howard County provided an impactful investment of $11 million for the project.

Howard Community College

Division/Program/Bureau Description



Board of Trustees
Appointed by the Governor of Maryland, the seven-member Howard Community College Board of Trustees is the college's legal governing body, with each board member serving six-year terms, for a limit of two terms. The board exercises general decision-making authority and establishes policies for implementing the mission of the college through a defined process of governance.

President
As the chief executive officer of the college, the president is responsible for meeting the college's key strategic initiatives; developing an integrated strategic plan and budget for board review, and formulating institutional policies and procedures for the operation of the college. Supported by the executive team, the president is ultimately responsible for inspiring and engaging all those who can further the mission of the college.

College Governance
Governance is the process of involving employees in defining and benchmarking the organization’s core work, in developing the strategic goals and objectives, and in formulating administrative policies and procedures, which align with the board's key performance indicators (Ends). Employees also have a responsibility for continuous improvement and responsiveness to the community and stakeholders the college serves. The college has a governance procedure in place that provides structure and opportunity for members of the faculty and staff to be involved in the college decision-making processes through their core work and service in college governance or constituency groups.

The president and president’s team consider and act on input from the functional units, constituency groups, and the planning council.

In addition, students are represented in as many venues as possible throughout the college, including cross-functional teams, planning council and college council, with the exception of the salary and benefits committee. Student Government Association officers make student appointments to these groups. Noncredit students also are asked to serve in various roles.

Howard Community College

2025 Accomplishments

- Broke ground for the Workforce Development and Trades Center. The 50,000-square-foot state-of-the-art facility will provide the County with its first public skilled trades training hub. Raised $43 million workforce development and skilled trades center through public and private sources in the first year of a two-year capital campaign launched in Oct. 2023.
- Received $120,000 from the Howard County Economic Development Authority and Howard County Government to support cybersecurity workforce training. HCC is the state's top producer of registered apprentices.
- Launched 7-week course offerings to encourage faster time to completion for degrees and less student loan debt. Offerings attracted more than 3,000 registrations in Fall 2024.
- Launched a campus-based Boys & Girls Club to support youth development in surrounding communities. It is the State's first Boys & Girls Club to be located on a community college campus.
- Launched Project Elevate, a juvenile justice intervention program. The first of its kind in the state, the program received $290,000 from the Department of Juvenile Services to expand in 2024.
- Received $200,000 Pepsico grant to support Pell-eligible, underserved students in limiting educational costs.
- Awarded a $2.5 million gift donated by Thomas P. Clement, a renowned inventor in health sciences. It is the single largest gift in school history, and follows the second largest gift, a $2 million donation from philanthropist Greg Kahlert given in 2022.
- Reopened the campus childcare center for the first time since Its closure in 2020 due to the global COVID pandemic. In partnership with Howard County Government and the Community Action Council of Howard County, the center will serve more than 70 families of HCC students, employees, and families in the surrounding community. The college received a $1 million grant from the U.S. Department of Education's Childcare Access Means Parents in School (CCAMPIS) program in 2023 to support the relaunch of the facility.

2026 Action Plan

- Begin construction on the Bell Trades Center.
- Move into the new Kahlert Foundation Complex.
- Expand apprenticeships and work-based learning opportunities.
- Deploy initiatives that will strengthen our campus infrastructure and build on positive student success metrics.
- Explore new collaboration with corporations and government agencies that will meet students where they dream with financial resources, career exposure, and networking.
- Pilot co-requisite courses for entry level Math and English.

Howard Community College

Strategic Goals and Measures

Goal - Student Success, Completion and Lifelong Learning

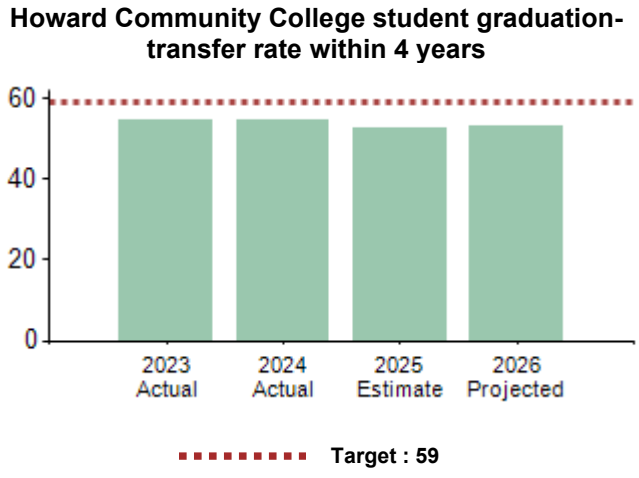
Objective - Increase four-year graduation, transfer and completion rates to 59% by 2025

Description of Objective - The objective is to ensure that all students who enter the institution with the goal of achieving a degree or transferring are successful. In addition, HCC complies with the Code of Maryland Regulations (COMAR) revisions and the College and Career Readiness and College Completion Act (CCCRA). This includes closing the performance gaps as needed for Black, Asian, and Hispanic students.

Strategies

- Develop, evaluate and revise program offerings (transfer and career) to meet the needs of students and the community, provide career opportunities.
- Increase student participation in high-impact academic and specialized student engagement experiences.
- Evaluate College and Career Readiness and College Completion Act (CCCRA) requirement to include credit-bearing mathematics and English within the first 24 credit hours for first-time degree seeking students.
- Actively promote diversity in restricted enrollment and honors programs.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Howard Community College student graduation-transfer rate within 4 years	54.8%	54.7%	52.4%	53.0%
Percent increase in developmental completers	42.8%	44.5%	42.9%	43.0%
Student successful persister rate after 4 years	75.5%	77.2%	77.2%	76.0%



HCC's graduation and persistence rates are better than the state average. HCC's five-year strategic plan's targets are aligned with the Maryland Higher Education Commission (MHEC)'s performance accountability annual report measures. The college facilitates the design, development, and deployment of curriculum and services to assist students in degree completion. Enrollment has increased only slightly; seventy-five percent of the students attend part-time.

Howard Community College

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**42,400,000**	**44,500,000**	**44,500,000**	**45,835,000**	**1,335,000**	**3.0%**
Howard Community College	42,400,000	44,500,000	44,500,000	45,835,000	1,335,000	3.0%
TOTAL	**42,400,000**	**44,500,000**	**44,500,000**	**45,835,000**	**1,335,000**	**3.0%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Expense Other	**42,400,000**	**44,500,000**	**44,500,000**	**45,835,000**	**1,335,000**	**3.0%**
General Fund	42,400,000	44,500,000	44,500,000	45,835,000	1,335,000	3.0%
TOTAL	**42,400,000**	**44,500,000**	**44,500,000**	**45,835,000**	**1,335,000**	**3.0%**

Total Expenditures by Type

Expenditure Type	FY2025 Approved	FY2026 Approved	FY2025 vs FY2026 $ Change	FY2025 vs FY2026 % Change
Direct Appropriation	44,500,000	45,835,000	1,335,000	3.0%
Debt Service	13,556,670	15,447,580	1,890,910	13.9%
OPEB	243,511	243,511	0	0.0%
OPEB - One Time	55,343	55,343	0	0.0%
Pension	0	155,657	155,657	N/A
TOTAL	**58,355,524**	**61,737,091**	**3,381,567**	**5.8%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	644.76	665.29	665.29	0.00	0.0%

Education

Howard County Library System

Mission Statement

Howard County Library System is your place to learn, grow, and connect.

Department Description & Core Services

An educational institution and allied agency alongside Howard County Public School System and Howard Community College, Howard County Library System (HCLS) empowers all people in Howard County to reach their potential.

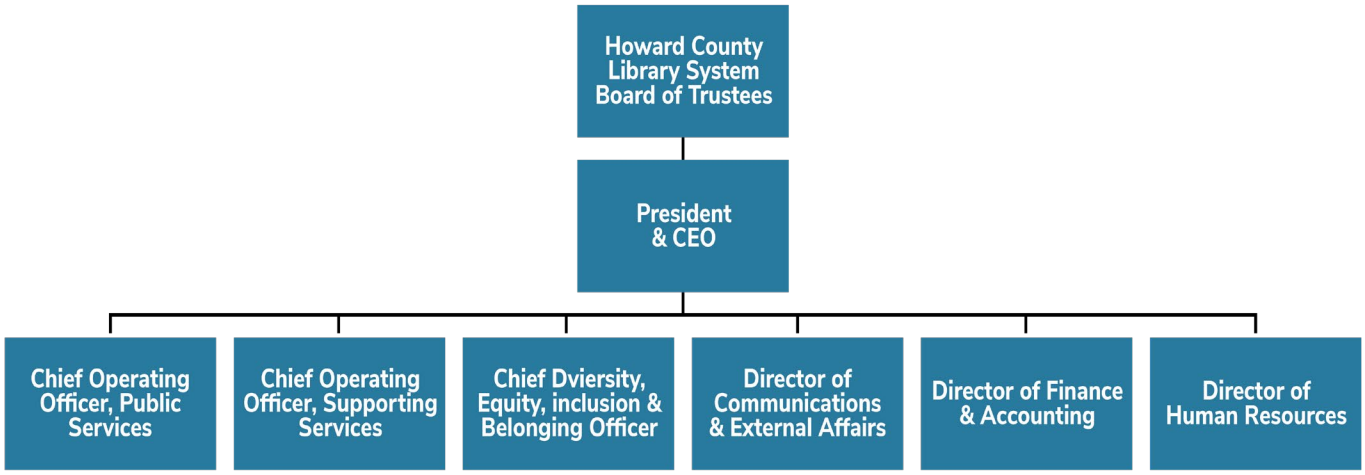
Howard County Library System's new strategic plan provides the framework for HCLS to fulfill its mission in service to the community. The plan comprises three key results: 1) All children enter kindergarten ready to learn, 2) Teens and young adults feel a sense of agency and belonging, and 3) An inclusive, connected community where everyone feels they belong.



Howard County Executive Calvin Ball presents a proclamation to Howard County Library System President and CEO, Tonya Aikens, for the library's 85th anniversary during the annual Evening in the Stacks gala.

Howard County Library System

Division/Program/Bureau Description



Board of Trustees
Howard County Library System is governed by a seven-member Board of Trustees, as prescribed in the Annotated Code of Maryland Education Article 23.401. Trustees, who serve in a voluntary capacity, are appointed to five-year terms, and may be reappointed for a consecutive term. The seven Trustee positions comprise two at large positions, with five typically representing County Council Districts. As openings occur, the HCLS Board nominates candidates to the County Executive, who appoints Trustees subject to County Council approval.

The Board of Trustees establishes policies, approves budgets, and ensures that HCLS fulfills its mission as a place for people to learn, grow, and connect.

President & CEO
As chief executive officer of the library system, the President is responsible for setting the vision and leading the staff to meet the library system's strategic goals; developing annual capital and operating budgets for adoption by the Board of Trustees; advising the Board of Trustees on policies and implementing Board decisions. The President & CEO inspires and engages staff, Trustees, donors, volunteers, and other supporters around the mission, vision, values, and priorities of the library system.

Howard County Library System

2025 Accomplishments

- Completed the new strategic mission, vision and priorities. Established a strategic planning team to act on those priorities, goals and action items.
- Increased self-directed educational eResources .
- Enhanced STEAM resources, including 3D printers at Elkridge branch and laser cutter engraver at the East Columbia and Elkridge branches.
- Installed the Howard County Detention Center Collection and revitalized the space to create an inviting environment for HCDC customers.
- Began the implementation of the new wayfinding plan and install directional signage at all branches to promote an atmosphere that welcomes, orients, and directs customers to resources.
- Collaborated with Howard County Office of Workforce Development to pilot Work on Wheels, the mobile workforce development center.
- Collaborated with Wilde Lake Village Center and Grassroots to deliver STEAM education.
- Developed STEAM roadmap and curriculum for children, teens and adults with the goal of increasing the number of STEAM classes for all ages.
- Expanded after school learning activities for pre-teens and teens through STEAM classes, activities, and projects based on their interests and aspirations.
- Hosted The Longest Table Event at HCC
- Continued collaboration with Department of Recreation and Parks on quarterly StoryWalks, providing themed books to accompany hikes at the Middle Patuxent Environmental Area.
- Hosted in-person Spelling Bee at Hammond High School.
- Hosted Battle of the Books at Merriweather Post Pavilion, in partnership with the Merriweather Arts and Culture Center and HCPSS.
- Refined email strategy to send monthly emails with targeted messages to specific audiences (e.g., parents of preschoolers, parents of teens, DIY/makerspace, adults).

2026 Action Plan

- Collaborate with community to asset map and narrow organizational objectives for the goals in this results area and begin implementing objectives.
- Collaborate with community to asset map and narrow organizational objectives for the goals in this results area and begin implementing objectives.
- Collaborate with community to asset map and narrow organizational objectives for the goals in this results area.
- Relaunch the Equity Resource Center & Collection (ERCC) as a destination for the community, especially those active in equity efforts throughout the county.
- Launch regular ERCC programming, including monthly Joy Salons that bring equity practitioners and advocates together for respite and connection.
- Launch new Learning Hub section of the ERCC webpage that supports learning with specialized sections for children, teens, novices, practitioners and champions.
- Launch self-directed lesson plans created by subject matter experts in the community to support equity learning with materials from the equity collection.
- Launch quarterly World Language Cafe movie nights to support additional language practice and community connection.

Howard County Library System

Strategic Goals and Measures

Goal - To design and deliver a world-class curriculum for the benefit of students of all ages in the County's diverse community, advancing the economy and quality of life.

Objective - Increase library usage (in millions) by 10%

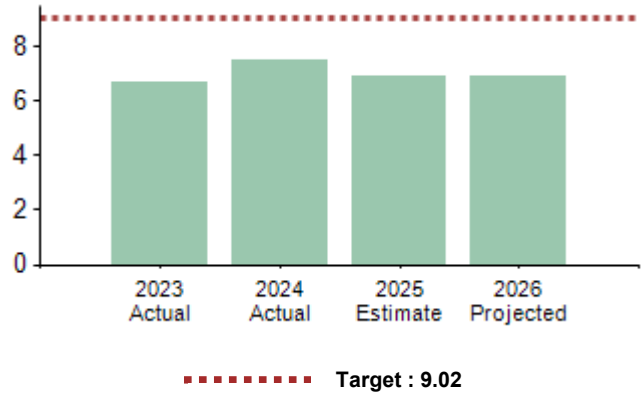
Description of Objective - As an educational institution, The Howard County Library System designs and develops a lifetime of learning opportunities for all ages (from birth through seniors) and backgrounds. The Library's collection spans formats (e.g., print, online), languages, reading levels, interests, and research needs.

Strategies

- All children enter kindergarten ready to learn
- An inclusive, connected community where everyone feels they belong
- Complete capital projects as outlined in updated Facilities Assessment and Master Plan

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Attendance at library system classes	242,853	251,028	196,198	196,198
Number of library system classes	9,478	9,469	7,422	7,422
Number of children's classes	3,910	6,578	5,558	5,558
HCPSS students with library cards	56,065	56,100	56,100	56,100
Number of seats for K-12 homework	331	331	331	331
Number of in-person library visits (in millions)	2	2	2	2
Number of overall library items borrowed (in millions)	6.70	7.50	6.90	6.90

Number of overall library items borrowed (in millions)



While Howard County historically led the state in per capita borrowing, that is no longer the case due to publisher increases and customer demand outpacing funding increases. During the last two years, usage of online resources dramatically increased. We will maintain our goal to increase overall borrowing by 10 percent.

Howard County Library System

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**25,221,000**	**26,480,000**	**26,480,000**	**27,274,000**	**794,000**	**3.0%**
Howard County Library	25,221,000	26,480,000	26,480,000	27,274,000	794,000	3.0%
TOTAL	**25,221,000**	**26,480,000**	**26,480,000**	**27,274,000**	**794,000**	**3.0%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Expense Other	**25,221,000**	**26,480,000**	**26,480,000**	**27,274,000**	**794,000**	**3.0%**
General Fund	25,221,000	26,480,000	26,480,000	27,274,000	794,000	3.0%
TOTAL	**25,221,000**	**26,480,000**	**26,480,000**	**27,274,000**	**794,000**	**3.0%**

Total Expenditures by Type

Expenditure Type	FY2025 Approved	FY2026 Approved	FY2025 vs FY2026 $ Change	FY2025 vs FY2026 % Change
Direct Expense	26,480,000	27,274,000	794,000	3.0%
Debt Service	3,496,340	3,452,180	-44,160	-1.3%
TOTAL	**29,976,340**	**30,726,180**	**749,840**	**2.5%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	245.50	245.50	245.00	-0.50	-0.2%

Public Safety

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Public Safety

Police

Mission Statement

The Police Department provides a secure environment for the residents, businesses, and visitors of Howard County by protecting life and property, reducing the opportunity for crime and disorder, enforcing the law, assisting victims and providing other police-related services as required by the community in a manner consistent with the values of a free society.

Department Description & Core Services

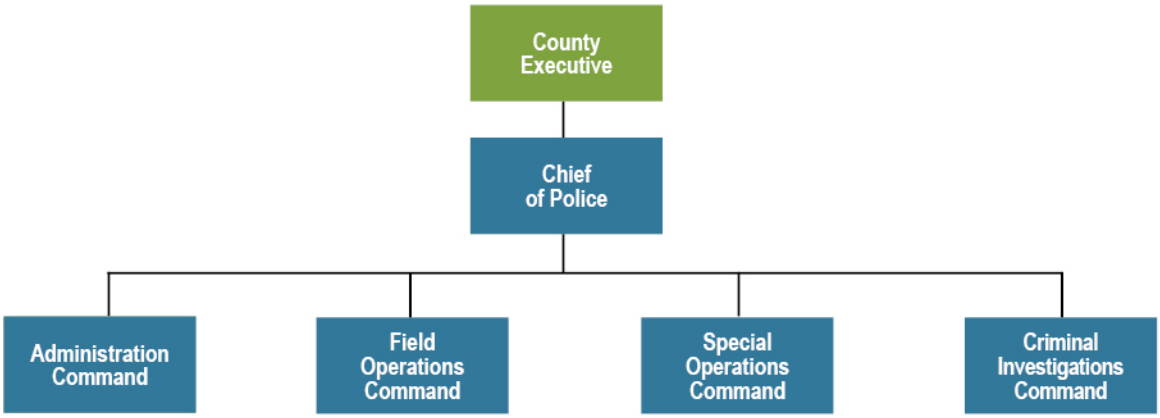
The Howard County Police Department (HCPD) provides comprehensive, 24-hour public safety services to County residents. It also maintains records and reports of criminal activities and departmental operations. The Police Department cooperates with other County and state law enforcement agencies in public safety endeavors, analyzing pertinent data, and providing assistance as needed. The Department also provides public education and crime prevention services, assists with problem resolution, and addresses the issues and concerns of citizens as they relate to local law enforcement.



Howard County Police Chief Gregory Der and the HCPD command staff honored the Forensic Sciences Division (FSD) for achieving accreditation through the ANSI National Accreditation Board. This accreditation is an international standard in the field of forensic science and is the global standard for testing and calibration laboratories.

Police

Division/Program/Bureau Description



Office of the Chief
The Office of the Chief establishes departmental policy and maintains interaction with other County, state and federal agencies. This Office includes the Professional Standards Bureau, Office of Public Affairs and the Office of Strategic Planning. It provides inspections of licensed liquor establishments and investigates and adjudicates complaints regarding departmental employee misconduct or performance. The Office also manages the national accreditation program.

Field Operations Command
The Field Operations Command is responsible for the Northern and Southern Patrol Districts, as well as the Community Services Bureau.

Special Operations Command
The Special Operations Command is divided into two Bureaus. The Special Operations Bureau contains the Emergency Response Division, which provides tactical, K9, and other varied specialized support. Traffic Management provides enforcement, administrative, and investigative services related to traffic safety needs. The Operational Support Bureau contains the Operational Preparedness & Support Division, as well as the Forensic Sciences Division.

Criminal Investigations
The Criminal Investigations Command provides investigative services and pursues apprehension of criminal offenders. The Major Crimes Bureau fields the Violent Crimes, Repeat Offender, and Vice/Narcotics Divisions. The Special Crimes Bureau contains the Family Crimes & Sexual Assault, and Special Investigations Divisions.

Administration Command
Administration Command provides management of the Communications, Computer Services, Employment Services, Management Services, and Information Management Divisions. The Animal Control Division is responsible for administering and enforcing animal control laws, controlling domestic and wild animal populations, and responding to emergency situations involving animals.

Investigations with Federal Agencies
Through investigations with Federal Agencies, the HCPD completes joint investigations with federal agencies such as the Federal Bureau of Investigation and the Drug Enforcement Administration. Money and property seized in joint investigations is used to further law enforcement efforts.

Police

2025 Accomplishments

- Refurbishment of the ventilation, bullet trap/recovery, and target turning systems of the indoor range in order to enhance its safety and effectiveness.
- Fully equipped the Forensic Sciences Division ensuring assistance with complex crime scenes and investigations.
- Filled positions within the Records Section to better adjust for a dramatically increased workload related to body-worn cameras and Public Information Act requests.
- Improved Records Management System (RMS) capability and reliability.
- Continued gradual implementation of the Next Gen 911 system with the newly updated infrastructure and hardware.
- Continued consolidation of digital media storage platforms into a compressed, integrative multi-site system to better secure and decomplicate the increasing volume and variation of digital evidence.
- Increased sworn staffing by 30 sworn officers. With the largest police academy class in 30 years graduating earlier this year, we now have a police department that is nearly fully staffed.
- Began launch of public-facing Crime and Traffic Data Dashboards.
- Implemented the Virtual Command Center, a digital platform facilitating real-time communication, collaboration, and coordination among HCPD members in response to critical incidents.

2026 Action Plan

- Increase Active Assailant Preparation through Tactical instruction for all sworn members in Response to Active Shooter / Building Clearing training.
- Continue expansion of Mental Health programs with Mental Health First Aid based on the IACP One Mind Campaign for all sworn members.
- Continue combating opioids in the community by focusing on investigative resources and collaborative efforts with prosecutors on cases involving overdoses.
- Establish a stand-alone Crime Analysis Section under the Office of the Chief to meet the expanding need for statistical data.
- Continue community outreach by conducting training for community events, organizations and the school system.
- Continue evaluation of staffing and resources for Emergency Communications Center.

Police

Strategic Goals and Measures

Goal - Provide crime prevention and reduction strategies and comprehensive emergency services in order to ensure a safe community for all residents, businesses and visitors to Howard County.

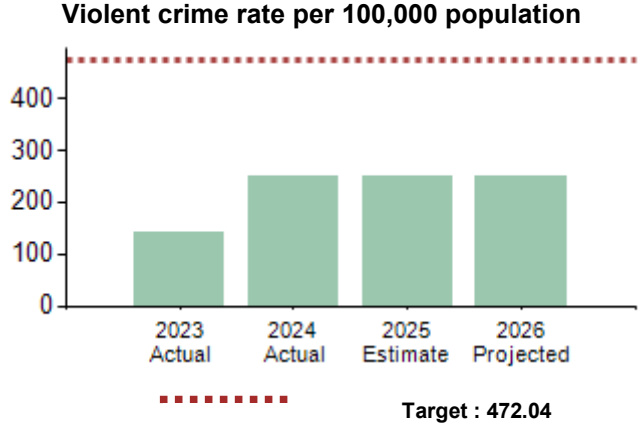
Objective - Maintain the property and violent crime rate under the state-wide average.

Description of Objective - The Police Department utilizes proactive patrol and strategic deployment of resources to reduce the opportunity for crime and remove habitual offenders from the community. It strives to effectively utilize social media to reach and communicate with the community for sharing crime data, soliciting tips and leads, and promoting a sense of safety. Violent crimes include homicides, rapes, robberies, and aggravated assault crimes. Property crimes include burglaries, thefts, and motor vehicle thefts.

Strategies

- Expand patrols of pedestrian pathways during the day and night to ensure the safety of residents.
- Utilize various community policing outreach techniques to increase community contact which enhances communication, helps identify suspects, and promotes a sense of safety.
- Hold statistical review sessions bi-weekly to discuss how to achieve and improve toward all agency objectives (AIM).
- Partner with residents, visitors and businesses to mitigate crime.
- Aggressively investigate all reported crimes utilizing the latest in technology and social media resources.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Outcome				
Violent crime rate per 100,000 population	139.93	250.70	250.70	250.70
Property crime rate per 100,000 population	1,699.00	1,662.00	1,662.00	1,662.00



Crime rates in Howard County remain well below state-wide data of 472.04. In Howard County, officers were taking more violent criminals off the streets in 2016, with arrests for violent crimes up by more than 20%. These offenses accounted for 16% of the total Crime Index for 2015, compared to 15% in 2014. Violent crime increased 7% when compared to 2014. The apparent increase is attributed in part to new crime reporting requirements by the FBI. In 2016, the FBI added "Human Trafficking" as a newly-tracked crime category. It also changed the definition of "Rape" to ensure all sex crimes would be reported and tracked, not just those that met a certain strict definition. By including those changes in the report, law enforcement agencies can better track and respond to certain crime trends. 2017 actual data has not been released by the State.

Police

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**158,204,356**
Same Level of Service	4,483,286
New Programs/Initiatives - School Resource Officer (1 FTE)	130,853
New Programs/Initiatives - 4 Red Light Cameras	193,200
Freezing Vacancies - Fully Froze 2 FTEs	(190,886)
2026 Council Approved	**162,820,809**

Police

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**144,933,295**	**158,204,356**	**157,665,269**	**162,820,809**	**4,616,453**	**2.9%**
Administration Command	1,206,873	1,162,359	1,487,097	1,763,410	601,051	51.7%
Animal Control Division	2,102,305	2,284,507	2,212,932	2,313,442	28,935	1.3%
Chief of Police	6,667,102	6,756,302	7,453,635	7,502,819	746,517	11.0%
Community Services Bureau	6,802,453	7,655,449	7,665,061	8,157,767	502,318	6.6%
Criminal Investig Bureau	43,745	33,368	33,368	31,059	-2,309	-6.9%
Criminal Investigations Command	151,112	336,743	350,794	343,151	6,408	1.9%
Field Operations Command	41,537,822	45,042,391	44,683,185	45,845,888	803,497	1.8%
Human Resources Bureau	0	0	0	131,671	131,671	N/A
Information & Technology Bureau	21,421,731	25,108,100	23,619,552	22,691,734	-2,416,366	-9.6%
Major Crimes Bureau	14,991,723	15,829,524	17,442,785	18,589,129	2,759,605	17.4%
Management Services Bureau	11,795,503	13,287,125	13,214,169	13,054,040	-233,085	-1.8%
Operational Support Bureau	5,369,088	6,199,238	6,510,944	6,062,485	-136,753	-2.2%
Professional Standards Bureau	11,650,607	12,294,675	10,399,517	13,546,893	1,252,218	10.2%
Special Crimes Bureau	9,751,416	10,110,151	10,532,690	10,405,032	294,881	2.9%
Special Operations Bureau	11,101,014	11,766,985	11,485,405	12,380,499	613,514	5.2%
Special Operations Command	340,801	337,439	574,135	1,790	-335,649	-99.5%
Program Revenue	**600,859**	**1,324,500**	**499,649**	**1,324,500**	**0**	**0.0%**
Administration Command	306,773	607,000	249,786	607,000	0	0.0%
Animal Control Division	58,433	200,500	36,441	200,500	0	0.0%
Field Operations Command	235,653	292,000	213,422	292,000	0	0.0%
Special Operations Bureau	0	225,000	0	225,000	0	0.0%
Speed Cameras	**1,283,807**	**1,724,132**	**1,286,849**	**1,854,632**	**130,500**	**7.6%**
Special Operations Bureau	1,283,807	1,724,132	1,286,849	1,854,632	130,500	7.6%
Grants	**1,651,662**	**2,176,323**	**2,119,823**	**2,189,044**	**12,721**	**0.6%**
Community Services Bureau	185,806	344,327	295,327	297,048	-47,279	-13.7%
Criminal Investig Bureau	291,590	756,100	756,100	756,100	0	0.0%
Field Operations Command	135,319	102,400	102,400	102,400	0	0.0%
Information & Technology Bureau	2,661	3,000	3,000	3,000	0	0.0%
Major Crimes Bureau	475,848	377,600	377,600	427,600	50,000	13.2%
Management Services Bureau	2,500	25,000	17,500	25,000	0	0.0%
Operational Support Bureau	75,765	136,000	136,000	136,000	0	0.0%
Professional Standards Bureau	236,799	35,000	35,000	35,000	0	0.0%
Special Crimes Bureau	180,552	261,896	261,896	261,896	0	0.0%
Special Operations Bureau	64,822	135,000	135,000	145,000	10,000	7.4%
School Bus Camera	**1,983,981**	**3,299,760**	**2,284,249**	**3,307,452**	**7,692**	**0.2%**
Special Operations Bureau	1,983,981	3,299,760	2,284,249	3,307,452	7,692	0.2%
TOTAL	**150,453,604**	**166,729,071**	**163,855,839**	**171,496,437**	**4,767,366**	**2.9%**

Police

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**120,372,514**	**130,661,267**	**130,121,806**	**137,971,117**	**7,309,850**	**5.6%**
General Fund	118,734,867	128,659,639	128,530,450	135,880,564	7,220,925	5.6%
Grants	613,470	640,098	630,098	657,297	17,199	2.7%
Program Revenue	525,291	780,000	438,807	793,000	13,000	1.7%
School Bus Camera	79,580	86,360	84,375	93,007	6,647	7.7%
Speed Cameras	419,306	495,170	438,076	547,249	52,079	10.5%
Contractual Services	**12,372,750**	**15,357,299**	**14,844,313**	**12,231,596**	**-3,125,703**	**-20.4%**
General Fund	11,982,428	14,473,716	14,236,235	11,329,487	-3,144,229	-21.7%
Grants	299,418	547,747	535,747	539,747	-8,000	-1.5%
Program Revenue	74,360	317,500	59,842	304,500	-13,000	-4.1%
School Bus Camera	4,401	7,900	4,669	7,900	0	0.0%
Speed Cameras	12,143	10,436	7,820	49,962	39,526	378.7%
Supplies and Materials	**4,854,503**	**8,188,623**	**6,851,195**	**5,265,957**	**-2,922,666**	**-35.7%**
General Fund	2,655,733	4,254,612	4,082,195	1,333,424	-2,921,188	-68.7%
Grants	258,633	421,827	407,327	420,349	-1,478	-0.4%
Program Revenue	1,208	132,000	1,000	132,000	0	0.0%
School Bus Camera	1,900,000	3,105,500	2,195,205	3,105,500	0	0.0%
Speed Cameras	38,929	274,684	165,468	274,684	0	0.0%
Capital Outlay	**564,396**	**761,651**	**546,651**	**766,651**	**5,000**	**0.7%**
General Fund	84,255	0	0	0	0	N/A
Grants	480,141	566,651	546,651	571,651	5,000	0.9%
Program Revenue	0	95,000	0	95,000	0	0.0%
School Bus Camera	0	100,000	0	100,000	0	0.0%
Debt Service	**3,157,139**	**1,174,435**	**1,174,435**	**4,464,781**	**3,290,346**	**280.2%**
General Fund	2,550,656	505,896	505,896	3,688,311	3,182,415	629.1%
Speed Cameras	606,483	668,539	668,539	776,470	107,931	16.1%
Expense Other	**8,932,302**	**10,585,796**	**10,317,439**	**10,796,335**	**210,539**	**2.0%**
General Fund	8,925,356	10,310,493	10,310,493	10,589,023	278,530	2.7%
School Bus Camera	0	0	0	1,045	1,045	N/A
Speed Cameras	6,946	275,303	6,946	206,267	-69,036	-25.1%
Operating Transfers	**200,000**	**0**	**0**	**0**	**0**	**N/A**
Speed Cameras	200,000	0	0	0	0	N/A
TOTAL	**150,453,604**	**166,729,071**	**163,855,839**	**171,496,437**	**4,767,366**	**2.9%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 Number	FY2025 vs FY2026 %
Authorized Personnel	749.00	745.00	748.00	3.00	0.4%

Public Safety

Fire & Rescue Services

Mission Statement

The Department of Fire and Rescue Services (DFRS) maintains a safe environment and high quality of life in Howard County by educating, protecting and serving citizens, members, and visitors.

Department Description & Core Services

The Department operates a robust combination system that leverages collaboration between career and volunteer personnel to provide a full range of emergency response services for all-hazards, basic and advanced Emergency Medical Services (EMS), and extensive community risk reduction programs. The Department includes the Office of Emergency Management, which has responsibility for developing county-wide systems and processes to manage natural and human-caused disasters within the county, and the Office of the Fire Marshal, which has responsibility for fire investigations, inspections, and fire code enforcement.

In support of these services, the Department operates an accredited training center that offers in-house licensure and certification programs in areas such as firefighting, rescue, EMS, paramedic training, hazardous materials incident command, management and supervisory skills, leadership, and other specialized skill development. Additionally, the Department provides comprehensive occupational health and safety programs for its personnel. In collaboration with other county agencies, the Department maintains an infrastructure that includes facilities, apparatus, equipment, water supply, and technology to support both organizational management and effective incident response.

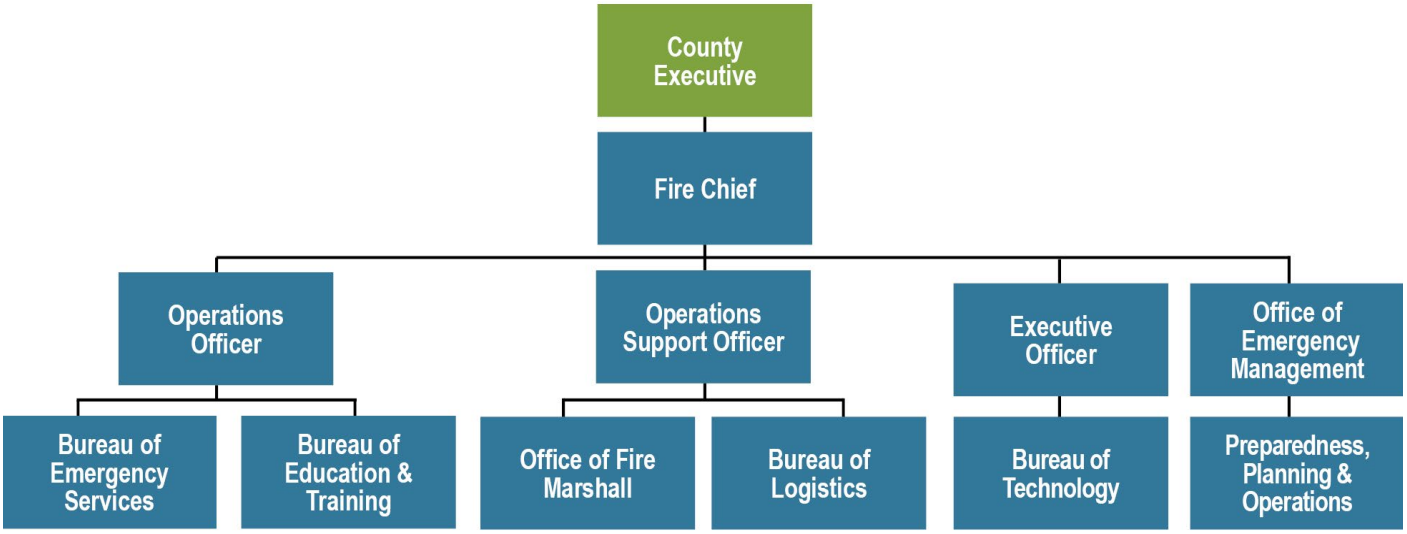
The Fire and Rescue Services Chief and the Office of the Fire Chief provide overall direction for the management and coordination of all services and activities of the Department of Fire and Rescue Services , which is comprised of multiple bureaus.



The Howard County Department of Fire and Rescue Services (HCDFRS) Trainee Class 38 attends their graduation ceremony. Each graduate has shown dedication, hard work, and unwavering commitment to serving the Howard County community. Each individual completed an intense journey of training and preparation to serve and protect.

Fire & Rescue Services

Division/Program/Bureau Description



Office of the Fire Chief
The Office of the Fire Chief provides overall direction for the management and coordination of all services and activities of the Department of Fire and Rescue Services (DFRS), which is comprised of multiple bureaus. Additional functions include the Office of the Fire Chaplain, which provides services to our responders as well as our patients and their families, the Office of the Medical Director, which provides medical oversight for our training and emergency response report, the Office of Data Analysis, which provides data-driven information for decision-making, and the Community Outreach and Media Affairs Office, which coordinates media contacts and events, as well as providing an array of community outreach programs including citizen CPR, fall prevention, and smoke detector awareness.

The Emergency Services Bureau
The Emergency Services Bureau provides comprehensive emergency response services, including both traditional fire and rescue emergency response for the community and at local special events. It also provides rescue and hazardous materials response services, medical services that include basic and advanced paramedical transport services, tactical paramedic support for county law enforcement missions, and Mobile Integrated Community Health services. The Bureau coordinates and collaborates closely with other county, state and regional departments and partners, including the Urban Area Security Initiative, the Maryland Department of Emergency Management and Howard County General Hospital. The Bureau also represents the Department in the local Emergency Management Operations Group and has responsibility for several County Coordinating Functions in the County Emergency Operations Plan.

The Office of the Fire Marshal
The Office of the Fire Marshal develops and implements initiatives designed to reduce the loss of life and property in Howard County. Examples include a comprehensive Fire Prevention and Life Safety Code, design plan review for newly proposed developments, building inspections, enforcement of the Howard County Fire Prevention Code, and public education programs that include crowd management and juvenile fire setting intervention. The Office also has oversight for the fire investigation unit, which operates in conjunction with the Howard County Police Department to identify the origin and cause of fire incidents and reduce the level of criminal fire activity in the County.

The Office of Emergency Management
The Office of Emergency Management coordinates County and private services during times of emergency need. The Office is responsible for planning and developing systems to manage natural and human caused disasters through a Comprehensive Emergency Response and Recovery Plan. Emergency management operations are conducted from the County Emergency Operations Center.

Fire & Rescue Services

2025 Accomplishments

- Launched the Whole Blood program, the first of its kind to be implemented at a ground-based EMS Department in the state of Maryland. This program enables trained Howard County Department of Fire and Rescue Services EMS supervisors to administer whole blood transfusions to critically ill and injured patients before they reach the hospital. Non-cardiac arrest patients who have received whole blood have shown a 90% survival rate.
- Increased the capacity of the EMS system by deploying additional Basic Life Support EMS transport unit staffed during peak load hours seven days a week.
- Continued efforts to expand the network of rural water fill sites available for firefighting through design, site development, and installation of strategically placed water cisterns. Completed installation of four (4) operational cisterns.
- Accomplished efforts to reduce greenhouse gas emissions by taking delivery of two (2) idle-reduction mitigation system equipped ambulances to be incorporated into the fleet.
- Continue to implement further strategies of a multi-year carcinogen reduction plan by taking receipt of two (2) "clean cab" fire engines (that keep contaminated protective gear separate from the occupants), and one (1) "clean cab" fire truck.
- Graduated six (6) students from our fully accredited paramedic program, increasing our number of licensed Nationally Registered Paramedics.
- Replaced three sets of gas-powered rescue tools with battery operated systems that provide for reduced carbon emissions.
- Finalized the purchase of the Ellicott City Armory property to be used as a Logistics storage Building. The department is working with Facilities on next steps to begin using the property.

2026 Action Plan

- Increase the capacity of the EMS system by deploying an additional Basic Life Support (BLS) EMS transport unit, staffed during peak-load hours seven days a week.
- Continued work toward expanding the strategic network of rural water fill sites available for firefighting through design, site development, and installation of strategically placed water cisterns by working toward installation of four (4) additional operational water cisterns.
- Continue to work toward the construction of a new fire station and the addition of an engine company and EMS transport unit in the north Columbia area to address the impacts of an increased call volume in the Columbia area.
- Continue multi-year plan to reduce greenhouse gas emissions by initiating the purchase and order of three (3) additional idle reduction mitigation system equipped ambulances to be incorporated into the fleet. In addition to these anticipated purchases, there are eight (8) already on order.
- Continue to recruit and train career and volunteer personnel to apply for our accredited paramedic program for internal personnel.
- Continue to implement further strategies of a multi-year carcinogen reduction plan by initiating the purchase and order of two (2) "clean cab" fire engines (that keep contaminated protective gear separate from the occupants), Additionally, continuing to upgrade our station vehicle emissions capture systems with more effective magnetic receivers, and beginning the upgrade of personal protective gear that incorporates carcinogen reduction technology.
- Implement screening programs to support the early detection of cancer and cardiovascular disease in our personnel.

Fire and Rescue Services

Strategic Goals and Measures

Goal - Provide efficient, effective and responsive emergency services that mitigate dangerous conditions, protect property and care for those affected by medical, fire, hazardous materials, and other emergency events.

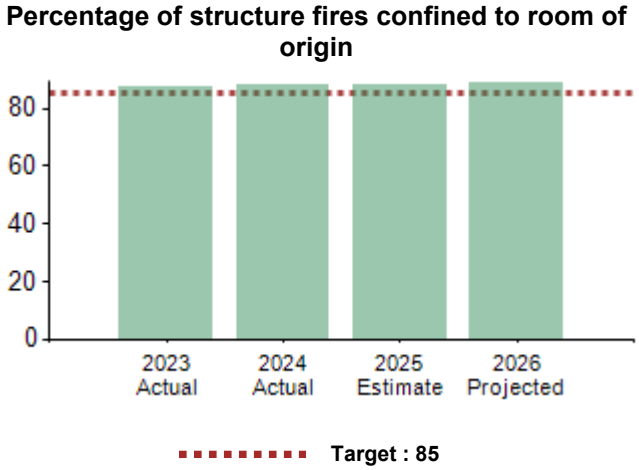
Objective - Confine Residential Structure Fires (RSF) to the room of origin.

Description of Objective - Confining structure fires to the area or room of origin can be indicative of an effective fire suppression response, which is dependent on getting sufficient resources to an incident scene quickly, and effective fire suppression operations by firefighters. Though some fires will have already spread beyond the room of origin upon arrival of firefighters, when firefighters have the opportunity to confine fires to the room of origin, property loss can be reduced, and injuries and deaths to both occupants and firefighters can be avoided or minimized. Incidents where fire has already extended beyond the room of origin upon arrival of firefighters negatively impact the result for this performance measure.

Strategies

1. Implement a dynamic dispatch system that determines unit assignments based on real-time GPS-based Automatic Vehicle Location (AVL).
2. Strategically plan and construct new facilities and place apparatus around the County.
3. Assure adequate staffing on fire engines, aerial and rescue squad units that allows for effective and rapid execution of "critical immediate tasks" upon arrival to fires.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of Structure Fires	250	179	200	190
Average arrival time of first engine - RSF (minutes)	6.75	5.18	6.00	6.3
Outcome				
Percentage of structure fires confined to room of origin	87.0%	88.0%	88.0%	89.0%



In FY24, there were 179 structure fires, including fixed mobile homes and commercial trailers, and 88% were confined to the object or room of origin. Since 2014, the County averaged over 84% of fires confined to room of origin and over the last two years we are trending upwards. In FY24 there was a significant decline in the number of structure fires occurring within our community. Some possible factors may include less hours spent at home during the pandemic, County safety measures, and public awareness. Furthermore, the county has seen improvements in the average time it takes for a first engine to arrive on scene. From FY22 to the end of FY 24 the average first engine arrival time decreased by over 2 minutes. The improve in response times is due to the opening of Station 12 and increased usage of the engine at Station 14, coupled with improved staffing.

Fire and Rescue Services

Strategic Goals and Measures

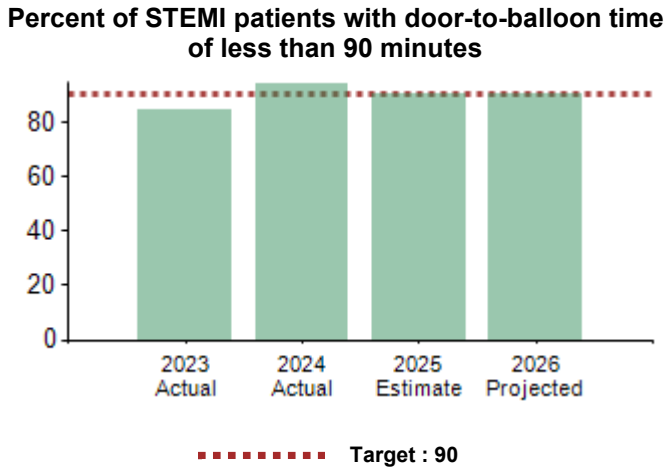
Goal - Provide efficient, effective and responsive emergency services that mitigate dangerous conditions, protect property and care for those affected by medical, fire, hazardous materials, and other emergency events.

Objective - Achieve and maintain a door-to-balloon time of 90 minutes for patients having a S-T Elevation Myocardial Infarction (STEMI) heart attack 90% of the time

Description of Objective - STEMI is a common name for ST-Elevation Myocardial Infarction, one of several types of heart attacks. A STEMI heart attack is caused by a complete blockage in a coronary artery. When this occurs, the goal of medical treatment is to treat symptoms and quickly re-open the artery in a specialized treatment lab. The American Heart Association (AHA) has established a nationally recognized time standard for STEMI patient door-to balloon times of 90 minutes or less. This measure represents the average time interval from when a patient arrives at the Emergency Room to when the balloon is inflated in their coronary artery in the cardiac procedures laboratory at the hospital. Critical prehospital actions that have been shown to shorten this time interval include rapid acquisition and interpretation of an electrocardiogram, early notification to the receiving hospital, efficient patient care provision and scene management, and rapid transport.

Strategies

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Percent of STEMI patients with door-to-balloon time of less than 90 minutes	84.2%	94.1%	90.0%	90.2%



From FY 2014 to FY 2024, the eleven-year Average Door-to-Balloon Time for Patients Having a S-T Elevation Myocardial Infarction (STEMI) Heart Attack was 68 minutes and 15 seconds (68:15). While the average door-to-balloon interval has fluctuated slightly over the eleven-year time frame, it has remained consistently lower than the national standard. In that eleven-year period, the Department responded to 1,264 STEMI heart attack calls, 558 of which received angioplasty (balloon) at a hospital (45.70%).

Howard County Department of Fire and Rescue Services works closely with area hospitals to minimize this time interval. Our paramedics are trained to interpret advanced electrocardiograms that help to identify STEMI heart attacks, and agreements are in place to immediately alert area hospitals so that the required processes are already in motion before the patient even reaches the hospital, significantly reducing the time interval.

Fire & Rescue Services

Summary of FY 2026 Budget Changes

Fire & Rescue Reserve Fund	
2025 Council Approved	**162,793,618**
Same Level of Service	3,293,107
Current Year Increase - Transfer to Capital Budget	4,500,000
New Programs/Initiatives - Senior Admin Analyst in OEM	144,859
Fire Engine/Vehicle Replacements	2,842,000
One Time - Removal of prior year spending	(10,200,120)
2026 Council Approved	**163,373,464**

Fire & Rescue Services

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Fire & Rescue Reserve	**144,465,446**	**162,793,618**	**155,811,124**	**163,373,464**	**579,846**	**0.4%**
Administration Bureau	3,067,155	6,408,145	3,262,405	6,272,826	-135,319	-2.1%
Community Outreach	603,972	642,791	617,445	657,676	14,885	2.3%
Emergency Services Management Bureau	2,664,050	2,816,865	3,046,824	3,700,976	884,111	31.4%
Emergency Services Operation Bureau	91,293,867	97,395,476	98,875,409	101,616,853	4,221,377	4.3%
Fire Administrative Services Bureau	2,224,357	2,534,089	2,249,817	2,661,975	127,886	5.0%
Information & Technology Bureau	6,175,751	7,976,289	7,589,885	6,522,970	-1,453,319	-18.2%
Logistics Bureau	21,005,101	25,373,712	22,223,301	22,713,541	-2,660,171	-10.5%
Occupational Health and Safety	2,932,689	3,405,062	3,230,339	3,487,200	82,138	2.4%
Office of Emergency Management	791,000	1,357,466	1,176,361	1,601,536	244,070	18.0%
Office of Fire Marshall	3,180,035	3,527,511	3,440,266	3,498,255	-29,256	-0.8%
Training Bureau	6,129,899	6,541,445	5,830,830	5,784,243	-757,202	-11.6%
Volunteer Support	4,397,570	4,814,767	4,268,242	4,855,413	40,646	0.8%
Program Revenue	**6,432**	**358,000**	**292,100**	**347,000**	**-11,000**	**-3.1%**
Administration Bureau	6,432	358,000	292,100	347,000	-11,000	-3.1%
Grants	**2,012,596**	**1,999,338**	**745,645**	**2,129,697**	**130,359**	**6.5%**
Administration Bureau	2,012,596	1,999,338	745,645	2,129,697	130,359	6.5%
TOTAL	**146,484,474**	**165,150,956**	**156,848,869**	**165,850,161**	**699,205**	**0.4%**

Fire & Rescue Services

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**104,029,924**	**113,689,984**	**113,171,296**	**118,233,401**	**4,543,417**	**4.0%**
Fire & Rescue Reserve	103,867,812	113,240,646	112,956,158	117,846,204	4,605,558	4.1%
Grants	162,112	249,338	15,138	187,197	-62,141	-24.9%
Program Revenue	0	200,000	200,000	200,000	0	0.0%
Contractual Services	**12,268,361**	**14,097,856**	**12,888,442**	**12,834,534**	**-1,263,322**	**-9.0%**
Fire & Rescue Reserve	10,930,959	12,931,856	12,206,333	11,485,534	-1,446,322	-11.2%
Grants	1,335,617	1,130,000	677,109	1,315,000	185,000	16.4%
Program Revenue	1,785	36,000	5,000	34,000	-2,000	-5.6%
Supplies and Materials	**6,240,180**	**10,328,812**	**6,273,945**	**7,907,481**	**-2,421,331**	**-23.4%**
Fire & Rescue Reserve	5,876,719	9,626,812	6,173,447	7,206,981	-2,419,831	-25.1%
Grants	358,814	580,000	13,398	587,500	7,500	1.3%
Program Revenue	4,647	122,000	87,100	113,000	-9,000	-7.4%
Capital Outlay	**7,308,822**	**12,255,120**	**12,236,002**	**7,747,000**	**-4,508,120**	**-36.8%**
Fire & Rescue Reserve	7,152,769	12,215,120	12,196,002	7,707,000	-4,508,120	-36.9%
Grants	156,053	40,000	40,000	40,000	0	0.0%
Debt Service	**49,000**	**0**	**0**	**40,000**	**40,000**	**N/A**
Fire & Rescue Reserve	49,000	0	0	40,000	40,000	N/A
Expense Other	**10,026,471**	**10,517,718**	**10,517,718**	**11,240,557**	**722,839**	**6.9%**
Fire & Rescue Reserve	10,026,471	10,517,718	10,517,718	11,240,557	722,839	6.9%
Operating Transfers	**6,561,716**	**1,761,466**	**1,761,466**	**5,347,188**	**3,585,722**	**203.6%**
Fire & Rescue Reserve	6,561,716	1,761,466	1,761,466	5,347,188	3,585,722	203.6%
Contingencies	**0**	**2,500,000**	**0**	**2,500,000**	**0**	**0.0%**
Fire & Rescue Reserve	0	2,500,000	0	2,500,000	0	0.0%
TOTAL	**146,484,474**	**165,150,956**	**156,848,869**	**165,850,161**	**699,205**	**0.4%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 Number	FY2025 vs FY2026 %
Authorized Personnel	639.75	641.75	642.75	1.00	0.2%

Public Safety

Corrections

Mission Statement

Our mission is to safeguard the residents of Howard County by providing a safe and secure facility for housing incarcerated individuals legally confined in Howard County.

Department Description & Core Services

The Detention Center and Central Booking Facility are operated by the Howard County Department of Corrections. We achieve our mission by responsibly processing, treating and caring for incarcerated individuals who are confined to the detention center. Safety and security are provided from the time of the incarcerated individuals commitment until they reenter the community.

The safety of incarcerated individuals and staff is ensured by maintaining a humane, clean, secure and orderly living and working environment. Policies guarantee that incarcerated individuals are not discriminated against regarding the receiving of programs, services and activities on the basis of race, religion, age, national origin, gender, disability, sexual orientation or political beliefs.

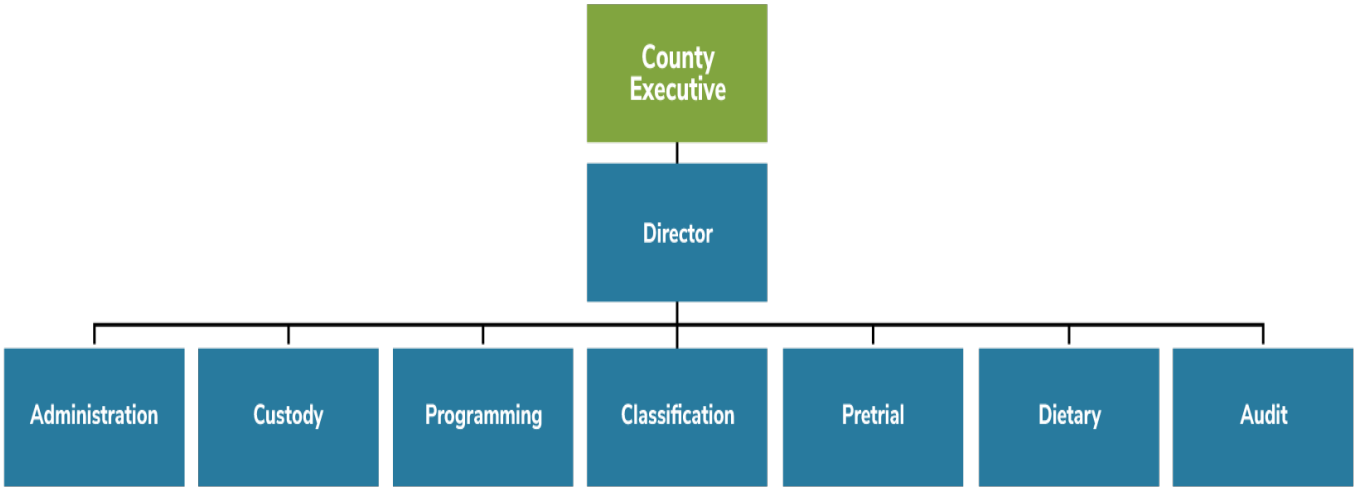
The Howard County Department of Corrections strives to protect the public and our employees by providing safe, secure and humane conditions to incarcerated individuals legally under our authority. Within this framework, the Department provides many valuable and effective behavioral, educational and work release opportunities that enable incarcerated individuals to become law abiding and productive members of the community upon release.



Howard County Executive Calvin Ball poses with members of the Howard County Department of Corrections at the newly revealed Behavioral Mental Health Unit located in Jessup, MD.

Corrections

Division/Program/Bureau Description



Custody
The Detention Center's two main custody functions are: provide food, shelter, medical services, and personal safety to male and female adult incarcerated individuals sentenced to 18 or fewer months or awaiting trial and provide orderly intake and processing of all incoming adult and juvenile arrestees waived to adult jurisdiction from various local law enforcement agencies, US Marshall Service and MD DPSCS.

Classification
Provides assessments to determine classification and risk, reclassifications, internal work assignments and determining other program eligibility available to incarcerated individuals.

Programming
Provides educational, emotional, spiritual, mental and physical health, addiction recovery, work release and home detention services.

Audit
Ensures that standards set by the American Correctional Association and the State of Maryland are adhered to. Every operation at the facility is written into policy and procedure. Staff are trained in the policy and are required to follow guidelines.

Dietary
Provides meals to the entire population including staff by purchasing product, preparing meals and distributing nearly 1000 meals a day. Dietary staff provide supervision of incarcerated individuals who work in the dietary program and are looking to obtain the skill and knowledge needed to work in food preparation jobs.

Pretrial
Provides GPS ankle monitoring, regular case review and check in services to individuals who are awaiting trial outside the detention center.

Administration
Provides purchasing, oversight of contracts with vendors, revenue collection, sentence computation and managing the custodial records of incarcerated individuals.

Corrections

2025 Accomplishments

- Enhanced Correctional Officer safety by outfitting eligible officers with ballistic vests.
- Achieved staff training goals as recommended by the American Correctional Association.
- Installed solid cell doors in the Segregation Unit.
- Opened a disciplinary and administrative segregation unit for female incarcerated individuals.
- Entered into a long-term housing agreement with the US Marshall Service solidifying the relationship between the two parties.
- Enhanced security in the lower level of the detention center by purchasing and placing metal and contraband detectors at all lower-level detention center entrances.
- Implemented a successful yearlong Reentry Program with funds from a GOCCP Performance Improvement Fund Grant (PIFG).
- Conducted a successful 3rd Annual Recovery Conference.
- Implemented ESOL classes for our non-English speaking population.
- Conducted a Health Symposium for female incarcerated individuals.
- Conducted domesticated violence programming for female and male incarcerated individuals.
- Implemented a bee keeping program with three active beehives.

2026 Action Plan

- Create a Master Plan for a new Detention Center.
- Construct a facility for onsite staff training and reentry programming.
- Open a comprehensive Behavioral Mental Health housing unit to provide direct behavioral mental health services to incarcerated individuals.
- Update and improve existing Prison Rape Elimination Act (PREA) investigative procedures and practices.

Corrections

Strategic Goals and Measures

Goal - Provide safe and secure housing of offenders under the jurisdiction of the Howard County Department of Corrections.

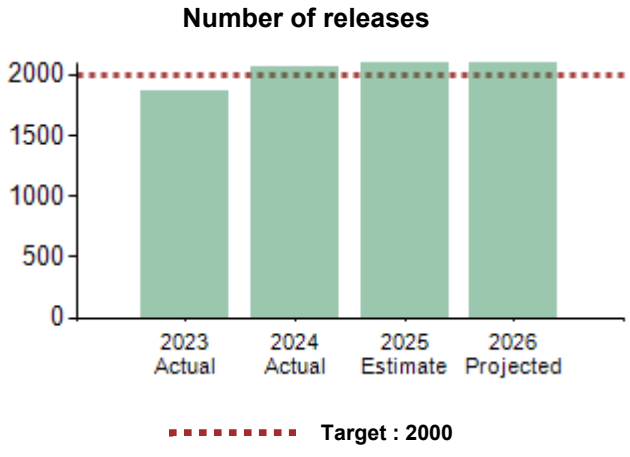
Objective - Maintain zero escapes and erroneous releases from custody or community programs.

Description of Objective - The department achieves this by constantly assessing and auditing security procedures and analyzing staffing to ensure it is appropriate. Staff also closely monitors individuals in community programs. The department constantly reviews, updates, audits and conducts trainings on the commitment and release manual and safeguards used to ensure proper releases.

Strategies

- Utilize biometric identification (electronic fingerprinting) for all releases.
- Ensure 100 percent compliance with annual security audits which utilize the National Institute of Corrections Security Audit Process.
- Perform at least one monthly compliance check for inmates working on a job or assigned to a community activity.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of escapes from community setting (walk-offs)	0	0	0	0
Average Daily Population	231	231	236	241
Number of intakes	1,718	1,978	2,008	2,028
Number of releases	1,857	2,061	2,092	2,123
Outcome				
Number of county inmate escapes and erroneous releases	0	0	0	0



Improved security and release protocols minimize escapes and erroneous releases. Incarcerated inmates are screened for appropriate security level assignment which limit escape risks. Continued strict adherence with current procedures and anticipated higher staffing levels will continue to ensure HCDC is the most secure facility in Maryland.

Corrections

Strategic Goals and Measures

Goal - Provide safe and secure housing of offenders under the jurisdiction of the Howard County Department of Corrections.

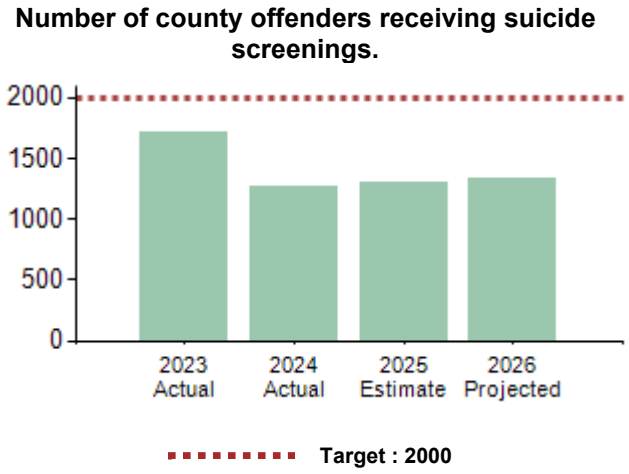
Objective - Maintain zero inmate suicides and deaths.

Description of Objective - The department's mission includes the safe and secure housing of offenders. At the basic level of that mission is the prevention of suicide or deaths. To accomplish this objective, the department ensures regular training of staff in suicide prevention, mental illness identification and interaction techniques, as well as continual assessment of the facility, policies and procedures.

Strategies

- Conduct mental health/suicide screenings for all intakes.
- Perform weekly mental health and multi-disciplinary wellness checks for all detainees.
- Collaborate with the county's State's Attorney, Public Defender's Office and the courts to fast track those with serious mental illnesses to facilities in the Department of Health and Mental Hygiene.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of suicide attempts	2	2	1	0
Percentage of inmates requiring psychotropic medication	60.0%	60.0%	55.0%	61.0%
Number of county offenders receiving suicide screenings.	1,718	1,270	1,300	1,330
Number of Wellness Checks on inmates with behavioral issues	468	476	490	510
Outcome				
Number of suicides	0	0	0	0
Number of medical related deaths	0	0	0	0



The HCDC continues to screen for suicide risk factors, train staff in suicide awareness and intervene as needed with counseling and medication. The number of incarcerated individuals with a Mental Health issue continues to climb as is evident by the increased percentage of inmates requiring psychotropic medication and counseling. More and better Mental Health service continues to be the key to success

Corrections

Strategic Goals and Measures

Goal - Enhance public safety by providing targeted re-entry services to inmates returning to the community, whether it is information for those being released quickly or specific re-entry preparation for those who are expected to be detained for a longer term.

Objective - Reduce the percentage of inmates released that return to the custody of the Department of Corrections within three years of their previous detainment.

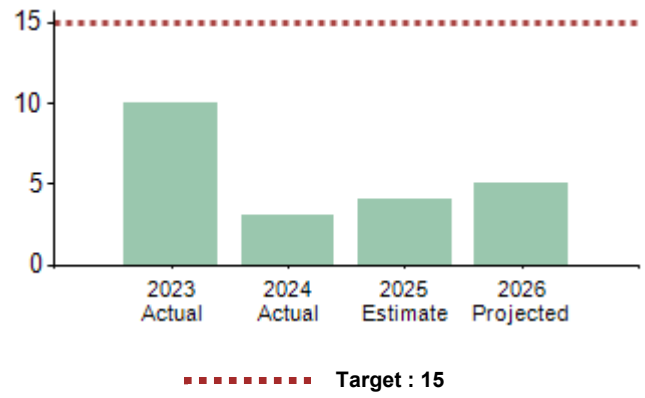
Description of Objective - To ensure public safety and achieve its objective, the department must properly prepare individuals during their stay and follow them into the community to ensure the appropriate supports are available to promote success in the community. These supports are essential to reduce re-offending. The department assesses the factors that lead to risk to re-offend and addresses these through specific programs and services during detainment and in the community.

Strategies

- Utilize bimonthly meetings of the Re-entry Coordinating Council to develop solutions to a variety of concerns surrounding re-entry (problems with housing, medical concerns, identification, etc.).
- Connect detainees with an assortment of community services in order to avoid any potential gaps in service while incarcerated.
- Conduct initiatives under Getting Ahead: While Getting Out to provide those being released with skills for successful re-entry, such as financial planning.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of inmates participating in re-entry orientation classes prior to release	80	230	275	345
Number of case plans developed for county offenders at risk of re-offending.	250	485	550	600
Number of reentry orientation classes conducted	4	4	8	12
Outcome				
Percentage of inmates returning within three years	10	3	4	5

Percentage of inmates returning within three years



Case plans are only developed for inmates identified in the targeted risk and needs assessment range for re-offending. Therefore, the inmates that meet this requirement fluctuate from month to month depending on the current population at the facility.

