

PROPOSED Operating Budget



Calvin Ball
County Executive

Howard County
MARYLAND



Fiscal Year
2027



Howard County, Maryland

Proposed Operating Budget, Fiscal Year 2027

Submitted by

County Executive

Calvin Ball

Submitted to County Council

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Howard County
Maryland**

For the Fiscal Year Beginning

July 1, 2025

Christopher P. Morill

Executive Director

Table of Contents

Summary Section

| | |
|---|----|
| Executive Letter..... | 1 |
| Howard County Mission Statement..... | 13 |
| Howard County Organizational Chart..... | 14 |
| Local Elected Officials and Agency Heads..... | 15 |
| County Council Districts..... | 16 |
| About the Budget and the Budget Process..... | 17 |
| Fiscal 2027 Budget Highlights..... | 19 |
| Questions about the Budget: FAQ..... | 21 |
| About the All Funds Budget..... | 23 |
| All Funds Key Changes..... | 24 |
| All Funds by Agency..... | 25 |
| Consolidated Fund Summary..... | 27 |
| All Funds Revenue..... | 28 |
| All Funds Expenditures..... | 29 |
| Departmental Expenditure Breakdown - All Funds..... | 32 |
| General Fund Revenue..... | 35 |
| General Fund Expenditures..... | 36 |
| General Fund Summary..... | 37 |
| General Fund Expenditure Breakdown..... | 39 |
| Revenues..... | 43 |
| General Fund Revenue Summary..... | 46 |
| Employee Information Report..... | 47 |
| New Positions..... | 48 |
| Position Summary - Permanent County Positions..... | 50 |
| Fiscal FTEs By Function..... | 51 |
| Personnel Summary for 10-year Period..... | 52 |
| Budget and Financial Policies..... | 53 |
| Investment Policy..... | 55 |
| Budget Stabilization Account..... | 56 |
| Budget Stabilization Account (Rainy Day Fund)..... | 57 |
| Performance Management..... | 58 |
| Performance Measures..... | 60 |
| The Capital Budget..... | 64 |
| Spending Affordability Committee Report..... | 79 |

Detail Section

A table of contents for each section is included as noted below

| | |
|--|-----|
| Education..... | 101 |
| Public Safety..... | 121 |
| Public Facilities..... | 145 |
| Community Services..... | 187 |
| Legislative, Judicial & Inspector General..... | 247 |
| General Government..... | 289 |
| Non-Departmental Expenses..... | 347 |
| Funds/Statements..... | 355 |
| Performance Measure Summary..... | 407 |
| Glossary..... | 419 |



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April 20, 2026

The Honorable Opel Jones
Chairperson, Howard County Council
3430 Courthouse Drive
Ellicott City, MD 21043

Dear Chairperson Jones,

I am pleased to present my proposed Howard County Fiscal Year 2027 (FY27) Operating Budget. This budget includes critical ongoing support for public education, public safety, the healthcare system, housing opportunities, our nonprofit service providers, and more. Importantly, this operating budget balances these core needs *without* raising property or income taxes on our residents and businesses.

This reflects my final operating budget as your Howard County Executive, dedicating significant resources to addressing the highest needs of our community. During my time in office, we have made significant progress to bolster funding for public education. Similarly, we have grown resources for our first responders and public safety agencies, adding new positions and ensuring that our first responders are well-staffed to protect our community. Across all our priority areas, we listened to our residents and budgeted responsibly. Through our FY27 Operating Budget, we again lay a strong and resolute foundation for the future.

The proposed FY27 Operating Budget of \$2.5 billion represents a 6.6% increase from the FY26 budget. The General Fund, which supports most government services, totals \$1.7 billion with a 6.8% growth from FY26. This relatively strong growth is primarily attributable to an increase in certain revenues, such as capital gains, which may be unsustainable moving forward. While the overall fiscal outlook has improved from a year ago, federal uncertainty continues to loom, and many future impacts are yet to be felt. Howard County will continue to closely monitor Federal and State actions and exercise fiscal prudence.

Howard County continues to absorb increased costs shifted from the State of Maryland, which are billed directly to Howard County Government. In FY27, these cost shifts amount to \$7.4 million in new expenses that must be covered directly by Howard County, including nearly \$4.1 million in local matching funds for private Pre-K from the Maryland State Department of Education, \$2.6 million in Howard County Public School System pension costs, more than \$500,000 for the Board of Elections' state voting system, and more than \$200,000 in pension costs for Howard Community College and the Howard County Library System.



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This \$7.4 million increase builds upon nearly \$9.3 million in State costs shifted to Howard County during the FY26 budget process for HCPSS/HCC pensions and operations of the Maryland State Department of Assessments and Taxation. Collectively across FY26 and FY27, Howard County will have absorbed more than \$16.7 million in new costs from the State in our local budget in just these two fiscal years.

Despite on-going challenges at the federal and state level that continue to bring unanticipated impacts and shifts to our local budget, we have crafted a balanced plan that focuses on our shared priorities and prepares for the uncertainty ahead. The remainder of this budget letter details our specific budget allocations and key priorities for the year ahead:

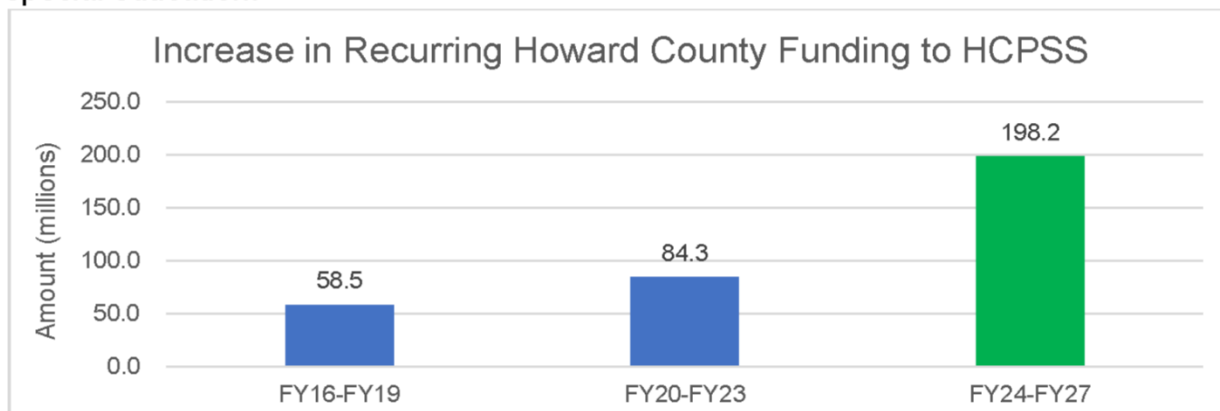
HIGHLIGHTS OF THE FY27 PROPOSED OPERATING BUDGET

Providing the best education system for all

Our proposed budget supports Howard County’s unparalleled education system and provides historic increases in recurring funding to address many emerging challenges.

Our FY27 budget includes direct, recurring County funding of \$871.5 million to the Howard County Public School System (HCPSS). This represents an unprecedented increase of \$57 million (7% growth) in recurring funding to HCPSS, the highest annual growth in Howard County funding to HCPSS in the County’s history. With this support, County funding exceeds the State-mandated Maintenance of Effort (MOE) funding by \$60.8 million.

Collectively, we have increased operating support to HCPSS by more than \$280 million since taking office, with nearly \$200 million in funding growth in the last four years alone. With this support, we have made significant progress implementing the Blueprint for Maryland’s Future by raising starting teacher salaries, expanding pre-K, bolstering support for career and technical education, and dramatically increasing funding for special education.





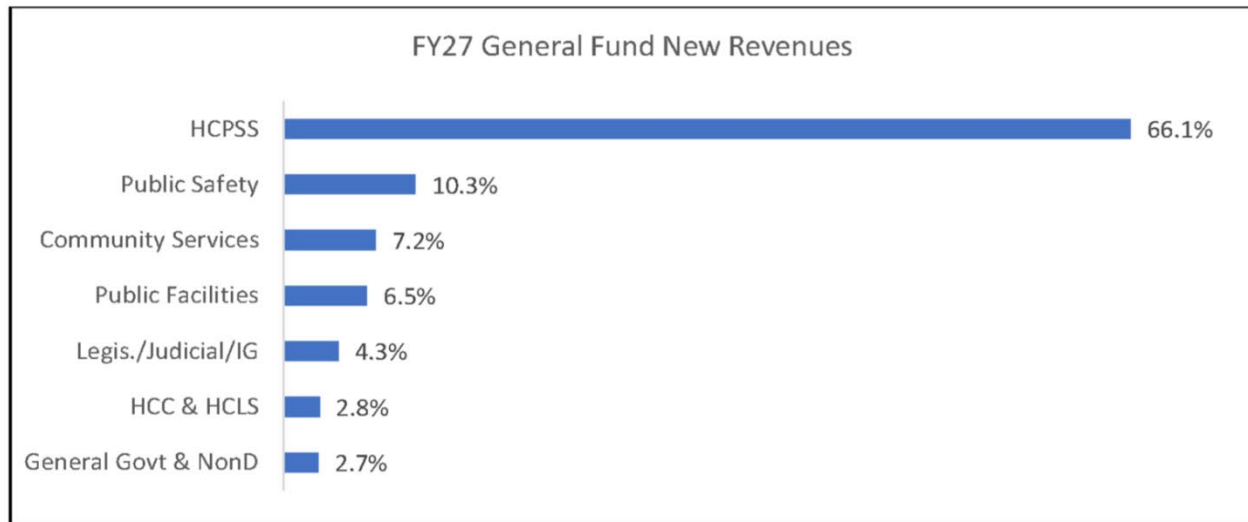
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Our proposed FY27 Operating Budget directs nearly two thirds of total revenue growth in the County General Fund to direct spending on HCPSS services, which comprises \$77 million in new resources or 66.1% of total new funding. This allocation of new revenue includes use of \$14.5 million to replenish one-time funding included in FY26 budget for on-going expenditures in HCPSS base (CB45-2025), as well as new costs shifted to the County budget from the State of Maryland for HCPSS educators’ pension liabilities (\$2.6 million increase in FY27; \$9.3 million total) and funding for private pre-K local match (\$2.9 million).



Combined with State, federal, and other funding sources, the total HCPSS budget reaches a historic \$1.28 billion in FY27. Our local investment funds 99.3% of the Board of Education’s (BOE) operating request, demonstrating our strong commitment to stretch resources to support the BOE’s priorities. The proposed budget fully funds all categorical spending requests from the BOE, with the exception of the fixed charges category, which receives a funding growth of 8.4% or \$22.2 million increase from the FY26 budget.

Through collaboration and our strong partnership with Superintendent Barnes, BOE Chair Mallo, BOE Vice Chair Ricks, and the entire Board of Education, we are confident that HCPSS can fully meet its budget priorities in FY27 by leveraging expected savings and internal capacity (e.g., potential savings from 254 vacancies reported by HCPSS as of February 2026, nearly \$11 million unassigned fund balance in HCPSS General Fund based on the latest BOE report from April 2026, \$14.6 million fund balance in its Proprietary Fund, and other strategies identified by HCPSS and BOE leadership). Through this commitment to collaboration, we are confident that BOE’s budget needs will be met without compromising school services or staff needs.



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Importantly, our recurring funding increase of \$57 million ensures that HCPSS can continue to honor its three-year collective bargaining agreement with the Howard County Education Association.

In addition to direct County funding to support HCPSS needs, an additional \$58.6 million is proposed in the County's Non-Departmental budget to support other HCPSS related expenses. This funding covers:

- \$50.1 million in debt service payments for school infrastructure projects;
- \$7.5 million for Other Post Employment Benefit (OPEB) contributions to meet retiree health benefits of school employees; and
- \$0.7 million one-time PAYGO for school employees OPEB long-term liabilities.
- An additional \$300,000 continues the successful educator Loan Repayment program, assisting HCPSS educators in the repayment of their student loans.

Over the last five years, we have taken our investments in HCPSS to a new level, with recurring County funding to our school system averaging a growth of 6.8% per year following the COVID-19 pandemic. During that five-year period, inflation-adjusted growth of County funding to HCPSS has averaged 4.1% and is expected to reach 5% in FY27. This measure indicates that our recent investments are outpacing the rate of inflation, ensuring our dollars go further to support our educational needs.

In addition, our proposed budget provides additional support to school-aged kids outside of the classroom, including:

- \$500,000 in one-time funds on top of \$750,000 in the base to enhance the HoCo STRIVES (Strategies To Reach an Inclusive Vision and Equitable Solutions) program, supporting youth mental health, transportation access to programs, and a new summer teaching initiative;
- \$600,000 to continue the Youth Engagement Programming (YEP!) initiative, offering free and low-cost youth programming; and
- \$245,000 in one-time investment to expand school-based wellness centers.

Howard County continues to support other crucial educational partners who provide programming and educational support to learners of all ages. The proposed budget provides a \$1.4 million funding increase to Howard Community College (HCC), fully meeting HCC's request to support operational, curricular, and co-curricular needs. This reflects a 3% increase to HCC's budget as the college continues to provide a quality education to learners of all ages in Howard County. This brings the total County funding for HCC to \$47.2 million in FY27.



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Furthermore, we provide a \$1.7 million funding increase to the Howard County Library System (HCLS) in FY27, reflecting a 6.2% increase in recurring funding for HCLS. This significant increase in funding will fully cover the collective bargaining agreement between HCLS and Howard County Library Workers United (HCLWU), part of AFSCME Local 6359. Additional funding is sufficient to support other cost drivers within HCLS, including on-call library shelver positions, non-union employees, materials, and library offerings that promote lifelong learning. Total County funding for HCLS reaches \$29 million in FY27.

Bolstering public safety

The FY27 Operating Budget boosts public safety by equipping our first responders with essential support as they serve and protect the community. We are proposing a \$9.3 million increase for the Howard County Police Department (HCPD) with emphasis on supporting ongoing staffing needs and services that will increase community engagement and systemic enhancements. This budget will support our coordinated efforts to continue training for first responders and civilian staff.

The HCPD budget includes \$400,000 to implement a new county-wide security camera management system and \$245,000 for the installation of two additional speed cameras near schools to enhance safety enforcement. In addition to core operating support, one-time funds of \$540,000 are included for equipment replacements and signing bonuses to help recruit top candidates.

The Department of Fire and Rescue Services (DFRS) is set to receive \$168.9 million in the Fire Fund, reflecting an increase of \$5.6 million that supports staffing and equipment to ensure effective emergency response. Additionally, we are bolstering support for older adults and communities with high demand on emergency services with funding to expand the Mobile Integrated Community Healthcare (MICH) program in DFRS. The DFRS budget also includes a \$2.6 million one-time transfer to capital projects, with \$500,000 allocated for rural cisterns and \$2 million to begin construction of Fire Station 15.

We also continue to provide resources for our public safety partners at the State's Attorney's Office and the Sheriff's Office. Half-year funding is designated for a new position in the Juvenile Crimes section at the State's Attorney's Office, along with \$20,000 to reclassify four Victim Witness Advocate positions appropriately.

To improve courthouse safety, \$271,000 in partial year funding is proposed to create four new deputy sheriff positions, along with \$378,000 in one-time funds for vehicles for the new positions. Additionally, the Circuit Court will receive half-year funding for both a new court reporter and juvenile case manager.



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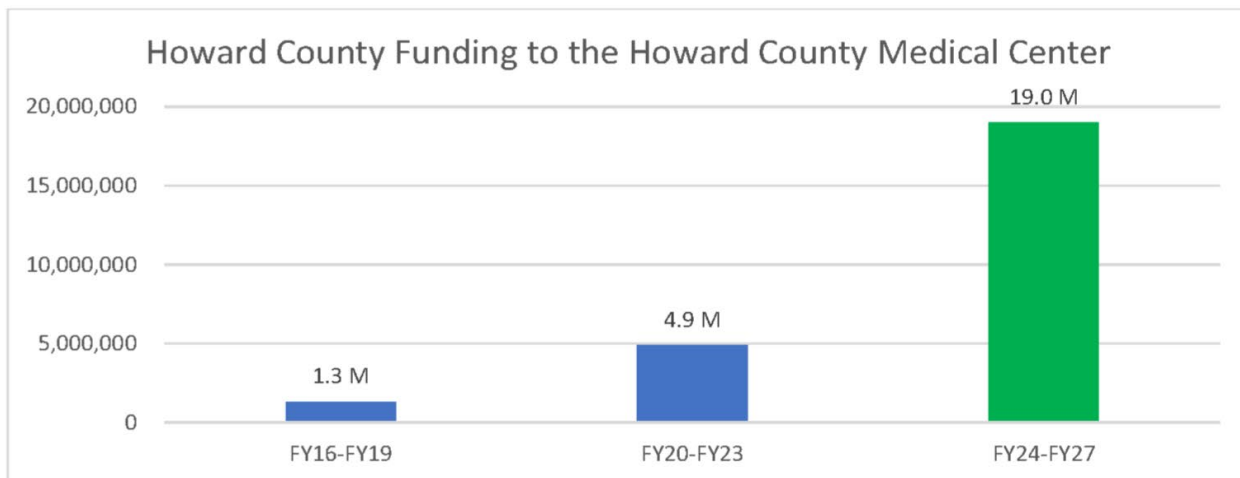
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Finally, our proposed budget also provides four new correctional officer positions aimed at improving the safety of both staff and individuals incarcerated at the Howard County Detention Center. These new positions are expected to reduce overtime spending.

Investing in community health

The FY27 Budget prioritizes community health to ensure all residents of all ages can work, live, play, grow, and thrive. In my final budget year, we are excited to fulfill our \$15 million commitment to our one and only community hospital, the Johns Hopkins Howard County Medical Center (HCMC). Our budget includes \$5 million in one-time funds to support the third and final year’s investment to support the construction of the HCMC’s Medical Observation Unit expansion within the emergency department.

While HCMC is a private, nonprofit hospital, Howard County’s support has helped advance the first major expansion to emergency department bed capacity since 2009. This brings our total contribution to HCMC to nearly \$24 million during the past 8 years, supporting systemic changes and ultimately creating better health outcomes for all. This support is especially important, as hospitals in Maryland are built and operated by private health systems, not local governments. Before any new hospital can move forward, the Maryland Health Care Commission must issue a Certificate of Need (CON); a rigorous, multi-step process requiring extensive data, state approval, and demonstration of need.



The proposed FY27 Operational budget increases behavioral and mental health investments across the County in recognition of the stress, pressure, and anxiety experienced by our residents and neighbors. An additional \$200,000 is included to bolster support for the 24/7 Grassroots Mobile Crisis Team for mental health and psychiatric emergencies and to enhance coordination across agencies.



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Additionally, this budget increases health investments for families, pregnant women, and youth. Approximately \$3.1 million of Opioid Restitution Funds will add two additional peer recovery specialists, support Sheppard Pratt's residential treatment center, and expand programming at Highland House, Howard County's only halfway house for pregnant women. One-time funds of \$691,000 are directed to the Health Department to boost the maternal and infant health program, support the community health worker pilot program, and expand school-based wellness programs.

Other key prevention and intervention priorities include \$275,000 for a menstrual equality program in all county-owned public facing buildings and \$200,000 dedicated to expanding the Automated External Defibrillator (AED) program with the Department of Recreations and Parks.

Growing homeownership, advancing affordability, and meeting community needs

Our proposed budget plan prioritizes strategic investments that increase affordable homeownership and rental opportunities that foster economic stability for families in Howard County. To meet our goal to promote affordability, our budget allocates more than \$10 million to homeownership initiatives, housing rehabilitation, affordable housing, and homelessness prevention programs administered by the Department of Housing and Community Development (DHCD).

These housing investments include:

- \$2.1 million dedicated to homeownership programs;
- \$2 million allocated for the acquisition or preservation of affordable housing units under the Right of First Refusal program;
- \$1 million for the creation and preservation of units in a new, mixed-income rental community;
- \$1 million designated for home rehabilitation programs for low-income households;
- \$1 million to provide rental assistance to HCPSS and HCC student households experiencing housing instability and housing cost burden; and
- \$1.5 million to support homeless services.

Our budget also allocates \$1 million in one-time funding to support the Housing Opportunities Trust Fund, which was created to promote access to affordable housing through innovative housing programs and construction of new affordable housing communities. Since the creation of the Trust Fund in 2022, Howard County has dedicated \$15 million to support housing initiatives, including the preservation and creation of affordable housing units, foreclosure prevention assistance, rental assistance, and home accessibility upgrades.



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Additionally, we will transfer \$2 million in funding from DHCD's Community Renewal Fund to the FY27 Capital Budget for the construction of the new Non-Congregate Shelter. This shelter is a key goal of Howard County's new five-year plan to end homelessness, The Path Toward Zero.

In January 2026, we announced our new LIVE (Landlord accountability, Investment in quality, Victim protection and Eviction prevention) initiative to address and reduce landlord-tenant issues. Under LIVE, we are dedicating \$165,000 to the Department of Inspections, Licenses, and Permits to reinstate partial-year funding for an electrical position and add a rental housing inspector position. We also include funding for the Office of Consumer Protection to support landlord-tenant affairs and expand arbitration.

Finally, targeted investments in the FY27 proposed budget will help fund the vital nonprofits and programs serving our most vulnerable and under-resourced residents. We are including \$15.2 million Community Service Partnership (CSP) grants to support non-profits, reflecting a 6.7% increase from the prior year. This investment expands critical support for nonprofits that provide housing security, educational services, food assistance, mental health services, and more. Additionally, \$83,000 in PAYGO funding is also included to support the one-time needs of CSP grant recipients.

Fostering a stronger economy

Given the stark federal and state impacts we continue to absorb, the FY27 Operating budget continues to prioritize programs and initiatives that support entrepreneurs, build the talent pipeline, grow the local economy, and increase global competitiveness. Howard County achieves strong returns by supporting the business community and workforce programs. The proposed budget continues to build on these successful efforts. Our budget allocates \$1.1 million in one-time funds to the Howard County Economic Development Authority (HCEDA) for various business support and expansion programs, including:

- \$300,000 for Gateway Innovation Fund to provide matching capital to private investment;
- \$250,000 for the Activation for Community Transformation Loan Fund to reduce commercial vacancies and strengthen the vitality of Howard County village and strip centers;
- \$250,000 for the Main Street Revitalization Program to provide small capital improvement grants to main street businesses in Elkridge and Ellicott City;
- \$200,000 incentives for current restaurant park properties to install improvements;
- \$100,000 for scholarships for Howard County startups to participate in specialized bootcamps and cohorts; and
- \$20,000 in grants for local businesses to improve their export capabilities.



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The budget also supports a new position at the Maryland Innovation Center, a premier business incubator and accelerator operated by HCEA, and a part-time underwriter position to help manage HCEA business loans. These efforts to invest in economic development yield considerable returns for Howard County, attracting new businesses and creating jobs that support our local economy and grow the tax base.

In addition to business development initiatives, we are also investing more in our county workforce to help residents gain meaningful employment and chart new pathways for the future. Our FY27 Operating Budget includes funding for an apprenticeship coordinator position that was previously funded through American Rescue Plan Act (ARPA) funds, as well as a position to support career counseling and other workforce services in the Office of Workforce Development. Furthermore, we are directing \$250,000 in one-time funds for emerging workforce development initiatives not covered by grant programs, including continued workforce support for impacted federal workers.

Our proposed budget also includes \$350,000 to expand the Summer Youth Employment Program to 360 students, providing workforce opportunities for students, with an emphasis on students who are economically disadvantaged or navigating a significant barrier.

Advancing environmental initiatives and supporting public facilities

Our efforts to increase energy independence, strengthen climate resilience, and promote agriculture have been a hallmark of my eight years as Howard County Executive. To support long-term sustainability measures, this budget establishes the Clean Energy and Community Sustainability Fund for lasting operations and maintenance of County-owned solar projects as well as the initiation, promotion, and management of other renewable energy, climate mitigation, and resiliency efforts on County properties and within the greater community. These initiatives are especially important in the face of rising energy costs, which place greater affordability burdens on Howard County families.

We are proposing half-year funding for a new position to support the CleanScapes program within the Office of Community Sustainability, and another position in Department of Public Works to help with watershed restoration and rehabilitation efforts. Additionally, we are allocating \$240,000 in PAYGO funds to support one-time costs for various sustainability and energy independence initiatives consistent with the County's Climate Forward Plan, including replacement of gas-powered landscaping equipment. In addition, \$100,000 one-time funding is provided to EcoWorks to fund its capital costs on top of \$500,000 on-going funding to support its various environmental services and workforce development programs. We also provide \$60,000 in one-time funds to the nonprofit Power52 to support a workforce development pilot program focused on updating workforce training with new technological advancements in renewable energy.



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Since 2019, we have directed Howard County to plant more than 150,000 trees. These efforts support our ambitious goal of attaining 50 percent tree canopy cover countywide by 2030. We continue our historic efforts to plant trees and grow forest canopy countywide, with \$520,000 one-time funding to support tree planting and giveaways, and other environmental preservation projects. At the same time, we invest in forest quality and strategies to protect native ecosystems with \$350,000 for the Department of Recreation and Parks to support hazardous tree removal.

The proposed budget increases support for the agricultural sector as well, with an additional \$100,000 investment in the Agricultural Innovation and Expansion Grants program, bringing the total investment to \$200,000 in FY27. Our budget includes sustained funding of \$122,000 for marketing grants and \$500,000 for enhanced agricultural grants.

We are also consolidating several contingent positions within the Office of Agriculture to fund a new position supporting the Office's Roving Radish food program. The budget also introduces The Farmer's Circle, a countywide education initiative to strengthen farm visibility and awareness.

We also continue to support the community facilities and services operated by the Department of Recreation and Parks. Our budget allocates \$270,000 to support the opening of Ilchester Park, as well as \$360,000 to replace ARPA funding for childcare and camp scholarships, as well as childcare staff stipends.

Growing an inclusive and accessible transportation network

Our FY27 proposed budget prioritizes transportation needs and infrastructure for our residents, workforce, businesses, and visitors. The budget reinstates partial year funding for a road maintenance crew position in the Department of Public Works and continues critical funding for road treatment and snow removal during major weather events.

Additionally, our budget funds key projects to keep Howard County connected and well-maintained. Our FY27 investments in Howard County's transportation system include:

- More than \$12 million in one-time funds to support transportation-related capital projects, including \$10.2 million for road resurfacing and \$2 million for sidewalk and multimodal projects;
- \$157,000 to extend the existing RTA Route 409-bus service along the US1 corridor from Elkrige to Lansdowne, providing a more direct connection to MTA MARC service at Halethorpe; and
- A \$200,000 one-time grant to the Columbia Association to provide improvements to an existing pathway from Harpers Farm Road to Swansfield Waterpark, savings an estimated \$1 million in County funds in the capital budget.



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Ensuring Effective Government

The budget furthers reorganization efforts put forth to strengthen service delivery and efficiency. In FY27, the Office of Central Services (including mail and fleet services) will be organized within the Department of General Services, promoting streamlined operations.

Our proposed budget supports employees by addressing critical needs including:

- \$5 million in PAYGO to provide one-time assistance to the Health Benefit Fund to mitigate its growing deficit, which is primarily driven by escalated claim costs;
- \$3 million toward a voluntary separation incentive program to provide generate future budget savings;
- \$1 million as a one-time contribution to the OPEB (Other Post Employment Benefits) Trust Fund to address long-term liabilities for public school and community college retirees; and
- New positions for an IT audit manager position in County Council and a litigator in the Office of Law.

The budget also includes \$510,000 in one-time State mandated funds for the purchase of election pollbooks and ballot devices, covering the first of a three-year commitment that is expected to exceed \$2 million.

UNCERTAIN FISCAL OUTLOOK AND EMERGING CHALLENGES

The FY27 Operating Budget was prepared amid continued uncertainty, due to ongoing workforce and funding challenges at the federal level and global conflicts impacting prices. The budget includes \$1.5 million in one-time funds to be able to respond to unanticipated federal impacts and emerging needs that arise in the year ahead.

Despite strong revenue performances thanks to capital gains and solid property taxes collections, Howard County's overall labor market remains a key area of concern and focus. While median household income has risen in recent years, total employment remains below the pre-pandemic level.

Statewide, 15.3% of Marylanders reportedly lost jobs through November 2025. With 11% of Howard County residents directly working for federal agencies and many more working for federal contractors or non-profits that receive federal funding, the potential impact of federal actions remains a concern. Due to the lagging nature of the income tax filing and reconciliation process with the State, these federal impacts are expected to materialize over a longer period of time and may not be fully captured.



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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. I am proud that we have maintained and protected this AAA rating during my eight years as your Howard County Executive, ensuring that we borrow at the most competitive interest rates and get the best deal for Howard County's taxpayers.

As this budget is reviewed, I would like to thank our residents, businesses, community organizations, and the Howard County Council for the input shared throughout the budget process. I am especially grateful to 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,

A handwritten signature in blue ink, appearing to read 'Calvin Ball', is written over a light blue horizontal line.

Calvin Ball
Howard County Executive

Howard County Mission Statement

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.

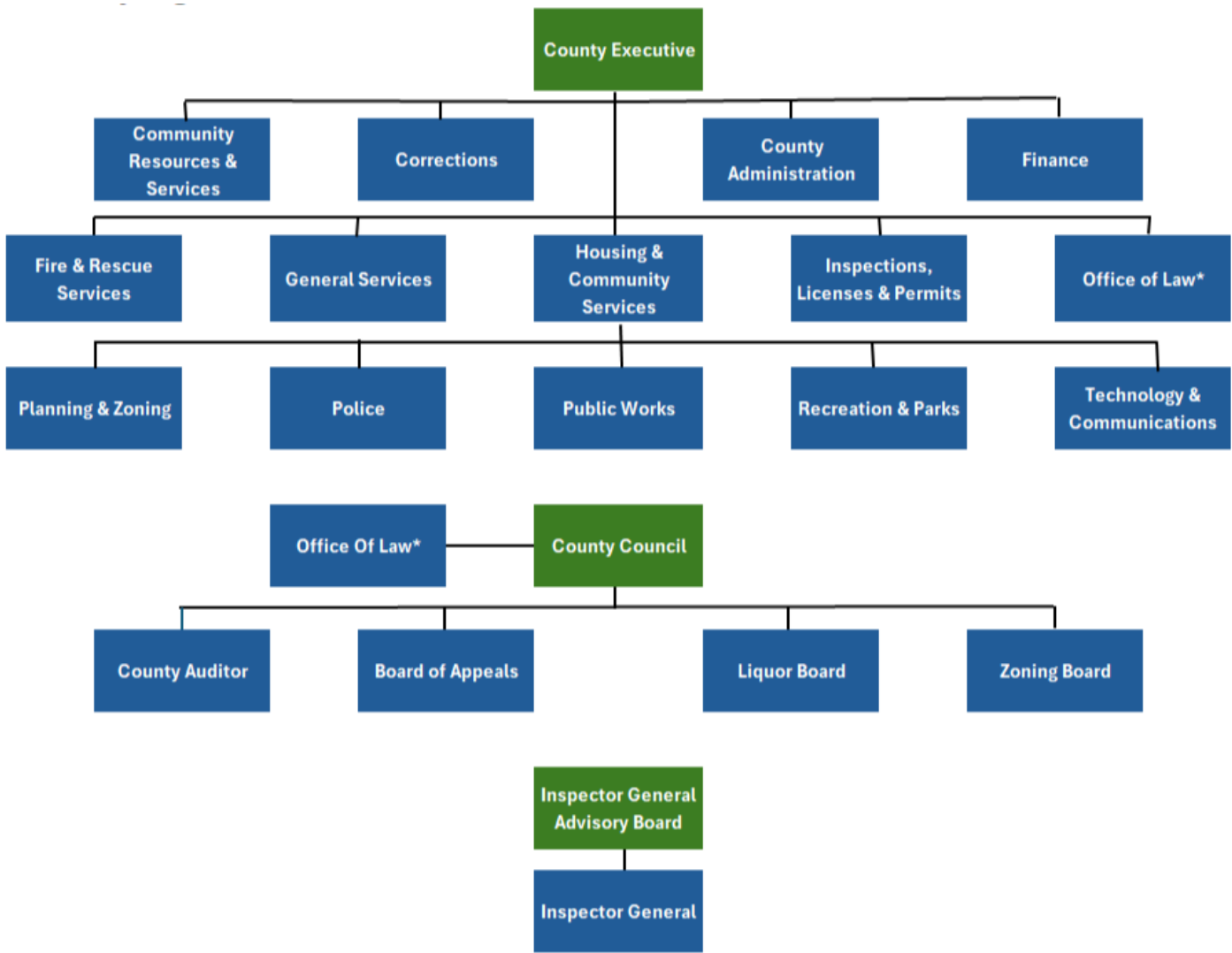
Our Vision

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 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

Opel Jones, Chair
Christiana Rigby, Vice Chair
Deb Jung
Liz Wash
David Yungmann

Department/Agency Officials

Education

Daria J. Willis, President,
Howard Community College

Board of Education (*Elected Officials*)

Jennifer Swickard Mallo, Chair
Meg Ricks, Vice Chair
Andrea Chamblee
Linfeng Chen
Jacquelin (Jacky) McCoy
Jolene Mosley
Antonia Watts
Erin Alistar, 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
Samantha M. Cobb, Director,
Dept. of General Services

Community Services

Jackie Scott, Director,
Dept. of Community Resources and Services
Sheryl Bennett, County 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
David Leeds, 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

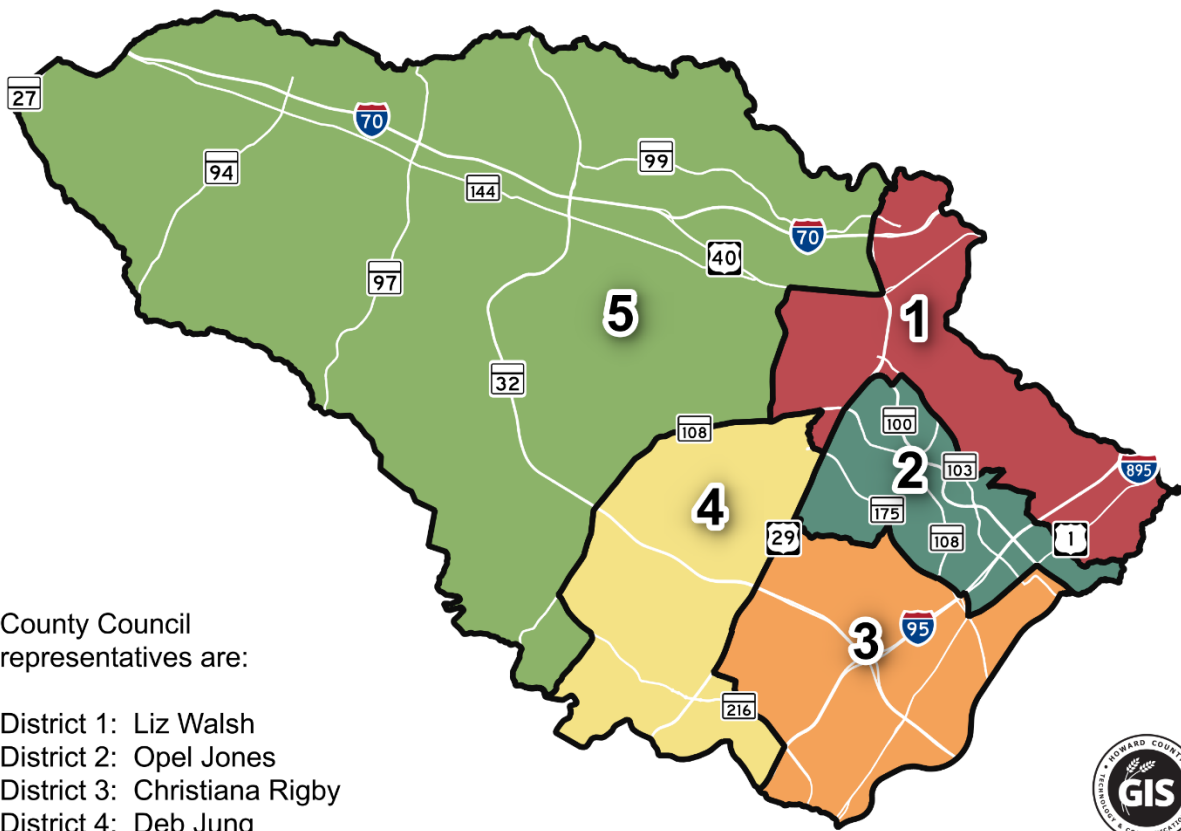
Michelle Harrod, Administrator,
County Council
Janine McGregor, Acting Auditor,
County Council
William V. Tucker, Chief Administrative Judge,
Circuit Court
Guy Mickley, Director,
Board of Elections
Kelly Madigan, Inspector General,
Office of the Inspector General

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 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

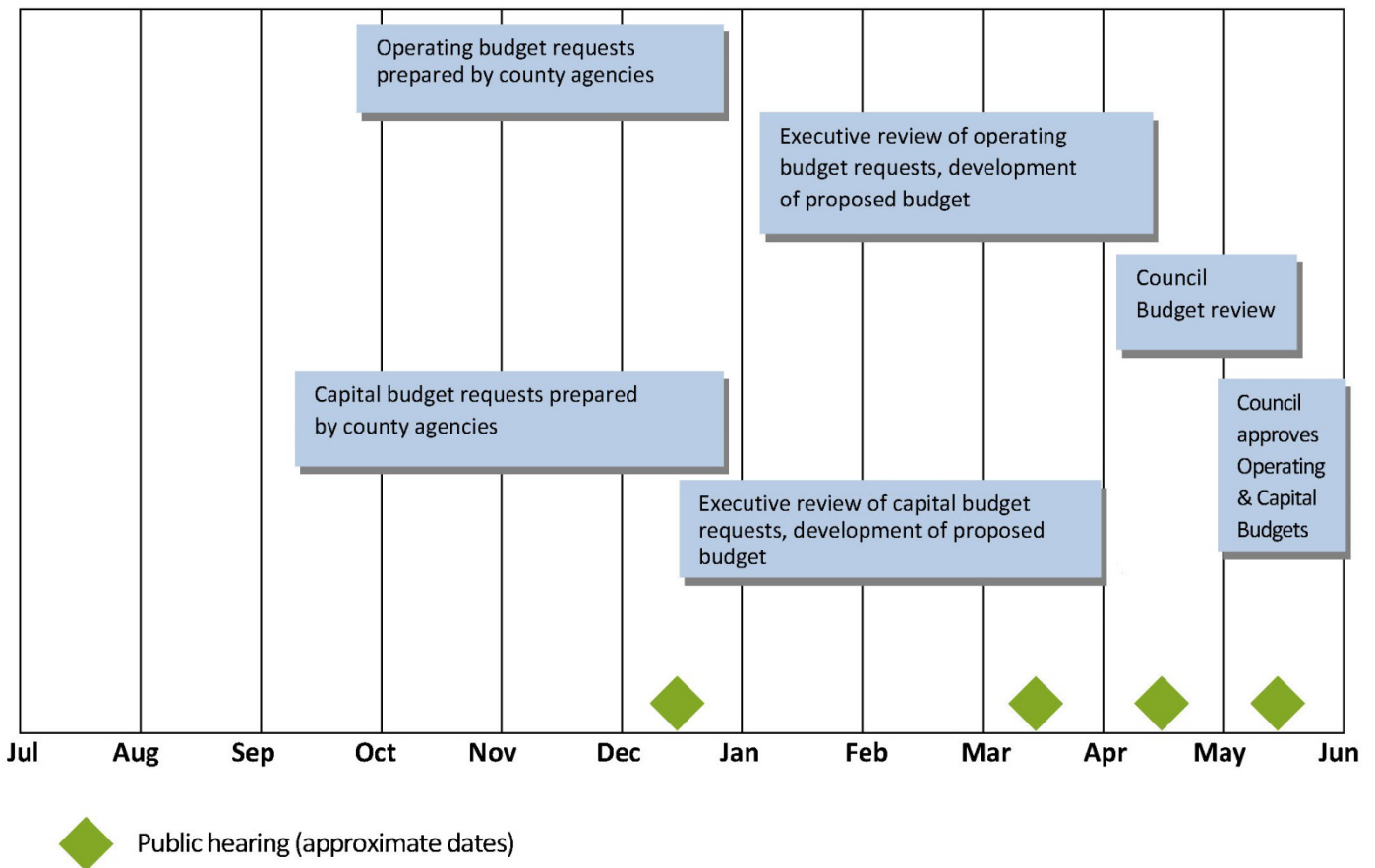
Each fall, as a first step in the budget process, the County Executive appoints a committee to advise him as he prepares the new budget. This committee, which is comprised of County residents and County officials who have expertise in financial matters, is charged with examining economic and fiscal data, 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 2027 Budget Highlights

Ready and Successful Students

- \$871.5 million in direct county funding to HCPSS. \$57 million increase in recurring county funding, which is \$60.8 million above the state mandated MOE funding requirement. \$14.5 million in new revenues to replenish one-time funding used in FY 2026 on recurring expenses in HCPSS (CB45-2025). County budget also covers \$50.1 million debt payments for school infrastructures, \$9.3 million for educators' pension liabilities, \$2.9 million private Pre-K local match, \$8.2 million for school employees' Other Post Employment Benefit, and \$300,000 teachers' loan program.
- \$1.4 million and \$1.7 million increase for HCC and the HCLS, respectively.
- \$750,000 in ongoing and \$500,000 in one-time funding for HoCo STRIVES to address students learning loss, food access, youth engagement, academic support, and mental health.
- \$600,000 to promote youth engagement through free, accessible, and supportive programming.
- \$100,000 in one-time funds to expand summer youth employment enrollment from 300 to 360.

Safe and Engaged Communities

- \$400,000 for a new security camera management system to increase effective operations, footage retrieval and remote access.
- \$245,000 for two additional speed cameras and lease of six fleet cameras to enhance traffic enforcement and safety.
- \$540,000 in one-time funding for Police equipment replacements and signing bonuses.
- Four new Sheriff Deputy positions to strengthen courthouse security.
- Four new Correctional Officers to help with growing inmate population and control overtime.
- A new position in the Juvenile Crimes section at the State's Attorney Office, and a court report and juvenile case manager at the Circuit Court.

Reliable and Accessible Infrastructure

- \$79.1 million PAYGO transfer to CIP projects, including: \$47.2 million to support school systemic renovation, \$8 million for constructing an Elkrige Community Center, \$12.5 million for constructing a multi-sport and indoor track facility, \$3.1 million to create public gardens, \$10.2 million for road resurfacing needs, and the rest for various other projects including courthouse renovation, systemic renovation, sidewalks, bus stops, traffic, and recreation and parks projects.
- \$157,000 for extension of the 409-bus service.
- \$200,000 one-time grant to the Columbia Association to provide pathway improvements.
- Funding restoration for a road maintenance crew in the Department of Public Works.

Strong and Prosperous Businesses

- \$1.1 million in one-time funding to the Howard County Economic Development Authority (HCEDA) for various programs, including: \$300,000 for the Gateway Innovation Fund to provide matching capital to private investment; \$250,000 for the Activation for Community Transformation Loan Fund to reduce commercial vacancies and strengthen village and strip centers; \$250,000 for the Main Street Revitalization Program to provide small capital improvement grants to main street businesses in Ellicott City and Elkrige; \$200,000 incentives to current restaurant park properties to install improvements; \$100,000 scholarships for startups to participate in bootcamps and cohorts; and \$20,000 in grants for businesses to improve their export capabilities.
- \$250,000 in one-time workforce development initiatives, including continued support for impacted federal workers.
- A new director position to handle increased operations at the Maryland Innovation Center and a part-time Underwriter for business loans.

Thriving and Healthy Residents

- \$5 million in the third and final investment for expansion of the emergency department at the Johns Hopkins Howard County Medical Center.
- \$3.1 million from the Opioid Restitution Fund to add two additional peer recovery specialists, support Sheppard Pratt's residential treatment center, and expand programming at Highland House for pregnant women.
- \$691,000 in one-time funds to support health programs and initiatives.
- \$200,000 in additional funds to support the 24/7 Grassroots Mobile Crisis Team for psychiatric emergencies.
- \$45,000 to expand the Mobile Integrated Community Healthcare (MICH) program in the Fire Department.
- \$200,000 to expand the Automated External Defibrillator (AED) program within the Department of Recreations and Parks.
- \$275,000 for a menstrual equality program in all county-owned public facing buildings.
- Over \$10 million to homeownership initiatives, housing rehabilitation, affordable housing, and homelessness prevention programs, including \$2.1 million for homeownership, \$2 million for acquisition or preservation of affordable housing units under the Right of First Refusal program, \$1 million for home rehabilitation and financial education, and more than \$5 million to support housing stability services.
- \$1 million in one-time funds for the Housing Opportunities Trust Fund to promote access to affordable housing.
- \$15.2 million in Community Service Partnership (CSP) operating grants to organizations that provide critical human services, arts and cultural programs, and tourism promotion.
- \$83,000 in PAYGO funding to support one-time needs of CSP grant recipients.
- \$270,000 for Ilchester Park's opening and \$360,000 for childcare and camp scholarships, as well as staff stipends.

Clean and Sustainable Environment

- PAYGO funding of \$300,000 for tree planting and \$350,000 for hazardous tree removal.
- \$600,000 for Howard EcoWorks, including \$100,000 to support one-time capital needs.
- \$240,000 in PAYGO funds to support sustainability and climate initiatives consistent with the County's Climate Forward Plan.
- \$100,000 increase to the Agricultural Innovation and Expansion Grants program.
- Expansion of an agricultural plant program and introduction of The Farmer's Circle, a countywide education initiative to strengthen farm visibility and awareness.
- Three new positions: one to support the Office of Agriculture, a second in the CleanScapes program, and a third to help with watershed restoration and rehabilitation efforts.
- Establishment of the Clean Energy and Community Sustainability Fund for lasting operations and maintenance of County-owned solar projects as well as the initiation, promotion, and management of other renewable energy, climate mitigation and adaptation, and resiliency efforts on County properties and within the greater community.

Innovative and Efficient Government

- \$1 million for the OPEB Trust Fund on top of annual payment to address long-term liabilities.
- IT audit manager in County Council and a litigator in the Office of Law.
- \$510,000 for one-time State mandates to purchase election pollbooks and ballot devices, covering the first of a three-year commitment.
- Funding for collective bargaining agreements, cost-of-living adjustments and step increases, and implementation of a classification study.
- \$650,000 for the Citizens' Election and \$1.5 million in PAYGO funding for unanticipated federal impacts and emerging needs.

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 2027?

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 around \$7 million additional real property tax revenues to the General Fund (\$7.3 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 2027 calculated local MOE amount for Howard County is \$810.7 million, after factoring in Blueprint implementation needs. The proposed FY 2027 budget includes County funding of \$871.5 million, \$60.8 million above MOE.

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 2027 budget continues to include \$11 million as incremental funding on top of current costs for payment to the OPEB Trust. In addition, \$1 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

County operating budget consists of General Fund and restricted funds. The General Fund, mainly funded 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 funds, where revenues are restricted for a designated purpose, such as fire and rescue services, trash collection and disposal, and water utility service. County budget does not include State and federal aid to the school system, community college, and libraries. In FY 2027, operating budget all funds total increases by 6.6% from FY 2026. General Fund increases by 6.8%. Details of significant fund changes are on the next page.

| Fund Type/Fund | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---|----------------------|----------------------|----------------------|----------------------|--------------------|--------------|
| General Fund | 1,645,357,020 | 1,644,269,297 | 1,644,241,937 | 1,755,273,024 | 111,003,727 | 6.8% |
| Enterprise Funds | 150,154,509 | 183,017,446 | 177,798,848 | 191,595,717 | 8,578,271 | 4.7% |
| County Government BBI | 829,671 | 850,000 | 773,886 | 900,000 | 50,000 | 5.9% |
| Non-County Government BBI | 1,200,301 | 1,255,077 | 1,137,524 | 1,265,877 | 10,800 | 0.9% |
| Private Sector BBI | 520,044 | 591,686 | 495,373 | 583,826 | -7,860 | -1.3% |
| Recreation Special Facilities | 0 | 627,500 | 0 | 627,500 | 0 | 0.0% |
| Shared Septic | 746,176 | 1,380,545 | 1,160,270 | 2,156,176 | 775,631 | 56.2% |
| W&S Special Benefit Charges Fd | 59,422,617 | 59,884,051 | 59,651,310 | 61,820,750 | 1,936,699 | 3.2% |
| Water & Sewer Operating | 69,625,872 | 91,178,662 | 91,209,146 | 97,641,588 | 6,462,926 | 7.1% |
| Watershed Protection & Restoration | 17,809,828 | 27,249,925 | 23,371,339 | 26,600,000 | -649,925 | -2.4% |
| Internal Service Funds | 162,689,613 | 169,083,848 | 170,632,666 | 191,042,402 | 21,958,554 | 13.0% |
| Employee Benefits Self-Ins | 79,315,530 | 85,566,770 | 90,682,905 | 101,968,061 | 16,401,291 | 19.2% |
| Fleet Operations | 32,405,421 | 29,912,593 | 27,586,156 | 31,691,212 | 1,778,619 | 5.9% |
| Risk Management Self-Insurance | 13,548,737 | 14,855,673 | 14,096,342 | 15,491,719 | 636,046 | 4.3% |
| Technology & Communications | 37,419,925 | 38,748,812 | 38,267,263 | 41,891,410 | 3,142,598 | 8.1% |
| Special Revenue Funds | 301,946,056 | 357,525,170 | 307,996,416 | 370,547,224 | 13,022,054 | 3.6% |
| 3M Settlement | 0 | 0 | 0 | 711,252 | 711,252 | N/A |
| Agricultural Land Preservation | 10,252,350 | 10,769,138 | 10,511,348 | 15,339,561 | 4,570,423 | 42.4% |
| Ban Anticipation Note Mgt | 2,272,220 | 2,600,000 | 2,600,000 | 2,195,000 | -405,000 | -15.6% |
| Clean Energy & Community Sustainability | 0 | 0 | 0 | 260,000 | 260,000 | N/A |
| Community Reinvestment and Repair | 0 | 3,793,948 | 50,000 | 3,060,000 | -733,948 | -19.3% |
| Community Renewal Program | 12,284,238 | 23,136,035 | 19,050,747 | 14,650,336 | -8,485,699 | -36.7% |
| Disposable Plastics Reduction | 941,111 | 953,847 | 868,163 | 850,692 | -103,155 | -10.8% |
| Environmental Services | 39,190,024 | 41,793,003 | 40,914,956 | 43,692,884 | 1,899,881 | 4.5% |
| Fire & Rescue Reserve | 156,900,024 | 163,373,464 | 156,264,261 | 168,948,879 | 5,575,415 | 3.4% |
| Forest Conservation | 413,269 | 759,371 | 417,586 | 811,489 | 52,118 | 6.9% |
| Grants | 33,862,660 | 53,646,577 | 31,301,775 | 55,130,523 | 1,483,946 | 2.8% |
| Housing Opportunities Trust | 8,751,677 | 2,000,000 | 1,430,191 | 6,141,783 | 4,141,783 | 207.1% |
| Opioid Abatement | 26,540 | 2,300,000 | 1,714,270 | 3,060,000 | 760,000 | 33.0% |
| Program Revenue | 6,204,923 | 11,296,308 | 9,635,761 | 12,013,400 | 717,092 | 6.3% |
| Recreation Program | 23,569,491 | 28,721,002 | 25,478,636 | 30,721,762 | 2,000,760 | 7.0% |
| School Bus Camera | 2,389,230 | 3,307,452 | 1,763,216 | 2,820,642 | -486,810 | -14.7% |
| Speed Cameras | 1,169,231 | 1,854,632 | 1,476,438 | 3,092,531 | 1,237,899 | 66.7% |
| TIF Districts | 3,719,068 | 6,615,393 | 4,061,468 | 6,421,490 | -193,903 | -2.9% |
| Trust And Agency Multifarious | 0 | 430,000 | 430,000 | 450,000 | 20,000 | 4.7% |
| Vaping Settlement | 0 | 175,000 | 27,600 | 175,000 | 0 | 0.0% |
| Total | 2,260,147,198 | 2,353,895,761 | 2,300,669,867 | 2,508,458,367 | 154,562,606 | 6.6% |

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 primarily due to increased funding to educational entities, more than \$6 million new mandates from the State, and salaries, benefits and operating costs to support existing services.

Special Revenue Funds

Agricultural Land Preservation Fund

The increase primarily comes from higher principal payment on existing debt.

Community Reinvestment and Repair Fund

The reduction comes from having less in prior surplus from the county's share of the state sales tax on adult-use cannabis available to spend in the upcoming year.

Community Renewal Program Fund

The decrease is mainly driven by \$5.8 million that was included in FY 2026 to redevelop existing communities into new affordable and accessible rental housing units, shift of five positions to the General Fund, and reductions in other programmatic spending to ensure the long-term stability of the fund.

Disposable Plastics Reduction Fund

The reduction comes from having less in prior surplus to use to fund programs.

Forest Conservation

The increase comes from charges imposed on the fund for central services and increased vendor costs for required forest conservation plantings.

Housing Opportunities Trust Fund

The increase comes from greater use of prior surplus and a one-time transfer of \$1 million from the General Fund.

Opioid Abatement Fund

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

Speed Enforcement Fund

The increase comes from the addition of two cameras to help increase public safety on county roadways.

Clean Energy and Community Sustainability Fund

This is a new fund that supports the operations and maintenance of County-owned solar projects, as well as other climate related efforts on County properties.

3M Settlement Fund

This is a new fund with revenues coming from the County's share of settlement proceeds from per- and polyfluoroalkyl substance (PFAS) manufacturers and others in the industry.

Enterprise Funds

Shared Septic Fund

The increase comes from transferring to the fund six full-time positions that provide ongoing operation and maintenance support to the system.

Water and Sewer Operating Fund

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

Internal Service Funds

Fleet Operations Fund

The increase is primarily driven by a \$3 million transfer to the General Fund to help avoid service cuts.

Employee Health Benefits Fund

The increase is driven by rising healthcare and prescription costs. The fund will receive a one-time \$5 million cash infusion from the General Fund to help address the growing structural deficit.

Technology & Communications

The increase is primarily due to higher software costs.

All Funds by Agency

General Fund

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

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
 Debt Service
 Public Works
Watershed Protection & Restoration
 County Administration
 Public Works
 Soil Conservation District

Internal Service Funds

Employee Benefits
 County Administration
 Finance
Fleet Operations
 General Services
Risk Management
 County Administration
Technology & Communication
 Technology & Communication Services

All Funds by Agency Continued

Special Revenue Funds

3M Settlement Fund

Public Works

Agricultural Preservation

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

Clean Energy & Community Sustainability Fund

County Administration

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
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
Sheriff's Office
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

Consolidated Fund Summary

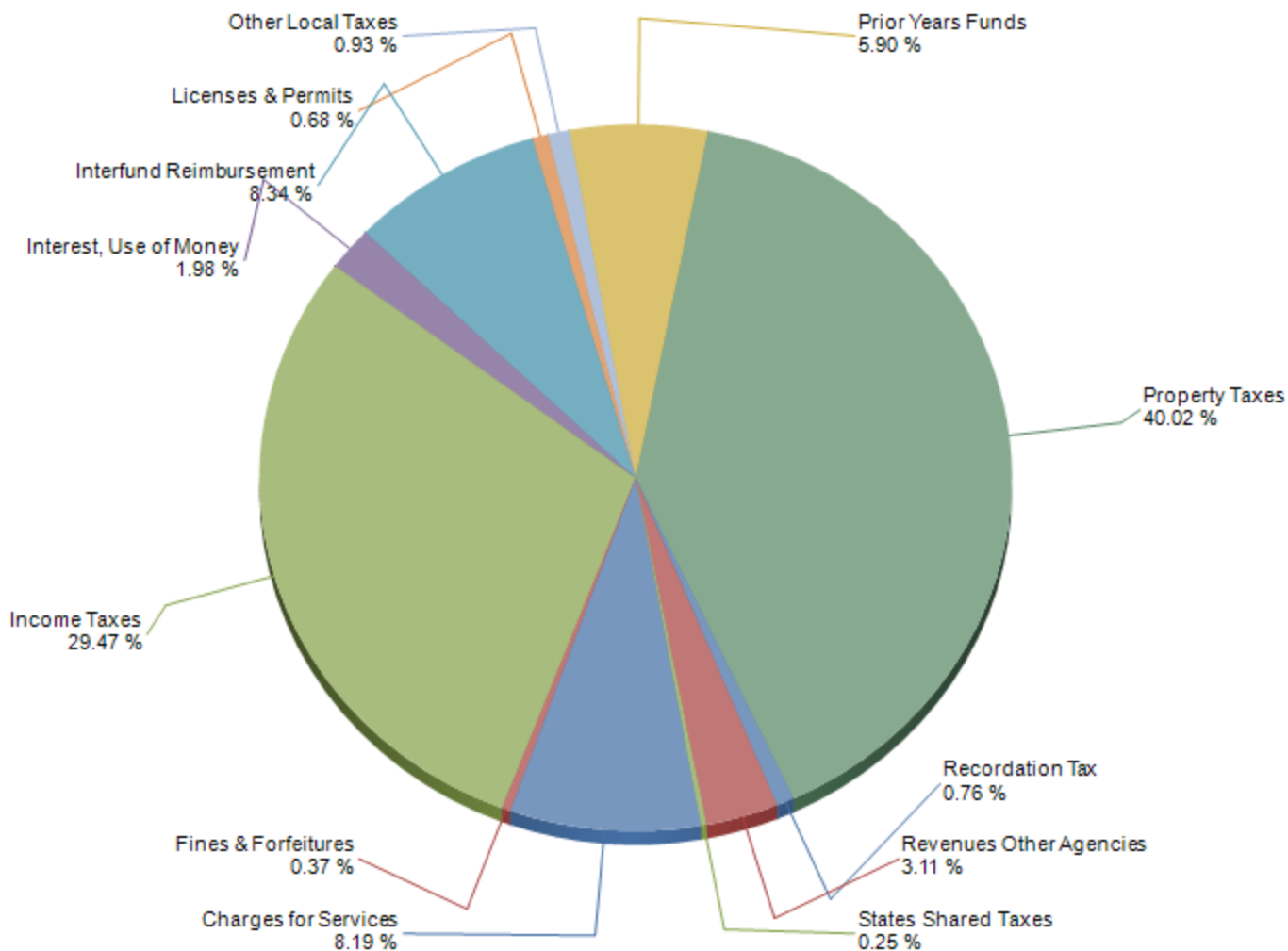
Funds Broken down by Fund Type and Department

| Function/Agency | General Fund | Internal Service | Enterprise | Special Revenue | Total All Funds |
|---|----------------------|--------------------|--------------------|--------------------|----------------------|
| Community Services | 109,322,420 | 0 | 627,500 | 65,190,783 | 175,140,703 |
| Community Resources & Services | 21,327,520 | 0 | 0 | 22,906,926 | 44,234,446 |
| Community Service Partnerships | 15,216,146 | 0 | 0 | 0 | 15,216,146 |
| Health Department | 16,781,770 | 0 | 0 | 0 | 16,781,770 |
| Recreation & Parks | 37,020,901 | 0 | 627,500 | 31,712,251 | 69,360,652 |
| Social Services | 946,361 | 0 | 0 | 0 | 946,361 |
| Transportation Services | 17,371,199 | 0 | 0 | 10,494,541 | 27,865,740 |
| University of Maryland Extension | 658,523 | 0 | 0 | 77,065 | 735,588 |
| Education | 1,039,122,203 | 0 | 0 | 0 | 1,039,122,203 |
| Howard County Community College | 63,172,680 | 0 | 0 | 0 | 63,172,680 |
| Howard County Library | 32,436,382 | 0 | 0 | 0 | 32,436,382 |
| Howard County Public School System | 943,513,141 | 0 | 0 | 0 | 943,513,141 |
| General Government | 49,871,889 | 159,351,190 | 5,831,420 | 52,586,368 | 267,640,867 |
| County Administration | 20,859,461 | 117,310,134 | 3,081,717 | 15,652,107 | 156,903,419 |
| Economic Development Authority | 3,876,656 | 0 | 0 | 2,395,000 | 6,271,656 |
| Finance | 12,831,058 | 149,646 | 0 | 8,812,144 | 21,792,848 |
| Housing and Community Development | 1,148,864 | 0 | 0 | 25,612,117 | 26,760,981 |
| Office of Law | 7,188,896 | 0 | 0 | 0 | 7,188,896 |
| Office of the County Executive | 3,439,341 | 0 | 0 | 0 | 3,439,341 |
| Technology & Communication Services | 527,613 | 41,891,410 | 2,749,703 | 115,000 | 45,283,726 |
| Legislative, Judicial, and Inspector General | 53,318,639 | 0 | 0 | 1,844,613 | 55,163,252 |
| Board of Elections | 6,760,236 | 0 | 0 | 0 | 6,760,236 |
| Circuit Court | 5,231,398 | 0 | 0 | 1,440,982 | 6,672,380 |
| County Council | 8,634,266 | 0 | 0 | 0 | 8,634,266 |
| Office of the Inspector General | 802,806 | 0 | 0 | 0 | 802,806 |
| Sheriff's Office | 16,491,760 | 0 | 0 | 185,100 | 16,676,860 |
| State's Attorney | 15,398,173 | 0 | 0 | 218,531 | 15,616,704 |
| Non-Departmental Expenses | 187,460,825 | 0 | 330,380 | 10,000,000 | 197,791,205 |
| Contingency Reserves | 1,000,000 | 0 | 0 | 10,000,000 | 11,000,000 |
| Debt Service | 74,930,480 | 0 | 330,380 | 0 | 75,260,860 |
| Other Non-Departmental Expenses | 111,530,345 | 0 | 0 | 0 | 111,530,345 |
| Public Facilities | 115,711,767 | 31,691,212 | 184,806,417 | 58,462,490 | 390,671,886 |
| General Services | 52,169,008 | 31,691,212 | 0 | 0 | 83,860,220 |
| Inspections, Licenses and Permits | 11,543,097 | 0 | 0 | 0 | 11,543,097 |
| Planning & Zoning | 9,021,515 | 0 | 0 | 12,089,241 | 21,110,756 |
| Public Works | 42,600,999 | 0 | 184,649,942 | 45,024,136 | 272,275,077 |
| Soil Conservation District | 377,148 | 0 | 156,475 | 1,349,113 | 1,882,736 |
| Public Safety | 200,465,281 | 0 | 0 | 182,462,970 | 382,928,251 |
| Corrections | 28,359,846 | 0 | 0 | 1,223,784 | 29,583,630 |
| Fire & Rescue Services | 0 | 0 | 0 | 171,298,879 | 171,298,879 |
| Police | 172,105,435 | 0 | 0 | 9,940,307 | 182,045,742 |
| Total | 1,755,273,024 | 191,042,402 | 191,595,717 | 370,547,224 | 2,508,458,367 |

In addition to direct county appropriation, the amounts shown under Education include county debt service payments, OPEB, pension contributions, private pre-k funding, and teachers loan payment assistance. These items are netted out of the Non-Departmental Expenses row.

