

Council Resolution 24-2026 Fiscal Analysis

Introduced: January 5, 2026

Fiscal Manager: Yusef Ibrahim

Legislative Intent: Resolution 24-2026 was introduced to amend the Howard County Charter to increase the membership of the Board of Appeals from five to seven members and adjust political party representation.

ANALYSIS

Fiscal Impact:

The fiscal impact of Resolution 24-2026 is limited to the additional compensation associated with expanding the Board of Appeals from five to seven members. Under Section 16.300¹ of the Howard County Code, each Board member may receive up to a maximum of \$27,250 per year. Using approved FY26 HC budget amounts, increasing the Board of Appeals from five to seven members would result in a **maximum fiscal impact of \$68,121 in the first year**, representing a 38.5% increase (\$244,995 compared to \$176,874). The chart below shows the FY26 approved budget at current board member levels and the projected budget at 7 members:

| <u>FY26 Board of Appeals Budget with 5 and projected 7 members</u> | | | |
|--|--|--|--|
| | FY2026 Budget 5 Members | FY2026 Budget 7 Members | Projected Fiscal Impact |
| Total | 176,874 | 244,995 | 68,121 |
| Salary-Regular (\$5K annual stipend per member) | 25,000 | 35,000 | 10,000 |
| Salary-Other (\$200 compensation per meeting) | 136,250 | 190,750 | 54,500 |
| Salary-Overtime | 6,000 | 6,000 | - |
| Benefits-FICA | 1,913 | 2,678 | 765 |
| Benefits-Workers Compensation | 140 | 196 | 56 |
| Mileage | 3,000 | 4,200 | 1,200 |
| Training Services | 4,000 | 5,600 | 1,600 |
| Vehicle Insurance | 4 | 4 | - |
| Building & Contents Insurance | 465 | 465 | - |
| General Liability Insurance | 102 | 102 | - |

Budget Implications:

FY 2026 Operating Budget Line²: Total Approved Board of Appeals Budget (\$176,874)

¹ See page 3 of this analysis

² Page 257 of the FY26 HC Operating Budget

Increasing the number of Board of Appeals members from five to seven would increase the budget for the Board by approximately \$68,121.

Other Notes: None

Sec. 16.300. - Compensation.

Members of the Howard County Board of Appeals shall be paid \$5,000.00 per year plus \$220.00 per official public session, up to a maximum cumulative total payment of \$27,250.00 per year. Members of the Board shall receive reasonable and necessary expenses, as may be provided in the budget.

(C.B. 94, 1989; C.B. 9, 2000; C.B. 8, 2014, § 1; C.B. 45, 2024, § 1)

Editor's note— Pursuant to § 2 of Council Bill No. 8-2014, the compensation adjustments in this Act shall take effect beginning on July 1, 2014.