Corrections

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**24,766,736**
Same Level of Service	862,874
2026 Council Approved	**25,629,610**

Corrections

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**22,968,910**	**24,766,736**	**24,608,923**	**25,629,610**	**862,874**	**3.5%**
Corrections	22,968,910	24,766,736	24,608,923	25,629,610	862,874	3.5%
Program Revenue	**0**	**500**	**1,000**	**1,000**	**500**	**100.0%**
Corrections	0	500	1,000	1,000	500	100.0%
Grants	**911,367**	**504,500**	**485,000**	**818,479**	**313,979**	**62.2%**
Corrections	911,367	504,500	485,000	818,479	313,979	62.2%
TOTAL	**23,880,277**	**25,271,736**	**25,094,923**	**26,449,089**	**1,177,353**	**4.7%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**17,480,853**	**19,193,379**	**18,966,742**	**20,254,789**	**1,061,410**	**5.5%**
General Fund	17,365,262	18,938,879	18,731,742	19,966,310	1,027,431	5.4%
Grants	115,591	254,500	235,000	288,479	33,979	13.4%
Contractual Services	**4,871,410**	**4,857,743**	**4,831,607**	**4,795,781**	**-61,962**	**-1.3%**
General Fund	4,357,967	4,607,743	4,581,607	4,335,781	-271,962	-5.9%
Grants	513,443	250,000	250,000	460,000	210,000	84.0%
Supplies and Materials	**1,273,112**	**1,068,900**	**1,144,860**	**1,267,915**	**199,015**	**18.6%**
General Fund	990,779	1,068,400	1,143,860	1,196,915	128,515	12.0%
Grants	282,333	0	0	70,000	70,000	N/A
Program Revenue	0	500	1,000	1,000	500	100.0%
Capital Outlay	**30,000**	**0**	**0**	**0**	**0**	**N/A**
General Fund	30,000	0	0	0	0	N/A
Debt Service	**91,182**	**0**	**0**	**0**	**0**	**N/A**
General Fund	91,182	0	0	0	0	N/A
Expense Other	**133,720**	**151,714**	**151,714**	**130,604**	**-21,110**	**-13.9%**
General Fund	133,720	151,714	151,714	130,604	-21,110	-13.9%
TOTAL	**23,880,277**	**25,271,736**	**25,094,923**	**26,449,089**	**1,177,353**	**4.7%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	155.00	153.00	153.00	0.00	0.0%

Public Facilities

Section III

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Public Facilities

Planning & Zoning

Mission Statement

The Department of Planning and Zoning helps shape the growth and future of Howard County by facilitating the development of safe, healthy, equitable, connected, and sustainable communities, while concurrently respecting individual rights and protecting the county's natural environment, its historical integrity, and character.

Department Description & Core Services

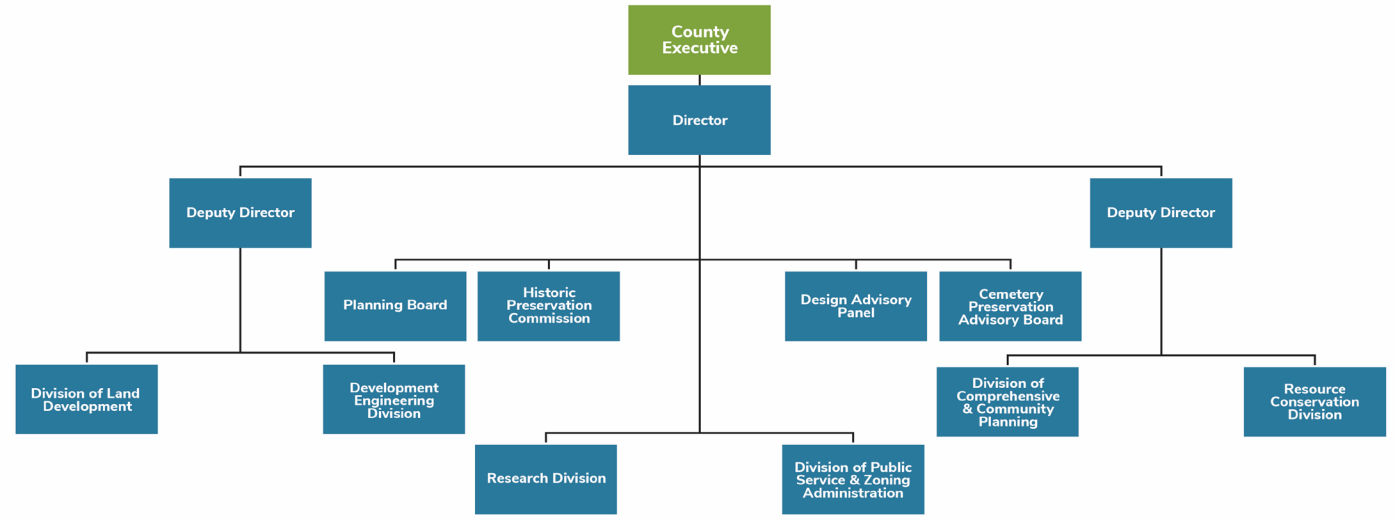
The Department of Planning and Zoning is responsible for comprehensively planning growth and development in Howard County and administering the Agricultural Land Preservation program. In addition, the Department works or provides staff support for the following advisory/planning bodies: Baltimore Metropolitan Council, Planning Board, Historic Preservation Commission, Cemetery Advisory Board, and Design Advisory Panel.



Business owners and community members gather on January 21st at DRP Headquarters in Columbia for a public presentation by DPZ and consultants on the Gateway Preferred Master Plan.

Planning & Zoning

Division/Program/Bureau Description



Office of Director
The Office of the Director coordinates the activities of the department's functional divisions and provides assistance to advisory/planning bodies. The director also oversees the drafting and implementation of plans, studies, regulations and legislation, as well as provides direction to implement the General Plan and Adequate Public Facilities Ordinance.

Development Engineering Division
Development Engineering staff review and approve environmental concept, site development, sketch, preliminary, water and sewer, and final plans submitted for development projects in conformance with County Code, Design Manual, and state and federal laws.

Division of Public Service & Zoning Administration
Public Service and Zoning Administration is responsible for interpreting and enforcing zoning regulations. It assists the public and processes building permits, traders' licenses, and special permits and functions as a hearing authority.

Division of Land Development
Land Development manages the development review process and chairs the Subdivision Review Committee. It provides information on development and the subdivision process and reviews development plans for compliance with county regulations. It reviews and processes street name requests and identifies needed amendments to the subdivision regulations and supports and works in coordination with the Design Advisory Panel.

Research Division
Research maintains information in ProjectDox and databases to monitor development activity. It conducts research and provides data to support departmental activities. The division distributes census information, responds to public requests for data, and provides large format printing and GIS services.

Resource Conservation Division
Resource Conservation supports the General Plan for environmental planning, historic preservation, and agricultural land preservation. The division supports and works in coordination with the Historic Preservation Commission, and the Cemetery Preservation Advisory Board.

Division of Comprehensive & Community Planning
Comprehensive and Community Planning is responsible for various comprehensive and community planning efforts, including the County's General Plan, corridor design manuals, area plans and Sustainable Community designations. DCCP serves as a resource to educate citizens about planning, zoning and land use through the national award winning PlanHoward Academy and through other county-wide community engagement initiatives.

Planning & Zoning

2025 Accomplishments

- Received the National Association of Counties (NACO) "Best in Category Award in Planning" for HoCo By Design.
- Completed Gateway Master Plan.
- Led nearly 25 meetings with the Adequate Public Facilities Ordinance (APFO) Review Committee and Housing Affordability workgroup to develop recommendations for APFO changes.
- Rebooted the 5-week citizen planning and zoning course, PlanHoward Academy, to reflect HoCo By Design policies, and held a Spring 2025 Academy.
- Earned 2 State grants totaling $175K to support façade improvement programs in the Ellicott City and North Laurel/Savage Sustainable Communities.
- Amended Zoning Regulations to address barriers to diversifying agricultural uses.
- Held 3 focus group meetings with more than 60 individuals representing diverse stakeholder groups to seek input on the Landscape Manual Update.
- Placed easements on 2-3 environmentally significant sites through the Howard County Conservancy Purchased Conservation Easement Program.
- Acquired 2 new Agricultural Land Preservation Program (ALPP) purchased easements, approximately 150 acres.
- Launched interactive map showing historic zoning maps and approved zoning petitions.
- Created historic inventories for 4 sites representative of 19th and 20th c. African American history, including an enslavement quarter at Blandair Park.
- Worked with the Dept. of Licenses and Permits to draft an EV charging permit process checklist.
- Began implementation of the adopted changes (HB1511) to the State's Forest Conservation Act.
- Upgraded ProjectDox to receive and process zoning and alternative compliance requests.

2026 Action Plan

- Update the 2009 Route 1 Design Manual for consistency with HoCo By Design and Route 1 Corridor Plan.
- Convene and facilitate New Town Task Force to make recommendations on New Town's planned community framework, including redevelopment of Village Activity Centers.
- Develop and launch GIS-based interactive online tool to assist public with navigating zoning regulations.
- Offer PlanHoward Academy 1-2 times/annually.
- Complete the Landscape Manual Update.
- Update the Universal Design guidelines.
- Launch and complete an Elkridge Sustainable Communities Plan, a place-base revitalization strategy.
- Revamp and reauthorize the Route 1 Tax Credit Program to achieve the revitalization goals outlined in the Route 1 Corridor Plan.
- Update Development Monitoring System (DMS) report with land preservation metrics.
- Complete the update of the 1998 Ellicott City Historic Design Guidelines.
- Continue support for environmental preservation programs.
- Update the Forest Conservation Act and Manual in response to State guidance.
- Work with farmland owners and Office of Agriculture to bring more Agricultural Land Preservation Easements into the Program and pursue expanded use of program funds.
- Continue the Historic Cemetery Restoration Grant Program.
- Continue supporting Dept. of Recreation and Parks with Blandair Park restoration and documentation efforts.
- Work with County agencies to identify capital revitalization projects in Sustainable Community areas.

Planning and Zoning

Strategic Goals and Measures

Goal - Promote investment and improved aesthetics along the Route 1 corridor through exterior renovations

Objective - Increase the dollar amount of tax credits issued in order to facilitate restoration of historic properties in Howard County.

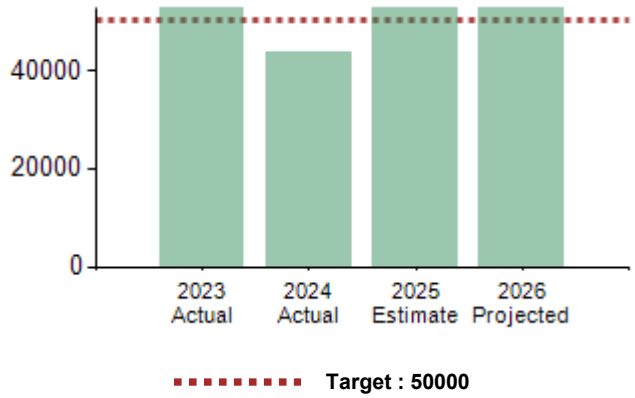
Description of Objective - In coordination with the Historic Preservation Commission (HPC), the Department of Planning and Zoning (DPZ) is tasked with facilitating the preservation of historic properties throughout Howard County. Preservation efforts include educating the public about financial opportunities to restore historic properties, which is coordinated by an application process. The restoration of historic properties is incentivized by the Historic Tax Credit program.

Strategies

- Promote the tax credit program to all eligible properties through the use of mailers containing program information and applications.
- Assist property owners applying to the program to ensure complete applications that can easily be approved by the Historic Preservation Commission.
- Coordinate with real estate agents and legal representatives to provide education of the historic tax credit program to new owners when a property is deeded or sold.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of applications for 25% Tax Credit Pre-approval processed	26	14	25	21
Total number of applications processed	90	81	126	99
Number of 25% Final Tax Credit Applications approved	22	9	13	10
Outcome				
Dollar amount of 25% Final Tax Credit applications	$198,504.00	$43,550.00	$75,000.00	$100,000.00

Dollar amount of 25% Final Tax Credit applications



In FY24, the Historic Tax Credit program did not receive as many Final Tax Credit applications as seen in FY23. Of the 9 Final Tax Credit Applications received and approved in FY24, the median amount awarded was $5,325.00. Pre-Approvals over the last several fiscal years have remained high, so it is unclear why Applicants are not returning to receive the tax credit upon completion of a repair.

Planning and Zoning

Strategic Goals and Measures

Goal - Promote investment and improved aesthetics along the Route 1 corridor through exterior renovations

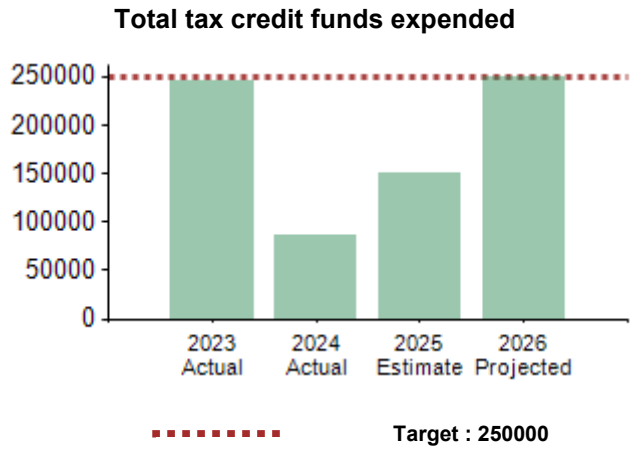
Objective - Efficiently process applications to fully allocate tax credit funding to eligible applicants within the tax credit boundaries

Description of Objective - In coordination with the Economic Development Authority (EDA) and Department of Finance, the Department of Planning and Zoning (DPZ) administers the Route 1 tax credit program for building façade and site improvements for commercial and industrial properties along the Route 1 corridor and eligible properties within a specified expanded boundary in Elkridge. The program offers a financial incentive for commercial and industrial property owners to renovate, rehabilitate, and upgrade properties through a property tax credit of up to $100,000. The program is capped at $250,000 per year.

Strategies

- Partner with EDA to promote the tax credit program to eligible properties through video testimonials, mailers ,various web platforms, and targeted marketing
- Assist property owners applying to the program to support an impactful scope of work and ensure complete applications that can easily be approved
- Coordinate with HCEDA and Finance to ensure efficient and streamlined processing of applications; and incorporate feedback annually to improve the impact and efficiency of the program

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of applications received	5	3	4	5
Average allocation per approved applicant	49,049	28,400	37,500	50,000
Percentage of applications processed in under 30 days	100.0%	100.0%	100.0%	100.0%
Outcome				
Total tax credit funds expended	$245,247.00	$85,199.00	$150,000.00	$250,000.00



The Route 1 Tax Program allocated nearly the entire tax credit allocation in FY23 to 5 property owners. In FY24, there was decline in program use with just under $100,000 tax credits allocated to three property owners. While this is less than what was allocated in the previous year, the program continues to support impactful facade improvements to industrial and commercial properties in the Route 1 Corridor. DPZ, Finance and EDA continued to have a productive working relationship which facilitated efficient administration of the program. DPZ expects continued interest in the program as a result of sustained in-person outreach, direct calling and promotion, including the newly created video testimonials of past program participants.

Planning & Zoning

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**9,072,940**
Same Level of Service	140,085
Freezing Vacancies - Fully Froze 3 FTEs	(427,273)
2026 Council Approved	**8,785,752**

Planning & Zoning

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**8,269,484**	**9,072,940**	**8,691,032**	**8,785,752**	**-287,188**	**-3.2%**
Administration	1,893,045	1,980,087	1,991,751	2,126,440	146,353	7.4%
Comprehensive & Community Planning Division	613,133	770,758	647,303	703,923	-66,835	-8.7%
Development Engineering Division	1,365,401	1,476,827	1,436,212	1,295,978	-180,849	-12.2%
Land Development Division	1,411,043	1,539,587	1,500,106	1,487,481	-52,106	-3.4%
Public Services & Zoning Administration	1,185,535	1,378,765	1,212,813	1,392,549	13,784	1.0%
Research Division	1,107,991	1,164,211	1,229,978	1,138,156	-26,055	-2.2%
Resource Conservation Division	693,336	762,705	672,869	641,225	-121,480	-15.9%
Agricultural Land Preservation	**18,401,886**	**6,907,490**	**6,487,445**	**7,449,481**	**541,991**	**7.8%**
Administration	18,401,886	6,907,490	6,487,445	7,449,481	541,991	7.8%
Program Revenue	**475**	**50,000**	**5,000**	**50,000**	**0**	**0.0%**
Administration	475	50,000	5,000	50,000	0	0.0%
TOTAL	**26,671,845**	**16,030,430**	**15,183,477**	**16,285,233**	**254,803**	**1.6%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**7,186,430**	**8,037,785**	**7,601,634**	**7,832,016**	**-205,769**	**-2.6%**
Agricultural Land Preservation	239,980	282,396	266,581	289,606	7,210	2.6%
General Fund	6,946,450	7,755,389	7,335,053	7,542,410	-212,979	-2.7%
Contractual Services	**1,014,021**	**1,204,222**	**1,129,964**	**987,238**	**-216,984**	**-18.0%**
Agricultural Land Preservation	43,344	104,611	50,381	52,308	-52,303	-50.0%
General Fund	970,202	1,049,611	1,074,583	884,930	-164,681	-15.7%
Program Revenue	475	50,000	5,000	50,000	0	0.0%
Supplies and Materials	**15,121**	**17,200**	**31,406**	**17,000**	**-200**	**-1.2%**
General Fund	15,121	17,200	31,406	17,000	-200	-1.2%
Debt Service	**16,269,777**	**5,535,690**	**5,535,690**	**6,212,618**	**676,928**	**12.2%**
Agricultural Land Preservation	16,179,919	5,535,690	5,535,690	6,122,760	587,070	10.6%
General Fund	89,858	0	0	89,858	89,858	N/A
Expense Other	**1,234,496**	**1,235,533**	**884,783**	**1,236,361**	**828**	**0.1%**
Agricultural Land Preservation	986,643	984,793	634,793	984,807	14	0.0%
General Fund	247,853	250,740	249,990	251,554	814	0.3%
Operating Transfers	**952,000**	**0**	**0**	**0**	**0**	**N/A**
Agricultural Land Preservation	952,000	0	0	0	0	N/A
TOTAL	**26,671,845**	**16,030,430**	**15,183,477**	**16,285,233**	**254,803**	**1.6%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	56.69	55.69	55.69	0.00	0.0%

Public Facilities

Public Works

Mission Statement

The Department of Public Works' (DPW) mission is enhancing the quality of life for our customers by providing best-in-class essential services.

Department Description & Core Services

DPW designs, constructs, operates and maintains public assets that deliver the highest value to customers in Howard County. The Department consists of one board, a Director's Office and four operating bureaus: Engineering, Highways, Environmental Services and Utilities.

DPW operates and maintains 1,066 miles of roadway, 103 traffic signals, 20 miscellaneous beacons, 136 school flashers, 363 bridges and culverts, 12,442 stormwater management facilities, and 12,281 street lights it owns or leases. Additionally, DPW provides 8.5 billion gallons of water through 1,117 miles of water mains and collects 9.5 billion gallons of wastewater through 1,057 miles of sewer mains of which 6.7 billion gallons is treated at the Little Patuxent Water Reclamation Plant (LPWRP).

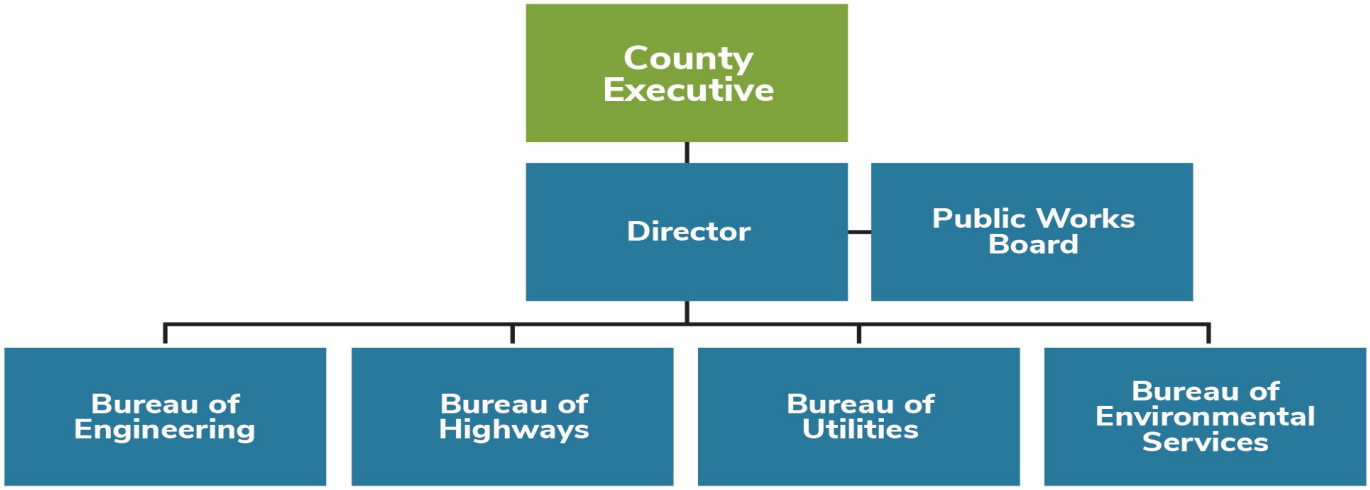
Finally, DPW oversees curbside collection of trash from 85,350 homes, recycling from 85,381 homes, food scraps from 47,883 homes and yard trim from 67,986 homes.



Members of the engineering and construction company, Kiewit, and Howard County's Department of Public Works examine the construction site of the future extended North Tunnel in Ellicott City. The North Tunnel is part of the comprehensive Ellicott City Safe and Sound plan to mitigate flood waters and minimize future flood risks while honoring the historic town's character.

Public Works

Division/Program/Bureau Description



The Director's Office
The Director's Office manages the following functions with department-wide reach: Administrative Services, Safety, Learning & Development, and Fiscal Management.

Bureau of Engineering
This bureau performs engineering design, design review, and project management and construction management of the County's capital projects, implements State and federal traffic control regulations, and ensures that public works and private development projects are constructed according to standards and specifications. Additionally, the bureau provides support to the Public Works Board, which makes recommendations to the Director.

Bureau of Highways
This bureau is responsible for roadway infrastructure along County roads for the mobility and safety of the public. Infrastructure includes pavement, sidewalks, street trees, stormwater management facilities, traffic signals, signage and lighting. Maintenance work includes preservation efforts, such as trees, pavement resurfacing and dam mowing, as well as remedial efforts such as snow removal and pothole repair.

Bureau of Environmental Services
This bureau operates County solid waste facilities. It manages contract services for the processing of solid waste and provides curbside refuse and recycling collection for County residents. The Bureau provides community cleanup, waste collection and disposal, as well as management of waste programs and facilities. The Bureau is responsible for stormwater National Pollutant Discharge Elimination System permits including: stream restoration, stormwater management facilities design and construction, water quality monitoring, stream/watershed assessments, stormwater facility inspections and public outreach efforts.

Bureau of Utilities
This bureau operates and maintains the County's drinking water, sanitary sewer and reclaimed water systems, as well as various shared septic systems outside the Metropolitan District. The six operating subdivisions within the Bureau provide residents with a reliable absolute system of public water and wastewater related services.

Public Works

2025 Accomplishments

- Installed an additional (38) EV Car Chargers in multiple locations across the county for use by Fleet vehicles and the public at no charge.
- Began construction of the new North Laurel Pool Addition.
- An update to the original Neighborhood Traffic Calming Policy from 1999 was completed and released.
- Phase I of Cradlerock Way Complete Streets Project is advancing towards construction.
- Re-planted over 900 street trees along various County roadways where trees were previously removed.
- Broke ground on two major components of the Ellicott City Safe and Sound Plan: 1) the Extended North Tunnel and 2) Pond H-4. Design is advancing for the renovations of 8095 Main Street.
- In concert with OCS new solar canopies at Gateway/ Ulman and the E. Columbia campus solar canopies installed, and obtained grant money to fund LED light replacements in the Ascend One building.

2026 Action Plan

- Complete the 2025 Water and Wastewater Master Plan.
- Stand up a DPW Safety Program.
- Continue construction for multiple stormwater management pond repairs and retrofits.
- Receive Tunnel Boring Machine (TBM) to begin work on the North Tunnel (Safe and Sound).
- Complete a multimodal retrofit project on Tamar Drive between Snowden River Parkway and MD 175.
- Modernize and upgrade five existing traffic signals. Project will include new pedestrian accommodations at each of these intersections.

Public Works

Strategic Goals and Measures

Goal - Provide waste and stormwater management services for all of Howard County to maintain a clean and environmentally friendly community.

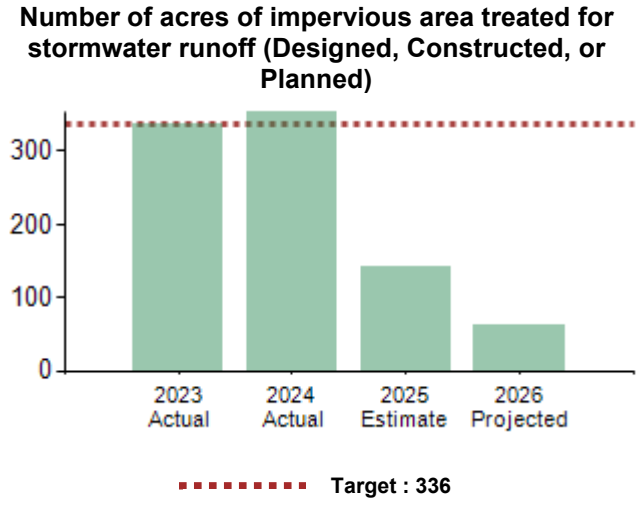
Objective - Increase the number of impervious acres treated within the County as required by the MS4 permit.

Description of Objective - Water quality improvement will be measured as a function of how many acres of currently untreated impervious area is treated by new projects. Maintaining the safety and performance of existing facilities will be measured by the number of facilities inspected triennially. Based on County studies, as of 2002 there were approximately 11,019 acres of untreated impervious area within the County. The MS4 permit requires restoration of untreated impervious surface area in the amounts of 2,204 acres by the end of the 2019 permit term and 1,345 acres by the end of the 2027 permit term.

Strategies

- Identify projects annually that will treat approximately 300 acres of impervious area per year.
- Utilize funding in the County's Capital Improvement Program (CIP) to design, acquire permits, and build restoration projects.
- Identify stormwater facilities for triennial inspection by utilizing a master database to ensure that one-third of the total number of facilities in service are inspected per year.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of stormwater management facilities in service (total)	14,563	15,544	17,219	18,405
Number of stormwater management facilities inspected (annual)	3,614	5,913	6,240	5,008
Outcome				
Number of acres of impervious area treated for stormwater runoff (Designed, Constructed, or Planned)	336	392	141	63



The County continues to design and construct retrofit and restoration capital projects that provide water quality treatment for impervious areas in addition to other efforts to support water quality. The amount of restoration has completed over the years has been commensurate with funding in the Capital and Operating budgets. The County met the MS4 Permit's 2019 impervious surface area restoration goal of 2,204 acres. The annual target shown represents the remaining acres of impervious surface area restoration needed by the end of the 2027 permit term.

Public Works

Strategic Goals and Measures

Goal - Provide road maintenance services to Howard County maintained roadways to ensure citizens have an adequate and safe network of roads to travel.

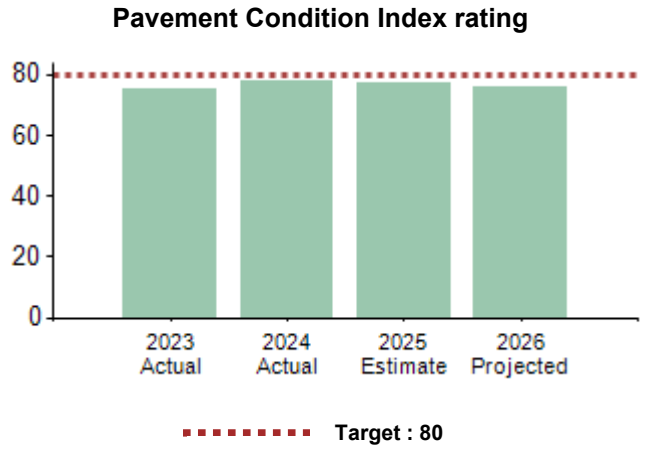
Objective - Maintain a roadway network Pavement Condition Index (PCI) of 80 or higher.

Description of Objective - The PCI is an index from 0 to 100 used to indicate the general condition of pavement with 100 representing the best possible condition and 0 representing the worst. The roadway ratings are based on an automated inspection by a van equipped with high-resolution cameras and sensors which collect 3D downward pavement surface scanning data. The data is run through an image-processing algorithm to determine road distresses. The road distresses in turn determine the PCI. In order to keep the PCI high, DPW provides routine rehabilitative and preventative maintenance to County roads. Road networks with a PCI of greater than 85 are considered good to excellent with only low levels of distress.

Strategies

- Inspect every mile of roadway once every two years to develop the network PCI rating.
- Utilize a variety of road repair strategies to provide the most cost effective and efficient repair.
- Update roadway appurtenances (bike lanes, sidewalk ramps/crossings, roadway markings, guardrail and signage) as part of the Capital Improvement Road Resurfacing Program.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of miles of road repaved	40	37	41	40
Amount of paved road resurfacing CIP expenditures per capita (based on 334,529)	$31.84	$31.99	$33.57	$35.72
Percentage of roads with a Pavement Condition Index rated good or better	33.0%	33.0%	36.0%	35.0%
Outcome				
Pavement Condition Index rating	75	78	77	76



Highways performs pavement condition assessment every two years on all County roadways. This level of assessment breaks down into smaller segments and the system generates Pavement Condition Index (PCI) on each road segment. This approach is used for making more precise decisions on road repair strategy to preserve pavement in good condition rather than waiting for them to fail and then reconstruct at a higher cost. The last Network level road assessment completed in calendar year 2023 indicates that the PCI decreased to 77. PCI values for FY25 are estimated based on pavement prediction curves. A new assessment will be conducted in FY26.

Public Works

Strategic Goals and Measures

Goal - Provide waste and stormwater management services for all of Howard County to maintain a clean and environmentally friendly community.

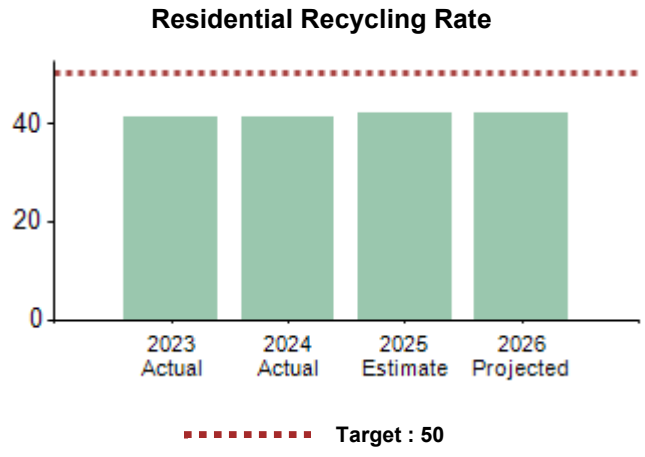
Objective - Increase the residential recycling rate.

Description of Objective - The residential recycling rate is expressed as the percentage of the total annual weight of recyclables (including paper, plastic, glass, metal, wood waste and food scraps) collected by the curbside collection program to the total annual weight of all solid waste collected at the curb side (recyclables + wood waste + food scraps + trash).

Strategies

- Expand eligibility for food scrap collection to an increased number of homes by adding one additional collection route over the next two years.
- Promote food scraps collection program through community outreach, advertisement, demonstrations and the Master Gardeners program.
- Develop and promote new recycling campaigns countywide with community outreach, advertisement, demonstrations, and competitions.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of collection routes for wood waste collection	12	13	13	13
Number of collection routes for food scraps collection	7	9	11	13
Number of public schools participating in the food scraps collection program	7	7	7	10
Outcome				
Residential Recycling Rate	41	41	42	42



Residential recycling rates appear to be leveling off after steady increases between 2006 and 2012. Because the measure is based on weight, changes from heavier items like glass and paper to predominately lighter plastic bottles and containers may be a factor. Additionally, the amount of recyclables placed in a container at the curbside may be dropping even though the residential participation rate in the recycling program is greater than 95%.

Public Works

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**84,586,772**
Same Level of Service	66,646
New Programs/Initiatives - Engineering Manager I (1 FTE)	99,059
Department Reorganization - 74 positions and operating expenses shifted to the newly created Department of General Services	(45,521,924)
Freezing Vacancies - Partial (2 FTE) and Full (5 FTE)	(575,079)
2026 Council Approved	**38,655,474**

Public Works

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**79,280,124**	**84,586,772**	**86,464,208**	**38,655,474**	**-45,931,298**	**-54.3%**
Directors Office	11,035,803	12,006,646	12,131,027	3,929,414	-8,077,232	-67.3%
Engineering - Administration	316,222	375,066	391,671	435,127	60,061	16.0%
Engineering - Construction Inspection	3,447,083	4,340,955	3,773,050	3,347,860	-993,095	-22.9%
Engineering - Survey	998,437	1,094,553	1,147,570	1,218,824	124,271	11.4%
Engineering - Transportation & Special Projects	1,585,114	1,693,488	1,757,758	1,882,882	189,394	11.2%
Env Stormwater Mgmt	1,318,759	1,462,679	1,461,906	1,597,805	135,126	9.2%
Facilities - Administration	10,140,629	10,951,329	10,894,994	0	-10,951,329	-100.0%
Facilities - Maintenance	25,138,088	26,338,685	27,201,414	0	-26,338,685	-100.0%
Highways - Administration	1,752,409	1,951,623	1,965,625	2,202,539	250,916	12.9%
Highways - Maintenance	20,982,404	21,299,085	22,647,663	20,779,289	-519,796	-2.4%
Highways - Traffic engineering	2,565,176	3,072,663	3,091,530	3,261,734	189,071	6.2%
Environmental Services	**35,323,627**	**40,472,162**	**40,290,815**	**41,793,003**	**1,320,841**	**3.3%**
Environmental - Administration	2,744,867	3,509,870	3,498,792	3,498,961	-10,909	-0.3%
Environmental - Collections	6,118,718	6,534,375	6,558,068	7,367,183	832,808	12.7%
Environmental - Operations	17,090,936	19,525,468	19,364,716	19,689,193	163,725	0.8%
Environmental - Recycling	9,369,106	10,902,449	10,869,239	11,237,666	335,217	3.1%
Program Revenue	**8,100**	**20,000**	**20,000**	**20,000**	**0**	**0.0%**
Environmental - Recycling	8,100	20,000	20,000	20,000	0	0.0%
Grants	**256,593**	**1,650,000**	**0**	**600,000**	**-1,050,000**	**-63.6%**
Utilities - Water Reclamation	256,593	1,650,000	0	600,000	-1,050,000	-63.6%
Water & Sewer Operating	**79,591,019**	**89,112,551**	**78,127,691**	**91,178,662**	**2,066,111**	**2.3%**
Utilities - Administration & Technical Support	43,473,485	49,086,448	37,782,640	46,594,296	-2,492,152	-5.1%
Utilities - Engineering Division	1,251,344	1,797,561	1,474,249	1,940,552	142,991	8.0%
Utilities - Maintenance	8,081,611	9,516,224	9,619,120	10,229,441	713,217	7.5%
Utilities - Reclaimed Water	464,784	893,803	975,501	991,532	97,729	10.9%
Utilities - Service	4,417,914	4,910,233	4,836,623	4,962,099	51,866	1.1%
Utilities - Water Reclamation	21,901,881	22,908,282	23,439,558	26,460,742	3,552,460	15.5%
W&S Special Benefit Charges Fd	**59,112,497**	**59,995,698**	**59,995,698**	**59,884,051**	**-111,647**	**-0.2%**
Utilities - Administration & Technical Support	59,112,497	59,995,698	59,995,698	59,884,051	-111,647	-0.2%
Watershed Protection & Restoration	**14,159,580**	**20,443,473**	**16,162,580**	**24,374,544**	**3,931,071**	**19.2%**
Env Stormwater Mgmt	12,774,021	17,897,001	13,626,610	21,763,624	3,866,623	21.6%
Highways - Maintenance	1,385,559	2,546,472	2,535,970	2,610,920	64,448	2.5%
Shared Septic	**844,048**	**2,615,542**	**2,437,092**	**1,380,545**	**-1,234,997**	**-47.2%**
Utilities - Shared Septic System	844,048	2,615,542	2,437,092	1,380,545	-1,234,997	-47.2%
TOTAL	**268,575,588**	**298,896,198**	**283,498,084**	**257,886,279**	**-41,009,919**	**-13.7%**

Public Works

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**52,725,111**	**59,263,963**	**59,301,833**	**52,289,043**	**-6,974,920**	**-11.8%**
Environmental Services	5,137,672	5,765,098	5,626,078	6,161,752	396,654	6.9%
General Fund	29,178,232	32,018,946	32,616,959	23,089,906	-8,929,040	-27.9%
Water & Sewer Operating	17,367,327	20,155,741	19,780,468	21,556,152	1,400,411	6.9%
Watershed Protection & Restoration	1,041,880	1,324,178	1,278,328	1,481,233	157,055	11.9%
Contractual Services	**74,082,990**	**85,196,986**	**81,927,382**	**65,309,506**	**-19,887,480**	**-23.3%**
Environmental Services	25,773,336	29,167,912	29,157,820	30,281,327	1,113,415	3.8%
General Fund	27,022,842	27,700,470	28,903,318	8,156,123	-19,544,347	-70.6%
Grants	0	1,650,000	0	600,000	-1,050,000	-63.6%
Program Revenue	7,030	17,000	17,000	17,000	0	0.0%
Shared Septic	737,811	943,825	905,875	943,825	0	0.0%
Water & Sewer Operating	17,872,516	21,877,683	19,435,949	21,506,650	-371,033	-1.7%
Watershed Protection & Restoration	2,669,455	3,840,096	3,507,420	3,804,581	-35,515	-0.9%
Supplies and Materials	**39,861,579**	**43,476,834**	**35,299,480**	**42,699,407**	**-777,427**	**-1.8%**
Environmental Services	600,698	813,250	781,015	715,450	-97,800	-12.0%
General Fund	3,625,827	4,812,609	4,889,184	2,871,822	-1,940,787	-40.3%
Grants	256,593	0	0	0	0	N/A
Program Revenue	1,070	3,000	3,000	3,000	0	0.0%
Shared Septic	74,984	170,875	144,880	170,850	-25	0.0%
Water & Sewer Operating	35,267,452	37,652,100	29,455,418	38,913,285	1,261,185	3.3%
Watershed Protection & Restoration	34,955	25,000	25,983	25,000	0	0.0%
Capital Outlay	**45,745,658**	**45,821,518**	**45,929,518**	**45,536,831**	**-284,687**	**-0.6%**
General Fund	515,959	0	0	0	0	N/A
W&S Special Benefit Charges Fd	44,455,421	45,811,518	45,811,518	45,496,831	-314,687	-0.7%
Water & Sewer Operating	774,278	10,000	118,000	40,000	30,000	300.0%
Debt Service	**29,921,347**	**31,809,881**	**31,838,775**	**17,498,707**	**-14,311,174**	**-45.0%**
General Fund	13,492,725	13,803,401	13,803,401	0	-13,803,401	-100.0%
Shared Septic	0	1,235,962	1,235,962	0	-1,235,962	-100.0%
W&S Special Benefit Charges Fd	14,411,456	14,184,180	14,184,180	14,387,220	203,040	1.4%
Water & Sewer Operating	37,089	204,678	233,507	495,707	291,029	142.2%
Watershed Protection & Restoration	1,980,077	2,381,660	2,381,725	2,615,780	234,120	9.8%
Expense Other	**16,945,724**	**23,358,083**	**19,337,853**	**20,811,255**	**-2,546,828**	**-10.9%**
Environmental Services	2,608,742	3,273,162	3,273,162	3,109,624	-163,538	-5.0%
General Fund	5,444,539	6,251,346	6,251,346	4,537,623	-1,713,723	-27.4%
Shared Septic	31,253	159,190	150,375	159,190	0	0.0%
W&S Special Benefit Charges Fd	245,620	0	0	0	0	N/A
Water & Sewer Operating	8,272,357	9,212,349	9,104,349	8,666,868	-545,481	-5.9%
Watershed Protection & Restoration	343,213	4,462,036	558,621	4,337,950	-124,086	-2.8%
Operating Transfers	**9,293,179**	**9,968,933**	**9,863,243**	**13,741,530**	**3,772,597**	**37.8%**
Environmental Services	1,203,179	1,452,740	1,452,740	1,524,850	72,110	5.0%
Shared Septic	0	105,690	0	106,680	990	0.9%
Watershed Protection & Restoration	8,090,000	8,410,503	8,410,503	12,110,000	3,699,497	44.0%
TOTAL	**268,575,588**	**298,896,198**	**283,498,084**	**257,886,279**	**-41,009,919**	**-13.7%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 Number	FY2025 vs FY2026 %
Authorized Personnel	521.50	509.50	438.00	-71.50	-14.0%

Public Facilities

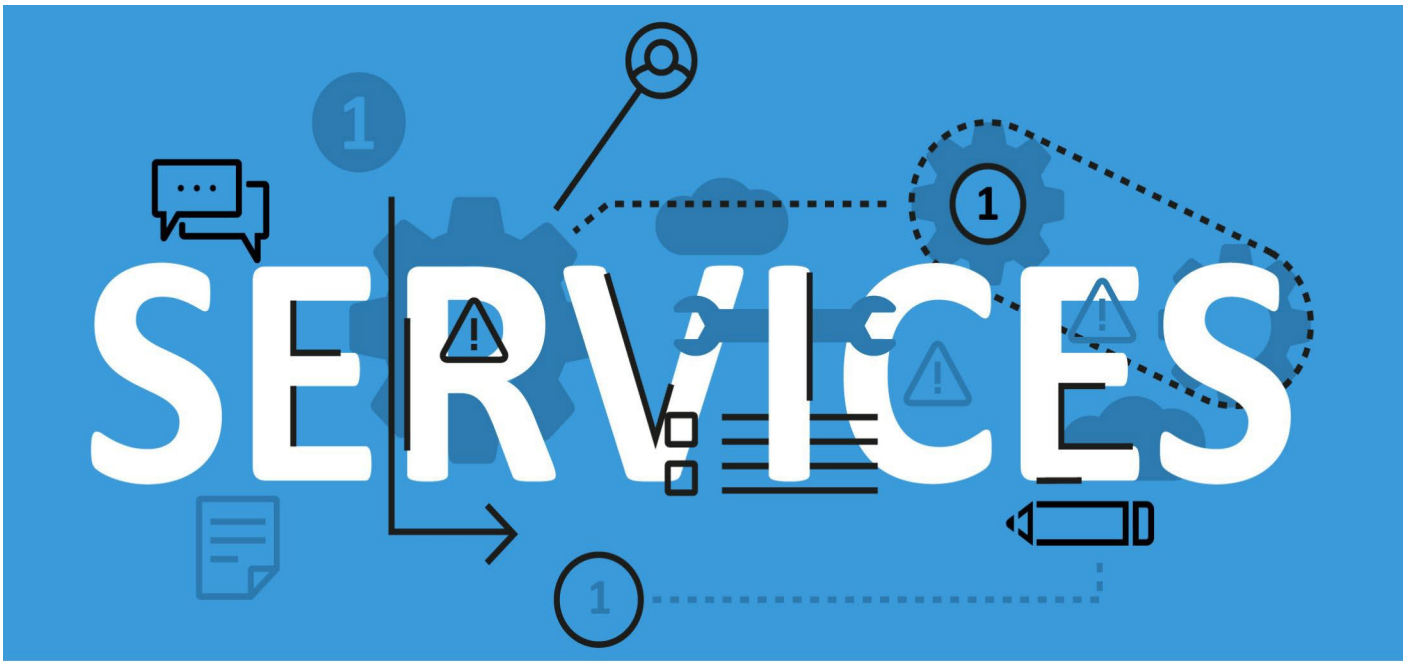
General Services

Mission Statement

The Department of General Services (DGS) ensures a cost-effective, efficient and responsive delivery of services related to the County's real estate, buildings, and leased spaces.

Department Description & Core Services

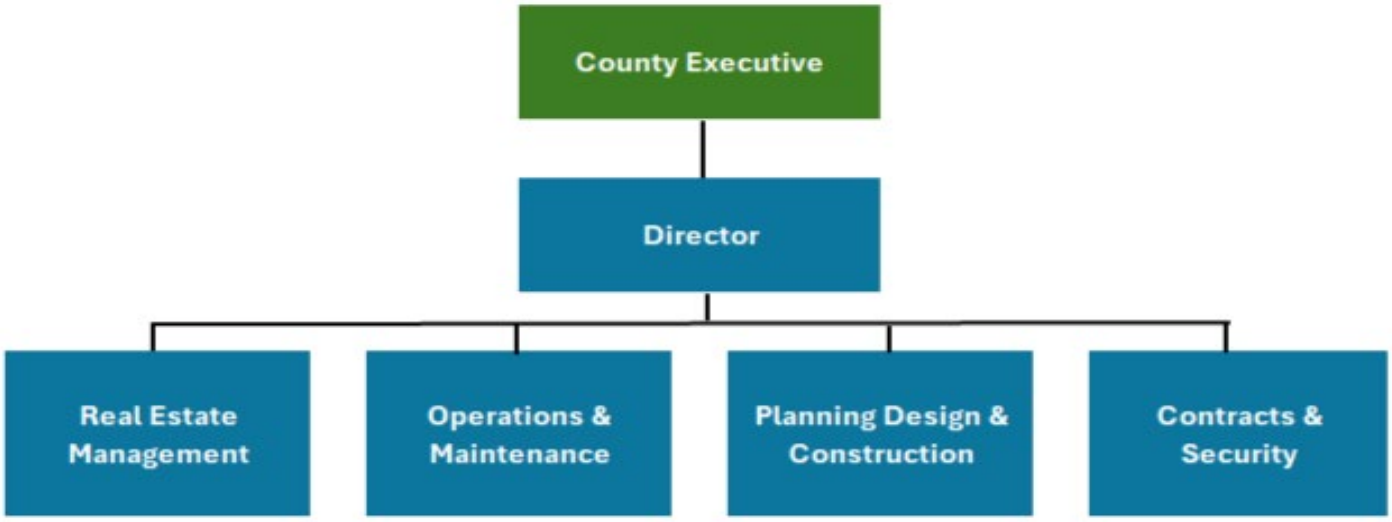
DGS is responsible for all County-owned or leased space, including alterations, repairs, cleaning, heating, cooling, lighting, power supply, plumbing, floor covering, and building security. The Department acquires property as prescribed by law and as directed by County Administration for future County programming and services. DGS also provides planning, design and construction for most County Government buildings. DGS maintains 2.9 million square feet of buildings throughout the County.



The Department of General Services is comprised of four bureaus: the Real Estate Management Bureau, the Operations & Maintenance Bureau, the Planning, Design & Construction Bureau, and the Contracts & Security Bureau. It is responsible for ensuring cost-effective, efficient and responsive delivery of services.

General Services

Division/Program/Bureau Description



The Director's Office
The Director's Office manages the four bureaus, with 80+ staff. Responsibilities include day-to-day personnel management, coordination with HR in aspects such as performance evaluations, hiring, and discipline. Other responsibilities include management of the operating and capital budgets, budget and payments related to building ownership, operations, and construction, capital project management, energy conservation projects, management of the department's safety program and apprenticeship program.

Bureau of Real Estate Management
This bureau is responsible for acquisition of land for the Capital Improvement Program, management of the Developer Agreement Program, obtaining lease space for County services, and disposition of County real property assets. Real Estate Management is dedicated to the successful acquisition of easements and fee simple land associated with the construction of capital improvement projects for various County departments and offices, and ensures the compliance of developers in meeting the legal and administrative requirements of subdivision, design manual, and code requirements. In addition, the Bureau assists departments and agencies with leasing space for programmatic needs, administers the legislative program for real property dispositions, and other functions related to the real property needs of the County.

Bureau of Operations and Maintenance
This bureau is responsible for maintaining the daily operations of most County-owned and leased facilities. This responsibility includes building maintenance, technical expertise in the development of new facilities, control of energy use, performing infrastructure system improvements and providing building services where necessary.

Bureau of Planning, Design, and Construction
This bureau is responsible for general planning and master planning of space needs for the County. Once needs are determined, this bureau manages the design and construction of County Government building through capital projects or existing space renovations.

Bureau of Contracts and Security
This bureau manages contracts for the Department, including vendors, professional services and contractors. Management of custodial services falls within Contracts and Security's responsibilities. The Bureau also manages the building security program for the County, closely working with Administration, Department of Technology and Communications Services, Office of Emergency Management and Howard County Police Department for installation and management of access control, visitor management and the oversight of security guard personnel.

General Services

2025 Accomplishments

- Graduated first full class of trade apprentices, who transitioned to Journey level positions within the Department.
- Replaced inefficient building mechanical systems that are dependent on the burning of fossil fuels
- Performed renovations within the Old Circuit Courthouse for the Center for the Arts and the AAPI Cultural Center and future home of Roving Radish and the Shared Kitchen.
- In partnership with the Department of Recreation and Parks (DRP), began construction of the North Laurel Pool addition and initiated new design projects.
- Acquired over 100 acres of land for the new Elkridge Community Center and the new public gardens.
- Sold the Flier building for future redevelopment and pursued redevelopment of LRVC and the Hurst property.
- In partnership with DRP and DCRS, commenced design of the new Elkridge Community Center.

2026 Action Plan

- Complete renovations at High Ridge including ADA upgrades and life safety improvements
- Commence construction of the new Elkridge Community Center.
- Commence construction of the new Non-Congregate Shelter Facility in Laurel.
- Complete the North Laurel Community Center Pool addition.
- Construct multiple solar canopy projects and other energy conservation efforts in support of the Climate Action Plan.
- Property acquisitions for future County buildings.
- Disposition of Hurst property.

General Services

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**0**
Same Level of Service	1,786,350
New Programs/Initiatives - Director (full-year), Deputy (9 months), and Apprentice (6 months)	562,333
New Programs/Initiatives - Operating/Maintenance of 3 Facilities	1,339,567
Department Reorganization - 74 positions and operating expenses shifted from DPW	45,521,924
2026 Council Approved	**49,210,174**

General Services

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**0**	**0**	**0**	**49,210,174**	**49,210,174**	**N/A**
Contracts and Security	0	0	0	4,977,805	4,977,805	N/A
Director's Office	0	0	0	12,133,711	12,133,711	N/A
Operations & Maintenance	0	0	0	23,249,322	23,249,322	N/A
Planning Design & Construction	0	0	0	956,126	956,126	N/A
Real Estate Management	0	0	0	7,893,210	7,893,210	N/A
TOTAL	**0**	**0**	**0**	**49,210,174**	**49,210,174**	**N/A**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**0**	**0**	**0**	**10,416,685**	**10,416,685**	**N/A**
General Fund	0	0	0	10,416,685	10,416,685	N/A
Contractual Services	**0**	**0**	**0**	**22,352,312**	**22,352,312**	**N/A**
General Fund	0	0	0	22,352,312	22,352,312	N/A
Supplies and Materials	**0**	**0**	**0**	**1,862,032**	**1,862,032**	**N/A**
General Fund	0	0	0	1,862,032	1,862,032	N/A
Debt Service	**0**	**0**	**0**	**13,671,334**	**13,671,334**	**N/A**
General Fund	0	0	0	13,671,334	13,671,334	N/A
Expense Other	**0**	**0**	**0**	**907,811**	**907,811**	**N/A**
General Fund	0	0	0	907,811	907,811	N/A
TOTAL	**0**	**0**	**0**	**49,210,174**	**49,210,174**	**N/A**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	0.00	0.00	77.00	77.00	N/A

Public Facilities

Inspections, Licenses and Permits

Mission Statement

The Department of Inspections, Licenses and Permits acts as the clearinghouse for processing licenses and permits, reviewing construction documents, and inspecting buildings and structures for code compliance.

Department Description & Core Services

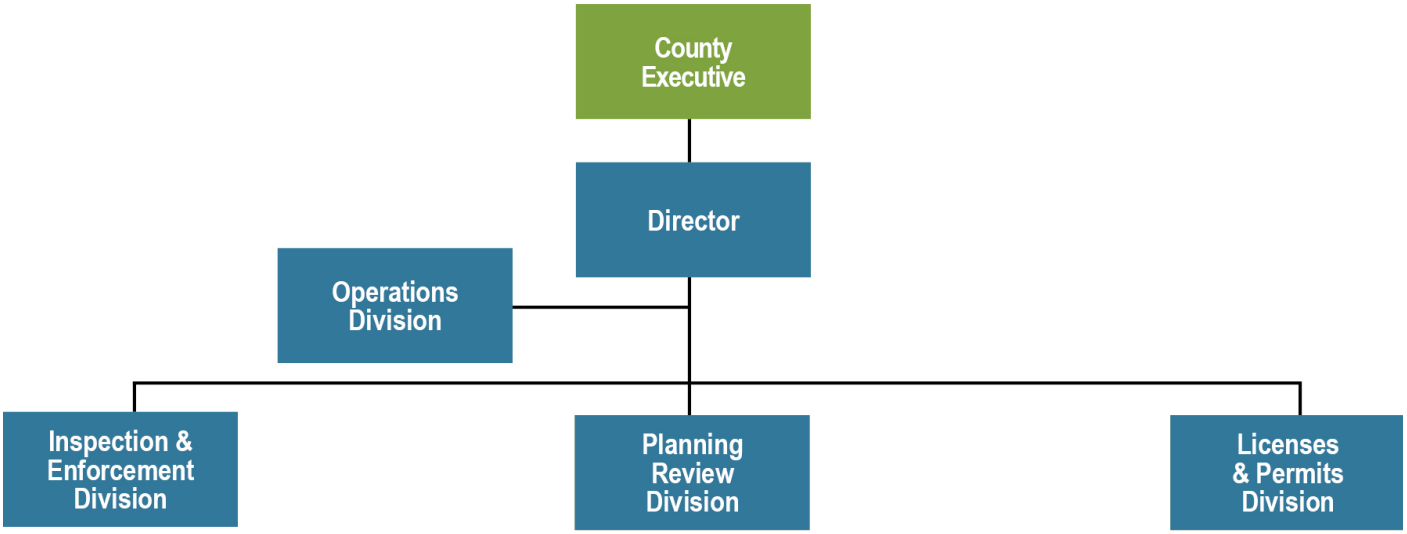
The Department of Inspections, Licenses and Permits is responsible for the approval and issuance of various permits, licenses and the enforcement of county building codes and standards. These include building, mechanical, plumbing, electrical, sign and property maintenance codes. The department inspects and licenses rental housing properties, mobile home parks and animal licensing. It is responsible for staff duties associated with the Plumbing Advisory Board and the Board of Electrical Examiners. The department is organized into four divisions: Operations, Inspections & Enforcement, Plan Review and Licenses & Permits.



Department of Licensing and Permit Operations Division Chief, Bob Firmani, and Permit Technician, Will Alexion, look over a set of plans to make sure information is correct and complete before sending the plans out to the field.

Inspections, Licenses and Permits

Division/Program/Bureau Description



Operations Division
This division is responsible for direction, functional oversight, general and administrative support including policy coordination, budget preparation and administration, department expenditures, legislative coordination, human resource management, data base administration, IT coordination and statistical data reporting.

Inspections & Enforcement
This division assures compliance with adopted codes and standards through the inspection process. It completes inspections for building, life safety, mechanical/HVAC, plumbing, electrical, fire code compliance and disabilities accessibility. It performs public safety inspections for code compliance including rental housing inspections, sign code inspections, mobile home licenses, taxicab vehicle inspections, and taxicab driver licenses.

Licenses & Permits Division
This division processes and issues permits or licenses for buildings, HVAC systems, fire protection systems, site grading, plumbing systems, electrical systems, taxicab vehicles and drivers, rental housing, and animals, This division also manages records and related retention schedules and information requests.

Plan Review Division
This division provides technical review of building construction plans and designs to assure compliance with codes and standards, prior to issuance of building permits. The division also provides engineering review and approval of fire/sprinkler and other fire extinguishing systems.

Inspections, Licenses and Permits

2025 Accomplishments

- Tested and implemented the Selectron SelecText IVR systems which allows our users to schedule inspections, receive inspection results in real time via cell phone through an app.
- Ms. Sydonia Garrott, P.E., a plan reviewer, was elected as the President of the Maryland Building Officials Association (MBOA) and Ms. Deborah Whalen was elected as the Secretary of MBOA.
- Awarded a 2024 NaCO award for implementing paperless Building Permits and Applications as well as implementing online grading permit process in conjunction with the Department of Planning and Zoning, and the Department of Public Works CID.
- Will have performed no less than 80,000 inspections in the various trades (building, fire, electrical, plumbing and mechanical) during the fiscal year.

2026 Action Plan

- Testing and ultimately implementing a new Service Now portal which will handle critical data points pertaining to all services currently being managed by a legacy system that is coming to end of life on December 2025.
- Moving forward with adoption and implementing of the 2024 International Code Council model codes (building, trades, residential, energy, and property maintenance, etc.).
- Implement online submittals for rental housing license applications and renewals with an emphasis on simplifying the process and clarifying to our clients which documents are required for a successful submittal.
- Implement the commercial mechanical/HVAC system permitting and inspection program.

Inspections, Licenses and Permits

Strategic Goals and Measures

Goal - Provide plan review, permit issuance and inspection services to applicants and permit holders to ensure buildings are safe.

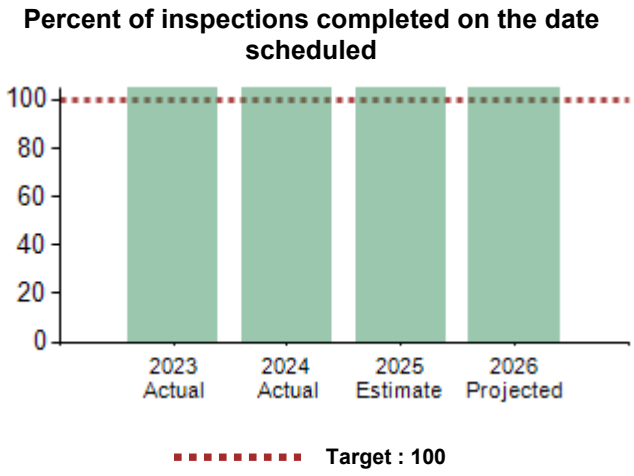
Objective - Maintain the percentage of inspections completed on the date scheduled.

Description of Objective - Permit holders can schedule requests for building, electrical, plumbing, HVAC, and fire inspections on a specific date by telephone or online. This can be done using the Integrated Voice Response system or accessing the Accela Citizen Access system via their PC. Permit holders are also able to manually call into the Inspection and Enforcement Division if they do not have access to the online tools.

Strategies

- Utilize inspection scheduling data to ensure balance in workload among inspectors.
- Establish obtainable daily limits.
- Ensure appropriate number of inspectors.
- Balance workload among inspectors.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of inspections performed	73,785	83,853	84,500	85,000
Percentage of time daily inspection schedule is filled	31.3%	13.7%	27.6%	30.0%
Outcome				
Percent of inspections completed on the date scheduled	110.1%	120.8%	109.0%	110.5%



The number of inspections that can be scheduled can be manipulated by management to number of inspectors available. Therefore this number is manually assigned on a specific daily, weekly or monthly availability.

Inspections, Licenses and Permits

Strategic Goals and Measures

Goal - Provide plan review, permit issuance and inspection services to applicants and permit holders to ensure buildings are safe.

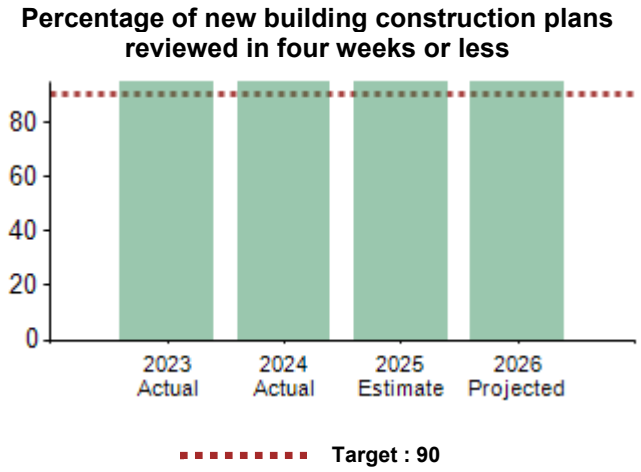
Objective - Increase the percentage of new building construction plan reviews completed in 4 weeks or less.

Description of Objective - Plan reviewers evaluate the plans for compliance to the standards adopted by the County. In order to manage the process, plans are logged into the permitting system by date and time stamped.

Strategies

- Ensure an appropriate number of plan reviewers to expedite the amount of time it takes to complete plan review for new building construction plans.
- Ensure workload balance among plan reviewers.
- Ensure website is updated/revised to ensure accuracy of information provided to current and potential customers.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of plans reviewed	10,200	10,788	12,000	12,000
Number of plans needing revision	2,416	3,061	3,100	3,100
Number of plan reviewers on average	9	10	10	10
Outcome				
Percentage of new building construction plans reviewed in four weeks or less	97.7%	96.2%	97.0%	97.0%



The department strives to complete plan reviews for commercial buildings within four weeks. Depending on the number of plans submitted at one time and the complexity of those plans, the department may experience challenges in completing all the project plans within that time frame.

Inspections, Licenses and Permits

Strategic Goals and Measures

Goal - Provide plan review, permit issuance and inspection services to applicants and permit holders to ensure buildings are safe.

Objective - Increase the percentage of permits (excluding new construction and commercial interior) issued in 2 days or less.

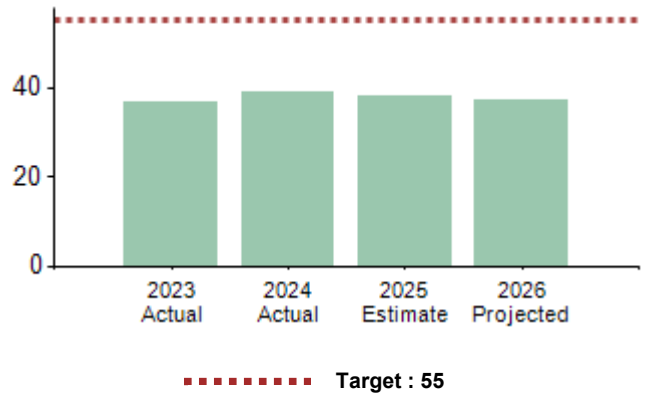
Description of Objective - This objective includes commercial and residential permits for building, mechanical, electrical, plumbing and fire. These permit types include some that do not require plan review or they will involve a short or longer plan review. The types of permits can range from all trade permits, swimming pools, solar panels, additions, interior alterations and new construction. Permit issuance can depend on several variables, including timeline of payment and needed revisions identified during plan review.

Strategies

- Utilize cross training in order to address periods of high demand.
- Evaluate and streamline processes to provide additional service delivery efficiencies.
- Expand the use of technology to allow applicants to electronically enter certain parts of the permit application.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of online permit applications	20,857	20,868	21,256	21,200
Number of permits issued	24,830	25,761	27,555	27,555
Outcome				
Percentage of permits issued within two days or less	36.6%	38.8%	37.9%	37.0%

Percentage of permits issued within two days or less



The department processes various permit types. The majority tend to be less sophisticated and technical, involving decks, tents, canopies, and swimming pools, as well as trade permits. The nature of these permits allows quick turnaround. The residential walk-through program ended once walk-throughs were made available 24/7/365 online in fiscal year 2020. Walk-throughs are still available to homeowners that come to DILP's front counter during normal business hours. Unavailable data will show as blank.