All Funds Revenue

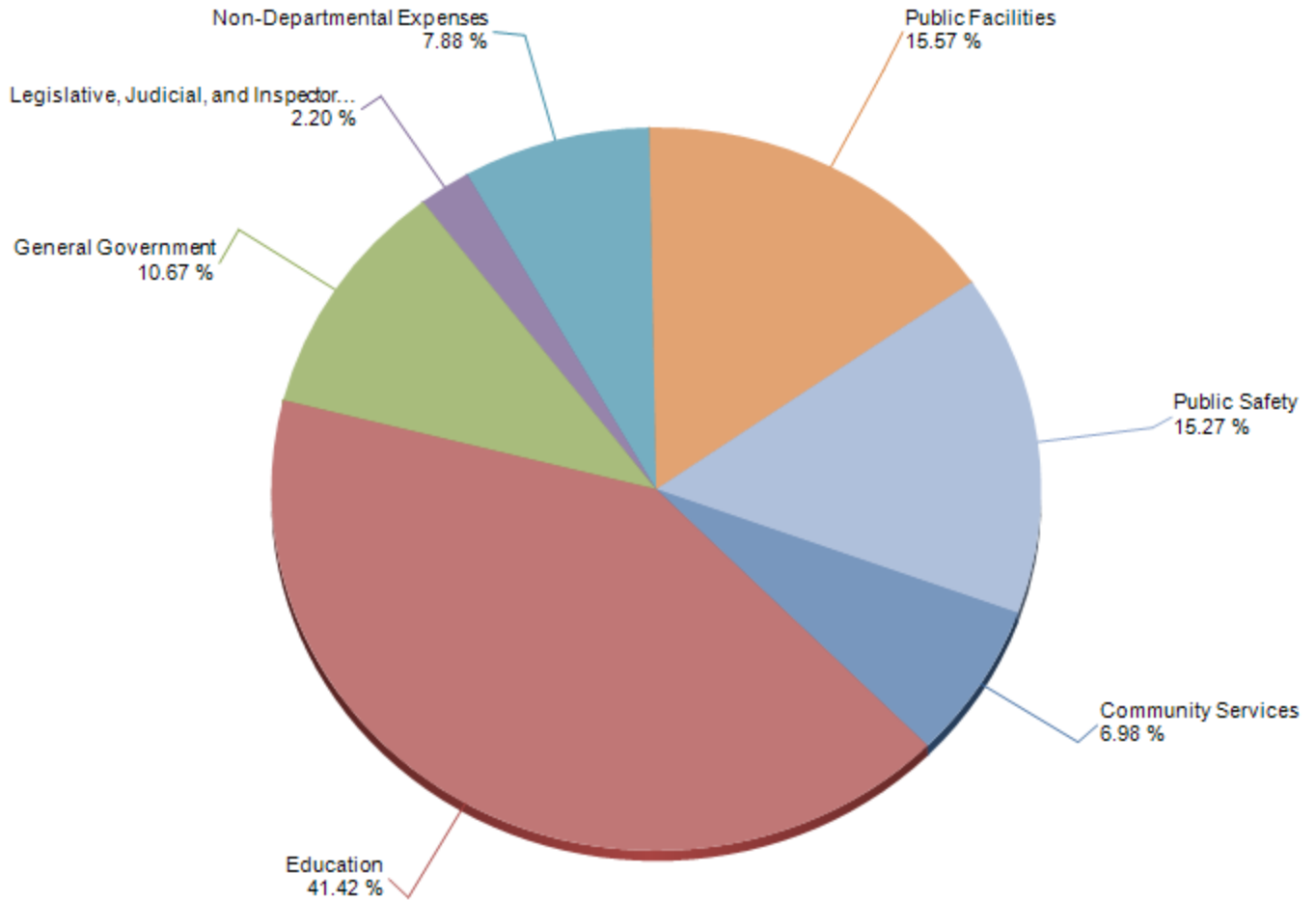
How the Budget is Funded



| Revenue | FY 2025 Actual | FY 2026 Approved | FY 2027 Proposed | \$ Change | % Change |
|-------------------------|----------------------|----------------------|----------------------|--------------------|-------------|
| Property Taxes | 922,562,156 | 960,923,568 | 1,003,958,823 | 43,035,255 | 4.5% |
| Income Taxes | 693,577,319 | 662,200,366 | 739,207,703 | 77,007,337 | 11.6% |
| Recordation Tax | 20,240,236 | 19,000,000 | 19,000,000 | 0 | 0.0% |
| Other Local Taxes | 24,591,104 | 22,541,000 | 23,400,000 | 859,000 | 3.8% |
| States Shared Taxes | 5,339,061 | 6,172,000 | 6,243,000 | 71,000 | 1.2% |
| Charges for Services | 183,479,842 | 193,451,495 | 205,523,983 | 12,072,488 | 6.2% |
| Licenses & Permits | 25,885,851 | 19,388,000 | 17,025,000 | -2,363,000 | -12.2% |
| Interest, Use of Money | 78,276,084 | 38,991,697 | 49,576,500 | 10,584,803 | 27.1% |
| Fines & Forfeitures | 10,695,992 | 9,550,084 | 9,300,892 | -249,192 | -2.6% |
| Revenues Other Agencies | 52,229,246 | 76,680,056 | 78,123,760 | 1,443,704 | 1.9% |
| Interfund Reimbursement | 194,532,860 | 179,998,946 | 209,127,716 | 29,128,770 | 16.2% |
| Prior Years Funds | 0 | 164,998,549 | 147,970,990 | -17,027,559 | -10.3% |
| Total | 2,211,409,751 | 2,353,895,761 | 2,508,458,367 | 154,562,606 | 6.6% |

All Funds Expenditures

How the Budget is Spent



| Function | FY 2025 Actual | FY 2026 Approved | FY 2027 Proposed | \$ Change | % Change |
|--|----------------------|----------------------|----------------------|--------------------|-------------|
| Education | 916,243,597 | 977,347,771 | 1,039,122,203 | 61,774,432 | 6.3% |
| Public Safety | 347,367,491 | 363,795,687 | 382,928,251 | 19,132,564 | 5.3% |
| Public Facilities | 298,537,407 | 336,127,817 | 390,671,886 | 54,544,069 | 16.2% |
| Community Services | 135,218,294 | 166,388,006 | 175,140,703 | 8,752,697 | 5.3% |
| Legislative, Judicial, and Inspector General | 42,828,317 | 49,860,999 | 55,163,252 | 5,302,253 | 10.6% |
| General Government | 256,683,525 | 275,426,197 | 267,640,867 | -7,785,330 | -2.8% |
| Non-Departmental Expenses | 263,268,567 | 184,949,284 | 197,791,205 | 12,841,921 | 6.9% |
| Total | 2,260,147,198 | 2,353,895,761 | 2,508,458,367 | 154,562,606 | 6.6% |

Note: In addition to direct county appropriation, the amounts shown under Education include county debt service payments, OPEB, pension contributions, private pre-k funding, and teachers loan payment assistance. These items are netted out of the Non-Departmental Expenses row.

All Funds Comparative Expenditure Summary

Expenditures By Department

| Department | FY 2025 Actual | FY 2026 Approved | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------------|----------------------|----------------------|----------------------|--------------------|-------------|
| Board of Elections | 5,659,427 | 6,830,967 | 6,760,236 | -70,731 | -1.0% |
| Circuit Court | 5,165,130 | 5,960,781 | 6,672,380 | 711,599 | 11.9% |
| Community Resources & Services | 26,050,201 | 41,903,942 | 44,234,446 | 2,330,504 | 5.6% |
| Community Service Partnerships | 13,510,526 | 14,255,577 | 15,216,146 | 960,569 | 6.7% |
| Contingency Reserves | 0 | 11,000,000 | 11,000,000 | 0 | 0.0% |
| Corrections | 25,578,722 | 26,449,089 | 29,583,630 | 3,134,541 | 11.9% |
| County Administration | 151,327,685 | 165,524,502 | 156,903,419 | -8,621,083 | -5.2% |
| County Council | 6,143,679 | 7,907,183 | 8,634,266 | 727,083 | 9.2% |
| Debt Service | 72,609,203 | 73,441,220 | 75,260,860 | 1,819,640 | 2.5% |
| Economic Development Authority | 5,125,752 | 5,656,237 | 6,271,656 | 615,419 | 10.9% |
| Finance | 26,030,301 | 21,157,322 | 21,792,848 | 635,526 | 3.0% |
| Fire & Rescue Services | 158,570,042 | 165,850,161 | 171,298,879 | 5,448,718 | 3.3% |
| General Services | 0 | 49,210,174 | 83,860,220 | 34,650,046 | 70.4% |
| Health Department | 13,927,098 | 15,829,218 | 16,781,770 | 952,552 | 6.0% |
| Housing and Community Development | 24,110,478 | 30,934,829 | 26,760,981 | -4,173,848 | -13.5% |
| Howard County Community College | 58,352,988 | 61,737,091 | 63,172,680 | 1,435,589 | 2.3% |
| Howard County Library | 29,976,332 | 30,726,180 | 32,436,382 | 1,710,202 | 5.6% |
| Howard County Public School System | 827,914,277 | 884,884,500 | 943,513,141 | 58,628,641 | 6.6% |
| Inspections, Licenses and Permits | 10,432,658 | 11,003,414 | 11,543,097 | 539,683 | 4.9% |
| Office of Law | 6,419,151 | 6,777,325 | 7,188,896 | 411,571 | 6.1% |
| Office of the County Executive | 2,936,204 | 3,138,527 | 3,439,341 | 300,814 | 9.6% |
| Office of the Inspector General | 0 | 479,243 | 802,806 | 323,563 | 67.5% |
| Other Non-Departmental Expenses | 190,659,364 | 100,508,064 | 111,530,345 | 11,022,281 | 11.0% |
| Planning & Zoning | 15,096,675 | 16,285,233 | 21,110,756 | 4,825,523 | 29.6% |
| Police | 163,218,727 | 171,496,437 | 182,045,742 | 10,549,305 | 6.2% |
| Public Works | 271,020,960 | 257,886,279 | 272,275,077 | 14,388,798 | 5.6% |
| Recreation & Parks | 55,796,348 | 64,309,210 | 69,360,652 | 5,051,442 | 7.9% |
| Sheriff's Office | 12,847,924 | 14,004,350 | 16,676,860 | 2,672,510 | 19.1% |
| Social Services | 727,839 | 900,786 | 946,361 | 45,575 | 5.1% |
| Soil Conservation District | 1,987,114 | 1,742,717 | 1,882,736 | 140,019 | 8.0% |
| State's Attorney | 13,012,157 | 14,678,475 | 15,616,704 | 938,229 | 6.4% |
| Technology & Communication Services | 40,733,954 | 42,237,455 | 45,283,726 | 3,046,271 | 7.2% |
| Transportation Services | 24,579,739 | 28,489,055 | 27,865,740 | -623,315 | -2.2% |
| University of Maryland Extension | 626,543 | 700,218 | 735,588 | 35,370 | 5.1% |
| Total | 2,260,147,198 | 2,353,895,761 | 2,508,458,367 | 154,562,606 | 6.6% |

Note: In addition to direct county appropriation, the amounts shown under Education include county debt service payments, OPEB, pension contributions, private pre-k funding, and teachers loan payment assistance. These items are netted out of the Non-Departmental Expenses row.

All Fund Comparative Expenditure Summary (Continued)

Expenditures By Commitment Summary

| Commitment Summary | FY 2025 Actual | FY 2026 Approved | FY 2027 Proposed | \$ Change | % Change |
|---------------------------|-----------------------|-----------------------------|-----------------------------|--------------------|-----------------|
| Personnel Costs | 484,319,036 | 523,443,994 | 558,656,044 | 35,212,050 | 6.7% |
| Contractual Services | 388,800,693 | 379,233,415 | 419,110,809 | 39,877,394 | 10.5% |
| Supplies and Materials | 61,993,079 | 77,487,984 | 79,168,227 | 1,680,243 | 2.2% |
| Capital Outlay | 83,530,633 | 68,122,496 | 67,907,622 | -214,874 | -0.3% |
| Debt Service | 194,509,946 | 197,665,914 | 203,268,762 | 5,602,848 | 2.8% |
| Expense Other | 891,251,046 | 959,121,320 | 1,023,424,413 | 64,303,093 | 6.7% |
| Operating Transfers | 155,742,765 | 135,320,638 | 143,422,490 | 8,101,852 | 6.0% |
| Contingencies | 0 | 13,500,000 | 13,500,000 | 0 | 0.0% |
| Total | 2,260,147,198 | 2,353,895,761 | 2,508,458,367 | 154,562,606 | 6.6% |

Departmental Expenditure Breakdown - All Funds

| Department/Fund | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------|
| Education | 836,980,000 | 889,114,000 | 889,114,000 | 947,684,050 | 58,570,050 | 6.6% |
| Howard County Public School System | 766,000,000 | 816,005,000 | 816,005,000 | 871,500,000 | 55,495,000 | 6.8% |
| General Fund | 766,000,000 | 816,005,000 | 816,005,000 | 871,500,000 | 55,495,000 | 6.8% |
| Howard Community College | 44,500,000 | 45,835,000 | 45,835,000 | 47,210,050 | 1,375,050 | 3.0% |
| General Fund | 44,500,000 | 45,835,000 | 45,835,000 | 47,210,050 | 1,375,050 | 3.0% |
| Howard County Library System | 26,480,000 | 27,274,000 | 27,274,000 | 28,974,000 | 1,700,000 | 6.2% |
| General Fund | 26,480,000 | 27,274,000 | 27,274,000 | 28,974,000 | 1,700,000 | 6.2% |
| Public Safety | 347,367,491 | 363,795,687 | 352,482,030 | 382,928,251 | 19,132,564 | 5.3% |
| Police | 163,218,727 | 171,496,437 | 168,774,968 | 182,045,742 | 10,549,305 | 6.2% |
| General Fund | 157,565,930 | 162,820,809 | 162,803,851 | 172,105,435 | 9,284,626 | 5.7% |
| Program Revenue | 1,004,834 | 1,324,500 | 985,499 | 1,771,500 | 447,000 | 33.7% |
| Speed Cameras | 1,169,231 | 1,854,632 | 1,476,438 | 3,092,531 | 1,237,899 | 66.7% |
| Grants | 1,089,502 | 2,189,044 | 1,745,964 | 2,255,634 | 66,590 | 3.0% |
| School Bus Camera | 2,389,230 | 3,307,452 | 1,763,216 | 2,820,642 | -486,810 | -14.7% |
| Corrections | 25,578,722 | 26,449,089 | 26,685,532 | 29,583,630 | 3,134,541 | 11.9% |
| General Fund | 24,758,422 | 25,629,610 | 26,210,553 | 28,359,846 | 2,730,236 | 10.7% |
| Program Revenue | 500 | 1,000 | 1,500 | 1,500 | 500 | 50.0% |
| Grants | 819,800 | 818,479 | 473,479 | 1,222,284 | 403,805 | 49.3% |
| Fire & Rescue Services | 158,570,042 | 165,850,161 | 157,021,530 | 171,298,879 | 5,448,718 | 3.3% |
| Fire & Rescue Reserve | 156,900,024 | 163,373,464 | 156,264,261 | 168,948,879 | 5,575,415 | 3.4% |
| Program Revenue | 154,242 | 347,000 | 29,700 | 330,000 | -17,000 | -4.9% |
| Grants | 1,515,776 | 2,129,697 | 727,569 | 2,020,000 | -109,697 | -5.2% |
| Public Facilities | 298,537,407 | 336,127,817 | 332,557,295 | 390,671,886 | 54,544,069 | 16.2% |
| Planning & Zoning | 15,096,675 | 16,285,233 | 15,977,350 | 21,110,756 | 4,825,523 | 29.6% |
| General Fund | 8,485,271 | 8,785,752 | 8,548,685 | 9,021,515 | 235,763 | 2.7% |
| Agricultural Land Preservation | 6,505,416 | 7,449,481 | 7,418,665 | 12,039,241 | 4,589,760 | 61.6% |
| Program Revenue | 1,960 | 50,000 | 10,000 | 50,000 | 0 | 0.0% |
| Grants | 104,028 | 0 | 0 | 0 | 0 | N/A |
| Public Works | 271,020,960 | 257,886,279 | 253,932,759 | 272,275,077 | 14,388,798 | 5.6% |
| General Fund | 86,534,730 | 38,655,474 | 39,853,267 | 42,600,999 | 3,945,525 | 10.2% |
| Environmental Services | 39,190,024 | 41,793,003 | 40,914,956 | 43,692,884 | 1,899,881 | 4.5% |
| Program Revenue | 10,627 | 20,000 | 11,500 | 20,000 | 0 | 0.0% |
| Grants | 140,471 | 600,000 | 600,000 | 600,000 | 0 | 0.0% |
| Water & Sewer Operating | 69,625,872 | 91,178,662 | 91,209,146 | 97,641,588 | 6,462,926 | 7.1% |
| W&S Special Benefit Charges Fd | 59,422,617 | 59,884,051 | 59,651,310 | 61,490,370 | 1,606,319 | 2.7% |
| Watershed Protection & Restoration | 15,350,443 | 24,374,544 | 20,532,310 | 23,361,808 | -1,012,736 | -4.2% |
| Shared Septic | 746,176 | 1,380,545 | 1,160,270 | 2,156,176 | 775,631 | 56.2% |
| 3M Settlement | 0 | 0 | 0 | 711,252 | 711,252 | N/A |
| Inspections, Licenses and Permits | 10,432,658 | 11,003,414 | 10,826,980 | 11,543,097 | 539,683 | 4.9% |
| General Fund | 10,432,658 | 11,003,414 | 10,826,980 | 11,543,097 | 539,683 | 4.9% |
| Soil Conservation District | 1,987,114 | 1,742,717 | 1,726,200 | 1,882,736 | 140,019 | 8.0% |
| General Fund | 442,492 | 349,697 | 347,807 | 377,148 | 27,451 | 7.8% |
| Agricultural Land Preservation | 1,428,843 | 1,276,808 | 1,270,475 | 1,349,113 | 72,305 | 5.7% |
| Watershed Protection & Restoration | 115,779 | 116,212 | 107,918 | 156,475 | 40,263 | 34.6% |
| General Services | 0 | 49,210,174 | 50,094,006 | 83,860,220 | 34,650,046 | 70.4% |
| General Fund | 0 | 49,210,174 | 50,094,006 | 52,169,008 | 2,958,834 | 6.0% |
| Fleet Operations | 0 | 0 | 0 | 31,691,212 | 31,691,212 | N/A |
| Community Services | 135,218,294 | 166,388,006 | 155,080,033 | 175,140,703 | 8,752,697 | 5.3% |
| Recreation & Parks | 55,796,348 | 64,309,210 | 60,097,559 | 69,360,652 | 5,051,442 | 7.9% |
| General Fund | 31,771,510 | 34,052,837 | 34,052,837 | 37,020,901 | 2,968,064 | 8.7% |
| Program Revenue | 33,767 | 140,000 | 140,000 | 140,000 | 0 | 0.0% |
| Recreation Program | 23,569,491 | 28,721,002 | 25,478,636 | 30,721,762 | 2,000,760 | 7.0% |
| Forest Conservation | 413,269 | 759,371 | 417,586 | 811,489 | 52,118 | 6.9% |
| Grants | 8,311 | 8,500 | 8,500 | 39,000 | 30,500 | 358.8% |
| Recreation Special Facilities | 0 | 627,500 | 0 | 627,500 | 0 | 0.0% |

Departmental Expenditure Breakdown - All Funds (Continued)

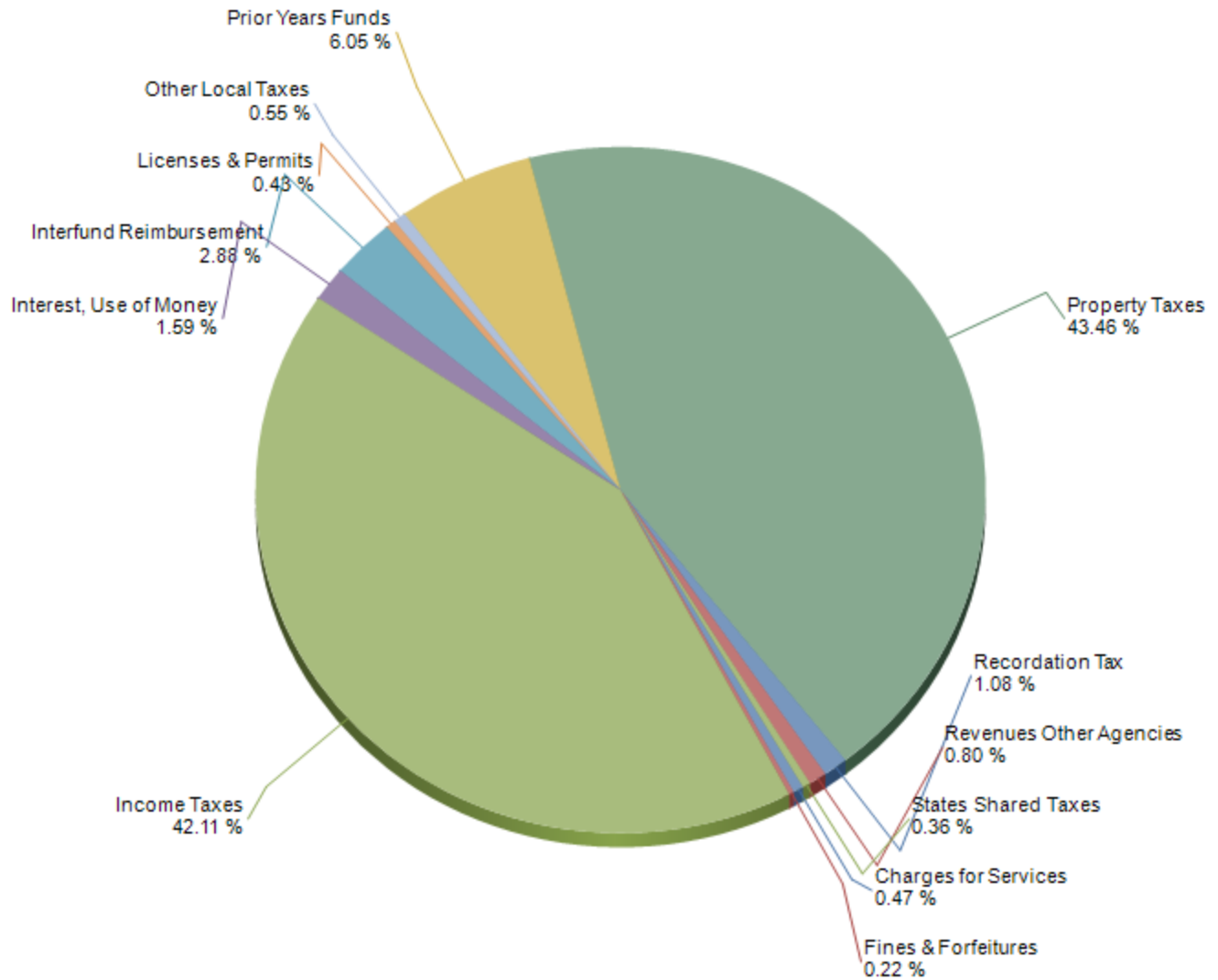
| Department/Fund | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---|--------------------|--------------------|--------------------|--------------------|-------------------|--------------|
| Transportation Services | 24,579,739 | 28,489,055 | 26,780,013 | 27,865,740 | -623,315 | -2.2% |
| General Fund | 14,442,603 | 15,585,387 | 15,498,568 | 17,371,199 | 1,785,812 | 11.5% |
| Program Revenue | 2,663,689 | 3,804,864 | 3,804,864 | 3,705,000 | -99,864 | -2.6% |
| Grants | 7,473,447 | 9,098,804 | 7,476,581 | 6,789,541 | -2,309,263 | -25.4% |
| Community Resources & Services | 26,050,201 | 41,903,942 | 36,724,432 | 44,234,446 | 2,330,504 | 5.6% |
| General Fund | 18,927,545 | 19,857,365 | 19,601,942 | 21,327,520 | 1,470,155 | 7.4% |
| Program Revenue | 1,440,011 | 2,589,215 | 1,994,806 | 2,591,298 | 2,083 | 0.1% |
| Grants | 5,656,105 | 13,363,414 | 13,363,414 | 14,195,628 | 832,214 | 6.2% |
| Opioid Abatement | 26,540 | 2,300,000 | 1,714,270 | 3,060,000 | 760,000 | 33.0% |
| Community Reinvestment and Repair | 0 | 3,793,948 | 50,000 | 3,060,000 | -733,948 | -19.3% |
| Community Service Partnerships | 13,510,526 | 14,255,577 | 14,255,577 | 15,216,146 | 960,569 | 6.7% |
| General Fund | 13,510,526 | 14,255,577 | 14,255,577 | 15,216,146 | 960,569 | 6.7% |
| Health Department | 13,927,098 | 15,829,218 | 15,829,218 | 16,781,770 | 952,552 | 6.0% |
| General Fund | 13,927,098 | 15,829,218 | 15,829,218 | 16,781,770 | 952,552 | 6.0% |
| University of Maryland Extension | 626,543 | 700,218 | 700,218 | 735,588 | 35,370 | 5.1% |
| General Fund | 562,407 | 632,176 | 632,176 | 658,523 | 26,347 | 4.2% |
| Agricultural Land Preservation | 64,136 | 68,042 | 68,042 | 77,065 | 9,023 | 13.3% |
| Social Services | 727,839 | 900,786 | 693,016 | 946,361 | 45,575 | 5.1% |
| General Fund | 727,839 | 900,786 | 693,016 | 946,361 | 45,575 | 5.1% |
| Legislative, Judicial, and Inspector General | 42,828,317 | 49,860,999 | 48,631,501 | 55,163,252 | 5,302,253 | 10.6% |
| County Council | 6,143,679 | 7,907,183 | 7,449,129 | 8,634,266 | 727,083 | 9.2% |
| General Fund | 6,143,679 | 7,907,183 | 7,449,129 | 8,634,266 | 727,083 | 9.2% |
| Circuit Court | 5,165,130 | 5,960,781 | 5,797,449 | 6,672,380 | 711,599 | 11.9% |
| General Fund | 4,172,243 | 4,592,020 | 4,567,318 | 5,231,398 | 639,378 | 13.9% |
| Program Revenue | 241,430 | 330,000 | 270,000 | 300,000 | -30,000 | -9.1% |
| Grants | 751,457 | 908,761 | 830,131 | 990,982 | 82,221 | 9.0% |
| Trust And Agency Multifarious | 0 | 130,000 | 130,000 | 150,000 | 20,000 | 15.4% |
| State's Attorney | 13,012,157 | 14,678,475 | 14,452,380 | 15,616,704 | 938,229 | 6.4% |
| General Fund | 12,889,282 | 14,428,796 | 14,202,701 | 15,398,173 | 969,377 | 6.7% |
| Grants | 122,875 | 249,679 | 249,679 | 218,531 | -31,148 | -12.5% |
| Sheriff's Office | 12,847,924 | 14,004,350 | 13,748,271 | 16,676,860 | 2,672,510 | 19.1% |
| General Fund | 12,804,831 | 13,900,500 | 13,703,344 | 16,491,760 | 2,591,260 | 18.6% |
| Program Revenue | 0 | 0 | 0 | 45,000 | 45,000 | N/A |
| Grants | 43,093 | 103,850 | 44,927 | 140,100 | 36,250 | 34.9% |
| Board of Elections | 5,659,427 | 6,830,967 | 6,830,967 | 6,760,236 | -70,731 | -1.0% |
| General Fund | 5,659,427 | 6,830,967 | 6,830,967 | 6,760,236 | -70,731 | -1.0% |
| Office of the Inspector General | 0 | 479,243 | 353,305 | 802,806 | 323,563 | 67.5% |
| General Fund | 0 | 479,243 | 353,305 | 802,806 | 323,563 | 67.5% |
| General Government | 151,327,685 | 165,524,502 | 161,302,707 | 156,903,419 | -8,621,083 | -5.2% |
| County Administration | 151,327,685 | 165,524,502 | 161,302,707 | 156,903,419 | -8,621,083 | -5.2% |
| General Fund | 17,430,533 | 20,013,973 | 19,957,518 | 20,859,461 | 845,488 | 4.2% |
| Agricultural Land Preservation | 519,955 | 1,240,807 | 1,020,166 | 1,142,142 | -98,665 | -8.0% |
| Program Revenue | 653,863 | 1,434,729 | 1,237,892 | 1,396,102 | -38,627 | -2.7% |
| Grants | 4,386,266 | 8,897,486 | 3,356,116 | 12,023,825 | 3,126,339 | 35.1% |
| Fleet Operations | 32,405,421 | 29,912,593 | 27,586,156 | 0 | -29,912,593 | -100.0% |
| Risk Management Self-Insurance | 13,548,737 | 14,855,673 | 14,096,342 | 15,491,719 | 636,046 | 4.3% |
| Employee Benefits Self-Ins | 79,185,628 | 85,418,056 | 90,534,191 | 101,818,415 | 16,400,359 | 19.2% |
| Watershed Protection & Restoration | 2,343,606 | 2,759,169 | 2,731,111 | 3,081,717 | 322,548 | 11.7% |
| Disposable Plastics Reduction | 853,676 | 817,016 | 755,615 | 655,038 | -161,978 | -19.8% |
| Vaping Settlement | 0 | 175,000 | 27,600 | 175,000 | 0 | 0.0% |
| Clean Energy & Community Sustainability | 0 | 0 | 0 | 260,000 | 260,000 | N/A |

Departmental Expenditure Breakdown - All Funds (Continued)

| Department/Fund | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--|----------------------|----------------------|----------------------|----------------------|--------------------|---------------|
| Technology & Communication Services | 40,733,954 | 42,237,455 | 41,465,926 | 45,283,726 | 3,046,271 | 7.2% |
| General Fund | 603,533 | 676,880 | 676,880 | 527,613 | -149,267 | -22.1% |
| Grants | 160,480 | 115,000 | 115,000 | 115,000 | 0 | 0.0% |
| Technology & Communications | 37,419,925 | 38,748,812 | 38,267,263 | 41,891,410 | 3,142,598 | 8.1% |
| County Government BBI | 829,671 | 850,000 | 773,886 | 900,000 | 50,000 | 5.9% |
| Non-County Government BBI | 1,200,301 | 1,255,077 | 1,137,524 | 1,265,877 | 10,800 | 0.9% |
| Private Sector BBI | 520,044 | 591,686 | 495,373 | 583,826 | -7,860 | -1.3% |
| Office of the County Executive | 2,936,204 | 3,138,527 | 3,130,761 | 3,439,341 | 300,814 | 9.6% |
| General Fund | 2,936,204 | 3,138,527 | 3,130,761 | 3,439,341 | 300,814 | 9.6% |
| Finance | 26,030,301 | 21,157,322 | 18,508,196 | 21,792,848 | 635,526 | 3.0% |
| General Fund | 11,305,190 | 11,532,521 | 11,521,390 | 12,831,058 | 1,298,537 | 11.3% |
| TIF Districts | 3,719,068 | 6,615,393 | 4,061,468 | 6,421,490 | -193,903 | -2.9% |
| Ban Anticipation Note Mgt | 2,272,220 | 2,600,000 | 2,600,000 | 2,195,000 | -405,000 | -15.6% |
| Grants | 8,516,486 | 123,863 | 64,076 | 0 | -123,863 | -100.0% |
| Employee Benefits Self-Ins | 129,902 | 148,714 | 148,714 | 149,646 | 932 | 0.6% |
| Disposable Plastics Reduction | 87,435 | 136,831 | 112,548 | 195,654 | 58,823 | 43.0% |
| Housing and Community Development | 24,110,478 | 30,934,829 | 23,486,071 | 26,760,981 | -4,173,848 | -13.5% |
| General Fund | 0 | 458,794 | 458,794 | 1,148,864 | 690,070 | 150.4% |
| Community Renewal Program | 12,284,238 | 23,136,035 | 19,050,747 | 14,650,336 | -8,485,699 | -36.7% |
| Grants | 3,074,563 | 5,040,000 | 2,246,339 | 4,519,998 | -520,002 | -10.3% |
| Trust And Agency Multifarious | 0 | 300,000 | 300,000 | 300,000 | 0 | 0.0% |
| Housing Opportunities Trust | 8,751,677 | 2,000,000 | 1,430,191 | 6,141,783 | 4,141,783 | 207.1% |
| Office of Law | 6,419,151 | 6,777,325 | 6,681,324 | 7,188,896 | 411,571 | 6.1% |
| General Fund | 6,419,151 | 6,777,325 | 6,681,324 | 7,188,896 | 411,571 | 6.1% |
| Economic Development Authority | 5,125,752 | 5,656,237 | 5,551,231 | 6,271,656 | 615,419 | 10.9% |
| General Fund | 3,391,752 | 3,667,237 | 3,667,231 | 3,876,656 | 209,419 | 5.7% |
| Agricultural Land Preservation Program Revenue | 1,734,000 | 734,000 | 734,000 | 732,000 | -2,000 | -0.3% |
| Program Revenue | 0 | 1,255,000 | 1,150,000 | 1,663,000 | 408,000 | 32.5% |
| Non-Departmental Expenses | 342,532,164 | 273,183,055 | 262,678,792 | 289,229,358 | 16,046,303 | 5.9% |
| Contingency Reserves | 0 | 11,000,000 | 0 | 11,000,000 | 0 | 0.0% |
| General Fund | 0 | 1,000,000 | 0 | 1,000,000 | 0 | 0.0% |
| Grants | 0 | 10,000,000 | 0 | 10,000,000 | 0 | 0.0% |
| Debt Service | 142,346,382 | 145,018,220 | 143,312,700 | 144,162,120 | -856,100 | -0.6% |
| General Fund | 142,346,382 | 145,018,220 | 143,312,700 | 143,831,740 | -1,186,480 | -0.8% |
| W&S Special Benefit Charges Fd | 0 | 0 | 0 | 330,380 | 330,380 | N/A |
| Other Non-Departmental Expenses | 200,185,782 | 117,164,835 | 119,366,092 | 134,067,238 | 16,902,403 | 14.4% |
| General Fund | 200,185,782 | 117,164,835 | 119,366,092 | 134,067,238 | 16,902,403 | 14.4% |
| Total | 2,260,147,198 | 2,353,895,761 | 2,300,669,867 | 2,508,458,367 | 154,562,606 | 6.6% |

General Fund Revenue

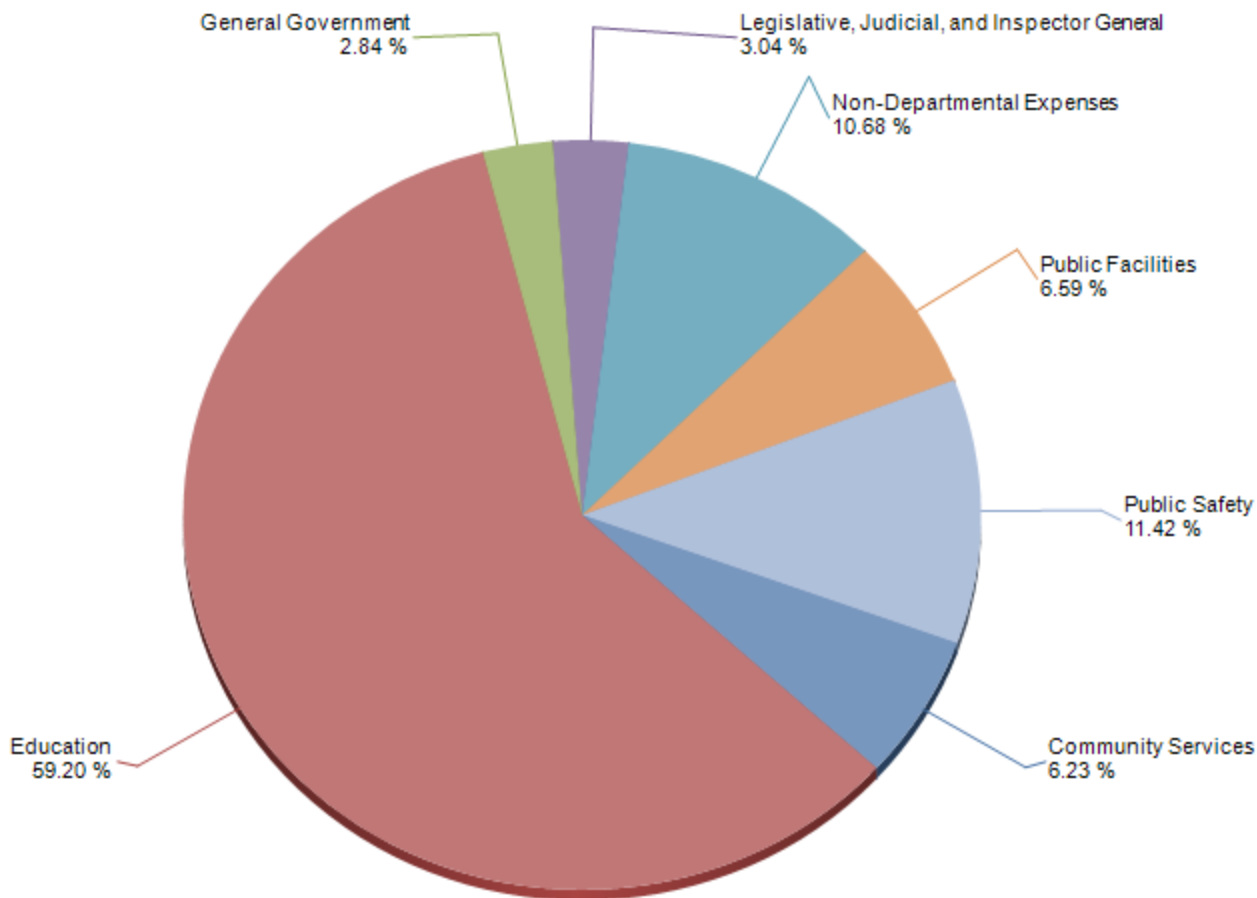
How the Budget is Funded



| Revenue Type | FY 2025 Actual | FY 2026 Approved | FY 2027 Proposed | \$ Change | % Change |
|-------------------------|----------------------|----------------------|----------------------|--------------------|-------------|
| Property Taxes | 701,596,880 | 729,855,000 | 762,902,000 | 33,047,000 | 4.5% |
| Income Taxes | 693,577,319 | 662,200,366 | 739,207,703 | 77,007,337 | 11.6% |
| Recordation Tax | 20,240,236 | 19,000,000 | 19,000,000 | 0 | 0.0% |
| Other Local Taxes | 10,004,513 | 8,926,000 | 9,700,000 | 774,000 | 8.7% |
| States Shared Taxes | 5,339,061 | 6,147,000 | 6,243,000 | 96,000 | 1.6% |
| Charges for Services | 9,556,120 | 8,574,500 | 8,189,000 | -385,500 | -4.5% |
| Licenses & Permits | 7,590,884 | 7,763,000 | 7,525,000 | -238,000 | -3.1% |
| Interest, Use of Money | 42,848,037 | 24,106,000 | 27,900,000 | 3,794,000 | 15.7% |
| Fines & Forfeitures | 3,413,549 | 4,250,000 | 3,907,000 | -343,000 | -8.1% |
| Revenues Other Agencies | 14,394,343 | 13,379,000 | 13,966,000 | 587,000 | 4.4% |
| Interfund Reimbursement | 48,430,072 | 48,298,023 | 50,500,079 | 2,202,056 | 4.6% |
| Prior Years Funds | 0 | 111,770,408 | 106,233,242 | -5,537,166 | -5.0% |
| Total | 1,556,991,014 | 1,644,269,297 | 1,755,273,024 | 111,003,727 | 6.8% |

General Fund Expenditures

How the Budget is Spent



| Function | FY 2025 Actual | FY 2026 Approved | FY 2027 Proposed | \$ Change | % Change |
|--|----------------------|----------------------|----------------------|--------------------|-------------|
| Education | 916,243,597 | 977,347,771 | 1,039,122,203 | 61,774,432 | 6.3% |
| Public Safety | 182,324,352 | 188,450,419 | 200,465,281 | 12,014,862 | 6.4% |
| Public Facilities | 105,895,151 | 108,004,511 | 115,711,767 | 7,707,256 | 7.1% |
| Community Services | 93,869,528 | 101,113,346 | 109,322,420 | 8,209,074 | 8.1% |
| Legislative, Judicial, and Inspector General | 41,669,462 | 48,138,709 | 53,318,639 | 5,179,930 | 10.8% |
| General Government | 42,086,363 | 46,265,257 | 49,871,889 | 3,606,632 | 7.8% |
| Non-Departmental Expenses | 263,268,567 | 174,949,284 | 187,460,825 | 12,511,541 | 7.2% |
| Total | 1,645,357,020 | 1,644,269,297 | 1,755,273,024 | 111,003,727 | 6.8% |

Note: In addition to direct county appropriation, the amounts shown under Education include county debt service payments, OPEB, pension contributions, private pre-k funding, and teachers loan payment assistance. These items are netted out of the Non-Departmental Expenses row.

General Fund Summary

| Expenditures By Department | FY 2025 Actual | FY 2026 Approved | FY 2027 Proposed | \$ Change | % Change |
|---|----------------------|----------------------|----------------------|--------------------|-------------|
| Board of Elections | 5,659,427 | 6,830,967 | 6,760,236 | -70,731 | -1.0% |
| Circuit Court | 4,172,243 | 4,592,020 | 5,231,398 | 639,378 | 13.9% |
| Community Resources & Services | 18,927,545 | 19,857,365 | 21,327,520 | 1,470,155 | 7.4% |
| Community Service Partnerships | 13,510,526 | 14,255,577 | 15,216,146 | 960,569 | 6.7% |
| Contingency Reserves | 0 | 1,000,000 | 1,000,000 | 0 | 0.0% |
| Corrections | 24,758,422 | 25,629,610 | 28,359,846 | 2,730,236 | 10.7% |
| County Administration | 17,430,533 | 20,013,973 | 20,859,461 | 845,488 | 4.2% |
| County Council | 6,143,679 | 7,907,183 | 8,634,266 | 727,083 | 9.2% |
| Debt Service | 72,609,203 | 73,441,220 | 74,930,480 | 1,489,260 | 2.0% |
| Economic Development Authority | 3,391,752 | 3,667,237 | 3,876,656 | 209,419 | 5.7% |
| Finance | 11,305,190 | 11,532,521 | 12,831,058 | 1,298,537 | 11.3% |
| General Services | 0 | 49,210,174 | 52,169,008 | 2,958,834 | 6.0% |
| Health Department | 13,927,098 | 15,829,218 | 16,781,770 | 952,552 | 6.0% |
| Housing and Community Development | 0 | 458,794 | 1,148,864 | 690,070 | 150.4% |
| Howard County Community College | 58,352,988 | 61,737,091 | 63,172,680 | 1,435,589 | 2.3% |
| Howard County Library | 29,976,332 | 30,726,180 | 32,436,382 | 1,710,202 | 5.6% |
| Howard County Public School System | 827,914,277 | 884,884,500 | 943,513,141 | 58,628,641 | 6.6% |
| Inspections, Licenses and Permits | 10,432,658 | 11,003,414 | 11,543,097 | 539,683 | 4.9% |
| Office of Law | 6,419,151 | 6,777,325 | 7,188,896 | 411,571 | 6.1% |
| Office of the County Executive | 2,936,204 | 3,138,527 | 3,439,341 | 300,814 | 9.6% |
| Office of the Inspector General | 0 | 479,243 | 802,806 | 323,563 | 67.5% |
| Other Non-Departmental Expenses | 190,659,364 | 100,508,064 | 111,530,345 | 11,022,281 | 11.0% |
| Planning & Zoning | 8,485,271 | 8,785,752 | 9,021,515 | 235,763 | 2.7% |
| Police | 157,565,930 | 162,820,809 | 172,105,435 | 9,284,626 | 5.7% |
| Public Works | 86,534,730 | 38,655,474 | 42,600,999 | 3,945,525 | 10.2% |
| Recreation & Parks | 31,771,510 | 34,052,837 | 37,020,901 | 2,968,064 | 8.7% |
| Sheriff's Office | 12,804,831 | 13,900,500 | 16,491,760 | 2,591,260 | 18.6% |
| Social Services | 727,839 | 900,786 | 946,361 | 45,575 | 5.1% |
| Soil Conservation District | 442,492 | 349,697 | 377,148 | 27,451 | 7.8% |
| State's Attorney | 12,889,282 | 14,428,796 | 15,398,173 | 969,377 | 6.7% |
| Technology & Communication Services | 603,533 | 676,880 | 527,613 | -149,267 | -22.1% |
| Transportation Services | 14,442,603 | 15,585,387 | 17,371,199 | 1,785,812 | 11.5% |
| University of Maryland Extension | 562,407 | 632,176 | 658,523 | 26,347 | 4.2% |
| Total Expenditures By Department | 1,645,357,020 | 1,644,269,297 | 1,755,273,024 | 111,003,727 | 6.8% |

Note: In addition to direct county appropriation, the amounts shown under Education include county debt service payments, OPEB, pension contributions, private pre-k funding, and teachers loan payment assistance. These items are netted out of the Non-Departmental Expenses row.

| Expenditures by Commitment Summary | FY 2025 Actual | FY 2026 Approved | FY 2027 Proposed | \$ Change | % Change |
|---|-----------------------|-----------------------------|-----------------------------|--------------------|-----------------|
| Personnel Costs | 298,603,356 | 320,115,837 | 343,498,726 | 23,382,889 | 7.3% |
| Contractual Services | 163,689,824 | 118,139,244 | 129,394,294 | 11,255,050 | 9.5% |
| Supplies and Materials | 11,622,636 | 9,716,146 | 11,211,027 | 1,494,881 | 15.4% |
| Capital Outlay | 6,624,080 | 0 | 228,236 | 228,236 | N/A |
| Debt Service | 158,611,198 | 161,709,769 | 160,067,829 | -1,641,940 | -1.0% |
| Expense Other | 862,622,264 | 923,102,901 | 988,329,032 | 65,226,131 | 7.1% |
| Operating Transfers | 143,583,662 | 110,485,400 | 121,543,880 | 11,058,480 | 10.0% |
| Contingencies | 0 | 1,000,000 | 1,000,000 | 0 | 0.0% |
| Total Expenditures by Commitment Summary | 1,645,357,020 | 1,644,269,297 | 1,755,273,024 | 111,003,727 | 6.8% |

General Fund Expenditure Breakdown

| Department | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--|--------------------|--------------------|--------------------|--------------------|-------------------|--------------|
| Education | 836,980,000 | 889,114,000 | 889,114,000 | 947,684,050 | 58,570,050 | 6.6% |
| Howard County Public Schools | 766,000,000 | 816,005,000 | 816,005,000 | 871,500,000 | 55,495,000 | 6.8% |
| Expense Other | 766,000,000 | 816,005,000 | 816,005,000 | 871,500,000 | 55,495,000 | 6.8% |
| Howard Community College | 44,500,000 | 45,835,000 | 45,835,000 | 47,210,050 | 1,375,050 | 3.0% |
| Expense Other | 44,500,000 | 45,835,000 | 45,835,000 | 47,210,050 | 1,375,050 | 3.0% |
| Howard County Library System | 26,480,000 | 27,274,000 | 27,274,000 | 28,974,000 | 1,700,000 | 6.2% |
| Expense Other | 26,480,000 | 27,274,000 | 27,274,000 | 28,974,000 | 1,700,000 | 6.2% |
| Public Safety | 182,324,352 | 188,450,419 | 189,014,404 | 200,465,281 | 12,014,862 | 6.4% |
| Corrections | 24,758,422 | 25,629,610 | 26,210,553 | 28,359,846 | 2,730,236 | 10.7% |
| Personnel Costs | 18,960,962 | 19,966,310 | 20,755,252 | 22,045,579 | 2,079,269 | 10.4% |
| Contractual Services | 4,439,840 | 4,335,781 | 4,259,702 | 4,879,857 | 544,076 | 12.5% |
| Supplies and Materials | 1,106,023 | 1,196,915 | 1,064,995 | 1,279,000 | 82,085 | 6.9% |
| Debt Service | 99,883 | 0 | 0 | 0 | 0 | N/A |
| Expense Other | 151,714 | 130,604 | 130,604 | 155,410 | 24,806 | 19.0% |
| Police | 157,565,930 | 162,820,809 | 162,803,851 | 172,105,435 | 9,284,626 | 5.7% |
| Personnel Costs | 128,165,553 | 135,880,564 | 134,656,908 | 142,391,859 | 6,511,295 | 4.8% |
| Contractual Services | 14,200,620 | 11,329,487 | 12,008,393 | 13,400,833 | 2,071,346 | 18.3% |
| Supplies and Materials | 1,772,575 | 1,333,424 | 1,618,138 | 2,081,334 | 747,910 | 56.1% |
| Capital Outlay | 100,619 | 0 | 4,857 | 0 | 0 | N/A |
| Debt Service | 3,016,070 | 3,688,311 | 3,926,532 | 3,567,973 | -120,338 | -3.3% |
| Expense Other | 10,310,493 | 10,589,023 | 10,589,023 | 10,663,436 | 74,413 | 0.7% |
| Public Facilities | 105,895,151 | 108,004,511 | 109,670,745 | 115,711,767 | 7,707,256 | 7.1% |
| Planning & Zoning | 8,485,271 | 8,785,752 | 8,548,685 | 9,021,515 | 235,763 | 2.7% |
| Personnel Costs | 6,999,020 | 7,542,410 | 7,331,865 | 7,739,613 | 197,203 | 2.6% |
| Contractual Services | 1,113,691 | 884,930 | 887,781 | 884,402 | -528 | -0.1% |
| Supplies and Materials | 33,987 | 17,000 | 16,348 | 17,420 | 420 | 2.5% |
| Debt Service | 89,858 | 89,858 | 89,858 | 89,858 | 0 | 0.0% |
| Expense Other | 248,715 | 251,554 | 222,833 | 290,222 | 38,668 | 15.4% |
| Inspections, Licenses and Permits | 10,432,658 | 11,003,414 | 10,826,980 | 11,543,097 | 539,683 | 4.9% |
| Personnel Costs | 8,003,330 | 8,465,364 | 8,363,225 | 9,191,102 | 725,738 | 8.6% |
| Contractual Services | 1,733,131 | 1,688,512 | 1,624,594 | 1,725,040 | 36,528 | 2.2% |
| Supplies and Materials | 18,706 | 54,500 | 44,123 | 46,450 | -8,050 | -14.8% |
| Debt Service | 217,654 | 249,313 | 249,313 | 0 | -249,313 | -100.0% |
| Expense Other | 459,837 | 545,725 | 545,725 | 580,505 | 34,780 | 6.4% |
| Soil Conservation District | 442,492 | 349,697 | 347,807 | 377,148 | 27,451 | 7.8% |
| Personnel Costs | 55,018 | 64,152 | 62,262 | 82,696 | 18,544 | 28.9% |
| Contractual Services | 382,382 | 280,425 | 280,425 | 288,857 | 8,432 | 3.0% |
| Expense Other | 5,092 | 5,120 | 5,120 | 5,595 | 475 | 9.3% |
| General Services | 0 | 49,210,174 | 50,094,006 | 52,169,008 | 2,958,834 | 6.0% |
| Personnel Costs | 0 | 10,416,685 | 9,989,246 | 11,072,406 | 655,721 | 6.3% |
| Contractual Services | 0 | 22,352,312 | 23,560,845 | 23,987,028 | 1,634,716 | 7.3% |
| Supplies and Materials | 0 | 1,862,032 | 1,943,888 | 2,265,012 | 402,980 | 21.6% |
| Debt Service | 0 | 13,671,334 | 13,692,216 | 14,031,271 | 359,937 | 2.6% |
| Expense Other | 0 | 907,811 | 907,811 | 813,291 | -94,520 | -10.4% |
| Public Works | 86,534,730 | 38,655,474 | 39,853,267 | 42,600,999 | 3,945,525 | 10.2% |
| Personnel Costs | 31,725,726 | 23,089,906 | 23,615,892 | 25,603,491 | 2,513,585 | 10.9% |
| Contractual Services | 30,365,779 | 8,156,123 | 9,098,575 | 9,648,698 | 1,492,575 | 18.3% |
| Supplies and Materials | 4,223,780 | 2,871,822 | 2,601,177 | 2,970,787 | 98,965 | 3.4% |
| Debt Service | 13,968,115 | 0 | 0 | 0 | 0 | N/A |
| Expense Other | 6,251,330 | 4,537,623 | 4,537,623 | 4,378,023 | -159,600 | -3.5% |