Inspections, Licenses and Permits

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**10,783,665**
Same Level of Service	404,109
Freezing Vacancies - Fully Froze 2 FTEs	(184,360)
2026 Council Approved	**11,003,414**

Inspections, Licenses and Permits

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**9,460,047**	**10,783,665**	**10,603,973**	**11,003,414**	**219,749**	**2.0%**
Administration	2,881,182	3,307,714	3,301,037	3,407,153	99,439	3.0%
Enforcement	3,846,484	4,420,852	4,286,577	4,438,669	17,817	0.4%
License & Permits	990,214	1,157,291	1,130,806	1,238,914	81,623	7.1%
Plan Review	1,742,167	1,897,808	1,885,553	1,918,678	20,870	1.1%
TOTAL	**9,460,047**	**10,783,665**	**10,603,973**	**11,003,414**	**219,749**	**2.0%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**7,362,095**	**8,327,427**	**8,149,821**	**8,465,364**	**137,937**	**1.7%**
General Fund	7,362,095	8,327,427	8,149,821	8,465,364	137,937	1.7%
Contractual Services	**1,435,114**	**1,943,851**	**1,941,843**	**1,688,512**	**-255,339**	**-13.1%**
General Fund	1,435,114	1,943,851	1,941,843	1,688,512	-255,339	-13.1%
Supplies and Materials	**24,115**	**52,550**	**52,472**	**54,500**	**1,950**	**3.7%**
General Fund	24,115	52,550	52,472	54,500	1,950	3.7%
Debt Service	**226,134**	**0**	**0**	**249,313**	**249,313**	**N/A**
General Fund	226,134	0	0	249,313	249,313	N/A
Expense Other	**412,589**	**459,837**	**459,837**	**545,725**	**85,888**	**18.7%**
General Fund	412,589	459,837	459,837	545,725	85,888	18.7%
TOTAL	**9,460,047**	**10,783,665**	**10,603,973**	**11,003,414**	**219,749**	**2.0%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	67.00	69.00	69.00	0.00	0.0%

Public Facilities

Soil Conservation District

Mission Statement

The Howard Soil Conservation District provides leadership and expertise in the conservation of natural resources in all areas of Howard County.

Department Description & Core Services

The Howard Soil Conservation District is a unique partnership of state, federal and local entities, focused on the improvement and conservation of the county's natural resources. As a separate political subdivision, the Conservation District currently operates under a Memorandum of Understanding (MOU) with the county that sets forth the mutual rights and responsibilities of the Conservation District and the county.

Federal, state and local funds for Cost Share Assistance are managed through the District to assist eligible landowners with the costs of planning and installing conservation practices.

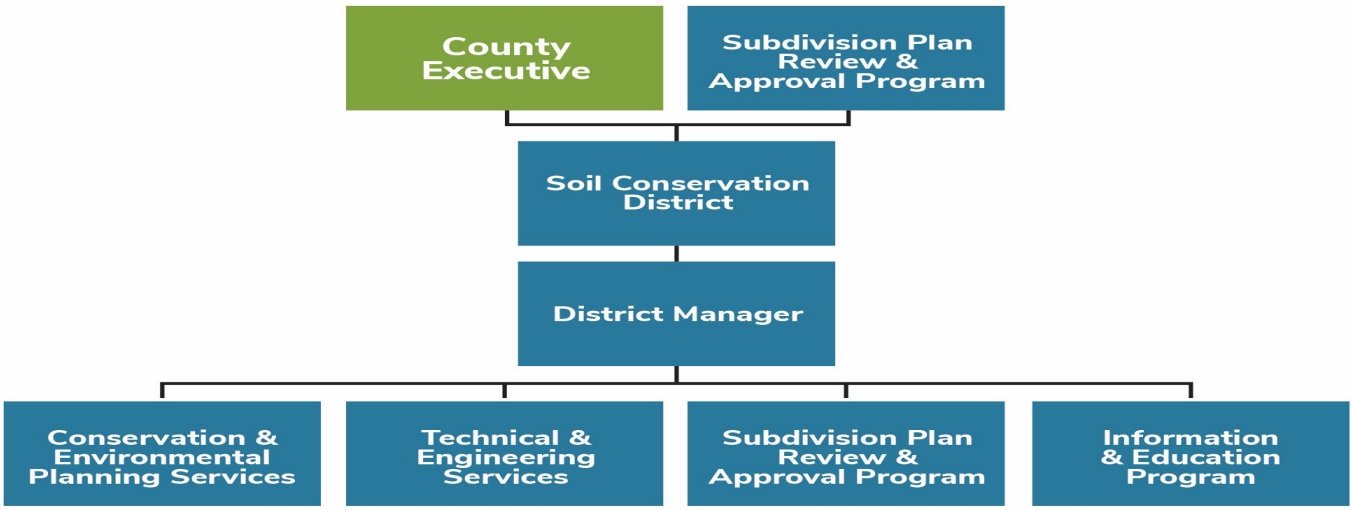
The District is responsible for the Agricultural Sector's goals required to meet the Federal and State Total Maximum Daily Load (TMDL) mandate, as well as for reviewing and approving Erosion and Sediment Control Plans on proposed developments throughout the county. This is required prior to a grading permit being issued by the county. The District also provides consultative assistance to homeowners on such issues as wet basements and erosion problems through referrals from various county departments.



During the Howard County Fall Farm & Conservation Tour, Harry Singh provides a wagon ride around his farm and discusses his vegetable operation and his conservation efforts in cooperation with Howard Soil Conservation District.

Soil Conservation District

Division/Program/Bureau Description



Assistance to Rural, Agricultural Landowners
The focus of this program is the development of soil conservation and water quality plans (including grazing and waste management plans), administering of federal, state and local cost share programs, and overseeing the planning, design and construction of conservation best management practices.

Assistance to Urban/Suburban Homeowners
This program directs one-on-one assistance to homeowner and community associations with natural resource related problems and questions.

Sediment, Erosion Control Plans and Small Pond Approvals
This program reviews and approves sediment and erosion control plans and small pond designs for newly developing areas. It also involves environmental site design reviews as stipulated in state law.

Educational Outreach
The District sponsors and conducts the Howard County Envirothon, an environmental education competition for high school students. This gives the county's youth an opportunity to learn about and explore the environment and how they impact it.

TMDL/Stormwater Management
This program analyzes farms and large lot home sites for opportunities to install additional conservation practices. These installations help landowners meet TMDL goals, plus create additional nitrogen and phosphorus credits for sale or trade above TMDL baseline and stormwater management thresholds.

Stormwater Remediation Fee
By working with the District staff to develop a soil conservation and water quality plan, landowners can reduce their Stormwater Remediation Fee. The conservation plan provides guidance to help landowners make wise and sustainable decisions to protect natural resources on their property.

Soil Conservation District

2025 Accomplishments

- Completed 28 Soil Conservation and Water Quality Plans on 4,792.28 acres to protect soil, water, and other natural resources on farms in Howard County.
- Assisted 23 farmers to install 62 best management practices (BMPs) to protect soil, water, and other natural resources on farms in Howard County.
- Reviewed 577 Erosion and Sediment Control Plans to protect 1257 acres of disturbance.
- Hosted a Fall Farm and Conservation Tour for County and State elected officials in cooperation with Farm Bureau and Economic Development Authority.
- Assisted Howard County Agricultural Land Preservation Program with inspections of Maryland Agricultural Land Preservation Foundation (MALPF) easement properties.
- Implemented the County funded Agricultural Preservation Cost-Share Program to provide assistance to farmers, installing a variety of conservation practices, in the amount of $117,734.15.
- Distributed Conservation Matters newsletter to over 850 individuals, this publication informs the agricultural community about conservation programs and practices and serves to educate elected officials and the community about farmers' efforts to restore local streams and the Chesapeake Bay Watershed.
- Administered federal, state, and local cost share programs, including the Maryland Department of Agriculture's (MDA) Cover Crop Program, which helped farmers install more than 4546 acres of cover crops. Combined financial assistance to farmers from these programs was over $778,811.
- Hosted a Mid-Winter Agricultural Meeting which provided 44 farmers and guests with insight and ideas on federal cost-share opportunities, herbicide resistant weeds, soil cation exchange capacity, tips and lessons learned on transitioning corn and soybean operations to organic while keeping farming viable, and a nutrient management update.
- Participated in the Climate Action Subcommittee. Provided implementation information pertaining to climate smart agricultural practices.

2026 Action Plan

- Continue implementing the County funded Agricultural Preservation Cost-Share Program to provide aid to farmers.
- Manage and administer local, state, and federal agricultural cost-share programs for the benefit of county farmers and landowners.
- Increase outreach efforts to promote the use of cover crops, stream fencing, manure storage facilities, and best practices.
- Review erosion and sediment control plans for proposed development projects to ensure protection of soil and water resources.
- Participate in the Climate Action Subcommittee to determine opportunities to promote climate smart agricultural practices such as cover crops, field borders, and soil health practices.
- Assist property owners in Howard County Agricultural Land Preservation Program with implementation of the required Soil Conservation and Water Quality Plan.
- Measure the area of soils present and complete Land Evaluation and Site Assessment (LESA) for properties of landowners interested in the Howard County Agricultural Land Preservation Program.
- Assist with periodic inspections of the Maryland Agricultural Land Preservation Foundation (MALPF) easement properties to determine compliance and provide technical assistance in implementing best management practices.
- Assist Maryland Department of Agriculture with the tracking of, and accomplishments related to the Watershed Implementation Plan III goals and milestones to continue compliance with TMDL guidelines.
- Continue outreach and education programs to provide learning opportunities for students, teachers, farmers, and the general public about conservation efforts being made by Howard County farmers to restore our local streams and the Chesapeake Bay.

Soil Conservation District

Strategic Goals and Measures

Goal - Provide technical assistance to landowners to minimize soil erosion and improve water quality according to best management practices and technology.

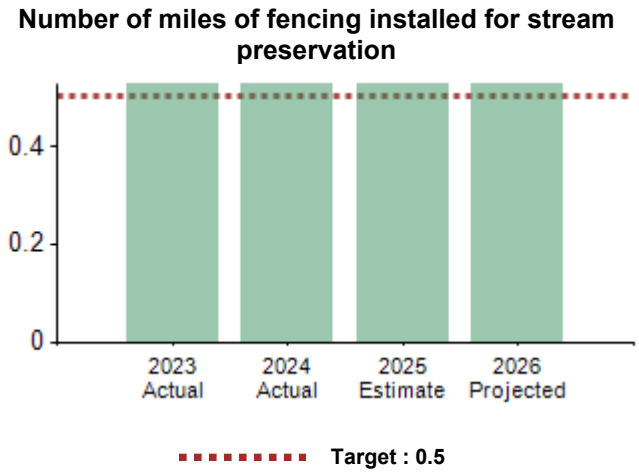
Objective - Increase the number of miles of fenced streams with livestock access limited.

Description of Objective - Many streams in Howard County flow through open meadows of grazing livestock, and water can be impacted by livestock trampling banks and standing in streams. The Soil Conservation District's current plan is to educate farmers and landowners about the benefits of limiting access to streams and creating vegetative buffers along streambanks.

Strategies

- Expand stream fencing outreach program to educate and reach all farmers, but especially those with streams in their pastures.
- Provide education opportunities, such as pasture walks and site visits, to other farms with stream fencing already installed.
- Develop and distribute publications for identified key stakeholders to educate them about the benefits of stream fencing and buffers.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of pasture walks and site visits conducted	15	17	15	15
Number of education outreach events for distribution of publications	2	2	3	3
Outcome				
Number of miles of fencing installed for stream preservation	0.70	0.90	1.00	0.90



The miles of streams needing fencing to limit livestock access are gradually being addressed as owners become more aware of the need for improved water quality. The Howard Soil Conservation District intends to increase outreach and one-on-one discussions with landowners to improve awareness of the benefits and provide technical assistance through the HSCD regarding the cost-share assistance available through federal, state and local programs.

Soil Conservation District

Strategic Goals and Measures

Goal - Provide technical assistance to landowners to minimize soil erosion and improve water quality according to best management practices and technology.

Objective - Increase the percentage of farms and large lot parcels in the county with a conservation plan on file to 90 percent by 2030

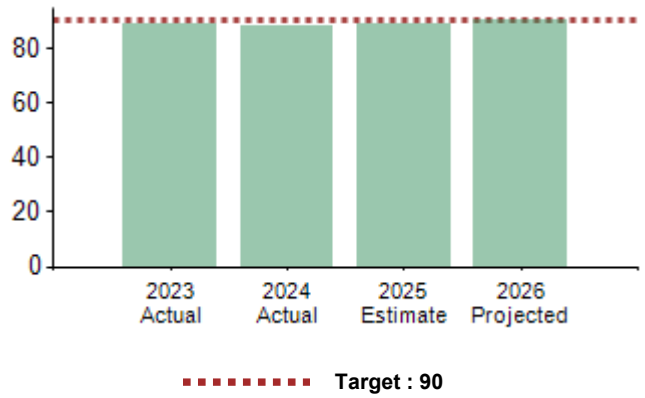
Description of Objective - Soil loss from agricultural activities continues to be a concern. The District believes that a conservation plan is essential for the logical progression of efficient implementation of best management practices on an agricultural operation. A follow-up visit after a plan is developed is an essential element to the successful implementation of best management practices recorded in a plan to address all identified concerns.

Strategies

- Focus attention during conservation planning activities, field days and publications on how to reduce soil loss and improve water quality.
- Encourage soil quality best management practices to lower sediment and nutrients entering into the Chesapeake Bay with the development of a conservation plan.
- Target promotion of Conservation District programs to the general public, farmers, teachers and students.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of conservation plans developed	21	28	30	32
Percent of site visits completed to farms with newly developed or revised and updated conservation plans	90.0%	90.0%	90.0%	90.0%
Outcome				
Percentage of farms with a conservation plan on file	89.0%	88.0%	89.0%	90.0%

Percentage of farms with a conservation plan on file



Every time land changes hands on an agricultural parcel there is a new learning curve on the part of the owner regarding conservation best practices management practices and how to protect soil, water, and other natural resources. Many new landowners with interests in large scale gardening, livestock, or crop farming often lack experience in land conservation practices. Howard Soil Conservation District is the local source of expertise and advice for these new landowners. The Soil Conservation and Water Quality Plan (SCWQ Plan) is the building block of conservation, and it provides a valuable roadmap to help landowners conserve their natural resources. Ensuring that the vast majority of farms in the County have SCWQ Plans also contributes to the Chesapeake Bay restoration goals.

Soil Conservation District

Strategic Goals and Measures

Goal - Provide technical assistance to landowners to minimize soil erosion and improve water quality according to best management practices and technology.

Objective - Increase the number of acres of winter cover crop planted to 35 percent by 2030 in the county

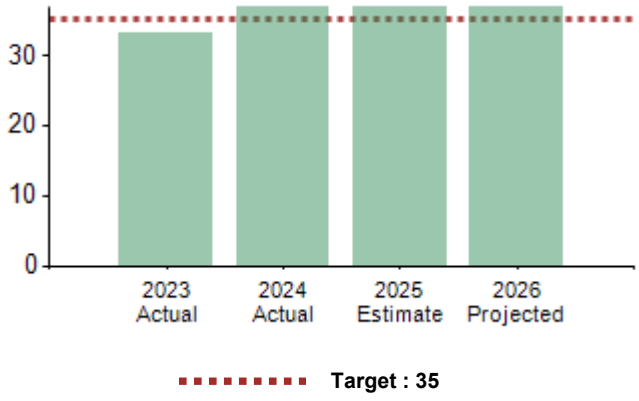
Description of Objective - Cover crops established in the fall following the harvest of commodity crops help to protect the soil from erosion and remove nutrients from crop fields. Cover crops represent one of the most cost-effective practices for reducing nutrients and sediment from entering local streams and the Chesapeake Bay. They also represent a valuable strategy for improving soil health and managing crop rotations.

Strategies

- Expand outreach strategy to educate farmers about the benefits of cover crops and promote the use of the practice to improve water quality.
- Provide Cover Crop Program material to farmers in the county to ensure awareness of the sign-up dates, program requirements and funding opportunities.
- Coordinate with the Maryland Department of Agriculture (MDA) to better track and report participation in the Cover Crop Program and the benefits the program provides for the Chesapeake Bay.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of outreach programs related to the Cover Crop Program	3	3	3	3
Acres of agricultural land planted to cover crops	3,706	4,546	4,500	4,500
Outcome				
Percentage of eligible land planted to cover crops	33.0%	40.0%	40.0%	40.0%

Percentage of eligible land planted to cover crops



Cover crops are important to the health of the Chesapeake Bay and the productivity of Maryland's farmland. In the fall, cold-hardy cereal grains such as wheat, rye, and barley are planted as cover crops in newly harvested fields. Once established, cover crops recycle unused plant nutrients remaining in the soil from the previous summer crop and protect fields against wind and water erosion. The Howard Soil Conservation District administers the Cover Crop Program for MDA and assists farmers in enrolling acreage in the program. However, planting cover crops is very dependent on the weather and it is not uncommon to see a dramatic change in acreage planted due to a wet fall or early winter.

Soil Conservation District

Summary of FY 2026 Budget Changes

Agricultural Land Preservation	
2025 Council Approved	**1,532,723**
Same Level of Service	(5,915)
Current Year Reductions - Removal of Prior Year One-Time Funds	(250,000)
2026 Council Approved	**1,276,808**

Soil Conservation District

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**1,282,616**	**446,816**	**446,816**	**349,697**	**-97,119**	**-21.7%**
Soil Conservation District	1,282,616	446,816	446,816	349,697	-97,119	-21.7%
Agricultural Land Preservation	**0**	**1,532,723**	**1,532,723**	**1,276,808**	**-255,915**	**-16.7%**
Soil Conservation District	0	1,532,723	1,532,723	1,276,808	-255,915	-16.7%
Watershed Protection & Restoration	**134,591**	**115,794**	**115,794**	**116,212**	**418**	**0.4%**
Soil Conservation District	134,591	115,794	115,794	116,212	418	0.4%
TOTAL	**1,417,207**	**2,095,333**	**2,095,333**	**1,742,717**	**-352,616**	**-16.8%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**243,672**	**266,210**	**266,210**	**264,024**	**-2,186**	**-0.8%**
Agricultural Land Preservation	0	184,361	184,361	178,845	-5,516	-3.0%
General Fund	215,560	59,342	59,342	64,152	4,810	8.1%
Watershed Protection & Restoration	28,112	22,507	22,507	21,027	-1,480	-6.6%
Contractual Services	**1,151,668**	**1,808,210**	**1,808,210**	**1,456,955**	**-351,255**	**-19.4%**
Agricultural Land Preservation	0	1,332,541	1,332,541	1,081,345	-251,196	-18.9%
General Fund	1,045,189	382,382	382,382	280,425	-101,957	-26.7%
Watershed Protection & Restoration	106,479	93,287	93,287	95,185	1,898	2.0%
Expense Other	**21,867**	**20,913**	**20,913**	**21,738**	**825**	**3.9%**
Agricultural Land Preservation	0	15,821	15,821	16,618	797	5.0%
General Fund	21,867	5,092	5,092	5,120	28	0.5%
TOTAL	**1,417,207**	**2,095,333**	**2,095,333**	**1,742,717**	**-352,616**	**-16.8%**

Community Services

Section IV

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Community Services

Recreation & Parks

Mission Statement

The Department of Recreation and Parks responsibly manages natural resources; provide excellent parks, facilities, and recreation opportunities for the community; and ensures the highest quality of life for current and future generations.

Department Description & Core Services

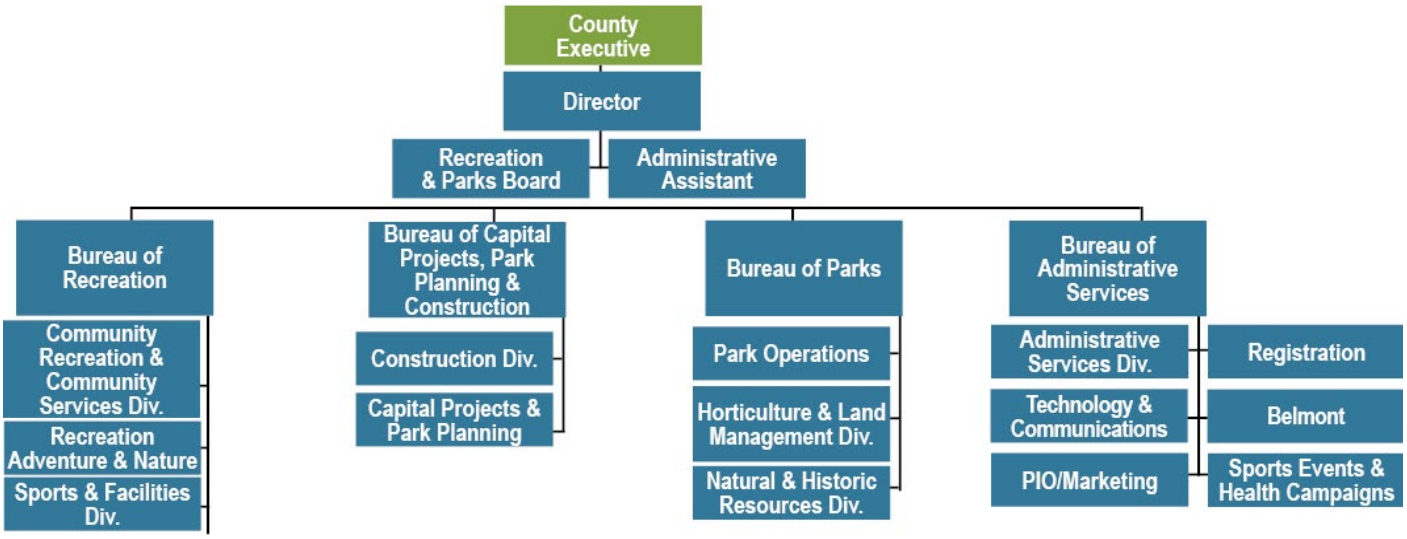
The Department of Recreation and Parks organizes and operates recreation programs throughout Howard County. The Department maintains parks, playgrounds and other facilities. It is responsible for planning and coordinating parkland development and implementing natural resource protections and management practices. Preserving historic sites, providing environmental education opportunities to the community and administering the Middle Patuxent Environmental Area also come under the purview of the Department.



Howard County Executive Calvin Ball poses along with members of the Smith family to announce the County's first-ever destination Public Garden will be at the current Longwood property located in Glenwood. This Public Garden will offer visitors the opportunity to explore some of the most captivating plants in the world while enjoying nature.

Recreation & Parks

Division/Program/Bureau Description



General Fund
The General Fund provides for administrative support to the Department. The Fund is used to coordinate land acquisitions, land use agreements, property inventory and GIS mapping of the Department's current and future land holdings. Park and open space planning and development are coordinated in accordance with the Land Preservation, Park and Recreation Plan. Technical and monetary support are provided for a variety of community organizations and historical sites. The maintenance and daily operations of county parks and open space are managed in this fund. Programs for seniors and therapeutic recreation services are also provided in the General Fund.

Recreation and Parks
The Recreation and Parks Fund provides support for administrative functions, management, and business and marketing services for the organization. This section provides a customer-oriented, comprehensive registration system, and delivers fee-based recreational programs, special events and services designed to meet the needs of the community. It also maintains athletic fields, pavilions and other active recreation areas.

Golf Course Operations
The county has entered into a lease agreement with Kemper Sports to carry out all facets of the Timbers at Troy Golf Course operation.

Middle Patuxent Environmental Area
This program provides funds for maintaining parkland and operating educational programs in the Middle Patuxent Environmental Area (MPEA). Howard County purchased the land known as the MPEA from the Howard Research and Development Corporation. The Middle Patuxent Environmental Foundation (MPEF) was established at the time of purchase and funds used for the purchase are managed for the protection, preservation and maintenance of the MPEA.

Forest Mitigation Program
The Forest Mitigation program is funded with developer fees in accordance with county, state and federal forest mitigation requirements. This program plants and establishes riparian buffers and forested areas within open space, parkland and selected private property throughout the County. Activities are designed to meet the goals and objectives of the Water Quality Act of 1987, the Howard County Forest Conservation Act of 1992, and to protect water quality. The program also conducts all forest conservation inspections to ensure that the woodlands are in acceptable condition for the bond release, while enforcing forest conservation regulations countywide and educating the public regarding forest conservation management.

Recreation & Parks

2025 Accomplishments

- Created the first low-cost summer camp for families with limited income.
- Expanded our culture and language programs beyond the current offerings at targeted county locations. These programs include Japanese Dance and the Songs and Culture Camp. We added a second Spanish vendor to increase our programs including the Parent & Me Spanish Club.
- Expanded our maintenance and trail system through an increased volunteer effort. We created the Natural Historic Resources Division workdays with 356 staff hours and 304 volunteer hours.
- Created an African American History Manager position. An existing classified position was reinvented to discover and uncover the history and stories related to our African American managed sites. The manager has begun making connections with the local community for the ultimate reinterpretation of the Ellicott City Colored School.
- Created and successfully implemented the Tree Savers program to impower volunteers to remove invasive tree vines. Promotional materials were made, a training program was created and volunteers are being recruited.
- Hosted the Korean Paralympic games at the Meadowbrook Athletic Complex (MAC) and the Roger Carter Community Center.
- Construction has begun at Blandair Park Phase VI.
- Building and landscape improvements have begun at the Ilchester Community Center.
- Installed six lighted pickleball courts at Rockburn Branch Park.
- Improved pedestrian access at the Patapsco Female Institute.

2026 Action Plan

- Create teen drop-in programs during the school year
- Offer family-friendly trips (in conjunction with the school calendar).
- Develop a North Laurel Community Center and Blandair Park tree replacement list.
- Expand our Park Ranger efforts by creating a Contingent Seasonal Park Ranger Program. (Eight contingent worker positions have been requested in the FY 26 Budget for this program) This effort will provide additional park patrol, visitor assistance and tournament and event support.
- Implement the new GPR (ground penetrating radar) technology at Blandair to obtain a better understanding of the historical significance of the property.
- Replace the Centennial Park West playground.
- Improve the ADA lift, freight house decking and the exhibit design & replacements at the B&O Museum.
- Construct the Public Garden Phase 1.
- Construct the Ilchester Community Center outdoor restroom/shower facility.
- Identify, using the newly developed Park & Playground Equity GIS tool, low equity areas and develop pocket park concepts.

Recreation & Parks

Strategic Goals and Measures

Goal - To provide opportunities for Howard County residents of all ages, abilities and socio-economic status to access recreation and leisure programs and venues to improve the quality of life.

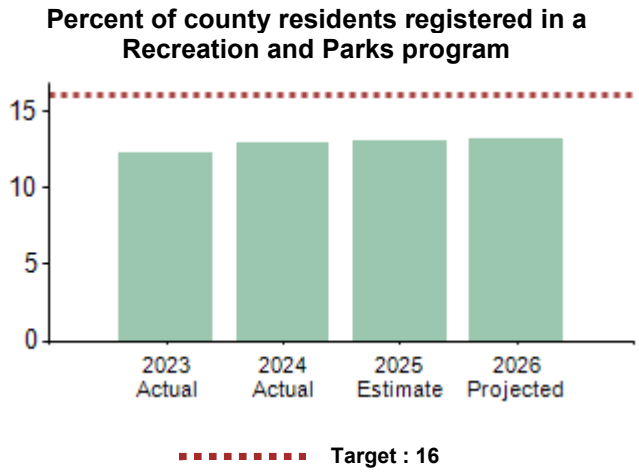
Objective - Increase the number of county residents registered for programs through the Department of Recreation and Parks.

Description of Objective - Providing opportunities for Howard County residents of all ages, abilities and socio-economic status to access recreation and leisure programs and venues improves the quality of life of our residents. Programming includes camps, special events, facility rentals, trips, sports & leagues, after school and school's out, nature, adventure, cooking & crafts, and therapeutic activities. This measure calculates the percentage of total county residents registered to any department programming divided by the Howard County population (according to the U.S. Census data).

Strategies

- Mail program guide and fliers to all Howard County households and target markets.
- Electronic information boards provide department program information at Community Centers, Facilities, Ascend One, Health Department and the George Howard Building.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of residents registered under 10 year's old	17,668	17,058	17,228	17,400
Number of residents registered between the ages of 10-19	13,938	13,535	13,670	13,806
Number of residents registered between the ages of 20-39	2,896	2,873	2,902	2,931
Number of residents registered between the ages of 40-59	4,339	4,482	4,527	4,572
Number of residents registered over 60+	3,746	4,350	4,394	4,438
Number of programs offered	8,241	8,347	8,367	8,387
Percent of county residents registered in a Recreation and Parks program	12.3%	12.9%	13.0%	13.2%



The department has projected a continued increase in registrations and revenue since COVID-19 when the enrollment dropped by 50-70% depending on the programming area. Over the past year, the department is holding steady with enrollment in programming. Last year we had 12.3 % of the population enrolled in program with an increase this year of .7%. The department is offering new programming and opening new sites while working to gaining new enrollment in the future with new sites that have been acquired this year.

Recreation & Parks

Strategic Goals and Measures

Goal - To provide opportunities for Howard County residents of all ages, abilities and socio-economic status to access recreation and leisure programs and venues to improve the quality of life.

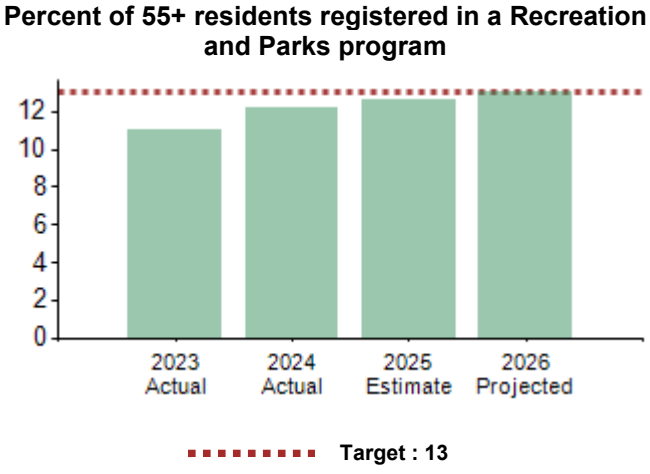
Objective - Increase the number of 55+ adults that participate in our recreation programs.

Description of Objective - As the senior population increases in the county, the department is adding new programming and initiatives to provide more physical, social and mental health opportunities that promote an active and vital lifestyle. Living an active lifestyle through exercise can help maintain the ability to live independently, promote health, reduce the risks of injury, and improve quality of life.

Strategies

- Expand fitness and art program options for the 55+ Adult population.
- Create a new Encore Volunteer program to engage 55+ Adults and provide social opportunities.
- Expand our lifelong learning programs to be year-round.
- Continue to provide subsidies to qualifying applicants.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of registrants in 55+ Adult Fitness and Sports programs for Health and Wellness	4,579	5,526	6,000	6,250
Number of registrants for educational and lecture programs for 55+ Adults	353	451	525	600
Number of registrants for Therapeutic Recreation Aquatic programs for 55+ Adults	310	374	400	425
Percent of 55+ residents registered in a Recreation and Parks program	11.0%	12.2%	12.6%	13.0%
Outcome				
Total registrants in 55+ adult programs	9,881	11,160	11,500	12,000



There continues to be a steady growth pattern in 55+ program participation for FY24. Registration numbers continue to show a positive increase for all measured participation programs. The 55+ programs still provide a few virtual class options (fitness), with majority of the classes being in-person. The total registrations for 55+ residents in Recreation & Parks programs increased in FY24 by 1,279 participants, which is an 89% increase from FY23. With review of trend analysis, we continue to offer and expand on programs with a large following and high in popularity, such as Pickleball.

Recreation & Parks

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**31,783,100**
Same Level of Service	2,449,566
New Programs/Initiatives - Operation of 2 facilities	537,982
Freezing Vacancies - Fully froze 7 FTEs	(717,811)
2026 Council Approved	**34,052,837**

Recreation & Parks

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**29,419,464**	**31,783,100**	**31,666,065**	**34,052,837**	**2,269,737**	**7.1%**
Bureau of Administrative Services	4,201,884	4,001,182	4,015,157	4,371,242	370,060	9.2%
Bureau of Capital Projects Park Planning and Construction	950,669	1,188,856	1,202,096	1,323,424	134,568	11.3%
Bureau of Parks	238,354	222,158	227,158	231,348	9,190	4.1%
Bureau of Recreation	290,005	393,423	394,423	318,623	-74,800	-19.0%
Horticulture & Land Management Division	2,368,950	2,514,910	2,377,258	2,617,289	102,379	4.1%
Licensed Childcare & Community Services Division	1,255,218	1,532,336	1,532,336	1,773,220	240,884	15.7%
Natural and Historic Resources Division	3,808,933	4,106,938	4,014,437	3,689,027	-417,911	-10.2%
Office of the Director	6,243,688	7,076,986	7,266,714	8,480,949	1,403,963	19.8%
Park Construction Division	1,422,923	1,628,451	1,635,626	1,702,959	74,508	4.6%
Park Operations Division	5,276,677	5,723,097	5,690,097	5,789,455	66,358	1.2%
Recreation Services Divison	1,661,099	1,617,441	1,574,441	1,793,023	175,582	10.9%
Sports & Adventure Services Division	1,701,064	1,777,322	1,736,322	1,962,278	184,956	10.4%
Program Revenue	**1,241**	**140,000**	**140,000**	**140,000**	**0**	**0.0%**
Natural and Historic Resources Division	1,241	140,000	140,000	140,000	0	0.0%
Recreation Program	**21,977,657**	**27,837,884**	**27,091,985**	**28,721,002**	**883,118**	**3.2%**
Bureau of Administrative Services	2,135,794	2,968,060	2,154,060	3,053,931	85,871	2.9%
Bureau of Capital Projects Park Planning and Construction	41,808	152,500	202,500	202,500	50,000	32.8%
Bureau of Parks	10,500	10,500	10,500	10,500	0	0.0%
Bureau of Recreation	8,988	151,500	81,500	151,500	0	0.0%
Horticulture & Land Management Division	3,426	23,500	20,000	23,500	0	0.0%
Licensed Childcare & Community Services Division	5,130,534	6,273,858	6,299,708	6,800,976	527,118	8.4%
Natural and Historic Resources Division	89,666	281,000	268,300	281,000	0	0.0%
Office of the Director	6,936,249	9,020,631	8,960,131	9,315,334	294,703	3.3%
Park Operations Division	119,685	257,000	222,000	257,000	0	0.0%
Recreation Services Divison	2,572,786	2,803,197	2,780,147	2,804,818	1,621	0.1%
Sports & Adventure Services Division	4,928,221	5,896,138	6,093,139	5,819,943	-76,195	-1.3%
Forest Conservation	**529,685**	**743,970**	**715,700**	**759,371**	**15,401**	**2.1%**
Natural and Historic Resources Division	529,685	743,970	715,700	759,371	15,401	2.1%
Grants	**7,650**	**8,500**	**8,500**	**8,500**	**0**	**0.0%**
Licensed Childcare & Community Services Division	7,650	8,500	8,500	8,500	0	0.0%
Recreation Special Facilities	**0**	**302,500**	**0**	**627,500**	**325,000**	**107.4%**
Golf Course Operations	0	302,500	0	627,500	325,000	107.4%
TOTAL	**51,935,697**	**60,815,954**	**59,622,250**	**64,309,210**	**3,493,256**	**5.7%**

Recreation & Parks

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**32,904,328**	**37,772,791**	**37,377,749**	**40,091,616**	**2,318,825**	**6.1%**
Forest Conservation	277,248	390,432	390,162	404,899	14,467	3.7%
General Fund	22,192,986	24,472,514	24,122,742	26,017,962	1,545,448	6.3%
Program Revenue	1,007	75,000	75,000	75,000	0	0.0%
Recreation Program	10,433,087	12,834,845	12,789,845	13,593,755	758,910	5.9%
Contractual Services	**12,004,247**	**14,407,293**	**14,066,365**	**15,003,788**	**596,495**	**4.1%**
Forest Conservation	85,543	117,360	117,360	118,294	934	0.8%
General Fund	3,700,467	3,986,021	4,085,743	4,502,875	516,854	13.0%
Grants	7,650	8,500	8,500	8,500	0	0.0%
Program Revenue	234	40,000	40,000	40,000	0	0.0%
Recreation Program	8,210,353	10,255,412	9,814,762	10,334,119	78,707	0.8%
Supplies and Materials	**3,383,109**	**3,687,342**	**3,531,607**	**3,792,417**	**105,075**	**2.8%**
Forest Conservation	137,272	159,000	151,000	159,000	0	0.0%
General Fund	1,501,834	1,048,592	1,181,607	1,128,667	80,075	7.6%
Program Revenue	0	25,000	25,000	25,000	0	0.0%
Recreation Program	1,744,003	2,454,750	2,174,000	2,479,750	25,000	1.0%
Capital Outlay	**88,287**	**293,500**	**194,001**	**314,001**	**20,501**	**7.0%**
Forest Conservation	0	45,000	25,000	45,000	0	0.0%
General Fund	32,406	0	0	0	0	N/A
Recreation Program	55,881	148,500	169,001	169,001	20,501	13.8%
Recreation Special Facilities	0	100,000	0	100,000	0	0.0%
Expense Other	**3,329,105**	**4,399,679**	**4,197,179**	**4,883,346**	**483,667**	**11.0%**
Forest Conservation	29,622	32,178	32,178	32,178	0	0.0%
General Fund	1,765,150	2,020,624	2,020,624	2,179,291	158,667	7.9%
Recreation Program	1,534,333	2,144,377	2,144,377	2,144,377	0	0.0%
Recreation Special Facilities	0	202,500	0	527,500	325,000	160.5%
Operating Transfers	**226,621**	**255,349**	**255,349**	**224,042**	**-31,307**	**-12.3%**
General Fund	226,621	255,349	255,349	224,042	-31,307	-12.3%
TOTAL	**51,935,697**	**60,815,954**	**59,622,250**	**64,309,210**	**3,493,256**	**5.7%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 Number	FY2025 vs FY2026 %
Authorized Personnel	298.74	299.37	306.35	6.98	2.3%

Community Services

Community Resources & Services

Mission Statement

The Department of Community Resources and Services provides vital human services through programs, services and referrals to ensure everyone in the community has the opportunity to grow, thrive and live with dignity.

Department Description & Core Services

As the human service arm of County government, the Department of Community Resources and Services consists of 8 offices: the Office of ADA Coordination, Office on Aging and Independence, Office of Children and Families, Office of the Local Children's Board, Office of Community Partnerships, Office of Veterans and Military Families, Office of Human Trafficking Prevention and Office of Disability Services. It serves as the County's central coordinating unit for Human Trafficking prevention, manages the Community Service Partnership program, which provides County funding to non-profit human service agencies; and administers federal, state and private source grants that support services to individuals and families in the community, including older adults, children and youth, and persons impacted by the opioid crisis. The Department serves as the coordinating agency for investments in communities disproportionally impacted by cannabis prohibition. The Department provides input into the planning processes of other departments by providing subject matter expertise in areas that involve or may impact traditionally vulnerable populations including older adults, people with disabilities, children, and survivors of human trafficking.

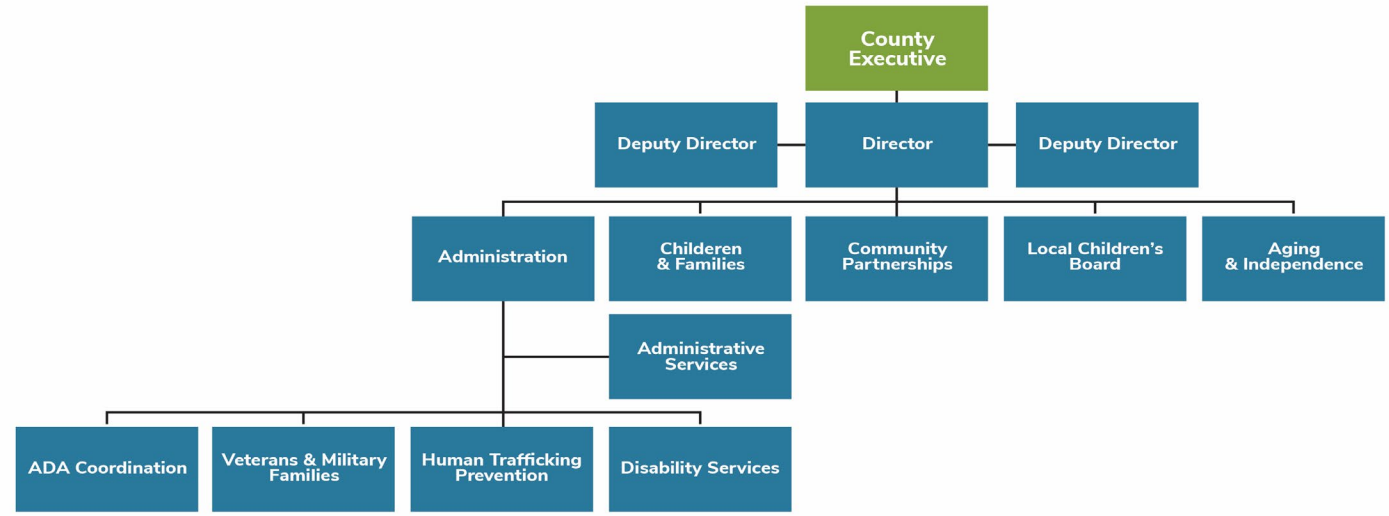
The Department also serves as the lead agency for mass care and shelter in the event of disaster. In collaboration with local private and public agencies, it plays an integral role in strengthening the effectiveness and efficiency of the County's overall human service delivery system. Staff support is provided to 11 boards and commissions: the Adult-Use Cannabis Advisory Panel, Board to Promote Self-Sufficiency, Commission on Aging and Independence, Commission on Disability Issues, Commission for Women, Local Children's Board, Early Childhood Advisory Council, Transition Council, Opioid Restitution Fund Commission, Human Trafficking Prevention Coordination Council and the Veterans Commission.



Age-Friendly Howard County Manager, Terri Hansen, talks with a resident during the launch of the County's 2nd phase of its Age-Friendly Howard County initiative: Collaborate. This second cycle will lay the groundwork for the age-friendly steps to occur from 2025 through 2029.

Community Resources & Services

Division/Program/Bureau Description



Office of ADA Coordination
The Office handles issues regarding Howard County government's compliance with accessibility requirements of the Americans with Disabilities Act and other disability rights laws.

Office on Aging and Independence
The Office is the designated Area Agency on Aging (AAA) for Howard County, which plans, advocates, develops and coordinates programs and services for older adults, persons with disabilities, and their family members.

Office of Children and Families
The Office offers an array of services and resources for early care and educational professionals and families to promote school readiness, navigate early childhood development, and strengthen families.

Office of Disability Services
The Office is responsible for promoting the self-sufficiency and well-being of people with disabilities through information, referral, advocacy and education.

Office of the Local Children's Board (LCB)
The Office facilitates a collaborative approach to providing children, youth and families the supports they need to grow and thrive, represents a wide range of public agency leaders and residents committed to creating a community where all children and youth have equitable access to education, health care, basic needs and enrichment, and manages the MultiService Center.

Office of Community Partnerships
The Office administers the Human Services Community Service Partnerships Grant, the Opioid Restitution Fund, and the Community Reinvestment and Repair Fund. The Office staffs the Howard County Board to Promote Self Sufficiency, the Opioid Restitution Fund Commission, and the Adult-use Cannabis Advisory Panel.

Office of Veterans and Military Families
The Office provides guidance, information and resources to veterans, military families, their dependents and survivors in Howard County.

Office of Human Trafficking Prevention
The Office coordinates outreach and new initiatives focused on addressing sex and labor trafficking in Howard County.

Community Resources & Services

2025 Accomplishments

- Established the framework for Dementia-Friendly Howard County to improve and expand programs for individuals living with dementia. Second site for the Connections Social Day Program opened at the new East Columbia 50+ Center and introduced the Compass Program, aimed at supporting individuals in the early stages of dementia to enhance their independence in daily activities. Additionally, they created a part-time Dementia Navigator position, funded by the Maryland Department of Aging (MDOA).
- Developed a dashboard through Power BI to provide data in real time to the Local Children's Board.
- Distributed 683 Chromebooks to low-income older adults, students and families, and veterans through Maryland Statewide Broadband's Connected Devices Program. To further support these recipients, OAI offered Senior Planet workshops focused on improving computer literacy and familiarizing them with available resources.
- Developed the early care and education workforce by supporting family childcare providers grow and sustain their businesses with training and coaching around business development; marketing; licensing processes; professional development, and access to higher education.
- Expanded direct, in person rights-based worker outreach efforts using a culturally sensitive approach to identify and address community vulnerabilities for labor trafficking.
- Met with several stakeholders to listen to their concerns and recommendations regarding issues that impact people with disabilities in employment.
- Hosted a stakeholder roundtable to gather and share data and information about daycare services available to children with disabilities and developed recommendations for supporting accessible, inclusive, high-quality care.
- Hosted the first Howard County Veteran Owned and Military Spouse Owned Small Business Expo in the Fall of 2024 which won a NaCo Award. 40 businesses and 26 resource organizations exhibited with over 200 people in attendance.

2026 Action Plan

- Expand OAI's Community Living Program to offer increased home safety assessments and modifications to assist residents retrofit their homes to accommodate their evolving needs as they age and address affordable housing issues in the county.
- Launch the Howard County Community Supports Partnership to build capacity in, coordinate, fund and report on the impact of child mental health services.
- Launch the next five-year Age-Friendly action plan for 2025 to 2030, which will include efforts to achieve Dementia-Friendly Howard County designation.
- Develop a county-wide screening tool for direct service providers who serve survivors of human trafficking and establish an ethical data collection model for Howard County.
- Enhance parent engagement efforts to better meet the diverse needs of families. Design a parent-child-centered library of timely and relevant resources, using new engagement methods such as short tutorial videos and digital content, sharing evidence-based information including new content and educational material for parents that aligns with workshops and trainings for our early educator community.
- Support military-connected children and families facing educational and social-emotional challenges during school transitions and college/career exploration by working with HCPSS to achieve Purple Star School designation through the MD Board of Education.
- Launch, in partnership with Office of Human Resources, virtual ADA and disability awareness training for all county government employees.
- Host listening sessions throughout the County to identify the most pressing issues facing those living with disabilities, their families, caregivers, and organizations supporting the disability community.

Community Resources & Services

Strategic Goals and Measures

Goal - Provide a range of services (i.e. education, referrals, advocacy, home and community based services, tangible resources) to help all residents grow, thrive and live with dignity.

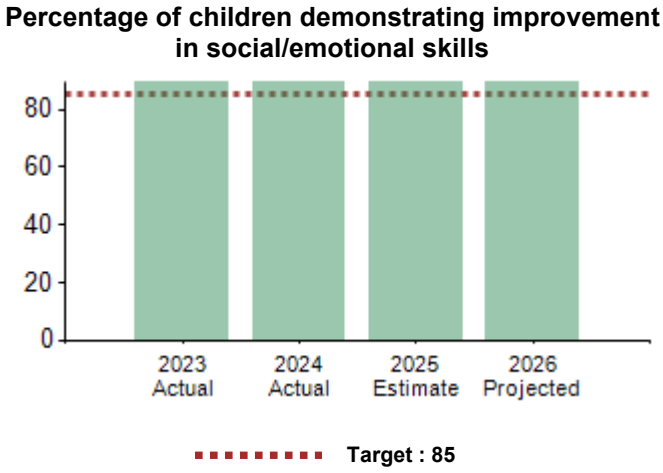
Objective - Maintain the high percentage of at-risk children served who are able to remain in their childcare setting.

Description of Objective - The Early Childhood Mental Health (ECMH) program can send trained behavior consultants into the childcare setting to work with the child and parents, as well as the providers, to address underlying issues that place the child at risk in order to keep them in childcare.

Strategies

- Target outreach to family childcare providers.
- Provide group trainings to family providers.
- Implement formal quality assurance evaluation process to identify weaknesses in process and make corrective changes.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Percentage of at-risk children remaining in childcare post ECMH intervention	90.0%	97.0%	97.0%	97.0%
Outcome				
Percentage of children demonstrating improvement in social/emotional skills	90.0%	100.0%	100.0%	100.0%



Howard County's Infant and Early Childhood Mental Health Consultative project is committed to providing advantageous services to childcare programs, families, and communities, empowering them to impactfully support establishing healthy social-emotional developmental foundations for children from infancy through school-aged years. The team has offered and will continue to offer prevention services during FY25 to a variety of childcare providers within our geographic area, specifically targeting providers serving underserved populations. Research notes that for children to achieve social emotional competences they must have access to adults that are knowledgeable about IECMH and can provide rich opportunities and interactions that lay a strong foundation for positive child and family mental health.

Strategic Goals and Measures

Goal - Provide a range of services (i.e. education, referrals, advocacy, home and community based services, tangible resources) to help all residents grow, thrive and live with dignity.

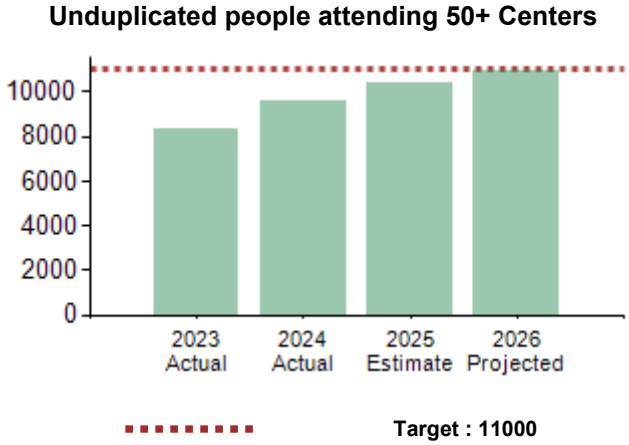
Objective - Increase number of unduplicated people attending 50+ Centers by 10% by 2025.

Description of Objective - Research indicates that older adults who are engaged in the community experience greater quality of life and reduced risk for adverse outcomes. Correlational studies have found that participants i senior type programs have lower levels of cognitive impairment, less depression, and lower risk of premature institutionalization. The 50+ Centers, overseen by the Office of Aging and Independence, provide a wide range of services and activities to engage the older population, including: meals, exercise, discussion groups, entertainme arts and crafts, inter-generational programming, and much more.

Strategies

- Provide nutritional, education and meals in a social setting
- Provide range of exercise programs (yoga, fitness center, cycling)
- Provide education and training for people managing chronic illnesses

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Bain- Unduplicated Participants by 50+ Center	1,920	2,019	2,180	2,280
North Laurel- Unduplicated Participants by 50+ Centers	1,726	1,837	1,950	2,050
Glenwood- Unduplicated Participants by 50+ Center	2,406	1,810	1,950	2,050
Ellicott City- Unduplicated Participants by 50+ Centers	2,132	2,408	2,600	2,730
Elkridge- Unduplicated Participants by 50+ Center	1,013	1,132	1,225	1,280
East Columbia - Unduplicated Participants by 50+ Center	1,197	2,928	3,160	3,300
Outcome				
Unduplicated people attending 50+ Centers	8,365	9,631	10,400	10,900



Overall participation levels in the Centers has returned to pre-pandemic levels. Virtual programming continues to be popular, but numbers continue to decrease, as in person participation has continued to increase. The virtual program at the 50+ Centers focuses exclusively on exercise programming. 30% of Virtual Exercise participants say they will continue to utilize this option and not return to in-person fitness participation. Our target for virtual participation is to maintain our current participation, as we do anticipate growth. Centers have also expanded their operating hours for the second year in a row, to include four evenings and Saturday mornings per week at Bain, East Columbia, Elkridge and Ellicott City. It is projected that participation levels will increase by around 8% in FY25.

Community Resources & Services

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**19,432,985**
Same Level of Service	882,333
Freezing Vacancies - Partial (2FTE) and Full (3FTE)	(457,953)
2026 Council Approved	**19,857,365**

Community Resources & Services

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**17,701,214**	**19,432,985**	**19,006,355**	**19,857,365**	**424,380**	**2.2%**
50+ Centers	2,660,757	2,866,374	2,835,464	2,956,423	90,049	3.1%
Administration	5,401,003	6,271,558	6,085,901	6,465,272	193,714	3.1%
Age-Friendly	499,680	524,699	524,699	486,995	-37,704	-7.2%
Aging and Disability Resource Center	0	7,182	0	0	-7,182	-100.0%
Community Partnerships	934,991	587,725	513,200	517,487	-70,238	-12.0%
Health Promotion & Nutrition	997,634	1,350,010	1,289,714	1,383,632	33,622	2.5%
Home and Comm Based Srvc - HCBS	2,203,222	2,133,425	2,061,506	2,200,145	66,720	3.1%
Local Childrens Board	2,117,829	2,172,055	2,176,885	2,478,687	306,632	14.1%
OAI Administration	1,067,785	1,351,293	1,350,322	1,261,495	-89,798	-6.6%
Office of Children and Families	1,352,107	2,168,664	2,168,664	2,107,229	-61,435	-2.8%
Office of Consumer Protection	466,206	0	0	0	0	N/A
Program Revenue	**1,276,362**	**2,694,037**	**2,309,516**	**2,589,215**	**-104,822**	**-3.9%**
50+ Centers	768,814	1,226,500	1,230,500	1,254,514	28,014	2.3%
Administration	5,589	51,000	51,000	54,000	3,000	5.9%
Age-Friendly	2,481	0	0	0	0	N/A
Health Promotion & Nutrition	75,393	436,282	307,557	436,282	0	0.0%
Home and Comm Based Srvc - HCBS	338,920	556,331	496,331	537,280	-19,051	-3.4%
Local Childrens Board	7,558	155,000	0	155,000	0	0.0%
OAI Administration	151	49,145	49,145	49,145	0	0.0%
Office of Children and Families	75,117	219,779	174,983	102,994	-116,785	-53.1%
Office of Consumer Protection	2,339	0	0	0	0	N/A
Grants	**7,258,008**	**11,133,325**	**10,459,617**	**13,363,414**	**2,230,089**	**20.0%**
50+ Centers	19,174	34,174	34,174	34,263	89	0.3%
Administration	118,559	0	0	0	0	N/A
Age-Friendly	295,439	329,958	329,958	273,027	-56,931	-17.3%
Aging and Disability Resource Center	-818	0	0	0	0	N/A
Community Partnerships	1,779,070	244,947	244,947	0	-244,947	-100.0%
Health Promotion & Nutrition	994,515	1,791,950	1,791,950	1,682,657	-109,293	-6.1%
Home and Comm Based Srvc - HCBS	1,534,095	2,748,192	2,748,192	2,420,758	-327,434	-11.9%
Local Childrens Board	1,001,054	2,135,750	1,462,042	7,744,599	5,608,849	262.6%
OAI Administration	3,328	0	0	0	0	N/A
Office of Children and Families	1,512,652	3,848,354	3,848,354	1,208,110	-2,640,244	-68.6%
Office of Consumer Protection	940	0	0	0	0	N/A
Opioid Abatement	**0**	**750,000**	**244,282**	**2,300,000**	**1,550,000**	**206.7%**
Community Partnerships	0	750,000	244,282	2,300,000	1,550,000	206.7%
Community Reinvestment and Repair	**0**	**2,050,000**	**0**	**3,793,948**	**1,743,948**	**85.1%**
Community Partnerships	0	2,050,000	0	3,793,948	1,743,948	85.1%
TOTAL	**26,235,584**	**36,060,347**	**32,019,770**	**41,903,942**	**5,843,595**	**16.2%**

Community Resources & Services

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**17,307,013**	**23,040,155**	**22,597,101**	**20,039,595**	**-3,000,560**	**-13.0%**
Community Reinvestment and Repair	0	50,000	0	50,000	0	0.0%
General Fund	14,184,774	15,417,372	15,074,318	15,437,257	19,885	0.1%
Grants	2,514,213	6,641,941	6,641,941	3,651,936	-2,990,005	-45.0%
Opioid Abatement	0	50,000	0	50,000	0	0.0%
Program Revenue	608,026	880,842	880,842	850,402	-30,440	-3.5%
Contractual Services	**7,281,055**	**11,562,196**	**8,113,386**	**19,699,870**	**8,137,674**	**70.4%**
Community Reinvestment and Repair	0	2,000,000	0	3,743,948	1,743,948	87.2%
General Fund	3,072,268	3,451,327	3,426,368	3,780,137	328,810	9.5%
Grants	3,694,897	4,115,429	3,441,721	8,701,145	4,585,716	111.4%
Opioid Abatement	0	700,000	244,282	2,250,000	1,550,000	221.4%
Program Revenue	513,890	1,295,440	1,001,015	1,224,640	-70,800	-5.5%
Supplies and Materials	**1,367,587**	**1,218,435**	**1,167,672**	**1,858,127**	**639,692**	**52.5%**
General Fund	250,084	365,521	364,058	375,634	10,113	2.8%
Grants	999,452	375,955	375,955	1,010,333	634,378	168.7%
Program Revenue	118,051	476,959	427,659	472,160	-4,799	-1.0%
Capital Outlay	**49,446**	**0**	**0**	**0**	**0**	**N/A**
Grants	49,446	0	0	0	0	N/A
Debt Service	**158,917**	**168,070**	**127,274**	**244,274**	**76,204**	**45.3%**
General Fund	122,522	127,274	127,274	202,261	74,987	58.9%
Program Revenue	36,395	40,796	0	42,013	1,217	3.0%
Expense Other	**71,566**	**71,491**	**14,337**	**62,076**	**-9,415**	**-13.2%**
General Fund	71,566	71,491	14,337	62,076	-9,415	-13.2%
TOTAL	**26,235,584**	**36,060,347**	**32,019,770**	**41,903,942**	**5,843,595**	**16.2%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 Number	FY2025 vs FY2026 %
Authorized Personnel	174.40	166.37	170.37	4.00	2.4%

Community Services

Transportation Services

Mission Statement

The Office of Transportation's mission is to guide and shape the planning, operations and delivery of transportation infrastructure and services in Howard County by coordinating with federal, regional and local partners to facilitate and advance the development of a connected, integrated, equitable and safe multimodal transportation system.

Department Description & Core Services

The Office of Transportation promotes and enhances the county's transportation infrastructure and services in three key functional areas; comprehensive and regional transportation planning; oversight of the county's public transit services; and bicycle and pedestrian planning and coordination. In addition, the Office coordinates funding for its functional areas, conducts emergency operations planning, maintains associations with federal, state and local officials and professionals, and provides support to the Howard County Multimodal Transportation Board which advises the County Executive on transportation issues.

Oversight of the office is through the Department of County Administration, with additional guidance and support by the Howard County Multimodal Transportation Board.



The Howard County Office of Transportation partnered with Smart Growth America and the Maryland State Highway Administration to improve roadway safety by repurposing the outer travel lane on US 1 southbound from just north of Davis Avenue to North Laurel Road, into a protected area for cyclists and pedestrians.

Transportation Services

Division/Program/Bureau Description



Office of Transportation
The Office of Transportation Administrator coordinates the activities of the Office's programs, coordinates funding, maintains associations with federal, state and local officials and professionals, supports the Howard County Multimodal Transportation Board, as well as providing advice and guidance on county transportation policies.

Comprehensive & Regional Transportation Planning
The Comprehensive & Regional Transportation Planning Program collaborates with the Departments of Planning and Zoning, Public Works and Maryland Department of Transportation and other regional partners to provide regional transportation planning for the County, including partnering with regional and local stakeholders on transportation system safety, airport noise impacts, and identifying and managing state and federal transportation funding. The program partners with the Baltimore Metropolitan Council, represents the county on the Baltimore Regional Transportation Board (BRTB), and manages transportation plans for Howard County under the BRTB's Unified Planning Work Program. The Program participates in the zoning, subdivision, and land development process, reviewing plans for consistency with county transportation plans, policies, and regulations. The Program also develops and manages transportation demand management solutions to reduce travel time, congestion, improve air quality, reduce costs, and support livability.

Transit Operations and Coordination
The Transit Operations and Coordination Program oversees the management and operations contract for providing public transportation services under the Central Maryland Regional Transportation Agency (RTA). The RTA provides fixed route and paratransit services in Howard County, Anne Arundel County, Prince George's County and the City of Laurel. Funding is shared by the partner jurisdictions with support from federal and state sources to offset the gap between farebox and other revenues and capital and operating costs. The RTA operates fixed routes, provides ADA complementary paratransit service to people with disabilities, and provides general paratransit (GPT) service for adults over 59 years of age and adults with disabilities.

Bicycle & Pedestrian Program
The Bicycle & Pedestrian Program plans and promotes safe, comfortable, and convenient walking and bicycling for people of all ages and abilities in Howard County. The Office directs the preparation and implementation of BikeHoward and WalkHoward, the county's master plans for bicycling and walking. The Office develops and promotes the county's Complete Streets Policy, shared mobility programs, and coordinates with the Department of Public Works and other departments and organizations to implement capital projects recommended in BikeHoward and in WalkHoward. A Bicycle Advisory Group, made up of resident and agency stakeholders, advises the Office on cycling matters.

Transportation Services

2025 Accomplishments

- Formed the Transportation & Land Use Regulation Advisory Group and developed recommendations to align the County's development code with the Complete Streets Policy.
- Designated Elkridge as a MDOT Bicycle and Pedestrian Priority Area.
- Completed approximately nine miles of new bike lanes through the road resurfacing process.
- Completed sidewalk and bike lane project on Montgomery Road near Elkridge Landing MS and Elkridge ES.
- Revised shared electric scooter permit rules to improve parking, affordability, and vehicle options.
- Implemented, in partnership with MDOT, DPW and Smart Growth America, a Complete Streets Leadership Academy project on US 1
- Initiated update to Bike Howard.
- Completed design and started construction of the Dobbin Road pathway project.
- Initiated countywide transportation master plan.
- Completed Phase 1 US 1 Safe Streets for All Project.
- Advanced planning and development of DTC circulator and TDM program.
- Received NACO award for DTC TDM program update and coordination with Downtown Columbia Partnership.
- Initiated the US 1 On-Demand Microtransit Pilot service.
- Constructed improvements at 40 bus stops, including 5 shelters.
- Completed planning and design for Flash BRT Stations.
- Achieved and maintained an on-time fixed route performance of 85% to support ridership growth.
- Implemented Route 410 from Downtown Columbia to the Board of Education/ARL campus.
- Implemented the extension of RTA route 409 to the Lansdowne Shopping Center and Halethorpe MARC station to support regional connections.

2026 Action Plan

- Complete the update to Bike Howard.
- Complete three major pathway projects: Dobbin Road, Patuxent Branch Trail and South Entrance Trail
- Partner with DPW, DPZ and HCPS to build improvements in school walk zones.
- Implement an Open Streets Program demonstration project.
- Initiate and complete study to convert New Cut Road to a multimodal facility.
- Initiate and complete feasibility study of a new pedestrian bridge on Kindler Road.
- Advance planning and development of the Downtown Columbia Transit Center.
- Complete the countywide transportation master plan.
- Complete 25 bus stop improvements including 3 added shelters
- Construct FLASH BRT stations and shelters in DTC, Maple Lawn and APL
- Continue to maintain on-time fixed route performance of 85% to help achieve ridership growth.
- Continue to replace aging transit fleet and purchase new vehicles for service expansions
- Implement new RTA route from Columbia to Elkridge
- Implement RTA Route 501 extension to the BWI Amtrak train station to support regional connectivity.
- Implement the FLASH BRT service extension from Montgomery County to Downtown Columbia with service to Maple Lawn and APL.
- Initiate evaluation of the US 1 On-Demand Microtransit Pilot.
- Initiate study to support the conversion of the RTA vehicle fleet to electric vehicles.
- Restore RTA Route 502 to pre Covid frequencies.

Transportation Services

Strategic Goals and Measures

Goal - Enhance the accessibility and quality of transit operations in, to and from Howard County.

Objective - Increase the number of passenger boardings (transit ridership).

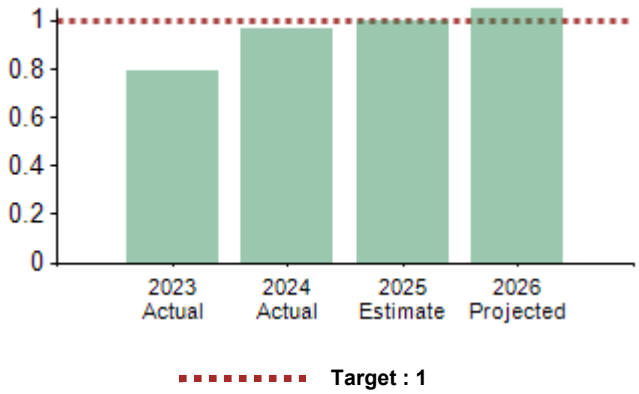
Description of Objective - This measure represents the number of one-way trips (total count of individual boardings) on local and regional routes. The Regional Transportation Agency (RTA) delivers public transit in Anne Arundel County, Howard County, northern Prince George's County, and the City of Laurel provide an option to the private automobile in accessing jobs, medical services, recreation, and shopping, and reducing congestion and air pollution. The number of one-way trips does not include trips for local routes in Anne Arundel County, northern Prince George's County, and the City of Laurel.

Strategies

- Implement the Consolidated Transit Plan's recommendations.
- Expand and adjust transit routes to improve service, efficiency and effectiveness.
- Incorporate transit-related recommendations into review comments on development applications.
- Improve the reliability of Regional Transportation Agency (RTA) service by adding new buses to the fleet and maintaining older vehicles.
- Upgrade bus stop facilities, including shelters and sidewalk connections.
- Work with Howard County Public Schools to increase usage by public high school students living near and going to schools located on existing or previously planned route.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Outcome				
Number of RTA passenger boardings (in millions)	0.79	0.96	1.00	1.06

Number of RTA passenger boardings (in millions)



RTA has recovered from the drastic ridership losses of the pandemic and ridership projections for the current and future years show RTA exceeding one million passenger trips for the first time. Service modifications have been implemented to improve service and efficiency. New services, such as micro-transit and parking shuttles are planned for implementation this fiscal year and new routes are planned for future years. New vehicles are being purchased for both planned routes and to replace the older less reliable vehicles. Bus stops are being improved at an unprecedented rate and recently implemented transit and paratransit technologies have made using the bus more convenient and comfortable for passengers than ever.

Transportation Services

Strategic Goals and Measures

Goal - Make it easy, safe and normal for people of all ages and abilities to walk and bike for short trips in Howard County.

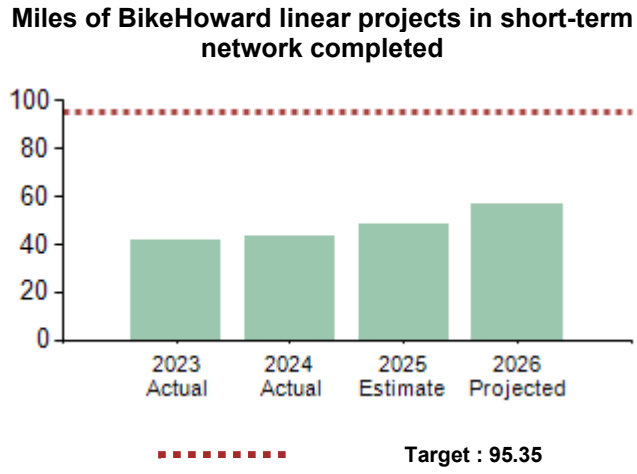
Objective - Increase the number of miles of BikeHoward projects (shared roads, bike lanes, and bike paths).

Description of Objective - This measure represents the approximate miles of BikeHoward linear projects within the short-term network completed, irrespective of facility type. BikeHoward developed over 500 miles of roadway and pathway improvements throughout the county. The full set of recommendations is referred to as the Countywide Bikeway Network and represents the long-term vision for the county's bikeway network, a bikeway network that provides a high level of connectivity for the county. To make implementation practical, these facility recommendations were prioritized and divided into networks referred to as the Short-Term Network, Mid-Term Network, and the Long-Term Network. In general, the Short-Term Network comprises primarily of lower cost improvements and includes a very small number of "non-standard" facility types. Data on new bicycle facilities will be gathered by tracking capital project and developer improvements and tabulated on a yearly basis.

Strategies

- Implement BikeHoward Express short-term implementation plan.
- Pursue bicycle facility implementation with each road resurfacing project.
- Partner with other stakeholders, including Columbia Association (CA) and the Maryland Department of Transportation State Highway Administration (MDOT-SHA) to implement bicycle facilities outside of Howard County right-of-way.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Miles of BikeHoward linear projects in short-term network completed	41.53	42.93	48.03	56.63



Pedestrian and bicycle access and connection projects are typically built as part of larger capital projects, specific sidewalk or pathway projects, or as part of private development projects. Bike lanes are also added during road resurfacing. Factors affecting the pace of project completion are funding, workload, resurfacing schedules, community approval policies, securing rights of way, development and zoning regulations, and the strength of the development market. Some of these factors are mostly controlled by County Government and some are not. Moving forward, the County CIP currently has funding to complete approximately 1-2 structured projects per year. The County will look for additional opportunities to add projects through private sector development as it reviews development proposals and through grant applications.

Transportation Services

Strategic Goals and Measures

Goal - Enhance the accessibility and quality of transit operations in, to and from Howard County.

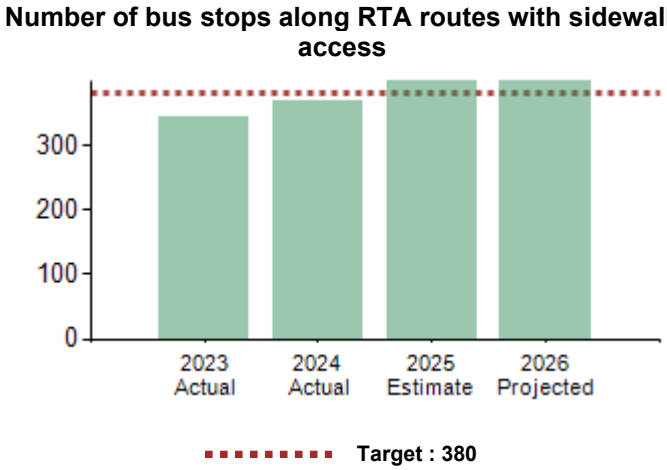
Objective - Increase the number of accessible bus stops.

Description of Objective - This metric measures the number of bus stops along RTA routes with a sidewalk access. Safe and efficient connections to bus stops is a key factor in supporting public transit ridership as well as ensuring equitable access to transit services.

Strategies

- Adopt WalkHoward.
- Review ridership counts at bus stop locations to make appropriate improvements.
- Pursue pedestrian and public transit improvements on development applications.
- Continue to advance pedestrian and public transit improvements as part of the Capital Improvement Plan.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of bus stops along RTA routes with sidewalk access	343	368	408	448



During the development of the pedestrian master plan, WalkHoward, all bus stops in the RTA service were surveyed and evaluated for a variety of attributes, including access to the sidewalk. Improvements to bus stops are delivered as part of larger street or intersection projects, specific sidewalk projects or as part of a private development project. Ensuring bus stops have sidewalk access and other amenities is a key strategy in enhancing the customer experience and improving ridership. The number of stops with sidewalk access is expected to increase as projects are completed, but at a slower pace based on both CIP funding and as the overall number of bus stops that already have sidewalk access continues to increase and project complexity increases.

Transportation Services

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**14,581,464**
Same Level of Service	855,173
New Programs/Initiatives - Microtransit Service Expansion	148,750
2026 Council Approved	**15,585,387**

Transportation Services

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**12,430,592**	**14,581,464**	**14,529,650**	**15,585,387**	**1,003,923**	**6.9%**
Bicycle/Pedestrian Program	291,680	411,455	411,455	336,213	-75,242	-18.3%
Department of Transportation	588,491	569,538	569,538	668,425	98,887	17.4%
Regional Planning	365,661	547,233	547,233	725,000	177,767	32.5%
Transit Operations	11,184,760	13,053,238	13,001,424	13,855,749	802,511	6.1%
Program Revenue	**2,132,311**	**4,175,000**	**4,175,000**	**3,804,864**	**-370,136**	**-8.9%**
Transit Operations	2,132,311	4,175,000	4,175,000	3,804,864	-370,136	-8.9%
Grants	**5,765,132**	**4,285,508**	**4,218,008**	**9,098,804**	**4,813,296**	**112.3%**
Regional Planning	147,702	178,507	178,507	513,007	334,500	187.4%
Transit Operations	5,617,430	4,107,001	4,039,501	8,585,797	4,478,796	109.1%
TOTAL	**20,328,035**	**23,041,972**	**22,922,658**	**28,489,055**	**5,447,083**	**23.6%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**1,375,977**	**1,616,725**	**1,616,725**	**1,890,312**	**273,587**	**16.9%**
General Fund	1,234,026	1,438,218	1,438,218	1,711,805	273,587	19.0%
Grants	141,951	178,507	178,507	178,507	0	0.0%
Contractual Services	**18,131,566**	**20,506,216**	**20,393,777**	**23,879,183**	**3,372,967**	**16.4%**
General Fund	10,876,074	12,824,215	12,779,276	13,554,022	729,807	5.7%
Grants	5,123,181	4,107,001	4,039,501	7,120,297	3,013,296	73.4%
Program Revenue	2,132,311	3,575,000	3,575,000	3,204,864	-370,136	-10.4%
Supplies and Materials	**9,843**	**10,000**	**10,000**	**8,670**	**-1,330**	**-13.3%**
General Fund	9,843	10,000	10,000	8,670	-1,330	-13.3%
Capital Outlay	**500,300**	**600,000**	**600,000**	**2,400,000**	**1,800,000**	**300.0%**
General Fund	300	0	0	0	0	N/A
Grants	500,000	0	0	1,800,000	1,800,000	N/A
Program Revenue	0	600,000	600,000	600,000	0	0.0%
Debt Service	**283,000**	**280,250**	**273,375**	**281,880**	**1,630**	**0.6%**
General Fund	283,000	280,250	273,375	281,880	1,630	0.6%
Expense Other	**27,349**	**28,781**	**28,781**	**29,010**	**229**	**0.8%**
General Fund	27,349	28,781	28,781	29,010	229	0.8%
TOTAL	**20,328,035**	**23,041,972**	**22,922,658**	**28,489,055**	**5,447,083**	**23.6%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	10.00	10.00	10.00	0.00	0.0%

Community Services

Health Department

Mission Statement

The Health Department promotes, preserves and protects the health of all residents in Howard County.

Department Description & Core Services

Howard County Health Department is responsible for protecting the overall health of Howard County residents. By State and County authority, the Department is charged with enforcement of certain Federal, State, and County laws and regulations. In addition, the Department provides a variety of services that meet the needs of the County, which include communicable disease prevention, surveillance and treatment; behavioral health services; school-based health services; environmental health; health promotion and disease prevention services; and direct personal health services.

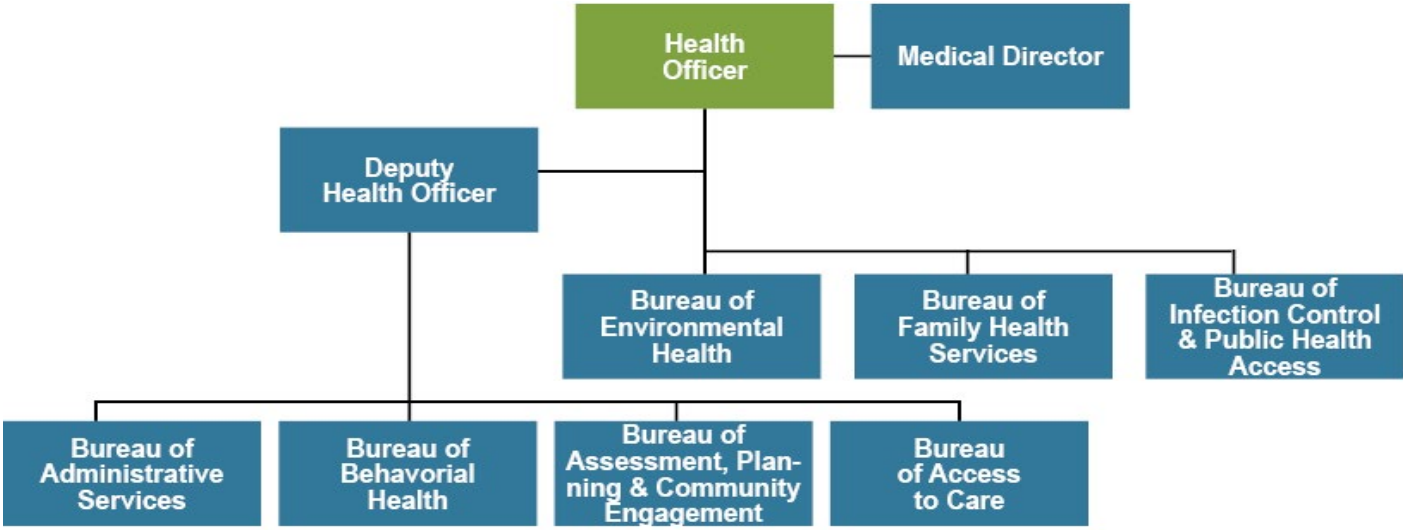
The Department is actively engaged in utilizing evidence-based population health strategies and collaborates with stakeholders and community partners including Howard County General Hospital and Government agencies, and supports several multi-agency groups that address complex community health issues across the County including the Local Health Improvement Coalition (priorities include Behavioral Health, Access to Care, Healthy Weight, and Healthy Aging), Howard County Home Builders Association (building development issues), Overdose Fatality Review Team, Opioid Intervention Team, the Howard County Cancer Coalition and more.



The staff at the Howard County Health Department wears red to raise awareness for World AIDS Day. The Health Department offers anonymous and confidential HIV/AIDS testing, counseling and other care services.

Health Department

Division/Program/Bureau Description



Bureau of Environmental Health
Protects County residents by identifying and eliminating exposures to hazards in the environment that cause disease. Services include performing restaurant inspections, well and septic system design review and inspection, public pool and spa inspections, investigating nuisance complaints, rabies investigations and more.

Bureau of Access to Care
Facilitates access to timely and quality health care by processing Medicaid insurance applications for low income children (under 19), pregnant women and families; assisting clients in utilizing and navigating the Medicaid system; and scheduling transportation for Medicaid recipients so they may receive necessary medical treatment.

Bureau of Behavioral Health
Serves as the County's Behavioral Health Authority and provides services to link residents to outpatient and inpatient behavioral health services. Services include: substance use screening and referrals, awareness and education, case management/care coordination, peer recovery support services, mobile crisis teams, crisis response and opioid misuse.

Bureau of Health Services
Offers services for children and adults including: vision and hearing screenings to school-aged children; case management for infants and toddlers with developmental delays; access to nutritious foods for women and children; immunizations; oversees nine school-based wellness centers that link ill children with their primary care provider; provides reproductive health services and evaluation and treatment of sexually transmitted infections; and assures case management and treatment of certain diseases.

Bureau of Population Health
Collects and monitors infectious disease data and responds to disease outbreaks; provides evaluation services to the elderly and disabled; provides cancer education and screening services; implements community-based health promotion activities; connects County residents to support resources; provides enforcement of tobacco regulations and tobacco cessation programs; plans and responds to public health emergencies.

Bureau of Assessment, Planning and Communications
Collects and analyzes data to determine County health needs; leads quality improvement efforts; communicates timely public health information to County residents; and leads community engagement activities.

Health Department

2025 Accomplishments

- Addressed adolescent mental health needs, by launching an evidence-based peer leadership program (Sources of Strength) in a HCPSS high school. This resulted in 43 peer leaders trained in April 2024 and grew by 30% within one month to 56 with all students committed to spreading messages of hope, help, and strength to prevent suicide.
- Howard Community College, now an approved federal Title X satellite location of HCHD, increased on-site reproductive health clinic hours by 450% and added new services, whereby expanding healthcare access to adults.
- Increased enrollment in school-based wellness centers by 10%, improving healthcare access for students.
- Improved birth experiences in the community by supporting over 120+ families with maternal infant needs, increased community awareness about Doulas, and certified eight Doulas who can practice in the community.
- Established a partnership with Howard Co Housing and Community Development for Homeless Outreach Services. In the first year, connected 125 individuals with health services and resources.
- Restructured and established a dedicated clinical billing unit in HCHD which resulted in a 24% increase in clinical revenue from insurance payors.
- Increased convenience and customer experience for residents and businesses who utilize environmental health services by enabling online submission of environmental health applications, payments, and complaints. This resulted in 130% increase in online submissions.
- In the first 3 months, Community Health Workers attended 26 community events, educated 1,241 community members living in priority health zip codes, making 31 referrals to needed resources.
- Submitted application to renew national accreditation status; HCHD was one of the first five counties to be accredited in Maryland.

2026 Action Plan

- Establish a new 3-year strategic plan that focuses the use of resources on priority health areas for the County.
- Expand functionality of Environmental Health software to introduce additional online service options, improving convenience for County residents and business owners.
- Host and expand offerings for prenatal and postpartum educational sessions for birthing families in partnership with the Family Support Center and Howard County Libraries.
- Expand knowledge of and participation in the doula workforce thorough outreach and education to maternal and infant health clinical providers to improve birth outcomes.
- Expand partnerships with organizations that will support Community Health Workers who can engage communities in health priority zip codes and connect to resources to improve health.
- Expand efficiencies to billing processes to increase reimbursement from Medicaid and other health insurers payors.
- Amplify and expand behavioral health programming to address suicide prevention, overdoses, and connecting residents to resources.
- Seek resources to expand sites of the school-based wellness center program.

Health Department

Strategic Goals and Measures

Goal - Protect the public health through oversight of environmental resources of Howard County.

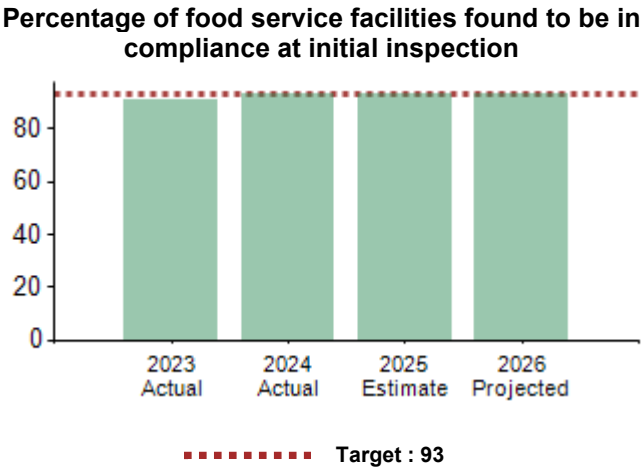
Objective - Increase the percentage of mandated inspections of food service facilities to ensure compliance with all applicable regulations (local, state and federal).

Description of Objective - Increasing the number of food service facility inspections conducted will lead to more comprehensive coverage and the expectation that more facilities will be operating in a safe and compliant manner. Ensuring food service facilities are in compliance with all applicable standards is necessary to prevent food-borne illness outbreaks in Howard County.

Strategies

- Provide guidance to facilities that receive violations to remediate the problems.
- Address state audit findings by hiring two additional environmental health specialists to conduct facility inspections.
- Explore more new inspection software and technologies to create efficiencies.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of food service facilities in Howard County	1,460	1,472	1,486	1,522
Percent of mandated inspections completed	62.0%	71.0%	65.0%	65.0%
Outcome				
Percentage of food service facilities found to be in compliance at initial inspection	90.8%	92.9%	93.0%	93.0%



Howard County has operated with normal inspection activity for FY24. The number of licensed Food Service Facilities, which includes mobile food trucks, has steadily increased. The Food Protection Program sets a goal of completing 80% of mandated inspections based on priority. Challenges to reaching this goal include recruitment and retention of licensed staff who conduct the inspections, which is a state-wide issue, plus the growth in the number of facilities while the number of staff remain the same or fluctuate due to vacancies. Continuous enhancements to the electronic record system help to improve efficiency of operations.

Health Department

Strategic Goals and Measures

Goal - Promote the public health of all Howard County residents by ensuring access to health care.

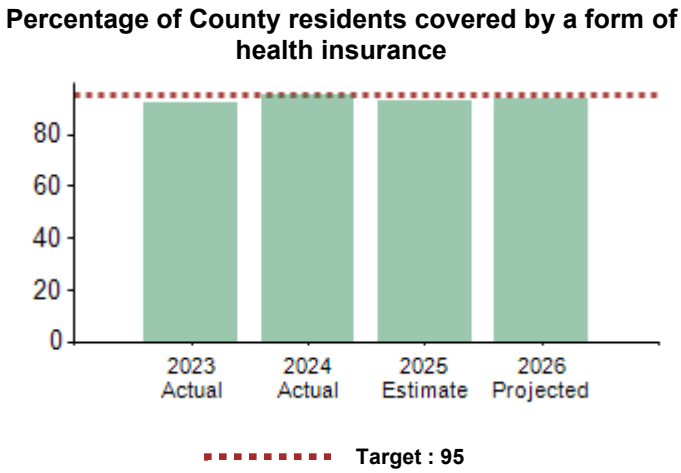
Objective - Increase the percentage of Howard County residents with access to health care.

Description of Objective - The goal is to ensure that 100 percent of Howard County residents have access to health care. Increase the percentage of residents with access by .5 percent each year.

Strategies

- Enroll eligible residents into medical assistance.
- Provide health literacy to residents and educate residents about the importance of preventative care.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of County residents eligible for Medical Assistance	59,578	47,392	46,001	47,000
Percent of County residents who report to have at least one health care provider	89.0%	90.0%	90.0%	89.0%
Percent of County residents obtaining recommended colonoscopy screenings	87.3%	0.0%	0.0%	0.0%
Outcome				
Percentage of County residents covered by a form of health insurance	92.0%	95.0%	93.0%	94.0%



Most Howard County residents have access to health insurance coverage. A Health Care Access Maryland representative is available onsite at the Health Department two days per week to assist clients not eligible for Medicaid with applying for qualified health plans. In June 2024, the state returned to the process for determining Medicaid eligibility that was suspended during the pandemic by requiring proof resulting in a decrease in those eligible for Medicaid. In 2026, eligibility might increase as undocumented individuals will be able to purchase insurance coverage through the Exchange.

Health Department

Strategic Goals and Measures

Goal - Preserve the health of all in Howard County by decreasing the burden of chronic and communicable disease across the population continuum.

Objective - Decrease the number of opioid related intoxication deaths in Howard County.

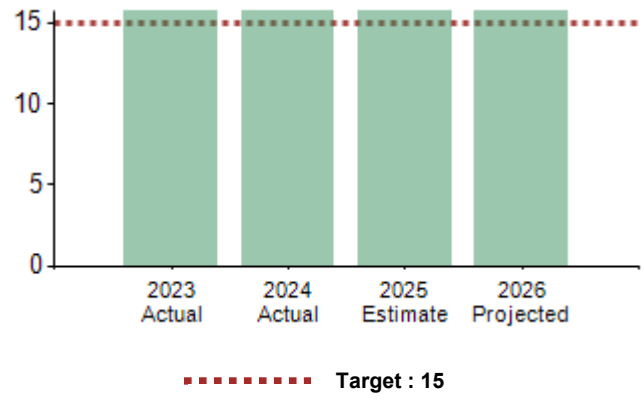
Description of Objective - Substance use disorder is often accompanied by other co-occurring behavioral mental health disorders and may have a fatal outcome. Howard County Health Department's (HCHD) Bureau of Behavioral Health provides life-saving opioid overdose response training throughout the county to help reduce the number of deaths from opioid misuse. Additionally, through services provided at the HCHD, Detention Center and Howard House, HCHD aims to connect individuals with counseling and services needed to combat behavioral health disorders to achieve better health outcomes.

Strategies

- Continued partnerships with government agencies and nonprofit groups through the overdose fatality review team.
- Work with stakeholders to assure an adequate network of substance use disorder providers.
- Provision of substance-use disorder or behavioral health counseling for individuals at the Detention Center or Howard House.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of naloxone trainings held	118	83	100	125
Number of people trained	2,069	1,901	2,000	2,200
Outcome				
Opioid-related overdose deaths in Howard County	42	29	30	25

Opioid-related overdose deaths in Howard County



Several factors influence the data related to opioid overdoses. There has been a recent decrease in reporting of non-fatal overdoses in the County, likely due to the saturation of naloxone and increasing numbers of those choosing not to report its use. The health department continues to work with providers and community partners to maintain vigilance and education efforts to minimize fatalities. Instead of the usual criminal justice response, police officers can offer to LEAD program for minor eligible offenses. A Case Manager will then meet with the individual to determine their needs and offer support. Services can include peer support; referrals for mental health and substance use disorder services, workforce development, and any identified needed services. This program provides an example of how comprehensive strategies can address overdoses.

Health Department

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**13,927,098**
Same Level of Service	1,794,120
New Programs/Initiatives - Mental Health Court	108,000
2026 Council Approved	**15,829,218**

Health Department

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**13,033,006**	**13,927,098**	**13,927,098**	**15,829,218**	**1,902,120**	**13.7%**
Health & Mental Hygiene	13,033,006	13,927,098	13,927,098	15,829,218	1,902,120	13.7%
TOTAL	**13,033,006**	**13,927,098**	**13,927,098**	**15,829,218**	**1,902,120**	**13.7%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Contractual Services	**0**	**2,196,277**	**2,196,277**	**3,511,287**	**1,315,010**	**59.9%**
General Fund	0	2,196,277	2,196,277	3,511,287	1,315,010	59.9%
Expense Other	**0**	**22,229**	**22,229**	**21,981**	**-248**	**-1.1%**
General Fund	0	22,229	22,229	21,981	-248	-1.1%
Operating Transfers	**13,033,006**	**11,708,592**	**11,708,592**	**12,295,950**	**587,358**	**5.0%**
General Fund	13,033,006	11,708,592	11,708,592	12,295,950	587,358	5.0%
TOTAL	**13,033,006**	**13,927,098**	**13,927,098**	**15,829,218**	**1,902,120**	**13.7%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	240.40	244.10	244.10	0.00	0.0%

Community Services

Social Services

Mission Statement

The Department of Social Services pursues opportunities to assist people in economic need, provide prevention services and protect vulnerable children and adults.

Department Description & Core Services

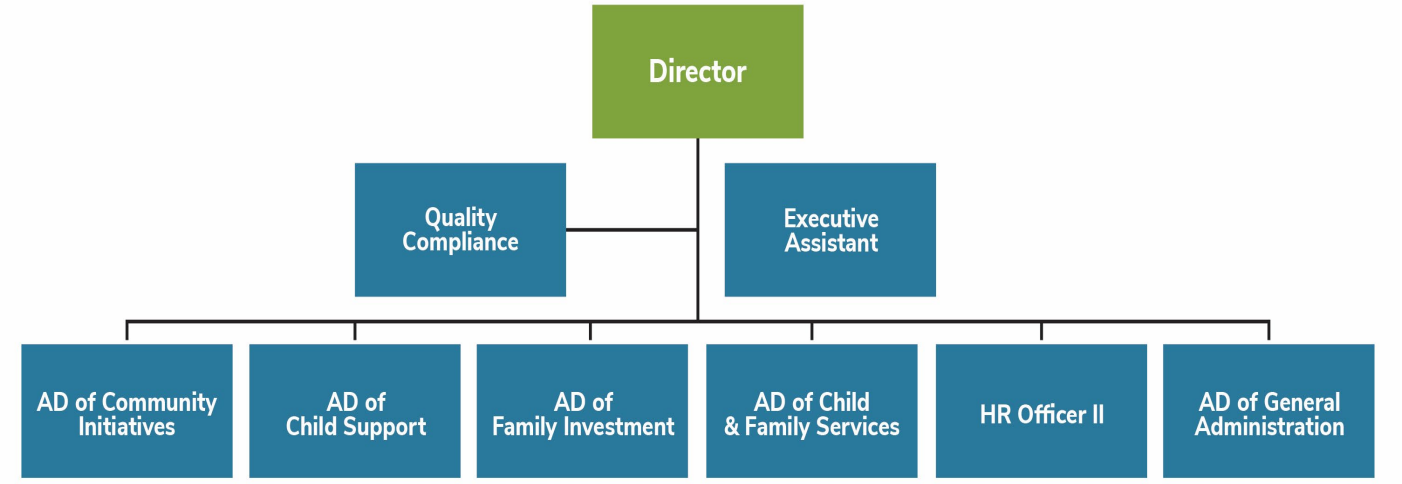
Howard County Department of Social Services provides human services to the residents of Howard County through a variety of programs such as food, cash and medical assistance; child and adult protective services; and child support enforcement. The income maintenance programs of the Family Investment Administration (FIA) help stabilize vulnerable households. For example, the Supplemental Nutrition Assistance Program (SNAP) helps low – income households buy healthy foods. Medical Assistance programs help all eligible recipients, including children in Foster Care and low-income families and individuals pay their medical bills. The Temporary Cash Assistance (TCA) program provides cash assistance to families with dependent children when available resources do not sufficiently address the family's needs and while program participants are preparing for independence through work. Child Protective Services programs provide stable environments for children and adults who are at risk of neglect, abuse and exploitation. The Child Support Division administers enforcement and establishment programs that provide the financial, medical and emotional support that children need to grow and thrive.



The Howard County Department of Social Services' Strategic Planning Team hosted its second community agency fair where various county agencies, customers, and PA2E students had a chance to visit the agency. It was a chance to learn more about the functions of Howard County agencies and community partners.

Social Services

Division/Program/Bureau Description



Family Investment Administration - FIA
This unit provides a range of income maintenance programs to support families and individuals. They determine eligibility for Temporary Cash Assistance (TCA), Emergency Assistance for Families and Children (EAFC), Supplemental Nutritional Assistance (Food Supplement program), Medical Assistance (community and long term care), Child Care Subsidy and Temporary Disability Assistance. The division also provides job search and training opportunities to a targeted population through a partnership with Howard County Works, an employment support program to move them from welfare to self-sufficiency. EAFC provides urgent cash assistance to families who need emergency help to prevent eviction, foreclosure, utility cutoff, etc. They also assist individuals towards self–sufficiency through the Welfare Avoidance Grant (WAG) program and Child Care Subsidy program (CCS). WAG is a lump sum cash assistance provided to help avoid the need for public assistance and/or other benefits. CCS provides financial assistance to eligible families to assist with child care costs or locating a licensed child care provider.

Child, Family and Adult Services
This unit provides a variety of programs and services designed to assist adults and children who are vulnerable to abuse, neglect and exploitation. Child Protective Services (CPS) investigates allegations of current or past incidents of physical abuse, sexual abuse, neglect and mental injury and completes assessments of child safety and the risk of continuing maltreatment. Foster care and adoption staff provide services to children placed out of the home. In-Home aides assist low income elderly or adults with disabilities (age 18 and over) who need help completing basic life functions in their home. In-Home Family Services (Consolidated Family Services) provides services to families whose children are identified as at risk of child maltreatment. Project Home manages the Certified Adult Residential Environment (CARE) housing programs and provides supportive housing and case management services to adults with disabilities, including people living with AIDS. The Social Services to Adults (SSTA) program provides services to help adults with disabilities or frail elderly residents reside in their homes.

Child Support Enforcement - CSEA
This unit locates absent parents, establishes paternity and child support orders, collects and distributes payments, and takes follow-up court action when payments are not made as ordered. The Men Encouraging, Nurturing and Supporting (MENS) program provides mentoring to non-custodial fathers to assist them in assuming parental responsibilities for the growth and development of their children.

Local General Administration - LGA
This unit is responsible for personnel, procurement, budget and fiscal management, facilities management, information technology, state car fleet and risk management.

Social Services

2025 Accomplishments

- The Child Support Division went live June 21, 2022, with a New Child Support Case Management System and we welcomed the Child Support Case Management System (CSMS) with many uncertainties/unknowns. Although the journey has had many challenges the Child Support Division has formed collaboration, reliability, and commitment for success.
- The Child Support Division exceeded the Federal OSCE goal for establishing paternity over the expected 100%, attaining 102%. Additionally, collecting current support and arrears goals were not far behind for FY24 despite the county going through staffing challenges.
- Received two awards from the Attorney General's office at the annual statewide IV-D attorney's training program for constantly exhibiting team spirit and demonstrating a willingness to pitch in whenever needed.
- The Family Investment Administration (FIA) has maintained state compliance requirements while balancing a consistently growing customer population. FIA was able to process over 30% more applications in the most recent year with fewer staff as the state continued to fight through massive staff turnover.
- With the deferment of the Statewide Process Model. The local division was solely accountable for the timely and accurately issuance of benefits to local customers. This was done with a higher level of accuracy and efficiency than years prior with a notable large volume of customer base, with an 99% accuracy noted for SNAP and TCA programs.
- AFCS implemented a unified screening unit. This means all calls to the Department for Adult and Child Welfare services were answered by a trained unit. Staff assigned to this unit were trained to process referrals.

2026 Action Plan

- The Child Support Administration will continue to adapt to the new CSMS system. Looking to lead the Nation to the top 10 states for Child Support and continue to focus on our 4 federal benchmarks.
- The Family Investment Administration will focus on continuing to meet state and federal benchmarks regarding timeliness in completing applications and redeterminations using the new Eligibility and Enrollment (E&E) system.
- Focus on the re-implementation of the State's SPM (Statewide Process Management) business process. This model centralizes applications for certain benefits to be distributed among the 24 jurisdictions to better share the workload.
- The Child Welfare division will be implementing new Kinship regulations and will be working to increase the number of youths in care placed with kinship resources.
- The Adult, Family, and Children Services Division will build to improve the Department's goals of timely response for CPS and APS investigations, timely enrollment in school and obtaining medical and dental services to at least 95%.

Social Services

Strategic Goals and Measures

Goal - Provide child support administration services for Howard County residents to enable, encourage and enforce parental responsibility.

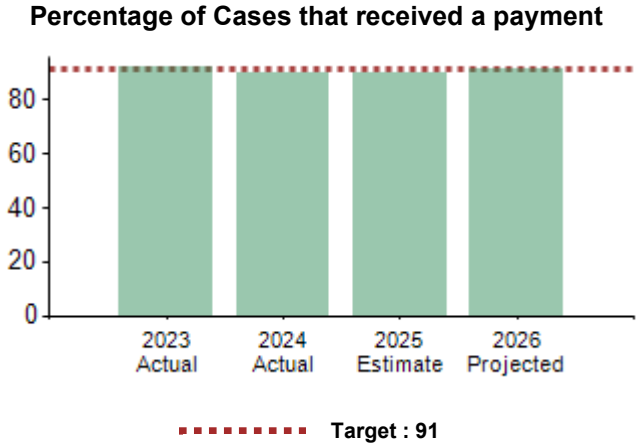
Objective - Increase the percentage of current child support disbursed.

Description of Objective - The Child Support Division locates absent parents, establishes and enforces paternity and child support orders so that the well-being of children can be sufficiently supported and secured by ensuring both parents are held responsible for the child's care.

Strategies

- Work state mandated reports to improve performance goals.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Cases with an arrears payment	85	71	71	72
Child Support obligations disbursed (in millions)	$13.77	$12.75	$13.06	$13.19
Number of children for whom paternity was established or acknowledged	3,056	2,962	2,883	2,967
Number of open cases with court orders established	3,335	3,479	3,313	3,380
Outcome				
Percentage of Cases that received a payment	92.0%	90.0%	90.0%	91.0%



Data for this service area is collected on an annual federal fiscal year (FFY), which is October 1st – September 30th. Data for this service shows cases open with court orders remain same year to year. There is a slight downward trend in regards to collections for FY2023. More cases appear to be faced with arrearages (Falling behind). Overall, the percent of cases that received a payment has dropped by 2% causing a $1.24 million dip form 2022 to 2023.

Social Services

Strategic Goals and Measures

Goal - Provide economic programs to support and stabilize families and individuals toward achieving self-sufficiency.

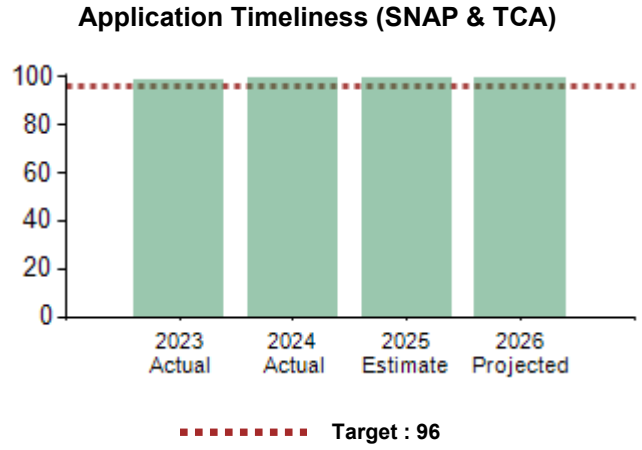
Objective - Applications for benefits will be processed timely to ensure quick access to benefits.

Description of Objective - The Family Investment Administration provides cash, medical and food assistance to support families. These services include temporary cash assistance (TCA), Supplemental Nutrition Assistance Programs (SNAP), Medical Assistance (MA), and Childcare Subsidies.

Strategies

- Will review and process Expedited SNAP cases same day or by the next business day
- Will process all cases following state timeliness goals without any agency responsible delays.
- Provide Temporary Cash Assistance (TCA) to families when resources do not fully address the family's needs.
- Prepare program participants for independence through work, or training to learn new skills or enhance skills
- Engage partners that can assist in resolving barriers to sustained employment such as childcare and transportation.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of TCA Applications	790	1,462	1,679	1,309
Average # of individuals participating in TCA per month	1,123	1,359	1,259	1,242
Number of SNAP Applications	5,380	10,846	10,707	8,977
Average # of individuals participating in SNAP per month	22,843	19,469	19,605	20,639
Outcome				
Application Timeliness (SNAP & TCA)	98	99	99	99



The state mandated compliance is 96% for all programs monthly. The compliance rate noted is the joint compliance for SNAP, Expedited - SNAP, and TCA. FY23 data was highly impacted by the agency closure, staff adjustments, and process changes in response to the COVID pandemic.

Social Services

Strategic Goals and Measures

Goal - To provide intervention services to abused, neglected children and vulnerable adults, and their families to ensure safety and reduce the risk in their living environment.

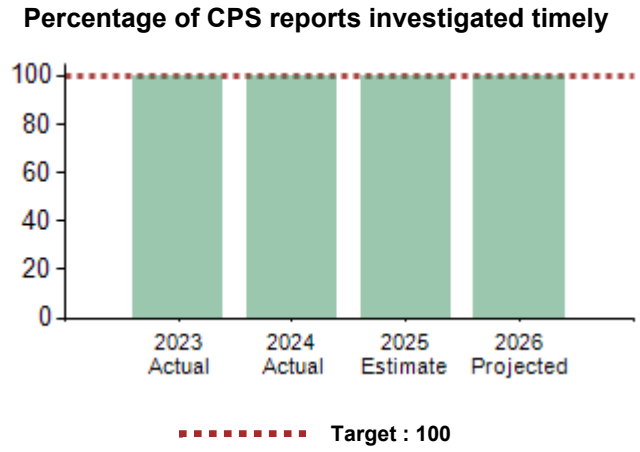
Objective - Through intervention services, increase the safety and stability of children and vulnerable adults by initiating and completing investigations within the mandatory period.

Description of Objective - The Adult, Family and Children's Services Division primary task is to accept and screen reports of maltreatment of children and vulnerable adults. These reports come from the community and those that meet legal definition of abuse or maltreatment are screened in for investigation. All screened in reports fall into either an Alternative Response which is intervention without a need for a case disposition or Investigative Response which does result in a case disposition of indicated, unsubstantiated, or ruled out. FY21 saw 48% of cases assigned to an investigative response.

Strategies

- Investigate all accepted reports of abuse within the mandated timeframe and complete investigations within 60 days from intake.
- Provide front-end intervention and preventive services to stabilize the family unit and keep it intact
- Ensure youth are linked to appropriate services to address physical, developmental, and behavioral health needs.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Outcome				
Percentage of CPS reports investigated timely	100	100	100	100



The state mandated compliance is 96% for all programs monthly. The compliance rate noted is the joint compliance for SNAP, Expedited-SNAP, and TCA. FY21 data was highly impacted by the agency closure, staff adjustments, and process changes in response to the COVID pandemic.

Social Services

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**871,043**
Same Level of Service	29,743
2026 Council Approved	**900,786**

Social Services

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**715,080**	**871,043**	**871,007**	**900,786**	**29,743**	**3.4%**
Department of Social Services	715,080	871,043	871,007	900,786	29,743	3.4%
TOTAL	**715,080**	**871,043**	**871,007**	**900,786**	**29,743**	**3.4%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**223,397**	**350,000**	**350,000**	**367,724**	**17,724**	**5.1%**
General Fund	223,397	350,000	350,000	367,724	17,724	5.1%
Contractual Services	**490,058**	**519,465**	**519,429**	**531,453**	**11,988**	**2.3%**
General Fund	490,058	519,465	519,429	531,453	11,988	2.3%
Expense Other	**1,625**	**1,578**	**1,578**	**1,609**	**31**	**2.0%**
General Fund	1,625	1,578	1,578	1,609	31	2.0%
TOTAL	**715,080**	**871,043**	**871,007**	**900,786**	**29,743**	**3.4%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	1.00	1.00	1.00	0.00	0.0%

Community Services

University of Maryland Extension

Mission Statement

UME faculty and staff deliver research-driven solutions in each Maryland county and in Baltimore City via in-person training and workshops and via web-based virtual education. Expertise across UME's four distinct program areas include, but is not limited to, increased agricultural production and nutrient management, improved water quality, preservation of natural resources, food safety and security, nutrition and healthy lifestyles, youth development, volunteer engagement, and community engagement for positive change. Our goal is to improve the lives and livelihoods of Maryland families and to enhance agriculture, business, and industry with a commitment to serve all clientele through our key principles of diversity, equity, inclusion, and respect.

Department Description & Core Services

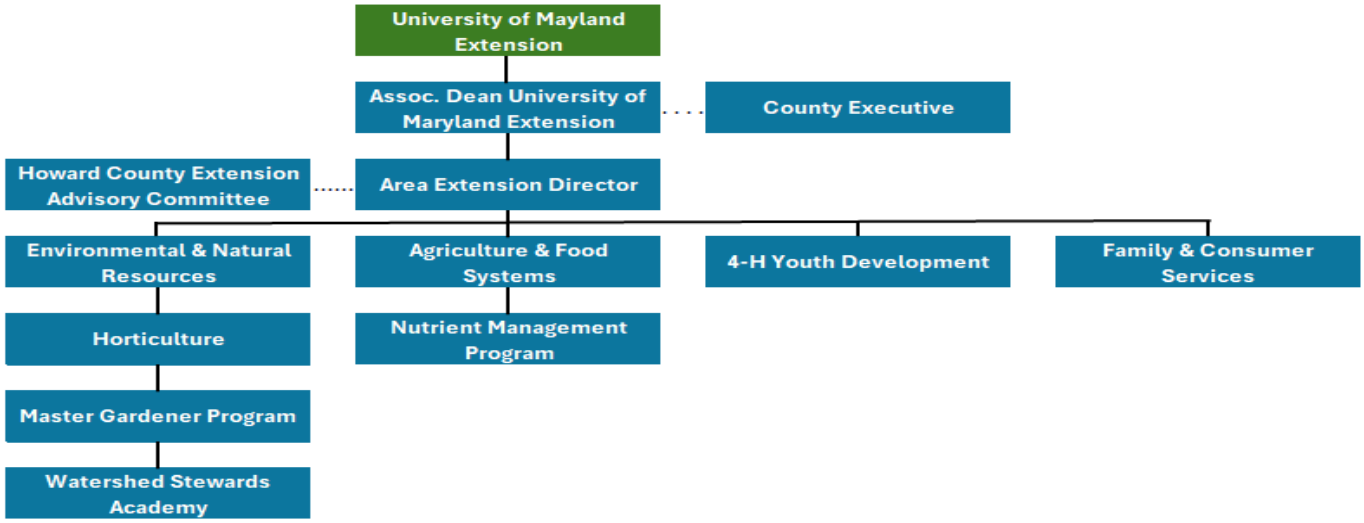
UME brings research and evidence-based learning to our community, family and life. Field faculty engage youth, adults, and families to develop life skills, environmental stewardship, and healthy lifestyles. Education and training topics include: agriculture and life sciences, nutrient management, Master Gardeners, Watershed Stewards Academy, pesticide certification, 4-H positive youth development, nutritional sciences, and consumer sciences (food safety, financial literacy) and mental health and wellness. Program participants include youth, parents, families, and partner agencies include schools, businesses and producers, community agencies and community leaders. These services are provided to clients through classes, seminars, training, field demonstrations, print and electronic resources, one on one consultations, and other technology-based education tools.



Howard County Executive Calvin Ball speaks with Director of UMD's College of Agriculture & Natural Resources, Lynn Rubin Traversa, during the Strategic Initiative Town Hall Regional Session at the Howard County Fairgrounds in 2025. Partners like the University of Maryland Extension (UME) are vital in efforts to empower residents, support agricultural producers, and promote thoughtful stewardship of land.

University of Maryland Extension

Division/Program/Bureau Description



4-H Youth Development
4-H is the largest positive youth development program in the country. This non-formal education program targets youth ages 5 to 18 and teaches life skills such as leadership, citizenship, and public speaking, and community service. Youth are reached through participation in community clubs, school enrichment programs, after-school programs, the Howard County Fair and day and overnight camps. Adult volunteers play a major role in the facilitation and success of 4-H programs and events.

Agriculture & Natural Resources
This program provides support and education to assist agricultural producers with responding to the changing face of agriculture in the county and nationally. Programs on topics such as pest management, writing business plans and starting a small farm aim to promote economic prosperity and conservation of natural resources. UME also assists producers, free of charge, with writing state-mandated nutrient management plans to balance nutrient applications with crop requirements to optimize crop production while reducing pollution to the Chesapeake Bay.

Environment & Natural Resources
Master Gardeners educate residents about safe, effective and sustainable horticulture practices that build healthy gardens, landscapes and communities. Master Gardeners provide educational programs to adults and youth, including in-school presentations and on-site environmental surveys of school grounds. Other programs include: Bay Wise, promoting environmentally sound landscaping practices; composting demonstrations; Grow It - Eat It, a nationally known initiative for encouraging growing food in limited spaces; and Ask the Master Gardener stations at Howard County libraries.

The Watershed Stewards Academy trains and supports volunteer community leaders to serve as Master Watershed Stewards for protection, restoration, and conservation of local watersheds. Participants are trained through a year-long program, culminating in a community Capstone Project, to achieve Master Watershed Stewardship certification.

Family & Consumer Sciences
This program assists families and community members with research-based information to make practical, positive lifestyle changes. UME provides educational initiatives on topics such as healthy eating, food safety, healthy homes, financial planning and health insurance literacy. Programs are facilitated in workplaces, schools, senior centers, faith-based organizations and through organizational partnerships. The SNAP-Ed Program creates healthier environments and improves the health and well-being of limited income families across Howard County. Collaborations include HCPSS, the Health Department, the Public Library System, BSAP, HCC, Community Action Council (Head Start & Food Bank) and LHIC.

University of Maryland Extension

2025 Accomplishments

- 4-H Positive Youth Development
  -Foster life skills through an ag lens through partnership with HCPSS ALS High School Program at 4 county sites
  -Address youth mental health needs through developmental experiences including day and sleep-away camp
- Agriculture & Food Systems (AgFS)
  –Facilitate needs assessment to establish priorities and resource allocation to support the agricultural community.
  -Develop resources and training to teach ag business and marketing. Align producers with MDA requirements for Nutrient Management Plans.
- Environment & Natural Resources Horticulture and Master Gardener Program
  -Master Gardener volunteers donated 7800 hours, an approximate value of $275,000 through Bay-Wise, Grow It Eat It, Native Plants and Pollinators, and youth gardening. -Over 6,000 community members reached
- Watershed Stewards Academy (WSA)
  -The Sweet Hours project educated residents, engaged 9th grade biology students, and conducted a pull-and-plant event to strengthen the riparian forest buffer on a stream segment in Dickinson
- Family and Consumer Science (FCS)
  Financial Health and Wellbeing
  -Outreach targeting Youth Personal Finance middle school teachers to offer FAFSA workshops
  -Conducted Master Money Mentor training. Average of 15 individuals participate annually, and collectively have provided 1000 hours of volunteer mentoring to community members
- Nutrition, Health, and Wellness
  -Facilitated Fresh Conversations nutrition programming in all six 50+ Centers. The program reached over 1,000 participants
- SNAP-Ed Program
  -Collaboration with new HCPSS schools via Community Schools & BRIDGES programs
  -Renewed collaborations with CAC's Head Start, created learning and engagement opportunities for adults through CAC's Food Bank & HCC's Food Pantry

2026 Action Plan

- 4-H Positive Youth Development
  -Develop new partnerships with Howard County organizations to facilitate one-time events, workshop series, and long-term special interest relationships
  -Provide community outreach to underserved youth
- Agriculture & Food Systems
  -Develop a social media presence for AgFS program targeting farmers and consumers
  -Improve consumer agricultural literacy and explore careers in agriculture with county youth
- Environment & Natural Resources
  Horticulture and Master Gardener Program
  -Conduct a home horticulture needs assessment to identify needs and prioritize efforts
  -Expand home horticulture programs to engage underserved audiences
  -Implement diversity, equity, inclusion and respect training and resources for volunteers
- Watershed Stewards Academy
  -Increase Master Watershed Stewards' engagement with underserved communities.
  -Engage with local leaders through workshops utilizing planning simulation tools
- Family and Consumer Science
  Financial Health and Wellbeing
  -Provide 8-10 college financial decision-making workshops for county students and families in the early months of 2025
  -Train 5-7 middle school teachers on the 4-H Smart Cents Clover online personal finance platform
- Nutrition, Health, and Wellness
  -Increase services to residents by 10%. Increase program reach to diverse participant groups by 10%
- SNAP-Ed Program
  -Develop and foster new collaborations within HCPSS schools & programs to bring forth nutrition education, and PSE efforts that improve the health and wellbeing of limited income families

University of Maryland Extension

Strategic Goals and Measures

Goal - Provide education to county youth in leadership, citizenship and life skills through "learning by doing" programs.

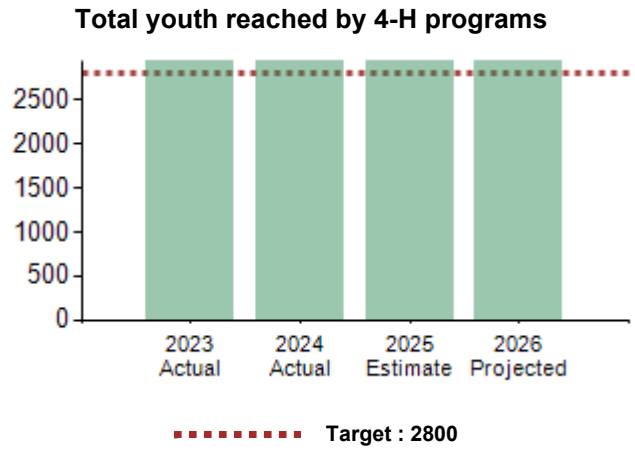
Objective - Increase the participation of youth in 4-H programs across the county.

Description of Objective - 4-H is an educational program that utilizes volunteers of the University of Maryland Extension to help youth learn life skills. Youth are reached through involvement in community clubs, school enrichment, after-school programs, camps, etc. 4-Hers who belong to 4-H clubs meet in local communities and members work with club leaders to develop educational plans for the year, which include community service projects, speakers, field trips and learning activities.

Strategies

- Provide community outreach to areas of the county with low participation of youth in the 4-H program.
- Continue outreach to schools and other youth development program collaborators to encourage school enrichment, after-school and specialty programming.
- Continue to provide programs and educational opportunities to engage youth that are not currently enrolled in the 4-H program.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of 4-Clubs	17	16	16	16
Number of 4-H Youth enrolled in 4-H clubs	315	356	360	375
Number of volunteers	153	140	145	150
Amount of volunteer value provided for services to the community	$335,000.00	$330,000.00	$340,000.00	$350,000.00
Outcome				
Total youth reached by 4-H programs	3,150	2,940	3,000	3,200



Based on the positive impact of the program on the county's youth, the department will continue to provide various programs within 4-H in order to increase youth participation. During the 2020 COVID pandemic restrictions, 4-H programming shifted from in-person activities including club meetings, camps and Fair, to virtual platform. In 2021, the return of in-person programming augmented by virtual activities provided Howard County youth a multitude of activities and programs to participate within.

University of Maryland Extension

Strategic Goals and Measures

Goal - Increase education of homeowners in stormwater management and watershed restoration techniques in order to improve water quality.

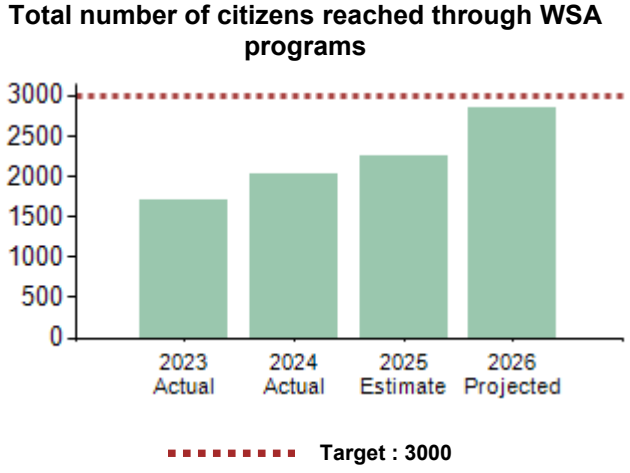
Objective - Increase awareness and participation of county residents, of all age groups, to comprehend the need for the implementation of stormwater management throughout Howard County to reduce pollution sources, including, but not limited to, Nitrogen, Phosphorus, and Sediment to improve local water quality

Description of Objective - Through the Watershed Stewards Academy, the Extension provides classes and workshops to educate citizens about the importance of stormwater management and projects they can do on their properties. These projects are beneficial to the county as it continues to work to meet the regulations and requirements of the Municipal Separate Storm Sewer System (MS4) permit and Watershed Implementation Plan (WIP) Phase lll milestones.

Strategies

- Continue training Watershed Stewards that will support community leaders to coordinate residential restoration and stormwater outreach.
- Initiate stakeholder involvement in the Hickory Ridge Walkable Watershed Concept Plan for the Patuxent River.
- Initiate promotion into participation of the Howard County new Septic Saver Rebate program.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of County Streams Assessments	10	11	11	11
Number of residents attending events	675	480	550	600
Number of Residential Site Assessments/RG4CW/NSA	27	26	30	35
Amount of volunteer value provided for services to the community	$29,411.00	$50,645.00	$55,000.00	$60,000.00
Number of Master Watershed Stewards	40	45	53	60
Outcome				
Total number of citizens reached through WSA programs	1,691	2,018	2,242	2,848



Due to increased citizen awareness of the partnership between the Howard County Office of Community Sustainability (OCS) and WSA, received an increase of 50 percent in requests for personal, community, and nonprofit property stormwater-related assessments.

University of Maryland Extension

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**563,128**
Same Level of Service	69,048
2026 Council Approved	**632,176**

University of Maryland Extension

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**544,485**	**563,128**	**562,648**	**632,176**	**69,048**	**12.3%**
UMD Extension	544,485	563,128	562,648	632,176	69,048	12.3%
Agricultural Land Preservation	**58,202**	**64,136**	**64,136**	**68,042**	**3,906**	**6.1%**
UMD Extension	58,202	64,136	64,136	68,042	3,906	6.1%
TOTAL	**602,687**	**627,264**	**626,784**	**700,218**	**72,954**	**11.6%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**210,717**	**221,903**	**221,903**	**236,994**	**15,091**	**6.8%**
General Fund	210,717	221,903	221,903	236,994	15,091	6.8%
Contractual Services	**384,810**	**394,901**	**394,551**	**450,902**	**56,001**	**14.2%**
Agricultural Land Preservation	58,202	64,136	64,136	68,042	3,906	6.1%
General Fund	326,608	330,765	330,415	382,860	52,095	15.7%
Supplies and Materials	**7,160**	**10,460**	**10,330**	**12,322**	**1,862**	**17.8%**
General Fund	7,160	10,460	10,330	12,322	1,862	17.8%
TOTAL	**602,687**	**627,264**	**626,784**	**700,218**	**72,954**	**11.6%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	2.00	2.00	2.00	0.00	0.0%

Community Services

Community Service Partnerships

Description

Community Service Partnerships represent County contributions to various groups within the community providing a wide variety of services. Community Service Partnerships are divided into three groups: Arts & Tourism, Civic Organizations and Human Service Grants.

Arts, Tourism & Health

Funding under this category is provided to the Howard County Arts Council, the Howard County Tourism Council and other non-profit organizations that promote arts and tourism. Funding is also provided to support organizations involved with improving health throughout Howard County. These funds are used to support various arts/cultural programs and organizations within the County and several art/cultural institutions in Baltimore, as well as the promotion of tourism in Howard County.

Civic Grants

Funding under this category is provided to support agencies within the community involved in a variety of activities.

Human Service Grants

Funding under this category supports the provision of critical human services by nonprofit organizations in Howard County through the Community Service Partnership (CSP) Grant Program in the Department of Community Resources & Services (DCRS). The CSP Grant Program is guided by the vision of communities that are connected, resilient, and thriving. The purpose of the CSP Grant Program is to partner with nonprofits to equitably meet basic needs and foster safety, security, and well-being for Howard County residents. CSP Human Service Grants will are awarded through the following grant types:

Core Support Grants: The purpose of these grants is to support the core operating costs for nonprofits providing critical human services. These grants are intended to support day-to-day operations and long-term organizational sustainability.

Program Support Grants: CSP provides three types of Program Support Grants:

Safety, Security and Wellbeing (SSW) Grants: The purpose of these grants is to support specific human service programs within an organization to address Basic Human Needs and/or Safety and Security.

Human Service Transportation (HST) Grants: The purpose of these grants is to fund transportation services for adults with disabilities to access employment, health care, and social services.

Plan to End Homelessness (PEH) Grants: The purpose of these grants is to support priority services under the Howard County Plan to End Homelessness with the goal of ensuring that instances of homelessness are rare, brief, and nonrecurring.

Community Service Partnerships

Human Service Grants

A Home of Our Own Howard

Provides essential furniture and household items to vulnerable households who are transitioning to permanent housing.

Accessible Resources for Independence

Provides support and services to individuals with disabilities to empower them to gain the ability to become independent and to sustain independence through self-directed productive lives in the community

Adaptive Living

Provides affordable housing and support services for individuals with developmental and cognitive disabilities.

Arc of Howard County

Assists people with intellectual and developmental disabilities and their families through employment, residential, day program, transition, and support services.

Autism Society of Maryland

Improves access to services by providing information, support and advocacy to individuals and families living with autism.

Bridges to Housing Stability

Assist low-income and homeless households by providing affordable housing, supportive housing, housing assistance, case management, landlord engagement, and advocacy services.

Building Families for Children

Provides interventions designed to strengthen families and keep them intact and places children in treatment foster families.

Camp Attaway

Provides therapeutic day camp for children ages 7-13 with complex emotional and behavioral disorders and provides education and support groups.

Columbia Community Care

Assists individuals and families by providing resources and services to address food insecurity and the root causes of poverty.

Columbia Housing Center

Provides support services to help connect people with safe, affordable housing.

Community Action Council

Assists low-income residents and families by providing food, housing, energy and emergency assistance.

Equipment Connections for Children

Provides adaptive pediatric disability equipment to children and families in need.

Gilchrist Hospice

Offers hospice services for terminally-ill residents and support services for family caregivers.

Grassroots Crisis Intervention Center

Operates 24-hour crisis intervention services and shelter programs for individuals and families.

HC Drug Free

Provides resources and education on prevention, treatment, recovery, and wellness that address substance use and behavioral health.

Human Service Transportation Program

Funding to support nonprofits that provide transportation to seniors and those with disabilities.

Humanim

Assists individuals and families through workforce development, behavioral health, developmental disability, and youth services.

Korean Community Service Center

Provides support services to newly arrived visitors and immigrants from Korea and other Asian communities.

Community Service Partnerships

Human Service Grants (Continued)

Laurel Advocacy & Referral Service

Provides food, advocacy, eviction prevention and utility assistance to homeless and low income residents and families.

Legal Aid Bureau

Assists low-income persons with civil legal assistance, community education and referrals.

Living in Recovery

Provides affordable housing and a supportive environment for persons in recovery from alcohol and/or drug addiction.

Luminus Network for New Americans

Assists new Americans through immigration legal services and information/referral services.

MakingChange

Provides financial education and coaching, and management of a Volunteer Income Tax Assistance site.

Maryland Coalition of Families, Inc.

Provides family-to-family peer support and services to families caring for a child with mental health and other behavioral health challenges.

Meals on Wheels of Central Maryland

Delivers nutritious meals to homebound seniors and adults with disabilities.

Mediation and Conflict Resolution Center

Funding will help expand services at the Center, which promotes peaceful resolution by providing mediation and conflict resolution services, restorative practices, education and training.

NAMI Howard County

Provides free mental health support, advocacy, resources, and education for individuals living with mental illness and their families.

Neighbor Ride

Provides door-to-door supplemental transportation for older adults for medical appointments, recreation and other activities.

On Our Own of Howard County

Operates a behavioral health wellness and recovery center that provides peer support, advocacy services, and other recovery-oriented supports.

Plan to End Homelessness

Supports implementation of the County's efforts to end homelessness through flexible financial assistance, housing support and addictions treatment, and service coordination.

Rebuilding Together

Dedicated to providing free home repairs to low-income homeowners.

Springboard Community Services

Provides mental healthcare through case management, counseling, and support services to individuals and families across the lifespan.

Supplemental Fund

Funding addresses unanticipated levels of client need and/or grantees capacity to provide services.

Touch Stones Financial Wellness Services

Provides financial counseling and financial literacy programs to empower and enrich the lives of low to moderate income families.

TurnAround

Provides services and support to those affected by intimate partner violence, sexual violence, and human trafficking and provides prevention services through advocacy and education.

United Way of Central Maryland

Provides support to families facing eviction to stay in their homes, increase their income, and maintain financial stability.

Voices for Children

Provides Court-Appointed Special Advocates to represent the best interests of abused and neglected children in the court system.

Winter Growth

Operates assisted living, memory care, and adult day program for older adults.

Community Service Partnerships

Civic Grants

Community Ecology Institute

Creates engaging opportunities to develop meaningful connections with the nature in their communities, design community-based projects to benefit the local environment, fostering awareness between ecosystem health and human health, and create opportunities for climate education and change.

Forest Conservancy

Funding provided to the Forestry Board for tree plantings, Natural Resources Careers Camp tuition for students, public outreach and education, and tree identification signs.

Howard Conservancy

Funding supports efforts to preserve land and its legacy for future generations, educate children and adults about the natural world and model responsible stewardship of our environment.

Howard County Historical Society

Supports conservation of artifacts of local significance and exhibition and archival supplies.

Arts, Tourism & Health

African Art Museum of Maryland

Funding will support the preservation and exhibitions of artifacts, outreach and collaboration with other institutions.

Association of Community Services of Howard County

Supports functions of ACS to serve and promote Howard County's nonprofit organizations that serve Howard County families and individuals.

Boys and Girls Clubs of Metropolitan Baltimore

Funding supports the operations of the Boys and Girls Clubs in Howard County, which provides free after-school programming to young people.

Ellicott City Historic District Partnership

Funding will support efforts to preserve and promote historic Ellicott City.

HC Center of African American Culture

Funding provided to continue preservation and conservation of artifacts, conduct educational workshops and to promote the organization.

HoCo Roots Revisited

Supports the organization's work to research, compile, and disseminate accurate local county Black history in order to convey history.

Howard County Arts Council

Supports the administrative functions of the Howard County Arts Council and includes funding for local arts organizations and several Baltimore arts/cultural institutions.

Howard County General Hospital

Funding supports the operations of patient care programs, including Behavioral Health Navigators in the Emergency Department and the Mobile Integrated Health Team in partnership with Fire and Rescue and the Health Department.

Howard County Housing Commission

Funding will support the lease for the Non-Profit Center, which will provide greater access to services for low-income and foreign-born families, enhance coordination among service providers, and improve efficiency.

Patapsco Heritage Greenway

Dedicated to preserving, protecting, interpreting and restoring the environment, history and culture of the Patapsco River Valley.

Community Service Partnerships

Arts, Tourism & Health (Continued)

Special Olympics Maryland

Supports the organization's work in Howard County to provide year-round sports training and athletic competition for children and adults with intellectual disabilities

Tourism Council

Provides funding to promote tourism in Howard County.

Toys for Tots

Funding supports organization's efforts in Howard County to collect and distribute toys to economically disadvantaged children during the holidays.