General Fund Expenditure Breakdown (Continued)

| Department | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---|-------------------|--------------------|--------------------|--------------------|------------------|--------------|
| Community Services | 93,869,528 | 101,113,346 | 100,563,334 | 109,322,420 | 8,209,074 | 8.1% |
| Recreation & Parks | 31,771,510 | 34,052,837 | 34,052,837 | 37,020,901 | 2,968,064 | 8.7% |
| Personnel Costs | 24,320,599 | 26,017,962 | 26,183,561 | 28,179,477 | 2,161,515 | 8.3% |
| Contractual Services | 3,740,827 | 4,502,875 | 4,235,786 | 4,674,846 | 171,971 | 3.8% |
| Supplies and Materials | 1,488,522 | 1,128,667 | 1,230,157 | 1,388,005 | 259,338 | 23.0% |
| Capital Outlay | 15,541 | 0 | 0 | 0 | 0 | N/A |
| Expense Other | 2,020,617 | 2,179,291 | 2,179,291 | 2,227,812 | 48,521 | 2.2% |
| Operating Transfers | 185,404 | 224,042 | 224,042 | 550,761 | 326,719 | 145.8% |
| Community Resources & Services | 18,927,545 | 19,857,365 | 19,601,942 | 21,327,520 | 1,470,155 | 7.4% |
| Personnel Costs | 14,941,289 | 15,437,257 | 15,191,690 | 16,468,524 | 1,031,267 | 6.7% |
| Contractual Services | 3,427,262 | 3,780,137 | 3,777,583 | 4,465,300 | 685,163 | 18.1% |
| Supplies and Materials | 248,275 | 375,634 | 368,332 | 330,001 | -45,633 | -12.1% |
| Debt Service | 239,228 | 202,261 | 202,261 | 0 | -202,261 | -100.0% |
| Expense Other | 71,491 | 62,076 | 62,076 | 63,695 | 1,619 | 2.6% |
| Health Department | 13,927,098 | 15,829,218 | 15,829,218 | 16,781,770 | 952,552 | 6.0% |
| Contractual Services | 0 | 3,511,287 | 3,511,287 | 3,890,590 | 379,303 | 10.8% |
| Expense Other | 0 | 21,981 | 21,981 | 26,303 | 4,322 | 19.7% |
| Operating Transfers | 13,927,098 | 12,295,950 | 12,295,950 | 12,864,877 | 568,927 | 4.6% |
| Transportation Services | 14,442,603 | 15,585,387 | 15,498,568 | 17,371,199 | 1,785,812 | 11.5% |
| Personnel Costs | 1,367,066 | 1,711,805 | 1,585,234 | 1,614,430 | -97,375 | -5.7% |
| Contractual Services | 13,042,177 | 13,554,022 | 13,594,079 | 15,487,910 | 1,933,888 | 14.3% |
| Supplies and Materials | 4,579 | 8,670 | 8,370 | 8,621 | -49 | -0.6% |
| Capital Outlay | 0 | 0 | 0 | 228,236 | 228,236 | N/A |
| Debt Service | 0 | 281,880 | 281,875 | 0 | -281,880 | -100.0% |
| Expense Other | 28,781 | 29,010 | 29,010 | 32,002 | 2,992 | 10.3% |
| Social Services | 727,839 | 900,786 | 693,016 | 946,361 | 45,575 | 5.1% |
| Personnel Costs | 206,796 | 367,724 | 159,954 | 399,800 | 32,076 | 8.7% |
| Contractual Services | 519,465 | 531,453 | 531,453 | 544,636 | 13,183 | 2.5% |
| Expense Other | 1,578 | 1,609 | 1,609 | 1,925 | 316 | 19.6% |
| University of Maryland Extension | 562,407 | 632,176 | 632,176 | 658,523 | 26,347 | 4.2% |
| Personnel Costs | 204,819 | 236,994 | 236,994 | 252,643 | 15,649 | 6.6% |
| Contractual Services | 347,128 | 382,860 | 382,860 | 391,324 | 8,464 | 2.2% |
| Supplies and Materials | 10,460 | 12,322 | 12,322 | 14,556 | 2,234 | 18.1% |
| Community Service Partnerships | 13,510,526 | 14,255,577 | 14,255,577 | 15,216,146 | 960,569 | 6.7% |
| Contractual Services | 13,510,526 | 14,255,577 | 14,255,577 | 15,216,146 | 960,569 | 6.7% |
| Legislative, Judicial, and Inspector General | 41,669,462 | 48,138,709 | 47,106,764 | 53,318,639 | 5,179,930 | 10.8% |
| County Council | 6,143,679 | 7,907,183 | 7,449,129 | 8,634,266 | 727,083 | 9.2% |
| Personnel Costs | 5,110,082 | 6,263,198 | 5,883,928 | 6,913,839 | 650,641 | 10.4% |
| Contractual Services | 952,243 | 1,554,664 | 1,474,080 | 1,602,417 | 47,753 | 3.1% |
| Supplies and Materials | 42,158 | 50,450 | 52,250 | 71,500 | 21,050 | 41.7% |
| Expense Other | 39,196 | 38,871 | 38,871 | 46,510 | 7,639 | 19.7% |
| Board of Elections | 5,659,427 | 6,830,967 | 6,830,967 | 6,760,236 | -70,731 | -1.0% |
| Personnel Costs | 381,518 | 419,371 | 419,371 | 415,427 | -3,944 | -0.9% |
| Contractual Services | 4,992,145 | 6,084,190 | 6,084,190 | 6,223,058 | 138,868 | 2.3% |
| Supplies and Materials | 26,434 | 53,000 | 53,000 | 72,300 | 19,300 | 36.4% |
| Debt Service | 219,500 | 230,610 | 230,610 | 0 | -230,610 | -100.0% |
| Expense Other | 39,830 | 43,796 | 43,796 | 49,451 | 5,655 | 12.9% |
| Office of the Inspector General | 0 | 479,243 | 353,305 | 802,806 | 323,563 | 67.5% |
| Personnel Costs | 0 | 471,243 | 299,305 | 770,526 | 299,283 | 63.5% |
| Contractual Services | 0 | 5,000 | 5,000 | 26,280 | 21,280 | 425.6% |
| Supplies and Materials | 0 | 3,000 | 3,000 | 6,000 | 3,000 | 100.0% |
| Capital Outlay | 0 | 0 | 46,000 | 0 | 0 | N/A |

General Fund Expenditure Breakdown (Continued)

| Department | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--|-------------------|-------------------|-------------------|-------------------|------------------|---------------|
| Circuit Court | 4,172,243 | 4,592,020 | 4,567,318 | 5,231,398 | 639,378 | 13.9% |
| Personnel Costs | 3,920,282 | 4,231,082 | 4,219,421 | 4,668,253 | 437,171 | 10.3% |
| Contractual Services | 188,421 | 214,938 | 214,938 | 439,736 | 224,798 | 104.6% |
| Supplies and Materials | 63,540 | 81,000 | 81,000 | 68,332 | -12,668 | -15.6% |
| Expense Other | 0 | 65,000 | 51,959 | 55,077 | -9,923 | -15.3% |
| State's Attorney | 12,889,282 | 14,428,796 | 14,202,701 | 15,398,173 | 969,377 | 6.7% |
| Personnel Costs | 11,738,248 | 12,839,488 | 12,654,988 | 13,646,878 | 807,390 | 6.3% |
| Contractual Services | 1,016,204 | 1,422,207 | 1,392,762 | 1,564,998 | 142,791 | 10.0% |
| Supplies and Materials | 50,673 | 63,900 | 51,750 | 63,200 | -700 | -1.1% |
| Expense Other | 84,157 | 103,201 | 103,201 | 123,097 | 19,896 | 19.3% |
| Sheriff's Office | 12,804,831 | 13,900,500 | 13,703,344 | 16,491,760 | 2,591,260 | 18.6% |
| Personnel Costs | 10,220,561 | 10,857,612 | 10,740,111 | 12,750,374 | 1,892,762 | 17.4% |
| Contractual Services | 1,321,824 | 1,625,243 | 1,587,950 | 2,057,963 | 432,720 | 26.6% |
| Supplies and Materials | 191,851 | 232,198 | 189,836 | 209,878 | -22,320 | -9.6% |
| Capital Outlay | 92,757 | 0 | 0 | 0 | 0 | N/A |
| Expense Other | 977,838 | 1,185,447 | 1,185,447 | 1,473,545 | 288,098 | 24.3% |
| General Government | 42,086,363 | 46,265,257 | 46,093,898 | 49,871,889 | 3,606,632 | 7.8% |
| Office of the County Executive | 2,936,204 | 3,138,527 | 3,130,761 | 3,439,341 | 300,814 | 9.6% |
| Personnel Costs | 2,776,991 | 2,820,526 | 2,820,526 | 3,105,008 | 284,482 | 10.1% |
| Contractual Services | 81,976 | 230,173 | 225,548 | 246,683 | 16,510 | 7.2% |
| Supplies and Materials | 17,753 | 31,141 | 28,000 | 30,091 | -1,050 | -3.4% |
| Expense Other | 59,484 | 56,687 | 56,687 | 57,559 | 872 | 1.5% |
| County Administration | 17,430,533 | 20,013,973 | 19,957,518 | 20,859,461 | 845,488 | 4.2% |
| Personnel Costs | 14,041,535 | 16,440,468 | 16,405,897 | 17,776,777 | 1,336,309 | 8.1% |
| Contractual Services | 2,923,632 | 3,020,095 | 3,022,113 | 2,594,819 | -425,276 | -14.1% |
| Supplies and Materials | 214,476 | 233,695 | 252,600 | 232,403 | -1,292 | -0.6% |
| Expense Other | 250,890 | 319,715 | 276,908 | 255,462 | -64,253 | -20.1% |
| Finance | 11,305,190 | 11,532,521 | 11,521,390 | 12,831,058 | 1,298,537 | 11.3% |
| Personnel Costs | 8,362,546 | 9,048,112 | 9,106,289 | 9,603,852 | 555,740 | 6.1% |
| Contractual Services | 2,558,633 | 1,886,173 | 1,817,845 | 2,634,798 | 748,625 | 39.7% |
| Supplies and Materials | 93,981 | 12,826 | 11,846 | 10,927 | -1,899 | -14.8% |
| Debt Service | 134,300 | 430,687 | 430,687 | 394,692 | -35,995 | -8.4% |
| Expense Other | 155,730 | 154,723 | 154,723 | 186,789 | 32,066 | 20.7% |
| Office of Law | 6,419,151 | 6,777,325 | 6,681,324 | 7,188,896 | 411,571 | 6.1% |
| Personnel Costs | 5,998,715 | 6,249,423 | 6,172,178 | 6,611,566 | 362,143 | 5.8% |
| Contractual Services | 317,337 | 416,418 | 404,924 | 460,570 | 44,152 | 10.6% |
| Supplies and Materials | 36,173 | 43,950 | 36,688 | 45,210 | 1,260 | 2.9% |
| Debt Service | 46,368 | 47,295 | 47,295 | 47,295 | 0 | 0.0% |
| Expense Other | 20,558 | 20,239 | 20,239 | 24,255 | 4,016 | 19.8% |
| Economic Development Authority | 3,391,752 | 3,667,237 | 3,667,231 | 3,876,656 | 209,419 | 5.7% |
| Personnel Costs | 3,815 | 6,823 | 6,823 | 6,204 | -619 | -9.1% |
| Contractual Services | 246,555 | 270,389 | 270,383 | 315,027 | 44,638 | 16.5% |
| Expense Other | 3,141,382 | 3,390,025 | 3,390,025 | 3,555,425 | 165,400 | 4.9% |
| Technology & Communication Services | 603,533 | 676,880 | 676,880 | 527,613 | -149,267 | -22.1% |
| Personnel Costs | 365,875 | 442,564 | 442,564 | 469,538 | 26,974 | 6.1% |
| Contractual Services | 237,306 | 183,973 | 183,973 | 42,478 | -141,495 | -76.9% |
| Supplies and Materials | 0 | 50,000 | 50,000 | 0 | -50,000 | -100.0% |
| Expense Other | 352 | 343 | 343 | 15,597 | 15,254 | 4447.2% |
| Housing and Community Development | 0 | 458,794 | 458,794 | 1,148,864 | 690,070 | 150.4% |
| Personnel Costs | 0 | 458,794 | 458,794 | 1,148,864 | 690,070 | 150.4% |

General Fund Expenditure Breakdown (Continued)

| Department | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--|----------------------|----------------------|----------------------|----------------------|--------------------|--------------|
| Non-Departmental Expenses | 342,532,164 | 263,183,055 | 262,678,792 | 278,898,978 | 15,715,923 | 6.0% |
| Other Non-Departmental Expenses | 200,185,782 | 117,164,835 | 119,366,092 | 134,067,238 | 16,902,403 | 14.4% |
| Personnel Costs | 733,010 | 370,000 | 370,000 | 570,000 | 200,000 | 54.1% |
| Contractual Services | 62,030,720 | 11,680,000 | 13,644,886 | 11,700,000 | 20,000 | 0.2% |
| Supplies and Materials | 1,978,690 | 0 | 0 | 0 | 0 | N/A |
| Capital Outlay | 6,415,163 | 0 | 0 | 0 | 0 | N/A |
| Expense Other | 1,323,199 | 9,349,427 | 9,585,798 | 15,563,996 | 6,214,569 | 66.5% |
| Operating Transfers | 127,705,000 | 95,765,408 | 95,765,408 | 106,233,242 | 10,467,834 | 10.9% |
| Contingency Reserves | 0 | 1,000,000 | 0 | 1,000,000 | 0 | 0.0% |
| Contingencies | 0 | 1,000,000 | 0 | 1,000,000 | 0 | 0.0% |
| Debt Service | 142,346,382 | 145,018,220 | 143,312,700 | 143,831,740 | -1,186,480 | -0.8% |
| Debt Service | 140,580,222 | 142,818,220 | 141,112,700 | 141,936,740 | -881,480 | -0.6% |
| Operating Transfers | 1,766,160 | 2,200,000 | 2,200,000 | 1,895,000 | -305,000 | -13.9% |
| Total | 1,645,357,020 | 1,644,269,297 | 1,644,241,937 | 1,755,273,024 | 111,003,727 | 6.8% |

Revenues

FY 2027 revenue forecast shows an unusual strong growth or recovery from FY 2026 budget, which was developed amid high uncertainties due to the Federal government's policy changes and massive spending reductions. Despite continuous risks and uncertainties on Federal and macro environments, most anticipated impacts have not been materialized in revenue collections yet partly due to timing. Revenue performance has been strong so far, thanks to one-time or temporary factors such as surging capital gains, but is not expected to be sustainable.

Total FY 2027 General Fund is projected to increase by 6.8% from FY 2026 budget. General Fund recurring revenues are projected to grow by 7.6%, excluding use of fund balance for one-time expenditures.

The projection is based on: (1) an unusually strong growth in income taxes based on continuously strong capital gains and reconciliation so far, partially offset by potential lagged impact of federal actions on workforce and spending cuts; (2) continued strong growth in property taxes due to the Maryland's tri-annual assessment; (3) solid but more moderate performance of investment income; and (4) relatively flat or weak performance in various other revenues, reflecting a less positive trend in fundamental local economy (e.g., low new constructions, flat transactions in real estate market, and a slowdown in labor force and employment growth).

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 2027, the real property tax base is projected to maintain a relatively strong growth although reassessment growth has started to slow down. 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 2027 before three-year phase-in (for one third of county properties each year) slowed down from 19.5% in last cycle to 14.8%, or approximately 4.9% 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 behind residential property base growth. Weak performance continues, 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 and volatile revenue in the County – with a 6% drop in actual collections in FY 2024 followed by a 11% growth in FY 2025.

FY 2027 revenues are projected to show a double-digit growth from FY 2026 budgeted level primarily due to surprisingly strong distributions so far driven by temporary factors – surging capital gains, high reconciliation for earlier years, and state tax law changes in 2025 which tend to overdistribute counties upfront, according to the State Comptroller’s office. These growth drivers, however, are non-sustainable and will likely weaken or turn negative down the road together with a lagged impact of Federal and private layoffs.

Income tax revenue performances in recent years show a significant disconnect with economic fundamentals and are often driven by swings of temporary factors that are unpredictable and unsustainable. 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. Through November 2025, 15.3% of Marylanders working for Federal government directly had reportedly lost jobs. The County’s employment remains weak with a negative growth in 2025.

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 and distributed to counties.

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 estate market locally and nationally. This revenue is expected to remain weak in near future given historically high mortgage rates, house supply constraint, and disproportionately 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 accommodations 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. Both charges and permits are expected to continue the existing trend of a weak performance.

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 peaked in FY 2024, more than doubling the amount in prior year due to aggressive interest rate hikes by the Federal Reserve. Since then, however, it has been decreasing each year but remained historically high due to repeated delays of interest rate cuts amid rising concerns on the overall economy. This revenue is expected to trend down continuously with expected interest rate reductions. Other major sources of revenue in this section are from fines from tickets for running red lights and false alarm fines; both of which are expected to largely maintain current performance.

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 use of surplus funds from prior years (in excess of 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 2027, the budget includes use of \$106.2 million fund balance for one-time initiatives only. This consists of:

- \$79.1 million PAYGO transfer to CIP to support various projects, including school systemic renovation, road resurfacing and multiple priority new projects such as Elkridge Community Center.
- \$26.7 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 deficit in Health Benefit Fund and long-term liabilities in Other Post Employment Benefit (OPEB), and other non-recurring needs. This also includes \$1.5 million to address potential impact of federal actions that continue to evolve.
- \$0.4 million committed PAYGO in Citizens Election Fund to cover expenditures in that fund.

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

General Fund Revenue Summary

| Revenue Type | FY2025 Actual | FY2026 Approved | FY2026 Estimated | FY2027 Proposed | \$ Change | % Change |
|------------------------------------|----------------------|------------------------|-------------------------|------------------------|--------------------|-----------------|
| Taxes | 1,430,758,009 | 1,426,128,366 | 1,487,145,000 | 1,537,052,703 | 110,924,337 | 7.8 % |
| Property Tax | 701,596,880 | 729,855,000 | 730,745,000 | 762,902,000 | 33,047,000 | 4.5 % |
| Other Tax | 10,004,513 | 8,926,000 | 9,400,000 | 9,700,000 | 774,000 | 8.7 % |
| Income Tax | 693,577,319 | 662,200,366 | 722,000,000 | 739,207,703 | 77,007,337 | 11.6 % |
| Recordation Tax | 20,240,236 | 19,000,000 | 19,000,000 | 19,000,000 | 0 | 0.0 % |
| State Tax | 5,339,061 | 6,147,000 | 6,000,000 | 6,243,000 | 96,000 | 1.6 % |
| Charges for Services | 9,556,120 | 8,574,500 | 8,372,481 | 8,189,000 | (385,500) | -4.5 % |
| Miscellaneous | 6,445,605 | 5,745,000 | 5,605,000 | 5,420,000 | (325,000) | -5.7 % |
| Review Fees | 2,152,589 | 1,828,500 | 1,860,000 | 1,863,000 | 34,500 | 1.9 % |
| Inmate Boarding | 957,926 | 1,001,000 | 907,481 | 906,000 | (95,000) | -9.5 % |
| Licenses & Permits | 7,590,884 | 7,763,000 | 7,445,000 | 7,525,000 | (238,000) | -3.1 % |
| Licenses | 562,749 | 583,000 | 585,000 | 585,000 | 2,000 | 0.3 % |
| Fees | 2,927,383 | 2,945,000 | 2,925,000 | 2,955,000 | 10,000 | 0.3 % |
| Permits | 4,100,752 | 4,235,000 | 3,935,000 | 3,985,000 | (250,000) | -5.9 % |
| Fines & Forfeitures | 3,413,549 | 4,250,000 | 3,705,000 | 3,907,000 | (343,000) | -8.1 % |
| False Alarm | 213,585 | 290,000 | 225,000 | 227,000 | (63,000) | -21.7 % |
| Parking & Others | 678,560 | 1,010,000 | 980,000 | 1,080,000 | 70,000 | 6.9 % |
| Redlight | 2,521,404 | 2,950,000 | 2,500,000 | 2,600,000 | (350,000) | -11.9 % |
| Use of Money & Property | 42,848,037 | 24,106,000 | 33,806,000 | 27,900,000 | 3,794,000 | 15.7 % |
| Other use of Money & Property | 6,956,431 | 1,606,000 | 3,806,000 | 2,900,000 | 1,294,000 | 80.6 % |
| Installment Interest | 16,359 | 0 | 0 | 0 | 0 | NaN |
| Interest on Investment | 35,875,247 | 22,500,000 | 30,000,000 | 25,000,000 | 2,500,000 | 11.1 % |
| Other Agency Revenue | 14,394,343 | 13,379,000 | 13,195,000 | 13,966,000 | 587,000 | 4.4 % |
| Other Agencies | 8,210,038 | 7,180,000 | 6,996,000 | 7,790,000 | 610,000 | 8.5 % |
| State Agencies | 6,184,305 | 6,199,000 | 6,199,000 | 6,176,000 | (23,000) | -0.4 % |
| Interfund Reimbursements | 48,430,072 | 48,298,023 | 48,298,523 | 50,500,079 | 2,202,056 | 4.6 % |
| Other | 31,220,951 | 31,062,062 | 31,062,562 | 34,968,230 | 3,906,168 | 12.6 % |
| Pro-Rata Charges | 15,243,312 | 15,296,121 | 15,296,121 | 13,570,809 | (1,725,312) | -11.3 % |
| Debt Service | 1,965,809 | 1,939,840 | 1,939,840 | 1,961,040 | 21,200 | 1.1 % |
| Prior Year | 0 | 111,770,408 | 111,770,408 | 106,233,242 | (5,537,166) | -5.0 % |
| Fund Balance | 0 | 111,770,408 | 111,770,408 | 106,233,242 | (5,537,166) | -5.0 % |
| Total | 1,556,991,014 | 1,644,269,297 | 1,713,737,412 | 1,755,273,024 | 111,003,727 | 6.8 % |
| Excluding Fund Balance | FY2025 Actual | FY2026 Approved | FY2026 Estimated | FY2027 Proposed | \$ Change | % Change |
| Total | 1,556,991,014 | 1,532,498,889 | 1,601,967,004 | 1,649,039,782 | 116,540,893 | 7.6 % |

Employee Information Report

Summary of Employees by Department/Function

| Department/Agency | FY2025 Approved | FY2026 Approved | FY2027 Proposed | Change 2026 vs 2027 |
|---|--------------------|--------------------|--------------------|------------------------|
| County Employees | 3,359.28 | 3,394.01 | 3,417.93 | 23.92 |
| Public Safety | 1,539.75 | 1,543.75 | 1,546.80 | 3.05 |
| Corrections | 153.00 | 153.00 | 158.00 | 5.00 |
| Fire & Rescue Services | 641.75 | 642.75 | 642.80 | 0.05 |
| Police | 745.00 | 748.00 | 746.00 | (2.00) |
| Public Facilities | 634.19 | 639.69 | 694.10 | 54.41 |
| General Services | 0.00 | 77.00 | 130.40 | 53.40 |
| Inspections, Licenses and Permits | 69.00 | 69.00 | 69.00 | 0.00 |
| Planning & Zoning | 55.69 | 55.69 | 55.70 | 0.01 |
| Public Works | 509.50 | 438.00 | 439.00 | 1.00 |
| Community Services | 478.74 | 489.72 | 494.43 | 4.71 |
| Community Resources & Services | 166.37 | 170.37 | 174.30 | 3.93 |
| Recreation & Parks | 299.37 | 306.35 | 307.13 | 0.78 |
| 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 | 265.50 | 273.75 | 283.80 | 10.05 |
| Circuit Court | 37.00 | 37.00 | 39.00 | 2.00 |
| County Council | 40.00 | 41.00 | 42.00 | 1.00 |
| Office of the Inspector General | 0.00 | 4.00 | 4.00 | 0.00 |
| Sheriff's Office | 95.00 | 96.00 | 102.00 | 6.00 |
| State's Attorney | 93.50 | 95.75 | 96.80 | 1.05 |
| General Government | 441.10 | 447.10 | 398.80 | (48.30) |
| County Administration | 201.10 | 205.10 | 154.80 | (50.30) |
| Finance | 72.00 | 72.00 | 72.00 | 0.00 |
| Housing and Community Development | 21.00 | 22.00 | 22.00 | 0.00 |
| Office of Law | 28.00 | 28.00 | 29.00 | 1.00 |
| Office of the County Executive | 15.00 | 15.00 | 15.00 | 0.00 |
| Technology & Communication Services | 104.00 | 105.00 | 106.00 | 1.00 |
| Non -County Employees | 10,215.39 | 10,163.99 | 10,132.19 | -31.80 |
| Education | 9,972.69 | 9,895.89 | 9,877.69 | (18.20) |
| Howard Community College | 665.29 | 665.29 | 665.29 | 0.00 |
| Howard County Library System | 245.50 | 247.50 | 247.50 | 0.00 |
| Howard County Public School System | 9,061.90 | 8,983.10 | 8,964.90 | (18.20) |
| Community Services | 220.70 | 244.10 | 229.00 | (15.10) |
| Health Department | 220.70 | 244.10 | 229.00 | (15.10) |
| General Government | 22.00 | 24.00 | 25.50 | 1.50 |
| Economic Development Authority | 22.00 | 24.00 | 25.50 | 1.50 |
| Total | 13,574.67 | 13,558.00 | 13,550.12 | -7.88 |

Note: The primary reason for the change in the position count for both County Administration and General Services is the departmental reorganization plan approved by CB13-2026 which moved mail and fleet services, along with 54.4 full-time equivalent roles, from County Administration to General Services.

New Positions

Department Positions

| Department | Position Class | FTEs |
|---------------------------------------|---|--------------|
| Circuit Court | 1501 - LEGAL SUPPORT SERVICES TECHNICIAN | 1.00 |
| | 1503 - LEGAL SUPPORT SERVICES SPECIALIST | 1.00 |
| | Total | 2.00 |
| Corrections | 2205 - CORRECTIONAL OFFICER | 4.00 |
| | Total | 4.00 |
| County Administration | 1303 - ADMINISTRATIVE ANALYST II | 1.00 |
| | 1407 - ADMINISTRATIVE SUPPORT TECHNICIAN II | 1.00 |
| | 3205 - PLANNING SPECIALIST I | 1.00 |
| | 5209 - HUMAN SERVICES SPECIALIST II | 1.00 |
| | Total | 4.00 |
| County Council | 1207 - FISCAL MANAGER II | 1.00 |
| | Total | 1.00 |
| Office of Law | 1511 - PRINCIPAL ATTORNEY | 1.00 |
| | Total | 1.00 |
| Public Works | 3103 - ENGINEERING SUPPORT TECHNICIAN I | 1.00 |
| | Total | 1.00 |
| Recreation & Parks | 3011 - PARKS MAINTENANCE WORKER | 1.00 |
| | 5109 - RECREATION SERVICES SUPERVISOR | 1.00 |
| | Total | 2.00 |
| Sheriff's Office | 2405 - DEPUTY SHERIFF | 4.00 |
| | Total | 4.00 |
| State's Attorney | 1405 - ADMINISTRATIVE SUPPORT TECHNICIAN I | 1.00 |
| | Total | 1.00 |
| Technology & Communication Services | 4213 - TECHNICAL SERVICES SUPPORT SPECIALIST IV | 1.00 |
| | 4217 - TECHNICAL SERVICES MANAGER I | 1.00 |
| | Total | 2.00 |
| Total New Department Positions | | 22.00 |

New Positions

Other Agencies

| Agency | Category | FTEs |
|------------------------------------|---|---------------|
| Economic Development Authority | Maryland Innovation Center (MIC) Director | 1.00 |
| | Loan Underwriter | 0.50 |
| | Total | 1.50 |
| Howard County Public School System | Special Education | 87.10 |
| | Student Health Supports | 16.00 |
| | Non-Instructional | 14.00 |
| | School Administration | 9.00 |
| | Behavioral Health | 6.50 |
| | Total | 132.60 |
| Total Other Agencies | | 134.10 |

Note: The table shows new positions proposed and does not net out positions that may have been abolished.

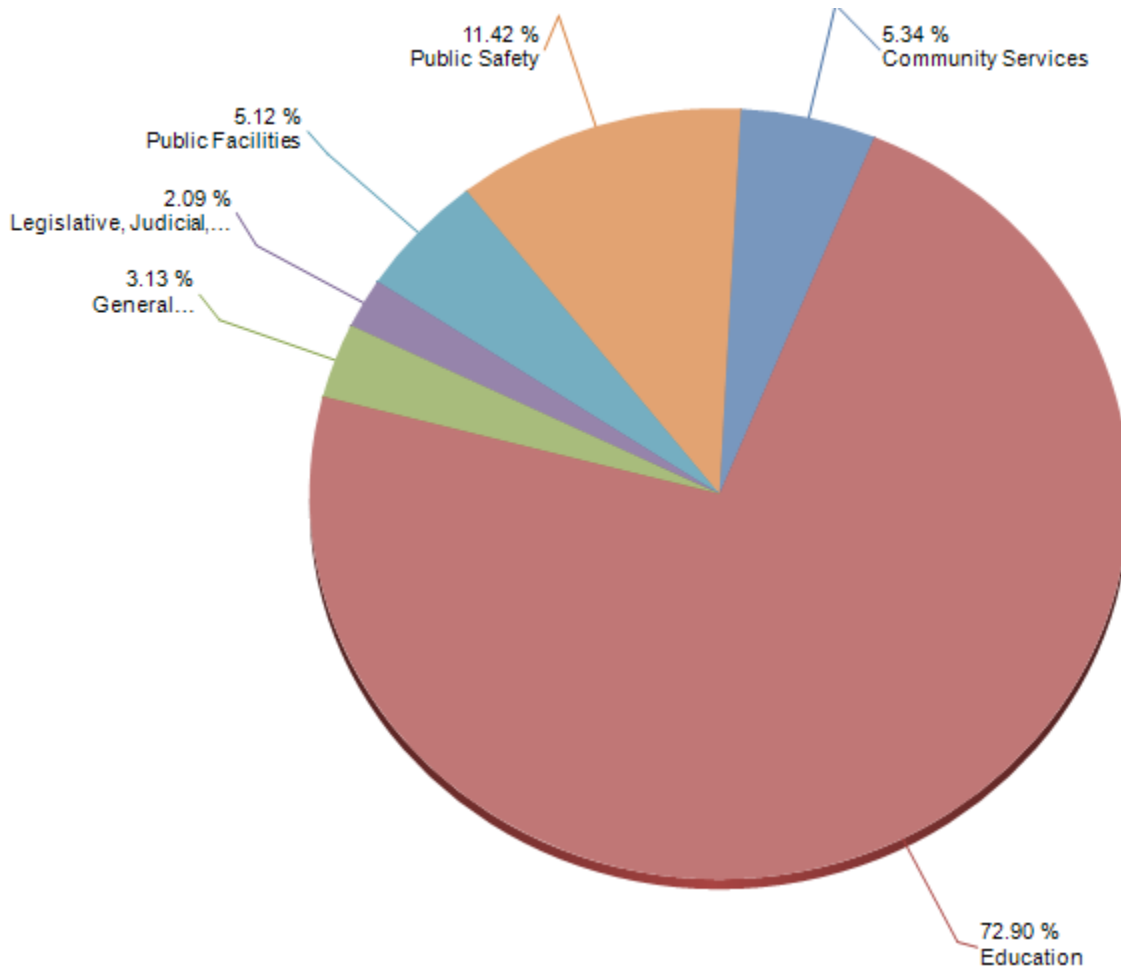
Position Summary - Permanent County Positions

Employee Information Broken down by Fund Type and Department

| Department/Agency | FY2026 Approved Total | General Fund | Internal Service Funds | Enterprise Funds | Special Revenue Funds | FY2027 Proposed Total |
|---|-----------------------------|-----------------|------------------------------|---------------------|-----------------------------|-----------------------------|
| Public Safety | 1,543.75 | 894.00 | 0.00 | 0.00 | 652.80 | 1,546.80 |
| Corrections | 153.00 | 157.00 | 0.00 | 0.00 | 1.00 | 158.00 |
| Fire & Rescue Services | 642.75 | 0.00 | 0.00 | 0.00 | 642.80 | 642.80 |
| Police | 748.00 | 737.00 | 0.00 | 0.00 | 9.00 | 746.00 |
| Public Facilities | 639.69 | 397.30 | 50.80 | 195.00 | 51.00 | 694.10 |
| General Services | 77.00 | 79.60 | 50.80 | 0.00 | 0.00 | 130.40 |
| Inspections, Licenses and Permits | 69.00 | 69.00 | 0.00 | 0.00 | 0.00 | 69.00 |
| Planning & Zoning | 55.69 | 53.70 | 0.00 | 0.00 | 2.00 | 55.70 |
| Public Works | 438.00 | 195.00 | 0.00 | 195.00 | 49.00 | 439.00 |
| Legislative, Judicial, and Inspector General | 273.75 | 274.80 | 0.00 | 0.00 | 9.00 | 283.80 |
| Circuit Court | 37.00 | 32.00 | 0.00 | 0.00 | 7.00 | 39.00 |
| County Council | 41.00 | 42.00 | 0.00 | 0.00 | 0.00 | 42.00 |
| Office of the Inspector General | 4.00 | 4.00 | 0.00 | 0.00 | 0.00 | 4.00 |
| Sheriff's Office | 96.00 | 102.00 | 0.00 | 0.00 | 0.00 | 102.00 |
| State's Attorney | 95.75 | 94.80 | 0.00 | 0.00 | 2.00 | 96.80 |
| General Government | 447.10 | 228.00 | 114.00 | 8.80 | 48.00 | 398.80 |
| County Administration | 205.10 | 103.00 | 14.00 | 4.80 | 33.00 | 154.80 |
| Finance | 72.00 | 70.00 | 1.00 | 0.00 | 1.00 | 72.00 |
| Housing and Community Development | 22.00 | 8.00 | 0.00 | 0.00 | 14.00 | 22.00 |
| Office of Law | 28.00 | 29.00 | 0.00 | 0.00 | 0.00 | 29.00 |
| Office of the County Executive | 15.00 | 15.00 | 0.00 | 0.00 | 0.00 | 15.00 |
| Technology & Communication Services | 105.00 | 3.00 | 99.00 | 4.00 | 0.00 | 106.00 |
| Community Services | 489.72 | 354.30 | 0.00 | 0.00 | 140.13 | 494.43 |
| Community Resources & Services | 170.37 | 120.30 | 0.00 | 0.00 | 54.00 | 174.30 |
| Recreation & Parks | 306.35 | 221.00 | 0.00 | 0.00 | 86.13 | 307.13 |
| 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 | 3,394.01 | 2,148.40 | 164.80 | 203.80 | 900.93 | 3,417.93 |

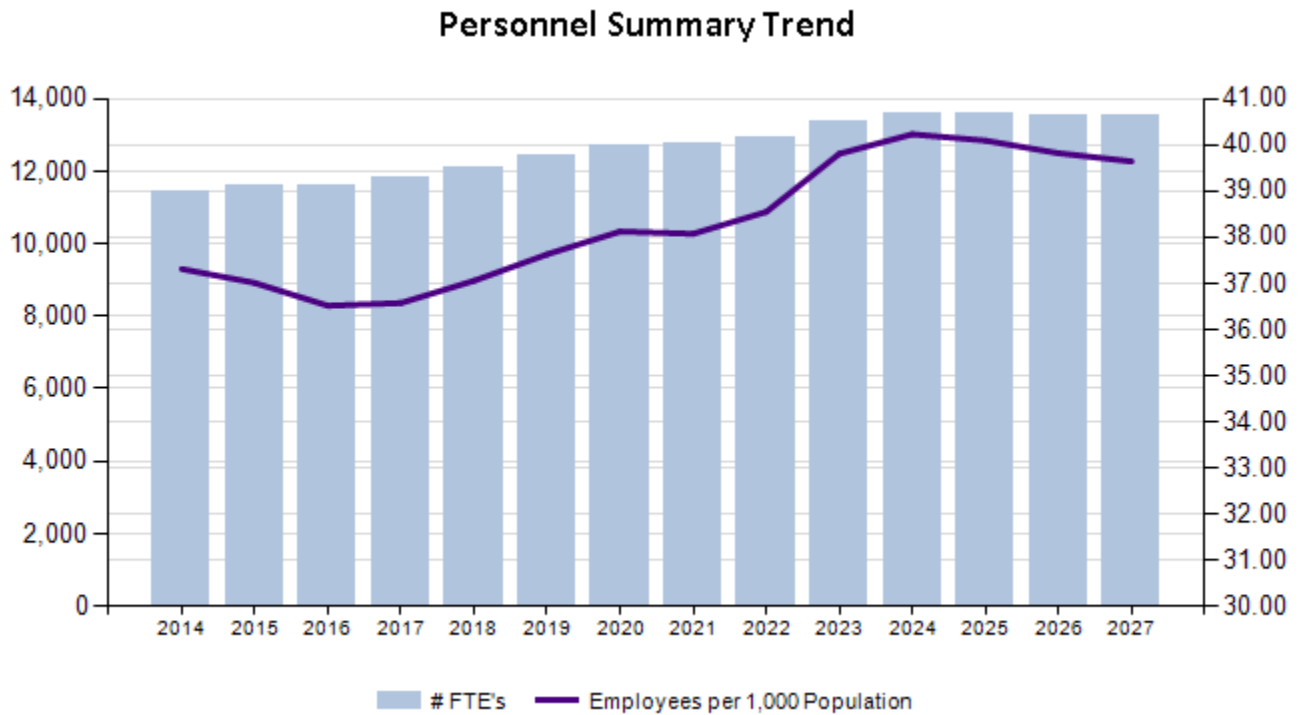
Fiscal FTEs By Function

Summary of Employees by Department/Function



| Function | FTE Count |
|--|------------------|
| Education | 9,877.69 |
| Public Safety | 1,546.80 |
| Public Facilities | 694.10 |
| Community Services | 723.43 |
| Legislative, Judicial, and Inspector General | 283.80 |
| General Government | 424.30 |
| Total | 13,550.12 |

Personnel Summary for 10-year Period



| Fiscal Year | Total Employees | % Change from Prior Year | County Population | Employees per 1000 population |
|-------------|-----------------|--------------------------|-------------------|-------------------------------|
| 2027 | 13,550.12 | -0.06% | 341,840 | 39.64 |
| 2026 | 13,558.00 | -0.30% | 340,512 | 39.82 |
| 2025 | 13,598.07 | 0.07% | 339,189 | 40.09 |
| 2024 | 13,588.99 | 1.48% | 337,801 | 40.23 |
| 2023 | 13,387.63 | 3.29% | 336,327 | 39.81 |
| 2022 | 12,947.84 | 1.42% | 335,906 | 38.55 |
| 2021 | 12,764.46 | 0.60% | 335,273 | 38.07 |
| 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 2027 budget, the Charter target level of the fund based on audited spending in FY 2025 multiplied by seven percent is \$101,979,340. That amount is \$12.1 million higher than the Rainy Day balance of \$89,894,205 at the end of FY 2025 based on the FY 2025 ACFR before any actions. As a result, \$12.1 million was assigned from the ending fund balance in FY 2025 to the Rainy Day Fund. Similarly, based on estimated FY 2026 expenditures, an additional \$5.4 million is projected to be assigned from the FY 2026 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.

In FY 2021, the administration successfully achieved its 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%. Since then, the County has maintained this strengthened financial position to help navigate unexpected shocks from natural disasters or economic recessions with enhanced leverage and less interruption of services. It provides the County needed budget flexibility during times of fiscal uncertainty while protecting the Charter-mandated stabilization account.

As of June 30, 2025, there was \$43.7 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, 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 | <u>\$89,894,205</u> |

II 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 | <u>\$95,699,498</u> |

III Charter Target as of June 30, 2026

| | |
|--|----------------------|
| Total FY 2025 Audited General Fund Expenditures (net of one-time expenditures): | \$1,456,847,719 |
| Rainy Day Fund Percentage | 7% |
| Maximum Size of the Fund for FY2026 | <u>\$101,979,340</u> |

IV Actual and Projected Rainy Day Fund Balance

| | |
|---|----------------------|
| Amount in Rainy Day Fund at June 30, 2025 | \$89,894,205 |
| FY 2025 Surplus to be appropriated to the Rainy Day Fund in FY 2026 | <u>\$12,085,135</u> |
| Total Projected Rainy Day Fund Balance at June 30, 2026 | <u>\$101,979,340</u> |

V Estimated Charter Target as of June 30, 2027

| | |
|--|----------------------|
| Total Anticipated FY2026 General Fund Expenditures | 1,645,385,020 |
| Less FY 2026 one time expenditures | <u>111,770,408</u> |
| Subtotal FY 2026 Anticipated General Fund Expenditures | \$1,533,614,612 |
| Rainy Day Percentage | 7% |
| Projected Size of the Rainy Day fund for FY 2027 | <u>\$107,353,023</u> |

| | |
|--|-------------|
| Amount that needs to be dedicated from FY 2026 estimated surplus for future Rainy Day Fund Payments | \$5,373,683 |
|--|-------------|

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 crops planted to 35 percent by 2030 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 2030
- Increase the number of miles of fenced streams with livestock access limited.

University of Maryland Extension

- 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
- 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.

General Services

- Decrease response times to provide for a better customer service experience for constituents.

Inspections, Licenses and Permits

- Increase the percentage of permits (excluding new construction and commercial interior) issued in two days, or less.
- Maintain the percentage of inspections completed on the date scheduled.
- Increase the percentage of new building construction plan reviews completed in four 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 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%

Howard County Library System

- To achieve the three key results as outlined in our strategic plan: 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 Public School System

- All student groups have exemplary graduation rates.

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 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%

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 at 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 2027 CIP budget totals \$432.6 million, with \$120.7 million funding coming from General Obligation (GO) bonds. Budgeted GO exceeds the level recommended by the Spending Affordability Advisory Committee due to significant infrastructure needs and improving debt indicators.

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 over \$1 million new costs added to the operating budget in FY 2027 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 2027 – Ilchester Park, and Toby's Dinner Theater (New Cultural Center), as well as annualized impact of renovated old courthouse, North Laurel Pool, and 9755 Patuxent Woods which opened in the middle of FY 2026.

FY 2027 General Fund Non-Departmental debt service payments are budgeted at \$144 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 \$75 million in FY 2027 largely in line with budgeted levels in recent years.

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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March 31, 2026

The Honorable Opel Jones
Chairperson, Howard County Council
3430 Courthouse Drive
Ellicott City, MD 21043

Dear Chairperson Jones,

We are pleased to submit our proposed Fiscal Year 2027 Capital Improvement Program (CIP) to the Howard County Council for review and approval. This thoughtfully developed \$432.6 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.

In acknowledgement of significant infrastructure needs of our community and improving debt indicators attributed to several years of financial discipline, the proposed budget includes General Obligation (GO) bonds of \$120.7 million to support critical investments. The capital plan also maximizes \$79.1 million of Pay-As-You-Go (PAYGO) funds, as well as low-interest loans, grants and other designated sources to support school capital projects and other significant priorities across Howard County.

Below are key highlights and an overview of this year's proposed CIP:

- **Education:** The proposed budget fully funds the Board of Education's (BOE) capital funding request for the fifth consecutive year, providing \$116.6 million in local and state funding to create the best teaching and learning environment for our students and educators. County funding of \$98.6 million represents the highest local funding in more than 25 years and exceeds last year's \$66.7 million by nearly 50%, reflecting a \$32 million increase in support for school construction and renovation priorities. This historic capital funding demonstrates our unprecedented commitment to school capital projects.

Notably, the local funding contribution is \$9 million higher than the BOE's initial request in Fall 2025 due to lower state funding assumptions that were shifted to the County in the BOE's final budget request approved on February 26, 2026. The Howard County Public School System (HCPSS) Capital Budget is supported by a historic allocation of \$47.2 million in one-time PAYGO funding, reflecting approximately 60% of all PAYGO funding in the Capital Budget. This budget also advances the Howard Community College (HCC) and Howard County Library System (HCLS) capital priorities.



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- **Community and County Facilities:** This proposed budget makes key investments that respond to the evolving needs of our community, with particular emphasis on youth development, recreation, arts, and cultural enrichment. Key capital initiatives include \$34.4 million for the new Elkridge Community Center, which will begin construction this year. Additionally, funding will support schematic design for a new multi-sport facility in Elkridge and an indoor ice rink at Meadowbrook Park. In addition, the budget provides funding for critical systemic renovations to aging County facilities to ensure the continued safety, functionality, and long-term sustainability of our public infrastructure.
- **Public Safety:** The proposed FY27 CIP continues to advance our public safety infrastructure, including \$8.5 million toward Fire Station projects, 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:** Through this budget, we continue implementation of the transformative Ellicott City Safe and Sound plan, which uses prior appropriations, \$4.2 million in new grants, and \$33 million in new, low-interest loans from state and Federal governments for critical flood mitigation projects in Historic Ellicott City. Additionally, the proposed budget ensures that the County's water and sewer systems remain strong with nearly \$71 million in funding for repairs, maintenance, and upgrades of the aging infrastructure across Howard County. The proposed budget also prioritizes technology modernization projects totaling \$11 million.
- **Transportation:** This proposed CIP continues to make strong and sustained investments in our accessible and reliable transportation network. This includes \$12.5 million toward Howard County's bicycle, pedestrian, and Complete Streets infrastructure. Furthermore, we will invest more than \$10 million to support road resurfacing projects that maintain Howard County's aging infrastructure.
- **Recreation and Parks:** The proposed budget invests in major park improvements and renovations, totaling nearly \$16.4 million. These efforts include improvements to Alpha Ridge Park, Blandair Park, Centennial Park, Community Garden Plots, East Columbia Library Park, Font Hill Wetlands Park, Historic sites, Ilchester Park & Recreation Center, Lawyers Hill, Open Space Pathways, Parkland Acquisition, Public Gardens, Robinson Nature Center, Rockburn Branch Park, Savage Mill Trail & Bollman Truss Bridge, Schooley Mill Park, Waterloo Park, Western Regional Park, and more.

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



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Education

This proposed budget fully funds the Board of Education's FY27 capital request for the fifth consecutive year despite Howard County's significant fiscal challenges. The proposed HCPSS capital budget totals \$116.6 million, including County funding of \$98.6 million – the highest in more than 25 years – and anticipated State aid of \$18.1 million.

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

- Systemic Renovations (\$52.2 million in County funding, the highest investment in the last 20 years) to support various renovations and address maintenance needs across the school system, including HVAC replacements, lab maintenance, athletic needs, air quality, special education needs, security measures, and many more;
- Oakland Mills Middle School Renovation/Addition (\$16.8 million) to address new electrical, mechanical, plumbing, technology, roofing, and life safety systems, and to expand capacity by adding 195 seats to the school;
- Dunloggin Middle School Renovation/Addition (\$5 million) to renovate the existing facility and expand educational program space by adding 136 seats;
- Patapsco Middle School Renovation/Addition (\$6.5 million) to address deferred maintenance based on facility condition index, as well as meet capacity and programmatic needs.
- New Elementary School #43 (\$5.3 million) to plan and construct a new elementary school in the southeast, adding 490 new seats.
- Roofing (\$6.2 million) to address roof replacement and maintenance priorities across the county;
- Various other education projects (\$6.8 million) include IT investments and parking lot expansions.

While not included in the HCPSS capital budget request, the County continues advancing efforts to secure land for High School 14 in Elkridge. The State of Maryland recently approved the parkland conversion of County land at Troy Park for a future 14th High School, enabling the County to dedicate this land to HCPSS for future high school needs.

The proposed budget provides continued support to HCC with \$3 million in local funding to address deferred maintenance and other systemic renovation needs. County funding in FY27 will support a variety of important community college needs, including major interior improvements, café upgrades, systemic renovations, and necessary modifications to college buildings and facilities.



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Our proposed FY27 capital budget also advances the construction of the new Cathy and Danny Bell Workforce Development and Trades Center at HCC. Combined with \$11 million in prior County appropriation, construction on this vital project is progressing rapidly and is supported with new investment of \$2.1 million in state aid and \$3.3 million in college funding.

Capital funding for HCLS is also critical to achieving our goals of providing an exceptional and holistic education to residents of all ages and abilities. Following the County Council's bipartisan approval of legislation in December 2025 to advance the New Central Library at the Columbia Lakefront, our FY27 Capital Budget includes \$7.5 million in anticipated state and federal funds for conceptual design and land acquisition for this project. This critical grant funding builds upon \$10 million in previously allocated State funding for the New Central Library, allowing the County to continue advancing this project in FY27 without additional local appropriations needed in the current fiscal year. Importantly, the County has updated the total estimated project budget for the New Central Library, which is approximately 10% lower than the project budget developed three years ago.

Once completed, the New Central Library will support lifelong learning, workforce development, cultural engagement, and community interaction. This facility will provide modern library services including collections, reading areas, youth and family spaces, digital learning environments, makerspaces, flexible study and meeting rooms, outdoor programming space, and large conference and event space.

Community and County Facilities

The proposed FY27 Capital Budget advances the vision for the highly anticipated Elkridge Community Center and 50+ Center with \$34.4 million in new funding. Combined with \$36.7 million in previously approved funding for the project in FY25 and FY26, the County will commence construction of the Elkridge Community Center and 50+ Center this year. The complex is a 72,800-square-foot multifunctional facility designed to serve the rapidly growing Elkridge area identified in the 2020 Census. The project will provide a modern community hub with recreational, educational, and social spaces, including a destination playground. The new center will also include a new and expanded 50+ Center, youth programming spaces, recreational amenities, and flexible community areas that support a wide range of public activities. Once completed, the facility will strengthen community engagement by creating a central location for Elkridge residents to gather, learn, and participate in a wide range of activities, supporting the County's continued investment in community wellness and quality of life.

Following the successful conversion of County land at Troy Park for the future 14th High School, we have identified \$13 million in land acquisition savings that can be dedicated toward other community projects in the Elkridge area. This funding will be directed to support key community amenities in Elkridge, including the new Multi-Sport Athletic Facility and the new Community Garden Plots.



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The budget includes \$12.5 million for land acquisition and the design of a new Multi-Sport Athletic Facility in the Elkridge area. The project will support the planning and design of a state-of-the-art indoor athletic facility of approximately 100,000 square feet that will serve Howard County residents as well as athletes from surrounding jurisdictions. This major attraction will provide a local venue for training, competitions, and regional athletic events, strengthening athletic opportunities for students while reducing the need for inter-county travel.

An additional \$3.5 million is proposed for the design of the long-awaited Indoor Ice Rink Facility at Meadowbrook Park. The project will advance the planning and design of a modern ice sports facility intended to provide year-round recreational and competitive opportunities. By locating the facility adjacent to the existing Meadowbrook Athletic Complex, the County can leverage shared infrastructure and operational efficiencies while benefiting from improved accessibility near major transportation corridors, including Route 100 and Route 29. This project will enhance county's recreational amenities and support long-standing and growing community interest in ice sports and related sport activities.

Finally, funds are also included to support Phase 2 of the Capitoline Center in Ellicott City, which will advance the planned relocation of the County's successful Roving Radish program, shared kitchen space, and exterior renovations and site work to the historic courthouse complex. Phase 2 of the Capitoline Center builds on expansive renovations completed during the first phase, which opened in 2026 and welcomed the Howard County Arts Council's headquarters and the new AAPI Cultural Center.

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, we completed construction of the H-4 Pond, continued construction on the North Tunnel, and began design for the T-1 Pond, all part of the Ellicott City Safe and Sound Flood Mitigation Plan. This budget supports the continued implementation of these transformative flood mitigation projects.

This year's proposed budget of \$37.2 million in Ellicott City Safe and Sound projects includes a \$23 million low-interest State Revolving Loan for the North Tunnel, a \$10 million low-interest State Revolving Loan for Pond T-1, and a \$4.2 million grant for the Maryland Avenue Culverts. FY27 funding will support the ongoing construction of the North Tunnel, the design of the Tiber Branch (T-1) flood mitigation pond, and construction of the Maryland Avenue Culverts project.



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Our emphasis on stormwater and flood mitigation infrastructure goes beyond Ellicott City and extends to county-wide resiliency. The proposed FY27 budget dedicates \$1 million for vulnerable watershed restoration and resiliency throughout Howard County, targeting various neighborhoods that are experiencing localized drainage issues. Also included is \$14.8 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.

Out of the 187 ponds in Howard County, 63 are rated in critical condition currently with stormwater repair estimates totaling at least \$126 million. This requires annual investment of approximately \$13-14 million per year to address only seven to eight ponds in critical condition. To meet State-mandated National Pollutant Discharge Elimination System (NPDES) and Municipal Separate Storm Sewer System (MS4) permit requirements, Howard County also needs to invest at least \$3-4 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 1,125 miles of water delivery systems, more than 11,000 fire hydrants, and over 26,000 water valves. The sewer collection system consists of more than 1,030 miles of pipes. Howard 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 proposed FY27 budget includes \$13.7 million for the water asset management program; \$6.6 million for the sewer asset management program; \$5.1 million to support the program for upgrades to various water and wastewater facilities; and \$24 million to support maintenance, operation, and upgrades at the Little Patuxent Water Reclamation Plant (LPWRP). The FY27 budget also includes \$1.5 million to support the Lead and Copper Rule Compliance Program. These capital investments are necessary to safeguard our residents and businesses throughout the county.

Technology enhancements are also at the forefront, ensuring that Howard County prioritizes security, stability, data management, and modern information technology systems at a time when global cybersecurity attacks are on the rise. The proposed budget dedicates nearly \$11 million toward technology modernization and infrastructure projects across Howard County that leverages AI and emerging technology. This includes a \$2 million investment in constituent management technologies to modernize user experiences incorporating AI tools. Additionally, this investment enables the buildout of the Department of Inspections, Licenses, and Permits (DILP) new AI permitting platform.

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Additional IT infrastructure upgrades and equipment enhancements include \$1 million for the upkeep of our fiber network, \$1 million for public safety radio enhancements, \$4.6 million for enterprise resource planning (ERP), \$0.6 million for additional public safety support, and \$1.5 million for other IT system needs. These investments will yield long-term benefits to enhance efficiency and accessibility for residents, increasing confidence, ease and interaction across government platforms.

The budget also proposes \$7.9 million in County funding for energy management improvements to promote energy independence and efficiency. This includes \$4.7 million to leverage \$3.2 million in anticipated grants, energy rebates, and IRS Elective Pay to continue various energy efficiency projects, such as new geothermal heating and cooling systems and energy efficient equipment to replace aging systems. These investments reduce climate pollution, promote energy independence, and yield operating budget savings by lowering utility bills and reducing equipment maintenance costs.

Notably, \$14 million is allocated to build community solar projects on County properties, including one solar array on a former landfill and four solar carports over parking lots. The electricity generated by these solar arrays will generate a tremendous return on investment to low- and moderate-income households, who can purchase energy at 25% or greater discount off average utility rates. This funding is comprised of \$7.3 million in County funding and \$6.7 million in IRS Elective Pay and state grants. Funds generated by this project will support its future operating costs and will be used to repay any bond debt incurred.

Transportation

Our budget proposal includes \$12.5 million in County funding to support pedestrian and bicycle infrastructure in Howard County. This reflects strong and sustained County funding for Complete Streets infrastructure, 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, Howard County is committing \$500,000 to enhance and improve connections along school walking routes. Finally, we have established a new capital project for North Laurel Complete Streets to coordinate multimodal improvements across the North Laurel area.

The proposed budget includes \$2 million in County funding to support the design and construction of bus stations for the proposed extension of the Montgomery County Flash Bus Rapid Transit service into Howard County, as well as other passenger amenities and access improvements at 50 RTA bus stops.

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To ensure that road maintenance needs are met, \$10 million in County PAYGO funding will address pavement preservation and roadway resurfacing needs along County owned and maintained roadways. This proposed road resurfacing budget will help the County effectively maintain its aging roadway network continuously.

Additionally, the Department of Public Works will continue to focus on maintaining and repairing other critical infrastructure such as bridges, emergency structures, potholes, sidewalks, storm drains, and culverts. DPW will also reconstruct and modify existing traffic signals and intersections to include new pedestrian facilities and will enhance priority water and sewer projects.

Public Safety

Our FY27 Capital Budget underscores critical infrastructure to support public safety needs. In FY27, \$600,000 is included for public safety system enhancements to support the Howard County Police Department's Computed Aided Dispatch (CAD) system, real time information center, and other public safety hardware and applications.

FY27 funds will also support both the design of the transformed Armory in Ellicott City into the new Fire & Rescue Headquarters, also supporting future equipment storage needs. Furthermore, our budget makes key investments to support fire stations across Howard County. These investments include \$2 million to support the new Fire Station 15, which is located at the HCPSS Central office property and is expected to begin construction in FY27. The proposed budget also includes \$4.5 million to support land acquisition efforts for Fire Station 16 in the West Ellicott City area. In addition, we invest \$500,000 in the rural fire protection program.

The proposed FY27 budget also includes \$1.3 million to continue addressing deferred maintenance at the Detention Center, including completion of security alarm system upgrades and improvements to the inmate emergency response system.

\$1.9 million is allocated for overall systemic public safety improvements including U.S. Digital and CCTV upgrades at various fire stations, various system upgrades, deferred maintenance, and other miscellaneous repairs at fire and police stations.

Recreation and Parks

Howard County's vast parks and recreational facilities are treasured by our community and visitors. In FY27, we continue to invest in our parks with \$16.4 million in local and state funding toward various park projects and renovations to existing facilities. The budget includes \$12.9 million in County funding and \$3.5 million in anticipated state and federal grants, which will fund parkland acquisition, aging infrastructure repairs and site improvements to the Bollman Truss Bridge, Cedar Lane Park, Font Hill Wetlands Park bridge and pathway, Ilchester Park & Recreation Center, Rockburn Branch Park, and Western Regional Park.

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The proposed budget also includes \$3.9 million to fund improvements to park roadways, parking lots, sports courts, and historic structures and sites. \$3 million in local funding and \$1 million in anticipated federal funding are included to advance the design and first phase of construction of the new Public Gardens at the Longwood property, providing beautiful, reflective, and sustainable spaces.

The budget reflects approximately \$2 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 proposed 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.

The proposed budget continues to address Howard County's capital needs while ensuring Howard County remains the best place to live, work, play, learn, grow, and thrive. Please do not hesitate to contact me or my Budget Administrator, Dr. Holly Sun, for assistance as you evaluate this capital budget proposal.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Calvin Ball', is written over a light blue horizontal line.

Calvin Ball
Howard County Executive

Executive Proposed FY 2027 Capital Improvement Program Summary

(In Thousands of \$)

| Program Title | Prior Appropriation | Fiscal 2027 Budget | Total Appropriation |
|------------------------------------|------------------------|-----------------------|------------------------|
| AGRICULTURAL PRESERVATION PROJECTS | 185,608 | - | 185,608 |
| BRIDGE PROJECTS | 46,530 | 3,149 | 49,679 |
| COMMUNITY COLLEGE PROJECTS | 159,173 | 8,434 | 167,607 |
| FIRE PROJECTS | 61,117 | 8,535 | 69,652 |
| GENERAL COUNTY PROJECTS | 1,042,731 | 144,749 | 1,187,480 |
| LIBRARY PROJECTS | 13,308 | 7,500 | 20,808 |
| POLICE PROJECTS | 7,345 | - | 7,345 |
| RECREATION AND PARKS | 234,942 | 16,430 | 251,372 |
| ROAD CONSTRUCTION PROJECTS | 208,377 | 2,742 | 211,119 |
| ROAD RESURFACING PROJECTS | 136,437 | 10,180 | 146,617 |
| SCHOOL SYSTEM PROJECTS | 675,292 | 116,636 | 791,928 |
| SEWER PROJECTS | 350,219 | 52,510 | 402,729 |
| SIDEWALK PROJECTS | 84,899 | 11,453 | 96,352 |
| STORM DRAINAGE PROJECTS | 185,742 | 27,082 | 212,824 |
| TRAFFIC PROJECTS | 50,471 | 4,905 | 55,376 |
| WATER PROJECTS | 170,074 | 18,300 | 188,374 |
| Total Capital | 3,612,265 | 432,605 | 4,044,870 |

| Program Title | Fiscal 2028 | Fiscal 2029 | Fiscal 2030 | Fiscal 2031 | Fiscal 2032 | 5 Year Total |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| AGRICULTURAL PRESERVATION PROJECTS | - | - | - | - | - | - |
| BRIDGE PROJECTS | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 11,000 |
| COMMUNITY COLLEGE PROJECTS | 9,780 | 14,620 | 23,100 | 22,840 | 4,600 | 74,940 |
| FIRE PROJECTS | 8,750 | 7,750 | 2,500 | 1,250 | - | 20,250 |
| GENERAL COUNTY PROJECTS | 125,902 | 132,104 | 68,106 | 30,825 | 40,669 | 397,606 |
| LIBRARY PROJECTS | 16,781 | 97,890 | 44,060 | 2,940 | - | 161,671 |
| POLICE PROJECTS | 2,220 | 100 | 350 | - | - | 2,670 |
| RECREATION AND PARKS | 6,550 | 7,050 | 7,550 | 5,800 | 2,300 | 29,250 |
| ROAD CONSTRUCTION PROJECTS | 6,879 | 7,279 | 2,500 | 31,525 | 11,250 | 59,433 |
| ROAD RESURFACING PROJECTS | 23,287 | 22,788 | 23,300 | 22,800 | 23,300 | 115,475 |
| SCHOOL SYSTEM PROJECTS | 155,751 | 157,836 | 164,739 | 115,450 | 138,215 | 731,991 |
| SEWER PROJECTS | 86,005 | 37,195 | 31,450 | 18,800 | 19,000 | 192,450 |
| SIDEWALK PROJECTS | 12,120 | 10,300 | 12,150 | 9,200 | 9,200 | 52,970 |
| STORM DRAINAGE PROJECTS | 29,862 | 29,238 | 28,850 | 29,350 | 29,850 | 147,150 |
| TRAFFIC PROJECTS | 7,835 | 4,150 | 1,750 | 1,750 | 1,750 | 17,235 |
| WATER PROJECTS | 20,950 | 19,480 | 38,494 | 21,987 | 21,573 | 122,484 |
| Total Capital | 514,872 | 549,980 | 451,099 | 316,717 | 303,907 | 2,136,575 |

Executive Proposed Capital Budget Extended Summary For FY 2027

(In Thousands of \$)

| Program Title | Approp. Total | 5 Yr Capital Program |
|------------------------------------|------------------|-------------------------|
| AGRICULTURAL PRESERVATION PROJECTS | 185,608 | - |
| BRIDGE PROJECTS | 49,679 | 11,000 |
| COMMUNITY COLLEGE PROJECTS | 167,607 | 74,940 |
| FIRE PROJECTS | 69,652 | 20,250 |
| GENERAL COUNTY PROJECTS | 1,187,480 | 397,606 |
| LIBRARY PROJECTS | 20,808 | 161,671 |
| POLICE PROJECTS | 7,345 | 2,670 |
| RECREATION AND PARKS | 251,372 | 29,250 |
| ROAD CONSTRUCTION PROJECTS | 211,119 | 59,433 |
| ROAD RESURFACING PROJECTS | 146,617 | 115,475 |
| SCHOOL SYSTEM PROJECTS | 791,928 | 731,991 |
| SEWER PROJECTS | 402,729 | 192,450 |
| SIDEWALK PROJECTS | 96,352 | 52,970 |
| STORM DRAINAGE PROJECTS | 212,824 | 147,150 |
| TRAFFIC PROJECTS | 55,376 | 17,235 |
| WATER PROJECTS | 188,374 | 122,484 |
| Total Capital | 4,044,870 | 2,136,575 |

| Program Title | FY 2033 | FY2034 | FY2035 | FY 2036 | Total Extended |
|------------------------------------|----------------|----------------|----------------|----------------|-------------------|
| AGRICULTURAL PRESERVATION PROJECTS | - | - | - | - | 185,608 |
| BRIDGE PROJECTS | 2,200 | 2,200 | 2,200 | 2,200 | 69,479 |
| COMMUNITY COLLEGE PROJECTS | 26,900 | 4,400 | - | - | 273,847 |
| FIRE PROJECTS | - | - | - | - | 89,902 |
| GENERAL COUNTY PROJECTS | 112,859 | 12,116 | 11,785 | 1,972 | 1,723,818 |
| LIBRARY PROJECTS | - | - | - | - | 182,479 |
| POLICE PROJECTS | - | - | - | - | 10,015 |
| RECREATION AND PARKS | - | - | - | - | 280,622 |
| ROAD CONSTRUCTION PROJECTS | 500 | 500 | 500 | 500 | 272,552 |
| ROAD RESURFACING PROJECTS | 22,700 | 23,200 | 22,700 | 23,200 | 353,892 |
| SCHOOL SYSTEM PROJECTS | 174,280 | 170,524 | 133,250 | 81,629 | 2,083,602 |
| SEWER PROJECTS | 22,125 | 19,400 | 19,600 | 19,900 | 676,204 |
| SIDEWALK PROJECTS | 8,800 | 8,300 | 8,800 | 8,800 | 184,022 |
| STORM DRAINAGE PROJECTS | 30,350 | 30,850 | 31,350 | 31,850 | 484,374 |
| TRAFFIC PROJECTS | 1,400 | 1,400 | 1,400 | - | 76,811 |
| WATER PROJECTS | 23,599 | 23,232 | 24,895 | 25,615 | 408,199 |
| Total Capital | 425,713 | 296,122 | 256,480 | 195,666 | 7,355,426 |

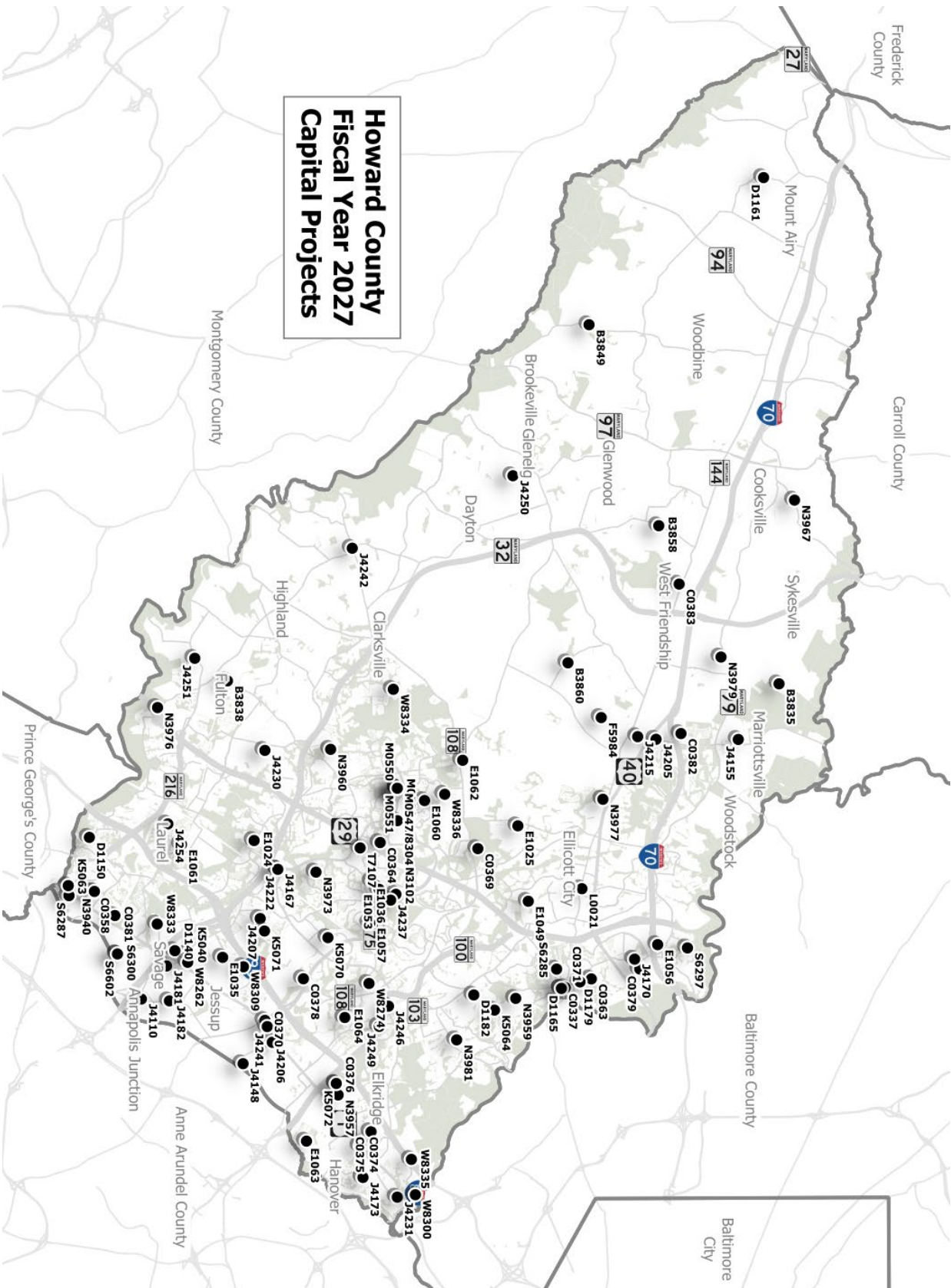
Executive Proposed FY 2027 Capital Budget by Source of Funds

(In Thousands of \$)

| Program Type | Total | GO Bonds | Dev Contrib | Excise Tax | Excise Bonds | Grants | Metro Bonds | Other GO |
|------------------------|----------------|----------------|-------------|------------|--------------|---------------|---------------|---------------|
| Board of Education | 116,636 | 29,282 | - | - | - | - | - | 8,306 |
| Bridge Improvements | 3,149 | 3,423 | - | - | - | -274 | - | - |
| Community College | 8,434 | 3,000 | - | - | - | 2,100 | - | - |
| Fire | 8,535 | - | - | - | - | - | - | - |
| General County | 144,749 | 65,327 | - | - | - | 12,489 | - | 6,273 |
| Library | 7,500 | - | - | - | - | 7,500 | - | - |
| Recreation & Parks | 16,430 | - | - | - | - | 3,550 | - | - |
| Road Construction | 2,742 | 2,742 | - | - | - | - | - | - |
| Road Resurfacing | 10,180 | - | - | - | - | - | - | - |
| Sewer | 52,510 | - | - | - | - | - | 45,300 | - |
| Sidewalk/Curb Projects | 11,453 | 7,953 | - | - | - | 1,500 | - | - |
| Storm Drainage | 27,082 | 7,182 | - | - | - | -35 | - | - |
| Traffic Improvements | 4,905 | 1,780 | 450 | - | - | 1,580 | - | - |
| Water | 18,300 | - | - | - | - | -670 | 14,080 | - |
| Total | 432,605 | 120,689 | 450 | - | - | 27,740 | 59,380 | 14,579 |

| Program Type | Other | Pay Go | State Aid Schools | Storm Water Utility | Transfer Tax | Utility Fund | Water Quality Bonds | Water shed Bond |
|------------------------|---------------|---------------|-------------------|---------------------|---------------|---------------|---------------------|-----------------|
| Board of Education | - | 47,234 | 18,070 | - | 13,744 | - | - | - |
| Bridge Improvements | - | - | - | - | - | - | - | - |
| Community College | 3,334 | - | - | - | - | - | - | - |
| Fire | 7,040 | - | - | - | 1,495 | - | - | - |
| General County | 11,620 | 16,040 | - | - | - | - | 33,000 | - |
| Library | - | - | - | - | - | - | - | - |
| Recreation & Parks | - | 3,560 | - | - | 9,320 | - | - | - |
| Road Construction | - | - | - | - | - | - | - | - |
| Road Resurfacing | - | 10,180 | - | - | - | - | - | - |
| Sewer | - | - | - | - | - | 7,210 | - | - |
| Sidewalk/Curb Projects | - | 2,000 | - | - | - | - | - | - |
| Storm Drainage | 2,000 | - | - | 10,605 | - | - | - | 7,330 |
| Traffic Improvements | 1,020 | 75 | - | - | - | - | - | - |
| Water | - | - | - | - | - | 4,220 | 670 | - |
| Total | 25,014 | 79,089 | 18,070 | 10,605 | 24,559 | 11,430 | 33,670 | 7,330 |

Howard County Fiscal Year 2027 Capital Projects



Spending Affordability Committee Report

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.*
AJ Fischer, Howard Community College
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*
Barbara K. Lawson*
Shawn MacInnes, Columbia Association*
Jacquelin McCoy, Howard County Board of Education
Kristi Simon, Howard County Chamber*
Joshua Tzucker*
**Voting members*

Advisors (Government Officials)

Angela Cabellon, Chief of Staff
Brandee Ganz, Chief Administrative Officer
Michelle Harrod, Administrator of the County Council
Rafiu Ighile, Director, Department of Finance
Jennifer Jones, CEO, Economic Development Authority

**Howard County Maryland
Spending Affordability
Advisory Committee
Report for Fiscal Year 2027**

March 1, 2026

Purpose

County Executive Calvin B. Ball, Ed. D., renewed the Spending Affordability Advisory Committee (the "Committee") through Executive Order in December 2025. 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 2027, but also for fiscal years 2028-2032.
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.

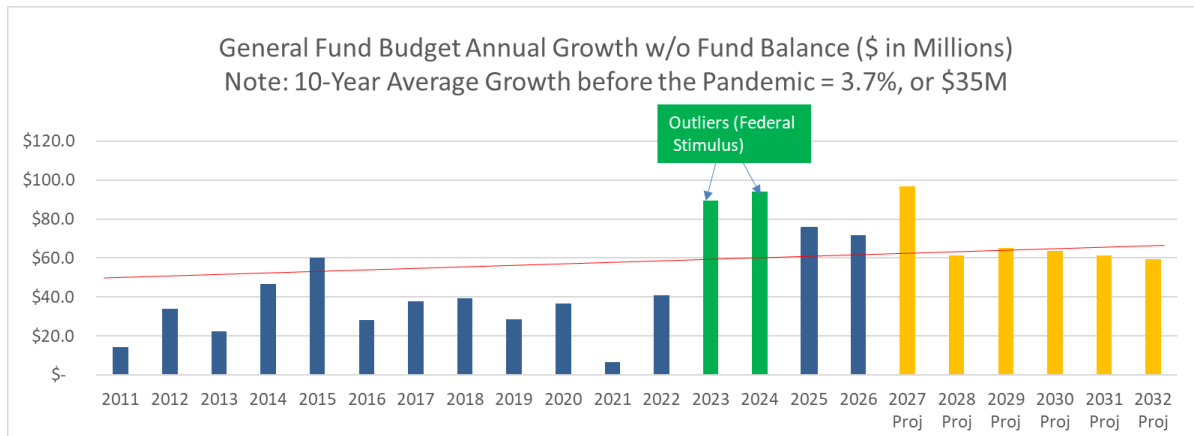
The committee shall present to the County Executive on or before March 1, 2026, a report including:

- 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

In developing its fiscal year 2027 recommendations, the Spending Affordability Advisory Committee (SAAC) recognizes that revenue projections for the coming year are unusually strong. However, these conditions are unlikely to persist and should not be treated as a new baseline for ongoing spending. Instead, FY 2027 presents a limited opportunity to strengthen the County’s fiscal position, address structural challenges, and prepare for potential economic headwinds.

Despite the challenges caused by federal actions, FY 2027 General Fund revenues are projected to grow by 6.3% over the FY 2026 budget—well above the County’s historical average annual growth of 3.5~4%. This elevated growth rate is not expected to continue.



The projected revenue increase in FY 2027 is driven primarily by a surge in capital gains and higher-than-anticipated reconciliation distributions from prior years’ income tax collections, neither of which is likely to recur at current levels. Also, there is continued uncertainty in revenue forecasts due to unpredictable federal policy changes and their lagged impact on revenues. The County and region are disproportionately exposed; State data show that, through November 2025, more than 15% of Maryland residents employed directly by federal agencies had already lost their jobs. This represents a significant risk factor to Howard County, where more than 11% of employed residents are directly employed by the federal government and a similarly large number are likely to work for federal contractors in the County and across the region.

Beyond FY 2027, multi-year projections return to a more modest 3.6% average annual growth rate, based largely on the County’s two primary revenue sources, property and personal income tax, which together account for more than 90% of the General Fund.

- **Property tax revenue (48% of the FY2026 budget)** is expected to moderate from growth above 4% in recent years toward its historical average of roughly 3% as slower home appreciation is reflected in assessments.

- **Personal income tax revenue (43% of the FY2026 budget)** is projected to grow at approximately 4% annually in line with projected personal income growth, excluding volatile factors such as capital gains, distribution adjustments, or potential federal workforce reductions.
- **Long-term structural pressures** remain significant, including slowing job and population growth, declining construction and permit activity (currently at a two-decade low), limited developable land, pending regulatory changes needed to implement HoCo by Design and housing affordability constraints that limit the County's competitiveness.

Accordingly, the Committee urges the County to use the temporary strength in FY 2027 revenues strategically—to reinforce fiscal resilience, address structural risks, and enhance long-term growth capacity. Specifically, the Committee recommends:

- **Operating Budget Discipline**

For FY 2027, limit recurring General Fund spending growth to no more than **4%** and allocate the remaining projected revenue growth (approximately **2.3%**) to reserves. Given that this year's revenue strength is temporary, ongoing expenditures should not be built on a one-year spike.

This approach will rebuild reserves that have declined in recent years and strengthen the County's fiscal position relative to AAA credit rating benchmarks. It will also avoid creating new recurring obligations that may become unsustainable when revenue growth returns to more moderate levels.

- **Capital and Debt Management**

For FY 2027, limit General Obligation (GO) bond issuance to no more than **\$75 million** and prioritize the existing backlog of deferred maintenance projects across HCPSS and County agency facilities. While debt indicators have improved, long-term obligations remain significant and warrant continued monitoring.

This recommendation reflects three realities:

- The County has incurred additional liabilities, including low-interest loans for the Ellicott City Safe and Sound project, which increases annual principal and interest payments from the General Fund.
- New bond issuances commit the County to fixed debt service payments for up to 20 years, reducing future operating flexibility and crowding out funding for core services such as education and public safety.
- New capital projects typically generate ongoing costs—including follow-on capital needs and annual staffing, operating, and maintenance expenses—that extend well beyond initial construction.

- **Grow the Economic Pie**

A stronger County economy creates a cycle of increased revenue, increased investments, and greater desirability for businesses and residents to locate in Howard County. There are limited places where the County can find new revenues, which means when there are fiscal challenges, there are only two options: raise taxes or cut programs. Encouraging economic growth helps meet the County's long-term fiscal needs and provides resilience to meet future challenges with less austerity. The Committee is encouraged by the adoption of HoCo by Design, but notes that much of the implementation of its suggestions has yet to occur. Additionally, the Committee encourages the Council to review regulatory and permitting mandates that add time, uncertainty, and unnecessary costs, all of which could be inhibiting investment in our community.

- **Develop a Balanced Multi-Year Fiscal Plan in Collaboration with All Stakeholders**

Engage all stakeholders, including election candidates, to promote dialogue and mutual understanding of the tradeoffs of different options. Identify solutions to close the projected structural gaps between forecasted revenues and requested expenditures by different entities.

In summary, adhere to sound fiscal policies and management practices, and balance short-term needs with long-term financial health. These principles will be key to the County's successful navigation of uncertain economic and policy climates and ability to remain strong and resilient.

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 2026 through late February 2026. 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 that will address community priorities while staying within our means and ensuring the County's long-term sustainability. These recommendations are summarized in four sections below, with additional details and supplemental information presented in the Appendix.

SECTION I. FY 2027 FISCAL OUTLOOK

I.1. The Committee recommends FY 2027 General Fund revenues of \$1.629 billion, reflecting 6.3% growth from the FY 2026 budget, excluding one-time resources.

The Committee accepts the County Budget Office's revenue growth projection of 6.3% from the FY 2026 budget, based on the most current information available, specifically related to property taxes and income taxes. Property taxes will experience more than a 4% assessment growth continuously based on the latest projections, although the State Department of Assessment and Taxation ("SDAT") reports a statewide

slowdown in reassessment growth momentum, which will gradually impact the future taxable base through the three-year phase-in process. Projected income tax growth from the prior budget reflects adjustments for a higher base (actual and year-to-date performances), capital gains, relatively strong wage growth, and the potential impact of federal actions. Once excluding these temporary factors, the baseline assumptions remain close to the County's historical and projected personal income growth of around 4%.

This revenue projection continues to feature high uncertainties given the disproportionate exposure of the County and the region to federal actions. State data show that, through November 2025, more than 15% of Maryland residents employed directly by federal agencies had already lost their jobs. The possibility of further federal reductions remains a risk to Howard County, where more than 11% of employed residents are directly employed by the federal government, and a similarly large number are likely to work for federal contractors in the County and across the region.

I.2. The Committee recommends that the FY 2027 General Fund budget hold recurring expenditure growth to 4% and allocate the remaining 2.3% of the projected total 6.3% growth to replenish and strengthen reserves.

Despite this unexpected revenue growth, the Committee is concerned with continued risks related to the County's disproportionate exposure to federal actions, which are likely to have an ongoing and lagged impact on County income taxes and other revenues. If we mirror the State's average (which reported a loss of 15.3% of Maryland's federal payroll jobs as of November 2025), direct federal job reductions through November 2025 alone would cause a 1.7% loss in the total employment of county residents. This, combined with potential future federal layoffs as well as the impact on contractors, poses continued risks of a negative impact on County revenues and service demands. Moreover, growth in the real estate market has lost momentum with home sales staying largely flat, median home sales prices growing by only 2.5% in 2025, and new construction at historically low levels.

As a result, the Committee cautions against creating a new spending baseline based on abnormally high single-year growth. Rather, the Committee recommends allocating 4% of the projected 6.3% in revenue growth (\$61.3 million) to General Fund recurring spending and 2.3% (\$35.4 million) to replenish reserves. This would not only help hedge against the economic risks but also avoid obligating the County with new recurring expenditures, which may not be supported by the moderate revenue growth predicted beyond FY 2027, which averages 3.6% during FY 2028-2032. Moreover, it can help replenish the County's reserves that have been declining over the past two years and are now at a level below those of AAA-rated governments in general, and below most of our peers in Maryland. According to financial advisors, reserve levels, and long-term liabilities are among the key elements reviewed by credit rating agencies, especially for jurisdictions with high exposure to federal risks. All three credit agencies recently reaffirmed the County's AAA credit ratings, but also all noted that the following factors could individually or collectively lead to negative rating actions in the future: failure to sustain reserves, sizable increase in long-term liabilities, and significant impact from federal actions.

I.3. The Committee recommends engaging all stakeholders in developing a balanced budget.

Even with the exceptionally high projected growth rate in revenue, the County still faces a sizable fiscal gap of over \$67 million between projected revenue growth and requested spending increases. For example, requested funding growth related K-12 education alone totals \$83.9 million, based on the Superintendent’s proposal, including new revenues to replenish one-time funding from last year, and the State’s proposed new cost shifts to the County. County leaders should continue to engage in candid dialogue with all stakeholders to manage expectations, balance all service needs, and align expenditures with fiscal reality.

Chart 1. FY 2027 General Fund Projected Revenue Growth vs Requested Funding Growth

| \$ in Millions | FY27 | |
|---|---------------|--------------|
| Revenues - Projected Growth | 96.7 | 6.3% |
| Expenditure - Requested County Funding Growth | 163.8 | 10.7% |
| Replenish one-time funding to HCPSS (CB45-2025) with new revenues for level funding | 14.5 | |
| HCPSS Superintendent Proposal - recurring funding growth | 63.6 | |
| State shift of education costs (pension liabilities, pre-K private local match)* | 5.8 | |
| Subtotal HCPSS related new cost | 83.9 | |
| HCC + HCLS | 6.3 | |
| Debt Services (non-discretionary) | 7.5 | |
| All Other Agencies (including funding to non-profits etc.) | 66.1 | |
| Funding Gap | (67.1) | |

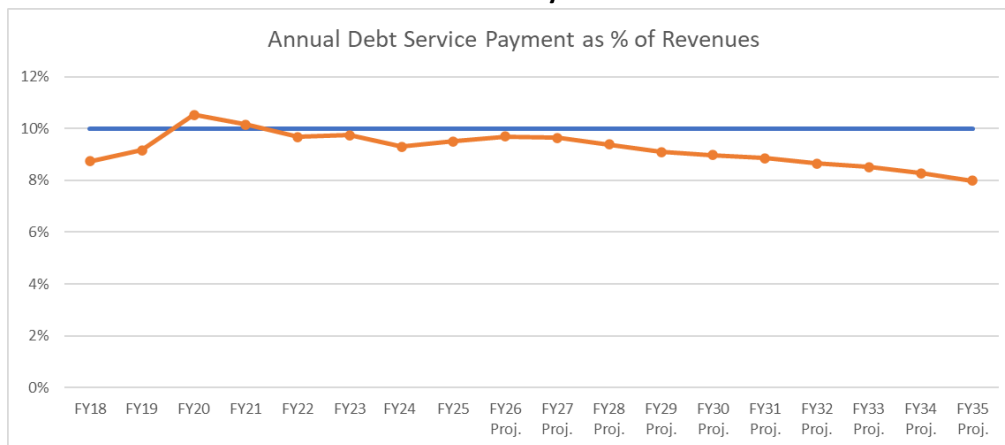
* State shift is based on Governor's Proposal and MSDE notice.

SECTION II. FY 2027 DEBT CEILING AND CAPITAL IMPROVEMENT BUDGET

II.1. The Committee recommends new General Obligation (GO) bonds authorization of \$75 million in FY 2027 and encourages continued fiscal discipline.

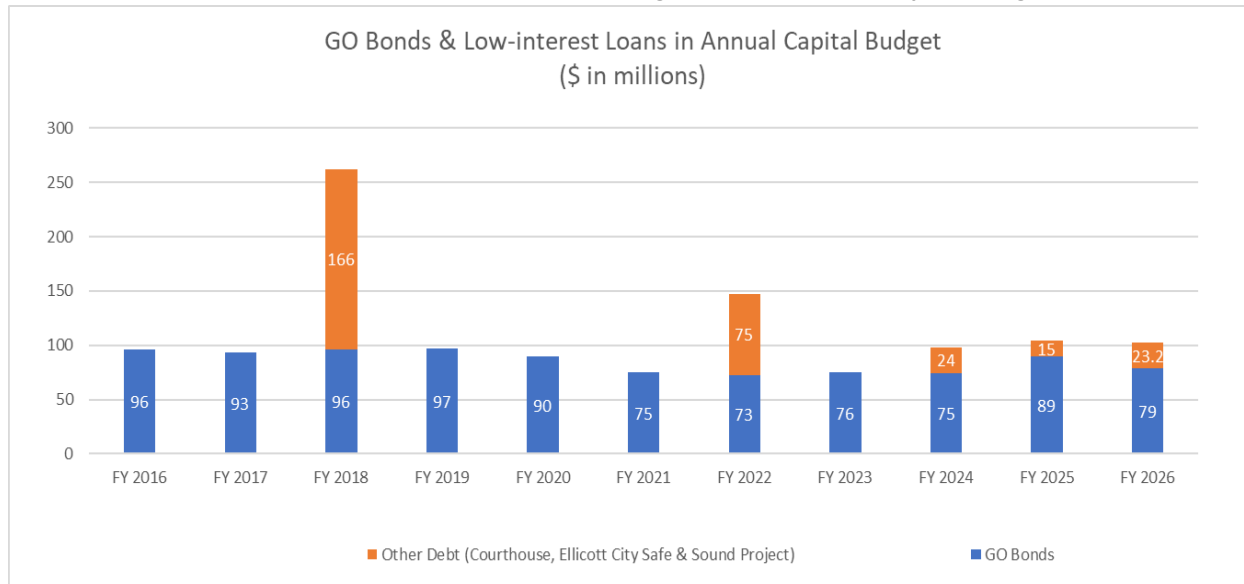
The County’s key debt indicator (debt service/operating revenue) has come down from a peak of just over 10% (which had exceeded its policy ceiling) several years ago and begun to trend in the right direction. In acknowledging an improving climate, the Committee recommends an authorization level aligned with our policy of \$75 million in new General Obligation bonds in FY 2027.

Chart 2. Annual Debt Service Payment as a % of Revenues



The Committee suggests continued prudent debt management, noting that the County’s overall debt burden is among the highest of AAA counties in Maryland. Moreover, its GO bonds 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. The County also must stay diligent in managing its overall debt burden in order to avoid increases in annual debt service payments which crowd out the capacity in its operating budget to support all other service priorities.

Chart 3. GO Bonds and Other Financing (Loans) in Annual Capital Budget



II.2. The Committee recommends prioritizing capital project spending to address deferred maintenance (including HCPSS and County infrastructure projects) and limiting new projects that will obligate 20-year debt services payments, as well as ongoing annual funding for staffing, operating, and maintenance needs.

The structure of capital project spending, including GO bonds, is also important. The Committee strongly recommends that Capital Improvement Plan (CIP) spending, including this new borrowing, be focused on tackling the deferred maintenance backlog for aging public infrastructure across the County. This includes maintenance needs in both the County government, which estimates \$105 million backlog in road resurfacing and \$126 million in critical stormwater system maintenance and repairs, and the Howard County Public School System (HCPSS), which now estimates deferred maintenance at \$190 million. Acquisition and financing of new projects, therefore, should be minimized as these not only obligate future capital investments, but also introduce a requirement to increase the operating budget for annual debt service and ongoing facility services costs. Moreover, systemic repairs of deteriorating physical assets would provide more cost-effective solutions to much more costly future replacements.

SECTION III. MULTI-YEAR PROJECTIONS & LONG-TERM TRENDS

III.1. The Committee recommends adopting a revenue projection of 3.6% growth, on average, during FY 2028-2032.

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 2028-2032. The relatively strong property tax assessment growth experienced in the last few years is expected to moderate over time, as signaled by a statewide reassessment slowdown in the latest cycle and a decrease in the growth of home sales prices to 2.5% in 2025. These assessments are expected to maintain a solid growth in the near future but gradually transition towards the County’s historical average (around 3%) and align more closely with market conditions, unless the implementation of HoCo by Design adds significant new development.

Income tax projections assume an average of 4% growth in line with projected personal income growth. This model does not factor in economic shocks such as a possible recession or the risks of new federal reductions.

Chart 4. Preliminary Multi-Year Revenue Projections

| Preliminary Multi-Year Projections Excluding Use of Fund Balance(\$ in Millions) | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------|
| | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY28-32 |
| | Budget | Projected | Projected | Projected | Projected | Projected | Projected | Avg. % |
| Property Taxes | 730.7 | 763.0 | 796.6 | 828.4 | 857.4 | 883.2 | 905.2 | 3.5% |
| Income Tax | 662.2 | 725.0 | 754.7 | 784.9 | 816.3 | 849.0 | 882.9 | 4.0% |
| Other local taxes | 28.7 | 29.5 | 30.5 | 31.4 | 32.4 | 33.4 | 34.4 | 3.1% |
| State Shared Taxes | 6.1 | 6.1 | 4.6 | 4.6 | 4.6 | 4.6 | 4.6 | -4.9% |
| Charges / Permits / Intergov. | 34.0 | 33.8 | 34.5 | 35.2 | 35.9 | 36.6 | 37.3 | 2.0% |
| Transfers /Recoveries/Invest. | 70.8 | 71.8 | 69.8 | 71.2 | 72.6 | 74.1 | 75.6 | 1.0% |
| Total Revenues | 1,532.5 | 1,629.2 | 1,690.7 | 1,755.8 | 1,819.2 | 1,880.7 | 1,940.0 | 3.6% |
| % Growth | 4.9% | 6.3% | 3.8% | 3.8% | 3.6% | 3.4% | 3.2% | |

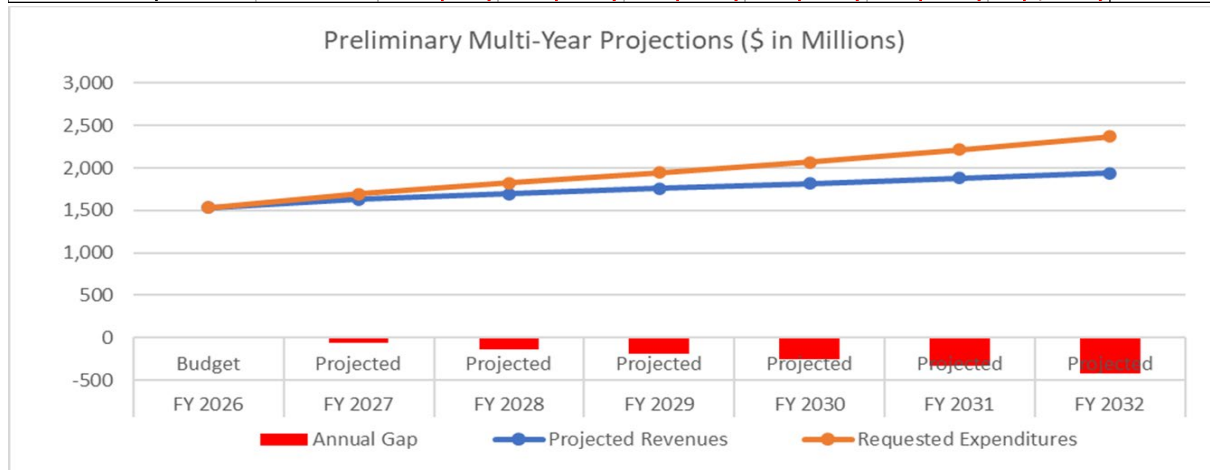
III.2. The Committee recommends that the County collaborate with stakeholders and develop a balanced multi-year plan with solutions to close projected structural gaps.

Anticipated expenditure needs, averaging 6.9% growth per year based on input from all departments, agencies, and educational institutions, will continue to significantly exceed projected revenues. HCPSS’ projected needs alone (\$61 million in new County funding per year on average), is equivalent to 98% of the total projected resource growth in this period. As a result, the annual deficit is projected to range between \$67 million and \$428 million, absent any gap-closing strategies.

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 the projected resources available. This collaboration requires candid dialogue with all stakeholders, including educational entities, to prioritize collectively and to understand the implications and the trade-offs of any request, 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

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

| Preliminary Multi-Year General Fund Projections Excluding One-Time (\$ in Millions) | | | | | | | | |
|---|---------|-----------|-----------|-----------|-----------|-----------|-----------|---------|
| | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY28-32 |
| | Budget | Projected | Projected | Projected | Projected | Projected | Projected | Average |
| Projected Revenues | 1,532.5 | 1,629.2 | 1,690.7 | 1,755.8 | 1,819.2 | 1,880.7 | 1,940.0 | |
| Growth \$ | | 96.7 | 61.5 | 65.1 | 63.5 | 61.5 | 59.3 | 62.2 |
| Growth % | | 6.3% | 3.8% | 3.8% | 3.6% | 3.4% | 3.2% | 3.6% |
| Requested Expenditures | 1,532.5 | 1,696.3 | 1,825.5 | 1,944.2 | 2,070.1 | 2,213.7 | 2,368.3 | |
| Growth \$ | | 163.8 | 129.2 | 118.7 | 125.9 | 143.6 | 154.6 | 134.4 |
| Growth % | | 10.7% | 7.6% | 6.5% | 6.5% | 6.9% | 7.0% | 6.9% |
| Annual Gap | | (67.1) | (134.8) | (188.5) | (250.8) | (333.0) | (428.3) | |
| Cumulative Gap | | (67.1) | (201.9) | (390.4) | (641.2) | (974.2) | (1,402.5) | |



III. 3. The Committee recommends making strategic moves to “grow the pie” through economic development, including prioritizing key Howard County Economic Competitiveness and Opportunity Now (ECON) task force recommendations and implementing HoCo by Design plans.

The Committee expresses concerns over the weakness of multiple and fundamental drivers of the County’s long-term fiscal growth. Three interrelated factors are the core drivers of County revenues: 1) population and workforce growth; 2) economic/employment growth; and 3) real estate activity. All three are under pressure. Population growth has slowed, and the County’s population is aging, resulting in the shift of a rising segment of our existing population into the 65+ sector, which is now expected to represent 20% of our total population by 2030. The impact of this slowed population growth (0.6%/year), job growth slowdown (1.5%/year since 2020), increasing out-migration, and generational population shift is already reflected in the drop in both the number of residents actively in the workforce and the number of employed residents to below pre-pandemic (2020) levels in 2025. Employment growth in the County has slowed, and employment remains below pre-recession levels. Future economic and employment growth will continue to be negatively impacted by the slowdown in federal spending, which is a core driver of the County’s economy, as well as continued slow employment growth at the State level. While housing prices remain strong, real estate development activity has slowed at both the residential and commercial levels due to a confluence of related factors, including higher mortgage interest rates at the national level, slow population growth at the State level, and County decisions limiting development activity. Taken together, these interrelated issues have the potential to negatively impact future revenue growth.

The Committee concludes that the County must “grow the pie” by promoting economic development, which drives the County’s long-term sustainability. The Committee suggests consideration of the following strategies:

- Rapidly move to full implementation of HoCo by Design recommendations (https://www.howardcountymd.gov/sites/default/files/2025-01/HcBD_Chps_Appendices_Web_Reduced.pdf).
- Fully assess and implement critical recommendations of the ECON Task Force (<https://www.howardcountymd.gov/sites/default/files/2026-02/ECON%20Task%20Force%20Report.pdf>).
- Promote a modern business-friendly environment by supporting new and existing businesses and industry and limiting regulatory obstacles and uncertainties.
- Make strategic investments in workforce development, recognize the growing impact of AI on our economy, and provide training and support to both businesses and the workforce.
- Diversify the local economy by expanding our industry mix and supporting high-growth sectors.
- Collaborate with regional partners, promote collective growth, pursue affordable and sustainable workforce housing, and address transportation challenges.

SECTION IV. OTHER

IV.1. The Committee recommends making it a priority to maintain the County’s AAA credit ratings and stick to sound fiscal ‘policy’ and financial practices.

Howard County has received AAA ratings from all three credit rating agencies for decades. Maintaining this highest rating, assigned to only 1.7% of counties across the country, is significant in many ways. It not only helps the County achieve the lowest borrowing cost to finance its public infrastructures but also represents a globally respected professional evaluation of a jurisdiction’s overall economic and fiscal strength and risks, which indicates investors’ confidence level in Howard County’s future. Over the past year, both Maryland and Prince George’s County received a rating downgrade, highlighting elevated risks of federal impact on this region. Once downgraded, it is extremely difficult to regain the top-tier rating status. It is imperative that the County make it a priority to maintain its hard-earned AAA credit ratings, committing to sound fiscal policy and financial management, and resisting any temptation to meet short-term needs at the cost of the County’s long-term financial well-being. All three credit rating agencies acknowledge that consistently strong fiscal discipline and prudent financial management have helped the County navigate different economic and policy climates successfully and remain strong and resilient.

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 the 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 report found that:

- The **national economy** remains resilient but is entering a slower labor-growth phase.
- **Maryland** is structurally weaker due to federal dependence and demographic pressures.
- **Howard County** remains strong but is transitioning from rapid expansion to moderate, mature growth.

Howard County remains one of the strongest local economies in Maryland, yet the County has entered a new phase characterized by **slower structural growth, demographic transition, and increased exposure to regional and federal economic risks**. The County's financial outlook remains stable in the near term, but long-term fiscal planning must adapt to a slower growth model than the one experienced over previous decades.

Maryland Economic Outlook

Maryland is underperforming the national economy in nearly every major indicator - slower employment growth, slower gross state product growth, and modest population growth.

The state's economy is heavily tied to federal employment and contracting. Federal workforce reductions and weaker contract activity are expected to suppress growth, particularly in professional services, healthcare and research institutions, and government-connected industries. Forecasts from Moody's and state revenue analysts project near-flat employment in the near term, with only slow recovery later in the decade:

- The Board of Revenue Estimates forecast that Maryland employment will decline by 0.3% in 2026 and grow by 0.1% in 2027 and 2028;
- Moody's Economy.com forecast that Maryland employment will decline by 0.1% in 2026, with growth expected to be flat in 2027 and 0.2% in 2028.

Maryland's slower growth, combined with taxation and demographic pressures, creates a challenging regional environment that indirectly affects Howard County.

Howard County Economic Trends

County revenues depend heavily on income and property taxes, which together account for over 90% of total General Fund resources (excluding use of fund balances). As a result, three factors dominate the County's economic trajectory:

- Population and workforce growth;
- Employment growth within the County and region; and Real estate market activity.

The analysis indicates that each of these drivers has weakened relative to historical trends. Howard County’s fiscal health remains strong, but the economic engine supporting past rapid revenue growth is slowing down and becoming more sensitive to external conditions.

1. Population and Demographic Transition

Howard County historically has ranked among Maryland’s fastest-growing jurisdictions, but growth has slowed significantly since 2020. Key demographic shifts include:

- Growth in residents over age-65 is accelerating.
- Prime working-age population growth has flattened.
- Domestic out-migration has increased in recent years.
- New residents tend to have lower incomes than those leaving.

More detailed demographic trend information can be found in Appendix-IV. Demographic and Development Trends section. Of these demographic trends, the County’s aging population has important long-term implications. An aging population generally contributes less to labor force growth, experiences slower income growth, and impacts demand patterns for housing. For fiscal planning, this means weaker income tax growth than in previous decades. Despite slower growth, Howard County maintains the highest median household incomes in Maryland and continues to attract high-skill professionals, though migration trends suggest growing competitive pressure from other regions.

2. Labor Force and Employment Dynamics

The County’s labor force and employment both show signs of weakening, with negative growth shown for 2025. Even before then, county employment growth had already been trending down.

Chart AI-1. Labor Force Growth - Maryland and Howard County

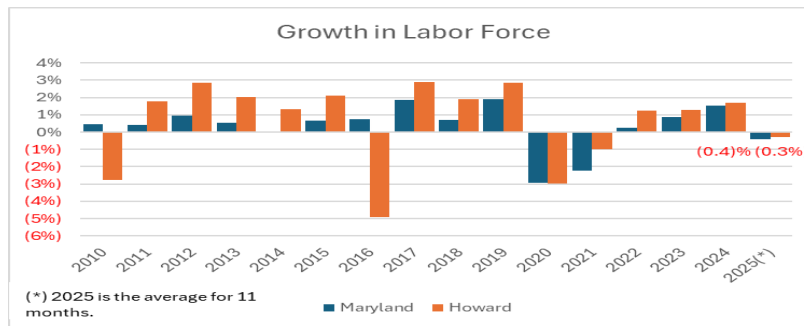
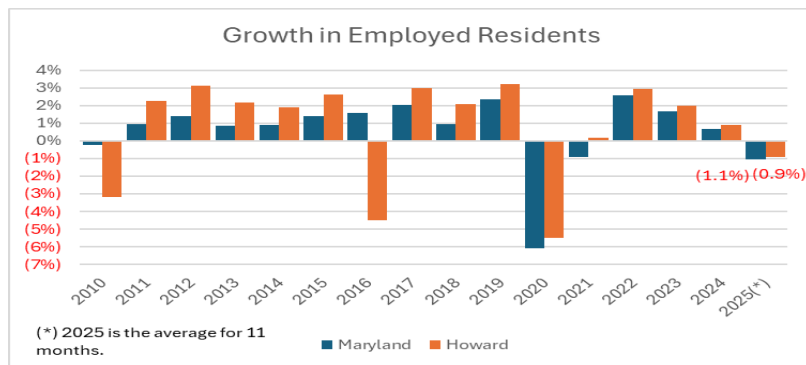


Chart AI-2. Residents Employment Growth - Maryland and Howard County



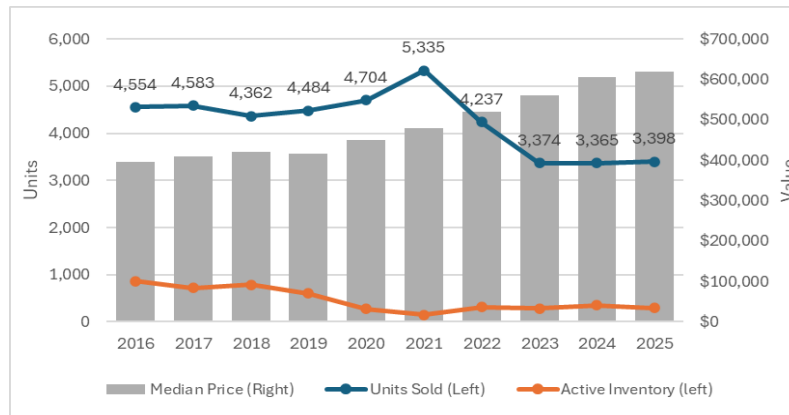
The County’s labor market has lagged in the recovery from the pandemic, with total employed residents 0.6% below pre-pandemic levels. Personal income growth is tightly connected to the number of residents working and their earnings. Future personal income growth will be restrained by: 1) a slower pace of residential development activity; 2) a low rate of housing turnover; and 3) an aging population and declines in the share of the 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.

Before COVID, Howard County was among the fastest-growing employment centers in Maryland. That momentum has stalled, too, with employment levels remaining slightly below pre-pandemic totals, and job growth lagging both the State and many peer counties. Recovery has also been uneven across sectors. Several industries still operate below prior employment levels, especially those impacted by pandemic disruptions and slower development activity. Future projections suggest moderate growth through 2029, driven primarily by: professional, scientific, and technical services; healthcare and social assistance; government employment; and manufacturing and hospitality recovery. However, projected losses in finance, information, construction, and retail partially offset gains. A critical concern is that some of the County’s strongest professional sectors depend heavily on federal contracting, increasing vulnerability to federal budget reductions.

3. Real Estate Market Transition

Home sales in the County have remained flat for two years in a row, constrained by market supplies and impacted by affordability issues. Median sales price increased by a moderate 2.5% in 2025.

Chart AI-3. Howard County’s Home Sales - Price, Units and Inventory



The County’s real estate market is also going through structural changes. Major trends include:

- Housing sales are down significantly from the 2021 peak.
- Residential permitting is falling sharply.
- Development is shifting toward multifamily housing.
- Limited developable land remains.

The shift toward denser, multifamily development represents a long-term structural adjustment rather than a temporary cycle. Since renters generally have lower average household incomes than owner-occupants, this shift may gradually reduce the growth rate of aggregate household income. At the same time, constrained inventory and strong demand have kept home prices high, signaling underlying economic strength but also affordability challenges that may influence migration patterns. More detailed construction and housing information can be found in Appendix-IV. Demographic and Development Trends section.

Overall, Howard County is moving from a high-growth suburban expansion model to a mature, slower-growing economy focused more on redevelopment and density.

Howard County Personal Income Projections (Core Fiscal Indicator)

Personal income is the most important economic metric for long-range budget planning because it directly drives income tax revenues. 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. Near-term projections 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. 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, personal income in the County is projected to grow by slightly over 4% an average in the foreseeable future: 4.2% in 2025, 3.8% in 2026, 4.3% in 2027, 4.1% in 2028, 4.3% in 2029, and 4.5% in 2030.

Key Risks for Howard County Economic Outlook and Revenue Forecast

Two external risks remain over the County’s economic and fiscal outlook:

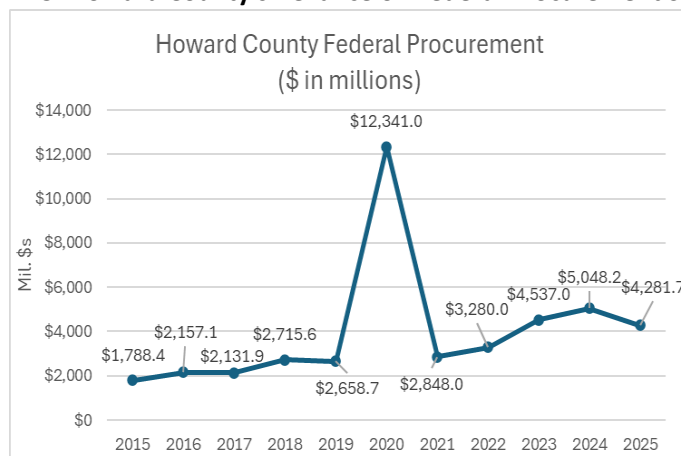
1. **Slow Maryland growth** — statewide employment and population growth remain weak, limiting regional momentum.
2. **Federal spending reductions** — Howard County has high exposure through direct federal employment and, especially, federal procurement contracts.

Per 2024 data, 11.3% employed County residents work for federal agencies directly. Moreover, federal procurement exceeds \$4 billion locally and supports major employers. This means continued exposure of the County to risks associated with federal policy decisions, which could materially influence County income, employment, and revenue trends.

Chart AI-4. Howard County’s Reliance on Federal Direct Employment

| Item | Number |
|--|----------|
| <u>Federal Employment 2024 - By Place of Work</u> | |
| Federal Jobs (# of Jobs) | 3,532 |
| Federal Jobs (% of Employment) | 1.9% |
| <u>Federal Employment 2024, By Place of Residence*</u> | |
| Federal Jobs (# of Jobs) | 20,428 |
| Federal Jobs (% of Employment) | 11.3% |
| <u>Federal Procurement FFY2025</u> | |
| Federal Procurement (Bil \$) | \$4.3 |
| Federal Procurement (\$\$ per capita) | \$12,582 |
| Source: BEA, Census and SAM.Gov | |

Chart AI-5. Howard County’s Reliance on Federal Procurement Spending



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 2027 over the FY 2026 budget is 6.3%, largely driven by a higher-than-anticipated base. Long-term projections, however, show an average growth of 3.6% during the FY 2028-2032 period.

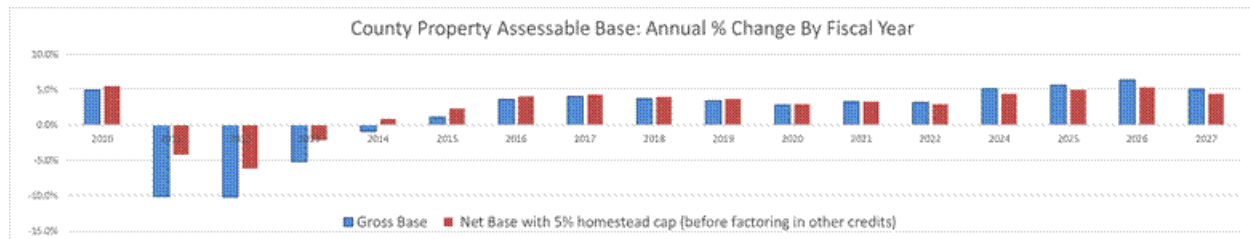
Chart All-1. Preliminary County General Fund Revenue Projections

| Preliminary Multi-Year Projections Excluding Use of Fund Balance(\$ in Millions) | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------|
| | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY28-32 |
| | Budget | Projected | Projected | Projected | Projected | Projected | Projected | Avg. % |
| Property Taxes | 730.7 | 763.0 | 796.6 | 828.4 | 857.4 | 883.2 | 905.2 | 3.5% |
| Income Tax | 662.2 | 725.0 | 754.7 | 784.9 | 816.3 | 849.0 | 882.9 | 4.0% |
| Other local taxes | 28.7 | 29.5 | 30.5 | 31.4 | 32.4 | 33.4 | 34.4 | 3.1% |
| State Shared Taxes | 6.1 | 6.1 | 4.6 | 4.6 | 4.6 | 4.6 | 4.6 | -4.9% |
| Charges / Permits / Intergov. | 34.0 | 33.8 | 34.5 | 35.2 | 35.9 | 36.6 | 37.3 | 2.0% |
| Transfers / Recoveries / Invest. | 70.8 | 71.8 | 69.8 | 71.2 | 72.6 | 74.1 | 75.6 | 1.0% |
| Total Revenues | 1,532.5 | 1,629.2 | 1,690.7 | 1,755.8 | 1,819.2 | 1,880.7 | 1,940.0 | 3.6% |
| % Growth | 4.9% | 6.3% | 3.8% | 3.8% | 3.6% | 3.4% | 3.2% | |

County revenue projections rely primarily on the performance of property and income taxes, which constitute more than 90% of General Fund resources. Property taxes will likely maintain a solid but gradually slower pace in growth 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.

Property tax reassessment value has shown relatively strong growth in recent years due to a robust housing market and the lagging impact of the State’s triennial reassessment cycle. In the coming years, the assessable base is expected to maintain solid growth in residential reassessments in the near future but gradually transition towards the historical level of around 3%. The median home sales price increase slowed to 2.5% in 2025, and recent State reassessment indicates a notable slowdown in assessment appreciation.

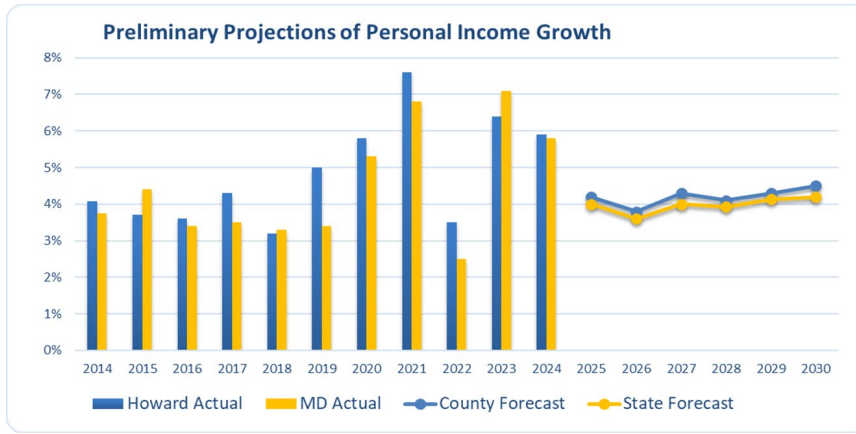
Chart All-2. County Assessable Base Annual Percentage Change History



Personal income taxes continue to experience high volatility, as indicated by a -6% drop in actual receipts FY 2024, followed by an 11% bounce back in FY 2025. The County’s personal income base remains solid with projected growth of over 4% in general, which is expected to result in around 4% growth of income

taxes on average in the next several years, absent economic shocks. Individual years' performances, however, continued to be affected by multiple temporary factors and shadowed by high uncertainties related to federal policies and actions, including reductions of workforce and funding, which will likely have direct and indirect impact on county employment, income, and economic activities. Income tax revenues in FY 2027 are tentatively assumed at 9.5% growth from the FY 2026 budget, largely thanks to strong actual and year-to-date performance. However, factors that contributed to the unexpected positive performance so far, such as surging capital gains and reconciliation from the State for prior distributions, are difficult to predict and unlikely to sustain. The economic outlook features uncertainties contingent on multiple factors, including federal and State policies, capital gains, and state distribution and reconciliation timing.

Chart All-3. County and Maryland Personal Income Annual Percentage Change



Source: Jacob France Institute at the University of Baltimore

Other revenues, overall, are projected to see a moderate increase. Interest income is projected to experience some moderation with projected Federal Reserve reductions of interest rates. The real estate-transaction-related revenues, including recordation taxes, are expected to show a moderate recovery from the weak performance in the current year.

Appendix-III. Debt Indicators

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

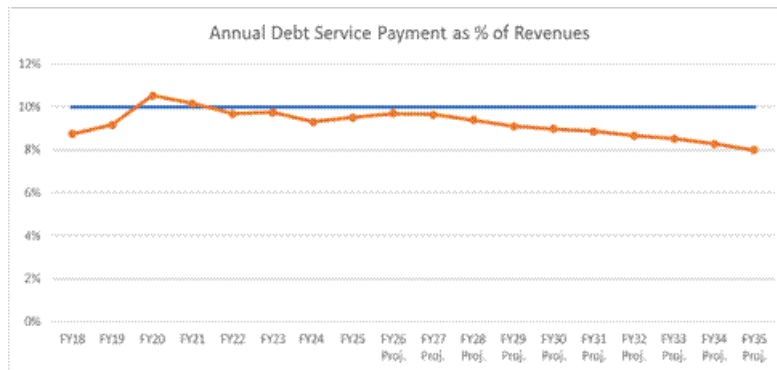
- Debt Service as a percentage of current revenues. This is the most important debt indicator among the four listed. The County has a policy ceiling of 10%.
- Debt measured as a percentage of the County's assessable base. The current County charter limit is set at 4.8% of the assessed value of real and personal property.
- Debt measured against the population on a per capita basis.
- Per capita debt is 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 have shown improvements, thanks to debt management and strong revenue growth. Nevertheless, the County’s overall debt burden – measured by both outstanding debt to assessment and debt service payment.

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

In FY 2025, debt service equaled 9.5% 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 after making annual debt service payments. The County exceeded its self-imposed policy ceiling of 10% in FY 2020 and FY 2021, but showed improvement in recent years. Preliminary projections indicate that this measure is trending in the right direction. The 10% debt ceiling is commonly adopted by governments to manage and control the impact of the debt burden on the operating budget.

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

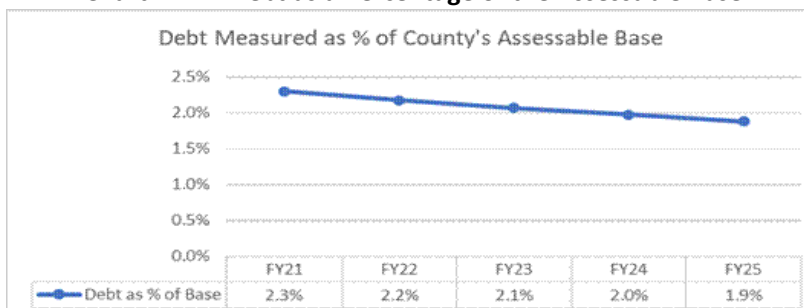


Source: Finance Department. The projection assumes \$90 million annual new GO debt at 4.5% interest rate and issuance of authorized but unissued bonds. It also includes authorized low-interest loans for the Ellicott City Safe & Sound Plan and the New Cultural Center loan.

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

As of June 30, 2025, Howard County had an assessable base of \$67 billion and an outstanding GO debt of \$1.28 billion. The ratio of debt to assessable base was 1.9% vs. the 4.8% limit.

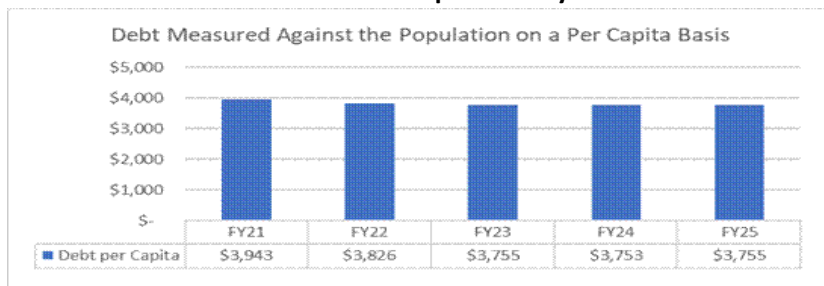
Chart AIII-2. Debt as a Percentage of the Assessable Base



Measure #3: Debt measured against the population on a per-capita basis.