Community Service Partnerships

Expenditures	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Expenditures By Fund/Fund Center						
General Fund	**12,604,758**	**13,525,807**	**13,525,807**	**14,255,577**	**729,770**	**5.4%**
Community Service Partnerships	12,604,758	2,988,113	2,988,113	3,409,493	729,770	5.4%
TOTAL	**12,604,758**	**13,525,807**	**13,525,807**	**14,255,577**	**729,770**	**5.4%**
Expenditures By Commitment Summary						
Contractual Services	12,604,758	13,525,807	13,525,807	14,255,577	729,770	5.4%
TOTAL	**12,604,758**	**13,525,807**	**13,525,807**	**14,255,577**	**729,770**	**5.4%**
Community Grants						
Arts, Tourism & Health	**3,001,987**	**3,397,162**	**3,397,162**	**3,812,722**	**415,560**	**12.2%**
African Art Museum of Maryland	12,000	12,000	12,000	15,000	3,000	25.0%
Association of Community Srvcs of HoCo	0	0	0	10,000	10,000	N/A
Boys and Girls Club of Metropolitan Baltimore	0	0	0	150,700	150,700	N/A
Ellicott City Partnership	61,000	64,000	64,000	67,200	3,200	5.0%
HC Center of African American Culture	52,000	92,000	92,000	94,760	2,760	3.0%
HoCo Roots Revisited	0	0	0	40,000	40,000	N/A
Howard County General Hospital	471,713	495,300	495,300	505,206	9,906	2.0%
Howard County Housing Commission	258,274	266,022	266,022	274,002	7,980	3.0%
Local/Regional Arts Grants	1,191,000	1,237,840	1,237,840	1,350,854	113,014	9.1%
Patapsco Heritage Greenway	80,000	80,000	80,000	80,000	0	0.0%
Special Olympics	0	0	0	25,000	25,000	N/A
Tourism Council	876,000	1,150,000	1,150,000	1,150,000	0	0.0%
Toys for Tots	0	0	0	50,000	50,000	N/A
Civic Grants	**328,500**	**342,550**	**342,550**	**359,920**	**17,370**	**5.1%**
Community Ecology Institute	126,000	132,300	132,300	142,000	9,700	7.3%
Forest Conservancy	0	5,000	5,000	5,000	0	0.0%
Historical Society	150,000	150,000	150,000	150,000	0	0.0%
Howard County Conservancy	52,500	55,250	55,250	62,920	7,670	13.9%
Human Service Grants	**9,274,271**	**9,786,095**	**9,786,095**	**10,082,935**	**296,840**	**3.0%**
CSP - Core Support	1,530,079	1,904,663	1,904,663	1,515,817	-388,846	-20.4%
CSP - Plan to End Homelessness	1,454,054	1,570,574	1,570,574	1,617,691	47,117	3.0%
CSP - Safety Security & Well Being	4,716,224	5,546,218	5,546,218	5,444,037	-102,181	-1.8%
CSP - Supplemental Fund	1,193,343	365,040	365,040	1,105,790	740,750	202.9%
CSP- Human Service Transit	380,571	399,600	399,600	399,600	0	0.0%
	12,604,758	**13,525,807**	**13,525,807**	**14,255,577**	**729,770**	**5.4%**

Community Service Partnerships - Human Service Grants Details

Funded Program	FY2026 Budget
CSP - Core Support	
Accessible Resources for Independence	35,248
Bridges To Housing Stability	403,783
Community Action Council	150,781
CSP-HC Drug Free-Operating	20,000
Grassroots - Operating	262,209
Howard County Autism	21,518
Luminus Network for New Americans	240,544
MakingChange - Operating	26,500
Mediation and Conflict Resolution Center	26,938
NAMI	36,882
Neighbor Ride	44,563
On Our Own	35,282
Rebuilding Together Howard County	101,974
Voices For Children	57,900
Winter Growth	51,695
Total CSP - Core Support	**1,515,817**
CSP - Safety Security & Well Being	
A Home of Our Own Howard	15,000
Accessible Resources for Independence	10,067
Adaptive Living	27,000
Arc of Howard County	164,543
Bridges To Housing Stability	110,598
Building Families for Children	42,856
Camp Attaway - Operating	38,955
Columbia Community Care	88,000
Columbia Housing Center	24,000
Community Action Council	1,087,100
Equipment Connection for Children	15,000
Gilchrist	47,700
Grassroots - Operating	1,540,412
Howard County Autism	56,050
Humanin	206,444
Korean Community Service Center	80,325
Laurel Advocacy & Referral Services	25,000
Legal Aid Bureau	121,900
Living in Recovery - Operating	118,637
Luminus Network for New Americans	437,578
MakingChange - Operating	57,000
Maryland Coalition of Families Inc	62,815
Meals On Wheels	73,410
Mediation and Conflict Resolution Center	36,000
Neighbor Ride	89,125
Rebuilding Together Howard County	121,226

Springboard Community Services	540,275
Touch Stones Financial Wellness Services	10,104
TurnAround	115,177
United Way - PEH	71,740
Voices For Children	10,000
Total CSP - Safety Security & Well Being	**5,444,037**

Legislative & Judicial

Section V

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Legislative, Judicial, and Inspector General

County Council

Mission Statement

The County Council is the legislative branch responsible for adopting and amending local laws with input from the public.

Department Description & Core Services

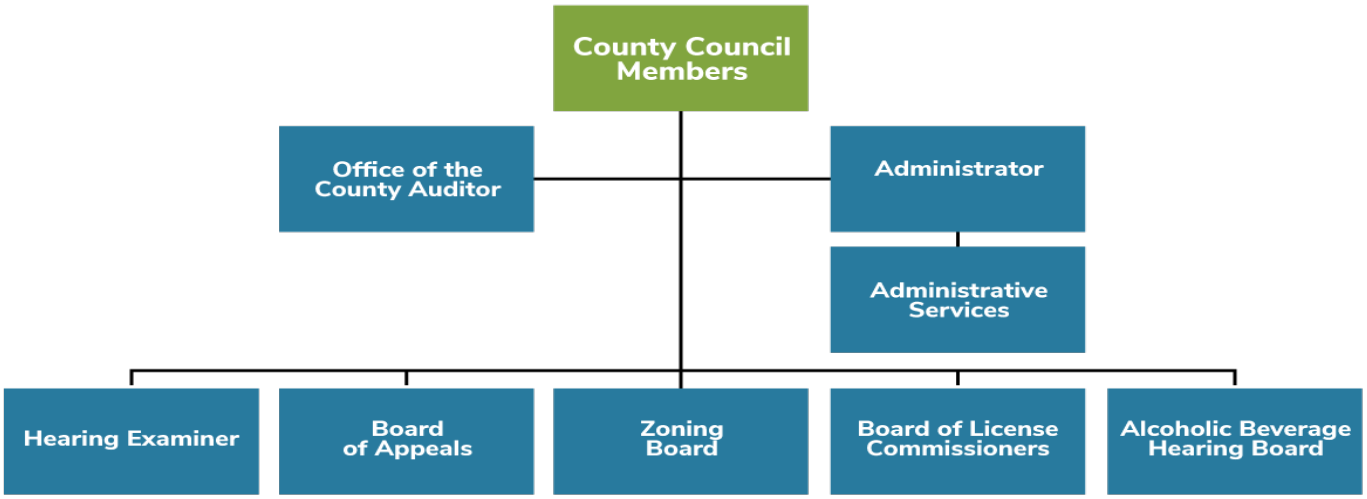
The legislative branch of Howard County Government is divided into five budget centers: the County Council consists of five elected members vested with law making power of the County; the County Auditor is responsible for the annual financial audit of the County and performs oversight, fiscal analysis of proposed legislation, and management reviews of the executive branch; the Board of License Commissioners grants and reviews applications for liquor licenses and reviews regulation violations; the Zoning Board hears certain requests for rezoning land or other modifications to previously approved plans; and the Board of Appeals hears petitions for conditional uses, variances, petitions related to non-conforming uses and appeals of departmental decisions.



Members of the County Council attend a meeting together. The County Council acts as the County's legislative branch of government. It is responsible for making the laws that govern the County. The Council members also are the zoning authority and the licensing and enforcement authority for alcoholic beverages in the County.

County Council

Division/Program/Bureau Description



Legislature
The Howard County Council is the legislative branch of Howard County. The County Council consists of five members, each elected from one of five separate councilmanic legislative districts. Council members serve four-year terms. There is a three-term limit for Council members. The Council's major responsibility is adopting the laws for Howard County. The Council's law-making powers include general legislation, annual approval and authorization of the County's operating and capital budgets, approval of the tax rate, authorization for the issuance of all County bonds, and approval of all master plans for the physical development of the County.

The Zoning Board
The Zoning Board comprises the members of the Howard County Council and serves as the County's ultimate zoning authority. The Board guides the future growth of the County in accordance with a General Plan which is developed to ensure the most beneficial and coherent relationships among the County's residential, nonresidential, and public areas. The County's zoning regulations guard the character and social and economic stability of the County.

The Liquor Board
The five County Council Members also sit as the local Board of License Commissioners, more familiarly known as the Liquor Board. Their duties include issuing and revoking licenses to sell alcoholic beverages and assuring adherence to Maryland laws and the County's rules and regulations pertaining to the sale of alcoholic beverages. Applications for liquor licenses are processed through the Board Administrator and directed to the Board of License Commissioners.

Council Offices and Central Staff
Constituent service is a primary focus for Council Members and district staff. They assist residents and businesses with accessing public services and resolving problems related to local, state, or federal government. The Council Central Staff is responsible for assuring efficient operations of the legislative process, adherence to the Maryland Open Meetings Act, proper maintenance of the complete legislative record of the Howard County Council, and assistance to district staff as needed for specific district events and projects. Central Staff also is responsible for researching, preparing, reviewing, and analyzing legislative proposals.

County Auditor
The Office of the County Auditor provides an independent review of the effectiveness and efficiency of County departments' operating controls, as well as their compliance to related laws and regulations. As required by the County Code, the County Auditor reviews proposed legislation for its fiscal impact on County services, which ensures that the County Council has the information needed to make informed decisions. The County Auditor also reviews the Executive's proposed annual operating and capital budgets.

County Council

2025 Accomplishments

- The Council introduced and unanimously passed Council Resolution 107-2024 which proposed a Charter Amendment creating an Office of the Inspector General.
- The Charter Amendment creating the Office of the Inspector General was included on the 2024 Presidential Ballot for Howard County and passed by 85% of voters.
- The Council introduced and passed Council Bill 61-2024 which enacted Howard County Code changes to establish the Office of the Inspector General, the Inspector General Advisory Board and defined the responsibilities of the Inspector General.
- The Council Administrative team successfully transferred legislative files from 2000 through 2023 to Maryland State Archives ensuring compliance and historical archive of Howard County Council's legislative records retention policy.
- Supported the Board of Appeals on the review, update and approval of their Rules of Procedure.
- Enacted numerous pieces of legislation which ensured the financial viability (budget) of the County, enhanced public safety, protected the County's natural resources, and improved the overall quality of life of the County's residents and visitors.
- Assisted constituents with access to government services and resolution of community and resident needs.
- Streamlined and improved the liquor license renewal process to include the migration of temporary license off the legacy platform.

2026 Action Plan

- Continue to provide and improve upon excellent constituent services and responsiveness to the residents and businesses of Howard County.
- Continue to pass meaningful legislation that improves the quality of life for the residents of Howard County and economic prosperity for the businesses of Howard County.
- Continue to work to ensure that the County is on sound financial footing.
- Support additional resources for all core functions of government, including schools and transportation.
- Analyze legislative proposals for optimal policy outcomes and implementation.
- Perform audits of county departments and review the effectiveness of internal controls and compliance with laws and regulations.
- Review proposed legislation for fiscal impact and analyze the proposed operating and capital budgets.
- Support the Adequate Public Facilities Ordinance Commission required following the Council approval of the General Plan.
- Continue to support the five Council Boards by communicating Board meetings, schedule of hearings, materials, and relevant information to the public via the website.
- Overhaul the County Council SharePoint site for greater efficiency and document retrieval.

County Council

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**7,463,322**
Same Level of Service	528,503
New Programs/Initiatives - Attorney (1 FTE)	213,381
Freezing Vacancies - Fully Froze 2 FTEs	(298,023)
2026 Council Approved	**7,907,183**

County Council

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**5,991,595**	**7,463,322**	**7,076,222**	**7,907,183**	**443,861**	**5.9%**
Board of Appeals	35,885	109,763	112,990	176,874	67,111	61.1%
Board of License Comm.	141,398	173,597	170,636	209,282	35,685	20.6%
County Auditor	1,734,596	2,181,859	2,181,859	1,098,888	-1,082,971	-49.6%
County Council	3,977,151	4,892,409	4,505,043	6,301,466	1,409,057	28.8%
Zoning Board	102,565	105,694	105,694	120,673	14,979	14.2%
TOTAL	**5,991,595**	**7,463,322**	**7,076,222**	**7,907,183**	**443,861**	**5.9%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**4,849,233**	**6,035,914**	**5,654,019**	**6,263,198**	**227,284**	**3.8%**
General Fund	4,849,233	6,035,914	5,654,019	6,263,198	227,284	3.8%
Contractual Services	**1,064,152**	**1,337,762**	**1,338,557**	**1,554,664**	**216,902**	**16.2%**
General Fund	1,064,152	1,337,762	1,338,557	1,554,664	216,902	16.2%
Supplies and Materials	**37,351**	**50,450**	**44,450**	**50,450**	**0**	**0.0%**
General Fund	37,351	50,450	44,450	50,450	0	0.0%
Expense Other	**40,859**	**39,196**	**39,196**	**38,871**	**-325**	**-0.8%**
General Fund	40,859	39,196	39,196	38,871	-325	-0.8%
TOTAL	**5,991,595**	**7,463,322**	**7,076,222**	**7,907,183**	**443,861**	**5.9%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	40.00	40.00	41.00	1.00	2.5%

Legislative, Judicial, and Inspector General

Office of the Inspector General

Mission Statement

The Inspector General provides increased accountability and oversight in the operations of any Department, Office, or Entity receiving funds from the County Government.

Department Description & Core Services

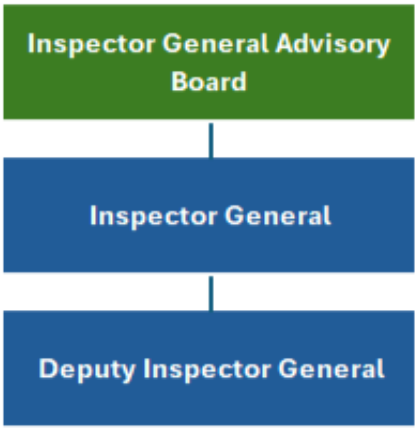
The Inspector General is responsible for investigating fraud, waste, and abuse; and identifying ways to promote efficiency, accountability, compliance, and integrity. Council Bill 61-2024 established the Office of the Inspector General and the Inspector General Advisory Board. The Advisory Board is responsible for selecting the Howard County Inspector General.



The Office of the Inspector General will be independent and nonpartisan, tasked with investigating cases of fraud, abuse and waste in organizations receiving county funding.

Office of the Inspector General

Division/Program/Bureau Description



Investigations
The Inspector General evaluates, investigates, inspects, and monitors the activities and records of the County Government, external entities, and individuals receiving County funds for, but not limited to, contracts, procurements, grants, agreements, and other financial or programmatic arrangements.

Office of the Inspector General

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**0**
New Programs/Initiatives - Establish the Office of the Inspector General	479,243
2026 Council Approved	**479,243**

Office of the Inspector General

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**0**	**0**	**0**	**479,243**	**479,243**	**N/A**
Office of the Inspector General	0	0	0	479,243	479,243	N/A
TOTAL	**0**	**0**	**0**	**479,243**	**479,243**	**N/A**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**0**	**0**	**0**	**471,243**	**471,243**	**N/A**
General Fund	0	0	0	471,243	471,243	N/A
Contractual Services	**0**	**0**	**0**	**5,000**	**5,000**	**N/A**
General Fund	0	0	0	5,000	5,000	N/A
Supplies and Materials	**0**	**0**	**0**	**3,000**	**3,000**	**N/A**
General Fund	0	0	0	3,000	3,000	N/A
TOTAL	**0**	**0**	**0**	**479,243**	**479,243**	**N/A**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	0.00	0.00	4.00	4.00	N/A

Legislative, Judicial, and Inspector General

Circuit Court

Mission Statement

The Maryland Judiciary provides fair, efficient and effective justice for all.

Department Description & Core Services

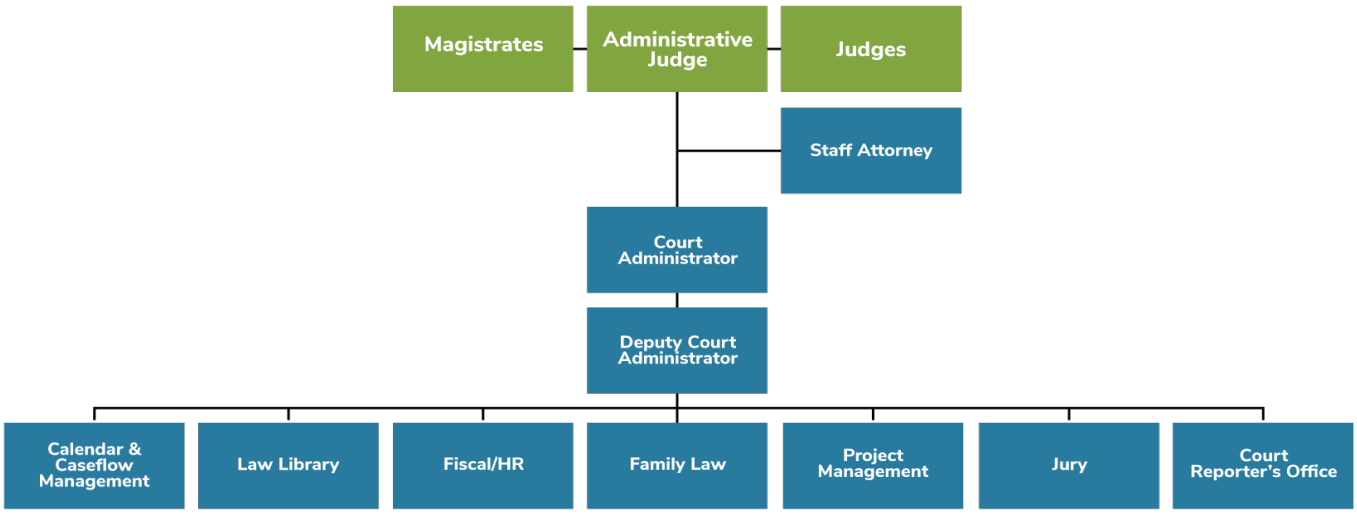
Circuit courts are the highest common law and equity courts of record exercising original jurisdiction within Maryland. Each circuit court has full common law and equity powers and jurisdiction in all civil and criminal cases within the county. Circuit courts also have additional powers and jurisdiction conferred by the Maryland Constitution and by law, except where jurisdiction has been limited or conferred exclusively upon another tribunal by law. The Circuit courts are trial courts of general jurisdiction. Their jurisdiction is very broad but generally covers major civil cases and more serious criminal matters. Circuit courts also may decide appeals from the District Court of Maryland and certain administrative agencies. Circuit courts are grouped into eight geographical circuits. The Circuit Court for Howard County is in the Fifth Judicial Circuit, which also includes Anne Arundel and Carroll counties.



The Circuit Court is a court of general jurisdiction. Circuit Court hears jury trials, juvenile, family law, serious criminal matters and complex civil matters. Circuit Court also hears appeals from the District Court of Maryland, Orphans Court and Administrative Agencies.

Circuit Court

Division/Program/Bureau Description



Circuit Court Family Law Assistance Program
The Circuit Court Family Law Program is awarded a grant by the Maryland Judiciary through the Administrative Office of the Courts. Through the grant, the program provides additional resources for the support and management of family law cases, including divorce, custody, guardianship, children in need of assistance and juvenile delinquency. These resources and programs include scheduling conferences, free legal assistance, mediation, parenting seminars, child custody evaluation, substance abuse evaluation and parent coordination.

Child Support Enforcement
The Court provides resources to adjudicate the establishment of paternity and the establishment, modification, and enforcement of obligations for child and medical support through a cost share program between the federal government (66 percent) and the local government (34 percent). The agreement is managed by the State Department of Human Services Child Support Enforcement Administration and Howard County, acting through the Circuit Court for Howard County.

Land Records
The Land Records Department acts as a custodian for the recording and maintenance of all public records connected to real estate in Howard County. Our research room is open to the public. Information is obtained by self-research and copies are readily available for a fee. The Clerk's Office is prohibited by law from providing legal assistance or performing title searches.

Business License Department
The License Department at the Circuit Court for Howard County is responsible for issuing State of Maryland Business Licenses for businesses located in Howard County.

Circuit Court

2025 Accomplishments

- In FY 24, there were 7,856 original case filings, 7,734 original case terminations. Additionally there were 1,661 reopen case filings and 1,640 reopen case terminations.
- In FY23, the Court installed an artificial intelligence kiosk named Chloe. Chloe provides way finding, docket listings, jury information, general information and answers questions. In calendar year 2024, Chloe has conducted 4705 sessions and answered 497 questions.
- In FY23, the Court absorbed all Orphans' Court matters. In FY23 the Court processed 501 filings. In FY24 the number of filings processed increased to 852 filings. The Court conducted 97 hearings.
- The court continued to schedule some remote hearings to improve efficiency and allow for more hearing participation. 2,402 hearings were conducted remotely in fiscal year 2024.

2026 Action Plan

- Focus on technology in the courtrooms to meet the needs of litigants. The Court will focus on equipping courtrooms for multi-party cases, including increasing the number of trial tables and microphones for use by multiple parties. Additionally, the Court will be working with the State Judiciary to streamline the process of using electronic evidence in the courtroom.
- Continue to address any backlog caused by the COVID-19 pandemic. The majority of cases pending due to the backlog have been heard. However, there are still a few cases pending. These cases will be given priority to be heard within the next fiscal year.
- Review case processing procedures, and develop ways to improve case processing. The court has revised the Differentiated Case Management (DCM) plans in the past fiscal year. The court will focus on using technology to increase the timeliness of case processing.

Circuit Court

Strategic Goals and Measures

Goal - Review and enhance access to justice for all users of the judicial system.

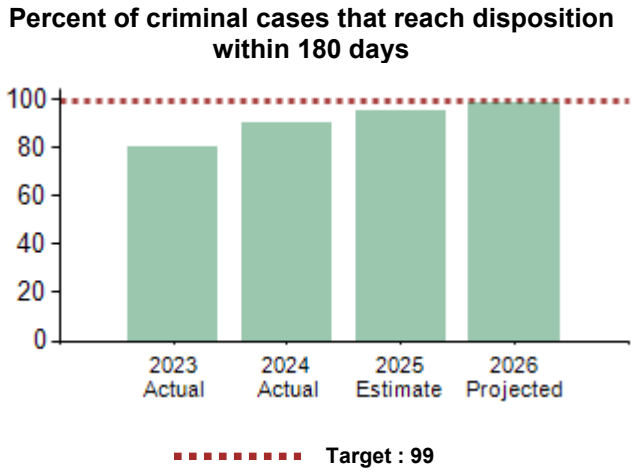
Objective - Increase or maintain the percentage of cases disposed of within the applicable compliance standard time frame.

Description of Objective - Completing cases within case time standards supports timely and efficient case processing, improves confidence in the judiciary and improves access to justice. Any unnecessary delay in a court case can lead to witness unavailability, fading memories and lack of closure. The judiciary begins measuring a case's compliance with time standards at filing or arraignment and stops measuring at disposition. Disposition is the verdict in a criminal case and the signing of a judgment and case closure in a civil case. If cases are extended beyond reasonable time limits, the quality of justice provided to the public is diminished.

Strategies

- Coordinate and manage case assignment and scheduling.
- Train child support staff in case management techniques to enhance timely scheduling of cases.
- Ensure that cases referred to alternative dispute resolution that do not settle are automatically scheduled for a trial date.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Outcome				
Percent of criminal cases that reach disposition within 180 days	80.0%	90.0%	95.0%	98.0%
Percent of civil domestic cases that reach disposition within 365 days	95.0%	99.0%	99.0%	99.0%
Percent of juvenile delinquency cases that reach disposition within 90 days	89.0%	86.0%	90.0%	98.0%
Percent of civil non-domestic cases that reach disposition within 548 days	88.0%	92.0%	95.0%	98.0%



Due to the COVID-19 pandemic, limited in-person hearings were conducted. Case time standards were suspended for the courts to process emergency matters. The court conducted many hearings remotely and jury trials were limited. This resulted in a backlog of cases. In FY 22 the court began hearing the backlog cases. In FY 24 the court continued to hear backlogged cases and currently very few remain in backlog. In FY 25 the court will focus on internal case processing and procedure to ensure that all cases are heard timely.

Circuit Court

Strategic Goals and Measures

Goal - Be responsive and adaptable to the legal needs of the community.

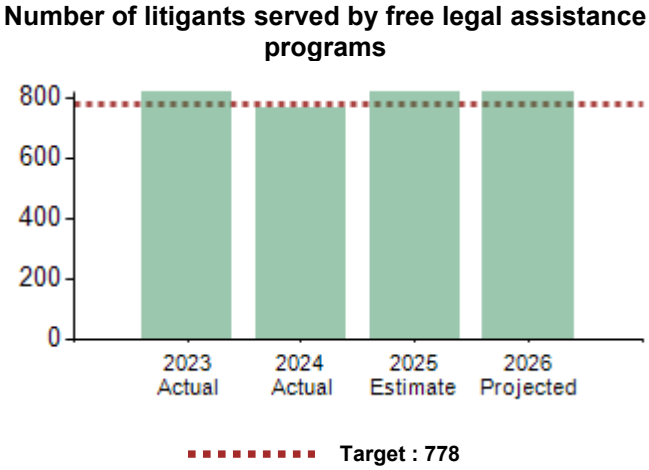
Objective - Increase the number of people utilizing the Court's free legal assistance program.

Description of Objective - The free legal assistance program utilizes donated hours from the family law bar to encourage attorneys to volunteer. Volunteer attorneys do not provide representation, but are available to answer questions and assist with selecting and completing various legal documents. The Civil Law Center and the Family Law Assistance Program are reaching maximum capacity on Monday, Tuesday and Wednesday mornings. The court has added two additional Fridays each month to the Family Law Assistance Program in order to meet additional need. The court's caseload continues to increase, which makes scheduling/assignment increasingly difficult. The 10-year case filing trend depicts a steady upward trend. The need for free legal assistance grows with the increase in case filings.

Strategies

- Survey the Howard County Bar for additional volunteers to cover two Fridays per month.
- Offer training sessions to attorneys on topics such as mediation and enhance the provision of classes to the public in self-representation and guardianship requirements.
- Enhance efforts to publicize the additional availability of free legal assistance programs utilizing both electronic media and the distribution of fliers.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Outcome				
Number of litigants served by free legal assistance programs	879	766	850	875



In 2023 the court modified the free legal assistance program to meet the needs of the community. A calendar was developed to give litigants specific meeting dates and times, instead of meeting on a first come first served basis. This allowed the program to give all litigants equal amounts of time to meet with an attorney. The feedback from the community has been positive regarding the changes to scheduling. This new scheduling system has continued in 2024. The court will continue to identify ways to meet the needs of the community with the free legal assistance program in 2025.

Circuit Court

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**4,462,588**
Same Level of Service	279,432
Current Year Reductions - Removal of one-time costs	(150,000)
2026 Council Approved	**4,592,020**

Circuit Court

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**3,812,749**	**4,462,588**	**4,345,221**	**4,592,020**	**129,432**	**2.9%**
Circuit Court	3,812,749	4,462,588	4,345,221	4,592,020	129,432	2.9%
Program Revenue	**183,940**	**330,000**	**330,000**	**330,000**	**0**	**0.0%**
Circuit Court	183,940	330,000	330,000	330,000	0	0.0%
Grants	**522,138**	**959,746**	**808,016**	**908,761**	**-50,985**	**-5.3%**
Circuit Court	522,138	959,746	808,016	908,761	-50,985	-5.3%
Trust And Agency Multifarious	**0**	**125,000**	**125,000**	**130,000**	**5,000**	**4.0%**
Circuit Court	0	125,000	125,000	130,000	5,000	4.0%
TOTAL	**4,518,827**	**5,877,334**	**5,608,237**	**5,960,781**	**83,447**	**1.4%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**4,044,472**	**4,922,570**	**4,645,062**	**5,076,844**	**154,274**	**3.1%**
General Fund	3,553,026	4,002,924	3,882,149	4,231,082	228,158	5.7%
Grants	491,446	919,646	762,913	845,762	-73,884	-8.0%
Contractual Services	**397,947**	**706,384**	**709,910**	**597,718**	**-108,666**	**-15.4%**
General Fund	187,258	342,984	343,151	214,938	-128,046	-37.3%
Grants	26,749	33,400	36,759	52,780	19,380	58.0%
Program Revenue	183,940	330,000	330,000	330,000	0	0.0%
Supplies and Materials	**76,408**	**157,700**	**160,050**	**171,219**	**13,519**	**8.6%**
General Fund	72,465	71,000	71,706	81,000	10,000	14.1%
Grants	3,943	6,700	8,344	10,219	3,519	52.5%
Trust And Agency Multifarious	0	80,000	80,000	80,000	0	0.0%
Expense Other	**0**	**90,680**	**93,215**	**115,000**	**24,320**	**26.8%**
General Fund	0	45,680	48,215	65,000	19,320	42.3%
Trust And Agency Multifarious	0	45,000	45,000	50,000	5,000	11.1%
TOTAL	**4,518,827**	**5,877,334**	**5,608,237**	**5,960,781**	**83,447**	**1.4%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	36.00	37.00	37.00	0.00	0.0%

Legislative, Judicial, and Inspector General

State's Attorney

Mission Statement

The mission of the State's Attorney's office is to safeguard our community through the effective prosecution of crime, while seeking justice within the bounds of the law. Our office is committed to accountability and transparency on all fronts. We believe in preserving the dignity of victims and their families as we strive to create a safer community for everyone.

Department Description & Core Services

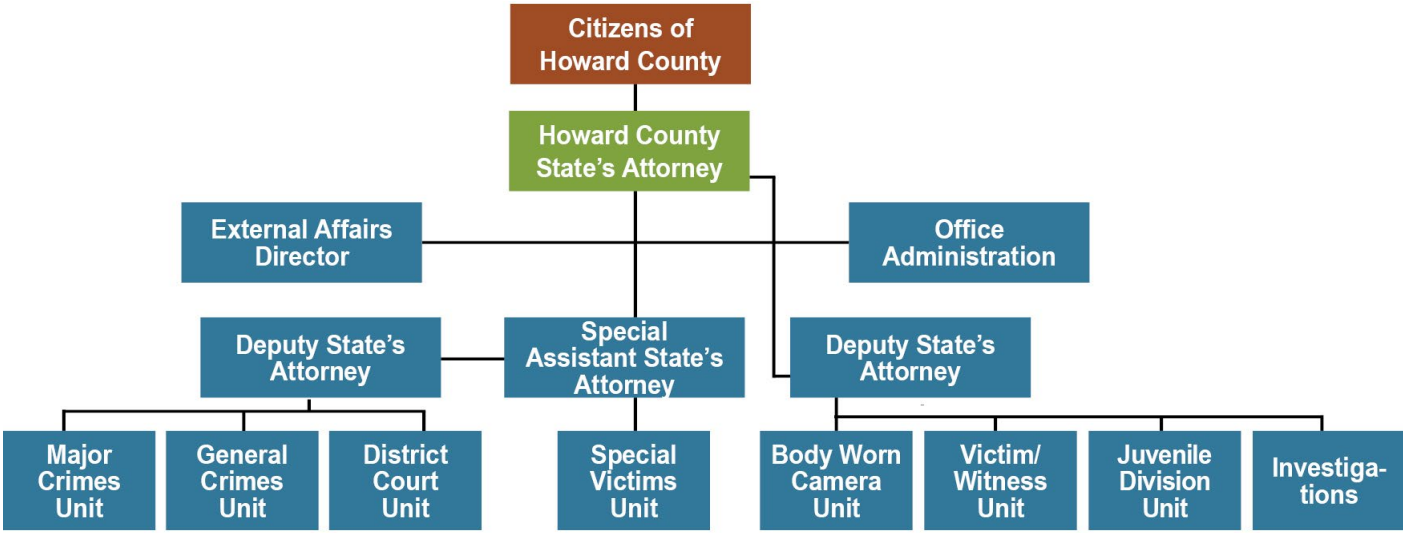
The State's Attorney's Office is responsible for prosecuting criminal cases before the Circuit, District and Juvenile Courts in Howard County. The agency partners with other entities, including the Police Department, Howard County Public School System, Howard County Sheriff's Department, Department of Juvenile Services, Howard County Detention Center and others with the same goal of combatting crime in Howard County.



Howard County State's Attorney, Rich Gibson, provides an update to the media on the shooting incident at The Mall in Columbia in February 2025.

State's Attorney

Division/Program/Bureau Description



Circuit Court Division
This Division is primarily responsible for the prosecution of felony cases which include violent and property crimes, as well as domestic violence crimes committed against children and family members. This Division also handles the prosecution of misdemeanor cases for which a jury trial has been selected by the defendant. Additionally, the Circuit Court Division is responsible for presenting cases to and advising the Grand Jury. This Division consists of three units, Major Crimes Unit, Special Victims Unit and General Crimes Unit.

District Court Unit
The District Court Unit screens and prosecutes misdemeanor cases involving criminal and serious traffic matters. This unit meets with citizen complainants and further investigates cases in which citizens have brought charges through the commissioner process. Liaisons are assigned from this unit to the Howard County Public School System and Clifton T. Perkins Hospital.

Juvenile Court Unit
The Juvenile Court Unit screens cases forwarded for prosecution by the Department of Juvenile Services. This unit is responsible for preparing Juvenile Petitions and prosecuting cases before the Juvenile Magistrates.

Victim/Witness Unit
Included in Victim Witness is the Child Advocacy Grant which provides funding for a Victim Service Liaison for cases out of the Child Advocacy Center (The Listening Place or the CAC). The Victim/Witness Unit allows our agency to be responsive to the needs and concerns of the victims of crime and witnesses who are required to testify in court. Success in the prosecution of criminal cases is dependent on the support and assistance of witnesses.

Body Worn Camera Unit
This unit is responsible for reviewing all prosecuted case footage for conformity with prevailing Fourth Amendment law. Additionally, the unit assists in the following: the screening of all felony cases; responding to judicial inquiries; educating staff on current statutes, periodicals, cases and publications pertaining to recent developments in criminal law; and participating in instruction for the Howard County Police Academy and other agencies, organizations and committees working in the criminal justice system.

State's Attorney

2025 Accomplishments

- Continuation LEAD. Serving 18 number of participants successfully.
- Install new digital evidence cloud based system to streamline sharing and organization of discovery.
- Veteran's Court Launch for state of Maryland in November serving 3 Maryland counties.
- Supporting community events such as Linwood Read-in, State of Black Affairs, National Night out, Howard County Fair, Law Days of Summer, Diversity Day, Domestic Violence Fatalities Review Team, Career networking event at Howard County Community College, Criminal Community Forums, Leadership Howard County Juvenile Justice Law forum, MD Criminal Justice Association training speaker, Interrupting Violence Together, Judicial Law University Criminal Judges training, and Law Enforcement Torch Run.
- Community Service support such as Operation Hope, Blessing Bags for Grassroots, Longfellow school pantry donations, Swansfield Elementary School/AKA Sorority, Inc 84 snack packs a week.
- Host Opioid Restitution/DBT support group for youth caretakers, parents and guardians to address family conflict and emotional regulation with county grant funds. 34 attendees as of October.
- Hoover 59 Gang case resulting in convictions.

2026 Action Plan

- Support federal funding for new Re-entry program in Howard County to reduce recidivism.
- Host National Crime Victim's Conference for Howard County, Baltimore County, Baltimore City and Anne Arundel County.
- Continue to support community and raise awareness of efforts through case updates and press releases.

State's Attorney

Strategic Goals and Measures

Goal - To work collaboratively with our law enforcement partners to prosecute crimes on behalf of the state in a fair and just manner, protect the rights of victims/witnesses of crimes and improve community safety by reducing the crime rate.

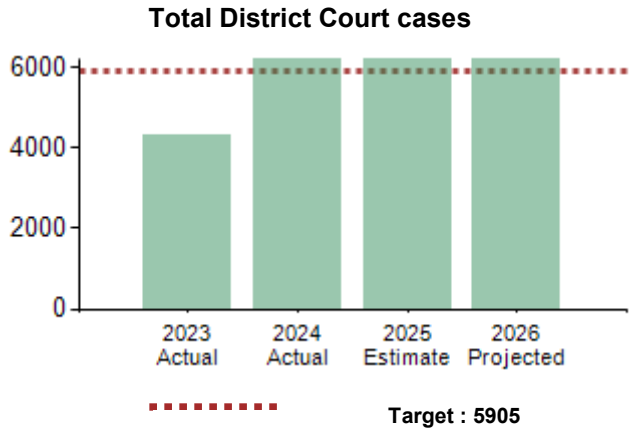
Objective - Promote the fair and impartial administration of justice, improve the effectiveness of law through legislation and litigation, and assist in the prevention of crime by working with community service partners to help improve the quality of life in Howard County.

Description of Objective - The State's Attorney's Office prosecutes criminal cases initiated in Howard County. On any given day, the criminal docket is comprised of assault cases, possession of drugs or alcohol, theft, DUI, harassment, stalking and malicious destruction of property. The Office is dedicated to protecting the fair and ethical pursuit of justice and safeguarding victim's rights.

Strategies

- Increase the level of community involvement by engaging in county-wide services and attending public events.
- Enhance technological advances to provide more efficient resources to the public.
- Grow our partnership and cooperation with other departments and agencies within the county to solidify communication and support of each other.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Total Criminal Circuit Court cases	692	586	586	586
Total Circuit Court Indictments	332	337	337	337
Total District Court cases	4,308	7,113	7,113	7,113
Number of total Juvenile cases reviewed	368	265	265	265
Number of total Juvenile Adjudications	234	167	167	167
Total number of cases to be tried in District Court	710	679	679	679
Number of citizens initiated cases	192	269	269	269



The total number of District Court cases have dropped. This may be due to the pandemic, less traffic on the roads, and some cases being rescheduled to a later time. Due to the Diversion Programs, such as L.E.A.D. and other restorative justice programs, we anticipate seeing a decrease in certain types of cases. We are working in the community to educate the public about issues related to opiate addiction. We are continuing to partner with Howard County Public School System on how to combat truancy. We continue to work with law enforcement and public and private stakeholders to improve coordination of efforts for mental health treatment.

The target line represents a 3-year average.

State's Attorney

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**13,267,698**
Same Level of Service	998,002
New Programs/Initiatives - Partial (1 FTE) and Full (1 FTE)	163,096
2026 Council Approved	**14,428,796**

State's Attorney

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**11,637,834**	**13,267,698**	**13,042,947**	**14,428,796**	**1,161,098**	**8.8%**
States Attorney	11,637,834	13,267,698	13,042,947	14,428,796	1,161,098	8.8%
Grants	**125,704**	**100,355**	**100,355**	**249,679**	**149,324**	**148.8%**
States Attorney	125,704	100,355	100,355	249,679	149,324	148.8%
TOTAL	**11,763,538**	**13,368,053**	**13,143,302**	**14,678,475**	**1,310,422**	**9.8%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**10,813,494**	**12,153,869**	**12,001,547**	**13,089,167**	**935,298**	**7.7%**
General Fund	10,687,790	12,053,514	11,901,192	12,839,488	785,974	6.5%
Grants	125,704	100,355	100,355	249,679	149,324	148.8%
Contractual Services	**808,869**	**1,064,177**	**1,000,098**	**1,422,207**	**358,030**	**33.6%**
General Fund	808,869	1,064,177	1,000,098	1,422,207	358,030	33.6%
Supplies and Materials	**62,385**	**65,850**	**57,500**	**63,900**	**-1,950**	**-3.0%**
General Fund	62,385	65,850	57,500	63,900	-1,950	-3.0%
Expense Other	**78,790**	**84,157**	**84,157**	**103,201**	**19,044**	**22.6%**
General Fund	78,790	84,157	84,157	103,201	19,044	22.6%
TOTAL	**11,763,538**	**13,368,053**	**13,143,302**	**14,678,475**	**1,310,422**	**9.8%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	93.15	93.50	95.75	2.25	2.4%

Legislative, Judicial, and Inspector General

Sheriff's Office

Mission Statement

It is the mission of the Howard County Sheriff's Office to provide judicial enforcement and physical security for the Circuit Court, to provide a variety of quality services for citizens, and to assist federal, state, and local law enforcement agencies in maintaining law and order in Howard County.

Department Description & Core Services

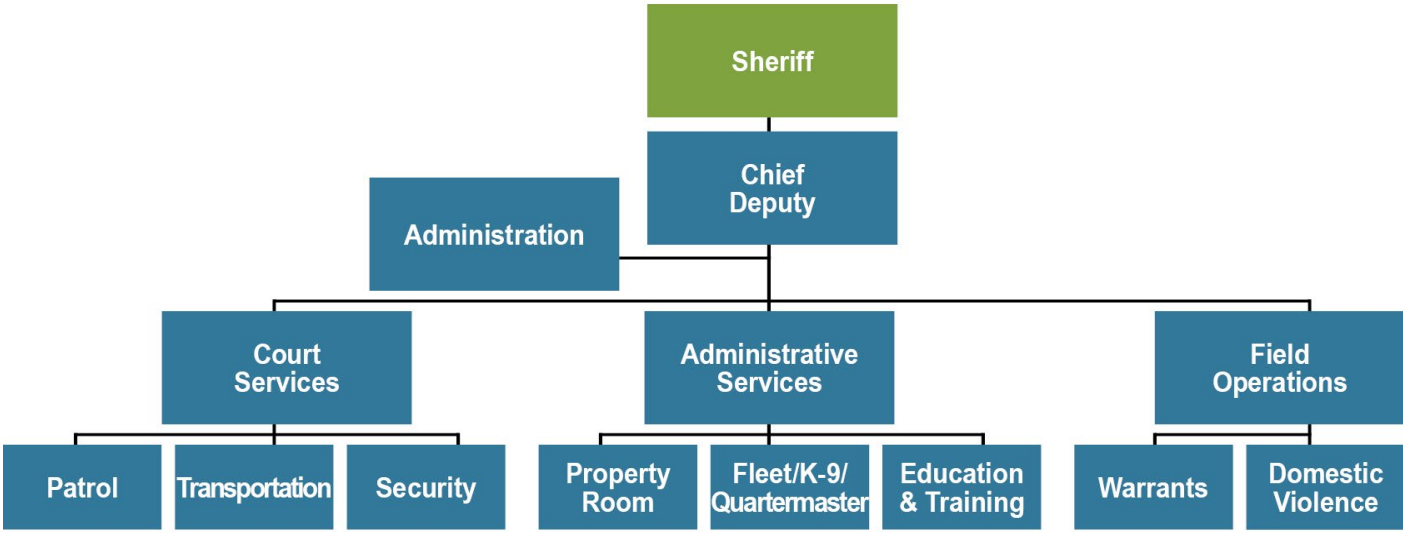
The Sheriff's Office provides services for the various courts in the judicial system including serving all arrest warrants and papers issued by the Howard County Circuit Court and selected District Court papers. Deputies provide security in and around the Circuit Court and transport inmates from the Detention Center to in-county and out-of-county court appearances. The Sheriff's Office is also responsible for all fugitive extraditions, landlord tenant disputes, evictions and service of domestic violence protective and peace orders.



Howard County Sherriff Marcus Harris poses with officers from the Howard County Sherrif's Office in front of the Howard County Circuit Court House. The Sheriff's Office offers a broad range of law enforcement services, such as Judicial Security, Summons Service, Warrant Service & Fugitive Retrieval, Domestic Violence Service & Assistance, Prisoner Transportation, and Landlord/Tenant Services.

Sheriff's Office

Division/Program/Bureau Description



Sheriff's Staff
The Sheriff's staff provides all administrative, management and fiscal support for the entire office.

Court Services
Court Services provides security for Circuit Court, including deputies in courtrooms for safety, metal detector and x-ray machine, transport of prisoners for Circuit and District Courts and out-of-county transport, staffing of lock-up in Circuit and District Courts, and service of all civil and criminal processes.

Field Operations
Field Operations provides service of civil and criminal warrants from Circuit and District Courts, service of domestic violence protective orders and peace orders, Court security at domestic violence hearings, and other various criminal enforcement activities.

Administrative Services
Administrative Services provides landlord tenant posting of late rents and eviction notices, evictions and foreclosures as ordered by the Court, service of writs of execution, sales of real and personal property as ordered by the Court, in-service training for sworn personnel as required by the Maryland Police/Corrections Training Commission, a K-9 handler for explosive detection, and the office quartermaster.

Sheriff's Office

2025 Accomplishments

- Purchased firearms trailer.
- Established supervisor ranks for K-9 unit and Firearms training unit.
- Expanded and enhanced community outreach programs for enhanced engagement.

2026 Action Plan

- Staffing, hiring, and retaining highly qualified individuals.
- Continues with the CALEA program to maintain high standards of professionalism and excellence in law enforcement practices.
- Continue to assign deputies to the federal task force.

Sheriff's Office

Strategic Goals and Measures

Goal - Provide enforcement and physical security for the courts to protect all involved in judicial proceedings.

Objective - Provide effective security at the circuit courthouse.

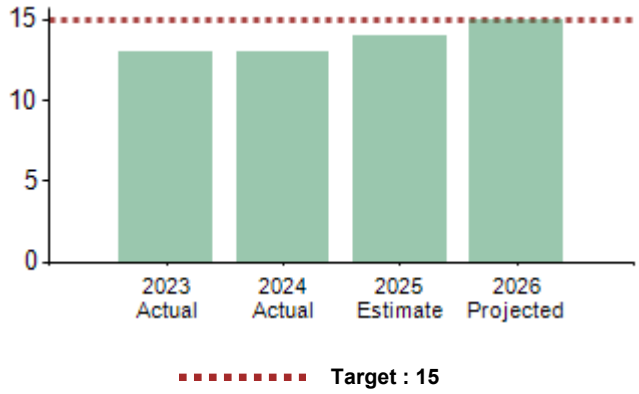
Description of Objective - Deputy Sheriffs are assigned to the courts to ensure safe and orderly proceedings. Circuit Court security duties include protection of all judges, employees, those with business before the courts, the public and prisoners, and security patrol of, in, and around the building, parking enforcement, transporting prisoners, and other duties as they arise.

Strategies

- Conduct Courthouse entrance checks utilizing x-ray and metal detectors.
- Perform security camera checks for any unwanted behavior.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of court sessions held	2,140	494	509	524
Number of hours deputies spent in court	8,884	9,489	9,774	10,067
Number of prisoners in lockup	2,139	2,488	2,563	2,640
Outcome				
Number of reportable security incidents that occur at the courthouse	13	13	14	15

Number of reportable security incidents that occur at the courthouse



The Sheriff's Office plans to limit the number of incidents that occur in the courthouse through continued use of sufficient qualified staff, technology, and adequate facilities and services. It is important to note that security incidents are usually minor in nature, such as a fall or disorderly conduct. Incidents have increased once the new Courthouse opened which is much larger than the prior Courthouse.

Sheriff's Office

Strategic Goals and Measures

Goal - Provide the best services to the citizens of Howard County to keep all safe.

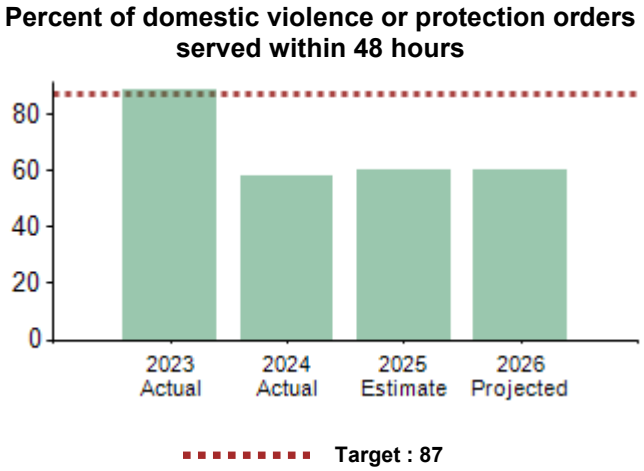
Objective - Serve warrants and protective/peace orders in a timely manner.

Description of Objective - The Sheriff's Office strives to safely serve all warrants issued by the courts and other agencies, both in and out of state, in a timely and accurate manner. The Warrant Unit conducts investigations to locate and apprehend subjects who have outstanding arrest warrants and returns them to the jurisdiction of the court. If an individual is in another state, the Warrant Unit begins the process of extradition. This involves extensive communication with authorities in the other states in returning the individual to Howard County to face charges. This office verifies the information on the warrants is complete, accurate, and current.

Strategies

- Check court files for information not noted on warrants.
- Contact other jurisdictions for updated information or changes.
- Contact petitioner for updates on respondent's location, work, friends, residence, etc.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of warrants received	537	488	503	518
Number of summons and civil documents received	5,904	4,682	4,822	4,966
Number of summons and civil documents served	3,724	3,430	3,533	3,639
Percent of summons and civil documents served	88.0%	73.0%	80.0%	83.0%
Number of warrants closed	506	504	519	535
Outcome				
Percent of domestic violence or protection orders served within 48 hours	89.0%	58.0%	60.0%	60.0%
Number of open warrants on file to be served	426	397	409	421



The Sheriff's Office plans to increase the number of domestic violence (DV) orders served within 48 hours to 80% through continued use of qualified staff, staff education and training, maintaining close connections with the community, implementing technologies to make the work more efficient and safe, and anticipating the needs for staffing resources and facilities for the future. It is important to note that service within 48 hours is not always possible. The petitioner of a DV order does not always have the current contact information for the respondent, which makes it difficult for the Office to find the respondent.

Sheriff's Office

Strategic Goals and Measures

Goal - Provide landlord tenant eviction and foreclosure services.

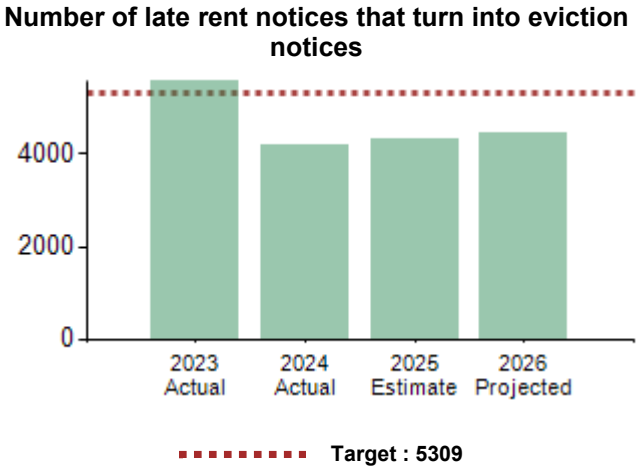
Objective - Serve landlord tenant court documents in a timely manner.

Description of Objective - The Sheriff's Office strives to timely serve all court issued landlord tenant documents. The Landlord Tenant Unit posts late rent notices, eviction notices, and is present for all evictions.

Strategies

- Ensure information on service documents are the most recent and accurate, enabling the Sheriff's Office to serve documents in a timely manner.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of late rent notices	12,101	12,022	12,383	12,754
Number of late rent notices that turn into eviction notices	6,550	4,207	4,333	4,463



As the number of residents in Howard County grows, the number of tenant evictions also grows. Although the Sheriff's Office is only carrying out evictions ordered by the Courts, often the tenants call the Sheriff's Office for more information regarding their evictions. Our Landlord Tenant Unit staff offers the tenants information on County services available to residents facing homelessness. These services include the Grassroots Crisis Center as well as church and community outreach programs available to them.

The target line represents a 3-year average.

Sheriff's Office

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**12,828,168**
Same Level of Service	1,072,422
2026 Council Approved	**13,900,500**

Sheriff's Office

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**11,491,636**	**12,828,168**	**12,367,366**	**13,900,500**	**1,072,332**	**8.4%**
Sheriff's Office	11,491,636	12,828,168	12,367,366	13,900,500	1,072,332	8.4%
Grants	**19,623**	**153,500**	**153,500**	**103,850**	**-49,650**	**-32.3%**
Sheriff's Office	19,623	153,500	153,500	103,850	-49,650	-32.3%
TOTAL	**11,511,259**	**12,981,668**	**12,520,866**	**14,004,350**	**1,022,682**	**7.9%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**9,321,421**	**10,435,784**	**9,957,593**	**10,961,462**	**525,678**	**5.0%**
General Fund	9,301,798	10,282,284	9,804,093	10,857,612	575,328	5.6%
Grants	19,623	153,500	153,500	103,850	-49,650	-32.3%
Contractual Services	**1,157,095**	**1,337,248**	**1,355,217**	**1,625,243**	**287,995**	**21.5%**
General Fund	1,157,095	1,337,248	1,355,217	1,625,243	287,995	21.5%
Supplies and Materials	**177,400**	**230,798**	**230,218**	**232,198**	**1,400**	**0.6%**
General Fund	177,400	230,798	230,218	232,198	1,400	0.6%
Expense Other	**855,343**	**977,838**	**977,838**	**1,185,447**	**207,609**	**21.2%**
General Fund	855,343	977,838	977,838	1,185,447	207,609	21.2%
TOTAL	**11,511,259**	**12,981,668**	**12,520,866**	**14,004,350**	**1,022,682**	**7.9%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	96.00	95.00	96.00	1.00	1.1%

Legislative, Judicial, and Inspector General

Board of Elections

Mission Statement

The Board of Elections provides the citizens of Howard County with impartial, timely, accurate and accessible election administration services with a commitment to the efficiency and integrity of the election process.

Department Description & Core Services

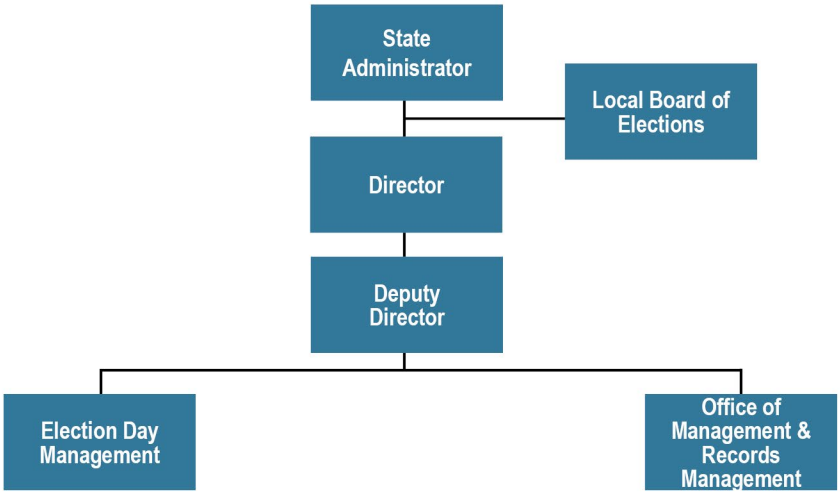
The Howard County Board of Elections is responsible for the maintenance of an accurate list of eligible voters for the County. This includes registration, change of address, name, party affiliation, cancellation of those not eligible to vote in the county, and statistical data. In addition, the department is responsible for conducting elections, including maintaining, updating, and testing election equipment; finding and maintaining polling places and Early Voting Centers; and dispensing information regarding elections, candidates and voting districts.



A Howard County Board of Elections worker poses with an Early Voting sign to encourage residents to vote early. There were 10 early voting locations around Howard County for the 2024 Presidential Election.

Board of Elections

Division/Program/Bureau Description



Board of Election Supervisors
The Board of Elections is responsible for registering voters and maintaining and updating street index records reflecting congressional and legislative election districts and precincts in Howard County. Supervisors distribute maps of County election districts and precincts as well as provide statistical information to the public pertaining to elections. They are responsible for the maintenance of voter registration for all federal, state and local elections and conduct voter outreach to enhance voters' knowledge of changes in the election process, including early voting and a new voting system.

Election Expense
This division provides funding for elections and election-associated costs.

Board of Elections

2025 Accomplishments

- Conducted the 2024 Presidential General Election.
- Implemented expanded mail-in ballot processes during the 2024 Presidential General Election including counting ballots twice pre-election in canvasses and maintaining secret results until after 8pm on election day.
- Continued to successfully implement universal registration to register voters in Howard County from State Designated Agencies. Continued to maintain the voter list through lists from ERIC, DHMH, and a wide array of other legal sources used to clean the voter rolls in the State of Maryland. Continue to maintain the voter rolls per State and Federal laws.

2026 Action Plan

- Prepare for and conduct the Gubernatorial Primary Election. This election will include eight (8) days of early voting at five (5) early voting centers across the county. We will provide same day registration at all early voting centers as well as our 56 polling places across the county on election day. We will continue to implement 10 drop boxes for mail-in ballots to be placed in by voters and will continue to implement and make best practices for the mail-in ballot process as it continues to expand. If legislation would change any part of the process, we will plan, implement and execute the changes.
- Encumber, maintain, and staff five early voting centers and 56 polling places in Howard County. This includes new and updated polling place schematics, ordering of supplies for polling places and election judges and continue to foster relationships with the schools and private installations that house our polling places and early voting centers.
- Train all election judges in Howard County to ensure that all Federal and State election laws are being followed and that all processes are being done correctly to ensure that we continue to have free and fair elections in Howard County.

Board of Elections

Strategic Goals and Measures

Goal - Provide election administration services to persons of legal voting age in order to ensure fair, honest, and impartial elections with easy access to all registered voters.

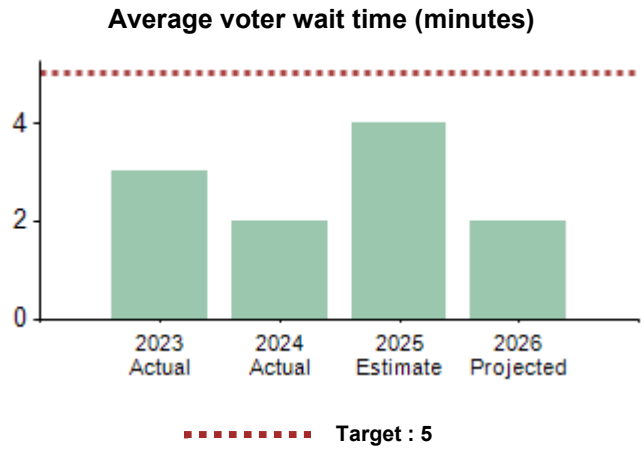
Objective - Reduce average wait times for voters on Election Day and during Early Voting.

Description of Objective - Paper ballots create a new challenge with unknown times permitted to fill out a ballot, but the overall expectation is that paper ballots take longer to vote than touchscreen ballots. A new baseline is being established now that paper balloting has been implemented. The Board of Elections plans to combat the concern about delays with more resources and equipment, a robust training curriculum for election judges, and by added rovers for technical troubleshooting on Election Day.

Strategies

- Ensure the appropriate number of judges and equipment are assigned to polling places and Early Voting Centers.
- Develop and provide a comprehensive training curriculum for all election judges.
- Provide more technical rovers (i.e. runners/troubleshooters) on Election Day to assist judges in troubleshooting and dissemination of key supplies.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of registered voters	229,524	209,519	236,641	245,000
Registered voters that casted ballot	131,738	65,119	182,718	75,000
Percent of voter turnout	57.4%	31.0%	77.2%	30.6%
Percentage of early voter turnout	20.1%	4.6%	32.6%	6.0%
Outcome				
Average voter wait time (minutes)	3	2	4	2



Average wait time stayed steady during the 2022 election cycle as more and more voters chose to vote by mail-in ballot. Wait times were also able to stay steady due to the addition of a fifth early voting center and larger rooms in facilities being used in neighborhood polling places. Wait times for the Presidential Primary Election in FY24 should stay steady around three (3) minutes, with the Presidential General Election wait times kept under five (5) minutes.

Board of Elections

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**6,846,370**
Current Year Reductions	(15,403)
2026 Council Approved	**6,830,967**

Board of Elections

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**4,867,911**	**6,846,370**	**6,791,810**	**6,830,967**	**-15,403**	**-0.2%**
Elections Expense	2,067,310	3,459,148	3,424,148	3,371,867	-87,281	-2.5%
Supervisors	2,800,601	3,387,222	3,367,662	3,459,100	71,878	2.1%
TOTAL	**4,867,911**	**6,846,370**	**6,791,810**	**6,830,967**	**-15,403**	**-0.2%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**313,457**	**401,464**	**401,464**	**419,371**	**17,907**	**4.5%**
General Fund	313,457	401,464	401,464	419,371	17,907	4.5%
Contractual Services	**4,262,099**	**6,142,076**	**6,090,516**	**6,084,190**	**-57,886**	**-0.9%**
General Fund	4,262,099	6,142,076	6,090,516	6,084,190	-57,886	-0.9%
Supplies and Materials	**41,165**	**43,500**	**40,500**	**53,000**	**9,500**	**21.8%**
General Fund	41,165	43,500	40,500	53,000	9,500	21.8%
Debt Service	**211,722**	**219,500**	**219,500**	**230,610**	**11,110**	**5.1%**
General Fund	211,722	219,500	219,500	230,610	11,110	5.1%
Expense Other	**39,468**	**39,830**	**39,830**	**43,796**	**3,966**	**10.0%**
General Fund	39,468	39,830	39,830	43,796	3,966	10.0%
TOTAL	**4,867,911**	**6,846,370**	**6,791,810**	**6,830,967**	**-15,403**	**-0.2%**

General Government

Section VI

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General Government

Office of the County Executive

Mission Statement

The County Executive's Office oversees all aspects of County government to ensure that it provides residents with the best services possible -- great schools, safe neighborhoods, accessible outdoor spaces, well maintained streets, and effective human services, all while operating in an open, efficient, and responsive manner.

Department Description & Core Services

The County Executive supervises, directs, and sets policy for all departments and agencies of Howard County Government. The Executive proposes and administers the annual operating and capital budgets, carries out policies established by legislation, interacts with other branches of government, and helps residents resolve concerns and issues. The Executive manages more than 3,000 county employees and appoints members of boards, commissions, and authorities.



County Executive Calvin Ball announces additional business resources to support federal workers and contractors who have been negatively impacted by the federal government's drastic attempts to downsize the federal workforce. A refocused Business Expo will connect former federal employees with business resources and contacts for those who want to turn to entrepreneurial endeavors.

Office of the County Executive

2025 Accomplishments

- Provided more than $60 million in county funding for school construction projects in FY25, fully funding Board of Education's infrastructure funding request for the third consecutive year. This included more than $36 million for Systemic Renovations, the highest investment in the last 15 years.
- Broke ground on the new, state-of-the-art Workforce Development and Trades Center at Howard Community College. This 50,000 square foot facility will meet a critical need for more training in trades and technical fields.
- Partnered with the Community Action Council to grow and expand childcare seats by investing $750,000 to create five classrooms for early learners, as well as $2 million to begin construction of a new childcare center and food bank near the US1 corridor. This complements efforts to expand full-day pre-K slots offered by HCPSS, which has increased from 300 in the 2021-2022 school year to more than 900 in the 2024-2025 school year.
- Graduated Recruit Class 49 from the Howard County Police Department, which welcomed 18 new officers to HCPD. Since taking office, we have added 24 new patrol positions to the Howard County Police Department, marking the largest increase in sworn personnel in 15 years.
- Partnered with more than 30 nonprofits through the Youth Engagement Programming (YEP!) initiative to support more than 10,000 young people through free and accessible programming that offers positive engagement opportunities outside of school hours.
- Broke ground on two major components of the Ellicott City Safe and Sound Plan – the North Tunnel project and the H-4 Flood Mitigation Pond. The North Tunnel will move up to 26,000 gallons of stormwater per second away from Main Street, while the H-4 pond will hold more than 5.5 million gallons of water during severe storms.
- Purchased more than 25 acres of land in Elkridge to construct a new Elkridge Community Center. This Community Center will be a focal point of the Elkridge Civic District and will include space for an expanded Elkridge 50+ Center and other amenities.