As of June 30, 2025, Howard County had a population of 339,668 and a GO debt of \$1.28 billion, generating a per-capita debt of \$3,755.

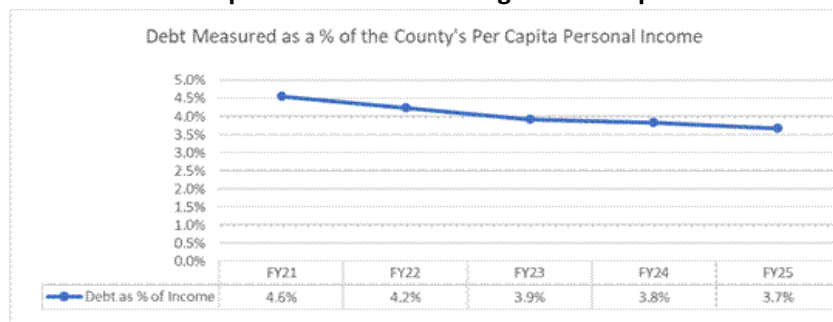
Chart AIII-3. Per-capita County Debt



Measure #4: Per-capita debt as a percentage of per-capita personal income.

As of June 30, 2025, Howard County residents had an estimated per-capita personal income of \$102,107 and a per-capita debt of \$3,755 equaling 3.7% of per-capita income.

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



Appendix-IV. Demographic and development trends

The presentation from the County’s Department of Planning and Zoning focused on changes in key demographic and economic trends that 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 action(s) to address changing needs and priorities. As the chart below shows, the County’s population growth has slowed down significantly, with annual growth predicted to drop even further to less than 0.6% in 2025-2030 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 double over the next two decades and account for more than 100 % of the County’s population growth over the next 10 years, meaning all other age groups combined will experience flat growth or minor decreases. The 5-19 group, for example, has shown a decrease since the pandemic and is projected to decline continuously over the next two decades, in line with the student population trends already reported by HCPSS. Such demographic shifts require a reassessment and adjustment of expenditure allocations to better align with the changing needs of the community.

Chart AIV-1. County Population Growth by Decade

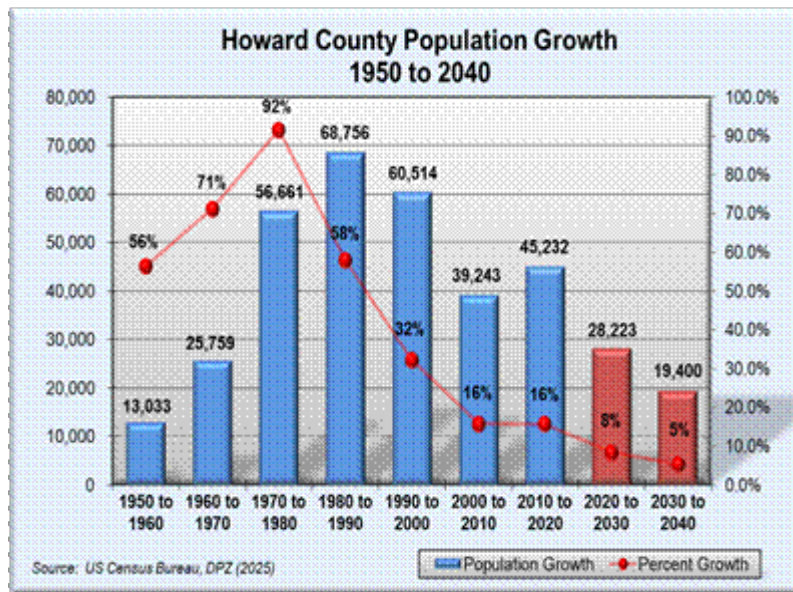
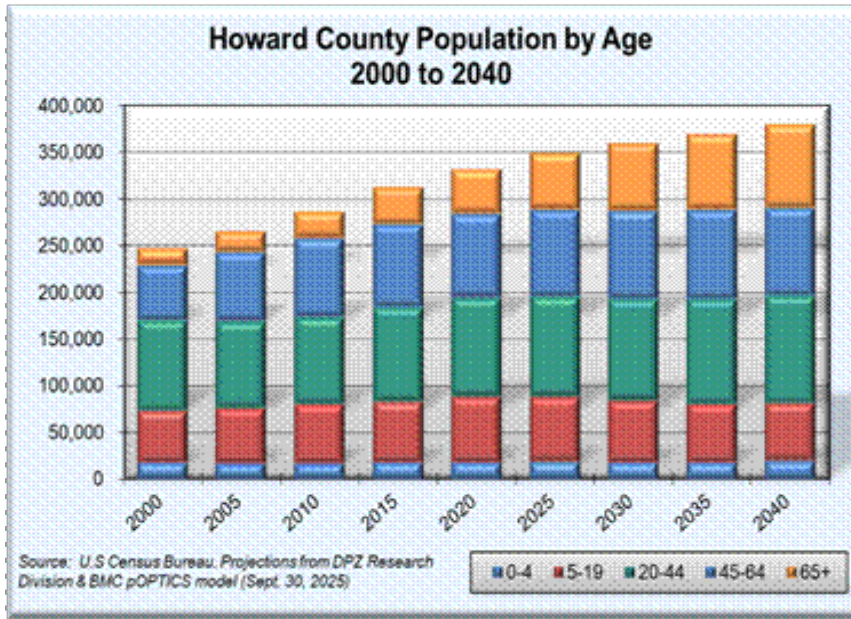


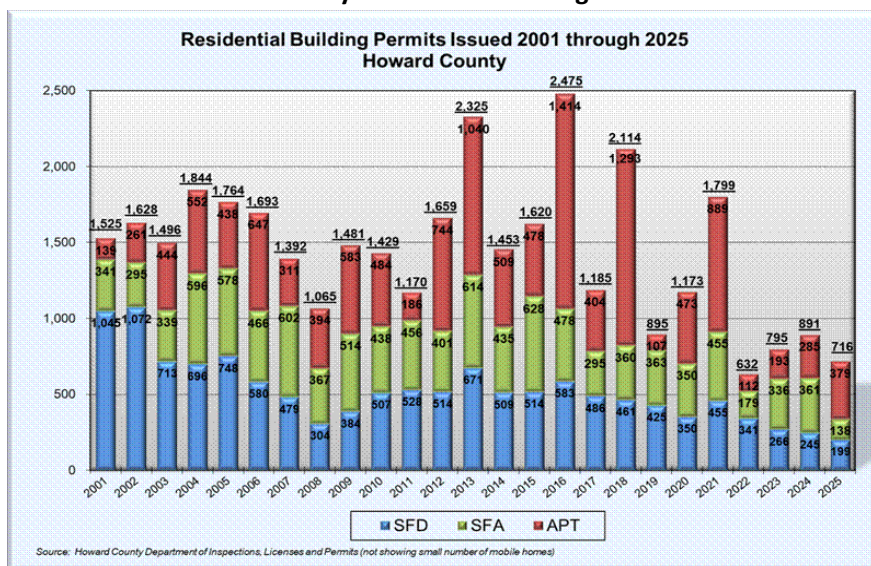
Chart AIV-2 County Population by Age



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 the 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 AIV-3 County Residential Building Permits Issued



Education

Section I

Table of Contents

| | |
|--|-----|
| Howard County Public School System | 103 |
| Howard Community College | 109 |
| Howard County Library System | 115 |

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.

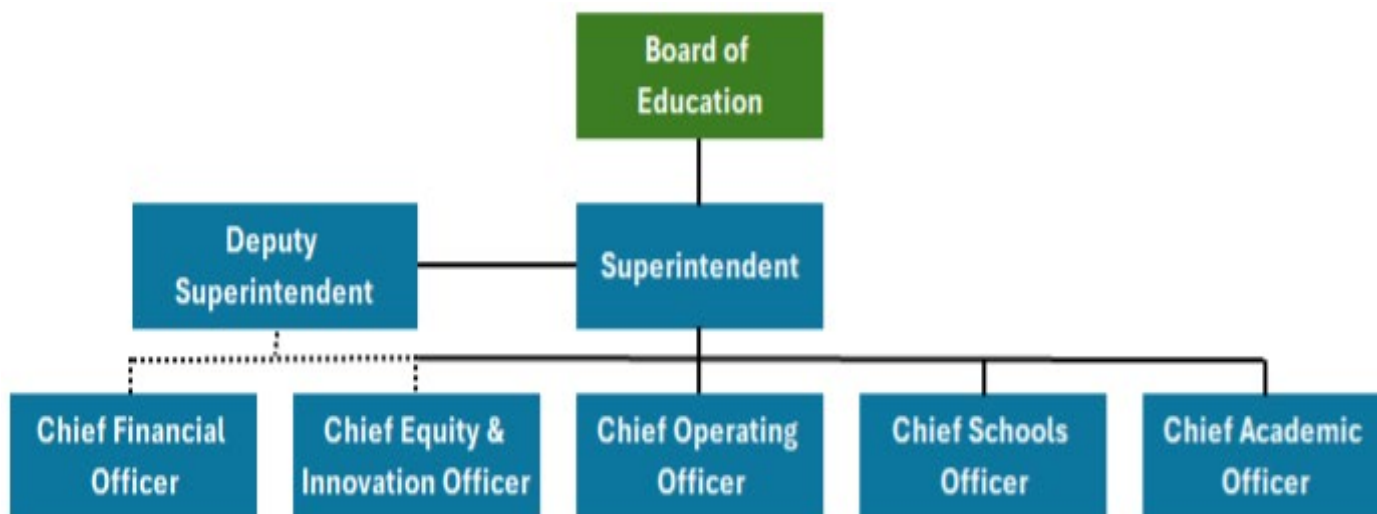
For a complete description of the Howard County Public School System, including its strategic plan and measures, refer to the HCPSS website <https://www.hcpss.org/about-us/>



For the first time in County history, Girls Flag Football is available at Howard County Public Schools. Howard County Executive and HCPSS Superintendent Bill Barnes are joined by the Baltimore Ravens at Hammond High School for the historic announcement.

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

2026 Accomplishments

- Worked to ensure school system plans are implemented effectively and aligned with the HCPSS Strategic Plan. Ensured that allocated funding in major Blueprint categories reached the school level.
- Amplified necessary and relevant training aligned to a new professional learning plan.
- Developed and began implementing a special education strategic plan to redesign special education in HCPSS, with a specific focus on improving academic outcomes for students with disabilities, support staff professional learning and support, create organizational improvements, and promote family engagement.
- Continued stakeholder engagement in the budget process and used 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.
- Continued to refine student transportation processes and develop and update standard operating procedures. Updated school transportation boundaries to reduce non-transportation boundaries based on board changes to Policy 5200. Procured additional contracts to support the increased need for specialized transportation based on SITH, nonpublic, and IEP/504 requests. Prepared for the expiration of a majority of HCPSS transportation contracts at the end of the 2025-2026 school year.
- Developed a human resources strategic improvement plan and continued to develop systemic branding and marketing efforts to make HCPSS an attractive employer in a competitive market.

2027 Action Plan

- Increase the percent of students reading proficiently by the end of Grade 3 and minimize disparities across student groups; increase the percent of students proficient in mathematics by the end of middle school and minimize disparities across student groups; increase the percent of students who are college and career ready by the end of Grade 10 and minimize disparities across student groups; and increase the percent of professional learning experiences that lead to better teaching.
- Reduce student chronic absenteeism rates and minimize disparities across student groups; increase percent of students participating in advanced programs and minimize disparities across student groups; reduce disproportionate suspension rates; and improve school climate survey ratings.
- Increase the number of racially/ ethnically diverse members of the workforce; decrease the percentage of unfilled school-based vacancies, with a focus on special education staff; increase the number of educators pursuing National Board Certification to improve instructional practices; and increase staff engagement survey ratings.
- Foster a culture of continuous improvement in which schools, offices, and departments monitor and report progress toward strategies and goals; enhance school and campus security through security assessments; ensure equitable distribution of resources to schools to better meet student needs; and improve operational responsiveness survey ratings.
- Expand opportunities for family-school partnerships to extend classroom learning beyond the school day; increase access to work-based learning options; enhance the impact of community partnerships to advance system academic and well-being initiatives; and increase family and community participation in committees, advisories, and workgroups.

Howard County Public School System

Strategic Goals and Measures

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

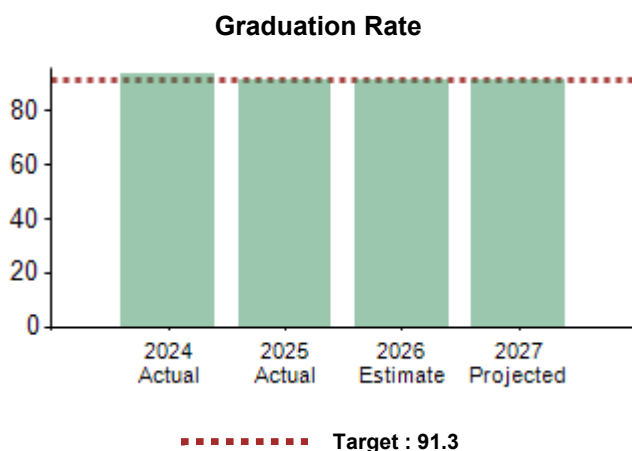
Objective - All student groups have exemplary graduation rates.

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|-----------------|---------------|---------------|-----------------|-------------------|
| Graduation Rate | 93.5% | 91.3% | 91.3% | 91.3% |



The Howard County Public School System (HCPSS) Class of 2025 achieved a graduation rate of 91.3%, 4.9 percentage points better than the State average of 86.4%. The HCPSS Class of 2025 dropout rate was 4.95%, an increase over the 2024 dropout rate of 3.60% but half the Maryland dropout rate of 9.9%.

Howard County Public School System

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------------|--------------------|---------------------|----------------------|---------------------|-------------------|-------------|
| General Fund | 766,000,000 | 816,005,000 | 816,005,000 | 871,500,000 | 55,495,000 | 6.8% |
| Howard County Public Schools System | 766,000,000 | 816,005,000 | 816,005,000 | 871,500,000 | 55,495,000 | 6.8% |
| TOTAL | 766,000,000 | 816,005,000 | 816,005,000 | 871,500,000 | 55,495,000 | 6.8% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-----------------|--------------------|---------------------|----------------------|---------------------|-------------------|-------------|
| Expense Other | 766,000,000 | 816,005,000 | 816,005,000 | 871,500,000 | 55,495,000 | 6.8% |
| General Fund | 766,000,000 | 816,005,000 | 816,005,000 | 871,500,000 | 55,495,000 | 6.8% |
| TOTAL | 766,000,000 | 816,005,000 | 816,005,000 | 871,500,000 | 55,495,000 | 6.8% |

Total Expenditures - Direct Appropriation and Other Support

| Expenditure Type | FY2026 Approved | FY2027 Proposed | \$ Change | % Change |
|--------------------------|--------------------|--------------------|-------------------|-------------|
| Direct Expense | 816,005,000 | 871,500,000 | 55,495,000 | 6.8% |
| Pension | 6,674,510 | 9,311,288 | 2,636,778 | 39.5% |
| Debt Service | 52,677,240 | 50,126,950 | -2,550,290 | -4.8% |
| OPEB | 7,518,907 | 7,518,907 | 0 | 0.0% |
| OPEB - One Time | 1,708,843 | 683,550 | -1,025,293 | -60.0% |
| Private Pre-K | 0 | 2,929,367 | 2,929,367 | N/A |
| Private Pre-K - One Time | 0 | 1,143,079 | 1,143,079 | N/A |
| Teachers Loan Assistance | 300,000 | 300,000 | 0 | 0.0% |
| TOTAL | 884,884,500 | 943,513,141 | 58,628,641 | 6.6% |

Authorized Personnel

| FY2025 Authorized | FY2026 Authorized | FY2027 Proposed | FTE Change | % Change |
|----------------------|----------------------|--------------------|------------|----------|
| 9,062 | 8,983.10 | 8964.90 | -18.20 | -0.2% |

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.

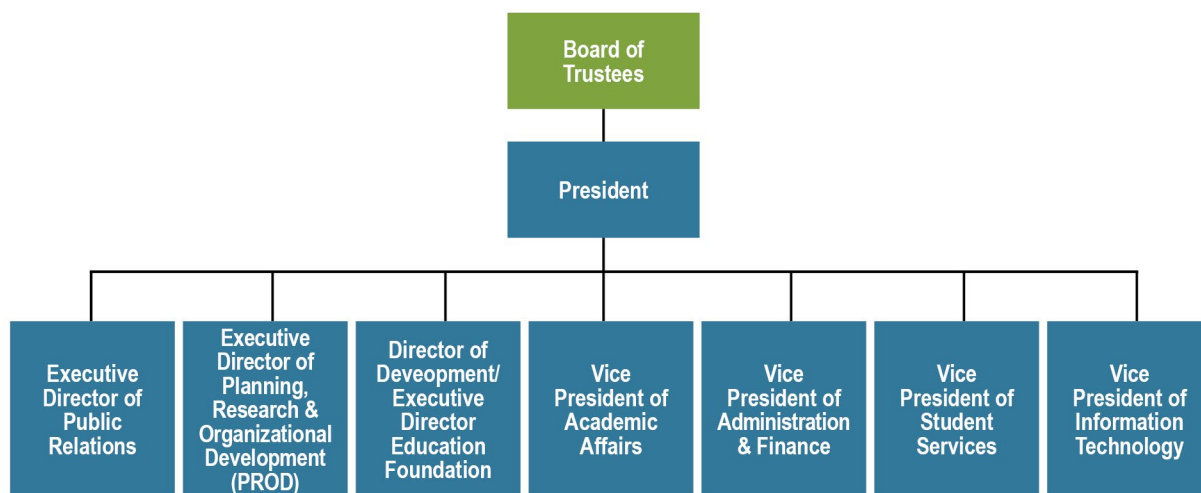
HCC makes higher education accessible through multiple locations, flexible scheduling and online, hybrid and accelerated learning formats. The campus provides state-of-the-art facilities, a vibrant cultural and arts scene, and a dedicated faculty and staff that make it all possible.



The Workforce Development and Trades Center at Howard Community College will equip student workers to immediately enter the workforce with the skills necessary to meet business needs. Enrollment will begin in Fall 2026. This world-class center will feature state-of-the-art facilities to train students in automotive technology, manufacturing, green technology, skilled trades, and cybersecurity.

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

2026 Accomplishments

- Raised \$5.37 million in FY2025 and concluded a \$43 million capital campaign in under nine months—bringing over \$16 million in private investment to the county during the current administration. This includes the largest individual gift in college history (\$2.5M from Thomas P. Clement) and demonstrates HCC's ability to leverage private support for public benefit.
- Completed the Kahlert Foundation Complex with LEED Gold certification (exceeding the Silver requirement), advancing the county's workforce pipeline in skilled trades. The Skilled Trades Center fulfills a 45-year institutional vision and positions Howard County to address critical workforce shortages in construction, manufacturing, and technical fields.
- HCC was selected among the nation's top 200 community colleges eligible for the \$1 million Aspen Prize for Community College Excellence, earned a \$100,000 Achieving the Dream grant (one of only 16 colleges nationally), and received FamilyU Seal certification for exceptional support of an estimated 2,500+ student parents—elevating Howard County's profile in higher education.
- Achieved a campus-wide 3% phishing click rate versus the 11% industry average, implemented Zero Trust security architecture, and onboarded a virtual Chief Information Security Officer—protecting county residents' data and institutional assets while maintaining Center of Academic Excellence in Cyber Defense designation.
- The Boys and Girls Club partnership has grown to the point of requesting additional campus space, and Project Elevate is on track to graduate at least three GED students who are simultaneously enrolled in credit-bearing courses—demonstrating HCC's direct impact on county residents' educational and economic mobility.

2027 Action Plan

- Expand industry partnerships with Howard County employers for apprenticeships, internships, or equipment donations.
- Achieve \$5 million+ in annual fundraising, maintaining record-breaking trajectory.
- Grow Foundation endowment to support long-term scholarship sustainability for county residents.
- Increase registrations and success rate for Accelerated Pathways seven-week course participation by HCPSS Dual Enrollment students by 2-4%.
- Open Howard Hub one-stop service center to accommodate enrollment growth.
- Advance campus-wide Colleague SaaS migration, modernizing infrastructure and reducing long-term IT costs.
- Achieve successful MSCHE reaccreditation site visit preparation with no compliance gaps identified.

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%

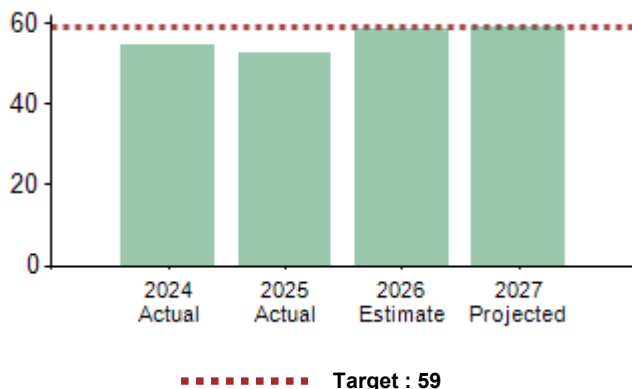
Description of Objective - The objective is to ensure that all students who enter the institution with the goal of achieving a degree or transferring are successful. In addition, HCC complies with the Code of Maryland Regulations (COMAR) revisions and the College and Career Readiness and College Completion 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Howard Community College student graduation-transfer rate within 4 years | 54.7% | 52.4% | 58.7% | 59.0% |
| Percent increase in developmental completers | 44.5% | 42.9% | 56.8% | 57.0% |
| Student successful persister rate after 4 years | 77.2% | 75.6% | 79.6% | 80.0% |

Howard Community College student graduation-transfer rate within 4 years



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/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--------------------------|-------------------|---------------------|----------------------|---------------------|------------------|-------------|
| General Fund | 44,500,000 | 45,835,000 | 45,835,000 | 47,210,050 | 1,375,050 | 3.0% |
| Howard Community College | 44,500,000 | 45,835,000 | 45,835,000 | 47,210,050 | 1,375,050 | 3.0% |
| TOTAL | 44,500,000 | 45,835,000 | 45,835,000 | 47,210,050 | 1,375,050 | 3.0% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-----------------|-------------------|---------------------|----------------------|---------------------|------------------|-------------|
| Expense Other | 44,500,000 | 45,835,000 | 45,835,000 | 47,210,050 | 1,375,050 | 3.0% |
| General Fund | 44,500,000 | 45,835,000 | 45,835,000 | 47,210,050 | 1,375,050 | 3.0% |
| TOTAL | 44,500,000 | 45,835,000 | 45,835,000 | 47,210,050 | 1,375,050 | 3.0% |

Total Expenditures - Direct Appropriation and Other Support

| Expenditure Type | FY2026 Approved | FY2027 Proposed | \$ Change | % Change |
|----------------------|--------------------|--------------------|------------------|-------------|
| Direct Appropriation | 45,835,000 | 47,210,050 | 1,375,050 | 3.0% |
| Pension | 155,657 | 301,579 | 145,922 | 93.7% |
| Debt Service | 15,447,580 | 15,395,390 | -52,190 | -0.3% |
| OPEB | 243,511 | 243,511 | 0 | 0.0% |
| OPEB - One Time | 55,343 | 22,150 | -33,193 | -60.0% |
| TOTAL | 61,737,091 | 63,172,680 | 1,435,589 | 2.3% |

Authorized Personnel

| FY2025 Authorized | FY2026 Authorized | FY2027 Proposed | FTE Change | % Change |
|----------------------|----------------------|--------------------|------------|----------|
| 665 | 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.

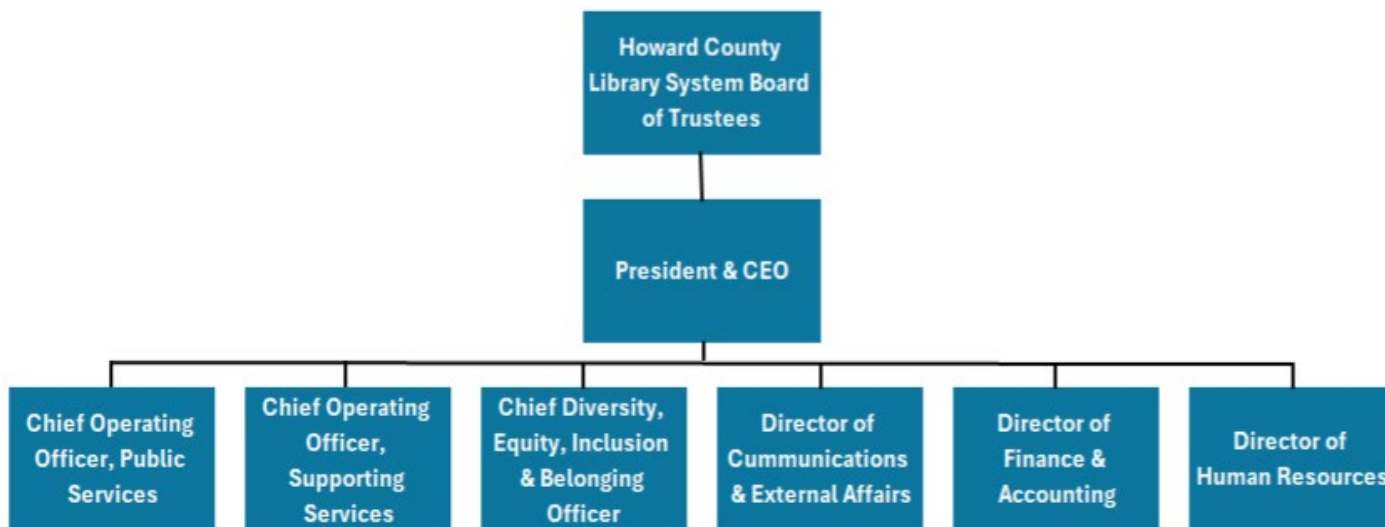
Howard County Library System's new strategic plan provides the framework for HCLS to fulfill its mission in service to the community. The plan comprises three key results: 1) All children enter kindergarten ready to learn, 2) Teens and young adults feel a sense of agency and belonging, and 3) An inclusive,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



Howard County Executive Calvin Ball and Booker, the mascot for Howard County Library, pose during the annual Evening in the Stacks fundraising event. The event supports the above-budget initiatives of Howard County Library System. It has become one of Howard County's most anticipated, fun parties for a good cause, with a sold out attendance of more than 500 guests the last two years.

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

2026 Accomplishments

- Expanded children’s class offerings to include additional opportunities for children ages 0-4 to participate in HCLS programming
- Initiated On the Road to Kindergarten programming to community-based daycare locations in traditionally underserved communities
- Implemented a comprehensive Framework for Instructional Design to align children’s classes across branches while simultaneously providing branch autonomy to design programming that meets the unique needs of each community
- Ensured all children’s instructors complete professional development in the Maryland Early Learning Standards and align class objectives to the standards and the Every Child Ready to Read literacy program
- Implemented a consistent systemwide schedule for children’s classes across all branches
- Engaged more than 230 middle and high school students with Dhonielle Clayton and Ashley Woodfolk at the 2025 Bauder Book Talk
- Engaged more than 230 middle and high school students with Dhonielle Clayton and Ashley Woodfolk at the 2025 Bauder Book Talk
- Implemented summer HiTech and school year STEAM classes to build teen capacity in science, technology, engineering, and math
- Expanded Teen Beyond Words programs to additional branches to provide learning and community space for teens who are differently abled
- Implemented a comprehensive Framework for Instructional Design to align classes and activities for all ages across branches while simultaneously providing branch autonomy to design programming that meets the unique needs of each community
- Initiated the Elkridge Teen Internship for 140+ youth to co-design a compassion-centered 9000 sq ft expansion at the Elkridge branch

2027 Action Plan

- Ensure all new children’s instructors complete professional development in the Maryland Early Learning Standards and align class objectives to the standards and the Every Child Ready to Read literacy program
- Partner with HCPSS in the A+ Partnership for cross-institutional professional development
- Focus HCLS resources in the A+ Partnership to Priority Elementary Schools as defined by Title 1, Multilingual, Community School, and afterschool programming status
- Increase the number of bilingual children’s classes offered by HCLS across branches
- Conclude the Elkridge Teen Internship for 140+ youth to co-design a compassion-centered 9000 sq ft expansion at the Elkridge branch and present findings to County leadership
- Engage more than 350 middle and high school students at the November 2026 Bauder Book Talk
- Continue to engage teens in library decision-making through monthly Teen Action Board meetings at each

Howard County Library System

Strategic Goals and Measures

Goal - To create an empowered community where all people reach their potential.

Objective - To achieve the three key results as outlined in our strategic plan: 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.

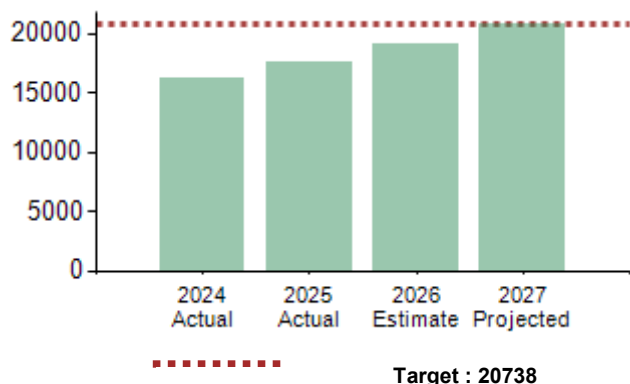
Description of Objective - Howard County Library System delivers a lifetime of learning opportunities for all. The Library's collection spans formats, languages, reading levels, interests, and research needs. The collection also includes a Library of Things: artwork, DIY, ukuleles, video games, toys, and memory care kits.

Strategies

- Implement coordinated early-learning, family engagement, and school-readiness initiatives—aligned with community partners and evidence-based practices—to ensure children enter kindergarten prepared to succeed academically, socially, and emotionally
- Design and deliver developmentally responsive programs, leadership opportunities, and inclusive spaces that empower teens and young adults to exercise voice, build skills, and experience meaningful belonging within the community.
- Advance equitable access, inclusive services, and community-building partnerships that strengthen social connection and ensure all residents feel welcomed, represented, and valued

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of in-person library visits (in millions) | 1.60 | 1.50 | 1.50 | 1.50 |
| Average number of attendees per class | 26.50 | 26.80 | 26.90 | 27.20 |
| Number of wifi sessions | 335,477 | 405,855 | 421,562 | 455,249 |
| Number of wireless print jobs | 27,552 | 61,380 | 71,647 | 86,471 |
| Number of website visits | 1,342,150 | 2,004,630 | 2,631,041 | 2,774,390 |
| Number of passports processed | 18,000 | 21,000 | 23,000 | 27,000 |
| Number of meeting room reservations | 16,243 | 17,621 | 19,116 | 20,738 |

Number of meeting room reservations



Usage of library meeting rooms continues to increase, which illustrates the need and desire by community members to connect and find a place where they feel that they belong. Libraries are one of the few places that offer free spaces for people to meet without purchasing expectations.

Howard County Library System

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-----------------------|-------------------|---------------------|----------------------|---------------------|------------------|-------------|
| General Fund | 26,480,000 | 27,274,000 | 27,274,000 | 28,974,000 | 1,700,000 | 6.2% |
| Howard County Library | 26,480,000 | 27,274,000 | 27,274,000 | 28,974,000 | 1,700,000 | 6.2% |
| TOTAL | 26,480,000 | 27,274,000 | 27,274,000 | 28,974,000 | 1,700,000 | 6.2% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-----------------|-------------------|---------------------|----------------------|---------------------|------------------|-------------|
| Expense Other | 26,480,000 | 27,274,000 | 27,274,000 | 28,974,000 | 1,700,000 | 6.2% |
| General Fund | 26,480,000 | 27,274,000 | 27,274,000 | 28,974,000 | 1,700,000 | 6.2% |
| TOTAL | 26,480,000 | 27,274,000 | 27,274,000 | 28,974,000 | 1,700,000 | 6.2% |

Total Expenditures - Direct Appropriation and Other Support

| Expenditure Type | FY2026 Approved | FY2027 Proposed | \$ Change | % Change |
|------------------|--------------------|--------------------|------------------|-------------|
| Direct Expense | 27,274,000 | 28,974,000 | 1,700,000 | 6.2% |
| Pension | 0 | 83,462 | 83,462 | N/A |
| Debt Service | 3,452,180 | 3,378,920 | -73,260 | -2.1% |
| TOTAL | 30,726,180 | 32,436,382 | 1,710,202 | 5.6% |

Authorized Personnel

| FY2025 Authorized | FY2026 Authorized | FY2027 Proposed | FTE Change | % Change |
|----------------------|----------------------|--------------------|------------|----------|
| 246 | 247.50 | 247.50 | 0.00 | 0.0% |

Public Safety

Section II

Table of Contents

| | |
|---------------------------------|-----|
| Department of Police | 123 |
| Fire & Rescue Services | 129 |
| Department of Corrections | 137 |

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

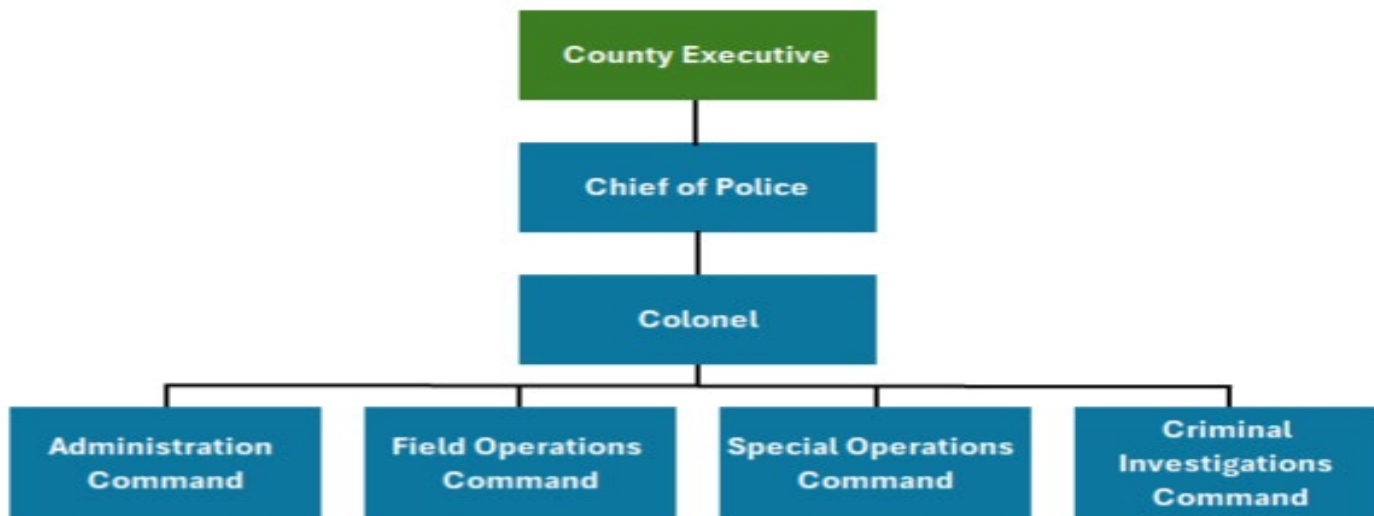
The Howard County Police Department (HCPD) provides comprehensive, 24-hour public safety services to County residents. It also maintains records and reports of criminal activities and departmental operations. The Police Department cooperates with other County and state law enforcement agencies in public 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.



Every year, the Howard County Police Department, the FOP Lodge 21 and the Supervisor's Alliance 143 make the season a little brighter for children and families in need through their annual Shop with a Cop event. More than 100 students picked out special holiday gifts. For over twenty years, this tradition has brought joy and connection to families who could use a little extra support during the holidays.

Police

Division/Program/Bureau Description



Office of the Chief

The Office of the Chief establishes departmental policy, oversees the Department’s four major commands, 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 Homeland Security. 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 Divisions This Bureau contains the Emergency Response Division, which provides tactical, K9, and other varied specialized support and the Traffic Management which provides enforcement, administrative, and investigative services related to traffic safety needs.

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, Forensic Sciences, 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

2026 Accomplishments

- Increased Active Assailant Preparation through Tactical instruction for all sworn members in Response to Active Shooter / Building Clearing training.
- Established a stand-alone Crime Analysis Section under the Office of the Chief to meet the expanding need for statistical data.
- Launch of public-facing Crime and Traffic Data Dashboards.
- Continued gradual implementation of 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 of digital evidence.

2027 Action Plan

- Development of a Real Time Crime Center to provide real time data to responding Officers and Detectives.
- 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.
- 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***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|--|--------------------|
| 2026 Council Approved | 162,820,809 |
| Same Level of Service | 9,669,626 |
| New Programs/Initiatives - Replacement Camera Management System | 400,000 |
| Program Changes/Adjustments - Shift of facility rental costs to General Services | (785,000) |
| 2027 Executive Proposed | 172,105,435 |

Police

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---------------------------------|--------------------|---------------------|----------------------|---------------------|-------------------|---------------|
| General Fund | 157,565,930 | 162,820,809 | 162,803,851 | 172,105,435 | 9,284,626 | 5.7% |
| Administration Command | 1,518,001 | 1,763,410 | 2,142,048 | 2,420,730 | 657,320 | 37.3% |
| Animal Control Division | 2,203,705 | 2,313,442 | 2,292,730 | 2,445,247 | 131,805 | 5.7% |
| Chief of Police | 7,235,689 | 7,502,819 | 7,584,305 | 7,667,017 | 164,198 | 2.2% |
| Community Services Bureau | 7,846,915 | 8,157,767 | 8,459,946 | 9,924,218 | 1,766,451 | 21.7% |
| Criminal Investig Bureau | 33,368 | 31,059 | 31,059 | 32,796 | 1,737 | 5.6% |
| Criminal Investigations Command | 337,971 | 343,151 | 347,297 | 1,740 | -341,411 | -99.5% |
| Field Operations Command | 45,231,416 | 45,845,888 | 46,069,073 | 48,183,823 | 2,337,935 | 5.1% |
| Homeland Security | 0 | 0 | 0 | 4,042,446 | 4,042,446 | N/A |
| Human Resources Bureau | 0 | 131,671 | 11,997 | 11,590 | -120,081 | -91.2% |
| Information & Forensics Bureau | 24,185,241 | 22,691,734 | 22,618,192 | 26,236,424 | 3,544,690 | 15.6% |
| Major Crimes Bureau | 16,550,985 | 18,589,129 | 17,722,601 | 17,766,729 | -822,400 | -4.4% |
| Management Services Bureau | 12,979,911 | 13,054,040 | 12,843,666 | 13,195,738 | 141,698 | 1.1% |
| Operational Support Bureau | 6,621,158 | 6,062,485 | 945,447 | 0 | -6,062,485 | -100.0% |
| Professional Standards Bureau | 10,779,771 | 13,546,893 | 16,238,552 | 15,052,242 | 1,505,349 | 11.1% |
| Special Crimes Bureau | 10,471,575 | 10,405,032 | 10,730,193 | 11,358,601 | 953,569 | 9.2% |
| Special Operations Bureau | 11,436,753 | 12,380,499 | 14,764,760 | 13,415,218 | 1,034,719 | 8.4% |
| Special Operations Command | 133,471 | 1,790 | 1,985 | 350,876 | 349,086 | 19502.0% |
| Program Revenue | 1,004,834 | 1,324,500 | 985,499 | 1,771,500 | 447,000 | 33.7% |
| Administration Command | 289,718 | 607,000 | 281,444 | 607,000 | 0 | 0.0% |
| Animal Control Division | 54,821 | 200,500 | 33,380 | 200,500 | 0 | 0.0% |
| Field Operations Command | 660,295 | 292,000 | 670,675 | 739,000 | 447,000 | 153.1% |
| Special Operations Bureau | 0 | 225,000 | 0 | 225,000 | 0 | 0.0% |
| Speed Cameras | 1,169,231 | 1,854,632 | 1,476,438 | 3,092,531 | 1,237,899 | 66.7% |
| Special Operations Bureau | 1,169,231 | 1,854,632 | 1,476,438 | 3,092,531 | 1,237,899 | 66.7% |
| Grants | 1,089,502 | 2,189,044 | 1,745,964 | 2,255,634 | 66,590 | 3.0% |
| Community Services Bureau | 181,206 | 297,048 | 61,934 | 319,327 | 22,279 | 7.5% |
| Criminal Investig Bureau | 226,009 | 756,100 | 836,036 | 878,992 | 122,892 | 16.3% |
| Field Operations Command | 0 | 102,400 | 2,000 | 102,400 | 0 | 0.0% |
| Information & Forensics Bureau | 2,151 | 3,000 | 0 | 3,000 | 0 | 0.0% |
| Major Crimes Bureau | 353,457 | 427,600 | 374,119 | 372,939 | -54,661 | -12.8% |
| Management Services Bureau | 6,000 | 25,000 | 0 | 32,500 | 7,500 | 30.0% |
| Operational Support Bureau | 93,964 | 136,000 | 0 | 136,000 | 0 | 0.0% |
| Professional Standards Bureau | 0 | 35,000 | 46,080 | 46,080 | 11,080 | 31.7% |
| Special Crimes Bureau | 155,971 | 261,896 | 186,295 | 261,896 | 0 | 0.0% |
| Special Operations Bureau | 70,744 | 145,000 | 239,500 | 102,500 | -42,500 | -29.3% |
| School Bus Camera | 2,389,230 | 3,307,452 | 1,763,216 | 2,820,642 | -486,810 | -14.7% |
| Special Operations Bureau | 2,389,230 | 3,307,452 | 1,763,216 | 2,820,642 | -486,810 | -14.7% |
| TOTAL | 163,218,727 | 171,496,437 | 168,774,968 | 182,045,742 | 10,549,305 | 6.2% |

Police

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|--------------------|---------------------|----------------------|---------------------|-------------------|---------------|
| Personnel Costs | 130,118,333 | 137,971,117 | 136,598,406 | 145,223,670 | 7,252,553 | 5.3% |
| General Fund | 128,165,553 | 135,880,564 | 134,656,908 | 142,391,859 | 6,511,295 | 4.8% |
| Grants | 480,975 | 657,297 | 523,007 | 922,482 | 265,185 | 40.3% |
| Program Revenue | 935,315 | 793,000 | 936,689 | 1,227,000 | 434,000 | 54.7% |
| School Bus Camera | 86,325 | 93,007 | 85,661 | 102,546 | 9,539 | 10.3% |
| Speed Cameras | 450,165 | 547,249 | 396,142 | 579,783 | 32,534 | 5.9% |
| Contractual Services | 14,497,906 | 12,231,596 | 12,636,346 | 14,337,291 | 2,105,695 | 17.2% |
| General Fund | 14,200,620 | 11,329,487 | 12,008,393 | 13,400,833 | 2,071,346 | 18.3% |
| Grants | 216,114 | 539,747 | 529,501 | 548,825 | 9,078 | 1.7% |
| Program Revenue | 69,511 | 304,500 | 48,810 | 317,500 | 13,000 | 4.3% |
| School Bus Camera | 4,411 | 7,900 | 2,370 | 11,282 | 3,382 | 42.8% |
| Speed Cameras | 7,250 | 49,962 | 47,272 | 58,851 | 8,889 | 17.8% |
| Supplies and Materials | 3,852,235 | 5,265,957 | 3,845,205 | 5,909,845 | 643,888 | 12.2% |
| General Fund | 1,772,575 | 1,333,424 | 1,618,138 | 2,081,334 | 747,910 | 56.1% |
| Grants | 123,682 | 420,349 | 302,639 | 424,327 | 3,978 | 0.9% |
| Program Revenue | 8 | 132,000 | 0 | 132,000 | 0 | 0.0% |
| School Bus Camera | 1,919,639 | 3,105,500 | 1,674,140 | 2,605,500 | -500,000 | -16.1% |
| Speed Cameras | 36,331 | 274,684 | 250,288 | 666,684 | 392,000 | 142.7% |
| Capital Outlay | 748,205 | 766,651 | 395,674 | 555,000 | -211,651 | -27.6% |
| General Fund | 100,619 | 0 | 4,857 | 0 | 0 | N/A |
| Grants | 268,731 | 571,651 | 390,817 | 360,000 | -211,651 | -37.0% |
| Program Revenue | 0 | 95,000 | 0 | 95,000 | 0 | 0.0% |
| School Bus Camera | 378,855 | 100,000 | 0 | 100,000 | 0 | 0.0% |
| Debt Service | 3,684,609 | 4,464,781 | 4,703,002 | 4,347,299 | -117,482 | -2.6% |
| General Fund | 3,016,070 | 3,688,311 | 3,926,532 | 3,567,973 | -120,338 | -3.3% |
| Speed Cameras | 668,539 | 776,470 | 776,470 | 779,326 | 2,856 | 0.4% |
| Expense Other | 10,317,439 | 10,796,335 | 10,596,335 | 10,672,637 | -123,698 | -1.1% |
| General Fund | 10,310,493 | 10,589,023 | 10,589,023 | 10,663,436 | 74,413 | 0.7% |
| School Bus Camera | 0 | 1,045 | 1,045 | 1,314 | 269 | 25.7% |
| Speed Cameras | 6,946 | 206,267 | 6,267 | 7,887 | -198,380 | -96.2% |
| Operating Transfers | 0 | 0 | 0 | 1,000,000 | 1,000,000 | N/A |
| Speed Cameras | 0 | 0 | 0 | 1,000,000 | 1,000,000 | N/A |
| TOTAL | 163,218,727 | 171,496,437 | 168,774,968 | 182,045,742 | 10,549,305 | 6.2% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|--------------|
| 745.00 | 748.00 | 746.00 | -2.00 | -0.3% |

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.

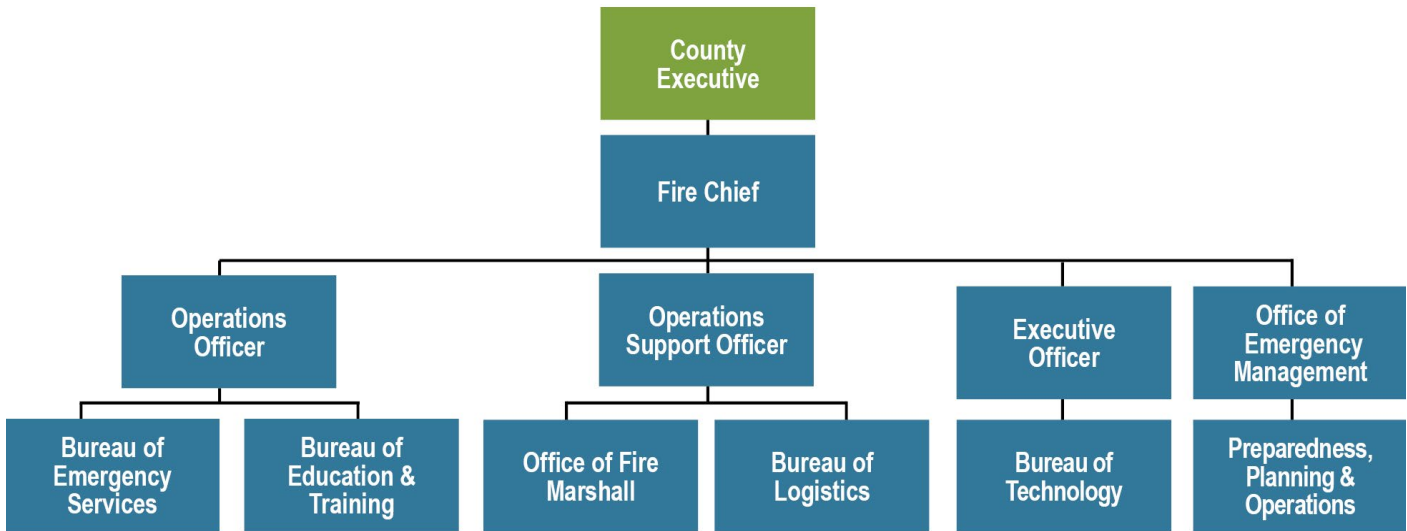
The Fire and Rescue Services Chief and the Office of the Fire Chief provide overall direction for the management and coordination of all services and activities of the Department of Fire and Rescue Services, which is comprised of multiple bureaus.



Members of the Howard County Fire and Rescue Department received Gift of Life awards for their life-saving actions during two cardiac arrests that occurred on the same afternoon. The crew of Engine 91 and medical duty officer, EMS2, responded to both calls, earning them not one, but two Gift of Life awards.

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

2026 Accomplishments

- Increased 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.
- Expanded 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 multi-year plan to reduce greenhouse gas emissions by taking delivery of five (5) additional idle reduction mitigation system equipped ambulances to be incorporated into the fleet. In addition to these purchases, there are seven (7) more New Ambulances on order.
- Graduate nine (9) students from our accredited paramedic program, increasing our number of licensed Nationally Registered Paramedics.
- Implemented further strategies of a multi-year carcinogen reduction plan by initiating the purchase and order of seven (7) “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.
- Implemented screening programs to support the early detection of cancer and cardiovascular disease in our personnel.
- Replaced all gas-powered rescue tools with battery operated systems that provide for reduced carbon emissions. The Department also equipped its three ladder trucks with battery operated saws.

2027 Action Plan

- Continue working 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 to address the impacts of an increased call volume in the Columbia area.
- Implement strategy to replace Self Contained Breathing Apparatus (SCBA) department wide to meet updated industry standard.
- 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 “clean cab” fire engines (that keep contaminated protective gear separate from the occupants), Additionally, continue to upgrade our station vehicle emissions capture systems with more effective magnetic receivers, and begin the upgrade of personal protective gear that incorporates carcinogen reduction technology.
- Planning the delivery and implementation of a new burn prop at the James N. Robey Public Safety Training Center that simulates live fire training.
- Continue planning for Capital Improvement Projects (CIP) to include; the Ellicott City Armory, Fire Station 15, Fire Station 16 land acquisition.

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.

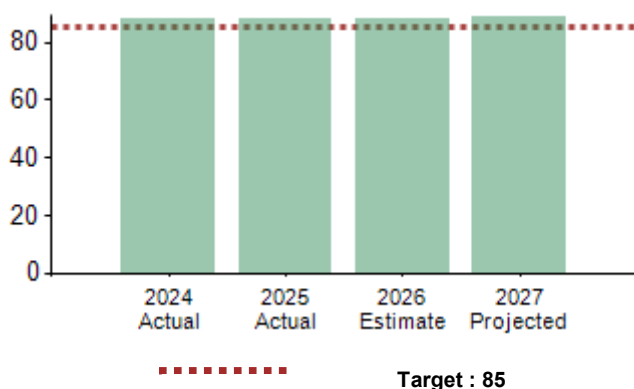
Description of Objective - Confining structure fires to the area or room of origin can be indicative of an effective fire suppression response, which is dependent on getting sufficient resources to an incident scene quickly, and effective fire suppression operations by firefighters. Though some fires 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

- Implement a dynamic dispatch system that determines unit assignments based on real-time GPS-based Automatic Vehicle Location (AVL).
- Strategically plan and construct new facilities and place apparatus around the County.
- 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of Structure Fires | 179 | 180 | 175 | 175 |
| Average arrival time of first engine - RSF (minutes) | 5.18 | 5.5 | 5.30 | 5.2 |
| Percentage of structure fires confined to room of origin | 88.0% | 88.0% | 88.0% | 89.0% |

Percentage of structure fires confined to room of origin



In FY25, there were 180 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 85% of fires confined to room of origin, a trend that continues to improve; of the fires spreading beyond room of origin, 67% were in single family homes with an average age of 43. Over the last decade the County has seen a sharp decline in the number of structure fires reported, due to new fire safety polices, the County's safety measures, and public awareness. 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 FY25 the average first engine arrival time decreased by 2 minutes. The improvement in response times is due to Waterloo Station 12, increase use of Station 14, AVL dispatching, and being fully staffed.

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.

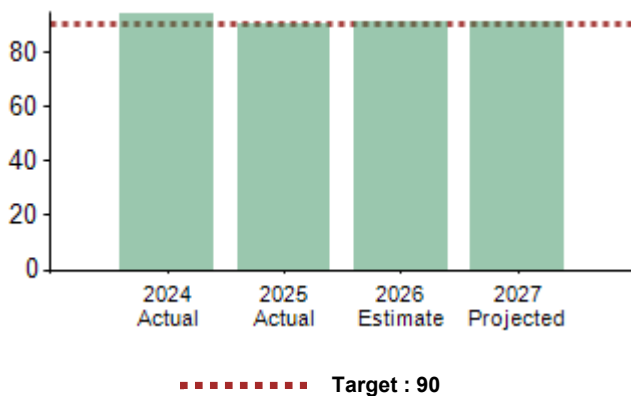
Objective - Achieve and maintain a door-to-balloon time of 90 minutes for patients having a S-T Elevation Myocardial Infarction (STEMI) heart attack 90% of the time

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Percent of STEMI patients with door-to-balloon time of less than 90 minutes | 94.1% | 90.5% | 90.7% | 91.1% |

Percent of STEMI patients with door-to-balloon time of less than 90 minutes



From FY 2014 to FY 2025, the overall percent of STEMI patients with Door-to-Balloon Time of less than 90 Minutes was 86.05% (518 of the 602 STEMI heart attack patients who received angioplasty at the hospital). The annual percentage of patients with Door-to-Balloon Time less than 90 minutes has been above the target of 90% for the past two years (94.12% in 2024 and 90.48% in 2025) and is projected to remain above 90% in 2026. The 12-year average door to balloon time was 67 minutes and 45 seconds (67:45). While the average door-to-balloon interval has fluctuated slightly over the twelve-year time frame, it has remained consistently lower than the national standard.

*Fire & Rescue Services***Summary of FY 2027 Budget Changes**

| Fire & Rescue Reserve Fund | Amount |
|--|--------------------|
| 2026 Council Approved | 163,373,464 |
| Same Level of Service | 5,530,415 |
| New Programs/Initiatives - Expand Mobile Integrated Community Health program | 45,000 |
| 2027 Executive Proposed | 168,948,879 |

Fire & Rescue Services

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--------------------------------------|--------------------|---------------------|----------------------|---------------------|------------------|--------------|
| Fire & Rescue Reserve | 156,900,024 | 163,373,464 | 156,264,261 | 168,948,879 | 5,575,415 | 3.4% |
| Administration Bureau | 3,369,282 | 6,272,826 | 3,393,773 | 7,456,536 | 1,183,710 | 18.9% |
| Community Outreach | 622,430 | 657,676 | 572,536 | 667,288 | 9,612 | 1.5% |
| Emergency Services Management Bureau | 3,731,321 | 3,700,976 | 3,560,137 | 4,291,327 | 590,351 | 16.0% |
| Emergency Services Operation Bureau | 98,365,303 | 101,616,853 | 100,061,861 | 106,075,353 | 4,458,500 | 4.4% |
| Fire Administrative Services Bureau | 2,168,054 | 2,661,975 | 2,436,976 | 2,522,545 | -139,430 | -5.2% |
| Information & Technology Bureau | 7,499,360 | 6,522,970 | 6,337,283 | 7,379,015 | 856,045 | 13.1% |
| Logistics Bureau | 22,386,266 | 22,713,541 | 22,380,988 | 20,550,972 | -2,162,569 | -9.5% |
| Occupational Health and Safety | 3,285,152 | 3,487,200 | 3,161,278 | 3,692,420 | 205,220 | 5.9% |
| Office of Emergency Management | 1,183,856 | 1,601,536 | 1,416,114 | 1,856,662 | 255,126 | 15.9% |
| Office of Fire Marshall | 3,510,235 | 3,498,255 | 3,113,903 | 3,701,160 | 202,905 | 5.8% |
| Training Bureau | 6,096,987 | 5,784,243 | 5,270,633 | 5,848,741 | 64,498 | 1.1% |
| Volunteer Support | 4,681,778 | 4,855,413 | 4,558,779 | 4,906,860 | 51,447 | 1.1% |
| Program Revenue | 154,242 | 347,000 | 29,700 | 330,000 | -17,000 | -4.9% |
| Administration Bureau | 154,242 | 347,000 | 29,700 | 330,000 | -17,000 | -4.9% |
| Grants | 1,515,776 | 2,129,697 | 727,569 | 2,020,000 | -109,697 | -5.2% |
| Administration Bureau | 1,515,776 | 2,129,697 | 727,569 | 2,020,000 | -109,697 | -5.2% |
| TOTAL | 158,570,042 | 165,850,161 | 157,021,530 | 171,298,879 | 5,448,718 | 3.3% |

Fire & Rescue Services

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|--------------------|---------------------|----------------------|---------------------|-------------------|----------------|
| Personnel Costs | 113,481,273 | 118,233,401 | 114,181,992 | 125,736,637 | 7,503,236 | 6.3% |
| Fire & Rescue Reserve | 113,265,345 | 117,846,204 | 114,181,992 | 125,459,137 | 7,612,933 | 6.5% |
| Grants | 72,420 | 187,197 | 0 | 77,500 | -109,697 | -58.6% |
| Program Revenue | 143,508 | 200,000 | 0 | 200,000 | 0 | 0.0% |
| Contractual Services | 14,789,480 | 12,834,534 | 12,144,781 | 14,637,664 | 1,803,130 | 14.0% |
| Fire & Rescue Reserve | 13,799,322 | 11,485,534 | 11,431,891 | 13,458,664 | 1,973,130 | 17.2% |
| Grants | 988,771 | 1,315,000 | 706,190 | 1,145,000 | -170,000 | -12.9% |
| Program Revenue | 1,387 | 34,000 | 6,700 | 34,000 | 0 | 0.0% |
| Supplies and Materials | 5,910,894 | 7,907,481 | 6,527,570 | 7,532,775 | -374,706 | -4.7% |
| Fire & Rescue Reserve | 5,642,763 | 7,206,981 | 6,504,570 | 6,979,275 | -227,706 | -3.2% |
| Grants | 258,784 | 587,500 | 0 | 457,500 | -130,000 | -22.1% |
| Program Revenue | 9,347 | 113,000 | 23,000 | 96,000 | -17,000 | -15.0% |
| Capital Outlay | 12,015,515 | 7,747,000 | 7,539,442 | 8,559,000 | 812,000 | 10.5% |
| Fire & Rescue Reserve | 11,819,714 | 7,707,000 | 7,518,063 | 8,219,000 | 512,000 | 6.6% |
| Grants | 195,801 | 40,000 | 21,379 | 340,000 | 300,000 | 750.0% |
| Debt Service | 93,702 | 40,000 | 40,000 | 614,562 | 574,562 | 1436.4% |
| Fire & Rescue Reserve | 93,702 | 40,000 | 40,000 | 614,562 | 574,562 | 1436.4% |
| Expense Other | 10,517,718 | 11,240,557 | 11,240,557 | 9,103,241 | -2,137,316 | -19.0% |
| Fire & Rescue Reserve | 10,517,718 | 11,240,557 | 11,240,557 | 9,103,241 | -2,137,316 | -19.0% |
| Operating Transfers | 1,761,460 | 5,347,188 | 5,347,188 | 2,615,000 | -2,732,188 | -51.1% |
| Fire & Rescue Reserve | 1,761,460 | 5,347,188 | 5,347,188 | 2,615,000 | -2,732,188 | -51.1% |
| 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 | 158,570,042 | 165,850,161 | 157,021,530 | 171,298,879 | 5,448,718 | 3.3% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|--------------|
| 641.75 | 642.75 | 642.80 | 0.05 | 0.0% |

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 achieved 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.

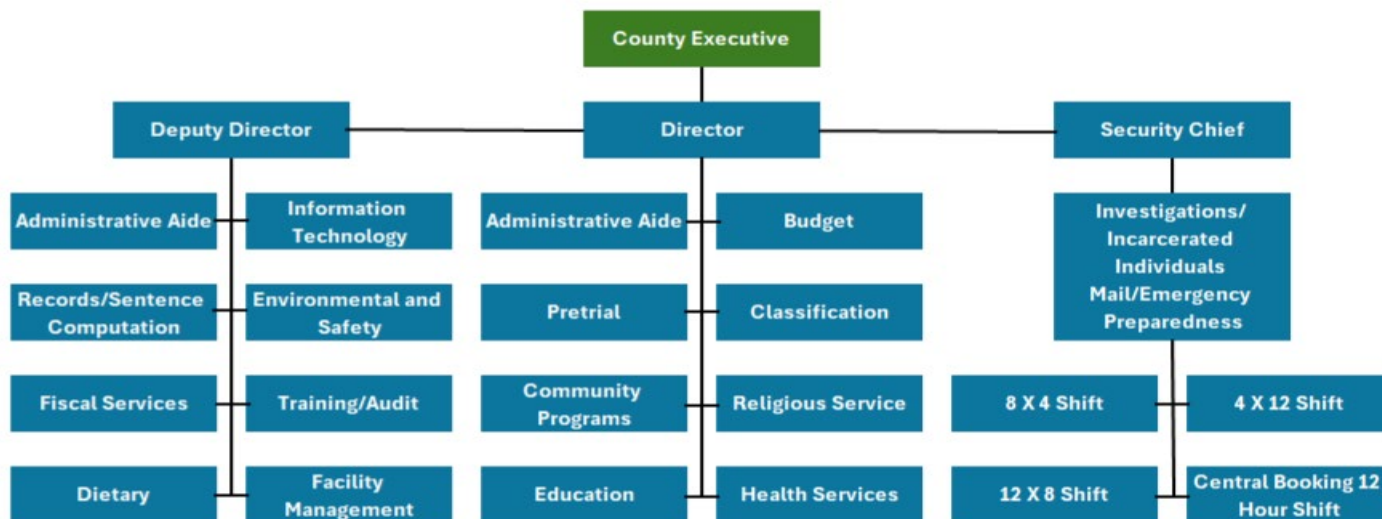
The Howard County Department of Corrections strives to protect the public and our employees by providing safe, secure and humane conditions to incarcerated individuals legally under our authority. Within this framework, the Department provides many valuable and effective behavioral, educational and work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



Howard County Executive Calvin Ball presents a certificate to the Howard County Department of Corrections in honor of National Correctional Officers Week.

Corrections

Division/Program/Bureau Description



Custody

The Detention Center's two main custody functions are: 1. Providing food, shelter, medical services, and personal safety to male and female adult incarcerated individuals sentenced to 18 or fewer months or awaiting trial 2. providing 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/Compliance

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

Purchases products, plans menus and prepares upwards of 1000 healthy meals a day for the entire population and staff. Dietary staff supervise incarcerated individuals who work in the dietary program to obtain the skills and knowledge required to work in food and hospitality related 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

2026 Accomplishments

- Created a Master Plan for new Detention Center
- Developed plans for an onsite training and re-entry programming facility scheduled to open in April 2026.
- Opened a comprehensive Behavioral Mental Health housing unit to provide direct behavioral mental health services to incarcerated individuals.
- Improved existing Prison Rape Elimination Act (PREA) investigative procedures and practices
- Implemented a new Payroll and Timekeeping software to better track the amount and type of OT
- Renovated the Administrative Section of the Detention Center
- Implemented a new incarcerated individual location and attendance tracking software.
- Implemented an Observation Aide program whereby incarcerated individuals monitor other incarcerated individuals on suicide watch.
- Received recognition of our mural project from the National Association of Counties (NaCO).
- Certification of entire Human Services staff by the Maryland Police and Corrections Training Commission.
- Awarded a \$303,736 GOCCP Grant to provide intervention and combat opioid addiction using Sublocade for sustained recovery.
- Purchased new firearms and replaced outdated and damaged equipment in the armory.
- Automated security doors facility wide to provide key card access and control
- Achieved Maryland Commission on Correctional Standards (MCCS) accreditation.

2027 Action Plan

- Successful completion of a FY27 Prison Rape Elimination Act (PREA) Audit and Howard County Detention Centers Recertification
- Conduct the 5th successful Reentry Recovery Conference
- Conduct a Domestic Violence Symposium
- Obtain a State or Federal Grant to fund Reentry Services
- Launch an automated Field training Program
- Implement an automated system to track monthly and annual performance appraisals
- Renovate the front lobby to enhance security for staff and the public
- Renovate the Property Room
- Automate incident reporting within the current Jail Management System.
- Integrate multiple surveillance systems into a single unified system.

Corrections

Strategic Goals and Measures

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

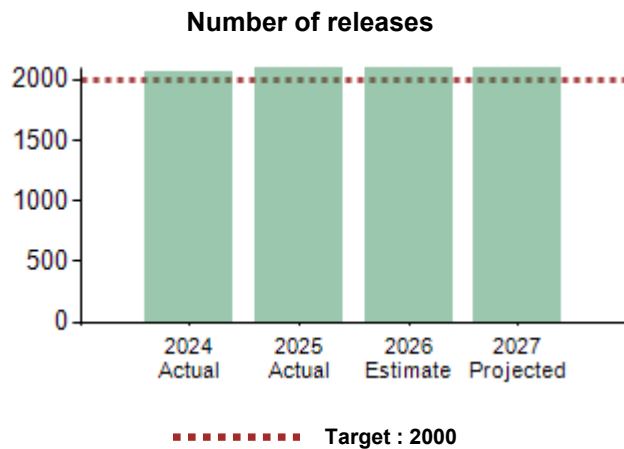
Objective - Maintain zero escapes and erroneous releases from custody or community programs.

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of escapes from community setting (walk-offs) | 0 | 0 | 0 | 0 |
| Average Daily Population | 231 | 269 | 271 | 273 |
| Number of intakes | 1,978 | 2,303 | 2,318 | 2,303 |
| Number of releases | 2,061 | 2,288 | 2,303 | 2,318 |
| 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Number of suicide attempts | 2 | 12 | 0 | 0 |
| Number of Wellness Checks on inmates with behavioral issues | 476 | 409 | 160 | 175 |
| 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.

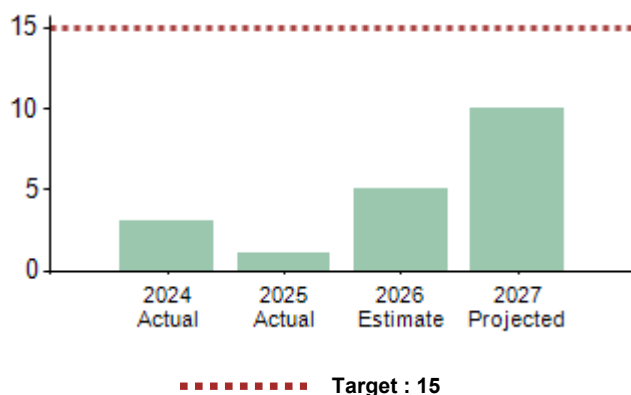
Description of Objective - To ensure public safety and achieve its objective, the department must properly prepare individuals during their stay and follow them into the community to ensure the appropriate supports are available to promote success in the community. These supports are essential to reduce 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of inmates participating in re-entry orientation classes prior to release | 230 | 263 | 300 | 263 |
| Number of case plans developed for county offenders at risk of re-offending | 485 | 547 | 650 | 700 |
| Number of reentry orientation classes conducted | 4 | 8 | 10 | 15 |
| Percentage of inmates returning within three years | 3 | 1 | 5 | 10 |

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 2027 Budget Changes**

| General Fund | Amount |
|---|-------------------|
| 2026 Council Approved | 25,629,610 |
| Same Level of Service | 2,555,084 |
| New Programs/Initiatives - Partial-year funding for Correctional Officers (4 FTE) | 175,152 |
| 2027 Executive Proposed | 28,359,846 |

Corrections

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|------------------------|-------------------|---------------------|----------------------|---------------------|------------------|--------------|
| General Fund | 24,758,422 | 25,629,610 | 26,210,553 | 28,359,846 | 2,730,236 | 10.7% |
| Corrections | 24,758,422 | 25,629,610 | 26,210,553 | 28,359,846 | 2,730,236 | 10.7% |
| Program Revenue | 500 | 1,000 | 1,500 | 1,500 | 500 | 50.0% |
| Corrections | 500 | 1,000 | 1,500 | 1,500 | 500 | 50.0% |
| Grants | 819,800 | 818,479 | 473,479 | 1,222,284 | 403,805 | 49.3% |
| Corrections | 819,800 | 818,479 | 473,479 | 1,222,284 | 403,805 | 49.3% |
| Total | 25,578,722 | 26,449,089 | 26,685,532 | 29,583,630 | 3,134,541 | 11.9% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|------------------|--------------|
| Personnel Costs | 19,328,369 | 20,254,789 | 20,963,731 | 22,381,022 | 2,126,233 | 10.5% |
| General Fund | 18,960,962 | 19,966,310 | 20,755,252 | 22,045,579 | 2,079,269 | 10.4% |
| Grants | 367,407 | 288,479 | 208,479 | 335,443 | 46,964 | 16.3% |
| Contractual Services | 4,799,039 | 4,795,781 | 4,524,702 | 5,366,698 | 570,917 | 11.9% |
| General Fund | 4,439,840 | 4,335,781 | 4,259,702 | 4,879,857 | 544,076 | 12.5% |
| Grants | 359,199 | 460,000 | 265,000 | 486,841 | 26,841 | 5.8% |
| Supplies and Materials | 1,183,551 | 1,267,915 | 1,066,495 | 1,680,500 | 412,585 | 32.5% |
| General Fund | 1,106,023 | 1,196,915 | 1,064,995 | 1,279,000 | 82,085 | 6.9% |
| Grants | 77,028 | 70,000 | 0 | 400,000 | 330,000 | 471.4% |
| Program Revenue | 500 | 1,000 | 1,500 | 1,500 | 500 | 50.0% |
| Capital Outlay | 16,166 | 0 | 0 | 0 | 0 | N/A |
| Grants | 16,166 | 0 | 0 | 0 | 0 | N/A |
| Debt Service | 99,883 | 0 | 0 | 0 | 0 | N/A |
| General Fund | 99,883 | 0 | 0 | 0 | 0 | N/A |
| Expense Other | 151,714 | 130,604 | 130,604 | 155,410 | 24,806 | 19.0% |
| General Fund | 151,714 | 130,604 | 130,604 | 155,410 | 24,806 | 19.0% |
| Total | 25,578,722 | 26,449,089 | 26,685,532 | 29,583,630 | 3,134,541 | 11.9% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 153.00 | 153.00 | 158.00 | 5.00 | 3.3% |

Public Facilities

Section III

Table of Contents

| | |
|---|-----|
| Department of Planning & Zoning | 147 |
| Department of Public Works | 155 |
| Department of General Services | 165 |
| Department of Inspections, Licenses and Permits | 171 |
| Soil Conservation District | 179 |

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 respecting individual rights and protecting the county's natural environment, its historical integrity, and character.

Department Description & Core Services

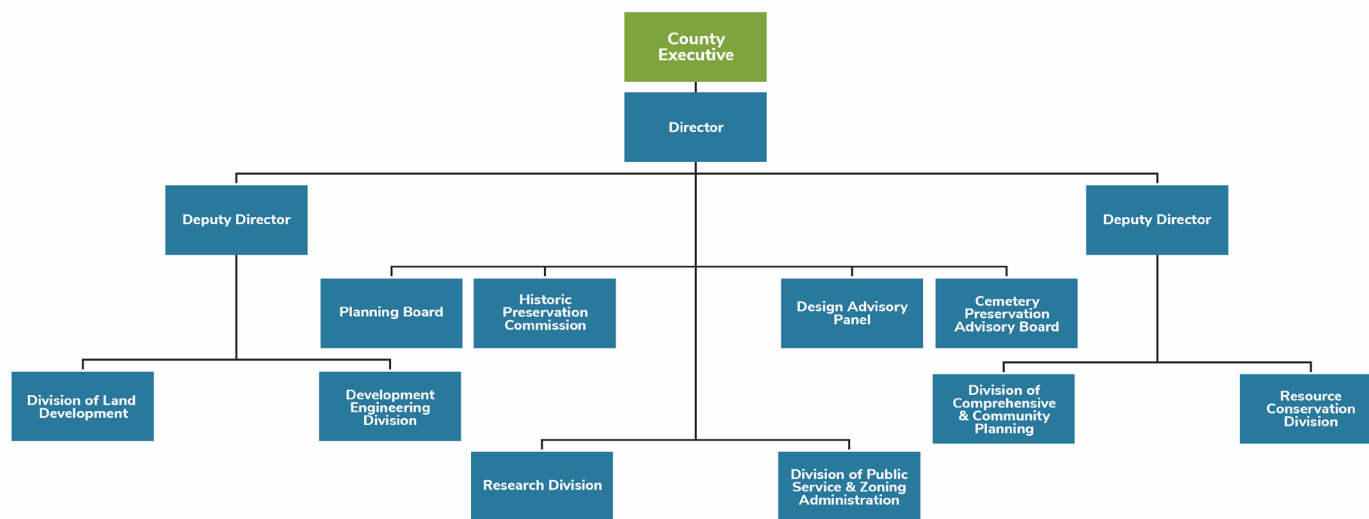
The Department of Planning and Zoning ensures the orderly and sustainable growth of the County by integrating research and community engagement to implement policies, plans, and regulations that guide land use and development. The Department also administers the Agricultural Land Preservation Program and provides staff support to the following advisory/planning bodies: Planning Board, Historic Preservation Commission, Cemetery Preservation Advisory Board, and Design Advisory Panel.



Members of the Department of Planning and Zoning, Office of Agriculture, and County Executive Ball at the signing of ZRA-217. This legislation, which reflects the vision outlined in HoCo By Design, modernizes outdated zoning rules by expanding opportunities for agribusiness and agritourism. This includes small-scale outdoor stays and farm-based lodging to multi-day festivals and community events.

Planning & Zoning

Division/Program/Bureau Description



Office of Director

The Office of the Director coordinates the activities of the department's divisions and aids advisory/planning bodies. The director oversees the drafting and implementation of plans, studies, regulations and legislation, as well as providing directions 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 supports and works in coordination with the Design Advisory Panel and Planning Board.

Research Division

Research maintains information in databases to monitor development activity. It conducts research and provides data to support departmental activities. The division distributes census information, responds to public requests, provides large format printing and GIS services and provides annual projections to the Baltimore Metropolitan Council (BMC).

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

2026 Accomplishments

- Completed the Gateway Master Plan, an actionable roadmap for transforming a business park into a mixed-use “innovation district”.
- Led 25 meetings and issued an Adequate Public Facilities Ordinance (APFO) Review Committee Report with 23 recommendations.
- Advanced zoning regulation amendments, as recommended in HoCo by Design, that support agritourism on farms, encourage the production of diverse housing types in Activity Centers and expand opportunities for Accessory Dwelling Units throughout the County.
- Transitioned all zoning, redline plan and water/sewer payments to online platforms.
- Held 10 meetings with a 21-member Task Force to develop recommendations for future New Town Zoning changes.
- Engaged more than 60 residents in two PlanHoward Academies.
- Completed the update to the Landscape Manual.
- Completed an ElkrIDGE Sustainable Communities Plan, a place-based revitalization strategy.
- Revamped and reauthorized the Route 1 Tax Credit Program for 5 years.
- Continued to manage the Design Advisory Panel and implement motions to improve site design on more than 9 properties.
- Launched GIS-based interactive online tool to assist public with navigating zoning regulations.
- Continued updating the 1998 Ellicott City Historic Design Guidelines.
- Issued policy guidance to facilitate compliance with various State legislative changes, including, the Forest Conservation Act - Modifications (HB1511), Housing Expansion and Affordability Act (HB538), and the Renewable Energy Certainty Act (HB1036).
- Preserved 76 acres of land through purchased agricultural and environmental easements.

2027 Action Plan

- Continue evaluating HoCo by Design zoning-related recommendations for future comprehensive rezoning effort.
- Complete the Route 1 and Route 40 Design Manual updates for consistency with HoCo By Design and Howard County Complete Street policies.
- Continue engaging residents in PlanHoward Academy 1-2 times/annually.
- Update Green Infrastructure Network Plan.
- Secure Maryland Historic Trust \$75,000 grant to hire staff to assist with documentation of historic sites that tell the stories of underrepresented populations.
- Continue pursuing purchased easements through the Agricultural Land Preservation Program.
- Continue the Historic Cemetery Restoration Grant Program.
- Continue expanding the Department’s capabilities to accept electronic submissions for all plan and application processing and payments.
- Work with DPW and DILP to incorporate the new FEMA floodplain regulations into the Howard County code.
- Evaluate forthcoming MDE stormwater management quantity and quality requirements and determine implementation strategy.
- Work with County agencies to track the implementation of 359 HoCo by Design’s policy actions for 2028 monitoring report.
- Work with EDA and Finance to award \$250,000 in Route 1 Program tax credits.
- Complete DPZ’s required annual Development Monitoring System Report.
- Complete annual housing unit and population projections for county and regional agencies including HCPSS, DPW, and the Baltimore Metropolitan Council.

Planning and Zoning

Strategic Goals and Measures

Goal - Promote the conservation of County resources through effective management of established programs.

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

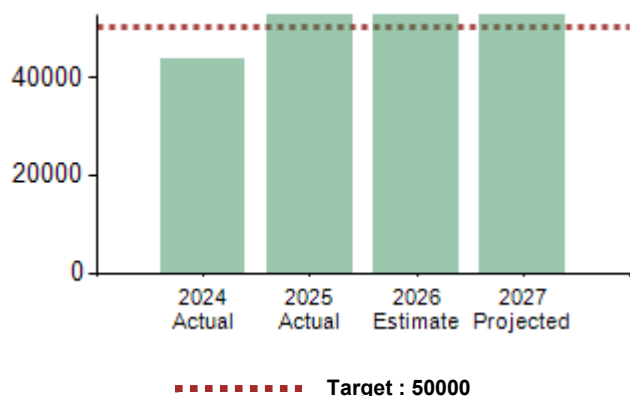
Description of Objective - In coordination with the Historic Preservation Commission (HPC), the Department of Planning and Zoning (DPZ) is tasked with facilitating the preservation of historic properties throughout Howard County. Preservation efforts include educating the public about financial opportunities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

Strategies

- Promote the tax credit program to all eligible properties using mailers containing program information and applications.
- Assist property owners with completing applications for review and approval 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of applications for 25% Tax Credit Pre-approval processed | 14 | 29 | 40 | 35 |
| Total number of applications processed | 81 | 160 | 115 | 120 |
| Number of 25% Final Tax Credit Applications approved | 9 | 12 | 15 | 20 |
| Dollar amount of 25% Final Tax Credit applications | \$43,550.00 | \$97,786.00 | \$113,000.00 | \$118,000.00 |

Dollar amount of 25% Final Tax Credit applications



The dollar amount of Final Tax Credit applications approved in FY25 more than doubled from FY24, although the number of Final Tax Credit applications only increased by three. The rise in construction and material costs may account for the increased amount of tax credits issued. The number of pre-approved applications remains high and may result in similar numbers in FY26. The total number of applications processed by the Commission is the second highest processed in the last decade.

Planning and Zoning

Strategic Goals and Measures

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

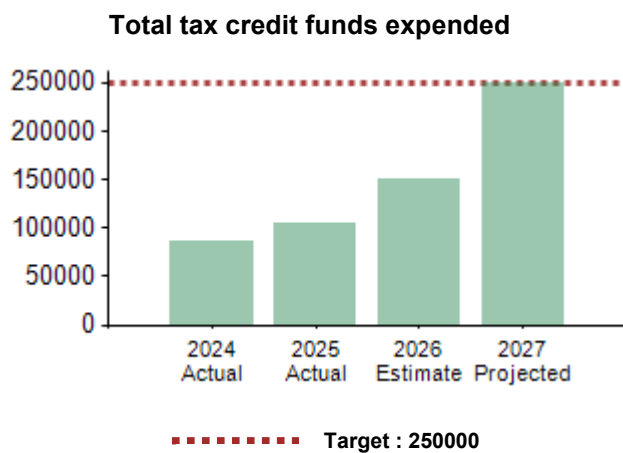
Objective - Efficiently process applications to fully allocate tax credit funding to eligible applicants within the tax credit boundaries

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, industrial and mixed-use properties along the Route 1 corridor and eligible properties within a specified boundary in Elkridge. The program offers financial incentives for property owners to renovate, rehabilitate, and upgrade properties through a property tax credit of up to \$250,000, with a cap of \$100,000 for landscaping. 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 with completing applications and developing impactful scope of work for review and approval by DPZ, EDA and Finance.
- Coordinate with HCEDA and Finance to ensure efficient and streamlined processing of applications; and incorporate feedback annually to improve program administration.

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Number of applications received | 3 | 3 | 4 | 5 |
| Average allocation per approved applicant | 28,400 | 34,899 | 37,500 | 50,000 |
| Percentage of applications processed in under 30 days | 100.0% | 100.0% | 100.0% | 100.0% |
| Total tax credit funds expended | \$85,199.00 | \$104,695.00 | \$150,000.00 | \$250,000.00 |



In FY26, there was an increase in program use with just over \$104,695 tax credits allocated to three property owners. 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 because of sustained in-person outreach done by EDA, direct mailing and promotion, including the marketing in countywide TV screens in County buildings and flier distribution with support from the Department of Inspections, Licenses and Permits (DILP).

*Planning & Zoning***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|--------------------------------|------------------|
| 2026 Council Approved | 8,785,752 |
| Same Level of Service | 235,763 |
| 2027 Executive Proposed | 9,021,515 |

Planning & Zoning

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---|-------------------|---------------------|----------------------|---------------------|------------------|--------------|
| General Fund | 8,485,271 | 8,785,752 | 8,548,685 | 9,021,515 | 235,763 | 2.7% |
| Administration | 2,073,685 | 2,126,440 | 2,002,039 | 2,041,529 | -84,911 | -4.0% |
| Comprehensive & Community Planning Division | 627,725 | 703,923 | 699,365 | 734,413 | 30,490 | 4.3% |
| Development Engineering Division | 1,352,303 | 1,295,978 | 1,362,265 | 1,401,052 | 105,074 | 8.1% |
| Land Development Division | 1,458,655 | 1,487,481 | 1,305,151 | 1,476,603 | -10,878 | -0.7% |
| Public Services & Zoning Administration | 1,144,741 | 1,392,549 | 1,290,796 | 1,460,808 | 68,259 | 4.9% |
| Research Division | 1,158,297 | 1,138,156 | 1,253,841 | 1,290,147 | 151,991 | 13.4% |
| Resource Conservation Division | 669,865 | 641,225 | 635,228 | 616,963 | -24,262 | -3.8% |
| Agricultural Land Preservation | 6,505,416 | 7,449,481 | 7,418,665 | 12,039,241 | 4,589,760 | 61.6% |
| Administration | 6,505,416 | 7,449,481 | 7,418,665 | 11,914,795 | 4,465,314 | 59.9% |
| Resource Conservation Division | 0 | 0 | 0 | 124,446 | 124,446 | N/A |
| Program Revenue | 1,960 | 50,000 | 10,000 | 50,000 | 0 | 0.0% |
| Administration | 1,960 | 50,000 | 10,000 | 50,000 | 0 | 0.0% |
| Grants | 104,028 | 0 | 0 | 0 | 0 | N/A |
| Resource Conservation Division | 104,028 | 0 | 0 | 0 | 0 | N/A |
| Total | 15,096,675 | 16,285,233 | 15,977,350 | 21,110,756 | 4,825,523 | 29.6% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--------------------------------|-------------------|---------------------|----------------------|---------------------|------------------|--------------|
| Personnel Costs | 7,250,370 | 7,832,016 | 7,610,383 | 8,136,331 | 304,315 | 3.9% |
| Agricultural Land Preservation | 251,350 | 289,606 | 278,518 | 396,718 | 107,112 | 37.0% |
| General Fund | 6,999,020 | 7,542,410 | 7,331,865 | 7,739,613 | 197,203 | 2.6% |
| Contractual Services | 1,272,089 | 987,238 | 930,361 | 988,930 | 1,692 | 0.2% |
| Agricultural Land Preservation | 52,410 | 52,308 | 32,580 | 54,528 | 2,220 | 4.2% |
| General Fund | 1,113,691 | 884,930 | 887,781 | 884,402 | -528 | -0.1% |
| Grants | 104,028 | 0 | 0 | 0 | 0 | N/A |
| Program Revenue | 1,960 | 50,000 | 10,000 | 50,000 | 0 | 0.0% |
| Supplies and Materials | 33,987 | 17,000 | 16,348 | 17,420 | 420 | 2.5% |
| General Fund | 33,987 | 17,000 | 16,348 | 17,420 | 420 | 2.5% |
| Debt Service | 5,343,351 | 6,212,618 | 6,212,618 | 10,643,968 | 4,431,350 | 71.3% |
| Agricultural Land Preservation | 5,253,493 | 6,122,760 | 6,122,760 | 10,554,110 | 4,431,350 | 72.4% |
| General Fund | 89,858 | 89,858 | 89,858 | 89,858 | 0 | 0.0% |
| Expense Other | 1,196,878 | 1,236,361 | 1,207,640 | 1,324,107 | 87,746 | 7.1% |
| Agricultural Land Preservation | 948,163 | 984,807 | 984,807 | 1,033,885 | 49,078 | 5.0% |
| General Fund | 248,715 | 251,554 | 222,833 | 290,222 | 38,668 | 15.4% |
| Total | 15,096,675 | 16,285,233 | 15,977,350 | 21,110,756 | 4,825,523 | 29.6% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 55.69 | 55.69 | 55.70 | 0.01 | 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 1,070 miles of roadway, 103 traffic signals, 31 miscellaneous beacons, 132 school flashers, 363 bridges and culverts, 16,403 stormwater management facilities, and 12,594 street lights it owns or leases. Additionally, DPW provides 9.1 billion gallons of water through 1,117 miles of water mains and collects 9.6 billion gallons of wastewater through 1,057 miles of sewer mains of which 6.8 billion gallons is treated at the Little Patuxent Water Reclamation Plant (LPWRP).

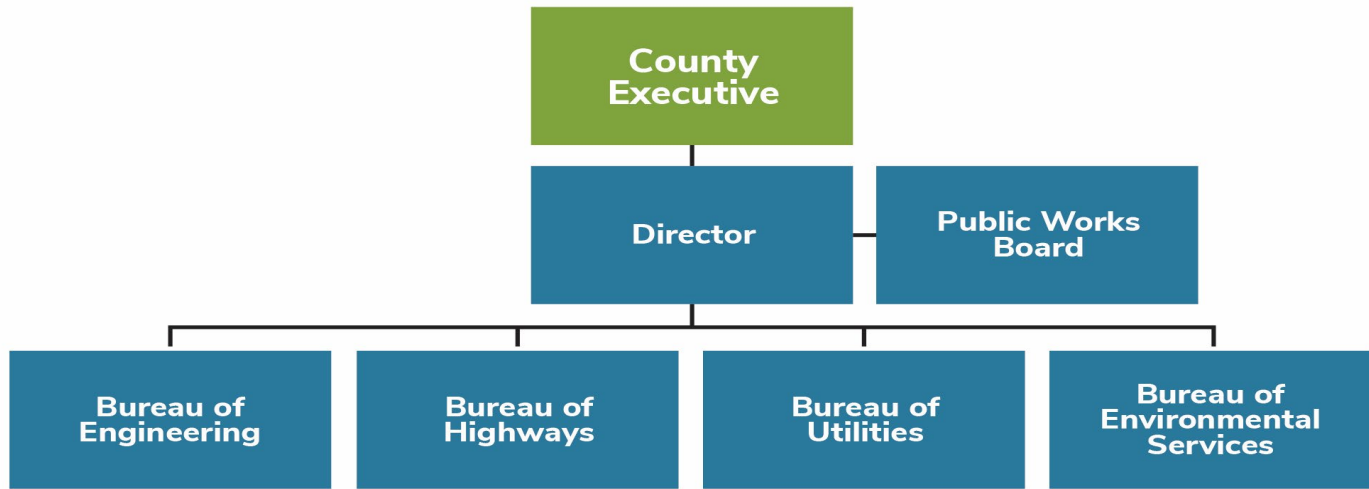
Finally, DPW oversees curbside collection of trash from 90,950 homes, recycling from 91,860 homes, food scraps from 58,700 homes and yard trim from 98,530 homes.



A sidewalk on Montgomery Road is installed by the Howard County Department of Public Works' Bureau of Highways. They are responsible for addressing a number of issues concerning pavement, sidewalks, storm drains, and trees along more than 1,000 miles of County roads for the convenience and safety of the public.

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

2026 Accomplishments

- Completed Phase I of the 2025 Water and Wastewater Master Plan.
- Stood up the DPW Safety Program.
- Designed and constructed multiple stormwater management pond repairs and retrofits.
- Received Tunnel Boring Machine (TBM) and began work on the North Tunnel (Safe and Sound). Excavated the drop shaft, mining shaft, and starter tunnel.
- Met with the community and finalized a Complete Streets plan on Tamar Drive between Snowden River Parkway and MD 175. Construction of the improvements is deferred until completion of the bridge repair project on Tamar Drive.
- Modernize and upgrade five existing traffic signals. Project will include new pedestrian accommodations at each of these intersections.

2027 Action Plan

- Start a food scrap collections pilot at one multi-family/apartment building.
- Expand the compost facility to accommodate the incoming organics from curb side collections.
- Implement the new directional and safety signage and marking plan at Alpha Ridge Landfill.
- Initiate asset management dashboard and collect data on storm drains and pond attributes.
- Develop a new electronic method to conduct and store traffic signal preventative maintenance work.

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.

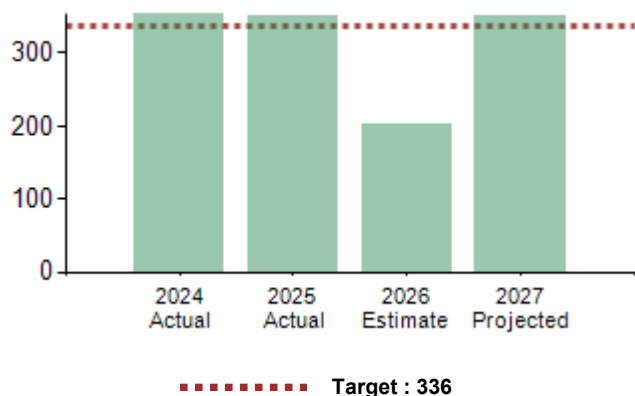
Description of Objective - Water quality improvement will be measured as a function of how many acres of currently untreated impervious area is treated by new projects. Maintaining the safety and performance of existing facilities will be measured by the number of facilities inspected triennially. Based 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of stormwater management facilities in service (total) | 15,544 | 16,403 | 18,096 | 19,274 |
| Number of stormwater management facilities inspected (annual) | 5,913 | 5,106 | 5,017 | 7,047 |
| Number of acres of impervious area treated for stormwater runoff (Designed, Constructed, or Planned) | 392 | 351 | 202 | 351 |

Number of acres of impervious area treated for stormwater runoff (Designed, Constructed, or Planned)



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.

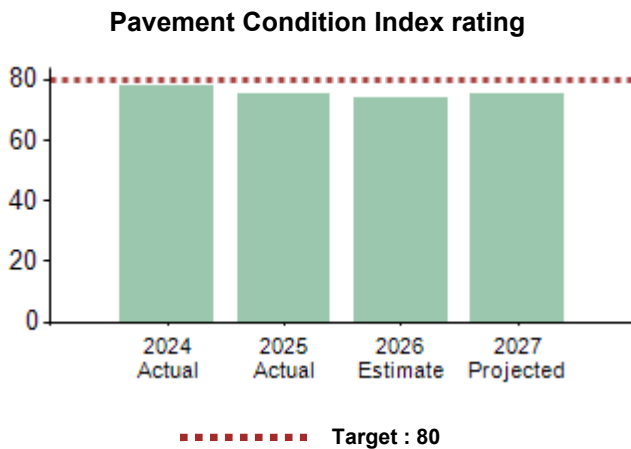
Objective - Maintain a roadway network Pavement Condition Index (PCI) of 80 or higher.

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Number of miles of road repaved | 37 | 38 | 42 | 63 |
| Amount of paved road resurfacing CIP expenditures per capita (based on 334,529) | \$31.99 | \$33.57 | \$35.96 | \$26.69 |
| Percentage of roads with a Pavement Condition Index rated good or better | 33.0% | 33.7% | 32.1% | 28.9% |
| Pavement Condition Index rating | 78 | 75 | 74 | 75 |



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.

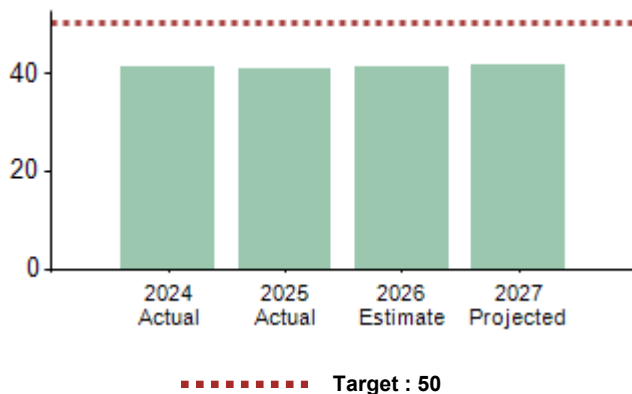
Description of Objective - The residential recycling rate is expressed as the percentage of the total annual weight of recyclables (including paper, plastic, glass, metal, wood waste and food scraps) collected by the curbside collection program to the total annual weight of all solid waste collected 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of collection routes for wood waste collection | 13 | 13 | 13 | 13 |
| Number of collection routes for food scraps collection | 9 | 11 | 11 | 11 |
| Number of public schools participating in the food scraps collection program | 7 | 7 | 7 | 7 |
| Residential Recycling Rate | 41 | 41 | 41 | 42 |

Residential Recycling Rate



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 2027 Budget Changes**

| General Fund | Amount |
|---|-------------------|
| 2026 Council Approved | 38,655,474 |
| Same Level of Service | 3,911,592 |
| Restoration of Prior-Year Reductions - 3 months funding restoration of Utility Worker (1 FTE) | 33,933 |
| 2027 Executive Proposed | 42,600,999 |

Public Works

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---|--------------------|---------------------|----------------------|---------------------|-------------------|--------------|
| General Fund | 86,534,730 | 38,655,474 | 39,853,267 | 42,600,999 | 3,945,525 | 10.2% |
| Directors Office | 11,733,672 | 3,929,414 | 4,065,489 | 5,930,260 | 2,000,846 | 50.9% |
| Engineering - Administration | 686,786 | 435,127 | 448,354 | 868,035 | 432,908 | 99.5% |
| Engineering - Construction Inspection | 3,573,470 | 3,347,860 | 3,415,075 | 3,224,209 | -123,651 | -3.7% |
| Engineering - Survey | 1,147,162 | 1,218,824 | 1,201,383 | 1,286,187 | 67,363 | 5.5% |
| Engineering - Transportation & Special Projects | 1,745,186 | 1,882,882 | 1,938,494 | 1,922,105 | 39,223 | 2.1% |
| Env Stormwater Mgmt | 1,905,840 | 1,597,805 | 1,739,996 | 1,707,645 | 109,840 | 6.9% |
| Facilities - Maintenance | 38,003,586 | 0 | 0 | 0 | 0 | N/A |
| Highways - Administration | 1,855,654 | 2,202,539 | 2,188,012 | 2,457,748 | 255,209 | 11.6% |
| Highways - Maintenance | 22,856,259 | 20,779,289 | 21,750,203 | 21,903,623 | 1,124,334 | 5.4% |
| Highways - Traffic engineering | 3,027,115 | 3,261,734 | 3,106,261 | 3,301,187 | 39,453 | 1.2% |
| Environmental Services | 39,190,024 | 41,793,003 | 40,914,956 | 43,692,884 | 1,899,881 | 4.5% |
| Environmental - Administration | 3,450,831 | 3,498,961 | 3,452,610 | 3,639,782 | 140,821 | 4.0% |
| Environmental - Collections | 6,538,149 | 7,367,183 | 7,085,027 | 7,490,380 | 123,197 | 1.7% |
| Environmental - Operations | 18,978,775 | 19,689,193 | 19,555,342 | 20,488,091 | 798,898 | 4.1% |
| Environmental - Recycling | 10,222,269 | 11,237,666 | 10,821,977 | 12,074,631 | 836,965 | 7.4% |
| Program Revenue | 10,627 | 20,000 | 11,500 | 20,000 | 0 | 0.0% |
| Environmental - Recycling | 10,627 | 20,000 | 11,500 | 20,000 | 0 | 0.0% |
| Grants | 140,471 | 600,000 | 600,000 | 600,000 | 0 | 0.0% |
| Utilities - Water Reclamation | 140,471 | 600,000 | 600,000 | 600,000 | 0 | 0.0% |
| Water & Sewer Operating | 69,625,872 | 91,178,662 | 91,209,146 | 97,641,588 | 6,462,926 | 7.1% |
| Utilities - Administration & Technical Support | 33,327,505 | 46,594,296 | 44,429,299 | 47,870,223 | 1,275,927 | 2.7% |
| Utilities - Engineering Division | 1,556,851 | 1,940,552 | 1,948,313 | 1,941,544 | 992 | 0.1% |
| Utilities - Maintenance | 8,522,155 | 10,229,441 | 10,063,788 | 10,203,869 | -25,572 | -0.2% |
| Utilities - Reclaimed Water | 825,451 | 991,532 | 902,541 | 135,186 | -856,346 | -86.4% |
| Utilities - Service | 4,477,320 | 4,962,099 | 4,636,351 | 5,095,573 | 133,474 | 2.7% |
| Utilities - Water Reclamation | 20,916,590 | 26,460,742 | 29,228,854 | 32,395,193 | 5,934,451 | 22.4% |
| W&S Special Benefit Charges Fd | 59,422,617 | 59,884,051 | 59,651,310 | 61,490,370 | 1,606,319 | 2.7% |
| Utilities - Administration & Technical Support | 59,422,617 | 59,884,051 | 59,651,310 | 61,490,370 | 1,606,319 | 2.7% |
| Watershed Protection & Restoration | 15,350,443 | 24,374,544 | 20,532,310 | 23,361,808 | -1,012,736 | -4.2% |
| Env Stormwater Mgmt | 13,175,355 | 21,763,624 | 17,928,369 | 20,860,676 | -902,948 | -4.1% |
| Highways - Maintenance | 2,175,088 | 2,610,920 | 2,603,941 | 2,501,132 | -109,788 | -4.2% |
| Shared Septic | 746,176 | 1,380,545 | 1,160,270 | 2,156,176 | 775,631 | 56.2% |
| Utilities - Shared Septic System | 746,176 | 1,380,545 | 1,160,270 | 2,156,176 | 775,631 | 56.2% |
| 3M Settlement | 0 | 0 | 0 | 711,252 | 711,252 | N/A |
| Utilities - Administration & Technical Support | 0 | 0 | 0 | 711,252 | 711,252 | N/A |
| TOTAL | 271,020,960 | 257,886,279 | 253,932,759 | 272,275,077 | 14,388,798 | 5.6% |

Public Works

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|------------------------------------|--------------------|---------------------|----------------------|---------------------|-------------------|---------------|
| Personnel Costs | 54,071,945 | 52,289,043 | 53,424,751 | 56,902,805 | 4,613,762 | 8.8% |
| Environmental Services | 5,610,339 | 6,161,752 | 6,140,957 | 6,507,136 | 345,384 | 5.6% |
| General Fund | 31,725,726 | 23,089,906 | 23,615,892 | 25,603,491 | 2,513,585 | 10.9% |
| Shared Septic | 0 | 0 | 0 | 786,496 | 786,496 | N/A |
| Water & Sewer Operating | 15,510,582 | 21,556,152 | 22,283,189 | 22,460,679 | 904,527 | 4.2% |
| Watershed Protection & Restoration | 1,225,298 | 1,481,233 | 1,384,713 | 1,545,003 | 63,770 | 4.3% |
| Contractual Services | 81,754,513 | 65,309,506 | 65,637,577 | 74,272,645 | 8,963,139 | 13.7% |
| 3M Settlement | 0 | 0 | 0 | 711,252 | 711,252 | N/A |
| Environmental Services | 28,152,889 | 30,281,327 | 29,679,922 | 31,800,874 | 1,519,547 | 5.0% |
| General Fund | 30,365,779 | 8,156,123 | 9,098,575 | 9,648,698 | 1,492,575 | 18.3% |
| Grants | 0 | 600,000 | 600,000 | 600,000 | 0 | 0.0% |
| Program Revenue | 9,331 | 17,000 | 10,000 | 17,000 | 0 | 0.0% |
| Shared Septic | 585,216 | 943,825 | 871,250 | 939,850 | -3,975 | -0.4% |
| Water & Sewer Operating | 19,098,863 | 21,506,650 | 21,568,417 | 26,307,919 | 4,801,269 | 22.3% |
| Watershed Protection & Restoration | 3,542,435 | 3,804,581 | 3,809,413 | 4,247,052 | 442,471 | 11.6% |
| Supplies and Materials | 30,464,765 | 42,699,407 | 40,709,824 | 42,891,877 | 192,470 | 0.5% |
| Environmental Services | 700,905 | 715,450 | 459,603 | 468,620 | -246,830 | -34.5% |
| General Fund | 4,223,780 | 2,871,822 | 2,601,177 | 2,970,787 | 98,965 | 3.4% |
| Grants | 140,471 | 0 | 0 | 0 | 0 | N/A |
| Program Revenue | 1,296 | 3,000 | 1,500 | 3,000 | 0 | 0.0% |
| Shared Septic | 106,422 | 170,850 | 146,670 | 166,550 | -4,300 | -2.5% |
| Water & Sewer Operating | 25,257,266 | 38,913,285 | 37,471,288 | 39,247,920 | 334,635 | 0.9% |
| Watershed Protection & Restoration | 34,625 | 25,000 | 29,586 | 35,000 | 10,000 | 40.0% |
| Capital Outlay | 44,624,453 | 45,536,831 | 45,853,957 | 47,023,540 | 1,486,709 | 3.3% |
| Environmental Services | 0 | 0 | 0 | 30,000 | 30,000 | N/A |
| W&S Special Benefit Charges Fd | 44,434,272 | 45,496,831 | 45,130,280 | 46,933,540 | 1,436,709 | 3.2% |
| Water & Sewer Operating | 180,671 | 40,000 | 723,677 | 60,000 | 20,000 | 50.0% |
| Watershed Protection & Restoration | 9,510 | 0 | 0 | 0 | 0 | N/A |
| Debt Service | 31,230,595 | 17,498,707 | 17,527,521 | 19,009,524 | 1,510,817 | 8.6% |
| Environmental Services | 0 | 0 | 0 | 222,147 | 222,147 | N/A |
| General Fund | 13,968,115 | 0 | 0 | 0 | 0 | N/A |
| W&S Special Benefit Charges Fd | 14,808,385 | 14,387,220 | 14,416,030 | 14,556,830 | 169,610 | 1.2% |
| Water & Sewer Operating | 474,141 | 495,707 | 495,707 | 720,277 | 224,570 | 45.3% |
| Watershed Protection & Restoration | 1,979,954 | 2,615,780 | 2,615,784 | 3,510,270 | 894,490 | 34.2% |
| Expense Other | 19,421,960 | 20,811,255 | 17,144,279 | 19,920,256 | -890,999 | -4.3% |
| Environmental Services | 3,273,162 | 3,109,624 | 3,109,624 | 3,121,917 | 12,293 | 0.4% |
| General Fund | 6,251,330 | 4,537,623 | 4,537,623 | 4,378,023 | -159,600 | -3.5% |
| Shared Septic | 54,538 | 159,190 | 142,350 | 156,040 | -3,150 | -2.0% |
| W&S Special Benefit Charges Fd | 179,960 | 0 | 105,000 | 0 | 0 | N/A |
| Water & Sewer Operating | 9,104,349 | 8,666,868 | 8,666,868 | 8,844,793 | 177,925 | 2.1% |
| Watershed Protection & Restoration | 558,621 | 4,337,950 | 582,814 | 3,419,483 | -918,467 | -21.2% |
| Operating Transfers | 9,452,729 | 13,741,530 | 13,634,850 | 12,254,430 | -1,487,100 | -10.8% |
| Environmental Services | 1,452,729 | 1,524,850 | 1,524,850 | 1,542,190 | 17,340 | 1.1% |
| Shared Septic | 0 | 106,680 | 0 | 107,240 | 560 | 0.5% |
| Watershed Protection & Restoration | 8,000,000 | 12,110,000 | 12,110,000 | 10,605,000 | -1,505,000 | -12.4% |
| TOTAL | 271,020,960 | 257,886,279 | 253,932,759 | 272,275,077 | 14,388,798 | 5.6% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|--------------|
| 509.50 | 438.00 | 439.00 | 1.00 | 0.2% |

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

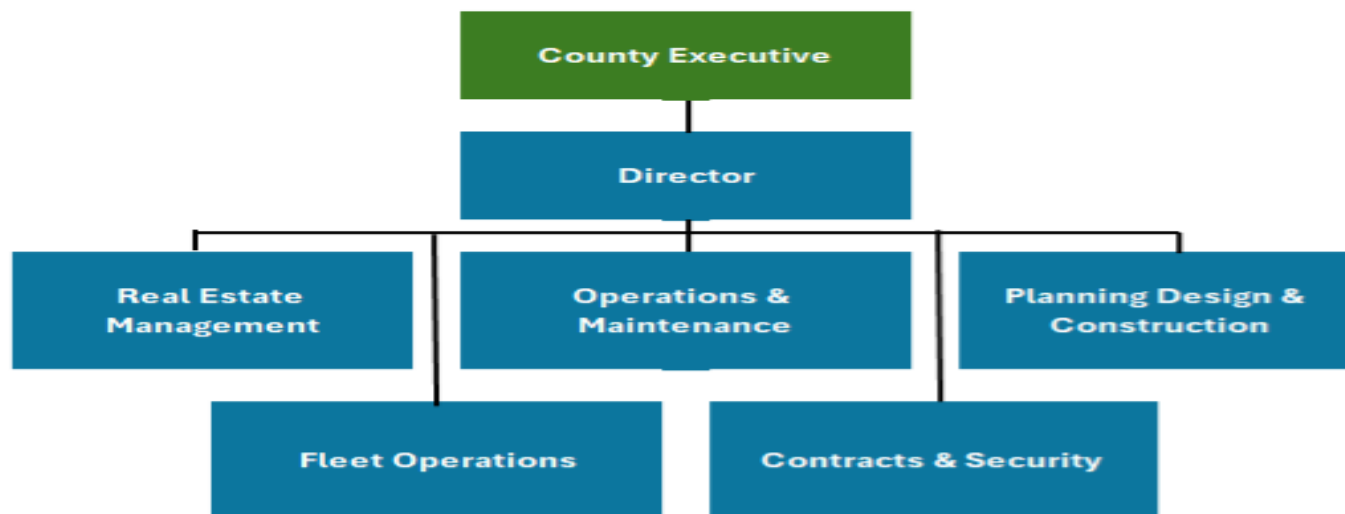
DGS is responsible for all County-owned or leased space, including alterations, repairs, cleaning, heating, cooling, lighting, power supply, plumbing, floor covering, and building security. The Department acquires property as prescribed by law and as directed by County Administration for future County programming and services. DGS also provides planning, design and construction for most County Government buildings. DGS maintains 3 million square feet of buildings throughout the County.



Construction continues on the much anticipated North Laurel Community Pool. The 24,000-square-foot swimming pool addition to the North Laurel Community Center will feature a competition-style lap pool, a children's pool designed especially for young swimmers, and a therapeutic treatment pool. To complement the pools, the project will also include a variety of amenity spaces, creating a welcoming environment for recreation, wellness, and community gatherings.

General Services

Division/Program/Bureau Description



The Director's Office

The Director's Office manages the five bureaus. Responsibilities include personnel management and coordination with HR. Other responsibilities include management of the operating and capital budgets, energy conservation projects, and management of the department's safety program and apprenticeship program.

Bureau of Real Estate Management

Real Estate Management oversees land acquisitions for the County, administers the Developer Agreement Program, secures leased space for County operations, and manages the disposition of County-owned real property. In addition, it supports County departments with strategic real estate solutions to meet evolving operational needs.

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 buildings through capital projects or existing space renovations.

Bureau of Contracts and Security

Contracts and Security administers departmental contracts and oversees Countywide custodial services. It also manages the County's building security, including access control, visitor management, and security personnel oversight. In addition, it directs centralized mailroom operations.

Bureau of Fleet Operations

Fleet Operations manages and maintains more than 1,600 vehicles and pieces of equipment supporting Howard County operations. The fleet includes public safety apparatus, senior transportation vans, heavy equipment, and snow removal vehicles. Through strategic asset management and preventative maintenance, Fleet Operations ensures reliability, safety, and operational readiness across all departments.

General Services

2026 Accomplishments

- Completed renovations of the Capitoline Center
- Completed the North Laurel swimming pool addition
- Hired and trained three high school youth apprentices in the skilled trades – electrical, plumbing, and HVAC
- Replaced emergency power infrastructure for the 911 center with higher efficiency UPS equipment
- Installed a geothermal HVAC plant at the Schooley Mill Park
- Acquired property on Lynn Buff Court for the future Non-Congregant Shelter
- Acquired 9755 Patuxent Woods Drive and welcomed new tenants
- Acquisition of properties for Recreation & Parks and Savage Volunteer Fire Department

2027 Action Plan

- Groundbreaking for Elkridge Community Center
- Groundbreaking for Agricultural Center at West Friendship Park
- Install a geothermal HVAC plant at the renovated High Ridge Building for building electrification
- Increase the amount of county owned and operated electric vehicle charging stations by ten percent
- Property acquisitions for future County projects and parkland
- Disposition of Hurst Property
- Central Fleet plans to acquire 8 EVs for general County use - supporting departments beyond public safety and furthering the County's sustainability goals.

General Services

Strategic Goals and Measures

Goal - Respond to standard customer service requests within 15 days of receipt.

Objective - Decrease response times to provide for a better customer service experience for constituents.

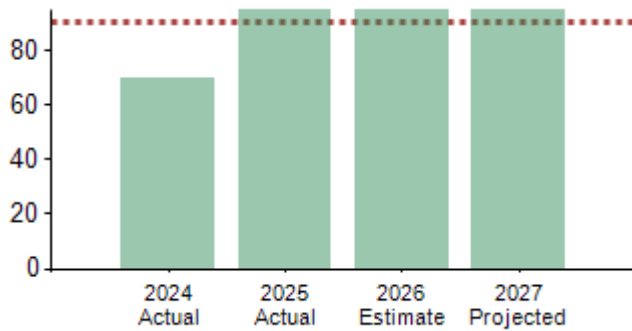
Description of Objective - Real Estate Management receives numerous internal and external requests to research issues involving real property including, but not limited to, ownership, maintenance, easements, etc. Standard customer service requests require less than 15 days for research and response to the constituent. More involved requests for properties owned by large entities or landowners require more time to complete.

Strategies

- Prioritize customer service inquiries based on complexity
- Develop improved tracking for inquiries to better account for property data
- Consider a “Customer Service Representative of the Week” rotating assignment

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of customer service inquiries completed | 151 | 176 | 100 | 120 |
| Percent of customer service inquiry responses completed within two weeks | 70.0% | 68.0% | 75.0% | 80.0% |

Number of customer service inquiries completed



Prior to the creation of the Department of General Services, customer service inquiries from the public were increasing. As we have transitioned to the new Department, we have noticed a decrease in inquiries as our new website was being created. We expect the call volume to increase again as the website is now published and constituents learn about the services provided by our office.

..... Target : 90

*General Services***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|---|-------------------|
| 2026 Council Approved | 49,210,174 |
| Same Level of Service | 1,114,700 |
| New Programs/Initiatives - Menstrual Equality Program | 275,000 |
| Operating Impact of CIP Projects - Full-year operating & maintenance costs for 4 facilities | 482,050 |
| Department Reorganization - Shift of mailroom services from County Administration | 729,269 |
| Program Changes/Adjustments - Shift of facility rental costs from other agencies | 357,815 |
| 2027 Executive Proposed | 52,169,008 |

General Services

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--|-------------------|---------------------|----------------------|---------------------|-------------------|--------------|
| General Fund | 0 | 49,210,174 | 50,094,006 | 52,169,008 | 2,958,834 | 6.0% |
| Contracts and Security | 0 | 4,977,805 | 4,924,794 | 6,170,306 | 1,192,501 | 24.0% |
| Director's Office | 0 | 12,133,711 | 12,267,030 | 12,734,913 | 601,202 | 5.0% |
| Mail Services | 0 | 0 | 0 | 729,269 | 729,269 | N/A |
| Operations & Maintenance | 0 | 23,249,322 | 24,079,755 | 23,938,175 | 688,853 | 3.0% |
| Planning Design & Construction | 0 | 956,126 | 932,584 | 121,798 | -834,328 | -87.3% |
| Real Estate Management | 0 | 7,893,210 | 7,889,843 | 8,474,547 | 581,337 | 7.4% |
| Fleet Operations | 0 | 0 | 0 | 31,691,212 | 31,691,212 | N/A |
| Central Services | 0 | 0 | 0 | 22,004,373 | 22,004,373 | N/A |
| FLEET Cooksville Maintenance Shop | 0 | 0 | 0 | 1,395,275 | 1,395,275 | N/A |
| FLEET Dayton Maintenance Shop | 0 | 0 | 0 | 1,706,449 | 1,706,449 | N/A |
| FLEET Mayfield Maintenance Shop | 0 | 0 | 0 | 1,662,183 | 1,662,183 | N/A |
| FLEET Ridge Rd Maintenance Shop | 0 | 0 | 0 | 2,290,463 | 2,290,463 | N/A |
| FLEET Ridge Road Fire Maintenance Shop | 0 | 0 | 0 | 2,632,469 | 2,632,469 | N/A |
| Total | 0 | 49,210,174 | 50,094,006 | 83,860,220 | 34,650,046 | 70.4% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|-------------------|---------------|
| Personnel Costs | 0 | 10,416,685 | 9,989,246 | 17,588,115 | 7,171,430 | 68.8% |
| Fleet Operations | 0 | 0 | 0 | 6,515,709 | 6,515,709 | N/A |
| General Fund | 0 | 10,416,685 | 9,989,246 | 11,072,406 | 655,721 | 6.3% |
| Contractual Services | 0 | 22,352,312 | 23,560,845 | 27,286,210 | 4,933,898 | 22.1% |
| Fleet Operations | 0 | 0 | 0 | 3,299,182 | 3,299,182 | N/A |
| General Fund | 0 | 22,352,312 | 23,560,845 | 23,987,028 | 1,634,716 | 7.3% |
| Supplies and Materials | 0 | 1,862,032 | 1,943,888 | 11,141,333 | 9,279,301 | 498.3% |
| Fleet Operations | 0 | 0 | 0 | 8,876,321 | 8,876,321 | N/A |
| General Fund | 0 | 1,862,032 | 1,943,888 | 2,265,012 | 402,980 | 21.6% |
| Capital Outlay | 0 | 0 | 0 | 10,000,000 | 10,000,000 | N/A |
| Fleet Operations | 0 | 0 | 0 | 10,000,000 | 10,000,000 | N/A |
| Debt Service | 0 | 13,671,334 | 13,692,216 | 14,031,271 | 359,937 | 2.6% |
| General Fund | 0 | 13,671,334 | 13,692,216 | 14,031,271 | 359,937 | 2.6% |
| Expense Other | 0 | 907,811 | 907,811 | 813,291 | -94,520 | -10.4% |
| General Fund | 0 | 907,811 | 907,811 | 813,291 | -94,520 | -10.4% |
| Operating Transfers | 0 | 0 | 0 | 3,000,000 | 3,000,000 | N/A |
| Fleet Operations | 0 | 0 | 0 | 3,000,000 | 3,000,000 | N/A |
| Total | 0 | 49,210,174 | 50,094,006 | 83,860,220 | 34,650,046 | 70.4% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 0.00 | 77.00 | 130.40 | 53.40 | 69.4% |

Public Facilities

Inspections, Licenses and Permits

Mission Statement

The Department of Inspections, Licenses and Permits strives to provide "A Quality Product, Fast and Friendly" by acting as the clearinghouse for processing licenses and permits, reviewing construction documents, and inspecting buildings and structures for code compliance.