2026 Action Plan

- Provide more than $66 million in county funding for school construction in FY26, including funds to advance the Dunloggin Middle School and Oakland Mills Middle School renovation/addition projects.
- Funded a record 7% operating budget increase of $53.5 million in recurring funding to the Howard County Public School System (HCPSS), bringing the total recurring County investment to HCPSS to $814.5 million in FY26. This is the highest increase in school funding in Howard County history. Combined with State, federal, and other funding sources, the total HCPSS budget reaches a historic $1.2 billion in FY26.
- Expand childcare access in collaboration with public and private partners such as the Howard Community College, Community Action Council, and the Howard County Economic Development Authority (HCEDA).
- Partner with more than 30 nonprofit organizations to continue YEP! programs that offer young people safe and supportive environments to build connections and recreate outside of traditional school hours. Programs encompass a wide range of interests and fields, from athletics to esports programs to agricultural education and everything in between.
- Continue to invest in public safety efforts through the Howard County Police Department, ensuring appropriate resources to promote safety, ensure quick response to criminal activity, and maintain one of the lowest crime rates in the state.
- Begin construction on the North Columbia Fire Station, which will bolster response times countywide and be the County's first station to feature classrooms for aspiring students to learn about careers in firefighting or EMS care. The County will also advance planning and design of a new fire station in Turf Valley.
- Continue construction on the Ellicott City North Tunnel and H-4 Pond, two critical infrastructure projects under the Ellicott City Safe and Sound flood mitigation plan.

Office of the County Executive

2025 Accomplishments (Continued)

- Started construction on the long-awaited North Laurel Pool. This nearly 23,000 square foot addition will include a competition lap pool, a therapy leisure pool, locker rooms, family restrooms, and more.
- Opened the new Behavioral Health Unit (BHU) at the Johns Hopkins Howard County Medical Center. This project expands the size of the BHU by more than 350%, adding nearly 20 new beds and marking the first increase in hospital beds since 2009.
- Invested in homeownership programs through the Opportunities for Wealth-Building Now (OWN!) initiative, supporting nearly 100 households through settlement and down payment assistance, home rehabilitation, and foreclosure prevention.
- Began construction of the Performing Arts Center in Downtown Columbia. This project will spur economic development through the performing and visual arts, while providing much-needed workforce housing in Downtown Columbia.
- Promoted Howard County's Local Business Initiative (LBI) and Equal Business Opportunity (EBO) programs. In the first six months of FY25, our LBI spend surpassed $44 million, higher than any other previous year.
- Retained our AAA bond rating from all three credit rating agencies.

2026 Action Plan (Continued)

- Complete the first phase of construction on the Historic Courthouse renovation in Ellicott City, which will transform the building into a new Center for Arts, Culture, and History.
- Collaborate with the Johns Hopkins to advance planning, design, and construction of an expansion to the Emergency Department at the Howard County Medical Center.
- Promote energy independence by advancing the County's Climate Action and Resiliency Plan through renewable energy generation, electric vehicle charging infrastructure, new forest canopy, and enhanced ecological resources. These efforts will reduce emissions, lower energy costs, and save taxpayer funds.
- Advance implementation of the Gateway Master Plan, which will create new economic development opportunities to grow commercial businesses and spur innovation.
- Promote OWN! initiatives through settlement down payment assistance and homebuyer education programs to empower more families to realize their dream of building intergenerational wealth and equity through homeownership.
- Expand workforce development programs to better support Howard County residents, including impacted federal employees seeking new employment, young people who participate in the Summer Youth Employment Program, and individuals seeking apprenticeships in skilled trades.

Office of the County Executive

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**3,035,512**
Same Level of Service	103,015
2026 Council Approved	**3,138,527**

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**2,471,073**	**3,035,512**	**3,035,512**	**3,138,527**	**103,015**	**3.4%**
Office of the County Executive	2,471,073	3,035,512	3,035,512	3,138,527	103,015	3.4%
TOTAL	**2,471,073**	**3,035,512**	**3,035,512**	**3,138,527**	**103,015**	**3.4%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**2,344,156**	**2,858,962**	**2,858,962**	**2,820,526**	**-38,436**	**-1.3%**
General Fund	2,344,156	2,858,962	2,858,962	2,820,526	-38,436	-1.3%
Contractual Services	**52,873**	**94,870**	**94,870**	**230,173**	**135,303**	**142.6%**
General Fund	52,873	94,870	94,870	230,173	135,303	142.6%
Supplies and Materials	**16,575**	**21,960**	**21,960**	**31,141**	**9,181**	**41.8%**
General Fund	16,575	21,960	21,960	31,141	9,181	41.8%
Expense Other	**57,469**	**59,720**	**59,720**	**56,687**	**-3,033**	**-5.1%**
General Fund	57,469	59,720	59,720	56,687	-3,033	-5.1%
TOTAL	**2,471,073**	**3,035,512**	**3,035,512**	**3,138,527**	**103,015**	**3.4%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	15.00	15.00	15.00	0.00	0.0%

General Government

County Administration

Mission Statement

The Department of County Administration ensures that tax dollars are used efficiently and effectively in the delivery of services to the citizens of Howard County.

Department Description & Core Services

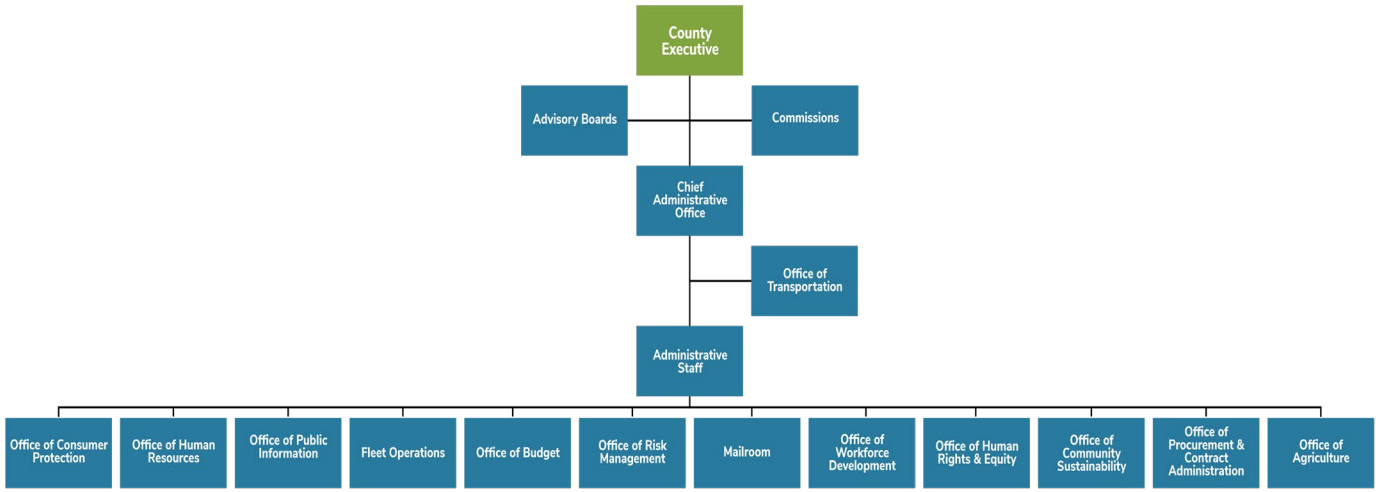
The Department of County Administration assists the County Executive by supervising the day-to day operations of county government. The Chief Administrative Officer is responsible for preparation of the annual budget, human resources, fleet operations, community sustainability, inter-departmental coordination between the executive and legislative branches, special projects, policy and procedure development, labor relations, mail services, human rights, workforce development, risk management, employee benefits, purchasing and transportation services.



Office of Consumer Protection Administrator, Tracy Rezvani, greets Howard County Executive Calvin Ball at the kick-off event for National Consumer Protection Week held at the E. Columbia 50+ Center.

County Administration

Division/Program/Bureau Description



Office of Human Resources
Establishes objectives and coordinates the administration of all human resource functions.

Office of Public Information
Ensures that Howard County Government is consistently represented in a professional manner in all endeavors.

Fleet Operations
Provides all facets of fleet services to County agencies.

Office of Budget
Formulates, prepares and analyzes the annual County capital and operating budgets.

Office of Risk Management
Handles insurance related matters and oversees workplace safety, workers' compensation, and liability.

Office of Workforce Development
Provides businesses and job seekers resources necessary to remain competitive in todays' labor market.

Office of Human Rights and Equity
Enforces the County's human rights law, investigates complaints regarding discrimination and inquiries about human rights issues to promote better human relations.

Office of Community Sustainability
Coordinates and promotes sustainability efforts and environmental impacts of all initiatives.

Office of Procurement and Contract Administration
Manages and administers the centralized procurement of goods and services for all County agencies.

Office of Consumer Protection
Provides information on consumer rights and responsibilities; mediates disputes between consumers and merchants; licenses solicitors, peddlers and trespass tow companies.

Office of Agriculture
Coordinates and provides services to farmers and agricultural property owners.

County Administration

2025 Accomplishments

- The Office of Human Rights and Equity expanded equity training on restorative practices in the workplace and developed programming, services and repair for the victims of Hate Bias incidents.
- Central Fleet, in coordination with the Office of Community Sustainability, converted three (3) Dump Trucks and three (3) Ambulances to clean Anti idling technology. Central Fleet also replaced 52 internal combustion engines (ICE) police vehicles with hybrids.
- The Office of Human Resources enhanced employee benefits to address recruitment and retention concerns, by offering more competitive cost-sharing of benefits and leveling differences for single employees and those with families. This included offering Contingent (Seasonal/Temporary) workforce working 30 hours per week 90% Employer paid subsidy for medical coverage through Kaiser, increasing full time benefitted employees Employer paid dental subsidy from 50% to 75%. Supplemental insurances costs were also negotiated down a maximum of 16.1% (critical illness) to provide cost savings to participating employees.
- The Office of Workforce Development successfully hired 13 career counselors who are now actively supporting students in every Howard County Middle and High School. Counselors will deliver personalized career counseling, facilitate workshops, and connect students with mentorships to explore diverse career pathways.
- The Office of Procurement and Contracts increased Local Business Initiative Program registrations by five percent achieving our FY25 goal. In addition, the County has spent nearly $45 million year to date with local businesses, which is more than our total spend in FY24.
- The Office of Community Sustainability, with the completion of the East Columbia Campus solar canopy and rooftop solar projects, attained nearly 95% completion of projects under the County's Solar Power Purchase Agreement (PPA). The PPA now provides enough solar energy to power half of the County government's buildings and will provide the County with approximately $10 million in cost savings for over the life of the PPA.

2026 Action Plan

- The Office of Human Rights and Equity will leverage strategic partnerships to expand education, support victims of hate crimes and bias incidents, prevent and address unlawful discrimination, and promote human rights. Through collaboration and community engagement, we will strive to create a culture of belonging that is embedded in all aspects of county operations and public life.
- The Office of Consumer Protection will host events and conferences for the Howard County community such as the Landlord-Tenant conference, Consumer Assembly, and Annual Conference of the North American Consumer Protection Investigators to provide financial empowerment.
- The Office of Human Resources will design and implement an online Personnel Action Form for use across the County to streamline the approval process, standardize data, and allow for premium tracking (Premiums are contracted hourly rate increases Ex: CDL)
- Central Fleet is procuring twenty (20) full Police package EV's for public safety use which will be divided among Police, Fire, Sheriff, Recreation and Parks Rangers. Fleet will also replace twenty-two (22) internal combustion engine vehicles with Hybrid or plug in hybrids.
- The Office of Workforce Development will apply with the Maryland Apprenticeship and Training Council to launch a Youth Apprenticeship program for Bilingual Administrative Technicians.
- The Office of Community Sustainability will advance our new "Climate Forward Homes initiative" to help at least 12 low-income households install rooftop solar and/or convert from oil/propane heat to high-efficiency electric, reducing greenhouse gas emissions, and the burden of utility costs.
- The Office of Procurement and Contracts will review and realign the County's 800 plus business contracts among the Office's buyer staff to ensure even distribution and attention to all contracts.

County Administration

Strategic Goals and Measures

Goal - Provide centralized procurement services to internal and external customers, in order to promote healthy competition.

Objective - Increase Equal Business Opportunity (EBO) subcontractor participation in County procurements.

Description of Objective - Howard County encourages increased participation by Minority Business Enterprises (MBE), Women-owned Business Enterprises (WBE) and Disabled Business Enterprises (DBE) in the procurement of all goods and services through its EBO program. The EBO program sets a subcontracting goal of 15% when a contract value is $50,000 or more annually. The subcontracting percentage requirement may vary if the contract is funded by a federal or state agency. Accordingly, The Office of Purchasing requires prime contractors to report their EBO participation through compliance audit.

Strategies

- Conduct compliance reviews.
- Monitor prime contractors to ensure reporting of EBO Participation.
- Utilize the compliance report to enable the Office of Purchasing to be proactive assisting prime contractors in order to ensure compliance with the 15% EBO goals.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of compliance reviews completed	74	74	80	80
Percent of contract with no EBO subcontractor	11.3%	5.6%	10.0%	10.0%
Percent of contracts having less than EBO subcontractor participation goal	31.0%	47.9%	35.0%	35.0%
Outcome				
Percentage of contracts achieving participation levels exceeding EBO subcontractor goal of 15%	57.8%	46.5%	55.0%	55.0%



EBO participation varies depending on the types of goods and services purchased, and the volume of purchase orders issued by the County. Prime contractors' ability to meet goals depends on the opportunities available for EBO participation and progress of the projects. In December 2017, policy changes to the EBO program increased the EBO subcontracting goal from 10% to 15% when a contract value is $50,000 or more annually. The subcontracting percentage requirement may vary if the contract is funded by a federal or state agency. Accordingly, the Office of Procurement and Contract Administration requires prime contractors to report their EBO participation through compliance audits.

County Administration

Strategic Goals and Measures

Goal - Lead in the fight against climate change by promoting green infrastructure and decreasing emissions.

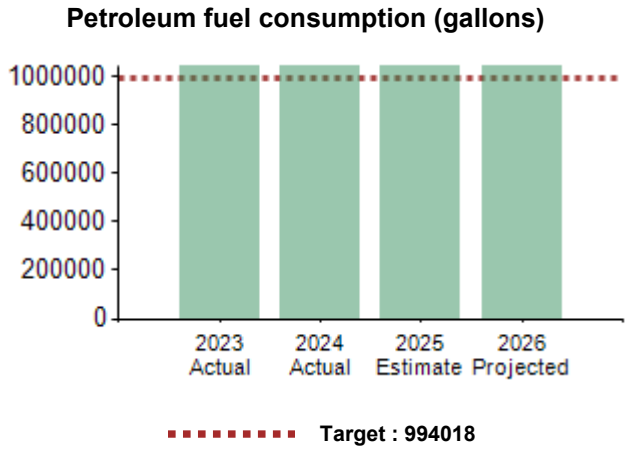
Objective - Reduce petroleum fuel consumption by County fleet.

Description of Objective - Howard County will reduce petroleum fuel consumption in its fleet by improving the average fuel economy of its fleet, right-sizing the fleet, reducing idling, and increasing the number of electric and hybrid electric vehicles. The reduction of petroleum fuel use is directly connected to greenhouse gas emissions and to the County's overall target to reduce emissions by 45% by 2030.

Strategies

- Replace current vehicles with electric, hybrid, and more fuel-efficient vehicles.
- Institute a county-wide idling reduction policy.
- Right-size fleet vehicles to best match vehicle use.
- Conduct employee education on idling reduction and smart driving to improve fuel efficiency.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
County diesel fuel consumption (gallons)	368,199	372,923	338,342	321,425
County gasoline consumption (gallons)	779,279	838,533	882,235	838,123
Petroleum fuel consumption (gallons)	1,147,480	1,211,460	1,220,577	1,159,548



Howard County's fleet consumed 1,211,456 gallons of petroleum-based fuels in FY24. The County's consumption in FY25 is estimated to be 1,220,577 gallons of petroleum-based fuels. The FY24 County consumption of fuel demonstrates the attributes of a more fuel-efficient fleet. The County currently operates 238 hybrids along with 23 full electric vehicles (EV's). In FY25, the County will add an additional 59 hybrids and 23 electric vehicles to the fleet. As a policy, Howard County only procures the most fuel- efficient vehicles for County operations.

County Administration

Strategic Goals and Measures

Goal - Lead in the fight against climate change by promoting green infrastructure and decreasing emissions.

Objective - Increase pollinator habitat on County and private lands.

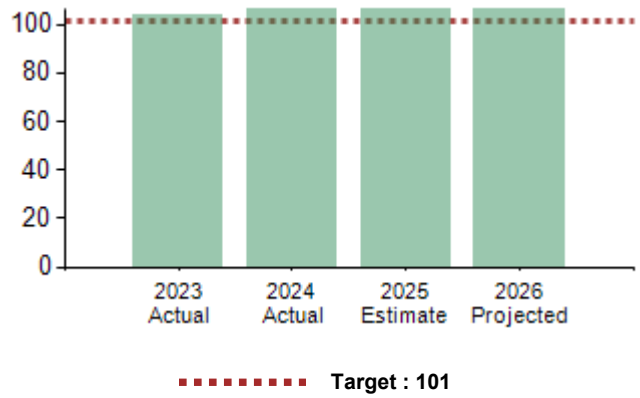
Description of Objective - The County will increase pollinator habitats through the Howard County Bee City USA program; converting County owned land to pollinator habitat and through adoption of no mow areas. The County will also work with local environmental groups to facilitate the creation of pollinator habitat on private property.

Strategies

- Capitalize on mowed areas that can be converted to pollinator habitat. This will also decrease greenhouse gas emissions.
- Expand community educational resources and workshops for creating pollinator habitat.
- Obtain grant funds whenever possible to offset costs and create incentives for private landowners.
- Conduct full scale inventory of County owned land to identify priority areas.
- Create and implement a program to educate developers about maximizing pollinator habitat when designing new communities.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Acres of pollinator habitat on County and private land	104	138	148	160

Acres of pollinator habitat on County and private land



Since 2019, Howard County has steadily increased pollinator-friendly habitat on public and private property. By 2020, we added 7.6 acres on County and private land, largely driven by the Bee City USA program. In 2021, another 4.6 acres were added, followed by 8.9 acres in 2022, bringing the total to 84.5 acres. In 2023, we saw a major jump with 19.5 additional acres, surpassing 100 acres for the first time. In 2024, we added even more, reaching 138 acres. With ongoing promotion of our Habitat Registration tool, we expect continued growth as more habitat is created through our programs and partnerships.

County Administration

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**18,393,904**
Same Level of Service	1,468,624
Current Year Increase - New Position (1 FTE)	164,415
New Programs/Initiatives - Summer Youth Program Expansion	121,851
New Programs/Initiatives - Human Services Manager (1 FTE)	156,138
Freezing Vacancies - Partial (2 FTE) and Full (2 FTE)	(290,959)
2026 Council Approved	**20,013,973**

County Administration

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**14,417,000**	**18,393,904**	**17,882,726**	**20,013,973**	**1,620,069**	**8.8%**
Community Sustainability	898,707	994,897	973,598	1,101,131	106,234	10.7%
Dept of County Administration	0	0	0	42,807	42,807	N/A
Mail Services	780,529	859,845	838,243	946,970	87,125	10.1%
Office of Budget	1,518,226	1,813,564	1,811,392	1,905,344	91,780	5.1%
Office of Consumer Protection	0	787,489	624,933	821,771	34,282	4.4%
Office of Human Resources	3,083,149	3,534,257	3,533,072	3,653,982	119,725	3.4%
Office of Human Rights	1,592,405	2,060,559	2,041,905	2,312,465	251,906	12.2%
Office of Public Information	1,354,727	1,450,538	1,425,073	1,468,548	18,010	1.2%
Office of Purchasing	1,906,766	2,363,879	2,236,731	2,287,297	-76,582	-3.2%
Staff Services	2,601,523	3,267,031	3,171,331	3,339,960	72,929	2.2%
Workforce Development	680,968	1,261,845	1,226,448	2,133,698	871,853	69.1%
Agricultural Land Preservation	**357,395**	**649,104**	**513,197**	**1,240,807**	**591,703**	**91.2%**
Community Sustainability	357,395	0	0	0	0	N/A
Office of Agriculture	0	649,104	513,197	1,240,807	591,703	91.2%
Program Revenue	**620,101**	**1,108,548**	**1,032,120**	**1,434,729**	**326,181**	**29.4%**
Community Sustainability	609,327	15,000	0	15,000	0	0.0%
Office of Agriculture	0	651,804	590,376	953,378	301,574	46.3%
Office of Consumer Protection	0	19,035	19,035	19,035	0	0.0%
Office of Human Rights	10,774	72,709	72,709	97,316	24,607	33.8%
Staff Services	0	350,000	350,000	350,000	0	0.0%
Grants	**3,024,469**	**20,903,449**	**3,856,298**	**8,897,486**	**-12,005,963**	**-57.4%**
Community Sustainability	69,740	17,388,167	988,500	5,202,500	-12,185,667	-70.1%
Office of Consumer Protection	0	0	25,000	454,000	454,000	N/A
Workforce Development	2,954,729	3,515,282	2,842,798	3,240,986	-274,296	-7.8%
Fleet Operations	**26,962,835**	**35,224,536**	**34,834,518**	**29,912,593**	**-5,311,943**	**-15.1%**
Central Services	18,540,895	25,299,181	25,186,597	19,720,954	-5,578,227	-22.0%
FLEET Cooksville Maintenance Shop	1,037,121	1,479,046	1,391,712	1,462,876	-16,170	-1.1%
FLEET Dayton Maintenance Shop	1,535,136	1,800,715	1,676,316	1,848,164	47,449	2.6%
FLEET Mayfield Maintenance Shop	1,423,693	1,702,608	1,722,456	1,758,795	56,187	3.3%
FLEET Ridge Rd Maintenance Shop	1,983,424	2,280,903	2,125,115	2,255,277	-25,626	-1.1%
FLEET Ridge Road Fire Maintenance Shop	2,442,566	2,662,083	2,732,322	2,866,527	204,444	7.7%
Risk Management Self-Insurance	**10,613,830**	**13,601,955**	**14,103,865**	**14,855,673**	**1,253,718**	**9.2%**
Office of Risk Management	10,613,830	13,601,955	14,103,865	14,855,673	1,253,718	9.2%
Employee Benefits Self-Ins	**72,691,430**	**83,870,258**	**77,151,264**	**85,418,056**	**1,547,798**	**1.8%**
Office of Human Resources	72,691,430	83,870,258	77,151,264	85,418,056	1,547,798	1.8%
Watershed Protection & Restoration	**1,761,340**	**2,467,929**	**2,444,165**	**2,759,169**	**291,240**	**11.8%**
Community Sustainability	1,761,340	2,467,929	2,444,165	2,759,169	291,240	11.8%
Disposable Plastics Reduction	**611,604**	**1,034,486**	**837,886**	**817,016**	**-217,470**	**-21.0%**
Community Sustainability	611,604	1,034,486	837,886	817,016	-217,470	-21.0%
Vaping Settlement	**0**	**0**	**0**	**175,000**	**175,000**	**N/A**
Staff Services	0	0	0	175,000	175,000	N/A
TOTAL	**131,060,004**	**177,254,169**	**152,656,039**	**165,524,502**	**-11,729,667**	**-6.6%**

County Administration

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**21,449,197**	**28,097,696**	**26,485,639**	**30,046,884**	**1,949,188**	**6.9%**
Agricultural Land Preservation	54,353	547,904	424,423	547,880	-24	0.0%
Disposable Plastics Reduction	156,047	174,486	160,704	125,353	-49,133	-28.2%
Employee Benefits Self-Ins	601,482	868,252	843,927	907,964	39,712	4.6%
Fleet Operations	5,238,555	5,995,077	5,638,046	6,276,510	281,433	4.7%
General Fund	11,617,137	14,983,219	14,446,046	16,440,468	1,457,249	9.7%
Grants	1,745,976	2,945,946	2,084,919	2,575,677	-370,269	-12.6%
Program Revenue	136,496	264,966	230,260	509,392	244,426	92.2%
Risk Management Self-Insurance	1,562,795	2,020,117	2,311,325	2,271,585	251,468	12.4%
Watershed Protection & Restoration	336,356	297,729	345,989	392,055	94,326	31.7%
Contractual Services	**88,952,429**	**121,435,442**	**98,436,733**	**112,243,033**	**-9,192,409**	**-7.6%**
Agricultural Land Preservation	255,480	80,050	26,167	186,478	106,428	133.0%
Disposable Plastics Reduction	441,725	850,000	667,182	681,663	-168,337	-19.8%
Employee Benefits Self-Ins	72,088,510	83,000,506	76,305,837	84,507,592	1,507,086	1.8%
Fleet Operations	2,737,803	3,687,282	3,693,504	3,282,511	-404,771	-11.0%
General Fund	2,384,263	2,874,760	2,907,234	3,020,095	145,335	5.1%
Grants	1,259,509	17,947,003	1,689,979	6,281,809	-11,665,194	-65.0%
Program Revenue	27,009	375,473	358,501	404,822	29,349	7.8%
Risk Management Self-Insurance	8,494,822	10,642,891	10,853,593	11,704,222	1,061,331	10.0%
Watershed Protection & Restoration	1,263,308	1,977,477	1,934,736	2,173,841	196,364	9.9%
Supplies and Materials	**8,699,000**	**10,113,272**	**9,954,398**	**10,440,878**	**327,606**	**3.2%**
Agricultural Land Preservation	47,562	21,150	62,607	171,150	150,000	709.2%
Disposable Plastics Reduction	13,832	10,000	10,000	10,000	0	0.0%
Employee Benefits Self-Ins	1,438	1,500	1,500	2,500	1,000	66.7%
Fleet Operations	7,969,100	9,129,174	8,889,965	9,265,559	136,385	1.5%
General Fund	178,431	216,315	210,836	233,695	17,380	8.0%
Grants	18,984	10,500	81,400	40,000	29,500	281.0%
Program Revenue	404,660	408,383	383,633	507,760	99,377	24.3%
Risk Management Self-Insurance	28,691	311,150	311,150	204,820	-106,330	-34.2%
Watershed Protection & Restoration	36,302	5,100	3,307	5,394	294	5.8%
Capital Outlay	**11,017,377**	**16,413,003**	**16,613,003**	**11,358,013**	**-5,054,990**	**-30.8%**
Agricultural Land Preservation	0	0	0	270,000	270,000	N/A
Fleet Operations	11,017,377	16,413,003	16,613,003	11,088,013	-5,324,990	-32.4%
Debt Service	**-302**	**0**	**0**	**104,830**	**104,830**	**N/A**
Risk Management Self-Insurance	-302	0	0	104,830	104,830	N/A
Expense Other	**942,303**	**1,194,756**	**1,166,266**	**1,155,864**	**-38,892**	**-3.3%**
Agricultural Land Preservation	0	0	0	65,299	65,299	N/A
General Fund	237,169	319,610	318,610	319,715	105	0.0%
Program Revenue	51,936	59,726	59,726	12,755	-46,971	-78.6%
Risk Management Self-Insurance	527,824	627,797	627,797	570,216	-57,581	-9.2%
Watershed Protection & Restoration	125,374	187,623	160,133	187,879	256	0.1%
Operating Transfers	**0**	**0**	**0**	**175,000**	**175,000**	**N/A**
Vaping Settlement	0	0	0	175,000	175,000	N/A
TOTAL	**131,060,004**	**177,254,169**	**152,656,039**	**165,524,502**	**-11,729,667**	**-6.6%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 Number	FY2025 vs FY2026 %
Authorized Personnel	174.10	201.10	205.10	4.00	2.0%

General Government

Finance

Mission Statement

The Department of Finance ensures the County's financial resources are collected, protected, invested and distributed in a fiscally responsible manner; and provides financial services to a wide range of constituents including citizens, taxpayers, businesses, agencies and employees of the county with an effective and efficient team of employees.

Department Description & Core Services

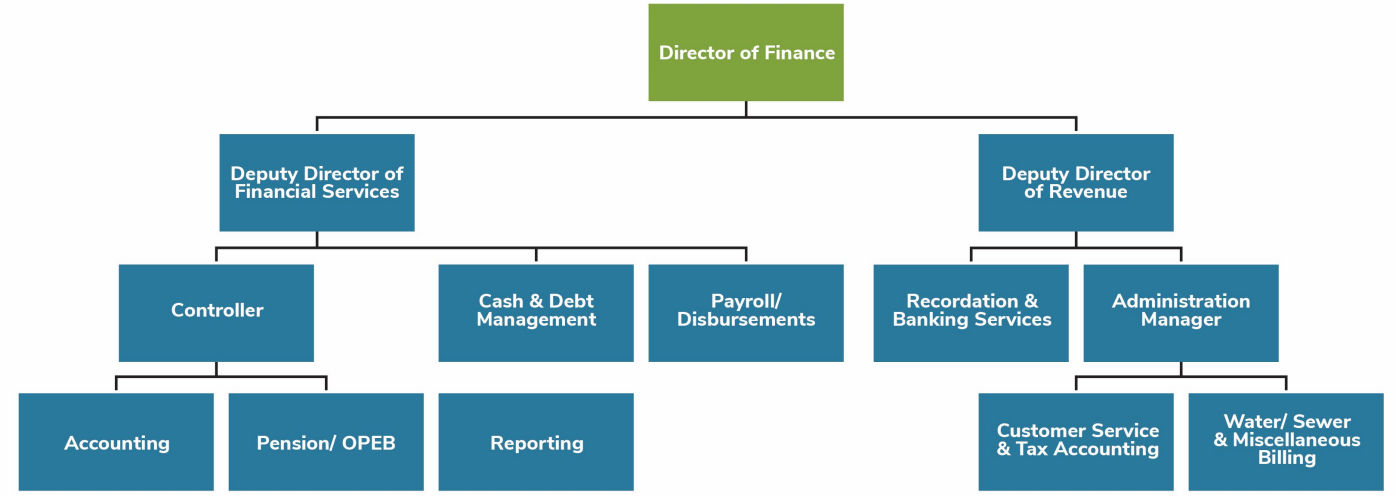
The Department of Finance is responsible for the collection of property, local transfer, and recordation taxes, custody of revenues and other receipts, and the control of expenditures based on County Council approved budgets. It also maintains financial systems structured on Generally Accepted Accounting Principles (GAAP), prepares financial reports for use by management and outside parties, and administers planning for all bond sales.



The Howard County Finance Department celebrates during its Employee Appreciation Event.

Finance

Division/Program/Bureau Description



Office of the Director
Section 20.1001 of the Howard County Code states the Director of Finance shall have charge of the administration of the financial affairs of the County, including: the collection of State and County taxes, assessments, charges, fees and other revenues and funds; the enforcement of the collection of taxes in the manner provided by law; the custody, safekeeping and investing, as permitted by law, of all funds and securities belonging to, or by law, deposited with, distributed to, or handled by the County; the disbursement of County funds; the keeping and supervision of all accounts; the control of all expenditures on the basis of budgetary appropriations and allotments; the coordination of bond sales and debt management and strengthening the County's bond ratings through establishment of financial policies and the reporting of economic and financial data.

Office of Financial Services
The Office of Financial Services is under the direct supervision of a Deputy Director of Finance. The Office is made up of three areas: Controller's office, Bureau of Disbursements & Payroll, and the Bureau of Cash & Debt Management. The Controller's Office reports to the Controller/Assistant Director and is comprised of the Bureaus of Accounting, Reporting and Pension and OPEB Accounting. The Bureau of Accounting is responsible for the financial accounting operations of the County and is comprised of the divisions of Accounting and Capital Projects. This group maintains the SAP General Ledger System. The Bureau of Reporting is charged with managing all external reporting, including the annual independent audit. This group is also responsible for the administration of all County grants and the required Single Audit. The Bureau of Pension and OPEB Accounting is responsible for accounting for the County's two pension plans: Police & Fire and General Employees, as well as the County's OPEB Plan. The Bureau of Disbursements & Payroll processes biweekly payroll for County employees, issues IRS W-2 Forms, processes all County vendor payments, and issues IRS 1099 Forms. The Bureau of Cash & Debt Management invests surplus cash, coordinates bond sales, and manages all debt.

Office of Revenue
The Office of Revenue is under the direct supervision of a Deputy Director of Finance and includes the Bureaus of Tax and Specialty Services and Water, Sewer, and Miscellaneous Revenue which both report to the Assistant Director for the Office of Revenue, and the Bureau of Recordation & Banking Services. The Office of Revenue is responsible for billing and collecting all real and personal property taxes, as well as Water & Sewer (utilities) charges and miscellaneous charges, administration of all tax credits, collecting Disposable Plastics Reduction fee and conducting related compliance reviews, collecting recordation and local transfer taxes, administration of the Citizen's Election Fund, and banking operations.

Finance

2025 Accomplishments

- Named a Triple Crown winner from the Government Finance Officers' Association for the third year in a row.
- Awarded the Certificate of Achievement for Excellence in Financial Reporting for the County's Annual Comprehensive Financial Report (ACFR) and met the statutory deadline for submission of the FY2024 ACFR.
- Awarded for outstanding achievement in Popular Annual Financial Reporting for the County's FY2023 Popular Annual Financial Report (PAFR)
- Worked with County Departments to access clean energy tax credits totaling $168 thousand through elective pay
- Worked with FEMA and Federal Highways to collect $7.9 million of reimbursement for flood expenditures.
- Helped to administer $63 million of American Rescue Plan Act funding.
- Implemented full life cycle grants management process to include developing a methodology of charging indirect administrative costs to Federal grants.
- Implemented new accounting promulgations on GASB 100
- Implemented investment sweep account that has earned $807 thousand to date
- Collected $205 thousand in rebates by outsourcing payment of vendors.
- Completed migration to UKG Pro timekeeping system.
- Reviewed debt management policy
- Implemented Rental Meter Billing functionality to increase revenue collections.

2026 Action Plan

- Continue to help administer Federal funding for Coronavirus Relief.
- Continue to work with FEMA to collect reimbursement of flood expenditures.
- File for additional clean energy tax credits through elective pay
- Start implementation of SAP S/4 HANA
- Begin implementation of Invoice Manager to help track outstanding invoices.
- Review and analyze short-term rental revenue opportunities
- Review and update of strategic plan
- Continue working with Bureau of Utilities on Meter Changeout Program.

Finance

Strategic Goals and Measures

Goal - Protect the financial resources of the County through prudent fiscal management.

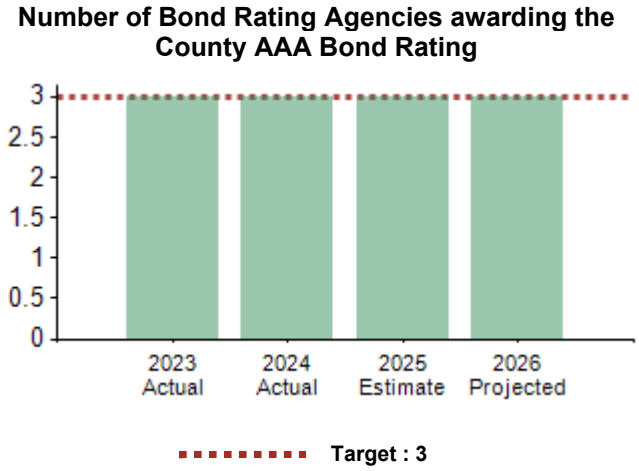
Objective - To provide debt management services to ensure that County Government has access to low-cost borrowing for long-term investments.

Description of Objective - This goal is measured by tracking the number of bond rating agencies that award the County a AAA rating which is the highest possible rating

Strategies

- Monitor compliance with fiscal policies.
- Ensure debt service is paid on-time.
- Monitor investments and ensure adequate short-term liquidity.
- Monitor fund balances and pension and OPEB liability funding.
- Ensure accuracy of financial information reported in the ACFR.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Outcome				
Number of Bond Rating Agencies awarding the County AAA Bond Rating	3	3	3	3



Bond ratings are key determinants of the County's cost of funds for long-term capital projects. The ratings are established by agencies that analyze the creditworthiness of the county and review the county's financial condition, economic outlook, and financial management practices. A higher rating will result in lower interest rates and an improved ability to access the municipal debt market, even when general financial market conditions are not favorable.

Finance

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**11,339,312**
Same Level of Service	193,209
2026 Council Approved	**11,532,521**

Finance

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**9,860,142**	**11,339,312**	**11,267,036**	**11,532,521**	**193,209**	**1.7%**
Bureau of Accounting	1,327,096	1,408,267	1,453,220	1,469,374	61,107	4.3%
Bureau of Disbursements	1,023,714	1,173,406	1,321,430	1,127,766	-45,640	-3.9%
Bureau of Recordation & Banking Services	905,568	1,049,924	970,858	1,070,711	20,787	2.0%
Bureau of Reporting	1,119,855	1,416,041	1,358,868	1,557,104	141,063	10.0%
Directors Office	2,234,418	2,510,656	2,783,027	2,629,963	119,307	4.8%
Office of Business Management & Customer Service	1,547,863	1,762,380	1,587,871	1,684,314	-78,066	-4.4%
Office of the Controller	466,171	678,706	587,770	630,291	-48,415	-7.1%
Water & Sewer Billing	1,235,457	1,339,932	1,203,992	1,362,998	23,066	1.7%
TIF Districts	**4,302,818**	**6,397,274**	**3,752,087**	**6,615,393**	**218,119**	**3.4%**
Directors Office	4,302,818	6,397,274	3,752,087	6,615,393	218,119	3.4%
Special Tax District	**214,536**	**0**	**0**	**0**	**0**	**N/A**
Directors Office	214,536	0	0	0	0	N/A
Ban Anticipation Note Mgt	**2,178,914**	**2,805,000**	**2,559,414**	**2,600,000**	**-205,000**	**-7.3%**
Directors Office	0	0	0	2,600,000	2,600,000	N/A
Office of the Controller	2,178,914	2,805,000	2,559,414	0	-2,805,000	-100.0%
Grants	**5,811,207**	**117,610**	**0**	**123,863**	**6,253**	**5.3%**
Office of the Controller	5,811,207	117,610	0	123,863	6,253	5.3%
Employee Benefits Self-Ins	**98,301**	**130,630**	**130,630**	**148,714**	**18,084**	**13.8%**
Bureau of Reporting	98,301	130,630	130,630	148,714	18,084	13.8%
Disposable Plastics Reduction	**115,197**	**121,749**	**94,306**	**136,831**	**15,082**	**12.4%**
Water & Sewer Billing	115,197	121,749	94,306	136,831	15,082	12.4%
TOTAL	**22,581,115**	**20,911,575**	**17,803,473**	**21,157,322**	**245,747**	**1.2%**

Finance

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**8,603,783**	**9,131,909**	**8,673,365**	**9,422,306**	**290,397**	**3.2%**
Disposable Plastics Reduction	97,591	106,649	79,676	111,674	5,025	4.7%
Employee Benefits Self-Ins	98,301	130,630	130,630	138,657	8,027	6.1%
General Fund	7,673,058	8,777,020	8,463,059	9,048,112	271,092	3.1%
Grants	734,833	117,610	0	123,863	6,253	5.3%
Contractual Services	**6,935,410**	**3,262,412**	**3,395,228**	**2,481,387**	**-781,025**	**-23.9%**
Ban Anticipation Note Mgt	195,372	605,000	616,012	400,000	-205,000	-33.9%
Disposable Plastics Reduction	17,606	15,100	14,630	25,157	10,057	66.6%
Employee Benefits Self-Ins	0	0	0	10,057	10,057	N/A
General Fund	1,842,774	2,392,312	2,634,586	1,886,173	-506,139	-21.2%
Grants	4,788,246	0	0	0	0	N/A
TIF Districts	91,412	250,000	130,000	160,000	-90,000	-36.0%
Supplies and Materials	**94,356**	**14,250**	**13,661**	**12,826**	**-1,424**	**-10.0%**
General Fund	27,976	14,250	13,661	12,826	-1,424	-10.0%
Grants	66,380	0	0	0	0	N/A
Capital Outlay	**221,748**	**0**	**0**	**0**	**0**	**N/A**
Grants	221,748	0	0	0	0	N/A
Debt Service	**6,351,500**	**5,943,350**	**5,565,489**	**6,591,157**	**647,807**	**10.9%**
Ban Anticipation Note Mgt	1,983,542	2,200,000	1,943,402	2,200,000	0	0.0%
General Fund	156,552	0	0	430,687	430,687	N/A
TIF Districts	4,211,406	3,743,350	3,622,087	3,960,470	217,120	5.8%
Expense Other	**159,782**	**2,559,654**	**155,730**	**2,649,646**	**89,992**	**3.5%**
General Fund	159,782	155,730	155,730	154,723	-1,007	-0.6%
TIF Districts	0	2,403,924	0	2,494,923	90,999	3.8%
Operating Transfers	**214,536**	**0**	**0**	**0**	**0**	**N/A**
Special Tax District	214,536	0	0	0	0	N/A
TOTAL	**22,581,115**	**20,911,575**	**17,803,473**	**21,157,322**	**245,747**	**1.2%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 Number	FY2025 vs FY2026 %
Authorized Personnel	70.00	72.00	72.00	0.00	0.0%

General Government

Office of Law

Mission Statement

The Office of Law provides legal services to Howard County Government in accordance with Section 405 of the Howard County Charter and State law.

Department Description & Core Services

The County Solicitor administers the Office of Law, which is comprised of a legal staff, including the Deputy County Solicitor and assistant county solicitors, and a support staff, including paralegals and administrative assistants.

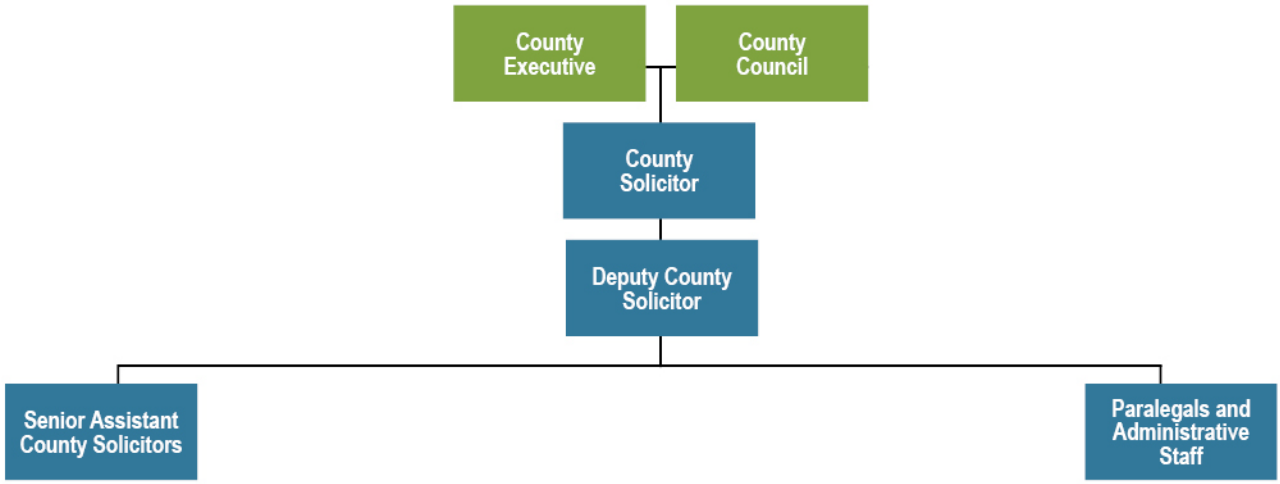
Core services performed by the office include legal advice and opinions, transactions, litigation, and other duties imposed by state and county law. Legal services are provided to all of Howard County Government and certain affiliated agencies. These include the County Executive and the 12 departments and all other units within or under the Executive Branch; the County Council and all units within or under the Legislative Branch, including the County Auditor, the Board of Appeals, the Hearing Examiner, the Board of License Commissioners, the Alcoholic Beverage Hearing Board, the Zoning Board, the Charter Review Commission, the Compensation Review Commission, and the Councilmanic Redistricting Commission; the County's numerous permanent and temporary boards, committees, commissions, and panels; and certain affiliated agencies, including the local departments of Health and Social Services, the Housing Commission, the Economic Development and Revenue Authorities, the Personnel Board, the Retirement Plan Committees of the Howard County Retirement Plan and the Howard County Police and Fire Employees' Retirement Plan, and the Downtown Columbia Partnership.



The Office of Law provides legal representation and advice to Howard County and its offices, departments, boards, commissions, and other agencies in an expeditious and professional manner. Pursuant to the Howard County Charter, the Office of Law does not advise or represent private citizens.

Office of Law

Division/Program/Bureau Description



Legal Advice & Opinions
The office provides legal advice and opinions to the elected officials, officers, and employees of Howard County Government, as well as to the County's boards and commissions and certain affiliated entities with regard to the constitutional, statutory, and regulatory provisions of Federal, State, and County law that apply to the performance of official duties, prerogatives, and other activities on behalf of the County.

Transactions
The office represents the legal interests of County Government and certain affiliated entities when they enter into transactions with other parties, including real estate matters, procurements, debt financing, grants, loans, collective bargaining agreements, retirement plan investments, releases, settlements, contracts, and other legal documents and instruments involving the legal interests of the County.

Litigation
The office prosecutes civil lawsuits, civil citations, and other legal claims on behalf of the County against other parties in federal and state courts and before federal, state, and county administrative agencies. The office defends Howard County, including officers, agents, and employees for tortious acts or omissions committed within the scope of employment, when other parties bring legal actions and claims against the County in these forums. The office also represents the local Department of Social Services in special court proceedings, including terminations of parental rights, adoptions, Child In Need of Assistance petitions, and guardianships.

Office of Law

2025 Accomplishments

- Reviewed and advised on approximately 391 pieces of legislation.
- Represented the County in 37 cases in Federal and State Court (including risk management, employment discrimination, petitions for judicial review of administrative decisions, tax sales). Affirmative litigation included lawsuits against the opioid industry and the e-cigarette industry; the e-cigarette industry, and various chemical companies concerning forever chemicals. To date, received payments from opioid companies totaling $1,031,644.07 and $1,391,430.29 from e-cigarette company JUUL Labs, Inc.
- Represented County agencies in civil citations in the District Court: red light (244 cases), speed camera (66 cases), school bus (121 cases), Animal Control (248 cases), Health Department (3 cases), DILP (35 cases), and DPZ (32 cases).
- Handled 192 administrative law quasi-judicial cases: Board of Appeals (16 cases), Historic Preservation Commission (20 cases), Human Rights Commission (11 cases), Planning Board (44 cases), Animal Matters Hearing Board (98 cases), Alcoholic Beverage Hearing Board (59 cases), and Zoning Board (3 cases).
- Represented the County in 1,655 new collection cases and 205 new bankruptcy cases and collected $2,712,494.89 in FY 2023 from all open collection and bankruptcy matters.
- Reviewed and provided advice on over 228 requests under the Maryland Public Information Act.
- Reviewed approximately 2,644 contracts and other documents for legal sufficiency.
- Handled various Department of Social Services cases: Child In Need of Assistance (100 cases), Adult Guardianship (60 cases), termination of parental rights (10 cases), adoption and post guardianship (12 cases), contested case hearings (22 cases), and response to protective orders (30 cases).
- Handled 10 Extreme Risk Protective Order Cases.
- Provided legal presentations and refresher seminars for agencies, boards and commissions.

2026 Action Plan

- Increase productivity and employee development by conducting in-house continuing legal education programing, in addition to attending external seminars, conferences, trainings and events for our attorneys and paralegal staff.
- Utilize new platform & software to increase productivity related to reviewing voluminous amounts of records pursuant to the Maryland Public Information Act.
- Develop cross-training of attorneys in various subject matters to improve depth capacity and institutional knowledge.
- Support office morale through adding attorney staff and holding regular meetings, gatherings or events to ensure that staff stays connected as a result of hybrid business operations plan.

Office of Law

Strategic Goals and Measures

Goal - Provide timely and well-founded legal advice and opinions upon request.

Objective - Deliver legal advice in written form, setting forth the authority and rationale for the opinion, within 15 business days of the request.

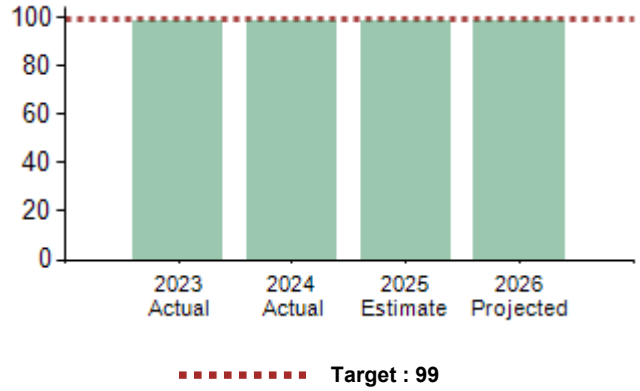
Description of Objective - The Office of Law advises elected officials, officers, and employees of the County on the legal requirements that apply to the County whenever it acts or is considering taking action and whenever other parties take action affecting the legal interests of the County. Due to the nature of some legal questions or circumstances a response may require more or less time as situations arise outside of the Office's control.

Strategies

- Obtain requests for legal advice in writing.
- Develop multiple-attorney expertise in the same subject areas.
- Monitor attorney workloads and reassign advice requests as needed.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of requests for written advice and opinions	7,209	8,413	8,497	8,582
Outcome				
Percentage of written advice and opinions provided within 15 business days of request	98.0%	98.2%	98.3%	98.4%

Percentage of written advice and opinions provided within 15 business days of request



In FY24 the Office of Law provided over 8,400 pieces of written legal advice, in addition to over 8,300 pieces of verbal advice. The Office is on track in FY25 for another year-over-year increase in advice given and expects the upward trend to continue in FY26. The Office expects to continue controlling response times by strategically monitoring attorney workloads and reassigning advice requests as needed. Developing redundant and new attorney expertise in certain subject areas will support that strategic focus in FY26. To benefit the wide-ranging operational needs of County agencies represented, the Office ensures that attorneys are furnished with the knowledge of agency-practices, receive continuing legal education opportunities, and collaborate with other Maryland counties. Generally, a period of 15 working days provides adequate time to research and prepare well-founded advice and counsel. Variables that may impact response times include staffing resources, the volume of requests, the complexity of the requests and the need for interaction with the requesting agencies and other parties.

Office of Law

Strategic Goals and Measures

Goal - Review and sign timely final transaction documents when submitted to the Office.

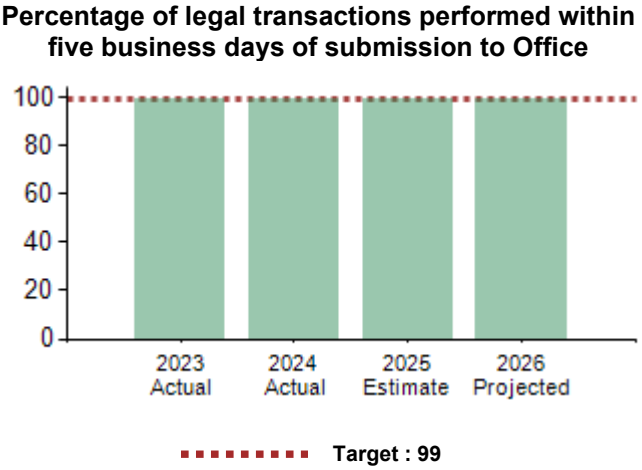
Objective - Review and sign final transaction documents within five business days of submission to the Office.

Description of Objective - The Office of Law negotiates, prepares, and reviews documents for transactions entered into by the County with other parties. The Office's review and signature of all final documents depends, in part, upon the nature and complexity of the transaction and whether the transaction is routine or not.

Strategies

- Advise submitting units of county government of all necessary documents, form of signature, and due diligence needed before transaction paperwork is submitted to the Office for final review and signature.
- Implement back-ups for required office signatures on transaction documents.
- Support attorneys obtaining continuing legal education.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Number of transaction requests received	2,644	2,955	2,985	3,015
Outcome				
Percentage of legal transactions performed within five business days of submission to Office	99.1%	99.1%	99.0%	99.0%



The Office of Law has experienced increases in the volume of transactional review requests. Despite projected ongoing increases, the Office expects to control response times through continued education of County agencies regarding all necessary documents, form of signature, and due diligence needed before transaction paperwork is submitted to the Office for final review and signature. Agencies are encouraged to involve the Office at the beginning of a transaction and to help attorneys develop a practical understanding of agency practices in order to promote seamless collaboration. Generally, transactions of a routine nature and/or those where attorneys have participated early in the process are reviewed and signed well within five business days of submission to the Office. Variables that may impact response times include staffing resources, the volume of requests, the complexity of the requests and the need for interaction with the requesting agencies and other parties.

Office of Law

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**6,536,785**
Same Level of Service	240,540
2026 Council Approved	**6,777,325**

Office of Law

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**5,585,114**	**6,536,785**	**6,408,253**	**6,777,325**	**240,540**	**3.7%**
Office of Law	5,585,114	6,536,785	6,408,253	6,777,325	240,540	3.7%
TOTAL	**5,585,114**	**6,536,785**	**6,408,253**	**6,777,325**	**240,540**	**3.7%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**5,249,987**	**6,055,745**	**5,941,751**	**6,249,423**	**193,678**	**3.2%**
General Fund	5,249,987	6,055,745	5,941,751	6,249,423	193,678	3.2%
Contractual Services	**230,338**	**418,982**	**409,819**	**416,418**	**-2,564**	**-0.6%**
General Fund	230,338	418,982	409,819	416,418	-2,564	-0.6%
Supplies and Materials	**37,951**	**41,500**	**36,125**	**43,950**	**2,450**	**5.9%**
General Fund	37,951	41,500	36,125	43,950	2,450	5.9%
Debt Service	**45,458**	**0**	**0**	**47,295**	**47,295**	**N/A**
General Fund	45,458	0	0	47,295	47,295	N/A
Expense Other	**21,380**	**20,558**	**20,558**	**20,239**	**-319**	**-1.6%**
General Fund	21,380	20,558	20,558	20,239	-319	-1.6%
TOTAL	**5,585,114**	**6,536,785**	**6,408,253**	**6,777,325**	**240,540**	**3.7%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	28.00	28.00	28.00	0.00	0.0%

General Government

Economic Development Authority

Mission Statement

The Economic Development Authority promotes economic growth and stability in Howard County by supporting existing businesses, attracting targeted new businesses and corporate and/or regional headquarters. EDA serves as the liaison between public and private economic development and planning organizations and recommends policies to county government that support the achievement of planned economic goals.

Department Description & Core Services

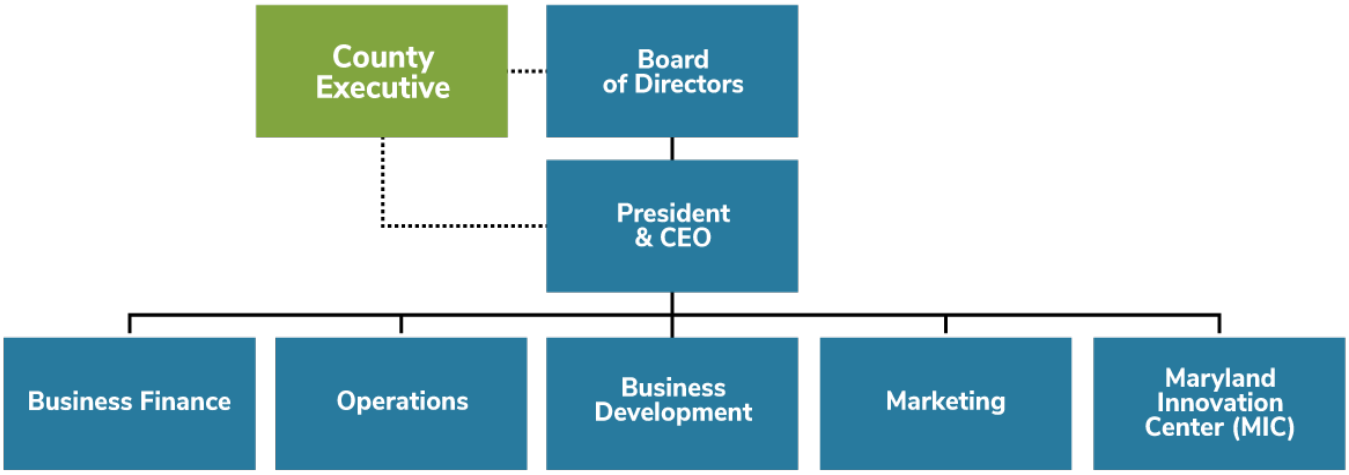
The Howard County Economic Development Authority is a public-private partnership whose primary role, central to its mission, is to be a catalyst for economic growth and sustainability in Howard County. Quality economic development is critical to the county's future to ensure an adequate tax base that will maintain and sustain the high quality of life that residents have come to expect.



The Howard County Economic Development Authority holds its Market Pulse Pitch Series at the Maryland Innovation Center. This event allows local entrepreneurs to showcase their products and ideas. Nasaclip, a special device to stop nosebleeds, took home the top prize.

Economic Development Authority

Division/Program/Bureau Description



The work of the Howard County Economic Development Authority is concentrated in five key areas: Business Development, Agriculture Business Development and Marketing, Entrepreneurship and Innovation, Marketing and Communications, and Operations.

Business Development
Provides a full spectrum of services ranging from proactive promotion to attracting new businesses, to working with resident companies, to fostering their retention and expansion. Activities include outreach, project management and incentive development to build the industrial, commercial and agricultural business base.

Agriculture Business Development and Marketing
Offers education and marketing support to farmers to help maintain and grow Howard County's vibrant agriculture community.

Entrepreneurship and Innovation
Offers a rich, collaborative network of resources for entrepreneurs focused on guiding businesses through a successful launch and positioning new ideas for growth.

Marketing and Communications
Supports Business Development, Agriculture Business Development and Entrepreneurship and Innovation by providing an array of technical capabilities that include community outreach support, branding initiatives, collateral materials and social and media relations.

Operations
Works in various ways to support other functional areas of the HCEDA and its Board of Directors. The support rendered generally can be categorized in the following broad areas: finance and accounting; personnel management; facility management and maintenance; and serving as the liaison with County government.

Economic Development Authority

2025 Accomplishments

- County Revolving loan program – 4 active loans, reviewing $500K in prospects
  VLT Catalyst – 38 active loans, funded loans totaling $749K, reviewing $3M in prospects
  LIFT Microloan – 8 active loans, funded loans totaling $120K, reviewing $540K in prospects
  Q3 – Launch of the FLEX LOC Program
- Successful International Trip, including a signed MOU and LOI with key cyber partners
- Business Development wins (FY24 and FYTD25):
  52 Development opportunities won
  701 total jobs impacted: 486 retained, 215 new
  1,616 assistance cases, 53% to minority-owned businesses
- Redesigned website
- Launch of MIC Global program
- Successful partnership with Maryland Women's Business Center and Savage Mill
- Created Local HoCo campaign in collaboration with Visit Howard County (60-second promotional video)
- Won IEDC Silver award for Economic Edge newsletter
- Produced video testimonial series for Route 1 Tax Credit promotion in collaboration with DPZ
- Expected completion of 53 programs: a 13-program increase over FY24
- Progress on Cyber Howard Initiative: Anticipating successful implementations of Phase 1 through 4 of Cyber Howard in FY25
- MIC & BRITE: Increase in total Resident & Affiliate Companies: On track to attract and maintain over 110 companies (currently at 91 with 7 months left in FY25): 390 business in our circle member network; 91 resident and affiliate paid memberships; and 1,377 Entrepreneur-in-residence mentorship sessions over the last year
- HoCo Higher Program: HoCo Higher graduate companies, at an average of 1 year and two months after participating in the program, businesses reported a total addition of: 48 employees; $224,000 in payroll; $4,751,000 in annual revenue; and $1,445,000 in new capital raise and investment

2026 Action Plan

- Fully implement FLEX Line of Credit Program increasing the roles and responsibilities of the current staff
- Programs to help strengthen HoCo's cybersecurity ecosystem, i.e. CyberChallenge, Cyber Roundtable
- Global Gateway Program Expansion, fully implement the MIC Global initiative
- Produce multiple video series including loan recipient testimonials, agritourism, Columbia community centers, Howard County Library System, etc.
- To continue to streamline and improve the Entrepreneur in Residence (EIR)program, we should consider engaging a broader pool of more qualified contractors, with an enhanced level of expertise beyond the 11 contractors we have currently.
- Expand Innovation Center into Gateway through partnership with the Technology Advancement Center (TAC)
- Execute Restaurant Park revitalization strategy
- Fund and execute Route 1 improvement/beautification projects
- Increased collaboration with Tourism and Workforce Development to promote Howard County as a great place to live, work, play and do business and to meet pipeline needs
- Develop an International Advisory Committee
- Develop a Workforce Advisory Committee

Economic Development Authority

Strategic Goals and Measures

Goal - Provide business development, outreach and small business assistance services to businesses and entrepreneurs, both existing and new, to promote economic growth in the county.

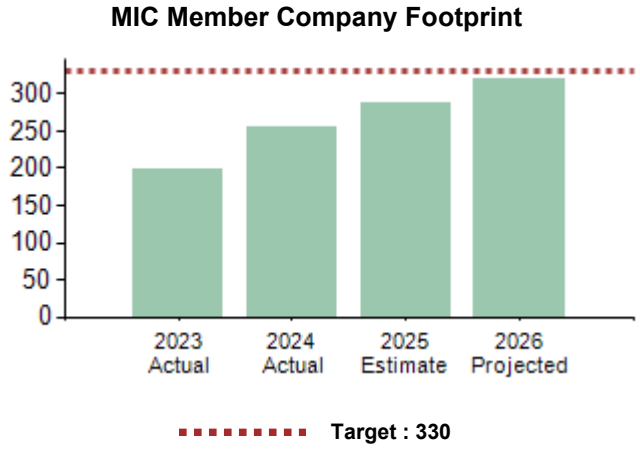
Objective - Increase the number of successful Maryland Innovation Center companies

Description of Objective - The Maryland Innovation Center (MIC) is an initiative which provides a robust, interactive community of innovators, entrepreneurs, investors and mentors which collaborate to successfully ignite innovation and launch high-growth, technology-based companies in an entrepreneurial ecosystem. The MIC business incubator program's goal is to help small and start-up businesses grow until they are ready to graduate out and continue to operate independently while employing more people in the local economy. MIC graduate companies represent a wide range of industry types and employee numbers which continue to show a diverse portfolio of successes from the MIC program. The MIC has expanded its training and mentorship programs to include service for both MIC member companies and the broader entrepreneurial community in Howard County and the surrounding region through the BRITE program.

Strategies

- Grow MIC member companies through new, tailored approaches utilizing assigned mentors and continued competitive programming that makes MIC the regional hub for entrepreneurial growth.
- Equip MIC member companies with Cyber Security tools through Cyber Howard Phase 1 and expand the program to the broader community in Phase 2.
- Support MIC Empower/Amplify members with funding raises (e.g. Grants, venture capital, series, etc.)

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Entrepreneurs in residence program hours	743	1,283	800	800
Total MIC Training and Event Attendance	1,062	1,875	2,400	2,550
Number of MIC visitors	8,343	9,936	9,500	10,000
Outcome				
MIC Member Company Footprint	198	256	289	320



During the first half of FY25, Entrepreneur-in-Residence (EIR) hours were strategically concentrated on resident companies to better assess resource allocation and refine service delivery. As this internal consolidation phase concludes, EIR efforts are now expanding its outreach to non-member firms, diversifying its client base and extending specialized support beyond current residents. MIC is continuing to expand membership, with resident membership at or near full capacity for the first half of FY 2025.

Economic Development Authority

Strategic Goals and Measures

Goal - Provide business development, outreach and small business assistance services to businesses and entrepreneurs, both existing and new, to promote economic growth in the county.