Department Description & Core Services

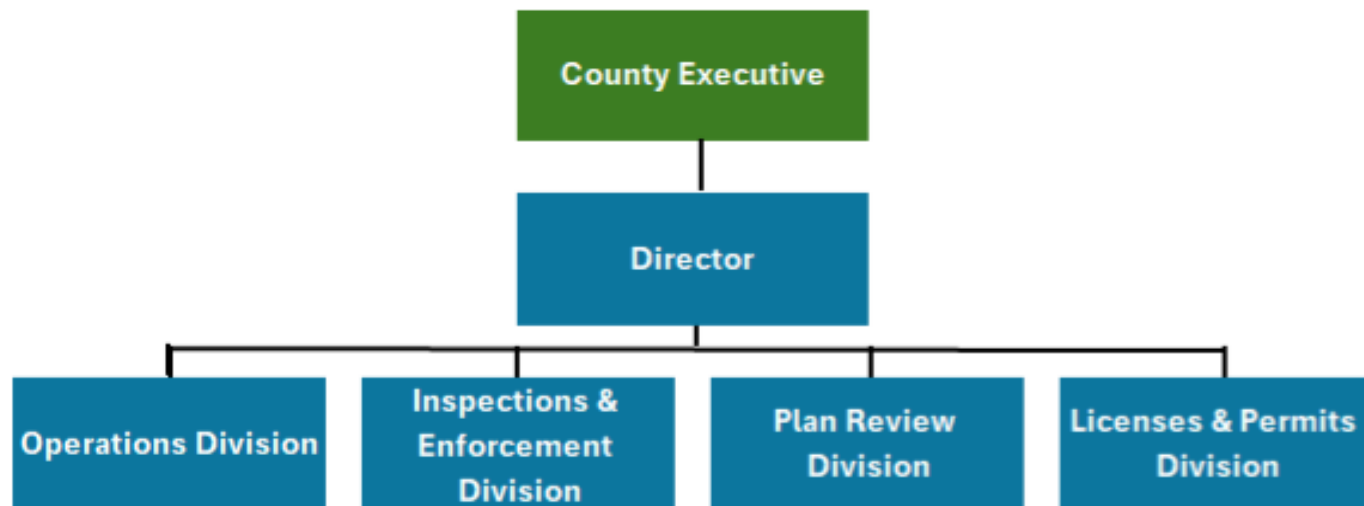
The Department of Inspections, Licenses and Permits is responsible for the approval and issuance of various permits, licenses and the enforcement of county building codes and standards. These include building, mechanical, plumbing, electrical, sign and rental property maintenance codes. The department 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.



To help improve the County's solar permitting process, the Department of Inspections, Licenses and Permits recently modified and reconfigured its permitting software to allow for the instant issuance of permits for residential rooftop solar panels. The "Solar Express" permit process that allows residents and contractors to apply online, upload documents, pay, and obtain the necessary permit to add solar panels to residential rooftops. This new instant process will reduce barriers and help families and businesses adopt solar power more quickly.

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, database 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 reviews 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

2026 Accomplishments

- Testing and working to implement AutoBridge’s GovAssist Platform to replace the current Accela permitting and licensing system.
- Maryland Building Officials Association (MBOA) honored Plan Reviewer Sydonia Garrott’s end of term as she became the Immediate Past President. Plan Reviewer Deborah Whalen was elected to become the First Vice President of the MBOA, Plan Reviewer Mike Blevins was elected as Director, and Plan Reviewer Andrew Arnold was elected as Secretary.
- Awarded two 2025 NACo awards for the Automated Online Grading Permitting Program and the State Surety Refund process.
- On track to perform no less than 75,000 inspections in the various trades (building, fire, electrical, plumbing and mechanical) during the fiscal year.
- Implemented the commercial mechanical/HVAC system permitting and inspection program.
- Implemented newly adopted 2024 International Code Council model codes (building, trades, residential, energy, property maintenance, etc.).

2027 Action Plan

- Testing and ultimately implementing AutoBridge’s GovAssist, which is a new permitting software which will handle critical data points pertaining to all services currently being managed by the legacy system, Accela, that is coming to end of life after December 2025.
- Using AutoBridge’s GovAssist platform, implement online submittals for rental housing license applications and renewals with an emphasis on simplifying the process and clarifying to clients which documents are required for a successful submittal.
- Upgrade an Engineering Specialist position to one that requires a Professional Engineering License, to address the substantial changes in job duties. Responsibilities include the review of all coded needs for new commercial buildings located within Howard County, which have become more complex and now require a specialized skillset to understand all the different aspects of building construction.

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.

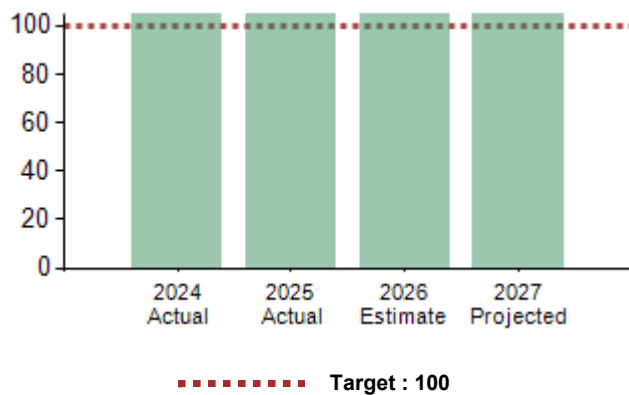
Description of Objective - Permit holders can schedule requests for building, electrical, plumbing, HVAC, and fire inspections on a specific date by telephone or online. This can be done using the Integrated Voice Response system or accessing the Accela Citizen Access system via their PC. Permit holders 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of inspections performed | 83,853 | 77,380 | 78,000 | 78,000 |
| Percentage of time daily inspection schedule is filled | 31.3% | 19.4% | 22.1% | 20.0% |
| Percent of inspections completed on the date scheduled | 110.1% | 110.6% | 110.0% | 110.0% |

Percent of inspections completed on the date scheduled



The number of inspections that can be scheduled can be changed 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 four weeks, or less.

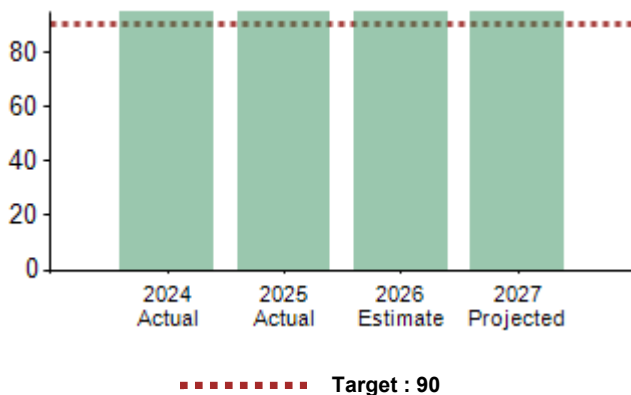
Description of Objective - Plan reviewers evaluate the plans for compliance with the standards adopted by the County. To manage the process, plans are logged into the permitting system by date and time stamped.

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of plans reviewed | 10,788 | 11,198 | 12,048 | 12,000 |
| Number of plans needing revision | 3,061 | 3,342 | 3,500 | 3,300 |
| Number of plan reviewers on average | 9 | 10 | 9 | 10 |
| Percentage of new building construction plans reviewed in four weeks or less | 97.7% | 99.4% | 96.7% | 99.0% |

Percentage of new building construction plans reviewed in four weeks or less



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 two days, or less.

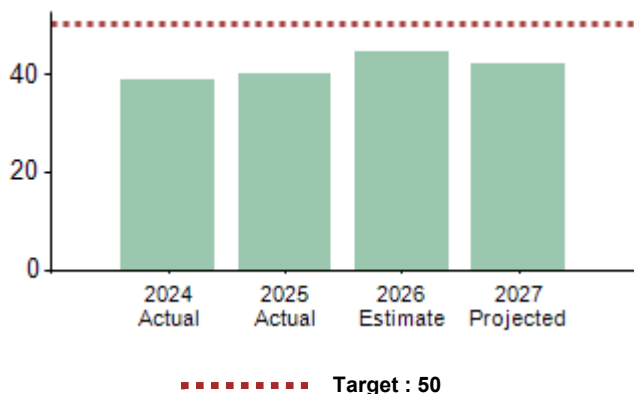
Description of Objective - This objective includes commercial and residential permits for building, mechanical, electrical, plumbing and fire. These permit types include some that do not require plan review, or they will involve a short or longer plan review. The types of permits can range from all trade 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 process.

Strategies

- Utilize cross training 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of online permit applications | 20,868 | 24,415 | 26,800 | 26,800 |
| Number of permits issued | 25,761 | 26,587 | 28,800 | 28,800 |
| Percentage of permits issued within two days or less | 38.8% | 39.8% | 44.6% | 42.0% |

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.

*Inspections, Licenses and Permits***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|---|-------------------|
| 2026 Council Approved | 11,003,414 |
| Same Level of Service | 406,183 |
| New Programs/Initiatives - 6 months funding restoration for electrical (1 FTE) and rental housing (1 FTE) inspectors | 133,500 |
| 2027 Executive Proposed | 11,543,097 |

Inspections, Licenses and Permits

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---------------------|-------------------|---------------------|----------------------|---------------------|----------------|-------------|
| General Fund | 10,432,658 | 11,003,414 | 10,826,980 | 11,543,097 | 539,683 | 4.9% |
| Administration | 3,313,117 | 3,407,153 | 3,335,168 | 3,167,757 | -239,396 | -7.0% |
| Enforcement | 4,156,306 | 4,438,669 | 4,185,856 | 4,958,389 | 519,720 | 11.7% |
| License & Permits | 1,083,111 | 1,238,914 | 1,213,952 | 1,345,851 | 106,937 | 8.6% |
| Plan Review | 1,880,124 | 1,918,678 | 2,092,004 | 2,071,100 | 152,422 | 7.9% |
| Total | 10,432,658 | 11,003,414 | 10,826,980 | 11,543,097 | 539,683 | 4.9% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|-----------------|----------------|
| Personnel Costs | 8,003,330 | 8,465,364 | 8,363,225 | 9,191,102 | 725,738 | 8.6% |
| General Fund | 8,003,330 | 8,465,364 | 8,363,225 | 9,191,102 | 725,738 | 8.6% |
| Contractual Services | 1,733,131 | 1,688,512 | 1,624,594 | 1,725,040 | 36,528 | 2.2% |
| General Fund | 1,733,131 | 1,688,512 | 1,624,594 | 1,725,040 | 36,528 | 2.2% |
| Supplies and Materials | 18,706 | 54,500 | 44,123 | 46,450 | -8,050 | -14.8% |
| General Fund | 18,706 | 54,500 | 44,123 | 46,450 | -8,050 | -14.8% |
| Debt Service | 217,654 | 249,313 | 249,313 | 0 | -249,313 | -100.0% |
| General Fund | 217,654 | 249,313 | 249,313 | 0 | -249,313 | -100.0% |
| Expense Other | 459,837 | 545,725 | 545,725 | 580,505 | 34,780 | 6.4% |
| General Fund | 459,837 | 545,725 | 545,725 | 580,505 | 34,780 | 6.4% |
| Total | 10,432,658 | 11,003,414 | 10,826,980 | 11,543,097 | 539,683 | 4.9% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 69.00 | 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.

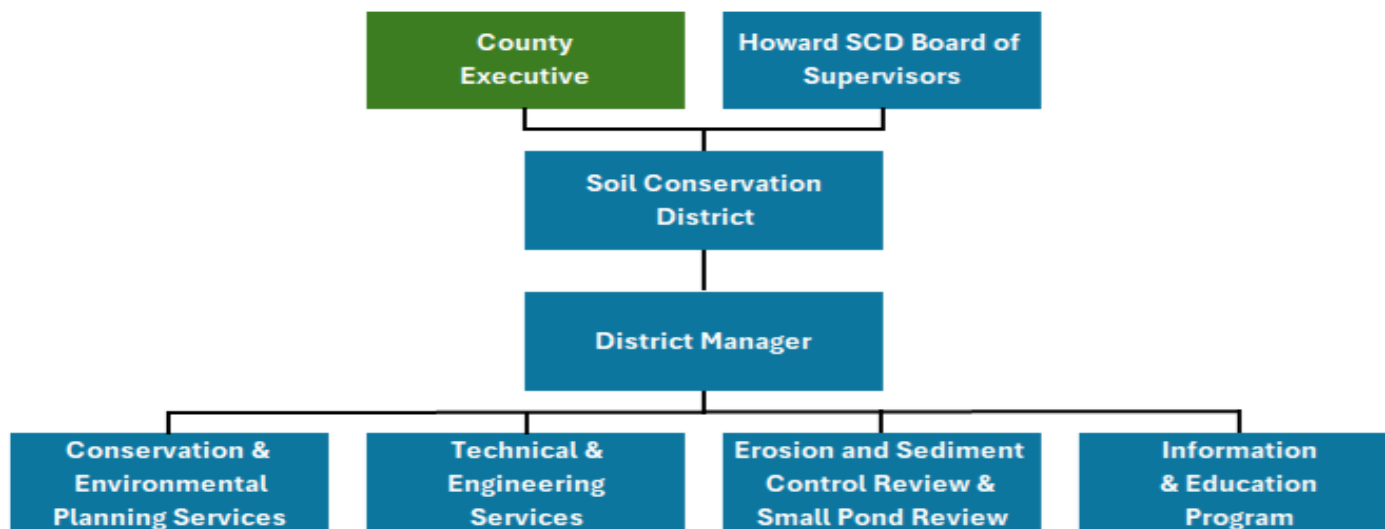
The District is responsible for the Agricultural Sector's goals required to meet the Federal and State Total Maximum Daily Load (TMDL) mandate, as well as for reviewing and approving Erosion and Sediment Control Plans on proposed developments throughout the county. This is required prior to a grading 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.



Each year, farmers open their farms for the Fall Farm and Conservation Tour, sponsored by Howard Soil Conservation District, Howard County Economic Development Authority, and The Howard County Farm Bureau. The tour's purpose is to educate elected officials and their staff members, to better understand the farming community and the nature of their work and to hear firsthand the concerns of farmers and the challenges they face.

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

2026 Accomplishments

- Completed 25 Soil Conservation and Water Quality Plans on 4,269.2 acres to protect soil, water, and other natural resources on farms in Howard County.
- Assisted 30 farmers to install 67 best management practices (BMPs) to protect soil, water, and other natural resources on farms in Howard County.
- Reviewed 515 Erosion and Sediment Control Plans to protect 1,811 acres of disturbance.
- Hosted a Fall Farm and Conservation Tour for County and State elected officials in cooperation with Farm Bureau and EDA.
- Assisted county Ag Land Preservation Program with inspections of MD Ag Land Preservation Foundation (MALPF) easement properties.
- Implemented the County funded Agricultural Preservation Cost-Share Program to aid farmers, installing a variety of conservation practices, in the amount of \$178,348.86.
- Printed and distributed 2 editions of the newsletter Conservation Matters to over 850 individuals. This publication informs the agricultural community about conservation programs and practices and serves to educate the public about farmers' efforts to restore local streams and the Chesapeake Bay Watershed.
- Administered federal, state, and local cost share programs, including the MD Dept of Agriculture's (MDA) Cover Crop Program, which helped farmers install more than 5,323 acres of cover crops in the County. Combined financial assistance to farmers from these programs was over \$1,025,556.17.
- Hosted a Mid-Winter Agricultural Meeting to provide farmers with insight and ideas concerning deer management, slug damage/management (including research data of their effect on soybeans), the right-to-farm and eminent domain, and a nutrient management update. The event was attended by 46 farmers and guests.
- Participated in the Climate Action Subcommittee. Provided implementation information pertaining to climate smart agricultural practices.
- Initiated the Agricultural Preservation Conservation Loan Program with \$30,806 in loans provided.

2027 Action Plan

- Continue implementing the County funded Agricultural Preservation Cost-Share and Loan Programs to aid farmers installing a variety of conservation practices.
- Manage and administer local, state, and federal agricultural cost-share programs for the benefit of county farmers and landowners. Ensure that farmers have access to these critical financial resources to help improve the water quality in local streams and reservoirs.
- Increase outreach efforts to promote the use of cover crops, stream fencing, manure storage facilities, and other 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 Ag Land Preservation Program with implementing 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 MD Ag Land Preservation Foundation (MALPF) easement properties to determine compliance and provide technical assistance in implementing best management practices.
- Assist MD Dept of Ag with tracking 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.

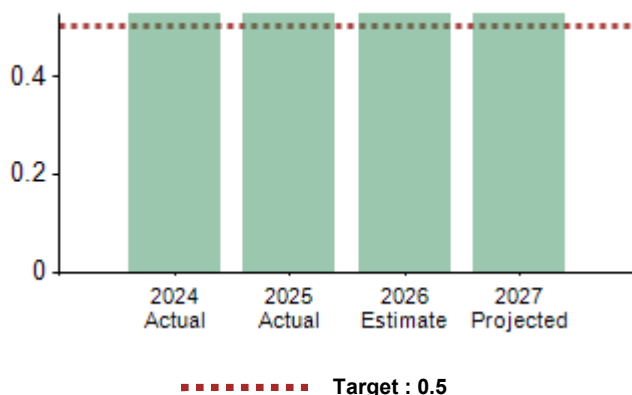
Description of Objective - Many streams in Howard County flow through open meadows of grazing livestock, and water can be impacted by livestock trampling banks and standing in streams. The Soil Conservation District’s current plan is to educate farmers and landowners about the benefits of limiting access 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 educational 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of pasture walks and site visits conducted | 17 | 26 | 20 | 20 |
| Number of education outreach events for distribution of publications | 2 | 3 | 4 | 3 |
| Number of miles of fencing installed for stream preservation | 0.90 | 0.80 | 0.70 | 0.70 |

Number of miles of fencing installed for stream preservation



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

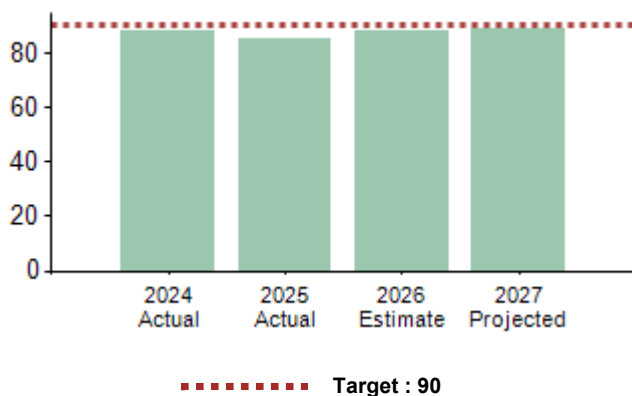
Description of Objective - Soil loss from agricultural activities continues to be a concern. The District believes that a conservation plan is essential for the logical progression of efficient implementation of best management practices on an agricultural operation. A follow-up visit after a plan is 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 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of conservation plans developed | 28 | 25 | 30 | 32 |
| Percent of site visits completed to farms with newly developed or revised and updated conservation plans | 90.0% | 90.0% | 90.0% | 95.0% |
| Percentage of farms with a conservation plan on file | 88.0% | 85.0% | 88.0% | 89.0% |

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 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 most 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 crops planted to 35 percent by 2030 in the county

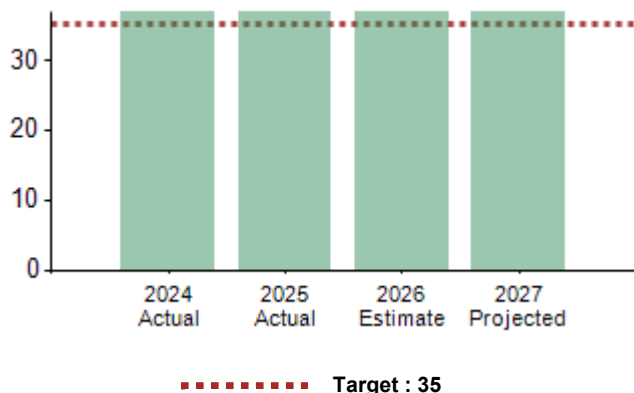
Description of Objective - Cover crops established in the fall following the harvest of commodity crops help to protect the soil from erosion and remove nutrients from crop fields. Cover crops represent one of the most cost-effective practices for reducing nutrients and sediment from entering local streams 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 the Chesapeake Bay.

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Number of outreach programs related to the Cover Crop Program | 3 | 3 | 4 | 3 |
| Acres of agricultural land planted to cover crops | 4,546 | 5,323 | 5,200 | 4,500 |
| Percentage of eligible land planted to cover crops | 40.0% | 47.0% | 46.0% | 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. The acres of cover crops planted in Howard County this year was a record.

*Soil Conservation District***Summary of FY 2027 Budget Changes**

| Agricultural Land Preservation | Amount |
|---------------------------------------|------------------|
| 2026 Council Approved | 1,276,808 |
| Same Level of Service | 72,305 |
| 2027 Executive Proposed | 1,349,113 |

Soil Conservation District

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---|-------------------|---------------------|----------------------|---------------------|----------------|--------------|
| General Fund | 442,492 | 349,697 | 347,807 | 377,148 | 27,451 | 7.8% |
| Soil Conservation District | 442,492 | 349,697 | 347,807 | 377,148 | 27,451 | 7.8% |
| Agricultural Land Preservation | 1,428,843 | 1,276,808 | 1,270,475 | 1,349,113 | 72,305 | 5.7% |
| Soil Conservation District | 1,428,843 | 1,276,808 | 1,270,475 | 1,349,113 | 72,305 | 5.7% |
| Watershed Protection & Restoration | 115,779 | 116,212 | 107,918 | 156,475 | 40,263 | 34.6% |
| Soil Conservation District | 115,779 | 116,212 | 107,918 | 156,475 | 40,263 | 34.6% |
| Total | 1,987,114 | 1,742,717 | 1,726,200 | 1,882,736 | 140,019 | 8.0% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|------------------------------------|-------------------|---------------------|----------------------|---------------------|----------------|--------------|
| Personnel Costs | 256,303 | 264,024 | 247,507 | 322,716 | 58,692 | 22.2% |
| Agricultural Land Preservation | 178,793 | 178,845 | 172,512 | 215,499 | 36,654 | 20.5% |
| General Fund | 55,018 | 64,152 | 62,262 | 82,696 | 18,544 | 28.9% |
| Watershed Protection & Restoration | 22,492 | 21,027 | 12,733 | 24,521 | 3,494 | 16.6% |
| Contractual Services | 1,709,898 | 1,456,955 | 1,456,955 | 1,535,482 | 78,527 | 5.4% |
| Agricultural Land Preservation | 1,234,229 | 1,081,345 | 1,081,345 | 1,116,634 | 35,289 | 3.3% |
| General Fund | 382,382 | 280,425 | 280,425 | 288,857 | 8,432 | 3.0% |
| Watershed Protection & Restoration | 93,287 | 95,185 | 95,185 | 129,991 | 34,806 | 36.6% |
| Expense Other | 20,913 | 21,738 | 21,738 | 24,538 | 2,800 | 12.9% |
| Agricultural Land Preservation | 15,821 | 16,618 | 16,618 | 16,980 | 362 | 2.2% |
| General Fund | 5,092 | 5,120 | 5,120 | 5,595 | 475 | 9.3% |
| Watershed Protection & Restoration | 0 | 0 | 0 | 1,963 | 1,963 | N/A |
| Total | 1,987,114 | 1,742,717 | 1,726,200 | 1,882,736 | 140,019 | 8.0% |

Community Services

Section IV

Table of Contents

| | |
|--|-----|
| Department of Recreation & Parks..... | 189 |
| Department of Community Resources & Services | 199 |
| Transportation Services | 207 |
| Department of Social Services | 223 |
| University of Maryland Extension | 231 |
| Community Service Partnerships | 239 |

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

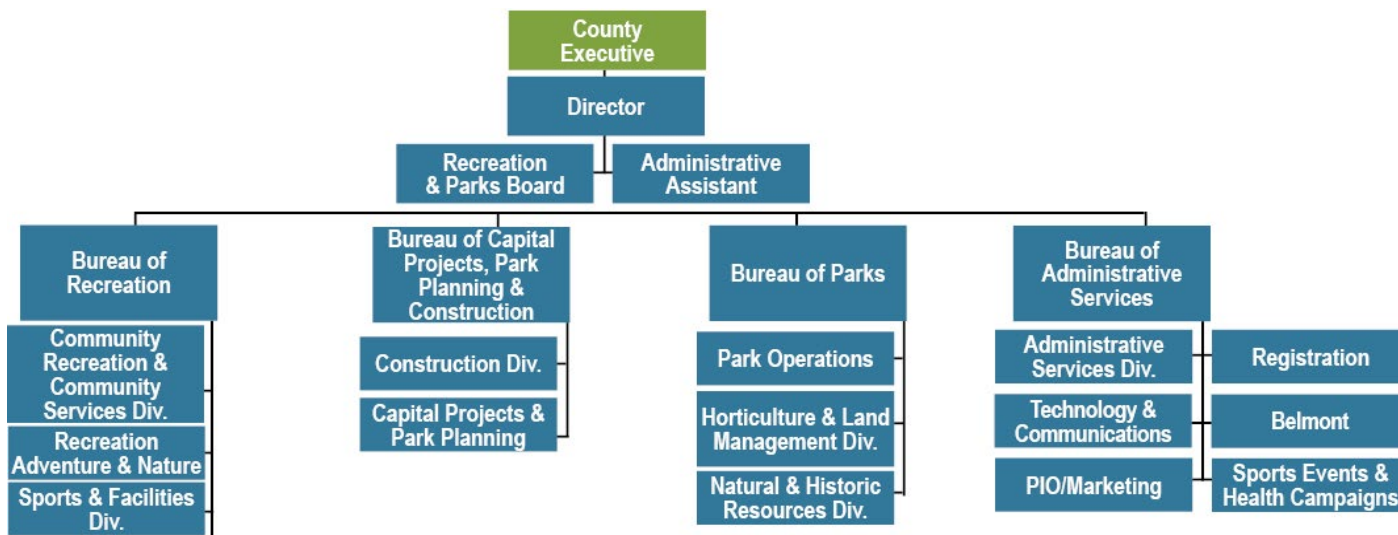
The Department of Recreation and Parks organizes and operates recreation programs throughout Howard County. The Department maintains parks, playgrounds and other facilities. It is responsible for planning and coordinating parkland development and implementing natural resource protections and management 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.



The Howard County Department of Recreation and Parks offers a Run & Shoot Football League. This 6v5 format, low-contact sport brings a unique twist to one-hand touch football.

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

2026 Accomplishments

- Created teen drop-in programs during the school year.
- Partnered with HCPSS and the Baltimore Ravens to operate a girls high school flag football league, player clinics and coaches' clinics.
- Offered two low-cost summer camps to families with limited income.
- Introduced fishing kayaks into our rental fleet options at Centennial Park.
- Introduced new digital marketing efforts.
- Coordinated with the American Red Cross to improve the Department's lifeguarding programs with enhanced safety training.
- Implemented the new ground penetrating radar technology at Blandair to obtain a better understanding of the historical significance of the property.
- Replacement of Rockburn Branch Park playground.
- Renovated Savage Loop Trail access trails #3 & #4.
- Completed the renovation of the Firehouse Museum.
- Reinterpreted the Ellicott City Colored School, including the creation of a new trail.
- Completed the David Force Park Trail expansion and renovation.
- Opened the North Laurel Community Center Pool.
- Progressed the Phase 6 improvements at Blandair Regional Park for an anticipated June 2026 opening.
- Formalized a collaboration with community partners to expand Recreation & Parks' Service & Skills Club's service-learning workshops.
- Hosted and staffed the County's annual Toys for Tots Program giveaway, serving 1,970 families.
- Increased enrollment in before and after-school childcare programs.

2027 Action Plan

- Complete 14 acres of new forest conservation management and 10 acres of new meadow.
- Complete Savage Mill Trail Loop Trail access #3 & #4.
- Complete the Ilchester Park & Rec Center Phase I improvements.
- Restoration Design for Blandair Mansion, and restoration of the Blandair Slave Quarters
- Implement the new interpretation plan of the B&O and Firehouse Museums.
- Continue to implement additional safety measures through American Red Cross.
- Research program offerings for Ilchester Park, West Friendship Park, and the Robinson Nature Center's amphitheater.
- Complete and implement the County's Land Preservation, Parks and Recreation Plan.

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.

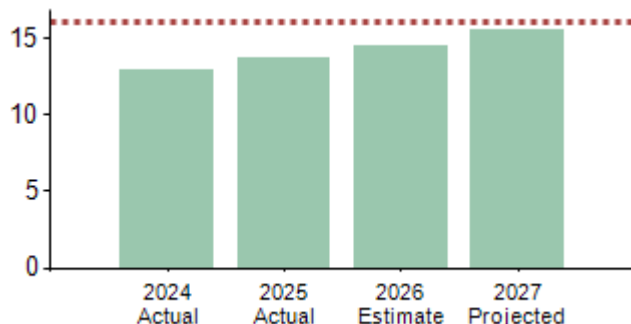
Description of Objective - Providing opportunities for Howard County residents of all ages, abilities and socio-economic status to access recreation and leisure programs and venues improves the quality of life of our residents. Programming includes camps, special events, facility rentals, trips, sports & 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of residents registered under 10 year's old | 17,058 | 19,339 | 19,532 | 19,727 |
| Number of residents registered between the ages of 10-19 | 13,535 | 14,755 | 14,903 | 15,025 |
| Number of residents registered between the ages of 20-39 | 2,873 | 2,887 | 2,915 | 2,944 |
| Number of residents registered between the ages of 40-59 | 4,482 | 4,456 | 4,501 | 4,546 |
| Number of residents registered over 60+ | 4,350 | 4,673 | 4,719 | 4,765 |
| Number of programs offered | 8,347 | 8,815 | 8,903 | 8,992 |
| Percent of county residents registered in a Recreation and Parks program | 12.9% | 13.7% | 14.5% | 15.5% |

Percent of county residents registered in a Recreation and Parks program



..... Target : 16

The department has consistently projected and demonstrated growth in both registration and revenue each year. Over the last year, program offerings increased by 6%. Last year, 12.9% of the population was enrolled in department programs, with an additional 0.77% increase in enrollment this year. The department continues to expand its services by introducing new programs and opening additional sites, with a focus on further increasing participation through recently acquired facilities. In 2026 the department will open a new community center as well as a new aquatic center.

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.

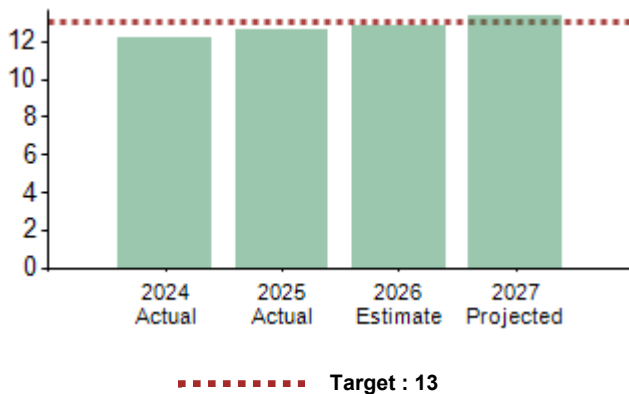
Description of Objective - As the senior population increases in the county, the department is adding new programming and initiatives to provide more physical, social and mental health opportunities that promote an active and vital lifestyle. Living an active lifestyle through exercise can help maintain 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of registrants in 55+ Adult Fitness and Sports programs for Health and Wellness | 5,526 | 7,142 | 8,000 | 8,500 |
| Number of registrants for educational and lecture programs for 55+ Adults | 451 | 368 | 475 | 500 |
| Number of registrants for Therapeutic Recreation Aquatic programs for 55+ Adults | 374 | 233 | 375 | 400 |
| Percent of 55+ residents registered in a Recreation and Parks program | 12.2% | 12.6% | 12.8% | 13.4% |
| Total registrants in 55+ adult programs | 11,160 | 11,742 | 12,000 | 12,500 |

Percent of 55+ residents registered in a Recreation and Parks program



The Active Aging program participation for FY25 continues to grow. Registration numbers continue to show a positive increase in all programming areas. Each season we strive to expand the number of classes, increase sections with program demand and offer new and exciting trending programs, classes or leagues where we see a need. We continue to offer popular virtual class options (fitness), in-person classes, workshops and leagues. The total registrations for 55+ residents in Recreation & Parks programs increased in FY25 by 582 participants, which is a 5.2% increase from FY24. These types of programs fulfill social and physical contributions to overall health and wellness for the 55+ community.

*Recreation & Parks***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|---|-------------------|
| 2026 Council Approved | 34,052,837 |
| Same Level of Service | 2,343,362 |
| New Programs/Initiatives - Ilchester Park | 264,702 |
| New Programs/Initiatives - Scholarships and childcare staff support | 360,000 |
| 2027 Executive Proposed | 37,020,901 |

Recreation & Parks

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---|-------------------|---------------------|----------------------|---------------------|------------------|---------------|
| General Fund | 31,771,510 | 34,052,837 | 34,052,837 | 37,020,901 | 2,968,064 | 8.7% |
| Bureau of Administrative Services | 4,423,936 | 4,371,242 | 4,352,718 | 4,713,803 | 342,561 | 7.8% |
| Bureau of Capital Projects Park Planning and Construction | 1,081,046 | 1,323,424 | 1,161,924 | 1,221,015 | -102,409 | -7.7% |
| Bureau of Parks | 197,640 | 231,348 | 233,835 | 244,311 | 12,963 | 5.6% |
| Bureau of Recreation | 321,624 | 318,623 | 318,623 | 341,256 | 22,633 | 7.1% |
| Horticulture & Land Management Division | 2,510,533 | 2,617,289 | 2,588,119 | 2,508,872 | -108,417 | -4.1% |
| Licensed Childcare & Community Services Division | 1,462,763 | 1,773,220 | 1,745,220 | 1,966,576 | 193,356 | 10.9% |
| Natural and Historic Resources Division | 3,853,635 | 3,689,027 | 3,703,612 | 4,321,221 | 632,194 | 17.1% |
| Office of the Director | 7,000,713 | 8,480,949 | 8,619,584 | 9,315,344 | 834,395 | 9.8% |
| Park Construction Division | 1,641,616 | 1,702,959 | 1,679,647 | 1,944,566 | 241,607 | 14.2% |
| Park Operations Division | 5,856,304 | 5,789,455 | 5,920,699 | 6,088,679 | 299,224 | 5.2% |
| Recreation Services Division | 1,662,758 | 1,793,023 | 1,766,578 | 2,061,279 | 268,256 | 15.0% |
| Sports & Adventure Services Division | 1,758,942 | 1,962,278 | 1,962,278 | 2,293,979 | 331,701 | 16.9% |
| Program Revenue | 33,767 | 140,000 | 140,000 | 140,000 | 0 | 0.0% |
| Natural and Historic Resources Division | 33,767 | 140,000 | 140,000 | 140,000 | 0 | 0.0% |
| Recreation Program | 23,569,491 | 28,721,002 | 25,478,636 | 30,721,762 | 2,000,760 | 7.0% |
| Bureau of Administrative Services | 2,357,692 | 3,053,931 | 2,488,242 | 3,327,873 | 273,942 | 9.0% |
| Bureau of Capital Projects Park Planning and Construction | 154,161 | 202,500 | 199,559 | 169,500 | -33,000 | -16.3% |
| Bureau of Parks | 10,500 | 10,500 | 13,300 | 10,500 | 0 | 0.0% |
| Bureau of Recreation | 300,745 | 151,500 | 315,000 | 454,000 | 302,500 | 199.7% |
| Horticulture & Land Management Division | 3,198 | 23,500 | 1,000 | 23,500 | 0 | 0.0% |
| Licensed Childcare & Community Services Division | 5,183,337 | 6,800,976 | 6,120,513 | 7,489,480 | 688,504 | 10.1% |
| Natural and Historic Resources Division | 96,710 | 281,000 | 105,160 | 253,000 | -28,000 | -10.0% |
| Office of the Director | 7,947,523 | 9,315,334 | 8,433,894 | 10,019,831 | 704,497 | 7.6% |
| Park Operations Division | 91,056 | 257,000 | 93,625 | 232,000 | -25,000 | -9.7% |
| Recreation Services Division | 2,326,551 | 2,804,818 | 2,426,895 | 2,850,528 | 45,710 | 1.6% |
| Sports & Adventure Services Division | 5,098,018 | 5,819,943 | 5,281,448 | 5,891,550 | 71,607 | 1.2% |
| Forest Conservation | 413,269 | 759,371 | 417,586 | 811,489 | 52,118 | 6.9% |
| Natural and Historic Resources Division | 413,269 | 759,371 | 417,586 | 811,489 | 52,118 | 6.9% |
| Grants | 8,311 | 8,500 | 8,500 | 39,000 | 30,500 | 358.8% |
| Licensed Childcare & Community Services Division | 7,450 | 8,500 | 8,500 | 39,000 | 30,500 | 358.8% |
| Natural and Historic Resources Division | 844 | 0 | 0 | 0 | 0 | N/A |
| Sports & Adventure Services Division | 17 | 0 | 0 | 0 | 0 | N/A |
| Recreation Special Facilities | 0 | 627,500 | 0 | 627,500 | 0 | 0.0% |
| Golf Course Operations | 0 | 627,500 | 0 | 627,500 | 0 | 0.0% |
| TOTAL | 55,796,348 | 64,309,210 | 60,097,559 | 69,360,652 | 5,051,442 | 7.9% |

Recreation & Parks

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|------------------|---------------|
| Personnel Costs | 35,722,484 | 40,091,616 | 38,573,403 | 42,868,006 | 2,776,390 | 6.9% |
| Forest Conservation | 300,546 | 404,899 | 309,796 | 438,468 | 33,569 | 8.3% |
| General Fund | 24,320,599 | 26,017,962 | 26,183,561 | 28,179,477 | 2,161,515 | 8.3% |
| Program Revenue | 33,379 | 75,000 | 75,000 | 75,000 | 0 | 0.0% |
| Recreation Program | 11,067,960 | 13,593,755 | 12,005,046 | 14,175,061 | 581,306 | 4.3% |
| Contractual Services | 12,089,044 | 15,003,788 | 13,517,911 | 15,267,292 | 263,504 | 1.8% |
| Forest Conservation | 45,185 | 118,294 | 45,612 | 77,997 | -40,297 | -34.1% |
| General Fund | 3,740,827 | 4,502,875 | 4,235,786 | 4,674,846 | 171,971 | 3.8% |
| Grants | 7,450 | 8,500 | 8,500 | 39,000 | 30,500 | 358.8% |
| Program Revenue | 0 | 40,000 | 40,000 | 40,000 | 0 | 0.0% |
| Recreation Program | 8,295,582 | 10,334,119 | 9,188,013 | 10,435,449 | 101,330 | 1.0% |
| Supplies and Materials | 3,526,743 | 3,792,417 | 3,374,857 | 4,517,305 | 724,888 | 19.1% |
| Forest Conservation | 35,360 | 159,000 | 30,000 | 159,000 | 0 | 0.0% |
| General Fund | 1,488,522 | 1,128,667 | 1,230,157 | 1,388,005 | 259,338 | 23.0% |
| Grants | 861 | 0 | 0 | 0 | 0 | N/A |
| Program Revenue | 388 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| Recreation Program | 2,001,612 | 2,479,750 | 2,089,700 | 2,945,300 | 465,550 | 18.8% |
| Capital Outlay | 75,501 | 314,001 | 51,500 | 145,000 | -169,001 | -53.8% |
| Forest Conservation | 0 | 45,000 | 0 | 45,000 | 0 | 0.0% |
| General Fund | 15,541 | 0 | 0 | 0 | 0 | N/A |
| Recreation Program | 59,960 | 169,001 | 51,500 | 0 | -169,001 | -100.0% |
| Recreation Special Facilities | 0 | 100,000 | 0 | 100,000 | 0 | 0.0% |
| Expense Other | 4,197,172 | 4,883,346 | 4,355,846 | 6,012,288 | 1,128,942 | 23.1% |
| Forest Conservation | 32,178 | 32,178 | 32,178 | 91,024 | 58,846 | 182.9% |
| General Fund | 2,020,617 | 2,179,291 | 2,179,291 | 2,227,812 | 48,521 | 2.2% |
| Recreation Program | 2,144,377 | 2,144,377 | 2,144,377 | 3,165,952 | 1,021,575 | 47.6% |
| Recreation Special Facilities | 0 | 527,500 | 0 | 527,500 | 0 | 0.0% |
| Operating Transfers | 185,404 | 224,042 | 224,042 | 550,761 | 326,719 | 145.8% |
| General Fund | 185,404 | 224,042 | 224,042 | 550,761 | 326,719 | 145.8% |
| TOTAL | 55,796,348 | 64,309,210 | 60,097,559 | 69,360,652 | 5,051,442 | 7.9% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|--------------|
| 299.37 | 306.35 | 307.13 | 0.78 | 0.3% |

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 disproportionately 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.

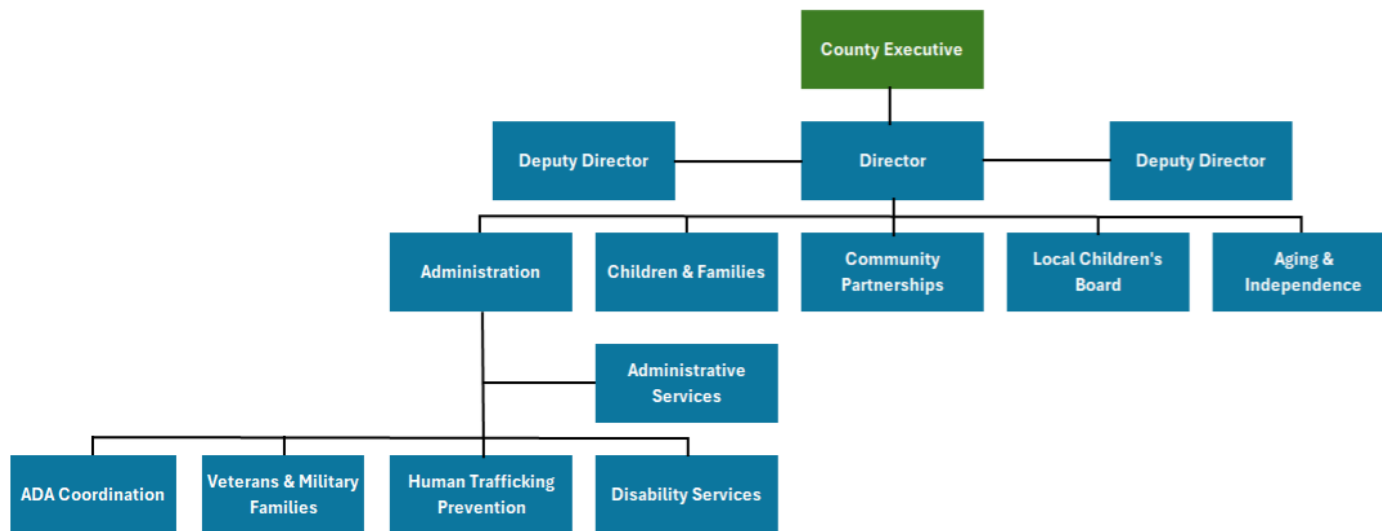
The Department also serves as the lead agency for mass care and shelter in the event of disaster. In collaboration with local private and public agencies, it plays an integral role in strengthening the effectiveness and efficiency of the County's overall human service delivery system. Staff support is 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.



The Howard County Office on Aging and Independence hosts their annual Giving Thanks Luncheon and Dance. More than 250 older adults danced, ate and socialized at Ten Oaks Ballroom. The event also includes a canned food drive for the Howard County Food Bank and a raffle benefiting Project Holiday, which brings holiday cheer to isolated older adults during the winter season.

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 of the Local Children’s Board leads a collaborative, community-driven approach to ensuring children, youth, and families have the supports they need to grow and thrive. We bring together public agency leaders and residents committed to building a community where every child has equitable access to education, mental and behavioral health, and enrichment opportunities. The Office also oversees the Multiservice Center, which connects families to vital resources and services.

Office of Community Partnerships

The Office works with community partners and local leaders to strengthen human services, promote collaboration and meet emerging needs. The Office administers the Human Services Community Service Partnerships Grants, the Opioid Restitution Fund, and the Community Reinvestment and Repair Fund. and 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

2026 Accomplishments

- Expanded the OAI Community Living Program (CLP) significantly increasing the program's capacity to serve older adults and support their ability to age safely in place with funding from the HUD Older Adults Home Modification Grant.
- Launched the Howard County Community Supports Partnership to build capacity, coordinate, fund and report on the impact of child mental health services.
- Launched the next five-year Age-Friendly Howard County Action Plan (2025–2030) which supports the County's efforts toward achieving Dementia-Friendly Howard County designation.
- Developed a county-wide human trafficking data collection tool and established an ethical data reporting model for partner agencies who serve survivors, which now provides consistent, trauma-informed information on how human trafficking presents in Howard County.
- Enhanced parent engagement through community partnerships to better meet the diverse needs of families. Developed new engagement methods to reach parents including teen moms, grandparents, and fathers. Created new digital content and educational materials for parents that aligns with trainings for early educators.
- Provided resources, professional development and school event support to schools interested in expanding support for military and veteran students. In 2025, two new schools earned Purple Star School designation.
- Collaborated with the Office of Human Resources to develop and launch ADA and disability-awareness training for all county government employees, strengthening organizational compliance and inclusive workplace practices.
- Created the Disability Roundtable of providers to serve as a listening forum for the Office of Disability Services, identifying trends, concerns, and issues affecting individuals with disabilities, their families, caregivers, and support organizations.

2027 Action Plan

- Implement the Community Reinvestment and Repair Fund distribution plan to support community-driven services in disproportionately impacted communities and develop public-facing communications about Opioid Restitution Fund (ORF) programs to promote transparency and community awareness.
- Conduct additional listening sessions to increase participation of individuals in the disability community across diverse communities and throughout the lifespan to ensure voices of individuals with disabilities and their families remain central in shaping services and supports across the county.
- Implement a Dementia Plan that strengthens Howard County's capacity to support residents living with dementia and their caregivers.
- Lead efforts of the Howard County Provider Forum-Social Determinants of Health Workgroup to strengthen the connection between healthcare and community-based services which supports the Longevity Ready Maryland objective to improve equitable access to holistic healthcare that addresses physical, behavioral and emotional health.
- Engage and train non-profit partners that receive County Government funding to increase disability awareness and clarify responsibilities under the ADA.
- Create a data-driven report of Howard County's early childhood landscape to guide strategic planning, resource allocation, and priority setting.
- Develop a coordinated engagement and referral system that ensures families are seamlessly connected to the Office of Children and Families' programs, supports, and educational opportunities.

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.

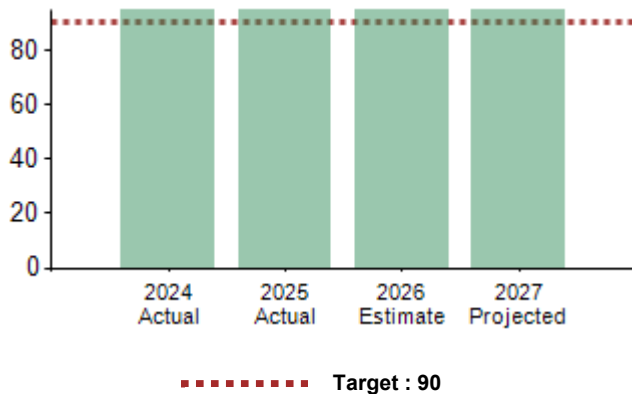
Description of Objective - The Early Childhood Mental Health (ECMH) program can send trained behavior consultants into the childcare setting to work with the child and parents, as well as the providers, to address underlying issues that place the child at risk in order to keep them in childcare.

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Percentage of at-risk children remaining in childcare post ECMH intervention | 97.0% | 97.0% | 95.0% | 95.0% |
| Percentage of children demonstrating improvement in social/emotional skills | 100.0% | 100.0% | 95.0% | 95.0% |

Percentage of children demonstrating improvement in social/emotional skills



IECMH reported 97 percent of children maintained their child care setting in FY26. IECMH received 44 behavioral referrals in FY26. 43 children remained in their child care program. One child was expelled from their child care program. 100 percent of children served demonstrated improvement in social/emotional skills based on results from Devereux Early Childhood Assessment (DECA). DECA's are completed by teachers and family at the beginning, middle, and end of each IECMH case. The DECA is designed to measure social/emotional skills and development in individual children

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.

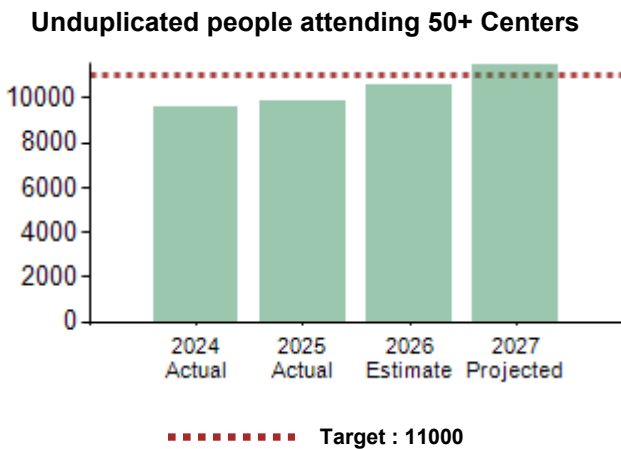
Objective - Increase number of unduplicated people attending 50+ Centers by 10%

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 in 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, entertainment, 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Bain- Unduplicated Participants by 50+ Center | 2,019 | 2,276 | 2,280 | 2,380 |
| North Laurel- Unduplicated Participants by 50+ Centers | 1,837 | 1,703 | 2,050 | 2,150 |
| Glenwood- Unduplicated Participants by 50+ Center | 1,810 | 1,559 | 2,050 | 2,150 |
| Ellicott City- Unduplicated Participants by 50+ Centers | 2,408 | 2,600 | 2,730 | 2,830 |
| Elkridge- Unduplicated Participants by 50+ Center | 1,132 | 1,290 | 1,280 | 1,380 |
| East Columbia - Unduplicated Participants by 50+ Center | 2,928 | 3,083 | 3,300 | 3,350 |
| Unduplicated people attending 50+ Centers | 9,631 | 9,839 | 10,626 | 11,476 |



Participation rates in the 50+ Centers continue to increase, and have surpassed pre-pandemic levels. Centers have expanded their operating hours, now offering four evenings and Saturday morning hours at Bain, East Columbia, Elkridge and Ellicott City. In-person Group Fitness is now available at three locations (Ellicott City, Bain and East Columbia 50+ Centers). Virtual programming continues to be offered, though most participants appear to prefer in person activities. Participants continue to report positive benefits (92% say classes help them stay fit, 89% report improvement in overall health and well-being, and 82% reported a sense of connectedness. Participation is projected to increase by approximately 8% in FY26.

*Community Resources & Services***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|--|-------------------|
| 2026 Council Approved | 19,857,365 |
| Same Level of Service | 1,121,051 |
| New Programs/Initiatives - Youth Engagement Programming (YEP) | 600,000 |
| Program Changes/Adjustments - Shift of facility rental costs to General Services | (250,896) |
| 2027 Executive Proposed | 21,327,520 |

Community Resources & Services

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--|-------------------|---------------------|----------------------|---------------------|------------------|---------------|
| General Fund | 18,927,545 | 19,857,365 | 19,601,942 | 21,327,520 | 1,470,155 | 7.4% |
| 50+ Centers | 3,114,500 | 2,956,423 | 2,680,308 | 3,034,047 | 77,624 | 2.6% |
| Administration | 5,895,099 | 6,465,272 | 6,486,958 | 6,865,931 | 400,659 | 6.2% |
| Age-Friendly | 534,037 | 486,995 | 964,282 | 1,048,719 | 561,724 | 115.3% |
| Aging and Disability Resource Center | 7,182 | 0 | 0 | 0 | 0 | N/A |
| Community Partnerships | 348,872 | 517,487 | 457,161 | 560,199 | 42,712 | 8.3% |
| Health Promotion & Nutrition | 1,224,843 | 1,383,632 | 1,309,129 | 1,524,495 | 140,863 | 10.2% |
| Home and Comm Based Srvc - HCBS | 2,336,764 | 2,200,145 | 1,951,324 | 2,061,447 | -138,698 | -6.3% |
| Local Childrens Board | 2,226,334 | 2,478,687 | 2,530,265 | 2,874,860 | 396,173 | 16.0% |
| OAI Administration | 1,288,486 | 1,261,495 | 1,148,742 | 1,234,858 | -26,637 | -2.1% |
| Office of Children and Families | 1,951,428 | 2,107,229 | 2,073,773 | 2,122,964 | 15,735 | 0.7% |
| Program Revenue | 1,440,011 | 2,589,215 | 1,994,806 | 2,591,298 | 2,083 | 0.1% |
| 50+ Centers | 977,875 | 1,254,514 | 879,481 | 924,332 | -330,182 | -26.3% |
| Administration | 46 | 54,000 | 5 | 49,500 | -4,500 | -8.3% |
| Age-Friendly | 3,011 | 0 | 199,913 | 327,826 | 327,826 | N/A |
| Health Promotion & Nutrition | 103,420 | 436,282 | 183,535 | 425,174 | -11,108 | -2.5% |
| Home and Comm Based Srvc - HCBS | 332,880 | 537,280 | 552,907 | 530,321 | -6,959 | -1.3% |
| Local Childrens Board | 15,091 | 155,000 | 80,546 | 155,000 | 0 | 0.0% |
| OAI Administration | 2,423 | 49,145 | 0 | 49,145 | 0 | 0.0% |
| Office of Children and Families | 5,265 | 102,994 | 98,419 | 130,000 | 27,006 | 26.2% |
| Grants | 5,656,105 | 13,363,414 | 13,363,414 | 14,195,628 | 832,214 | 6.2% |
| 50+ Centers | 19,263 | 34,263 | 34,263 | 34,700 | 437 | 1.3% |
| Administration | 111,825 | 0 | 0 | 0 | 0 | N/A |
| Age-Friendly | 216,059 | 273,027 | 273,027 | 261,063 | -11,964 | -4.4% |
| Health Promotion & Nutrition | 942,204 | 1,682,657 | 1,682,657 | 1,203,368 | -479,289 | -28.5% |
| Home and Comm Based Srvc - HCBS | 1,836,847 | 2,420,758 | 2,420,758 | 2,496,689 | 75,931 | 3.1% |
| Local Childrens Board | 1,294,402 | 7,744,599 | 7,744,599 | 8,798,252 | 1,053,653 | 13.6% |
| Office of Children and Families | 1,235,505 | 1,208,110 | 1,208,110 | 1,401,556 | 193,446 | 16.0% |
| Opioid Abatement | 26,540 | 2,300,000 | 1,714,270 | 3,060,000 | 760,000 | 33.0% |
| Community Partnerships | 26,540 | 2,300,000 | 1,714,270 | 3,060,000 | 760,000 | 33.0% |
| Community Reinvestment and Repair | 0 | 3,793,948 | 50,000 | 3,060,000 | -733,948 | -19.3% |
| Community Partnerships | 0 | 3,793,948 | 50,000 | 3,060,000 | -733,948 | -19.3% |
| TOTAL | 26,050,201 | 41,903,942 | 36,724,432 | 44,234,446 | 2,330,504 | 5.6% |

Community Resources & Services

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-----------------------------------|-------------------|---------------------|----------------------|---------------------|------------------|----------------|
| Personnel Costs | 18,346,991 | 20,039,595 | 19,776,160 | 20,715,790 | 676,195 | 3.4% |
| Community Reinvestment and Repair | 0 | 50,000 | 50,000 | 66,526 | 16,526 | 33.1% |
| General Fund | 14,941,289 | 15,437,257 | 15,191,690 | 16,468,524 | 1,031,267 | 6.7% |
| Grants | 2,804,192 | 3,651,936 | 3,651,936 | 3,496,467 | -155,469 | -4.3% |
| Opioid Abatement | 0 | 50,000 | 50,000 | 66,526 | 16,526 | 33.1% |
| Program Revenue | 601,510 | 850,402 | 832,534 | 617,747 | -232,655 | -27.4% |
| Contractual Services | 6,168,016 | 19,699,870 | 15,046,869 | 21,360,006 | 1,660,136 | 8.4% |
| Community Reinvestment and Repair | 0 | 3,743,948 | 0 | 2,993,474 | -750,474 | -20.0% |
| General Fund | 3,427,262 | 3,780,137 | 3,777,583 | 4,465,300 | 685,163 | 18.1% |
| Grants | 2,030,563 | 8,701,145 | 8,701,145 | 9,664,618 | 963,473 | 11.1% |
| Opioid Abatement | 26,540 | 2,250,000 | 1,664,270 | 2,993,474 | 743,474 | 33.0% |
| Program Revenue | 683,651 | 1,224,640 | 903,871 | 1,243,140 | 18,500 | 1.5% |
| Supplies and Materials | 1,224,475 | 1,858,127 | 1,595,053 | 2,094,955 | 236,828 | 12.7% |
| General Fund | 248,275 | 375,634 | 368,332 | 330,001 | -45,633 | -12.1% |
| Grants | 821,350 | 1,010,333 | 1,010,333 | 1,034,543 | 24,210 | 2.4% |
| Program Revenue | 154,850 | 472,160 | 216,388 | 730,411 | 258,251 | 54.7% |
| Debt Service | 239,228 | 244,274 | 244,274 | 0 | -244,274 | -100.0% |
| General Fund | 239,228 | 202,261 | 202,261 | 0 | -202,261 | -100.0% |
| Program Revenue | 0 | 42,013 | 42,013 | 0 | -42,013 | -100.0% |
| Expense Other | 71,491 | 62,076 | 62,076 | 63,695 | 1,619 | 2.6% |
| General Fund | 71,491 | 62,076 | 62,076 | 63,695 | 1,619 | 2.6% |
| TOTAL | 26,050,201 | 41,903,942 | 36,724,432 | 44,234,446 | 2,330,504 | 5.6% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|--------------|
| 166.37 | 170.37 | 174.30 | 3.93 | 2.3% |

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.



Howard County Executive Calvin Ball was joined by Montgomery County Executive Marc Elrich to announce and formalize a groundbreaking partnership between the two counties to launch the US 29 Flash Bus Rapid Transit (BRT) Service Extension project in 2026. More than a decade in the making, this impactful and innovative project will connect transit riders to activity and employment centers within Howard County to Montgomery County.

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 management and operations contracts to provide public transportation services. The Central Maryland Regional Transportation Agency (RTA) provides fixed route and ADA paratransit services in Howard County, Anne Arundel County, Prince George's County, Baltimore County and City of Laurel. Funding is shared by the partner jurisdictions, supported by federal and state funds, offsetting the gap between fare revenue and capital and operating costs. The RTA operates general paratransit (GPT) service for adults over 59 years of age and adults with disabilities, along with the Old Ellicott City Trolley. Via operates the HoCo Rapid Ride micro transit service, which delivers shared rides on the Route 1 Corridor.

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

2026 Accomplishments

- Initiated the update to BikeHoward.
- Completed design and started construction of the Dobbin Road, Patuxent Branch Trail and South Entrance Trail.
- Partnered with DPW, DPZ and HCPS to build improvements in school walk zones.
- Initiated and completed study to convert New Cut Road to a multimodal facility.
- Initiated and completed feasibility study of a new pedestrian bridge on Kindler Road.
- Advanced planning and development of the Downtown Columbia Transit Center.
- Completed the countywide transportation master plan.
- Completed 50 bus stop improvements, including 2 new shelters and 11 bus stop beautification projects.
- Completed the design and started construction of FLASH BRT stations and shelters in Downtown Columbia, on Maple Lawn Blvd. and Johns Hopkins Road.
- Maintained on-time fixed route performance of 78% in FY 26.
- Purchased 9 new buses to support reliability and service expansions.
- Completed service planning and purchase of buses for the FLASH BRT service extension.
- Completed evaluation of the US 1 On-Demand Microtransit Pilot.
- Initiated study to support conversion of RTA vehicle fleet to electric vehicles.