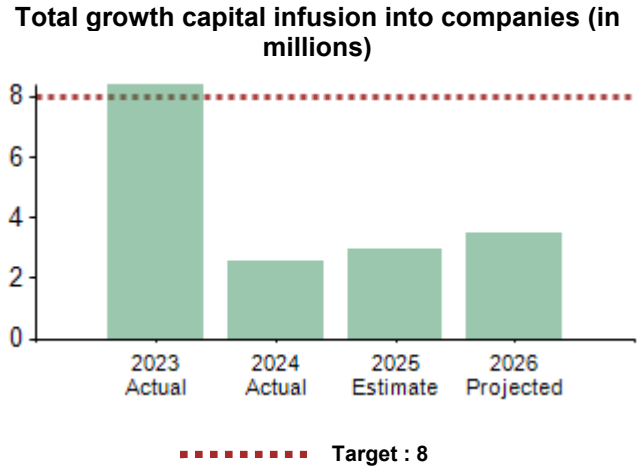
Objective - Increase infusion of growth capital to Howard County companies.

Description of Objective - The Howard County Economic Development Authority (HCEDA) aims to enhance the utilization of growth capital, aiding in company expansion, workforce development, and investment in the county. This capital fills funding gaps for growing businesses, bolstering the region's attractiveness. The Catalyst Fund offers up to $500,000 in affordable financing to growth-oriented businesses, while the newly launched LIFT Fund provides microloans up to $30,000 for early-stage businesses, coupled with business coaching and training. These HCEDA funds target small, minority, woman, and veteran-owned businesses, traditionally underserved by conventional financial institutions. Additionally, the Howard County Agricultural Innovation Grant offers grants between $1,000 and $10,000 for agricultural producers to innovate, expand or diversify. These HCEDA funding sources can also be leveraged for further investment from other sources.

Strategies

- Continue to integrate education on growth capital opportunities into all business support activity.
- Increase promotion of Catalyst Fund and Agriculture Grant success stories through marketing channels to expand awareness.
- Provide finance support to small businesses that could otherwise not access capital.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Catalyst fund activity (in millions)	$10.70	$2.50	$2.95	$3.50
Catalyst loan leveraged funding (in millions)	$7.78	$0.45	$0.50	$0.80
LIFT fund activity (in millions)	$0.00	$0.24	$0.35	$0.40
Outcome				
Total growth capital infusion into companies (in millions)	$10.74	$2.55	$2.95	$3.50



In the second half of FY2024 HCEDA launched LIFT Fund, a microloan program that provides access to capital to early-stage businesses that need less than $30K for working capital to grow. The LIFT fund contribution is estimated to double from FY 2024 to FY 2025, as it will no longer be in its pilot stage and will be running for the entirety of the fiscal year. FY 2023 total growth capital infusion was particularly high due to one large private investment from a loan client, HCEDA expects leveraged funding to continue as normal.

Economic Development Authority

Strategic Goals and Measures

Goal - Provide business development, outreach and small business assistance services to businesses and entrepreneurs, both existing and new, to promote economic growth in the county.

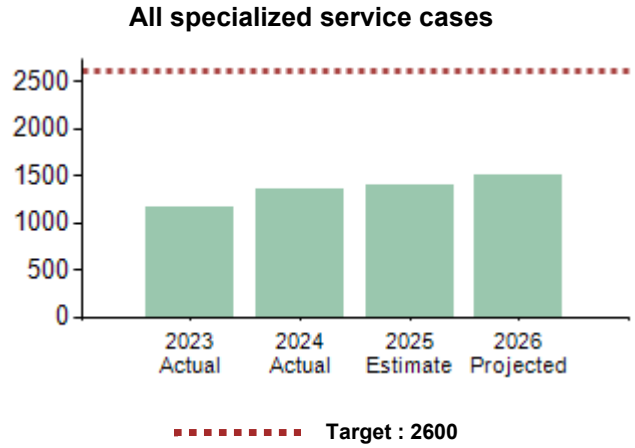
Objective - Increase total business development support and outreach activity

Description of Objective - To strengthen the region's economic vitality, Howard County Economic Development Authority will increase its total business support activity which includes specialized service cases and business counseling services. Specialized service cases include strategic outreach, providing business resources, market research assistance, and other specialized business services.

Strategies

- Provide regular informational outreach to portfolio of County businesses.
- Expand international efforts by assisting Howard County businesses with exporting abroad and conducting business development efforts to attract international businesses to Howard County.
- Expand Howard County's concentration of tech-related businesses, including cyber, biotech, and AI.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Permitting, licensing and regulatory assistance	72	42	70	74
Business and resource assistance	280	269	285	299
Direct outreach to existing businesses	247	442	450	473
Business visits	65	199	200	210
Outcome				
All specialized service cases	1,165	1,360	1,400	1,500



Howard County Economic Development Authority has significantly bolstered its capacity for business support and outreach. By filling key staffing gaps and establishing clearly defined strategic focus areas, the team is now better positioned to offer more specialized services and targeted counseling. This increased capacity, coupled with a continued emphasis on proactive outreach, strengthens the County's ability to support local businesses and foster long-term economic vitality.

Economic Development Authority

Summary of FY 2026 Budget Changes

General Fund	
2025 Council Approved	**3,391,752**
Same Level of Service	(60,445)
New Programs/Initiatives - Microloan Program Administrator	158,499
New Programs/Initiatives - Business Development Tech/Innovation Leader	177,431
2026 Council Approved	**3,667,237**

Economic Development Authority

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**3,197,405**	**3,391,752**	**3,391,752**	**3,667,237**	**275,485**	**8.1%**
Economic Development Authority	3,197,405	3,391,752	3,391,752	3,667,237	275,485	8.1%
Agricultural Land Preservation	**0**	**734,000**	**734,000**	**734,000**	**0**	**0.0%**
Economic Development Authority	0	734,000	734,000	734,000	0	0.0%
Program Revenue	**281,000**	**1,255,000**	**700,000**	**1,255,000**	**0**	**0.0%**
Economic Development Authority	281,000	1,255,000	700,000	1,255,000	0	0.0%
TOTAL	**3,478,405**	**5,380,752**	**4,825,752**	**5,656,237**	**275,485**	**5.1%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**3,633**	**3,815**	**3,815**	**6,823**	**3,008**	**78.8%**
General Fund	3,633	3,815	3,815	6,823	3,008	78.8%
Contractual Services	**480,230**	**2,235,555**	**1,680,555**	**2,259,389**	**23,834**	**1.1%**
Agricultural Land Preservation	0	734,000	734,000	734,000	0	0.0%
General Fund	199,230	246,555	246,555	270,389	23,834	9.7%
Program Revenue	281,000	1,255,000	700,000	1,255,000	0	0.0%
Expense Other	**2,994,542**	**3,141,382**	**3,141,382**	**3,390,025**	**248,643**	**7.9%**
General Fund	2,994,542	3,141,382	3,141,382	3,390,025	248,643	7.9%
TOTAL	**3,478,405**	**5,380,752**	**4,825,752**	**5,656,237**	**275,485**	**5.1%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	21.00	22.00	24.00	2.00	9.1%

General Government

Technology & Communication Services

Mission Statement

The Department of Technology and Communication Services (DTCS) provides IT solutions to enable the County to efficiently and effectively serve its constituents in person and remotely. In partnership with its stakeholders, DTCS' vision is to connect the citizens and workforce on a secure and stable technology environment.

Department Description & Core Services

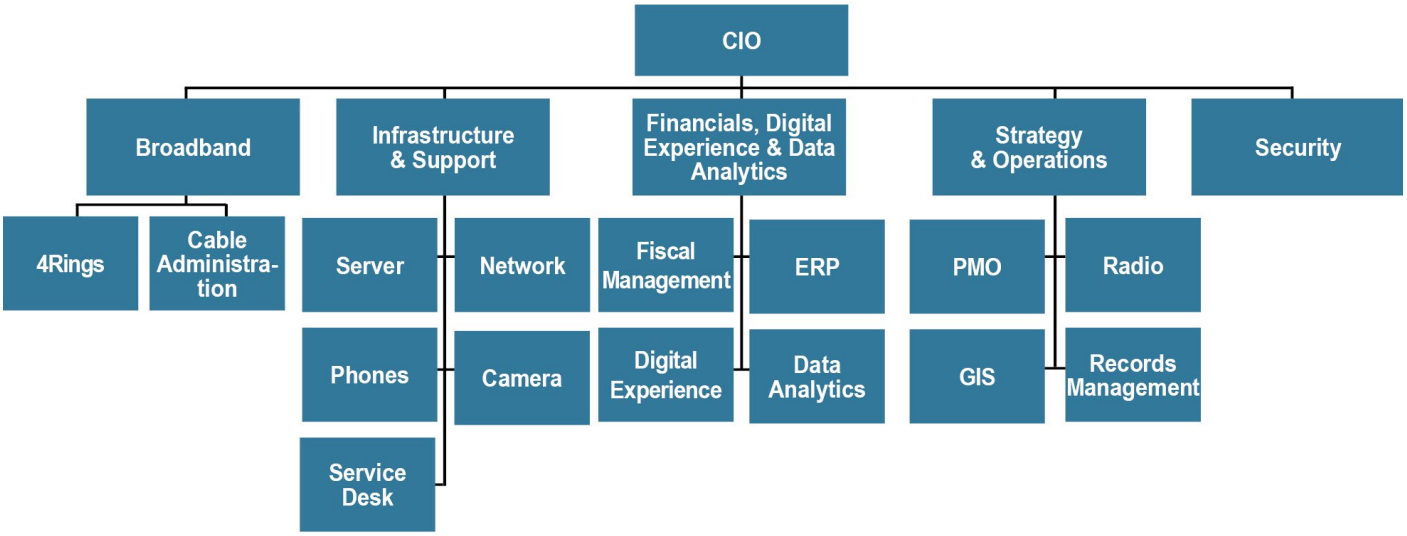
The Department of Technology and Communications Services (DTCS) is responsible for providing technology solutions that allow citizens to interact with the County and enable County employees to effectively serve our citizens. DTCS manages the County's infrastructure, including the County fiber network, wide area network, data centers, county websites, computers, telephones, and radio systems. We are also responsible for internal and external applications which support County operations and administrative functions, cyber security, cable administration, and we play a major role in the support of public safety systems, including the 911 system.
The DTCS team's goal is not only to provide a stable environment, but to also be laser focused on providing a technology platform for our citizens, enabling us to provide outstanding customer experience and support to everyone.



The Department of Technology and Communication Services celebrates their National Association of Counties (NACo) awards at the 2024 celebration held at M&T Bank Stadium.

Technology & Communication Services

Division/Program/Bureau Description



Infrastructure
The Infrastructure Team provides a stable computing environment. This group is responsible for the county's network, servers, radios, endpoints, and service desk. It is also responsible for the County's revenue generating fiber network used by County Government, affiliated agencies, non-profits, and private businesses.

Security
The Security Team is responsible for the County's cyber security program, which includes (but is not limited to) governance policies, data protection, application security, identity management, vendor security risk management, security awareness training, incident response, endpoint security, and threat protection.

Technology Business Office/Enterprise Resource Planning (ERP)
The Technology Business Office/ERP Team is responsible for budgeting, procurement, financial, human resource and fleet management. It is also responsible for the enterprise resource planning systems that support these functions.

Cable Administration
Cable Administration advises the County Executive and County Council on Cable matters. This division also ensures cable franchise compliance, evaluates the performance of cable operators, and advocates for residential users and County Government agencies requesting service or experiencing issues with local cable companies.

Data Analytics / GIS and Records Management
The Data Analytics Team is a new team, responsible for consolidating operational data to support the citizen portal and operational analytics requirements of the County. This team manages all data types, including geographic information (GIS). The records management function provides document storage, retrieval and scanning services to all county agencies, as well as acts as the liaison with the State for enforcement of records retention polices.

Digital Experience Delivery
The Digital Experience Delivery Team is responsible for managing, delivering and maintaining applications used by County agencies. It is also responsible for the County's public and County Council websites. A key focus area for this team is to advance the internal and external customer experience.

Public Safety
The Public Safety Team works closely with the Police, Fire, Sheriff, Corrections, and State's Attorney departments to support public safety systems, including the 911 system, security cameras, and computer aided dispatch (CAD) systems.

Technology & Communication Services

2025 Accomplishments

- Began SAP upgrade, which will improve user experience and provide executive dashboards for county's fiscal status.
- Upgrading Records Information Management software to modern Microsoft-based system.
- Expanding and upgrading our fiber network to continue to provide high-speed internet connections across the county.
- Implementing SmartConnect for public safety to allow the P25 800 MHZ radios to operate over WiFi, improving resiliency and ability to operate within school buildings.
- Improving security and resiliency by moving data centers to a modern, cloud-extensible architecture.
- Began transition to a new online services portal, which will deliver personalized, frictionless, and anticipatory constituent services.
- Launched first local government Vulnerability Discovery Program in the state of Maryland.
- Distributed 6,350 Chromebooks to families in need of devices.
- Moved users to Windows 11, providing improved design, performance, and productivity.
- Wrote Howard County's first AI policy and began the data governance work needed to support widescale AI rollout.
- Seamlessly migrated SAO from on-premises file share to cloud-based system, improving work processes and lowering costs.
- Delivered comprehensive metrics and dashboards to States Attorney, DPW, DPZ, Recreation & Parks, and DTCS.
- Built out the infrastructure for Howard County's data lake, which will enable cross-departmental analysis and easy access to data repositories.

2026 Action Plan

- Continue to upgrade network infrastructure and data centers by replacing end of life, end of support equipment to ensure security and stability, including the buildout of a converged cloud software solution. By bringing a 'cloud software' solution to Howard County data centers, we will provide the benefits of cloud architecture while reducing the overall cost of cloud computing.
- Stand up a centralized constituent management system, first focused on providing a modern, user-friendly inspections and licensing portal.
- Begin a data governance and Artificial Intelligence (AI) assessment for Howard County with the goal of deploying AI in a safe and secure manner to increase operational efficiency.
- Modernize the current Call Center to a modern cloud-based contact center with AI capabilities to improve the resident call-in experience.

Technology & Communication Services

Strategic Goals and Measures

Goal - Provide public WiFi in County Government buildings and appropriate public spaces.

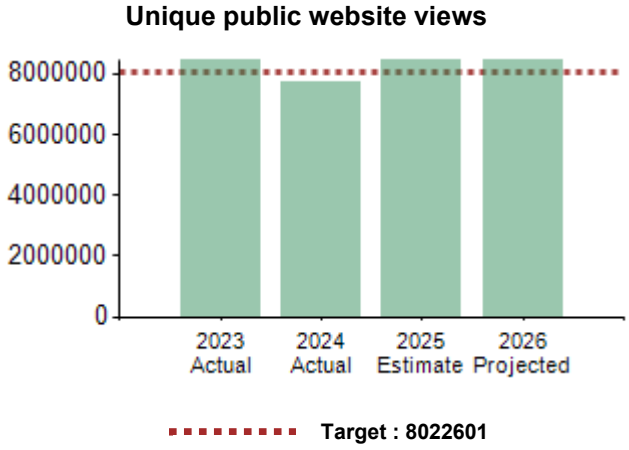
Objective - Maintain a 99% County website availability rating.

Description of Objective - Ensure the County website remains available to the public 99% of the time 24 hours a day, 365 days a year.

Strategies

- Host website in cloud based facility with redundant servers.
- Perform regular maintenance for preventative care.
- Keep up-to-date with latest versions of software.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Outcome				
Unique public website views	9,856,420	7,729,790	9,080,041	9,534,043
Percent of time the website is available	99.0%	99.0%	99.0%	99.0%



This is a relatively new metric. Our intent is to use this as an informational metric at this time. We expect the usage to increase as we continue to make improvements to our website in 2022 and beyond.

The target line represents a 3-year average.

Technology & Communication Services

Summary of FY 2026 Budget Changes

Technology & Communications Fund	
2025 Council Approved	**37,764,547**
Same Level of Service	882,267
New Programs/Initiatives - Buildings Control Technician (1 FTE)	101,998
2026 Council Approved	**38,748,812**

Technology & Communication Services

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**373,266**	**643,994**	**643,194**	**676,880**	**32,886**	**5.1%**
Cable Administration	373,266	643,994	643,194	676,880	32,886	5.1%
Grants	**151,620**	**115,000**	**115,000**	**115,000**	**0**	**0.0%**
Administration	19,920	0	0	0	0	N/A
Cable Administration	131,700	115,000	115,000	115,000	0	0.0%
Technology & Communications	**28,091,402**	**37,764,547**	**37,625,834**	**38,748,812**	**984,265**	**2.6%**
Administration	172,457	5,082,907	4,857,025	5,457,676	374,769	7.4%
Copiers	2,412,958	1,657,870	1,657,870	1,555,750	-102,120	-6.2%
Data Analytics	103,758	375,041	375,041	425,240	50,199	13.4%
GIS	1,162,518	1,310,804	1,310,804	1,367,962	57,158	4.4%
Project Management	1,662,419	1,843,349	1,843,349	2,292,757	449,408	24.4%
Public Safety	69,502	585,100	585,100	658,000	72,900	12.5%
Radio Maintenance	5,001,946	5,497,913	5,497,913	4,174,298	-1,323,615	-24.1%
Records Management	840,429	1,080,119	1,080,119	1,201,460	121,341	11.2%
SAP Group	2,398,463	3,388,972	3,388,972	4,093,562	704,590	20.8%
Security	1,339,991	2,453,422	2,453,422	2,921,991	468,569	19.1%
Server	3,055,723	4,453,790	4,453,790	3,782,861	-670,929	-15.1%
Service Desk	1,404,277	1,730,463	1,730,463	1,720,563	-9,900	-0.6%
Systems Development	1,741,941	2,257,777	2,257,777	2,181,285	-76,492	-3.4%
Tech Business Office	239,060	252,692	252,692	266,412	13,720	5.4%
Telephone	1,271,006	1,986,783	2,073,952	2,038,808	52,025	2.6%
WAN	5,214,954	3,807,545	3,807,545	4,610,187	802,642	21.1%
County Government BBI	**724,064**	**899,962**	**899,962**	**850,000**	**-49,962**	**-5.6%**
Broadband	724,064	899,962	899,962	850,000	-49,962	-5.6%
Non-County Government BBI	**864,574**	**1,298,189**	**1,302,399**	**1,255,077**	**-43,112**	**-3.3%**
Broadband	864,574	1,298,189	1,302,399	1,255,077	-43,112	-3.3%
Private Sector BBI	**252,406**	**592,764**	**550,840**	**591,686**	**-1,078**	**-0.2%**
Broadband	252,406	592,764	550,840	591,686	-1,078	-0.2%
TOTAL	**30,457,332**	**41,314,456**	**41,137,229**	**42,237,455**	**922,999**	**2.2%**

Technology & Communication Services

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**13,709,635**	**15,886,724**	**15,973,893**	**16,965,061**	**1,078,337**	**6.8%**
County Government BBI	251,271	238,502	238,502	249,746	11,244	4.7%
General Fund	273,009	423,217	423,217	442,564	19,347	4.6%
Non-County Government BBI	324,087	353,254	353,254	374,609	21,355	6.0%
Private Sector BBI	97,226	147,189	147,189	156,092	8,903	6.0%
Technology & Communications	12,764,042	14,724,562	14,811,731	15,742,050	1,017,488	6.9%
Contractual Services	**7,839,024**	**20,849,878**	**20,849,078**	**17,202,087**	**-3,647,791**	**-17.5%**
County Government BBI	401,060	483,570	483,570	360,690	-122,880	-25.4%
General Fund	99,932	220,425	219,625	183,973	-36,452	-16.5%
Grants	78,920	0	0	0	0	N/A
Non-County Government BBI	476,473	725,355	725,355	541,035	-184,320	-25.4%
Private Sector BBI	105,429	302,231	302,231	225,431	-76,800	-25.4%
Technology & Communications	6,677,210	19,118,297	19,118,297	15,890,958	-3,227,339	-16.9%
Supplies and Materials	**4,903,301**	**1,599,781**	**1,599,781**	**1,623,906**	**24,125**	**1.5%**
County Government BBI	27,517	80,960	80,960	80,960	0	0.0%
General Fund	0	0	0	50,000	50,000	N/A
Grants	72,700	115,000	115,000	115,000	0	0.0%
Non-County Government BBI	112	121,440	121,440	121,440	0	0.0%
Private Sector BBI	8,915	50,600	50,600	50,600	0	0.0%
Technology & Communications	4,794,057	1,231,781	1,231,781	1,205,906	-25,875	-2.1%
Capital Outlay	**1,460,870**	**0**	**0**	**0**	**0**	**N/A**
Non-County Government BBI	28,751	0	0	0	0	N/A
Private Sector BBI	28,751	0	0	0	0	N/A
Technology & Communications	1,403,368	0	0	0	0	N/A
Debt Service	**1,715,896**	**1,819,890**	**1,824,100**	**5,210,895**	**3,391,005**	**186.3%**
County Government BBI	44,216	96,930	96,930	82,490	-14,440	-14.9%
Non-County Government BBI	35,151	98,140	102,350	100,440	2,300	2.3%
Private Sector BBI	12,085	50,820	50,820	63,250	12,430	24.5%
Technology & Communications	1,624,444	1,574,000	1,574,000	4,964,715	3,390,715	215.4%
Expense Other	**78,606**	**358,183**	**90,377**	**385,506**	**27,323**	**7.6%**
County Government BBI	0	0	0	76,114	76,114	N/A
General Fund	325	352	352	343	-9	-2.6%
Non-County Government BBI	0	0	0	117,553	117,553	N/A
Private Sector BBI	0	41,924	0	96,313	54,389	129.7%
Technology & Communications	78,281	315,907	90,025	95,183	-220,724	-69.9%
Operating Transfers	**750,000**	**800,000**	**800,000**	**850,000**	**50,000**	**6.3%**
Technology & Communications	750,000	800,000	800,000	850,000	50,000	6.3%
TOTAL	**30,457,332**	**41,314,456**	**41,137,229**	**42,237,455**	**922,999**	**2.2%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 Number	FY2025 vs FY2026 %
Authorized Personnel	103.00	104.00	105.00	1.00	1.0%

General Government

Housing and Community Development

Mission Statement

The Department of Housing and Community Development strives to create strong, sustainable communities by fostering public and private partnerships to provide affordable housing resources for residents of all income levels.

Department Description & Core Services

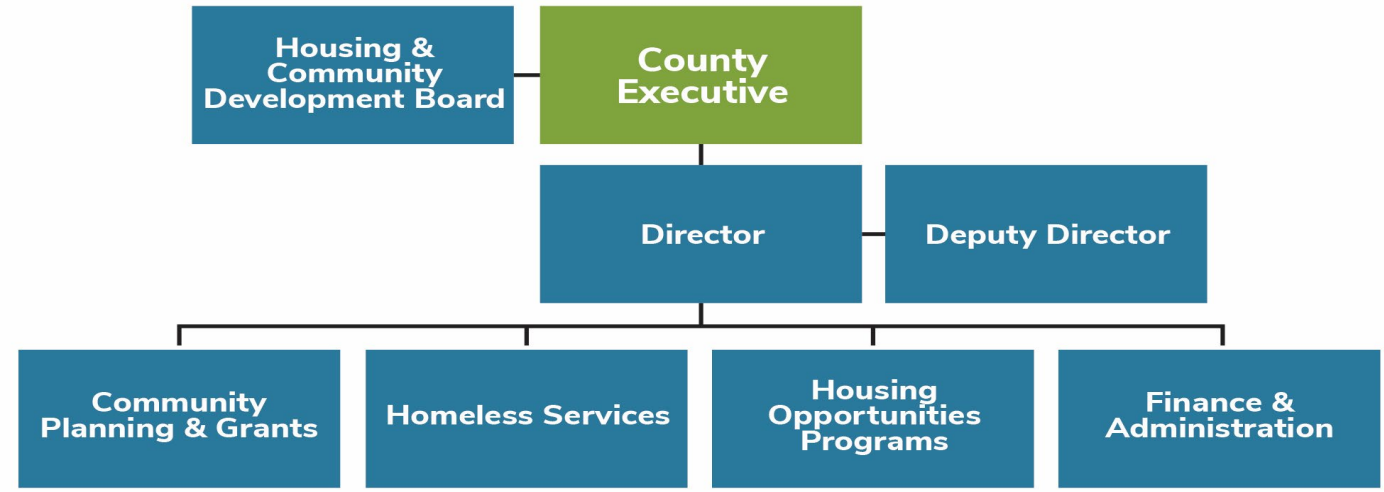
The Department administers a range of federal, state and county funded programs providing opportunities for affordable homeownership, loans and grants for special needs housing programs, rental assistance, rehabilitation loans and community facilities and programs. The Department manages various programs such as the Moderate Income Housing Unit Rental and Homeownership Program, the Community Development Block Grant Program, Home Investment Partnership Program, and Settlement Down Payment Loan Program to provide affordable housing opportunities for low and moderate income families who live or work in Howard County.



Howard County Executive Calvin Ball, along with Director of the Department of Housing and Community Development, Kelly Cimino, and members of the County Council, celebrate the comprehensive OWN initiative, which will expand access to low-interest financing for downpayment assistance, improving home renovation loan criteria and investing in homeownership programs.

Housing and Community Development

Division/Program/Bureau Description



Housing and Community Development Board
The Housing and Community Development Board is an advisory board established to provide guidance on Howard County's efforts to create new and maintain existing affordable housing stock. The board is composed of seven private citizens appointed by the County Executive and approved by the County Council.

Community Planning & Grants
In 1996, Howard County became an "Entitlement Community" through the U.S. Department of Housing and Urban Development (HUD). As an "Entitlement Community," HUD can award funding to Howard County, which has ranged from $900,000 to $1.5 million during the last several years to be used for housing and community development activities.

Homeless Services
The Homeless Services Division coordinates the County's response to homelessness and is responsible for and committed to creating and driving a system of housing and care that responds to the needs of homeless individuals and families in Howard County with the mission to make homelessness a rare, brief and one-time experience.

Housing Opportunities Programs
The Housing Initiative Loan Program (HILP) Fund was established to provide the county with the ability to respond to opportunities to create resources for low and moderate income housing. The fund provides loans under the county's Homeownership Assistance Program, Rental Housing Development Program and Rehabilitation Loan Program.

Housing and Community Development

2025 Accomplishments

- Successfully integrated Homeless Services into the department, adding a Deputy Director and realigning the department into clear divisions.
- Supported the acquisition and construction of Patuxent Commons, a 76-unit affordable rental community for families, older adults and persons with disabilities.
- Awarded $12M in the Housing Opportunities Trust Fund to support programs and services for low- and moderate-income residents.
- Awarded $5.8M in HUD Section 108 Loan Guarantee funding to support the redevelopment of affordable rental housing units at Waverly Winds and Ranleagh Court communities in Columbia.
- Awarded 30 MIHU homes to first-time homebuyers and assisted 50 income-eligible homebuyers with downpayment and closing cost assistance.
- Created and funded rent payment subsidies and security deposits for families with children enrolled in HCPSS and for students attending HCC ($1.5M).
- Supported the Howard County Housing Commission's acquisition of Orchard Meadows through the Right of First Refusal program.
- Expanded Payment-in-lieu-of-taxes (PILOT) eligibility for rental communities that convert market-rate units into affordable rental units.
- Created a Center Manager for the Day Resource Center and expanded center hours to six days per week to serve unsheltered individuals and families.
- Obtained a 12% increase in HUD Continuum of Care funding to support Homeless Service Programs.
- Increased safe and stable housing options for homeless residents by increasing Permanent Supportive Housing capacity by 20%.
- Completed assessment of emergency shelter services and increased shelter capacity from 50 to 76 beds to support the need for Cold Weather shelter and reduce the length of time individuals experience homelessness.

2026 Action Plan

- Continue marketing homeownership assistance programs and homebuyer education classes to employers, lenders, realtors and residents to increase the rate of homeownership for first-time homebuyers.
- Increase marketing of the rehabilitation loan program, particularly the updated loan forgiveness provision, to expand program utilization among older adults and existing homeowners.
- Market the expanded Payment-in-lieu-of-taxes (PILOT) program eligibility to existing rental housing communities and offer property tax relief for affordable rental unit creation.
- Continue to implement recommendations identified in the Housing Opportunities Master Plan to increase the availability of new units and preserve existing affordable units for low- and moderate-income residents.
- Prepare and submit a new 5-year Consolidated Plan for federal entitlement funds (Community Development Block Grant - CDBG or Home Investment Partnership Program – HOME).
- Transition to Neighborly, an online grants management platform, to track grant funding, score applications, make awards, execute agreements, monitor compliance.
- Continue to utilize federal and state grant funds to provide housing units and resources for low-, moderate- and extremely low-income residents and special needs populations.
- Add a new shelter facility to include 20 night-by-night shelter spaces to increase immediate access to shelter and reduce the number of unsheltered individuals in Howard County.
- Publish a progress report upon the conclusion of The Path Home, Howard County's 5-year plan to end homelessness (FY21-FY25).
- Present a new 5-year strategic Plan to End Homelessness to the Continuum of Care Board, and the community at large.

Housing and Community Development

Strategic Goals and Measures

Goal - Provide resources for low and moderate income residents to qualify for affordable rental and homeownership opportunities in the county.

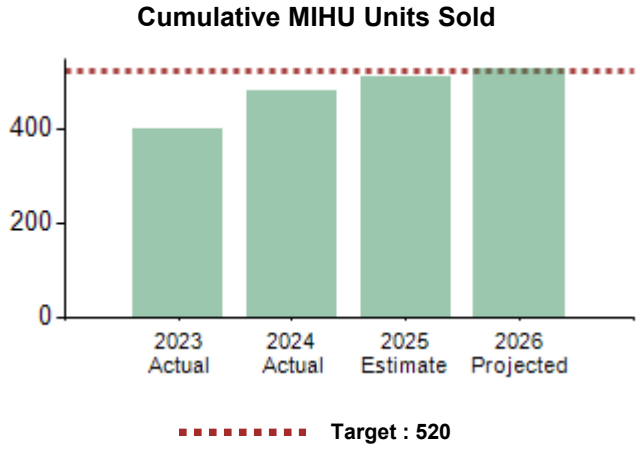
Objective - Increase percentage of available affordable housing units that are rented or sold to income eligible households.

Description of Objective - The Moderate Income Housing Unit (MIHU) Program is an inclusionary zoning program that requires developers of new housing in particular zoning districts to sell or rent a certain percentage (generally 10 to 15 percent) of the dwelling units built in a community to households of moderate income at affordable prices and rents. MIHUs are sold or rented through the county's housing department, pursuant to Section 13.400 et seq. of the Howard County Code. The Settlement Downpayment Loan Program (SDLP) is designed to assist moderate income homebuyers with financing for settlement and downpayment costs. Loan interest rates are set at 2 percent below the primary mortgage interest rate.

Strategies

- Continue outreach and marketing to employers, non-profits, and residents to increase knowledge of available programs and workshops.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Total dollar amount of Settlement Down Payment Loans Awarded to qualified buyers (millions)	$1.03	$0.85	$0.88	$0.94
Total number of affordable rental housing units	827	841	866	891
Cumulative MIHU Units Sold	400	479	507	527



There is an expectation that going forward the number of MIHU units will continue to grow but not at the rate originally anticipated. Anticipated growth between the years 2024 and 2029 is expected to be 250 units due to the effects of the Adequate Public Facilities Ordinance (APFO) which can limit the number of units that can be developed in accordance with the availability of adequate infrastructure such as roads and schools. The implementation of APFO will affect the production of new units at least through 2025.

Housing and Community Development

Strategic Goals and Measures

Goal - Provide resources for low and moderate income residents to qualify for affordable rental and homeownership opportunities in the county.

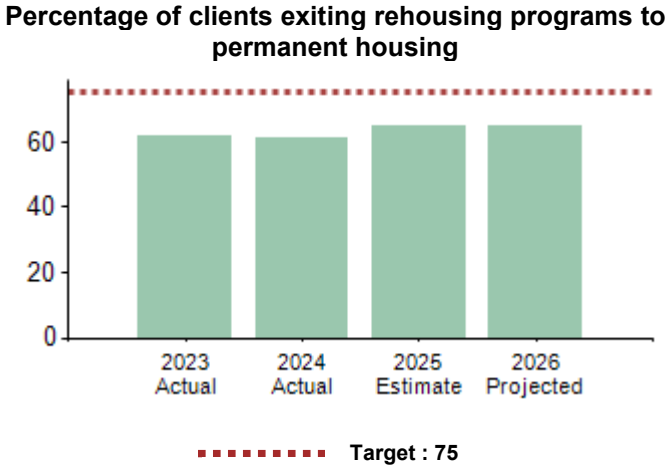
Objective - Maintain percentage of clients exiting rehousing programs to permanent housing to 60%.

Description of Objective - Homeless households that get the attention of the Coordinated Entry System are moved into permanent housing with the support of case management services. The Coordinated Entry System works to rehouse individuals and families experiencing homelessness via assistance with housing location, financial assistance, and case management. Those that do not move into permanent housing upon exiting the system primarily enter an emergency shelter or find temporary housing with a relative or friend. Howard County operates under the philosophy of Housing First, with an attempt to get people who have experienced homelessness back into permanent housing as rapidly as possible.

Strategies

- Make accessing assistance as seamless as possible through the use of a single point of entry to the Coordinated Entry System.
- Avoid homelessness when at all possible, through diversion and prevention activities.
- Rehouse literally homeless households as quickly as possible through housing searches, financial assistance, and case management for housing stabilization.

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Percentage of chronically homeless exiting to permanent housing	5.0%	6.0%	5.0%	5.0%
Percentage of households exiting rehousing programs to permanent housing	25.0%	70.0%	75.0%	75.0%
Outcome				
Percentage of clients exiting rehousing programs to permanent housing	62.0%	61.0%	65.0%	65.0%



Last year the end of the Rent Moraturium in 2022 combined with decreased housing stock and increased rental costs made locating permanent housing units more difficult. This continues to impact housing efforts as rental costs have continued to rise rapidly. Additionally, staffing shortages among Case Managers at partner agencies negatively impacted the number of people who could be served in programs.

Housing and Community Development

Summary of FY 2026 Budget Changes

Community Renewal Program Fund	
2025 Council Approved	**16,845,755**
Same Level of Service - Reduction in Certain Initiatives	(3,534,845)
New Programs/Initiatives - Shift 3 FTEs to the General Fund	(458,794)
New Programs/Initiatives - One-time transfer to project C0381 Non-Congregate Shelter Facility	4,570,000
New Programs/Initiatives - Section 108 loan	5,848,000
Abolishment of Positions	(134,081)
2026 Council Approved	**23,136,035**

Housing and Community Development

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**0**	**0**	**0**	**458,794**	**458,794**	**N/A**
Homeless Services	0	0	0	240,473	240,473	N/A
Housing & Community Development	0	0	0	218,321	218,321	N/A
Community Renewal Program	**23,317,659**	**16,845,755**	**15,125,894**	**23,136,035**	**6,290,280**	**37.3%**
Homeless Services	0	1,393,058	1,392,215	719,370	-673,688	-48.4%
Housing & Community Development	23,317,659	15,452,697	13,733,679	22,416,665	6,963,968	45.1%
Grants	**2,620,730**	**4,910,593**	**0**	**5,040,000**	**129,407**	**2.6%**
Homeless Services	0	2,310,593	0	2,290,000	-20,593	-0.9%
Housing & Community Development	2,620,730	2,600,000	0	2,750,000	150,000	5.8%
Trust And Agency Multifarious	**0**	**300,000**	**100,000**	**300,000**	**0**	**0.0%**
Housing & Community Development	0	300,000	100,000	300,000	0	0.0%
Housing Opportunities Trust	**3,000,000**	**10,000,000**	**8,000,000**	**2,000,000**	**-8,000,000**	**-80.0%**
Housing & Community Development	3,000,000	10,000,000	8,000,000	2,000,000	-8,000,000	-80.0%
TOTAL	**28,938,389**	**32,056,348**	**23,225,894**	**30,934,829**	**-1,121,519**	**-3.5%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Personnel Costs	**1,332,369**	**2,798,346**	**2,554,719**	**2,929,006**	**130,660**	**4.7%**
Community Renewal Program	1,332,369	2,574,719	2,554,719	2,470,212	-104,507	-4.1%
General Fund	0	0	0	458,794	458,794	N/A
Grants	0	223,627	0	0	-223,627	-100.0%
Contractual Services	**16,909,235**	**28,250,586**	**19,692,257**	**22,443,412**	**-5,807,174**	**-20.6%**
Community Renewal Program	11,288,505	13,263,620	11,592,257	15,103,412	1,839,792	13.9%
Grants	2,620,730	4,686,966	0	5,040,000	353,034	7.5%
Housing Opportunities Trust	3,000,000	10,000,000	8,000,000	2,000,000	-8,000,000	-80.0%
Trust And Agency Multifarious	0	300,000	100,000	300,000	0	0.0%
Supplies and Materials	**12,784**	**34,718**	**30,900**	**15,688**	**-19,030**	**-54.8%**
Community Renewal Program	12,784	34,718	30,900	15,688	-19,030	-54.8%
Expense Other	**537,745**	**827,778**	**803,098**	**825,203**	**-2,575**	**-0.3%**
Community Renewal Program	537,745	827,778	803,098	825,203	-2,575	-0.3%
Operating Transfers	**10,146,256**	**144,920**	**144,920**	**4,721,520**	**4,576,600**	**3158.0%**
Community Renewal Program	10,146,256	144,920	144,920	4,721,520	4,576,600	3158.0%
TOTAL	**28,938,389**	**32,056,348**	**23,225,894**	**30,934,829**	**-1,121,519**	**-3.5%**

Personnel Summary	FY2024 Authorized	FY2025 Authorized	FY2026 Approved	FY2025 vs FY2026 FTE Change	FY2025 vs FY2026 % Change
Authorized Personnel	13.00	21.00	22.00	1.00	4.8%

Non-Departmental Expenses

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Non-Departmental Expenses

Debt Service

Department Description & Core Services

County debt service pays for the principal and interest owed on long-term bonds. Amounts include debt service payments made on behalf of the Howard County Public School System, Howard Community College and Howard County Library System, totaling $71.6 million in FY 2026.

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**137,410,969**	**142,943,400**	**142,694,653**	**145,018,220**	**2,074,820**	**1.5%**
Stewardship Finance	137,410,969	142,943,400	142,694,653	145,018,220	2,074,820	1.5%
W&S Special Benefit Charges Fd	**329,875**	**0**	**0**	**0**	**0**	**N/A**
Stewardship Finance	329,875	0	0	0	0	N/A
TOTAL	**137,740,844**	**142,943,400**	**142,694,653**	**145,018,220**	**2,074,820**	**1.5%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Debt Service	**135,867,500**	**140,488,400**	**140,239,653**	**142,818,220**	**2,329,820**	**1.7%**
General Fund	135,537,625	140,488,400	140,239,653	142,818,220	2,329,820	1.7%
W&S Special Benefit Charges Fd	329,875	0	0	0	0	N/A
Operating Transfers	**1,873,344**	**2,455,000**	**2,455,000**	**2,200,000**	**-255,000**	**-10.4%**
General Fund	1,873,344	2,455,000	2,455,000	2,200,000	-255,000	-10.4%
TOTAL	**137,740,844**	**142,943,400**	**142,694,653**	**145,018,220**	**2,074,820**	**1.5%**

Non-Departmental Expenses

Pay-As-You-Go-Funds

Capital Funds

Description

Pay–As–You-Go funds provide cash payments to fund capital projects with fund balance from previous year's budgets in excess of the amount needed to maintain the County's Rainy Day Fund at mandated levels. In Fiscal 2026, $73.8 million is included as PAYGO transfer to CIP projects. This includes: $25.2 million for constructing an Elkridge Community Center, $18.7 million to support school systemic renovation, $15.1 million for road resurfacing needs, $5 million to support Howard Community College workforce development and trades center, $3 million IT infrastructure investment to enhance customer experience, $2.4 million for continuous renovation of the old courthouse, $1 million to start a new agricultural center, and the rest for various other projects including sidewalks, bus stops, road and bridge construction, traffic, and recreation and parks projects.

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**76,135,000**	**111,705,000**	**111,705,000**	**73,760,000**	**-37,945,000**	**-34.0%**
Non-Departmental Expenses	76,135,000	111,705,000	111,705,000	73,760,000	-37,945,000	-34.0%
TOTAL	**76,135,000**	**111,705,000**	**111,705,000**	**73,760,000**	**-37,945,000**	**-34.0%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Operating Transfers	**76,135,000**	**111,705,000**	**111,705,000**	**73,760,000**	**-37,945,000**	**-34.0%**
General Fund	76,135,000	111,705,000	111,705,000	73,760,000	-37,945,000	-34.0%
TOTAL	**76,135,000**	**111,705,000**	**111,705,000**	**73,760,000**	**-37,945,000**	**-34.0%**

Non-Departmental Expenses

Pay-As-You-Go-Funds

Operating Funds

Description

The Fiscal 2026 budget includes a total of $38.0 million in PAYGO funds for operating initiatives. Of the total, $14.5M will be used to support the Operating Budget request of the BOE and $1,505,000 will support non-recurring school operating items and are included directly in the HCPSS appropriation. The remaining $22 million are included in Non-Departmental PAYGO as shown below.

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**6,800,000**	**79,387,300**	**79,387,300**	**22,005,408**	**-57,381,892**	**-72.3%**
Non-Departmental Expenses	6,800,000	79,387,300	79,387,300	22,005,408	-57,381,892	-72.3%
TOTAL	**6,800,000**	**79,387,300**	**79,387,300**	**22,005,408**	**-57,381,892**	**-72.3%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Operating Transfers	**6,800,000**	**79,387,300**	**79,387,300**	**22,005,408**	**-57,381,892**	**-72.3%**
General Fund	6,800,000	79,387,300	79,387,300	22,005,408	-57,381,892	-72.3%
TOTAL	**6,800,000**	**79,387,300**	**79,387,300**	**22,005,408**	**-57,381,892**	**-72.3%**

Non-Departmental Expenses

Pay-As-You-Go-Funds

Operating Funds

Description

Below is an itemized list of recipients for the 22,005,408 in FY 2026 non-departmental PAYGO operating funds.

Circuit Court - Drug recovery court	$5,000	HCPSS - Teacher's Loan Program	$300,000
Community Ecology Institute	$125,000	Howard County Arts Council	$81,000
Corrections - Ballistic vests and equipment	$38,000	Howard County Conservancy	$250,000
CSP - Autism Society of Maryland	$12,500	Howard County Medical Center	$5,000,000
CSP - Bridges to Housing Stability	$8,726	Howard County Veterans Foundation	$37,000
CSP - Building Families for Children	$15,000	Maternal Health Program	$125,000
CSP - Community Action Council of Howard County	$50,000	Other Post Employment Benefits (OPEB)	$2,500,000
CSP - Laurel Multiservice Center	$10,000	OWD - Summer Youth Employment Program	$250,000
CSP - Rebuilding Together Howard County	$18,000	Police - Weapons and equipment	$795,706
CSP - Winter Growth	$39,295	Pride of Baltimore	$5,000
DCRS - HoCo STRIVES	$850,000	Rec & Parks - Equipment	$871,000
DCRS - One-time IT	$55,858	Rec & Parks - Hazard tree removal	$100,000
DGS - Building repairs	$337,323	Rec & Parks - Private Forest Conservation Easements	$500,000
EDA - Business Support and Expansion Programs	$1,070,000	Rec & Parks - Tree planting	$414,000
Ellicott City Partnership	$20,000	Social Services - Foster care programs	$122,000
Federal Impacts & Emerging Needs	$2,500,000	Youth Engagement Programming	$500,000
Flier Building Redevelopment	$5,000,000		

Non-Departmental Expenses

Other Non-Departmental Expenses

Description

Other Non-Departmental Expenses are those that cannot be assigned to any specific departments. For Fiscal 2026, these include:

Citizen's Election Fund ($680,000)
Matching funds are provided to small donations from ordinary people as recommended by the Citizen's Election Fund Commission. This investment will help promote and encourage broader access to elected office in Howard County and help prevent large donations from having undue influence in government.

OPEB Payment ($11.0 Million)
Continued efforts to fund OPEB liabilities on top of annual PAYGO. This includes $7.8 million for Howard County Public School System, Community College and Library System.

Mandated cost shift from the State ($9.3 Million)
State law passed in 2025 requires the County to pay over $8 million new cost starting from FY 2026, including pension liabilities for HCPSS and HCC employees and 90% of State Department of Assessment and Taxation (vs 50% before).

Other ($370,000)
Funding is included to cover overtime payment to non-represented employees working during emergencies; costs for potential changes to anticipated labor agreements still under negotiations; and unanticipated employee leave payouts and emergency needs.

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**14,575,120**	**13,091,160**	**13,090,000**	**21,399,427**	**8,308,267**	**63.5%**
Non-Departmental Expenses	14,575,120	13,091,160	13,090,000	21,399,427	8,308,267	63.5%
TOTAL	**14,575,120**	**13,091,160**	**13,090,000**	**21,399,427**	**8,308,267**	**63.5%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Contractual Services	**13,500,000**	**11,640,000**	**11,640,000**	**11,680,000**	**40,000**	**0.3%**
General Fund	13,500,000	11,640,000	11,640,000	11,680,000	40,000	0.3%
Expense Other	**1,041,470**	**1,320,000**	**1,320,000**	**9,349,427**	**8,029,427**	**608.3%**
General Fund	1,041,470	1,320,000	1,320,000	9,349,427	8,029,427	608.3%
Personnel Costs	**33,650**	**131,160**	**130,000**	**370,000**	**238,840**	**182.1%**
General Fund	33,650	131,160	130,000	370,000	238,840	182.1%
TOTAL	**14,575,120**	**13,091,160**	**13,090,000**	**21,399,427**	**8,308,267**	**63.5%**

Non-Departmental Expenses

Contingency Reserves

Department Description & Core Services

The contingency reserves are used to cover unanticipated expenditures that cannot be quantified in advance such as weather events (snow removal, etc.). General Fund contingency reserve was reduced to $1 million from historical levels of $2 million as a temporary solution to help address critical needs and $8 million new cost shifted from the State to the County. The Fiscal 2026 Grants contingency reserve includes $10 million to account for the possibility of receiving additional federal, State and private grants.

Expenditures By Fund/Fund Center

Fund/Fund Center	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
General Fund	**0**	**2,000,000**	**0**	**1,000,000**	**-1,000,000**	**-50.0%**
Contingency	0	2,000,000	0	1,000,000	-1,000,000	-50.0%
Grants	**0**	**20,000,000**	**0**	**10,000,000**	**-10,000,000**	**-50.0%**
Contingency	0	20,000,000	0	10,000,000	-10,000,000	-50.0%
TOTAL	**0**	**22,000,000**	**0**	**11,000,000**	**-11,000,000**	**-50.0%**

Expenditures by Commitment Summary

Commitment Summary Item	FY 2024 Actual	FY 2025 Approved	FY 2025 Estimated	FY 2026 Approved	FY 2025 vs 2026 $ Change	FY 2025 vs 2026 % Change
Contingencies	**0**	**22,000,000**	**0**	**11,000,000**	**-11,000,000**	**-50.0%**
General Fund	0	2,000,000	0	1,000,000	-1,000,000	-50.0%
Grants	0	20,000,000	0	10,000,000	-10,000,000	-50.0%
TOTAL	**0**	**22,000,000**	**0**	**11,000,000**	**-11,000,000**	**-50.0%**

Funds/Statements

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Governmental Funds

Capital Projects

Description

Capital project funds are used to account for the construction of major capital facilities and to account for miscellaneous revenues that can only be used to fund debt service. The schedules in this section reflect only the collection and uses of these miscellaneous restricted revenues. The detailed capital project budgets are presented separately in the Capital Budget document. The modified accrual basis of accounting is used for these funds. Ending fund balances represent undesignated reserves or the amount that resources exceed obligations. These balances are carried forward to the next year.

Governmental Funds

School Construction and Site Acquisition Fund

Description

The School Construction and Site Acquisition Fund is funded by Transfer Tax revenues collected by the County and appropriated to the Board of Education for capital projects or held in one of two contingency reserves: land for school sites reserve or school construction and site acquisition reserve.

	FY2024 Actual	FY2025 Estimated	FY2026 Budget
Revenues:			
Local Transfer Tax	9,641,455	9,725,000	9,725,000
Interest Income	1,284,923	3,522	3,591
Appropriation from Fund Balance	0	0	1,490,159
Total Revenues	**10,926,378**	**9,728,522**	**11,218,750**
Expenses:			
Transfer Tax Funding	5,215,676	9,000,000	10,000,000
Appropriated, Unrecognized in Prior Years	0	20,444,718	0
Transfer Out - Debt Service	590,032	589,730	1,218,750
Total Expenses	**5,805,708**	**30,034,448**	**11,218,750**
Fund Balance:			
Beginning Fund Balance	22,396,645	27,517,315	7,211,389
Net Change from Current Year Operations	5,120,670	(20,305,926)	0
Appropriation from Fund Balance	0	0	(1,490,159)
Fund Balance - Ending	**27,517,315**	**7,211,389**	**5,721,230**

Governmental Funds

General Improvement Capital Projects Fund

Description

This fund pays for the construction of school capital projects which are designated in the capital budget as "E" projects.

	FY2024 Actual	FY2025 Estimated	FY2026 Budget
Revenues:			
School Surcharge	11,032,001	15,200,000	15,500,000
Appropriation from Fund Balance	0	0	5,494,480
Total Revenues	**11,032,001**	**15,200,000**	**20,994,480**
Expenses:			
School Surcharge - PAYGO	0	16,000,000	18,000,000
Appropriated, Unrecognized in Prior Years	0	15,125,761	0
Transfer Out - Debt Service	3,115,362	3,255,990	2,994,480
Total Expenses	**3,115,362**	**34,381,751**	**20,994,480**
Fund Balance:			
Beginning Fund Balance	20,555,161	28,471,800	9,290,049
Net Change from Current Year Operations	7,916,639	(19,181,751)	0
Appropriation from Fund Balance	0	0	(5,494,480)
Fund Balance - Ending	**28,471,800**	**9,290,049**	**3,795,569**

Governmental Funds

Fire Service Building and Equipment Fund

Description

This fund pays for the construction of Fire Department projects. These projects can be found in the capital budget and are designated by the letter "F". This fund includes revenue from transfer tax, the sale of bonds and pay-as-you-go funds from the fire tax. Debt service payments on bonds issued are repaid by the transfer tax.

	FY2024 Actual	FY2025 Estimated	FY2026 Budget
Revenues:			
Local Transfer Tax	5,784,729	5,835,000	5,835,000
Fire Tax Cash	5,530,000	500,000	5,000,000
Appropriation from Fund Balance	0	0	1,295,450
Total Revenues	**11,314,729**	**6,335,000**	**12,130,450**
Expenses:			
Fire Capital Projects	1,832,325	10,075,000	4,030,000
Appropriated, Unrecognized in Prior Years	0	6,199,598	0
Fire Tax Cash	5,530,000	500,000	5,000,000
Transfer Out - Debt Service	3,242,670	3,172,460	3,100,450
Total Expenses	**10,604,995**	**19,947,058**	**12,130,450**
Fund Balance:			
Beginning Fund Balance	20,710,502	21,420,236	7,808,178
Net Change from Current Year Operations	709,734	(13,612,058)	0
Appropriation from Fund Balance	0	0	(1,295,450)
Fund Balance - Ending	**21,420,236**	**7,808,178**	**6,512,728**

Governmental Funds

Recreation and Parks Capital Projects Fund

Description

This fund includes construction of parks projects in Howard County. The projects can be found in the capital budget designated as "N". Park projects are paid for by bond sales, grants and transfer taxes. The debt repayment has been funded by transfer taxes. General tax funds must be used where transfer tax is insufficient to cover debt service.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues:			
Local Transfer Tax	9,641,455	9,725,000	9,725,000
Developer Contributions - Open Space	14,509	0	0
Appropriation from Fund Balance	0	0	2,290,860
Total Revenues	**9,655,964**	**9,725,000**	**12,015,860**
Expenses:			
Transfer Tax Funding	5,751,264	2,443,456	5,480,000
Appropriated, Unrecognized in Prior Years	0	10,764,241	0
Transfer Out - Debt Service	7,417,512	7,183,500	6,535,860
Total Expenses	**13,168,776**	**20,391,197**	**12,015,860**
Fund Balance:			
Beginning Fund Balance	22,454,334	18,941,522	8,275,325
Net Change from Current Year Operations	(3,512,812)	(10,666,197)	0
Appropriation from Fund Balance	0	0	(2,290,860)
Fund Balance - Ending	**18,941,522**	**8,275,325**	**5,984,465**
Transfer Tax	18,246,418	7,580,222	5,289,362
Developer Contributions	695,103	695,103	695,103

Governmental Funds

Highway Projects Fund

Description

This fund pays for the construction of roadways related capital projects. The projects which can be found in the Capital Budget section include: Road Resurfacing (H); Road Construction (J); Bridge Improvements (B); Sidewalks and Curbs (K); and Traffic and Intersection projects (T).

The money to pay for these projects comes from the sale of bonds, grants receipts and developer bond defaults. Pay-as-you-go funds, which are general tax dollars, may also be used. Transfer out for debt service represents future debt service payments on excise tax funded road construction bonds that are ultimately paid by the General Fund.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues:			
Excise Tax	5,237,059	4,500,000	4,500,000
Developer Contributions	377,100	0	0
Local Impact Grant Revenue	89,286	0	0
Interest	2,511,291	29,494	26,242
Appropriation from Fund Balance	0	0	6,612,059
Total Revenues	**8,214,736**	**4,529,494**	**11,138,301**
Expenses:			
Transfer Out - Debt Service	8,657,546	8,797,770	8,902,730
Excise Tax - PAYGO	251,742	0	2,235,571
Total Expenses	**8,909,288**	**8,797,770**	**11,138,301**
Fund Balance:			
Beginning Fund Balance	56,207,693	55,513,141	51,244,865
Net Change from Current Year Operations	(694,552)	(4,268,276)	0
Appropriation from Fund Balance	0	0	(6,612,059)
Fund Balance - Ending	**55,513,141**	**51,244,865**	**44,632,806**

Governmental Funds

Public Improvement Investment Fund

Description

The fund was established to fund the construction of permanent public improvements that consist of educational and cultural facilities to serve Downtown Columbia. Per the Downtown Columbia Development MOU executed 11-9-2016, the Developer will pay a fee of $1.33 per sf when applying for a building permit in the Downtown Columbia Area.

	FY 2024 Actual	FY 2024 Estimated	FY 2026 Budget
Revenues:			
Permit Fees	116,517	116,517	116,517
Interest Income	64,544	737	795
Total Revenues	**181,061**	**117,254**	**117,312**
Expenses:			
Appropriation to Fund Balance	0	0	117,312
Total Expenses	**0**	**0**	**117,312**
Fund Balance:			
Beginning Fund Balance	1,292,571	1,473,632	1,590,886
Net Change from Current Year Operations	181,061	117,254	0
Appropriation to Fund Balance	0	0	117,312
Fund Balance - Ending	**1,473,632**	**1,590,886**	**1,708,198**

Governmental Funds

Special Revenue

Description

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for special purposes. The modified accrual basis of accounting is used for these funds. Contingency reserves, if applicable, represent authorization that is budgeted and available for unforeseen expenditures. Ending fund balances represent undesignated reserves or the amount that resources exceed obligations. These balances are carried forward to the next year.

Governmental Funds

Recreation and Parks Fund

Description

The Recreation and Parks Fund supports fee-based recreational programs, services and events for the community. The proceeds cover the costs of administering recreational childcare programs, summer camps and sports leagues. The fund is also used for maintenance of athletic fields, pavilions, parks and historic sites throughout the county.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Charges for Services	22,479,082	24,875,000	28,466,960
Other	26,255	30,000	30,000
Transfer from General Fund	226,621	255,349	224,042
Total Revenues	**22,731,958**	**25,160,349**	**28,721,002**
Expenses			
Personnel Costs	10,433,087	12,789,845	13,593,755
Contractual Services	8,210,353	9,814,762	10,334,119
Supplies and Materials	1,744,003	2,174,000	2,479,750
Capital Outlay	55,881	169,001	169,001
Expense Other	1,534,273	2,144,377	2,144,377
Total Expenses	**21,977,597**	**27,091,985**	**28,721,002**
Fund Balance			
Beginning Balance	(2,444,643)	(1,690,282)	(3,621,918)
Net Change Current Year	754,361	(1,931,636)	0
Fund Balance Ending - Unrestricted	**(1,690,282)**	**(3,621,918)**	**(3,621,918)**

Governmental Funds

Forest Conservation Fund

Description

This fund allows the departments of Planning & Zoning and Recreation & Parks to provide Forest Mitigation and reforestation inspections in compliance with local and State requirements. This fund receives revenues from developers and is used to cover expenses associated with plantings, inspections and engineering studies in compliance with forest conservation requirements.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Developer Contributions - Mitigation	180,237	125,000	125,000
Other	87,348	40,000	40,000
Appropriation From Fund Balance	0	0	594,371
Total Revenues	**267,585**	**165,000**	**759,371**
Expenses			
Personnel Costs	277,248	390,162	404,899
Contractual Services	85,543	117,360	118,294
Supplies and Materials	137,272	151,000	159,000
Capital Outlay	0	25,000	45,000
Expense Other	29,621	32,178	32,178
Total Expenses	**529,684**	**715,700**	**759,371**
Fund Balance			
Beginning Balance	1,787,854	1,525,755	975,055
Net Change Current Year	(262,099)	(550,700)	0
Appropriation from Fund Balance	0	0	(594,371)
Fund Balance Ending - Unrestricted	**1,525,755**	**975,055**	**380,684**

Governmental Funds

Commercial Paper Bond Anticipation Note

Description

This fund has been created to allow the county to manage the Bond Anticipation Note Program. The county uses this program for the capital budget. This program enables the county to borrow for the capital construction program at the lowest interest rates instead of using general funds. Included in this fund are all costs and revenues of the program. Revenue in excess of costs is returned to the General Fund as interest income.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Transfer from General Fund	1,873,344	2,209,414	2,200,000
Capital Related Debt Issued	305,572	350,000	400,000
Total Revenues	**2,178,916**	**2,559,414**	**2,600,000**
Expenses			
Contractual Services	501,750	616,012	400,000
Debt Service	1,677,166	1,943,402	2,200,000
Total Expenses	**2,178,916**	**2,559,414**	**2,600,000**
Fund Balance			
Beginning Balance	0	0	0
Net Change Current Year	0	0	0
Fund Balance Ending - Unrestricted	**0**	**0**	**0**

Governmental Funds

Community Renewal Program Fund/Rehabilitation Loan

Description

The Department of Housing and Community Development manages the Community Renewal Program Fund which was created to provide affordable housing opportunities for residents of all income levels. It is through this fund that the County can sponsor initiatives such as the Settlement Down Payment Loan Program (SDLP), the County Rehabilitation Loan Program, the Moderate Income Housing Unit (MIHU) Rental and Homeownership Programs, financial education and housing assistance to County residents. Revenue for this fund is an allocation of 18.75% of the County's total Transfer Tax revenue, MIHU Fee-in-Lieu revenue received from developers, and interest revenue from the various loan programs.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Transfer Tax	5,784,729	5,835,000	5,835,000
Miscellaneous/MIHU Fee-In-Lieu	2,093,675	1,123,307	750,000
Installment Interest on Community Loans	0	5,848,000	0
Other	65	0	0
Appropriation From Fund Balance	0	0	16,551,035
Total Revenues	**7,878,469**	**12,806,307**	**23,136,035**
Expenses			
Personnel Costs	1,332,369	2,554,719	2,470,212
Contractual Services	11,207,854	11,592,257	15,103,412
Supplies and Materials	12,784	30,900	15,688
Expense Other	625,734	803,098	825,203
Operating Transfers	10,146,256	144,920	4,721,520
Total Expenses	**23,324,997**	**15,125,894**	**23,136,035**
Fund Balance			
Beginning Balance	42,903,763	27,457,235	25,137,648
Net Change Current Year	(15,446,528)	(2,319,587)	0
Appropriation from Fund Balance	0	0	(16,551,035)
Fund Balance	**27,457,235**	**25,137,648**	**8,586,613**

Governmental Funds

Agricultural Preservation and Promotion Fund

Description

The Agricultural Land Preservation & Promotion Fund supports the Agricultural Land Preservation and Promotion Program, which is designed to preserve the open character and agricultural use of land in Howard County. The Department of Planning & Zoning is charged by Howard County Code with implementation of the program. Revenue comes from 25% of the local transfer tax, investment income, and the development transfer tax paid when land assessed for agriculture is converted to other uses.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Transfer Tax	7,713,451	7,780,000	7,780,000
Other	4,570,262	0	0
Appropriation From Fund Balance	0	0	2,989,138
Total Revenues	**12,283,713**	**7,780,000**	**10,769,138**
Expenses			
Personnel Costs	294,333	875,365	1,016,331
Contractual Services	3,489,328	2,207,225	2,122,173
Supplies and Materials	47,562	62,607	171,150
Capital Outlay	0	0	270,000
Debt Service	16,179,919	5,535,690	6,122,760
Expense Other	986,643	650,614	1,066,724
Operating Transfers	952,000	0	0
Total Expenses	**21,949,785**	**9,331,501**	**10,769,138**
Fund Balance			
Beginning Balance	39,017,155	29,351,083	27,799,582
Net Change Current Year	(9,666,072)	(1,551,501)	0
Appropriation from Fund Balance	0	0	(2,989,138)
Fund Balance Ending - Unrestricted	**29,351,083**	**27,799,582**	**24,810,444**

Governmental Funds

Housing Opportunities Trust Fund

Description

This is a non-reverting fund to be used to promote equitable access to affordable housing for households of limited income in the County.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Appropriation From Fund Balance	0	0	2,000,000
Transfer From Other Funds	0	10,000,000	0
Total Revenues	**0**	**10,000,000**	**2,000,000**
Expenses			
Contractual Services	3,000,000	8,000,000	2,000,000
Total Expenses	**3,000,000**	**8,000,000**	**2,000,000**
Fund Balance			
Beginning Balance	5,000,000	2,000,000	4,000,000
Net Change Current Year	(3,000,000)	2,000,000	0
Appropriation from Fund Balance	0	0	(2,000,000)
Fund Balance Ending - Unrestricted	**2,000,000**	**4,000,000**	**2,000,000**

Governmental Funds

Fire & Rescue Tax

Description

The fire tax provides funding for the operation of the Department of Fire & Rescue Service and support for the eleven volunteer organizations. The Fire Tax is 20.60 cents for real property and 51.50 cents for personal property.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Property Taxes	157,301,964	141,500,000	147,726,000
EMS Transport Fees	9,336,202	12,000,000	11,500,000
Fire Inspections & Services	430,929	550,000	500,000
Other	335,826	136,000	136,000
Appropriation From Fund Balance	0	0	3,511,464
Total Revenues	**167,404,921**	**154,186,000**	**163,373,464**
Expenses			
Personnel Costs	104,205,284	112,956,158	117,846,204
Contractual Services	10,930,959	12,206,333	11,485,534
Supplies and Materials	5,876,719	6,173,447	7,206,981
Capital Outlay	7,152,769	12,196,002	7,707,000
Debt Service	49,000	0	40,000
Expense Other	10,026,471	10,517,718	11,240,557
Operating Transfers	6,561,716	1,761,466	5,347,188
Contingencies	0	0	2,500,000
Total Expenses	**144,802,918**	**155,811,124**	**163,373,464**
Fund Balance			
Beginning Balance	109,786,094	132,388,097	130,762,973
Net Change Current Year	22,602,003	(1,625,124)	0
Appropriation from Fund Balance	0	0	(3,511,464)
Fund Balance Ending - Unrestricted	**132,388,097**	**130,762,973**	**127,251,509**

Governmental Funds

Speed Enforcement Fund

Description

This fund allows the Department of Police to implement a speed enforcement program in Howard County to increase public safety on county roadways in compliance with local and State requirements. This fund receives revenues from fines paid by motor vehicle operators exceeding the posted speed limits on designated county roadways. Funds in excess of those needed to operate the program can be used for other public safety uses in the capital and operating budget.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Speed Camera Fines	1,104,852	1,691,768	1,839,632
Other	13,914	13,914	15,000
Total Revenues	**1,118,766**	**1,705,682**	**1,854,632**
Expenses			
Personnel Costs	419,306	438,076	547,249
Contractual Services	12,143	7,820	49,962
Supplies and Materials	38,929	165,468	274,684
Debt Service	606,483	668,539	776,470
Expense Other	6,946	6,946	206,267
Operating Transfers	200,000	0	0
Total Expenses	**1,283,807**	**1,286,849**	**1,854,632**
Fund Balance			
Beginning Balance	573,299	408,258	827,091
Net Change Current Year	(165,041)	418,833	0
Appropriation to Fund Balance	0	0	200,000
Fund Balance Ending - Unrestricted	**408,258**	**827,091**	**1,027,091**

Governmental Funds

School Bus Camera Fund

Description

This fund allows the Department of Police to administer a School Bus Camera program to increase safety of students boarding school buses on county roadways in compliance with local and State requirements. This fund receives revenues from citations paid by motor vehicle operators passing stopped school buses in process of boarding students on designated county roadways.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Citations	2,116,946	2,284,249	3,307,452
Miscellaneous	45	0	0
Total Revenues	**2,116,991**	**2,284,249**	**3,307,452**
Expenses			
Personnel Costs	79,580	84,375	93,007
Contractual Services	4,402	4,669	7,900
Supplies and Materials	1,900,000	2,195,205	3,105,500
Capital Outlay	0	0	100,000
Expense Other	0	0	1,045
Total Expenses	**1,983,982**	**2,284,249**	**3,307,452**
Fund Balance			
Beginning Balance	478,720	611,729	611,729
Net Change Current Year	133,009	0	0
Fund Balance Ending - Unrestricted	**611,729**	**611,729**	**611,729**

Governmental Funds

TIF District Fund: Annapolis Junction

Description

This fund has been created, as required and authorized by the legislation creating the Annapolis Junction Town Center Tax Increment Financing District, to deposit any incremental property tax revenues collected on real property located in the District. If incremental property tax collections are insufficient to meet the debt service obligation for the 2014 Special Obligation bonds issued to fund infrastructure improvements in the District, a special tax will be imposed.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Incremental Property Tax	1,275,044	1,441,921	1,485,179
Interest on Reserve Funds	89,099	60,000	54,000
Miscellaneous	2,699	0	0
Transfer from Savage Special TIF	214,536	0	0
Total Revenues	**1,581,378**	**1,501,921**	**1,539,179**
Expenses			
Contractual Services	40,849	30,000	40,000
Debt Service	1,186,365	1,090,267	1,037,250
Expense Other	453,821	0	461,929
Total Expenses	**1,681,035**	**1,120,267**	**1,539,179**
Fund Balance			
Beginning Balance	1,982,136	1,882,479	2,264,133
Net Change Current Year	(99,657)	381,654	0
Appropriation to Fund Balance	0	0	461,929
Fund Balance Ending - Unrestricted	**1,882,479**	**2,264,133**	**2,726,062**

Governmental Funds

Savage Special Tax District Fund

Description

This fund has been created, as required and authorized by the legislation creating the Savage Towne Center Tax Increment Financing District and Savage Towne Centre Special Fund, to deposit any special taxing district real property taxes received from owners of property located in the Savage Towne Centre Increment Financing District. Savage Towne Centre Special Taxing District collections are insufficient to meet the county's debt service obligation for tax increment financing bonds issued to fund infrastructure improvements in the Savage Towne Centre Tax Increment Financing District.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Total Revenues	**0**	**0**	**0**
Expenses			
Operating Transfers	214,536	0	0
Total Expenses	**214,536**	**0**	**0**
Fund Balance			
Beginning Balance	214,536	0	0
Net Change Current Year	(214,536)	0	0
Fund Balance Ending - Unrestricted	**0**	**0**	**0**

Governmental Funds

TIF District Fund: Downtown Columbia

Description

This fund has been created, as required and authorized by the legislation creating the Crescent (Downtown Columbia) Tax Increment Financing District, to deposit any incremental property tax revenues collected on real property located in the Crescent (Downtown Columbia) Tax Increment Financing District. If incremental property tax collections are insufficient to meet the debt service obligation for the 2017 Special Obligation bonds issued to fund infrastructure improvements in the Crescent Tax Increment Financing District, a special tax will be imposed.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Incremental Property Tax	4,981,372	4,795,353	4,939,214
Other	250,530	100,000	137,000
Total Revenues	**5,231,902**	**4,895,353**	**5,076,214**
Expenses			
Contractual Services	50,562	100,000	120,000
Debt Service	2,571,219	2,531,820	2,923,220
Expense Other	0	0	2,032,994
Total Expenses	**2,621,781**	**2,631,820**	**5,076,214**
Fund Balance			
Beginning Balance	14,596,691	17,206,812	19,470,345
Net Change Current Year	2,610,121	2,263,533	0
Appropriation to Fund Balance	0	0	2,032,994
Fund Balance Ending - Unrestricted	**17,206,812**	**19,470,345**	**21,503,339**

Governmental Funds

Program Revenue Fund

Description

Programs included in this fund are supported by the revenues collected for the services provided. Accounts have been established for use by various county agencies.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Program Revenue	4,534,966	5,898,711	11,296,308
Total Revenues	**4,534,966**	**5,898,711**	**11,296,308**
Expenses			
Personnel Costs	1,270,818	1,824,909	2,427,794
Contractual Services	3,222,034	6,091,358	6,864,826
Supplies and Materials	529,636	928,392	1,253,920
Capital Outlay	0	600,000	695,000
Debt Service	0	0	42,013
Expense Other	51,936	59,726	12,755
Total Expenses	**5,074,424**	**9,504,385**	**11,296,308**
Fund Balance			
Beginning Balance	5,017,712	4,478,254	872,580
Net Change Current Year	(539,458)	(3,605,674)	0
Appropriation to Fund Balance	0	0	12,755
Fund Balance Ending - Unrestricted	**4,478,254**	**872,580**	**885,335**

Governmental Funds

Disposable Plastics Reduction Fund

Description

This is a non-reverting fund that accounts for the revenues collected from a 5 cents fee imposed on each disposable plastic bag sold at a store and the costs of administering the program.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Disposable Bag Fee	571,365	590,000	590,000
Fines & Forfeitures	1,091	1,600	2,000
Other Revenues	84,980	0	0
Appropriation From Fund Balance	0	0	361,847
Total Revenues	**657,436**	**591,600**	**953,847**
Expenses			
Personnel Costs	253,638	240,380	237,027
Contractual Services	459,331	681,812	706,820
Supplies and Materials	13,832	10,000	10,000
Total Expenses	**726,801**	**932,192**	**953,847**
Fund Balance			
Beginning Balance	771,804	702,439	361,847
Net Change Current Year	(69,365)	(340,592)	0
Appropriation from Fund Balance	0	0	(361,847)
Fund Balance Ending - Unrestricted	**702,439**	**361,847**	**0**

Governmental Funds

Trust And Agency Multifarious Fund

Description

This fund allows adequate accounting and control of escrow accounts, while at the same time permitting citizens contributions for special purposes. Accounts have been established for use by various county agencies.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Contributions	74,061	125,000	430,000
Total Revenues	**74,061**	**125,000**	**430,000**
Expenses			
Contractual Services	28,650	100,000	300,000
Supplies and Materials	59,893	80,000	80,000
Expense Other	23,926	45,000	50,000
Total Expenses	**112,469**	**225,000**	**430,000**
Fund Balance			
Beginning Balance	309,068	270,660	170,660
Net Change Current Year	(38,408)	(100,000)	0
Fund Balance Ending - Unrestricted	**270,660**	**170,660**	**170,660**

Governmental Funds

Environmental Services Fund

Description

The Environmental Services Fund, established in fiscal year 1997, pays for the waste collection, disposal, and recycling expenses including the County landfill operations.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Revenue from Other Governments	41,583	0	0
Charges for Services	32,247,096	34,895,990	35,250,000
Landfill User Fees	4,372,162	4,828,350	4,800,000
Other	1,226,162	420,000	420,000
Other Recycling Proceeds	284,622	210,000	280,000
Penalties	97,992	9,350	5,000
Single Stream Recycling Proceeds	32,473	5,000	5,000
Appropriation From Fund Balance	0	0	1,033,003
Total Revenues	**38,302,090**	**40,368,690**	**41,793,003**
Expenses			
Personnel Costs	5,137,672	5,626,078	6,161,752
Contractual Services	25,773,336	29,157,820	30,281,327
Supplies and Materials	600,698	781,015	715,450
Expense Other	2,608,743	3,273,162	3,109,624
Operating Transfers	1,203,179	1,452,740	1,524,850
Total Expenses	**35,323,628**	**40,290,815**	**41,793,003**
Fund Balance			
Beginning Balance	21,818,091	24,796,553	24,874,428
Net Change Current Year	2,978,462	77,875	0
Appropriation from Fund Balance	0	0	(1,033,003)
Fund Balance Ending - Unrestricted	**24,796,553**	**24,874,428**	**23,841,425**

Governmental Funds

Vaping Settlement Fund

Description

This is a non-reverting fund that accounts for the County's share of settlement proceeds from the manufacturers of vaping products and the permitted use of the funds as outlined in State law.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Fines & Forfeitures	1,045,659	132,000	132,000
Appropriation From Fund Balance	0	0	43,000
Total Revenues	**1,045,659**	**132,000**	**175,000**
Expenses			
Operating Transfers	0	0	175,000
Total Expenses	**0**	**0**	**175,000**
Fund Balance			
Beginning Balance	0	1,045,659	1,177,659
Net Change Current Year	1,045,659	132,000	0
Appropriation from Fund Balance	0	0	(43,000)
Fund Balance Ending - Unrestricted	**1,045,659**	**1,177,659**	**1,134,659**

Governmental Funds

Opioid Abatement Fund

Description

This is a non-reverting fund that accounts for the County's share of settlement proceeds from opioid manufacturers and others in the industry and the permitted use of the funds as outlined in State law.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Settlement Proceeds	1,841,749	1,900,000	1,800,000
Appropriation From Fund Balance	0	0	500,000
Total Revenues	**1,841,749**	**1,900,000**	**2,300,000**
Expenses			
Personnel Costs	0	0	50,000
Contractual Services	0	244,282	2,250,000
Total Expenses	**0**	**244,282**	**2,300,000**
Fund Balance			
Beginning Balance	1,958,796	3,800,545	5,456,263
Net Change Current Year	1,841,749	1,655,718	0
Appropriation from Fund Balance	0	0	(500,000)
Fund Balance Ending - Unrestricted	**3,800,545**	**5,456,263**	**4,956,263**

Governmental Funds

Community Reinvestment and Repair Fund

Description

This fund accounts for the County's share of the State sales tax imposed on adult-use cannabis, with the proceeds going to support community-based initiatives that benefit low-income communities and communities disproportionately impacted by the enforcement of cannabis prohibition.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Tax Distribution	1,593,948	1,100,000	1,100,000
Appropriation From Fund Balance	0	0	2,693,948
Total Revenues	**1,593,948**	**1,100,000**	**3,793,948**
Expenses			
Personnel Costs	0	0	50,000
Contractual Services	0	0	3,743,948
Total Expenses	**0**	**0**	**3,793,948**
Fund Balance			
Beginning Balance	0	1,593,948	2,693,948
Net Change Current Year	1,593,948	1,100,000	0
Appropriation from Fund Balance	0	0	(2,693,948)
Fund Balance Ending - Unrestricted	**1,593,948**	**2,693,948**	**0**

Proprietary Funds

Enterprise

Description

Some government operations are financed and managed in a manner similar to a private business enterprise and are fully supported from user fees and charges. Separate funds are established to account for these government operations. These funds are Proprietary Fund types and follow the accrual basis of accounting. Contingency reserves, if applicable, represent authorization that is budgeted and available for unforeseen expenditures. Ending fund balances, if applicable, represent undesignated reserves that are carried forward into the next year.

Proprietary Funds

Water and Sewer Operating Fund

Description

This fund covers the operation of the County water and sewer systems. Water and sewer operations are further detailed in the Department of Public Works operating budget under the Bureau of Utilities. The money to fund the water and sewer services comes primarily from user charges. This fund is self-sustaining and does not depend upon general tax dollars.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Sewer Use Charges	35,271,699	39,000,000	42,900,000
Water Use Charges	27,911,912	31,000,000	34,100,000
Industrial Waste Surcharge	2,165,904	2,165,904	2,500,000
Fire Protection Charge	1,629,994	1,629,994	1,670,000
Water and Sewer Penalty	1,020,631	1,020,631	1,000,000
Water Reclamation	1,452,429	1,452,429	1,000,000
Other	1,439,128	1,185,095	950,000
Special Charges	2,585,719	2,585,719	800,000
Water & Sewer Connections	200,592	200,592	245,000
Water and Project Pro-Rata	134,000	134,000	120,000
Appropriation From Fund Balance	0	0	5,893,662
Total Revenues	**73,812,008**	**80,374,364**	**91,178,662**
Expenses			
Personnel Costs	17,378,183	19,780,468	21,556,152
Contractual Services	17,472,216	19,435,949	21,506,650
Supplies and Materials	34,883,157	29,455,418	38,913,285
Capital Outlay	774,278	118,000	40,000
Debt Service	37,089	233,507	495,707
Expense Other	7,866,545	9,104,349	8,666,868
Total Expenses	**78,411,468**	**78,127,691**	**91,178,662**
Net Position			
Beginning Position	16,384,991	11,785,531	14,032,204
Net Change Current Year	(4,599,460)	2,246,673	0
Appropriation from Fund Balance	0	0	(5,893,662)
Net Position Ending - Unrestricted	**11,785,531**	**14,032,204**	**8,138,542**

Proprietary Funds

Shared Septic Systems

Description

This fund covers the operation of the County shared septic systems. Funding comes primarily from user charges, and to the extent needed, general tax dollars as provided by the authorization in the County code.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
O & M User Fees	1,103,581	1,089,915	1,097,263
Capital & Risk Reserve	106,277	106,680	106,680
Other	243,887	651,600	97,230
Appropriation From Fund Balance	0	0	79,372
Total Revenues	**1,453,745**	**1,848,195**	**1,380,545**
Expenses			
Contractual Services	557,857	905,875	943,825
Supplies and Materials	74,984	144,880	170,850
Expense Other	34,464	150,375	159,190
Operating Transfers	0	0	106,680
Total Expenses	**667,305**	**1,201,130**	**1,380,545**
Net Position			
Beginning Position	4,028,356	3,308,423	3,955,488
Net Change Current Year	786,440	647,065	0
Appropriation from Fund Balance	0	0	(79,372)
Restricted	(1,506,373)	0	0
Net Position Ending - Unrestricted	**3,308,423**	**3,955,488**	**3,876,116**

Proprietary Funds

Water and Sewer Special Benefits Charges and Capital Projects Fund

Description

This fund collects monies to finance water and sewer projects, including debt service.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Water & Sewer Ad Valorem	43,087,978	45,197,000	47,100,000
Interest on Investments	8,885,264	2,900,000	4,200,000
Water & Sewer In Aid of Construction Charges	913,800	1,000,000	1,000,000
Sewer Front Foot Benefit Charges	545,009	523,000	427,000
Water Front Foot Benefit Charges	203,617	200,000	123,000
Gain on Disposal of Assets	1,292,752	0	0
Other	3,631,050	0	0
Appropriation From Fund Balance	0	0	7,034,051
Total Revenues	**58,559,470**	**49,820,000**	**59,884,051**
Expenses			
Capital Outlay	44,455,421	45,811,518	45,496,831
Debt Service	14,411,456	14,184,180	14,387,220
Expense Other	245,620	0	0
Total Expenses	**59,112,497**	**59,995,698**	**59,884,051**
Net Position			
Beginning Position	538,355,168	144,649,948	134,474,250
Net Change Current Year	(553,027)	(10,175,698)	0
Appropriation from Fund Balance	0	0	(7,034,051)
Restricted	(393,152,193)	0	0
Net Position Ending - Unrestricted	**144,649,948**	**134,474,250**	**127,440,199**

Proprietary Funds

Watershed Protection and Restoration Fund

Description

This fund is designed to provide a sustainable dedicated revenue source for the purpose of maintenance, operations and improvement of local stormwater management systems. The money in this fund comes from an annual stormwater remediation fee. The fund is self-sustaining and does not depend upon general tax dollars.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Stormwater Remediation Fees	10,251,339	25,708,021	26,599,925
Other	16,533,317	131,483	650,000
Total Revenues	**26,784,656**	**25,839,504**	**27,249,925**
Expenses			
Personnel Costs	1,406,348	1,646,824	1,894,315
Contractual Services	4,039,242	5,535,443	6,073,607
Supplies and Materials	71,257	29,290	30,394
Debt Service	1,980,077	2,381,725	2,615,780
Expense Other	2,054,191	718,754	4,525,829
Operating Transfers	8,090,000	8,410,503	12,110,000
Total Expenses	**17,641,115**	**18,722,539**	**27,249,925**
Net Position			
Beginning Position	71,466,696	22,027,008	29,143,973
Net Change Current Year	9,143,541	7,116,965	0
Appropriation to Fund Balance	0	0	3,755,136
Restricted	(58,583,229)	0	0
Net Position Ending - Unrestricted	**22,027,008**	**29,143,973**	**32,899,109**

Proprietary Funds

Recreation Special Facilities Fund

Description

This is an Enterprise Fund created to show the receipts and expenses for the operation & management of the Timbers at Troy golf course. An enterprise fund is structured much like a private enterprise, reflecting all of the costs associated with the program. Timbers at Troy is the first county-owned golf course. It opened August 1996.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Fees & Charges	740,898	627,500	627,500
Other	12,588	0	0
Total Revenues	**753,486**	**627,500**	**627,500**
Expenses			
Capital Outlay	0	0	100,000
Expense Other	167,273	0	527,500
Total Expenses	**167,273**	**0**	**627,500**
Net Position			
Beginning Position	7,591,204	(2,333,866)	(1,706,366)
Net Change Current Year	586,213	627,500	0
Appropriation to Fund Balance	0	0	527,500
Restricted	(10,511,283)	0	0
Net Position Ending - Unrestricted	**(2,333,866)**	**(1,706,366)**	**(1,178,866)**

Proprietary Funds

County Government Broadband Initiative Fund

Description

This enterprise fund was created to manage the contracts and to deliver broadband services to County government agencies. Revenues generated come from negotiated fees and charges for the services provided.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Chargebacks	750,000	800,000	850,000
Other	25,218	0	0
Total Revenues	**775,218**	**800,000**	**850,000**
Expenses			
Personnel Costs	251,271	238,502	249,746
Contractual Services	401,060	483,570	360,690
Supplies and Materials	27,517	80,960	80,960
Debt Service	44,216	96,930	82,490
Expense Other	878,666	0	76,114
Total Expenses	**1,602,730**	**899,962**	**850,000**
Net Position			
Beginning Position	7,730,217	664,482	564,520
Net Change Current Year	(827,512)	(99,962)	0
Appropriation to Fund Balance	0	0	76,114
Restricted	(6,238,223)	0	0
Net Position Ending - Unrestricted	**664,482**	**564,520**	**640,634**

Proprietary Funds

Non-County Government Broadband Initiative Fund

Description

This enterprise fund was created to manage the contracts and to deliver broadband services to Non-County government agencies. Revenues generated come from negotiated fees and charges for the services provided.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Fees & Charges	1,589,318	1,184,029	1,255,077
Other	311,704	0	0
Total Revenues	**1,901,022**	**1,184,029**	**1,255,077**
Expenses			
Personnel Costs	324,087	353,254	374,609
Contractual Services	476,473	725,355	541,035
Supplies and Materials	28,863	121,440	121,440
Debt Service	35,151	102,350	100,440
Expense Other	151,593	0	117,553
Total Expenses	**1,016,167**	**1,302,399**	**1,255,077**
Net Position			
Beginning Position	5,280,024	5,483,397	5,365,027
Net Change Current Year	884,855	(118,370)	0
Appropriation to Fund Balance	0	0	117,553
Restricted	(681,482)	0	0
Net Position Ending - Unrestricted	**5,483,397**	**5,365,027**	**5,482,580**

Proprietary Funds

Private Sector Broadband Initiative Fund

Description

This enterprise fund was created to manage the contracts and to deliver broadband services to private sector businesses. Revenues generated come from negotiated fees and charges for the services provided.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Fees & Charges	520,495	592,764	591,686
Other	75,714	0	0
Total Revenues	**596,209**	**592,764**	**591,686**
Expenses			
Personnel Costs	97,226	147,189	156,092
Contractual Services	105,429	302,231	225,431
Supplies and Materials	37,666	50,600	50,600
Debt Service	21,116	50,820	63,250
Expense Other	0	0	96,313
Total Expenses	**261,437**	**550,840**	**591,686**
Net Position			
Beginning Position	1,307,307	1,136,096	1,178,020
Net Change Current Year	334,772	41,924	0
Appropriation to Fund Balance	0	0	96,313
Restricted	(505,983)	0	0
Net Position Ending - Unrestricted	**1,136,096**	**1,178,020**	**1,274,333**

Proprietary Funds

Internal Service

Description

Internal Service Funds are used to accumulate and allocate the costs of services provided by a department to other County departments. These funds are Proprietary Fund types and follow the accrual basis of accounting for reporting purposes. The funds are budgeted on a modified accrual basis. Fixed asset purchases are expensed over the life of the asset and charged back to user agencies accordingly. Ending fund balances, if applicable, represent undesignated reserves that are carried forward into the next year. Contingency reserves, if applicable, represent authorization that is budgeted and available for unforeseen expenditures.

Proprietary Funds

Fleet Operations Fund

Description

The Central Fleet Operations Division is responsible for the purchase, operation, and maintenance of all county vehicles. Revenue to operate Fleet Operations is generated from charges to the users. Included are the salaries of the mechanics who maintain county vehicles, the cost of supplies and depreciation on all vehicles maintained by the bureau.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Charges - County	21,580,762	25,054,061	25,054,065
Charges - External Agencies	868,212	793,500	856,980
Sales of Capital Asset	911,471	300,000	200,000
Other	8,259,340	0	0
Transfer In	0	6,000,000	0
Appropriation From Fund Balance	0	0	3,801,548
Total Revenues	**31,619,785**	**32,147,561**	**29,912,593**
Expenses			
Personnel Costs	5,238,555	5,638,046	6,276,510
Contractual Services	2,737,803	3,693,504	3,282,511
Supplies and Materials	7,969,100	8,889,965	9,265,559
Capital Outlay	6,885,327	16,613,003	11,088,013
Total Expenses	**22,830,785**	**34,834,518**	**29,912,593**
Fund Balance			
Beginning Balance	35,404,195	6,659,723	3,972,766
Net Change Current Year	8,789,000	(2,686,957)	0
Appropriation from Fund Balance	0	0	(3,801,548)
Restricted	(37,533,472)	0	0
Fund Balance Ending - Unrestricted	**6,659,723**	**3,972,766**	**171,218**

Proprietary Funds

Technology & Communications Fund

Description

This fund charges the cost of central data processing operations, geographical information, records management services, radio maintenance and telephone services to county agencies. These costs are charged to county agencies utilizing the system/services through charge backs paid to this fund.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Chargebacks	29,930,975	35,884,211	35,427,951
Tower Rentals	1,035,185	1,150,000	1,150,000
Transfer In	729,468	730,336	347,188
Other	1,190,775	0	0
Appropriation From Fund Balance	0	0	1,823,673
Total Revenues	**32,886,403**	**37,764,547**	**38,748,812**
Expenses			
Personnel Costs	12,764,042	14,811,731	15,742,050
Contractual Services	13,632,423	19,118,297	15,890,958
Supplies and Materials	4,794,057	1,231,781	1,205,906
Capital Outlay	1,403,368	0	0
Debt Service	1,624,444	1,574,000	4,964,715
Expense Other	78,281	90,025	95,183
Operating Transfers	750,000	800,000	850,000
Total Expenses	**35,046,615**	**37,625,834**	**38,748,812**
Fund Balance			
Beginning Balance	20,574,235	2,158,432	2,297,145
Net Change Current Year	(2,160,212)	138,713	0
Appropriation from Fund Balance	0	0	(1,823,673)
Restricted	(16,255,591)	0	0
Fund Balance Ending - Unrestricted	**2,158,432**	**2,297,145**	**473,472**

Proprietary Funds

Risk Management Fund

Description

This fund combines county government risk management activities including: Workers' Compensation, General, Auto, Property, and Environmental Liability and Risk Management Administration. The County insures these exposures with an appropriate combination of self-insurance and purchased excess insurance. The County Library System, Community College, Economic Development Authority and Housing Commission participate in the Risk Management Fund.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Charges - County Agencies	10,161,448	10,669,524	11,775,073
Charges - External Agencies	842,590	915,970	1,037,618
Other	1,446,440	1,310,000	260,000
Appropriation From Fund Balance	0	0	1,782,982
Total Revenues	**12,450,478**	**12,895,494**	**14,855,673**
Expenses			
Personnel Costs	1,561,405	2,311,325	2,271,585
Contractual Services	12,440,447	10,853,593	11,704,222
Supplies and Materials	28,691	311,150	204,820
Debt Service	0	0	104,830
Expense Other	814,793	627,797	570,216
Total Expenses	**14,845,336**	**14,103,865**	**14,855,673**
Fund Balance			
Beginning Balance	5,960,119	2,738,658	1,530,287
Net Change Current Year	(2,394,858)	(1,208,371)	0
Appropriation from Fund Balance	0	0	(1,782,982)
Restricted	(826,603)	0	0
Fund Balance Ending - Unrestricted	**2,738,658**	**1,530,287**	**(252,695)**

Proprietary Funds

Employee Benefits Fund

Description

This fund provides a mechanism for central pooling of County government employee benefits' costs, including health and disability insurance. The general and other restricted funds, commercial insurance and/or self-insured claims payments are paid out of this fund.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues			
Charges - County Agencies	47,169,296	50,370,903	54,706,415
Charges - External Agencies	11,223,218	12,209,620	12,575,909
Employee Contributions	6,918,492	10,609,860	11,786,980
Retiree Contributions	3,798,545	3,703,195	3,962,419
Appropriation From Fund Balance	0	0	2,535,047
Total Revenues	**69,109,551**	**76,893,578**	**85,566,770**
Expenses			
Personnel Costs	698,751	974,557	1,046,621
Contractual Services	70,981,106	76,305,837	84,517,649
Supplies and Materials	1,438	1,500	2,500
Total Expenses	**71,681,295**	**77,281,894**	**85,566,770**
Fund Balance			
Beginning Balance	5,893,600	2,223,844	1,835,528
Net Change Current Year	(2,571,744)	(388,316)	0
Appropriation from Fund Balance	0	0	(2,535,047)
Restricted	(1,098,012)	0	0
Fund Balance Ending - Unrestricted	**2,223,844**	**1,835,528**	**(699,519)**

Statements

Description

Statements provide a summary overview of the financial position of all long-term debt of the County, the budget stabilization account and fiscal year-end estimated surplus.

Statements

Statement of Estimated Long Term Debt Outstanding as of 6/30/2025

	Principal	Interest	Total
School Construction Bonds	**366,529,366**	**103,168,669**	**469,698,035**
General County Bonds:			
Community College	121,158,944	39,269,629	160,428,572
Community Renewal	638,621	120,956	759,576
General County	325,217,628	87,003,839	412,221,468
Police Department	5,521,306	1,723,186	7,244,493
Recreation & Parks	46,708,251	10,931,080	57,639,331
Storm Drain	45,293,414	14,055,590	59,349,004
Highways	49,415,915	17,077,402	66,493,316
Library	29,673,515	6,958,274	36,631,789
Total General County	**623,627,593**	**177,139,956**	**800,767,549**
Other Bonds:			
Excise Bonds	71,545,380	18,382,174	89,927,554
School Surcharge	18,102,299	2,995,738	21,098,037
School Transfer Tax	15,946,275	6,067,549	22,013,824
College Bonds	7,176,073	1,651,828	8,827,901
Bond Anticipation Notes	1,978,582	681,540	2,660,122
Fire Department	20,043,813	4,451,363	24,495,176
Broadband	3,018,727	1,284,711	4,303,438
Environmental Services	14,982,516	4,144,931	19,127,447
Economic Development	2,636,764	664,531	3,301,295
Maryland Resiliency Loan	2,074,707	620,026	2,694,733
Water Infrastructure Finance and Innovation Act (WIFIA)	10,788,042	6,821,004	17,609,046
Watershed Fee Bonds	29,122,613	11,446,956	40,569,569
Total Other Bonds	**197,415,790**	**59,212,352**	**256,628,142**
Total School, General County & Other Bonds	**1,187,572,749**	**339,520,977**	**1,527,093,726**
Total Water & Sewer Bonds	**406,890,000**	**171,881,502**	**578,771,502**
MD Water Quality	**1,313,695**	**118,166**	**1,431,860**
Tax Increment Revenue Bonds	**61,920,000**	**37,841,313**	**99,761,313**
Maryland Department of the Environment Loan	**621,267**	**33,305**	**654,572**
Total Howard County Bonds	**1,658,317,710**	**549,395,262**	**2,207,712,972**

Statements

Total Debt Services Requirements

Fiscal Year 2026

	Principal	Interest	Total
General Fund:			
General County Supported Debt	**81,617,770**	**39,197,600**	**120,815,370**
School Construction Bonds	33,516,620	14,947,390	48,464,010
Community College Bonds	9,536,160	5,003,760	14,539,920
Community Renewal Bonds	121,880	29,640	151,520
General County Bonds	24,655,780	12,299,350	36,955,130
Highways Bonds	3,185,660	1,963,660	5,149,320
Library Bonds	2,350,240	1,101,940	3,452,180
Police Department Bonds	371,530	223,210	594,740
Recreation & Parks Bonds	4,729,150	1,806,710	6,535,860
Storm Drain Bonds	3,150,750	1,821,940	4,972,690
Revenue Supported Debt/Lease	**13,197,070**	**5,666,500**	**18,863,570**
Community College Fee Bonds	642,410	265,250	907,660
Economic Development Bonds	144,320	70,330	214,650
Environmental Services Bonds	997,460	527,390	1,524,850
Excise Bonds	6,121,170	2,781,560	8,902,730
Fire Fund Bonds	2,275,280	825,170	3,100,450
School Surcharge Bonds	2,387,130	607,350	2,994,480
School Transfer Tax	629,300	589,450	1,218,750
Ellicott City Safe & Sound	**549,560**	**2,589,720**	**3,139,280**
Maryland Resiliency Loan	549,560	212,220	761,780
Water Infrastructure Finance and Innovation Act (WIFIA)	0	2,377,500	2,377,500
Principal Paid - APA, Subscriptions, Leases	**15,394,140**	**7,345,910**	**22,740,050**
GASB 87 Leases	5,538,790	1,995,800	7,534,590
GASB 94 APA	1,824,960	4,798,600	6,623,560
GASB 96 Subscriptions	8,030,390	551,510	8,581,900
Total Budget - General Fund	**$110,758,540**	**$54,799,730**	**$165,558,270**
Other Funds:			
Water & Sewer Fund	**16,400,280**	**14,387,220**	**30,787,500**
Metropolitan District Bonds	15,885,000	14,299,170	30,184,170
Maryland Water Quality Loans	245,280	28,800	274,080
Water Meters Lease	270,000	59,250	329,250
Watershed Protection & Restoration Fund	**1,370,390**	**1,245,390**	**2,615,780**
Watershed Fee Bonds	1,196,330	1,229,170	2,425,500
Maryland Department of the Environment Loan	174,060	16,220	190,280
Commercial Paper Bond Anticipation Note Fund	**108,030**	**73,010**	**181,040**
Bond Anticipation Notes	108,030	73,010	181,040
Tax Increment Funds	**1,160,000**	**2,800,470**	**3,960,470**
Annapolis Junction Special Obligation Ref Bonds	285,000	752,250	1,037,250
Downtown Columbia Special Obligation Bonds	875,000	2,048,220	2,923,220
Installment Purchase Agreements	**4,844,990**	**1,277,770**	**6,122,760**
Agricultural Land Preservation	4,844,990	1,277,770	6,122,760
Broadband Funds	**125,910**	**120,270**	**246,180**
County Government	42,190	40,300	82,490
Non-County Government	51,370	49,070	100,440
Private Sector	32,350	30,900	63,250
Capital Leases/Certificates of Participation (COPS)	**2,513,000**	**341,180**	**2,854,180**
Energy Savings (COPS/DPW)	1,225,000	281,380	1,506,380
LEDs (In Public Works Budget)	283,000	34,670	317,670
Radio (COPS)	730,000	18,250	748,250
Transit (COPS)	275,000	6,880	281,880
Total Budget - Other Funds	**$26,522,600**	**$20,245,310**	**$46,767,910**
Total Budget - All Funds	**$137,281,140**	**$75,045,040**	**$212,326,180**

Note: General Fund transfer of $2.2 million for payment of Bond Anticipation Notes is not reflected above.

Statements

Legal Debt Limits

Fiscal Year 2026

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Assessable Base	64,022,945,000	67,633,396,000	71,923,425,000
Debt Limitation	4.80%	4.80%	4.80%
Legal Limit of Borrowing (General Obligation)	3,073,101,360	3,246,403,008	3,452,324,400
Outstanding Debt Subject Limitation	1,296,253,980	1,269,112,000	1,342,194,000
Percent of Assessable Base	2.02%	1.88%	1.87%
Legal Debt Margin	1,776,847,380	1,977,291,008	2,110,130,400

Statements

Statement of Assessable Base and Estimated Collections
Real and Personal Property Taxes (Thousands of Dollars)

	FY24		FY25		FY26	
	Assessable Base	Actual Revenue	Estimated Base	Estimated Revenue	Projected Base	Projected Revenue
Real Property (Gross)	62,197,939	630,687	65,681,200	666,007	69,912,980	729,892
Personal Property	1,825,006	46,264	1,952,196	49,488	2,010,445	52,473
Total Real and Personal Property	64,022,945	676,951	67,633,396	715,496	71,923,425	782,364
County Property Tax per $100 of Assessed Valuation						
Real Property		$1.014		$1.044		$1.044
Personal Property		$2.535		$2.610		$2.610

Statements

Statement of Estimated Fund Balance (General Fund)

Unassigned Fund Balance on June 30, 2024	36,531,059
Assigned Fund Balance on June 30, 2024 for potential use in FY 2026	80,300,000
FY 2025 Estimated Revenues (including Budgeted Use of Fund Balance)	1,694,754,397
FY 2025 Estimated Expenditures (including Budgeted Use of Fund Balance)	(1,652,677,843)
FY 2025- Estimated Allocation for Charter-Mandated Stabilization Account in FY 2025 ACFR	(6,261,490)
FY 2026 Budgeted Use of Fund Balance for One-time Initiatives	(111,770,408)
Projected Unassigned Fund Balance on June 30 ,2025	40,875,715

Performance Measure Summary

Performance Measure Summary Information with Related Objectives

Note : Unavailable data will show as blank

Education

Howard County Public School System

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
All student groups have exemplary graduation rates.				
Graduation Rate	92.6%	93.5%	93.5%	93.5%

Howard Community College

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase four-year graduation, transfer and completion rates to 59% by 2025				
Percent increase in developmental completers	42.8%	44.5%	42.9%	43.0%
Student successful persister rate after 4 years	75.5%	77.2%	77.2%	76.0%
Howard Community College student graduation-transfer rate within 4 years	54.8%	54.7%	52.4%	53.0%

Howard County Library System

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase library usage (in millions) by 10%				
Attendance at library system classes	242,853	251,028	196,198	196,198
Number of library system classes	9,478	9,469	7,422	7,422
Number of children's classes	3,910	6,578	5,558	5,558
HCPSS students with library cards	56,065	56,100	56,100	56,100
Number of seats for K-12 homework	331	331	331	331
Number of in-person library visits (in millions)	2	2	2	2
Number of overall library items borrowed (in millions)	6.70	7.50	6.90	6.90

Public Safety

Police

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Maintain the property and violent crime rate under the state-wide average.				
Violent crime rate per 100,000 population	139.93	250.70	250.70	250.70
Property crime rate per 100,000 population	1,699.00	1,662.00	1,662.00	1,662.00

Fire and Rescue Services

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Achieve and maintain a door-to-balloon time of 90 minutes for patients having a S-T Elevation Myocardial Infarction (STEMI) heart attack 90% of the time				
Percent of STEMI patients with door-to-balloon time of less than 90 minutes	84.2%	94.1%	90.0%	90.2%
Confine Residential Structure Fires (RSF) to the room of origin.				
Number of Structure Fires	250	179	200	190
Average arrival time of first engine - RSF (minutes)	6.75	5.18	6.00	6.3
Percentage of structure fires confined to room of origin	87.0%	88.0%	88.0%	89.0%

Corrections

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Maintain zero escapes and erroneous releases from custody or community programs.				
Number of county inmate escapes and erroneous releases	0	0	0	0
Number of escapes from community setting (walk-offs)	0	0	0	0
Average Daily Population	231	231	236	241
Number of intakes	1,718	1,978	2,008	2,028
Number of releases	1,857	2,061	2,092	2,123
Maintain zero inmate suicides and deaths.				
Number of suicide attempts	2	2	1	0
Number of suicides	0	0	0	0
Number of medical related deaths	0	0	0	0
Percentage of inmates requiring psychotropic medication	60.0%	60.0%	55.0%	61.0%
Number of county offenders receiving suicide screenings.	1,718	1,270	1,300	1,330
Number of Wellness Checks on inmates with behavioral issues	468	476	490	510
Reduce the percentage of inmates released that return to the custody of the Department of Corrections within three years of their previous detainment.				
Number of inmates participating in re-entry orientation classes prior to release	80	230	275	345
Number of case plans developed for county offenders at risk of re-offending.	250	485	550	600
Number of reentry orientation classes conducted	4	4	8	12
Percentage of inmates returning within three years	10	3	4	5

Public Facilities

Planning and Zoning

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Efficiently process applications to fully allocate tax credit funding to eligible applicants within the tax credit boundaries				
Total tax credit funds expended	$245,247.00	$85,199.00	$150,000.00	$250,000.00
Number of applications received	5	3	4	5
Average allocation per approved applicant	49,049	28,400	37,500	50,000
Percentage of applications processed in under 30 days	100.0%	100.0%	100.0%	100.0%
Increase the dollar amount of tax credits issued in order to facilitate restoration of historic properties in Howard County.				
Number of applications for 25% Tax Credit Pre-approval processed	26	14	25	21
Total number of applications processed	90	81	126	99
Number of 25% Final Tax Credit Applications approved	22	9	13	10
Dollar amount of 25% Final Tax Credit applications	$198,504.00	$43,550.00	$75,000.00	$100,000.00

Public Works

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase the number of impervious acres treated within the County as required by the MS4 permit.				
Number of stormwater management facilities in service (total)	14,563	15,544	17,219	18,405
Number of stormwater management facilities inspected (annual)	3,614	5,913	6,240	5,008
Number of acres of impervious area treated for stormwater runoff (Designed, Constructed, or Planned)	336	392	141	63
Increase the residential recycling rate.				
Number of collection routes for wood waste collection	12	13	13	13
Number of collection routes for food scraps collection	7	9	11	13
Number of public schools participating in the food scraps collection program	7	7	7	10
Residential Recycling Rate	41	41	42	42
Maintain a roadway network Pavement Condition Index (PCI) of 80 or higher.				
Number of miles of road repaved	40	37	41	40
Amount of paved road resurfacing CIP expenditures per capita (based on 334,529)	$31.84	$31.99	$33.57	$35.72
Pavement Condition Index rating	75	78	77	76
Percentage of roads with a Pavement Condition Index rated good or better	33.0%	33.0%	36.0%	35.0%

Inspections, Licenses and Permits

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase the percentage of new building construction plan reviews completed in 4 weeks or less.				
Number of plans reviewed	10,200	10,788	12,000	12,000
Number of plans needing revision	2,416	3,061	3,100	3,100
Percentage of new building construction plans reviewed in four weeks or less	97.7%	96.2%	97.0%	97.0%
Number of plan reviewers on average	9	10	10	10
Increase the percentage of permits (excluding new construction and commercial interior) issued in 2 days or less.				
Number of online permit applications	20,857	20,868	21,256	21,200
Number of permits issued	24,830	25,761	27,555	27,555
Percentage of permits issued within two days or less	36.6%	38.8%	37.9%	37.0%
Maintain the percentage of inspections completed on the date scheduled.				
Percentage of time daily inspection schedule is filled	31.3%	13.7%	27.6%	30.0%
Number of inspections performed	73,785	83,853	84,500	85,000
Percent of inspections completed on the date scheduled	110.1%	120.8%	109.0%	110.5%

Soil Conservation District

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase the number of acres of winter cover crop planted to 35 percent by 2030 in the county				
Number of outreach programs related to the Cover Crop Program	3	3	3	3
Acres of agricultural land planted to cover crops	3,706	4,546	4,500	4,500
Percentage of eligible land planted to cover crops	33.0%	40.0%	40.0%	40.0%
Increase the number of miles of fenced streams with livestock access limited.				
Number of pasture walks and site visits conducted	15	17	15	15
Number of education outreach events for distribution of publications	2	2	3	3
Number of miles of fencing installed for stream preservation	0.70	0.90	1.00	0.90
Increase the percentage of farms and large lot parcels in the county with a conservation plan on file to 90 percent by 2030				
Number of conservation plans developed	21	28	30	32
Percent of site visits completed to farms with newly developed or revised and updated conservation plans	90.0%	90.0%	90.0%	90.0%
Percentage of farms with a conservation plan on file	89.0%	88.0%	89.0%	90.0%

Community Services

Recreation & Parks

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase the number of 55+ adults that participate in our recreation programs.				
Number of registrants in 55+ Adult Fitness and Sports programs for Health and Wellness	4,579	5,526	6,000	6,250
Number of registrants for educational and lecture programs for 55+ Adults	353	451	525	600
Number of registrants for Therapeutic Recreation Aquatic programs for 55+ Adults	310	374	400	425
Total registrants in 55+ adult programs	9,881	11,160	11,500	12,000
Percent of 55+ residents registered in a Recreation and Parks program	11.0%	12.2%	12.6%	13.0%
Increase the number of county residents registered for programs through the Department of Recreation and Parks.				
Number of residents registered under 10 year's old	17,668	17,058	17,228	17,400
Number of residents registered between the ages of 10-19	13,938	13,535	13,670	13,806
Number of residents registered between the ages of 20-39	2,896	2,873	2,902	2,931
Number of residents registered between the ages of 40-59	4,339	4,482	4,527	4,572
Number of residents registered over 60+	3,746	4,350	4,394	4,438
Number of programs offered	8,241	8,347	8,367	8,387
Percent of county residents registered in a Recreation and Parks program	12.3%	12.9%	13.0%	13.2%

Community Resources & Services

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase number of unduplicated people attending 50+ Centers by 10% by 2025.				
Bain- Unduplicated Participants by 50+ Center	1,920	2,019	2,180	2,280
North Laurel- Unduplicated Participants by 50+ Centers	1,726	1,837	1,950	2,050
Glenwood- Unduplicated Participants by 50+ Center	2,406	1,810	1,950	2,050
Ellicott City- Unduplicated Participants by 50+ Centers	2,132	2,408	2,600	2,730
Elkridge- Unduplicated Participants by 50+ Center	1,013	1,132	1,225	1,280
East Columbia - Unduplicated Participants by 50+ Center	1,197	2,928	3,160	3,300
Unduplicated people attending 50+ Centers	8,365	9,631	10,400	10,900
Maintain the high percentage of at-risk children served who are able to remain in their childcare setting.				
Percentage of children demonstrating improvement in social/emotional skills	90.0%	100.0%	100.0%	100.0%
Percentage of at-risk children remaining in childcare post ECMH intervention	90.0%	97.0%	97.0%	97.0%

Transportation Services

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase the number of accessible bus stops.				
Number of bus stops along RTA routes with sidewalk access	343	368	408	448
Increase the number of miles of BikeHoward projects (shared roads, bike lanes, and bike paths).				
Miles of BikeHoward linear projects in short-term network completed	41.53	42.93	48.03	56.63
Increase the number of passenger boardings (transit ridership).				
Number of RTA passenger boardings (in millions)	0.79	0.96	1.00	1.06

Health Department

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Decrease the number of opioid related intoxication deaths in Howard County.				
Number of naloxone trainings held	118	83	100	125
Number of people trained	2,069	1,901	2,000	2,200
Opioid-related overdose deaths in Howard County	42	29	30	25
Increase the percentage of Howard County residents with access to health care.				
Percentage of County residents covered by a form of health insurance	92.0%	95.0%	93.0%	94.0%
Number of County residents eligible for Medical Assistance	59,578	47,392	46,001	47,000
Percent of County residents obtaining recommended colonoscopy screenings	87.3%	0.0%	0.0%	0.0%
Percent of County residents who report to have at least one health care provider	89.0%	90.0%	90.0%	89.0%
Increase the percentage of mandated inspections of food service facilities to ensure compliance with all applicable regulations (local, state and federal).				
Percent of mandated inspections completed	62.0%	71.0%	65.0%	65.0%
Number of food service facilities in Howard County	1,460	1,472	1,486	1,522
Percentage of food service facilities found to be in compliance at initial inspection	90.8%	92.9%	93.0%	93.0%

Social Services

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Applications for benefits will be processed timely to ensure quick access to benefits.				
Number of TCA Applications	790	1,462	1,679	1,309
Average # of individuals participating in TCA per month	1,123	1,359	1,259	1,242
Application Timeliness (SNAP & TCA)	98	99	99	99
Number of SNAP Applications	5,380	10,846	10,707	8,977
Average # of individuals participating in SNAP per month	22,843	19,469	19,605	20,639

Increase the percentage of current child support disbursed.				
Percentage of Cases that received a payment	92.0%	90.0%	90.0%	91.0%
Cases with an arrears payment	85	71	71	72
Child Support obligations disbursed (in millions)	$13.77	$12.75	$13.06	$13.19
Number of children for whom paternity was established or acknowledged	3,056	2,962	2,883	2,967
Number of open cases with court orders established	3,335	3,479	3,313	3,380
Through intervention services, increase the safety and stability of children and vulnerable adults by initiating and completing investigations within the mandatory period.				
Percentage of CPS reports investigated timely	100	100	100	100

University of Maryland Extension

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase awareness and participation of county residents, of all age groups, to comprehend the need for the implementation of stormwater management throughout Howard County to reduce pollution sources, including, but not limited to, Nitrogen, Phosphorus, and Sediment to improve local water quality				
Number of County Streams Assessments	10	11	11	11
Number of residents attending events	675	480	550	600
Number of Residential Site Assessments/RG4CW/NSA	27	26	30	35
Amount of volunteer value provided for services to the community	$29,411.00	$50,645.00	$55,000.00	$60,000.00
Number of Master Watershed Stewards	40	45	53	60
Total number of citizens reached through WSA programs	1,691	2,018	2,242	2,848
Increase the participation of youth in 4-H programs across the county.				
Number of 4-Clubs	17	16	16	16
Number of 4-H Youth enrolled in 4-H clubs	315	356	360	375
Number of volunteers	153	140	145	150
Amount of volunteer value provided for services to the community	$335,000.00	$330,000.00	$340,000.00	$350,000.00
Total youth reached by 4-H programs	3,150	2,940	3,000	3,200

Legislative & Judicial

Circuit Court

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase or maintain the percentage of cases disposed of within the applicable compliance standard time frame.				
Percent of criminal cases that reach disposition within 180 days	80.0%	90.0%	95.0%	98.0%
Percent of civil domestic cases that reach disposition within 365 days	95.0%	99.0%	99.0%	99.0%

Percent of juvenile delinquency cases that reach disposition within 90 days	89.0%	86.0%	90.0%	98.0%
Percent of civil non-domestic cases that reach disposition within 548 days	88.0%	92.0%	95.0%	98.0%
Increase the number of people utilizing the Court's free legal assistance program.				
Number of litigants served by free legal assistance programs	879	766	850	875

State's Attorney

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Promote the fair and impartial administration of justice, improve the effectiveness of law through legislation and litigation, and assist in the prevention of crime by working with community service partners to help improve the quality of life in Howard County.				
Total Criminal Circuit Court cases	692	586	586	586
Total Circuit Court Indictments	332	337	337	337
Total District Court cases	4,308	7,113	7,113	7,113
Number of total Juvenile cases reviewed	368	265	265	265
Number of total Juvenile Adjudications	234	167	167	167
Total number of cases to be tried in District Court	710	679	679	679
Number of citizens initiated cases	192	269	269	269

Sheriff's Office

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Provide effective security at the circuit courthouse.				
Number of court sessions held	2,140	494	509	524
Number of hours deputies spent in court	8,884	9,489	9,774	10,067
Number of prisoners in lockup	2,139	2,488	2,563	2,640
Number of reportable security incidents that occur at the courthouse	13	13	14	15
Serve landlord tenant court documents in a timely manner.				
Number of late rent notices	12,101	12,022	12,383	12,754
Number of late rent notices that turn into eviction notices	6,550	4,207	4,333	4,463
Serve warrants and protective/peace orders in a timely manner.				
Percent of domestic violence or protection orders served within 48 hours	89.0%	58.0%	60.0%	60.0%
Number of warrants received	537	488	503	518
Number of open warrants on file to be served	426	397	409	421
Number of summons and civil documents received	5,904	4,682	4,822	4,966
Number of summons and civil documents served	3,724	3,430	3,533	3,639
Percent of summons and civil documents served	88.0%	73.0%	80.0%	83.0%

Number of warrants closed	506	504	519	535

Board of Elections

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Reduce average wait times for voters on Election Day and during Early Voting.				
Number of registered voters	229,524	209,519	236,641	245,000
Registered voters that casted ballot	131,738	65,119	182,718	75,000
Percent of voter turnout	57.4%	31.0%	77.2%	30.6%
Percentage of early voter turnout	20.1%	4.6%	32.6%	6.0%
Average voter wait time (minutes)	3	2	4	2

General Government

County Administration

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase Equal Business Opportunity (EBO) subcontractor participation in County procurements.				
Number of compliance reviews completed	74	74	80	80
Percent of contract with no EBO subcontractor	11.3%	5.6%	10.0%	10.0%
Percent of contracts having less than EBO subcontractor participation goal	31.0%	47.9%	35.0%	35.0%
Percentage of contracts achieving participation levels exceeding EBO subcontractor goal of 15%	57.8%	46.5%	55.0%	55.0%
Increase pollinator habitat on County and private lands.				
Acres of pollinator habitat on County and private land	104	138	148	160
Reduce petroleum fuel consumption by County fleet.				
County diesel fuel consumption (gallons)	368,199	372,923	338,342	321,425
County gasoline consumption (gallons)	779,279	838,533	882,235	838,123
Petroleum fuel consumption (gallons)	1,147,480	1,211,460	1,220,577	1,159,548

Finance

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
To provide debt management services to ensure that County Government has access to low-cost borrowing for long-term investments.				
Number of Bond Rating Agencies awarding the County AAA Bond Rating	3	3	3	3

Office of Law

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Deliver legal advice in written form, setting forth the authority and rationale for the opinion, within 15 business days of the request.				
Number of requests for written advice and opinions	7,209	8,413	8,497	8,582
Percentage of written advice and opinions provided within 15 business days of request	98.0%	98.2%	98.3%	98.4%
Review and sign final transaction documents within five business days of submission to the Office.				
Number of transaction requests received	2,644	2,955	2,985	3,015
Percentage of legal transactions performed within five business days of submission to Office	99.1%	99.1%	99.0%	99.0%

Economic Development Authority

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase infusion of growth capital to Howard County companies.				
Catalyst fund activity (in millions)	$10.70	$2.50	$2.95	$3.50
Catalyst loan leveraged funding (in millions)	$7.78	$0.45	$0.50	$0.80
LIFT fund activity (in millions)	$0.00	$0.24	$0.35	$0.40
Total growth capital infusion into companies (in millions)	$10.74	$2.55	$2.95	$3.50
Increase the number of successful Maryland Innovation Center companies				
Entrepreneurs in residence program hours	743	1,283	800	800
Total MIC Training and Event Attendance	1,062	1,875	2,400	2,550
Number of MIC visitors	8,343	9,936	9,500	10,000
MIC Member Company Footprint	198	256	289	320
Increase total business development support and outreach activity				
Permitting, licensing and regulatory assistance	72	42	70	74
Business and resource assistance	280	269	285	299
Direct outreach to existing businesses	247	442	450	473
All specialized service cases	1,165	1,360	1,400	1,500
Business visits	65	199	200	210

Technology & Communication Services

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Maintain a 99% County website availability rating.				
Unique public website views	9,856,420	7,729,790	9,080,041	9,534,043
Percent of time the website is available	99.0%	99.0%	99.0%	99.0%

Housing and Community Development

Measure	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
Increase percentage of available affordable housing units that are rented or sold to income eligible households.				
Total dollar amount of Settlement Down Payment Loans Awarded to qualified buyers (millions)	$1.03	$0.85	$0.88	$0.94
Total number of affordable rental housing units	827	841	866	891
Cumulative MIHU Units Sold	400	479	507	527
Maintain percentage of clients exiting rehousing programs to permanent housing to 60%.				
Percentage of chronically homeless exiting to permanent housing	5.0%	6.0%	5.0%	5.0%
Percentage of clients exiting rehousing programs to permanent housing	62.0%	61.0%	65.0%	65.0%
Percentage of households exiting rehousing programs to permanent housing	25.0%	70.0%	75.0%	75.0%

Glossary

Like most specialized fields, government budgeting has its own vocabulary. Here are definitions for some common terms:

Accrual Basis of Accounting
A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Activity
A functional grouping of expenses within an organization. For example, accounting control is an activity in the Department of Finance. Activities are also called programs.

Agency
A County department or office. In the Executive Branch of County government, an agency is managed by a director reporting to the County Executive. For example, the Department of Public Works and Office of Law are County agencies.

Appropriation
Authority to spend money within a specified dollar limit during the fiscal year. Each County agency and capital project is assigned an appropriation level.

Approved Budget
The budget for the current fiscal year.

Assessable Base
The value of all real and personal property in the County which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assessed Valuation
The valuation set upon real estate or other property by the State through its Department of Assessments and Taxation. This valuation is multiplied by the tax rates set annually by the Council to determine taxes due. Assessed value is less than market value.

Audited Expenses
The actual amount spent in the last complete fiscal year.

Authorized Position
The number of positions authorized by the County Executive in the approved budget.

Authorized Sworn Strength
Reference to the number of authorized sworn Police Officer positions in the Department of Police.

Balanced Budget
A budget in which current expenditures equal current revenues as required by county law.

Bond Rating
An evaluation by investor advisory services indicating the probability of timely repayment of principal and interest on bonded indebtedness. These ratings significantly influence the interest rate that a borrowing government must pay on its bond issues. Howard County bonds are rated by three major advisory services: Moody's Investors Service, Standard & Poor's Corporation, and Fitch Investors Service.

Bonds
The County borrows money to pay for major construction projects such as bridges and roads by issuing bonds. The County pays back the interest and principal to investors over the life of the bonds similar to a home mortgage.

Budget
A spending plan that balances estimated revenues and allocated expenditures over a fiscal year.

Budget Ordinance
Legislation approved by the County Council authorizing the operating and capital appropriations for a single fiscal year.

Bureau
A unit within an agency which includes one or more organizations. For example, the Bureau of Highways is a bureau consisting of two organizations within the Department of Public Works.

Capital Budget
The annual plan for capital project appropriations. Project appropriations are normally for only that amount necessary to enable the implementation of the first year of the program expenditure plan. However, if contracted work is scheduled that will extend beyond the upcoming fiscal year, the entire contract appropriation is required, even if the work and expenditures will be spread over two or more fiscal years.

Capital Project
Governmental effort involving expenditures and funding for the creation, expansion, renovation, or replacement of permanent facilities and other public assets having relatively long live. Expenditures within capital projects may include costs of planning, design and construction management; land; site improvement; utilities; construction; and initial furnishings and equipment to make a facility operational.

Capital Project Funds
Funds used to account for all resources for the construction or acquisition of fixed assets, except those accounted for in proprietary fund types. The County accumulates costs relative to capital programs in the following funds: General Improvements Fund, Fire Service Building & Equipment fund, Public Libraries Fund, Recreation & Parks Fund, Storm Drainage Fund and Highway Fund.

Capital Improvements Program (CIP)
The comprehensive presentation of capital project expenditure estimates, funding requirements, capital budget requests, and program data for the construction of all public buildings, roads, and other facilities planned by County agencies over a six-year period. The CIP constitutes both a fiscal plan for proposed project expenditures and funding and an annual capital budget for appropriations to fund project activity during the first fiscal year of the plan.

Chargebacks/Charges to Others
In the budget presentation, costs of services or work years which, while shown as expenditures within an agency, are chargeable to another agency or fund.

Collective Bargaining Agreement
A legal contract between the County Government or an agency as employer and a certified representative of a recognized bargaining unit for specific terms and conditions of employment; e.g., hours, working conditions, salaries or employee benefits.

Community Service Partnerships
County funds given to cultural or human service organizations which serve County residents.

Constant Yield Tax Rate
A rate, which, when applied to the upcoming year's assessable base, excluding the estimated assessed value of property appearing on tax rolls for the first time (new construction) will produce tax revenue equal to that produced in the current tax year. State law prohibits local taxing authorities from levying a tax rate in excess of the Constant Yield Tax Rate unless the intent to levy a higher rate is advertised and public hearings are held.

Contingency Reserve
Monies budgeted for unanticipated expenses or emergencies which arise during a fiscal year. Use of contingencies must be approved by the County Council and County Executive. Every fund in the budget may have a contingency reserve. By law, the general fund contingency cannot exceed 3 percent of the total budget.

Crime Rate
The crime rate is the number of crimes per 1,000 population.

Debt Service
Funds required to repay bonds issued by the County.

Depreciation
The decline in value of a capital asset over a predetermined period of time attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. Also, the portion of the cost of a capital asset charged as an expense during a particular period.

Department (See Agency)

Division (See Organization)

Encumbrance
An accounting commitment that reserves appropriated funds for a future expenditure. The total of all expenditures and encumbrances for a department or agency in a fiscal year may not exceed its total appropriation. The commitments relate to unperformed contracts for goods or services.

Enterprise Fund
A fund used to record the fiscal transactions of government activities financed and operated in a manner similar to private enterprise, with the intent that the costs of providing goods and services, including financing, are wholly recovered through charges to consumers or users. The County has two enterprise funds, Water & Sewer and Special Recreation Facilities Funds.

Expense Category
Each organization's budget is approved by categories of expense such as salaries, supplies and equipment. Expense categories are also called object classes. Categories are further divided into detailed line items (or objects).

Expenses
Money budgeted and spent by the County.

Fee
A charge for service to the user or beneficiary of the service. According to State law, charges must be related to the cost of providing the service.

Fiduciary Fund Type-Trust & Agency Funds
Includes Pension Trust Funds used to account for the activities of the County's single-employer public employee retirement plans and Agency Funds used to account for assets held for other funds, governments, or individuals. Examples are the Howard County Employees' Pension Trust Fund, Police & Fire Employees' Pension Trust Fund, Street Light District Fund, School Construction Fund, State Property Tax & Interest Fund, Road Surety Deposit Fund and Community College Construction Fund.

Fines
Charges levied for violation of laws, regulations, or codes. They are established through Executive Regulation as provided for in County law.

Fiscal Year
An accounting period covered by the budget. Howard County's fiscal year begins on July1st and ends on the following June 30th. Fiscal year 2012, for example, begins on July 1, 2011 and ends on June 30, 2012.

Full-time Equivalent (FTE)
A method of showing part-time positions as portions of full-time slots. An employee who works half of the regular full-time workweek in a position is shown as 0.5 FTE.

Fund
Resources segregated for the purpose of implementing specific activities or achieving certain objectives in accordance with special regulations, restrictions, or limitations, and constituting an independent fiscal and accounting entity.

Fund Balance
Undesignated reserves in a fund the amount by which resources exceed the obligations of the fund. Fund balance may be measured as a percentage of revenues or expenditures.

General Fund
The principal operating fund for the County government. It is used to account for all financial resources except for those required by the law, County policy and generally accepted accounting principles to be accounted for in another fund.

General Obligation (GO) Debt
Bonded debt incurred under the general obligation and backed by the full faith and credit of the County to pay its scheduled retirement of principal and interest.

General Revenues
Money received which may be used to fund general County expenditures such as education, public safety, welfare, debt service, etc. Funds received are restricted as to use (such as recreation) are not general revenues and are accounted for in other funds.

Governmental Fund
Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, enterprise funds, internal service funds, and capital projects funds.

Grant
Money given by another government (or other source) to the County, usually for a specific purpose.

Interfund Transfer
A transfer of resources from one fund to another as required by law or appropriation. The funds are considered revenue of the source fund, not the receiving fund.

Internal Service Funds
Funds used to account for goods and services furnished by certain County agencies to other County agencies primarily on a cost reimbursement basis. Includes Central Stores Fund, Information Systems Services Fund, Risk Management Fund, Employee Benefits Fund and Radio Maintenance Fund.

Licenses and Permits
Documents issued in order to regulate various kinds of businesses and other activity within the community. Inspection may accompany the issuance of a license or permit, as in the case of food vending licenses or building permits. In most instances, a fee is charged in conjunction with the issuance of a license or permit, generally to cover all or part of the related cost.

Line Item
A detailed item within an expense category in the budget. For example, office furniture is a line item within the category of equipment. Line items are also called objects.

Major Crimes
Includes offenses like murder, theft, aggravated assault, robbery, burglary, auto theft and rape.

OPEB
OPEB is an acronym for Other Post Employment Benefits. These are benefits owed to county employees (including the Board of Education, Howard County Library, and the Howard County Community College) for health care and insurance when they retire. GASB Statement No. 45 requires public-sector employers to recognize the cost of other post-employment benefits over the active life of their employees rather than on a pay-as-you-go basis.

Operating Budget
A comprehensive plan by which the County's operating programs is funded for a single fiscal year. Includes descriptions of programs, appropriation authority, estimated revenues and related program data and information related to the fiscal management of the County.

Organization
A sub-unit, within an agency, with its own budget. For example, the Personnel Office is an organization in the Department of County Administration (an agency).

Part II & III Offenses
Refers to crimes such as simple assault, forgery/counterfeiting, fraud, embezzlement, vandalism, weapons violations, sex offenses, drug violations, driving while intoxicated, child abuse/neglect, liquor law violations, disorderly conduct and other crimes not defined under major crimes.

Pay-As-You-Go Funds
Money from the operating budget used to provide cash support to a capital project which is not suitable for long term financing.

Performance Management
An ongoing, systematic approach to improving results through evidence-based decision making, continuous organizational learning, and a focus on accountability for performance.

Program (See Activity)

Proposed Budget
The budget for the next fiscal year submitted by the County Executive to the County Council for approval.

Proprietary Fund Type
Funds used to account for the County's ongoing organizations and activities, which are similar to those often found in the private sector. The measurement focus is based upon determination of net income. Included are Enterprise and Internal Services Funds.

Rainy Day Fund
As account in which money is set aside for emergencies, such as severe revenue shortfalls, or recovery from natural disasters. In Howard County, the formal name of the Rainy Day Fund is the Budget Stabilization Account. According to the County Charter, any surplus general funds the County has must be put into this account until it equals seven percent (7%) of the prior year's audited general fund expenditures. The Charter further states that any money in excess of that amount can only be used for one-time expenditures.

Real Property
Real estate, including land and improvements (buildings, fences, pavements, etc.), classified for purposes of assessment.

Requested Budget
The budget for the next fiscal year, sought by a County agency and submitted to the County Executive for review. Revenue Money received by the County to support its budget. Property taxes and building permit fees are examples of revenues in the County general fund. By law, revenues must equal or exceed budgeted expenditures-the County must have a balanced budget.

Restricted Funds
A term used to collectively describe all funds other than the general fund that provide services and activities conducted by the County. Included are the Special Revenue Funds, Capital Projects Funds, Proprietary Funds and Fiduciary Fund-Trust & Agency Funds.

Risk Management
A process used to identify and measure the risks of accidental loss, to develop and implement techniques for handling risk, and to monitor results. Techniques used may include self-insurance, commercial insurance and loss control activities.

Special Revenue Funds
Funds used to account for the proceeds of specific revenue sources, which by law designated to finance particular functions or activities. Includes the Environmental Services Fund, Community Renewal Fund, Agricultural Land Preservation Fund, Fire & Rescue Reserve Funds, Grants Funds, Health Department Fund and Recreation Program Fund.

Supplemental Appropriation Ordinance (SAO)
An amendment to the Operating Budget requested by the County Executive for approval by the County Council.

Transfer Appropriation Ordinance (TAO)
An amendment to the Capital Budget requested by the County Executive for approval by the County Council.