2027 Action Plan

- Complete three major pathway projects: Dobbin Road, Patuxent Branch Trail and South Entrance Trail.
- Hire safe routes to school coordinator.
- Continue to partner with DPW, DPZ and HCPSS to build improvements in school walk zones.
- Complete construction of FLASH BRT stations.
- Complete 50 bus stop improvements, including shelters and bus stop beautification projects.
- Implement Open Streets Program demonstration project.
- Advance planning with MDOT, DPW, and private-sector partners on Gateway Master Plan transportation projects.
- Advance planning with MDOT, DPW, and DPZ on three transportation studies.
- Complete the update to the Strategic Roadway Safety Plan.
- Initiate implementation of the Downtown Columbia Pedestrian Improvement Action Plan.
- Continue to replace aging transit fleet and purchase new vehicles for service expansions.
- Continue to maintain on-time fixed route performance of 85% to help achieve ridership growth.
- Implement RTA Route 409 extension to Lansdowne Station.
- Initiate service for the FLASH BRT service extension from Montgomery County to Downtown Columbia with service to Maple Lawn and APL.
- Complete study to support the conversion of the RTA vehicle fleet to electric vehicles.
- Start a Downtown Columbia Circulator Route.

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).

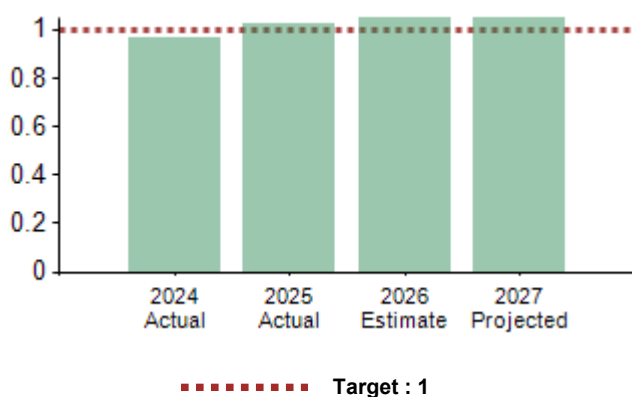
Description of Objective - This measure represents the number of one-way trips (total count of individual boardings) on local, regional transit routes, and services. The Regional Transportation Agency (RTA) delivers public transit services in Anne Arundel County, Howard County, northern Prince George’s County, Baltimore County, and the City of Laurel; The HoCo RapidRide micro-transit pilot program delivers shared transit rides around the Route 1 Corridor, the Old Ellicott City Trolley circulator serves Ellicott City, the US 29 Flash will enhance regional connections between Howard and Montgomery Counties, providing options to private automobile use in accessing jobs, medical services, recreation, and shopping, and reducing congestion and air pollution.

Strategies

- Implement the Transit Development 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 routes.
- Evaluate and implement the Regional Transit Plan’s recommendations and actions.

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Number of RTA passenger boardings (in millions) | 0.96 | 1.02 | 1.07 | 1.14 |

Number of RTA passenger boardings (in millions)



RTA has recovered from the significant ridership losses experienced during the pandemic, and current and projected ridership shows that RTA and other transit services are once again exceeding one million passenger trips annually for the first time since 2019. Service modifications have been implemented to improve reliability and efficiency. HoCo Rapid Ride and the Old Ellicott City Trolley are now operating, and expanded services on the US 29 and US 1 corridors are planned for implementation this fiscal year, with additional new routes planned in future years. New vehicles are being purchased both to support planned service expansions and to replace older, less reliable vehicles.

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).

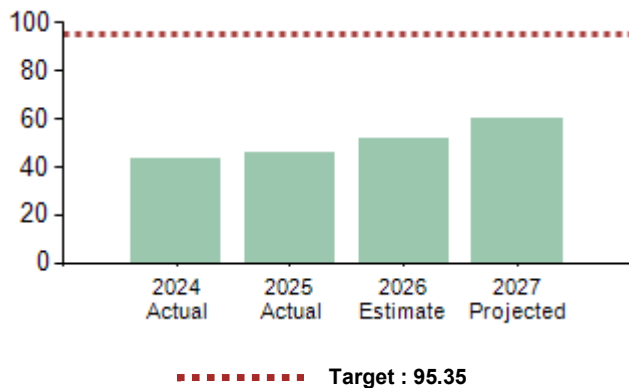
Description of Objective - This measure represents the approximate miles of BikeHoward linear projects within the short-term network completed, irrespective of facility type. BikeHoward developed over 500 miles of roadway and pathway improvements throughout the county. The full set of recommendations 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. The Short-Term Network is primarily 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, developer improvements and tabulated yearly.

Strategies

- Implement the BikeHoward 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.
- Update Bike Howard to reflect updated Howard County Design manual and reevaluate strategies and priorities to align with current objectives in HoCo by Design.

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Miles of BikeHoward linear projects in short-term network completed | 42.93 | 45.93 | 51.33 | 59.93 |

Miles of BikeHoward linear projects in short-term network completed



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.

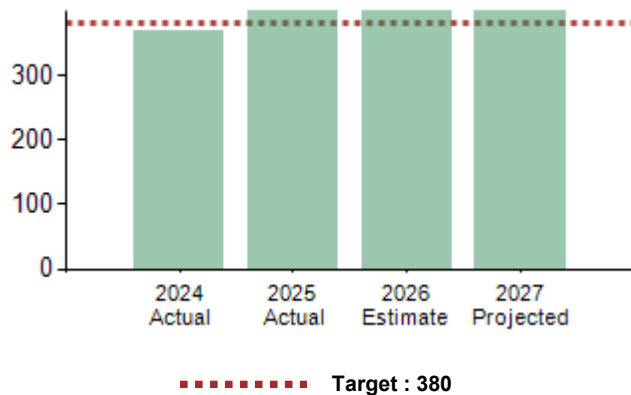
Description of Objective - This metric measures the number of bus stops along RTA routes with a sidewalk access. Safe and efficient connections to bus stops is a key factor in supporting public transit ridership as well as ensuring equitable access to transit services.

Strategies

- 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.
- Implement WalkHoward recommendations

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Number of bus stops along RTA routes with sidewalk access | 368 | 435 | 485 | 535 |

Number of bus stops along RTA routes with sidewalk access



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 2027 Budget Changes**

| General Fund | Amount |
|--|-------------------|
| 2026 Council Approved | 15,585,387 |
| Same Level of Service | 1,629,304 |
| New Programs/Initiatives - RTA Route 409 Expansion | 156,508 |
| 2027 Executive Proposed | 17,371,199 |

Transportation Services

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|------------------------------|-------------------|---------------------|----------------------|---------------------|-------------------|---------------|
| General Fund | 14,442,603 | 15,585,387 | 15,498,568 | 17,371,199 | 1,785,812 | 11.5% |
| Bicycle/Pedestrian Program | 315,773 | 336,213 | 336,213 | 369,222 | 33,009 | 9.8% |
| Department of Transportation | 613,575 | 668,425 | 668,425 | 855,180 | 186,755 | 27.9% |
| Regional Planning | 371,573 | 725,000 | 578,129 | 491,893 | -233,107 | -32.2% |
| Transit Operations | 13,141,682 | 13,855,749 | 13,915,801 | 15,654,904 | 1,799,155 | 13.0% |
| Program Revenue | 2,663,689 | 3,804,864 | 3,804,864 | 3,705,000 | -99,864 | -2.6% |
| Department of Transportation | 0 | 0 | 0 | 650,000 | 650,000 | N/A |
| Transit Operations | 2,663,689 | 3,804,864 | 3,804,864 | 3,055,000 | -749,864 | -19.7% |
| Grants | 7,473,447 | 9,098,804 | 7,476,581 | 6,789,541 | -2,309,263 | -25.4% |
| Regional Planning | 273,715 | 513,007 | 513,007 | 628,507 | 115,500 | 22.5% |
| Transit Operations | 7,199,732 | 8,585,797 | 6,963,574 | 6,161,034 | -2,424,763 | -28.2% |
| Total | 24,579,739 | 28,489,055 | 26,780,013 | 27,865,740 | -623,315 | -2.2% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|-----------------|----------------|
| Personnel Costs | 1,576,175 | 1,890,312 | 1,763,741 | 1,792,937 | -97,375 | -5.2% |
| General Fund | 1,367,066 | 1,711,805 | 1,585,234 | 1,614,430 | -97,375 | -5.7% |
| Grants | 209,109 | 178,507 | 178,507 | 178,507 | 0 | 0.0% |
| Contractual Services | 19,816,927 | 23,879,183 | 22,297,017 | 24,537,098 | 657,915 | 2.8% |
| General Fund | 13,042,177 | 13,554,022 | 13,594,079 | 15,487,910 | 1,933,888 | 14.3% |
| Grants | 4,111,061 | 7,120,297 | 5,498,074 | 5,344,188 | -1,776,109 | -24.9% |
| Program Revenue | 2,663,689 | 3,204,864 | 3,204,864 | 3,705,000 | 500,136 | 15.6% |
| Supplies and Materials | 4,579 | 8,670 | 8,370 | 8,621 | -49 | -0.6% |
| General Fund | 4,579 | 8,670 | 8,370 | 8,621 | -49 | -0.6% |
| Capital Outlay | 3,153,277 | 2,400,000 | 2,400,000 | 1,495,082 | -904,918 | -37.7% |
| General Fund | 0 | 0 | 0 | 228,236 | 228,236 | N/A |
| Grants | 3,153,277 | 1,800,000 | 1,800,000 | 1,266,846 | -533,154 | -29.6% |
| Program Revenue | 0 | 600,000 | 600,000 | 0 | -600,000 | -100.0% |
| Debt Service | 0 | 281,880 | 281,875 | 0 | -281,880 | -100.0% |
| General Fund | 0 | 281,880 | 281,875 | 0 | -281,880 | -100.0% |
| Expense Other | 28,781 | 29,010 | 29,010 | 32,002 | 2,992 | 10.3% |
| General Fund | 28,781 | 29,010 | 29,010 | 32,002 | 2,992 | 10.3% |
| Total | 24,579,739 | 28,489,055 | 26,780,013 | 27,865,740 | -623,315 | -2.2% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 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.

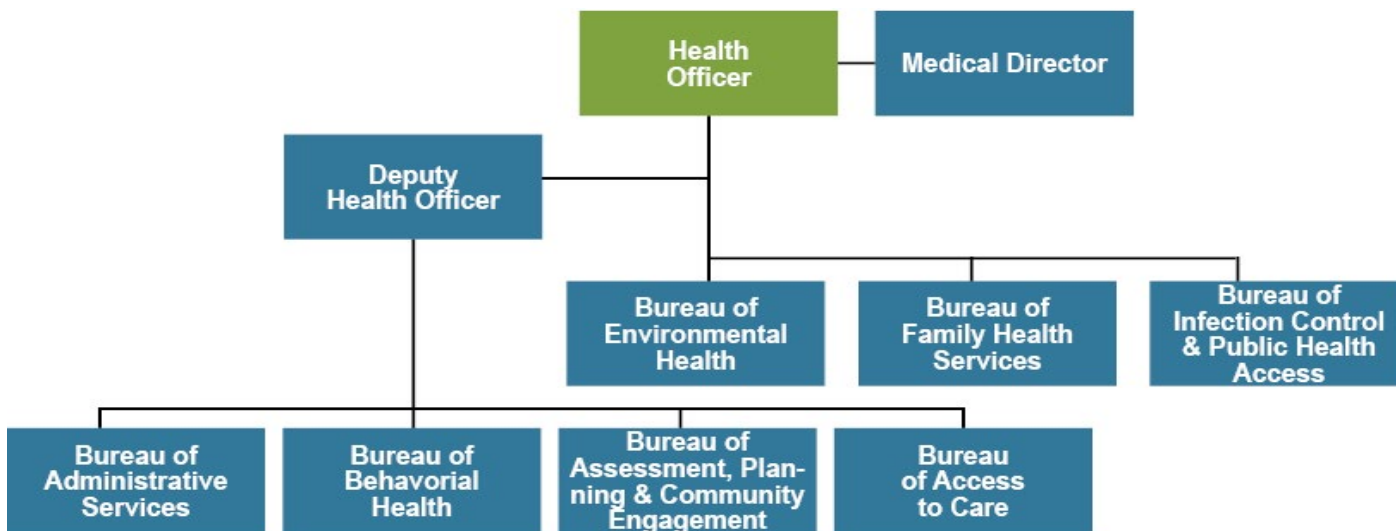
The Department is actively engaged in utilizing evidence-based population health strategies and collaborates with stakeholders and community partners including Howard County General Hospital and Government agencies, and supports several multi-agency groups that address complex community health issues 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.



Howard County Executive Calvin Ball joins the Howard County Health Department in celebrating the launch of Chase Brexton Health Care's new Group Prenatal Care program. This program is the first of its kind here in Howard County. Their evidence-based model provides expecting parents medical care, education, and social support. Through their partnership with the Howard County Health Department, this program will expand access to high-quality prenatal services, improve maternal health outcomes, and strengthen support networks for families.

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

2026 Accomplishments

- Increased student visits to school-based wellness centers by 66% along with a 10% rise in program enrollment, reflecting the center's vital role in providing accessible healthcare to children.
- Expanded outreach across seven high-need communities, the award-winning community health worker program connected 2,000+ residents to services, identified 500 community assets, and distributed 5,000+ culturally tailored materials.
- Conducted 2,587 food service inspections in FY25, identifying 722 critical violations—95% corrected on the spot—preventing closures and reducing public health risks.
- Increased doula referrals by 73% and births supported by 80%, meeting community demand and expanding the local doula workforce through nine contracted doulas and a 30-member referral group.
- Increased baby care item requests to 45% of all P.E.A.C.E. Project needs, up from 12% last year, with 318 families served in FY26, surpassing last year's total and reaffirming the program's vital support for pregnancy, postpartum, and family well-being.
- Expanded youth suicide and firearm-death prevention by launching Sources of Strength in two high schools, distributing 300+ cable locks and 88 biometric lock boxes, and training 17 clinicians in CAMS-4-Teens—strengthening the county's ability to protect adolescents and prevent tragic loss of life.
- Expanded connections to care through Peer Recovery Specialists, completing 2,800+ encounters, a 9.5% increase from last year, and extending outreach to six library locations to improve service accessibility for behavioral health.
- Received national re-accreditation and established a new 3-year strategic plan that focuses the use of resources on priority health areas for the County.

2027 Action Plan

- Implement 3-year strategic plan that focuses on chronic disease, maternal infant health, behavioral health and essential public health services.
- Keep residents insured by enrolling eligible individuals in health coverage and expanding internal capacity to implement new federal Medicaid policy changes—ensuring residents stay informed and avoid gaps in coverage.
- Amplify and expand behavioral health programming to address suicide prevention, overdoses, and connecting residents to treatment resources.
- Host and expand offerings for prenatal and postpartum educational sessions and resources for birthing families.
- Launch youth and adult cannabis-prevention efforts by developing targeted communication campaigns and partnering with community organizations to reduce teen use and increase referrals for cannabis-use disorder treatment.
- Expand partnerships who support Community Health Workers that engage communities in health priority zip codes and connect residents to resources to improve health.
- Provide access to both vaccines and transparent vaccine data, in order to reduce preventable illness and protect community health.
- Expand functionality of Environmental Health software to introduce additional online service options, improving convenience for County residents and business owners.
- The County's new Food Council will mitigate food insecurity by updating food resources, supporting community/container gardens, hosting focus groups with farmers and launching Hydroponics Program in schools.

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).

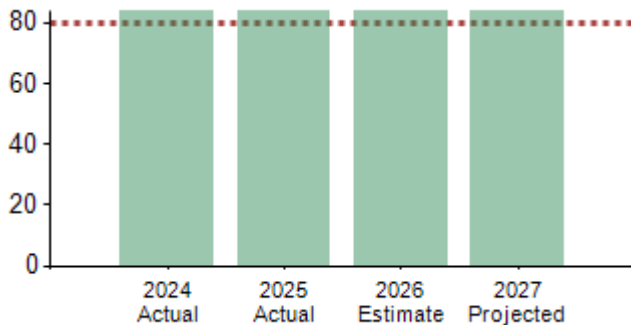
Description of Objective - Increasing the number of food service facility inspections conducted will lead to more comprehensive coverage and the expectation that more facilities will be operating in a safe and compliant manner. Ensuring food service facilities are in compliance with all applicable standards 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Number of food service facilities in Howard County | 1,472 | 1,486 | 1,500 | 1,550 |
| Percent of mandated inspections completed | 71.0% | 78.0% | 85.0% | 85.0% |
| Percentage of food service facilities found to be in compliance at initial inspection | 92.9% | 93.9% | 93.0% | 93.0% |

Percentage of food service facilities found to be in compliance at initial inspection



..... Target : 80

The Department had struggled to maintain a fully trained staff due to long term statewide salary limitations for Environmental Health Specialists. Fortunately, salaries have been improved and the workforce retained, resulting in a strong workforce conducting food service facility inspections. As a result of the improved workforce, the Food Protection Program goal of completing 80% of mandated inspections has gradually increased and is on path to exceed the goal in FY26 and in the future, ensuring food safety in the community.

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.

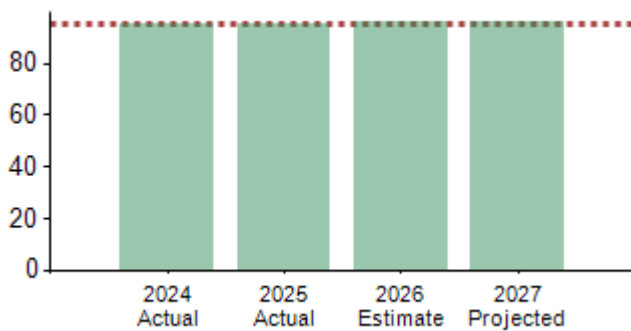
Description of Objective - The goal is to ensure that 100 percent of Howard County residents have access to health care. Increase the percentage of residents with access by .5 percent each year.

Strategies

- Enroll eligible residents into medical assistance.
- Provide health literacy to residents and educate residents about the importance of preventative care.

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of County residents eligible for Medical Assistance | 47,392 | 46,469 | 47,000 | 44,000 |
| Percent of County residents who report to have at least one health care provider | 90.0% | 92.0% | 92.0% | 93.0% |
| Percent of County residents obtaining recommended colonoscopy screenings | 0.0% | 82.0% | 82.0% | 80.0% |
| Percentage of County residents covered by a form of health insurance | 95.0% | 95.0% | 96.0% | 96.0% |

Percentage of County residents covered by a form of health insurance



..... Target : 95

Most Howard County residents have access to health insurance coverage. HCHD will enroll all eligible individuals into Medicaid and assist them with finding a provider. For those not eligible for Medicaid, a Health Care Access Maryland representative is available onsite at HCHD two days per week to assist clients with applying for qualified health plans. HCHD also refers eligible individuals to other healthcare access programs as needed. Other anticipated federal policy changes in requirements could impact coverage rates in future years.

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.

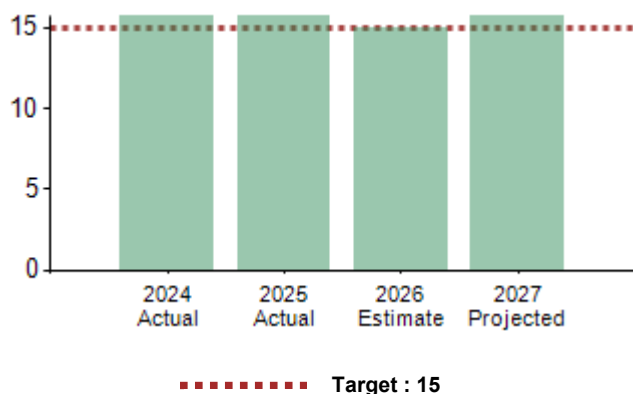
Description of Objective - Substance use disorder is often accompanied by other co-occurring behavioral mental health disorders and may have a fatal outcome. Howard County Health Department’s (HCHD) Bureau of Behavioral Health provides life-saving opioid overdose response training throughout the county 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Number of naloxone trainings held | 83 | 60 | 80 | 65 |
| Number of people trained | 1,901 | 1,931 | 1,800 | 1,800 |
| Opioid-related overdose deaths in Howard County | 29 | 28 | 15 | 18 |

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 2027 Budget Changes**

| General Fund | Amount |
|--|-------------------|
| 2026 Council Approved | 15,829,218 |
| Same Level of Service | 752,552 |
| New Programs/Initiatives - Grassroots Mobile Crisis Team | 200,000 |
| 2027 Executive Proposed | 16,781,770 |

Health Department

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------|-------------------|---------------------|----------------------|---------------------|----------------|-------------|
| General Fund | 13,927,098 | 15,829,218 | 15,829,218 | 16,781,770 | 952,552 | 6.0% |
| Health & Mental Hygiene | 13,927,098 | 15,829,218 | 15,829,218 | 16,781,770 | 952,552 | 6.0% |
| Total | 13,927,098 | 15,829,218 | 15,829,218 | 16,781,770 | 952,552 | 6.0% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-----------------------------|-------------------|---------------------|----------------------|---------------------|----------------|--------------|
| Contractual Services | 0 | 3,511,287 | 3,511,287 | 3,890,590 | 379,303 | 10.8% |
| General Fund | 0 | 3,511,287 | 3,511,287 | 3,890,590 | 379,303 | 10.8% |
| Expense Other | 0 | 21,981 | 21,981 | 26,303 | 4,322 | 19.7% |
| General Fund | 0 | 21,981 | 21,981 | 26,303 | 4,322 | 19.7% |
| Operating Transfers | 13,927,098 | 12,295,950 | 12,295,950 | 12,864,877 | 568,927 | 4.6% |
| General Fund | 13,927,098 | 12,295,950 | 12,295,950 | 12,864,877 | 568,927 | 4.6% |
| Total | 13,927,098 | 15,829,218 | 15,829,218 | 16,781,770 | 952,552 | 6.0% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 220.70 | 244.10 | 229.00 | -15.10 | -6.2% |

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

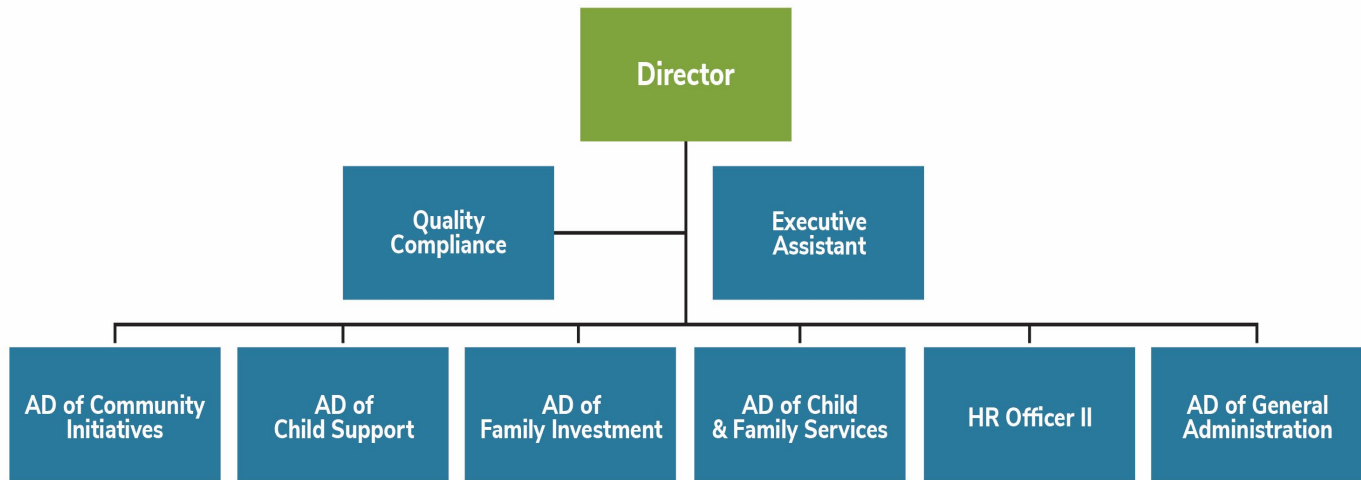
Howard County Department of Social Services provides human services to the residents of Howard County through a variety of programs such as food, cash and medical assistance; child and adult protective services; and child support enforcement. The income maintenance programs of the Family Investment Administration (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 puts on a community agency fair where various county agencies, customers, and PA2E students visit the agency. Attendees have a chance to learn about and get reacquainted with the functions of the agencies and find out how to best assist those in the community.

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

2026 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.
- The Child Support Division has had recent legislative changes resulting in being more lenient with incarcerated obligors who were less than 6 months sentences not able to receive credit on their case reduced to 30 days or more can qualify. The administration also through legislation passed a multifamily adjustment law to help calculate more accurate guidelines regarding additional care of children in households and relaxed some driver's license suspension requirements from 60 days non-payment to 120 days.
- Ending it's 50 Years of the Administration's successes, the Child Support Division exceeded the Federal OCS goal for establishing paternity over the expected 90%, attaining 95.39%.
- The Family Investment Administration (FIA) has maintained state compliance requirements while balancing a consistently growing customer population.
- With the deferment of the Statewide Process Model, the local division was solely accountable for the timely and accurate 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 a 99% accuracy noted for SNAP and TCA programs.

2027 Action Plan

- The Child Support Administration will continue to adapt to the new CSMS system. Work on future enhancements regarding payment collection styles and adapting to changes on digitalization and electronically advanced processes, the division is 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 as well as adapting to the Unified Benefits platform that is being introduced to customers as a one stop shop for government assistance programs.
- 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 Adult, Family, and Children Services Division will be implementing the CARE Program which aims to reduce turnover rates, improve employee morale and productivity, and strengthen service delivery—ultimately ensuring better outcomes for the children and families who rely on these critical services.

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.

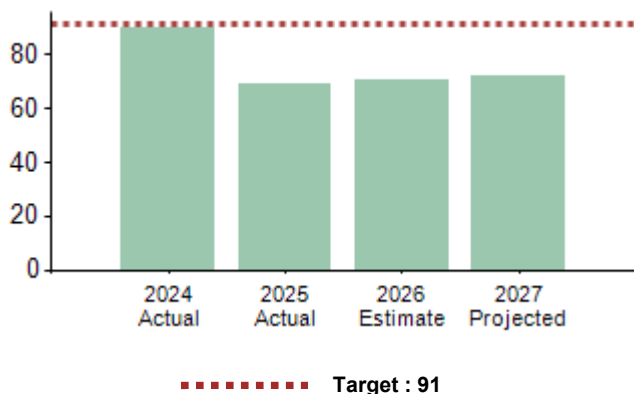
Description of Objective - The Child Support Division locates absent parents, establishes and enforces paternity and child support orders so that the well-being of children can be sufficiently supported and secured by ensuring both parents are held responsible for the child's care.

Strategies

- Work state mandated reports to improve performance goals.

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Cases with an arrears payment | 71 | 69 | 72 | 71 |
| Child Support obligations disbursed (in millions) | \$12.75 | \$12.60 | \$12.80 | \$12.81 |
| Number of children for whom paternity was established or acknowledged | 2,962 | 2,811 | 2,886 | 2,890 |
| Number of open cases with court orders established | 3,479 | 3,347 | 3,379 | 3,346 |
| Percentage of Cases that received a payment | 90.0% | 68.8% | 70.6% | 71.6% |

Percentage of Cases that received a payment



Data for this service area is collected on an annual federal fiscal year (FFY), which is October 1st – September 30th. Data shows cases open with court orders remain same year to year.

Social Services

Strategic Goals and Measures

Goal - Provide economic programs to support and stabilize families and individuals toward achieving self-sufficiency.

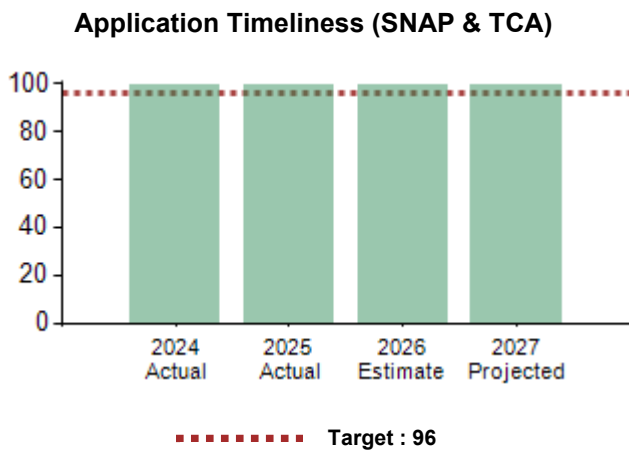
Objective - Applications for benefits will be processed timely to ensure quick access to benefits.

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of TCA Applications | 1,462 | 1,679 | 1,198 | 1,300 |
| Average # of individuals participating in TCA per month | 1,359 | 1,259 | 1,125 | 1,200 |
| Number of SNAP Applications | 10,846 | 10,707 | 11,000 | 11,500 |
| Average # of individuals participating in SNAP per month | 19,469 | 19,605 | 17,162 | 18,500 |
| Application Timeliness (SNAP & TCA) | 99 | 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.

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.

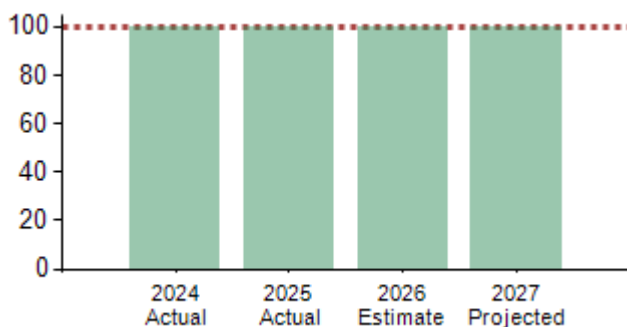
Description of Objective - The Adult, Family and Children’s Services Division primary task is to accept and screen reports of maltreatment of children and vulnerable adults. These reports come from the community and those that meet legal definition of abuse or maltreatment are screened in for investigation. 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Percentage of CPS reports investigated timely | 100 | 100 | 100 | 100 |

Percentage of CPS reports investigated timely



The state mandated compliance is 95% for CPS reports to be closed within 60 days. The compliance rate noted is the compliance for Investigations and Alternative Response cases being investigated within the 60 day timeframe.

..... Target : 100

*Social Services***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|---|----------------|
| 2026 Council Approved | 900,786 |
| Same Level of Service | 14,175 |
| New Programs/Initiatives - Salary Supplements | 31,400 |
| 2027 Executive Proposed | 946,361 |

Social Services

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|---------------|-------------|
| General Fund | 727,839 | 900,786 | 693,016 | 946,361 | 45,575 | 5.1% |
| Department of Social Services | 727,839 | 900,786 | 693,016 | 946,361 | 45,575 | 5.1% |
| Total | 727,839 | 900,786 | 693,016 | 946,361 | 45,575 | 5.1% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-----------------------------|-------------------|---------------------|----------------------|---------------------|---------------|--------------|
| Personnel Costs | 206,796 | 367,724 | 159,954 | 399,800 | 32,076 | 8.7% |
| General Fund | 206,796 | 367,724 | 159,954 | 399,800 | 32,076 | 8.7% |
| Contractual Services | 519,465 | 531,453 | 531,453 | 544,636 | 13,183 | 2.5% |
| General Fund | 519,465 | 531,453 | 531,453 | 544,636 | 13,183 | 2.5% |
| Expense Other | 1,578 | 1,609 | 1,609 | 1,925 | 316 | 19.6% |
| General Fund | 1,578 | 1,609 | 1,609 | 1,925 | 316 | 19.6% |
| Total | 727,839 | 900,786 | 693,016 | 946,361 | 45,575 | 5.1% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 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

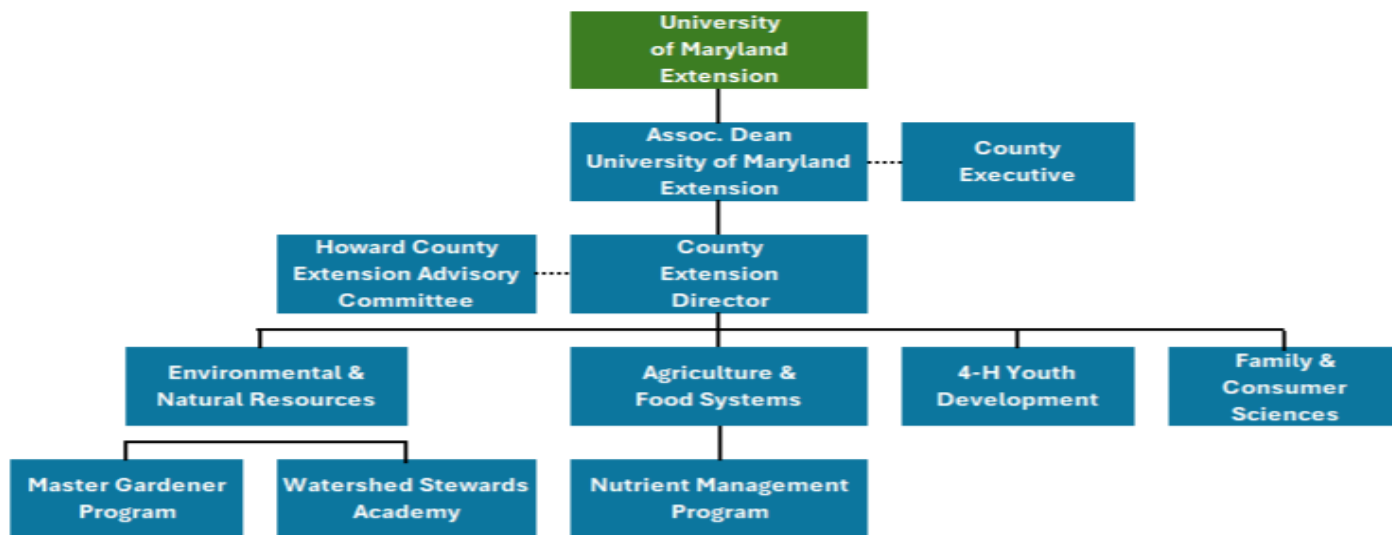
UME brings research and evidence-based learning to our community, family and life. Field faculty engages youth, adults, and families to develop life skills, environmental stewardship, and healthy lifestyles. Education and training topics include agriculture and life sciences, nutrient management, Master 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 including 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.



The University of Maryland Extension program offers programs for youth to develop competencies in animal science, including an understanding of animal sciences and animal management and an awareness of agricultural issues in society. This young person helps a rabbit through a ring during an agility competition at the Howard County Fair.

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, 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

2026 Accomplishments

- **4-H Positive Youth Development**
Developed youths' practical life skills using plant agricultural education and hands-on learning in collaboration with the HCPSS ALS Program. Supported youth mental health by providing developmental experiences.
- **Agricultural Nutrient Management Program**
Nutrient management advisor position increased to 80% full-time equivalency. Developed nutrient management plans for 9,455 acres, including 538 acres of new farms.
- **Master Gardener Program**
193 volunteers donated approximately 5500 hours, a value of \$195,000 through Bay-Wise, Grow It Eat It, Native Plants and Pollinators, and youth gardening. Started a sensory garden at a therapeutic riding center that serves people with disabilities.
- **Watershed Stewards Academy (WSA)**
Used data showing Harper's Glen is an area disproportionately impacted from a health and environmental standpoint, a team of stewards initiated a behavior change project "Greening the Glen" in the community of 133 townhomes in Harper's Choice.
- **Family and Consumer Science Financial Health and Wellbeing**
Over 1000 teens and parents participated in Paying for College and Trade School workshops, which taught financial decision-making strategies and higher education choices. Conducted 3 sessions of Master Money Mentor training. 25 individuals provided 1000 volunteer hours to community.

2027 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 with a focus in Elkridge, Savage and Laurel
- **Agriculture & Food Systems**
Develop a social media presence for AgFS program targeting farmers and consumers. Improve consumer agricultural literacy & explore careers in agriculture with county youth.
- **Agricultural Nutrient Management Program**
Develop nutrient management plans for producers who need to comply with state regulations, prioritizing farmers identified by the MD Department of Agriculture as having pollution concerns, animal operations, and small, urban, and underserved farms
- **Master Gardener Program**
Tailor training, programming, and presentations to reflect the needs of the county using current feedback & resources.
- **Watershed Stewards Academy**
Increase work with underserved communities - Increase educating communities on watershed protection. Organize at least two field-based training sessions per year.
- **Family and Consumer Science Financial Health and Wellbeing**
Provide 8-10 college financial decision-making workshops for county students and families. Publish peer-reviewed fact sheet on Federal Student Loan Reform 2025-2028.

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.

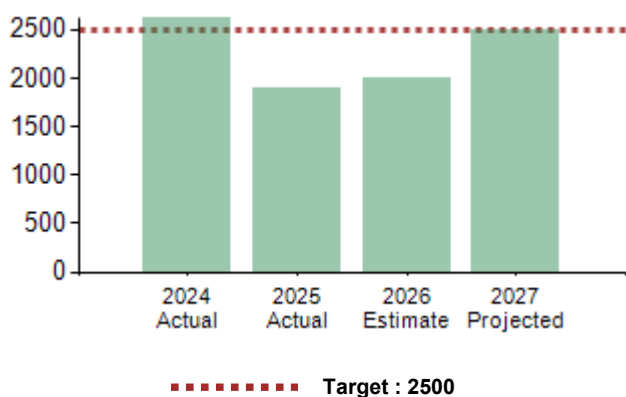
Description of Objective - 4-H is an educational program that utilizes volunteers of the University of Maryland Extension to help youth learn life skills. Youth are reached through involvement in community clubs, school enrichment, after-school programs, camps, etc. 4-Hers who belong to 4-H clubs meet 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of 4-Clubs | 16 | 16 | 16 | 16 |
| Number of 4-H Youth enrolled in 4-H clubs | 356 | 356 | 360 | 375 |
| Number of volunteers | 153 | 158 | 160 | 160 |
| 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 | 2,940 | 1,900 | 2,000 | 2,500 |

Total youth reached by 4-H programs



Based on the positive impact of the program on the county's youth, the department will continue to provide various programs within 4-H 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 with 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 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

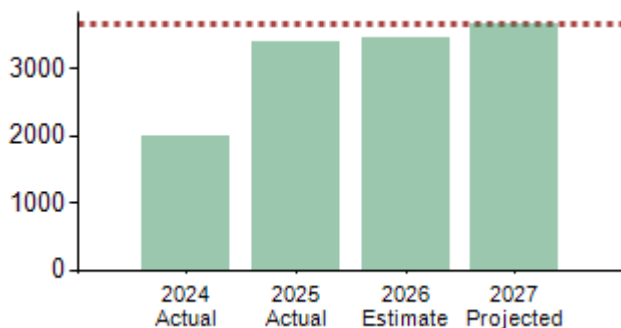
Description of Objective - Through the Watershed Stewards Academy, the Extension provides classes and workshops to educate citizens about the importance of stormwater management and projects they can do on their properties. These projects are beneficial to the county as it continues to work to meet the regulations and requirements of the Municipal Separate Storm Sewer System (MS4) permit and Watershed Implementation Plan (WIP) Phase III milestones.

Strategies

- Continue training Watershed Stewards to support community leaders that will 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of County Streams Assessments | 11 | 10 | 12 | 12 |
| Number of residents attending events | 480 | 367 | 400 | 450 |
| Number of Residential Site Assessments/RG4CW/NSA | 26 | 27 | 30 | 30 |
| Amount of volunteer value provided for services to the community | \$50,645.00 | \$52,546.00 | \$55,000.00 | \$60,000.00 |
| Number of Master Watershed Stewards | 45 | 47 | 51 | 60 |
| Total number of citizens reached through WSA programs | 1,983 | 3,384 | 3,450 | 3,650 |

Total number of citizens reached through WSA programs



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.

..... Target : 3650

*University of Maryland Extension***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|--------------------------------|----------------|
| 2026 Council Approved | 632,176 |
| Same Level of Service | 26,347 |
| 2027 Executive Proposed | 658,523 |

University of Maryland Extension

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---------------------------------------|-------------------|---------------------|----------------------|---------------------|---------------|--------------|
| General Fund | 562,407 | 632,176 | 632,176 | 658,523 | 26,347 | 4.2% |
| UMD Extension | 562,407 | 632,176 | 632,176 | 658,523 | 26,347 | 4.2% |
| Agricultural Land Preservation | 64,136 | 68,042 | 68,042 | 77,065 | 9,023 | 13.3% |
| UMD Extension | 64,136 | 68,042 | 68,042 | 77,065 | 9,023 | 13.3% |
| Total | 626,543 | 700,218 | 700,218 | 735,588 | 35,370 | 5.1% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--------------------------------|-------------------|---------------------|----------------------|---------------------|---------------|--------------|
| Personnel Costs | 204,819 | 236,994 | 236,994 | 252,643 | 15,649 | 6.6% |
| General Fund | 204,819 | 236,994 | 236,994 | 252,643 | 15,649 | 6.6% |
| Contractual Services | 411,264 | 450,902 | 450,902 | 468,389 | 17,487 | 3.9% |
| Agricultural Land Preservation | 64,136 | 68,042 | 68,042 | 77,065 | 9,023 | 13.3% |
| General Fund | 347,128 | 382,860 | 382,860 | 391,324 | 8,464 | 2.2% |
| Supplies and Materials | 10,460 | 12,322 | 12,322 | 14,556 | 2,234 | 18.1% |
| General Fund | 10,460 | 12,322 | 12,322 | 14,556 | 2,234 | 18.1% |
| Total | 626,543 | 700,218 | 700,218 | 735,588 | 35,370 | 5.1% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 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 be 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

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.

CASA, Inc.

Improves access and outcomes for immigrant and LEP communities by identifying barriers and providing culturally and linguistically responsive services and navigation to connect residents with needed resources.

Columbia Community Care

Assists individuals and families by providing resources and services to address food insecurity and the root causes of poverty.

Community Action Council

Assists low-income residents and families by providing food, housing, energy and emergency assistance.

Consult Lemonade

Delivers training and support for participants from underrepresented communities to prepare them for entry level opportunities in the Innovation and Technology Industry.

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 adults 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.

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.

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.

Maryland Legal Aid

Assists low-income persons with civil legal assistance, community education, and referrals.

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 Howard County

Dedicated to providing free home repairs to low-income homeowners.

She Can Hope

Improves access to quality, mental health services for women in the perinatal period and those impacted by trauma.

Springboard Community Services

Provides mental healthcare through case management, counseling, and support services to individuals and families across the lifespan.

Stepping Towards A New Destiny

Supports under-resourced youth through mentoring and a structured summer program that builds skills, promotes positive decision-making, and strengthens pathways to success.

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.

Trinity Maternal Wellness

Support mothers through education, resources, and community connection to improve maternal and infant health outcomes.

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.

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 By Fund/Fund Center | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|----------------------------------|-------------------|---------------------|----------------------|---------------------|----------------|-------------|
| General Fund | 13,510,526 | 14,255,577 | 14,255,577 | 15,216,146 | 960,569 | 6.7% |
| Community Service Partnerships | 13,510,526 | 414,367 | 414,367 | 641,997 | 960,569 | 6.7% |
| TOTAL | 13,510,526 | 14,255,577 | 14,255,577 | 15,216,146 | 960,569 | 6.7% |

| Expenditures By Commitment Summary | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|------------------------------------|-------------------|---------------------|----------------------|---------------------|----------------|-------------|
| Contractual Services | 13,510,526 | 14,255,577 | 14,255,577 | 15,216,146 | 960,569 | 6.7% |
| TOTAL | 13,510,526 | 14,255,577 | 14,255,577 | 15,216,146 | 960,569 | 6.7% |

| Community Grants | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---|-------------------|---------------------|----------------------|---------------------|----------------|-------------|
| Civic Grants | 342,550 | 359,920 | 359,920 | 383,524 | 23,604 | 6.6% |
| Community Ecology Institute | 132,300 | 142,000 | 142,000 | 156,200 | 14,200 | 10.0% |
| Forest Conservancy | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| Historical Society | 150,000 | 150,000 | 150,000 | 155,000 | 5,000 | 3.3% |
| Howard County Conservancy | 55,250 | 62,920 | 62,920 | 67,324 | 4,404 | 7.0% |
| Arts, Tourism & Health | 3,397,162 | 3,812,722 | 3,812,722 | 4,082,394 | 269,672 | 7.1% |
| African Art Museum of Maryland | 12,000 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| Association of Community Srvcs of HoCo | 0 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| Boys and Girls Club of Metropolitan Baltimore | 0 | 150,700 | 150,700 | 155,222 | 4,522 | 3.0% |
| Ellicott City Partnership | 64,000 | 67,200 | 67,200 | 79,216 | 12,016 | 17.9% |
| HC Center of African American Culture | 92,000 | 94,760 | 94,760 | 95,000 | 240 | 0.3% |
| HoCo Roots Revisited | 0 | 40,000 | 40,000 | 41,200 | 1,200 | 3.0% |
| Howard County General Hospital | 495,300 | 505,206 | 505,206 | 520,362 | 15,156 | 3.0% |
| Howard County Housing Commission | 266,022 | 274,002 | 274,002 | 282,222 | 8,220 | 3.0% |
| Local/Regional Arts Grants | 1,237,840 | 1,350,854 | 1,350,854 | 1,404,172 | 53,318 | 3.9% |
| Patapsco Heritage Greenway | 80,000 | 80,000 | 80,000 | 80,000 | 0 | 0.0% |
| Special Olympics | 0 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| Tourism Council | 1,150,000 | 1,150,000 | 1,150,000 | 1,325,000 | 175,000 | 15.2% |
| Toys for Tots | 0 | 50,000 | 50,000 | 50,000 | 0 | 0.0% |
| TOTAL | 3,739,712 | 4,172,642 | 4,172,642 | 4,465,918 | 293,276 | 7.0% |

Community Service Partnerships - Human Service Grants Details

| CSP Core Recipient | FY2027 Budget | CSP Safety & Security Recipient | FY2027 Budget |
|--|----------------------|---|----------------------|
| Accessible Resources for Independence | 35,248 | A Home of Our Own Howard | 20,000 |
| Bridges To Housing Stability | 411,982 | Accessible Resources for Independence | 10,400 |
| Columbia Community Care | 25,000 | Arc of Howard County | 175,000 |
| Community Action Council | 159,141 | Bridges To Housing Stability | 114,000 |
| CSP-HC Drug Free-Operating | 20,000 | Building Families for Children | 46,930 |
| Grassroots - Operating | 277,942 | Camp Attaway - Operating | 50,000 |
| Howard County Autism | 23,868 | CASA | 65,000 |
| Luminus Network for New Americans | 190,000 | Columbia Community Care | 63,000 |
| Mediation and Conflict Resolution Center | 28,555 | Community Action Council | 1,153,698 |
| NAMI | 36,882 | Consult Lemonade | 30,000 |
| Neighbor Ride | 50,000 | Equipment Connection for Children | 20,000 |
| On Our Own | 42,545 | Gilchrist | 52,470 |
| Rebuilding Together Howard County | 101,974 | Grassroots - Operating | 1,612,850 |
| Voices For Children | 61,500 | Howard County Autism | 61,605 |
| Winter Growth | 55,144 | Humanin | 206,444 |
| Total CSP - Core Support | 1,519,781 | Korean Community Service Center | 116,117 |
| | | Laurel Advocacy & Referral Services | 40,000 |
| | | Legal Aid Bureau | 121,900 |
| | | Living in Recovery - Operating | 138,852 |
| | | Luminus Network for New Americans | 488,122 |
| | | Maryland Coalition of Families Inc | 62,576 |
| | | Meals On Wheels | 76,346 |
| | | Mediation and Conflict Resolution Center | 38,200 |
| | | Neighbor Ride | 99,998 |
| | | Rebuilding Together Howard County | 138,349 |
| | | She Can Hope | 11,754 |
| | | Springboard Community Services | 555,633 |
| | | Stepping Towards a New Destiny | 72,000 |
| | | Touch Stones Financial Wellness Services | 10,104 |
| | | Trinity Maternal Wellness | 16,717 |
| | | TurnAround | 130,000 |
| | | United Way - PEH | 71,740 |
| | | Voices For Children | 20,000 |
| | | Total CSP - Safety Security & Well Being | 5,889,805 |

Legislative, Judicial & Inspector General

Section V

Table of Contents

| | |
|---------------------------------------|-----|
| County Council | 249 |
| Office of the Inspector General | 255 |
| Circuit Court | 261 |
| State's Attorney | 269 |
| Sheriff's Office | 275 |
| Board of Elections | 283 |

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

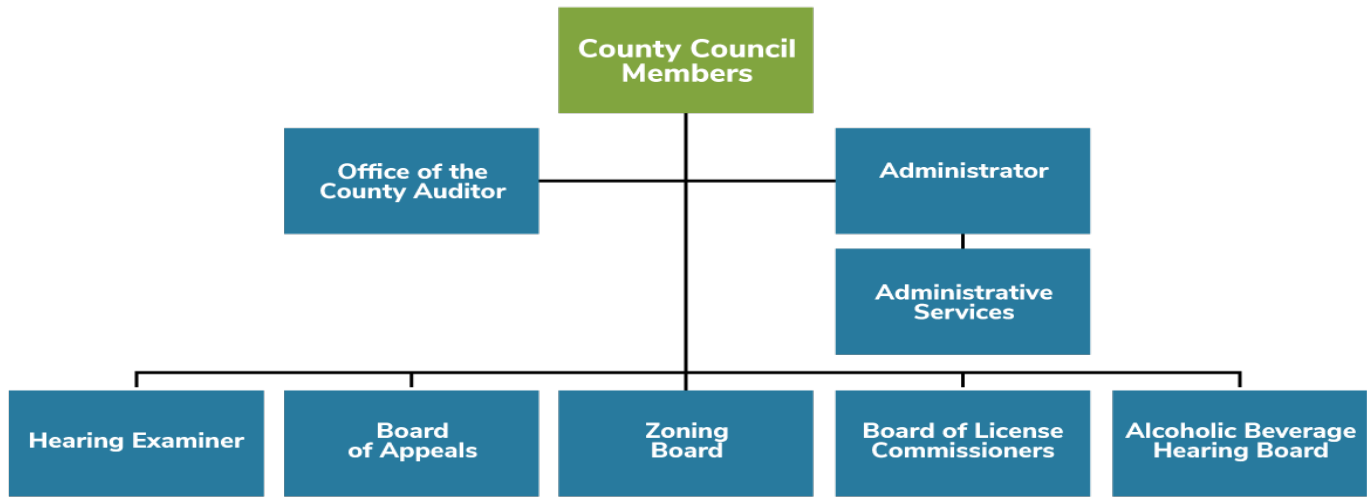
The legislative branch of Howard County Government is divided into five budget centers: the County Council consists of five elected members vested with law making power of the County and the Council administrative support team which is responsible for operations, drafting of legislation, policy and fiscal analysis; the County Auditor is responsible for the annual financial audit of the County and performs oversight, 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.



The 5-member Howard County Council at a legislative meeting held inside the Council chambers at the George Howard Building in Ellicott City. 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 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 legislation, 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, maintenance of the legislative record of the Howard County Council, and assistance to district staff. Central Staff also is responsible for researching, preparing, reviewing, financial research and analyzing legislative proposals which includes the Executive's annual budget request.

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 with related laws and regulations. The Office deploys a county government wide risk assessment to identify and rank the risks for each department and agency for the purpose of creating a multi-year audit plan. The Office also coordinates the Annual Comprehensive Financial Report and performs exit audits for the employment separation process of director level personnel.

County Council

2026 Accomplishments

- 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.
- Transitioned allegations of fraud, waste, and abuse made through the Auditor's website to the newly formed Office of the Inspector General.
- Restructured the Office of the County Auditor operations to provide enhanced budget review support to council.
- Performed a county-wide risk assessment and created a multi-year audit plan approved by council.
- Executed training and staff development measures to improve the quality of the audit services provided to the departments.
- Issued six performance audit reports conducted by the Office and coordinated the publication to the council webpage of twelve audit reports issued by the external auditors.

2027 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.
- Continue to work with the Administration on Zoning Regulation Amendments
- 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 operational and capital budget.
- Successful transition of newly elected Council, including onboarding of new district staff.
- Support the Council Boards by communicating the schedule of hearings, materials, and relevant information to the public via the website.
- Utilize a risk-based approach to provide effective audit services in supporting the strategic objectives of the county government while advancing transparency and accountability.
- Facilitate the establishment of an Enterprise Risk Management program to aid in the audit planning process.
- Continue training and development programs to enhance the audit team's service delivery.

*County Council***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|--|------------------|
| 2026 Council Approved | 7,907,183 |
| Same Level of Service | 404,851 |
| Restoration of Prior-Year Reductions - Funding restoration of fiscal manager (1 FTE) | 186,911 |
| New Programs/Initiatives - IT Audit Manager (1 FTE) | 135,321 |
| 2027 Executive Proposed | 8,634,266 |

County Council

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|------------------------|-------------------|---------------------|----------------------|---------------------|----------------|-------------|
| General Fund | 6,143,679 | 7,907,183 | 7,449,129 | 8,634,266 | 727,083 | 9.2% |
| Board of Appeals | 85,218 | 176,874 | 179,400 | 181,950 | 5,076 | 2.9% |
| Board of License Comm. | 159,944 | 209,282 | 211,039 | 215,856 | 6,574 | 3.1% |
| County Auditor | 1,306,049 | 1,098,888 | 1,385,123 | 1,678,098 | 579,210 | 52.7% |
| County Council | 4,484,382 | 6,301,466 | 5,550,031 | 6,430,359 | 128,893 | 2.0% |
| Zoning Board | 108,086 | 120,673 | 123,536 | 128,003 | 7,330 | 6.1% |
| Total | 6,143,679 | 7,907,183 | 7,449,129 | 8,634,266 | 727,083 | 9.2% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|----------------|--------------|
| Personnel Costs | 5,110,082 | 6,263,198 | 5,883,928 | 6,913,839 | 650,641 | 10.4% |
| General Fund | 5,110,082 | 6,263,198 | 5,883,928 | 6,913,839 | 650,641 | 10.4% |
| Contractual Services | 952,243 | 1,554,664 | 1,474,080 | 1,602,417 | 47,753 | 3.1% |
| General Fund | 952,243 | 1,554,664 | 1,474,080 | 1,602,417 | 47,753 | 3.1% |
| Supplies and Materials | 42,158 | 50,450 | 52,250 | 71,500 | 21,050 | 41.7% |
| General Fund | 42,158 | 50,450 | 52,250 | 71,500 | 21,050 | 41.7% |
| Expense Other | 39,196 | 38,871 | 38,871 | 46,510 | 7,639 | 19.7% |
| General Fund | 39,196 | 38,871 | 38,871 | 46,510 | 7,639 | 19.7% |
| Total | 6,143,679 | 7,907,183 | 7,449,129 | 8,634,266 | 727,083 | 9.2% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 40.00 | 41.00 | 42.00 | 1.00 | 2.4% |

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

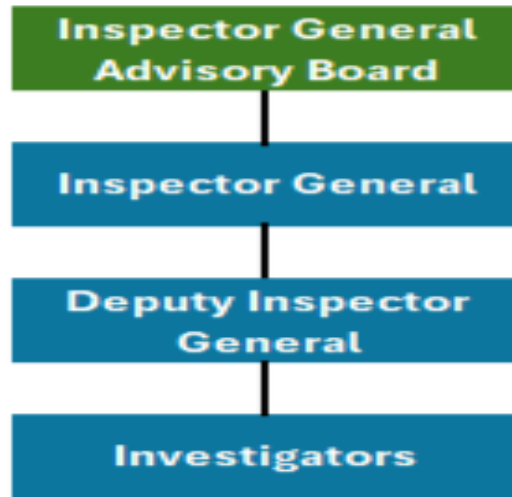
The Inspector General is responsible for investigating fraud, waste, and abuse; and identifying ways to promote efficiency, accountability, compliance, and integrity. Council Bill 61-2024 established the Office of the Inspector General and the Inspector General Advisory Board. The Advisory Board is responsible for selecting the Howard County Inspector General.



Howard County's newly opened Office of the Inspector General functions independently to conduct investigations to identify fraud, waste, and abuse/misconduct, while also identifying ways to promote efficiency, accountability and integrity in Howard County government operations.

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

2026 Accomplishments

- Established the Office of the Inspector General.

2027 Action Plan

- Achieve full operational staffing for the OIG.
- Establish an internal case management system.
- Develop an annual OIG training course for all Howard County employees.

*Office of the Inspector General***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|--------------------------------|----------------|
| 2026 Council Approved | 479,243 |
| Same Level of Service | 323,563 |
| 2027 Executive Proposed | 802,806 |

Office of the Inspector General

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---------------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|-----------------|
| General Fund | 0 | 479,243 | 353,305 | 802,806 | 323,563 | 67.5% |
| Office of the Inspector General | 0 | 479,243 | 353,305 | 802,806 | 323,563 | 67.5% |
| Total | 0 | 479,243 | 353,305 | 802,806 | 323,563 | 67.5% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|-----------------|
| Personnel Costs | 0 | 471,243 | 299,305 | 770,526 | 299,283 | 63.5% |
| General Fund | 0 | 471,243 | 299,305 | 770,526 | 299,283 | 63.5% |
| Contractual Services | 0 | 5,000 | 5,000 | 26,280 | 21,280 | 425.6% |
| General Fund | 0 | 5,000 | 5,000 | 26,280 | 21,280 | 425.6% |
| Supplies and Materials | 0 | 3,000 | 3,000 | 6,000 | 3,000 | 100.0% |
| General Fund | 0 | 3,000 | 3,000 | 6,000 | 3,000 | 100.0% |
| Capital Outlay | 0 | 0 | 46,000 | 0 | 0 | N/A |
| General Fund | 0 | 0 | 46,000 | 0 | 0 | N/A |
| Total | 0 | 479,243 | 353,305 | 802,806 | 323,563 | 67.5% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-------------------------------|-------------------------------|-------------------------------|-----------------------|-------------------------|
| 0.00 | 4.00 | 4.00 | 0.00 | 0.0% |

Legislative, Judicial, and Inspector General

Circuit Court

Mission Statement

The Maryland Judiciary provides fair, efficient and effective justice for all.

Department Description & Core Services

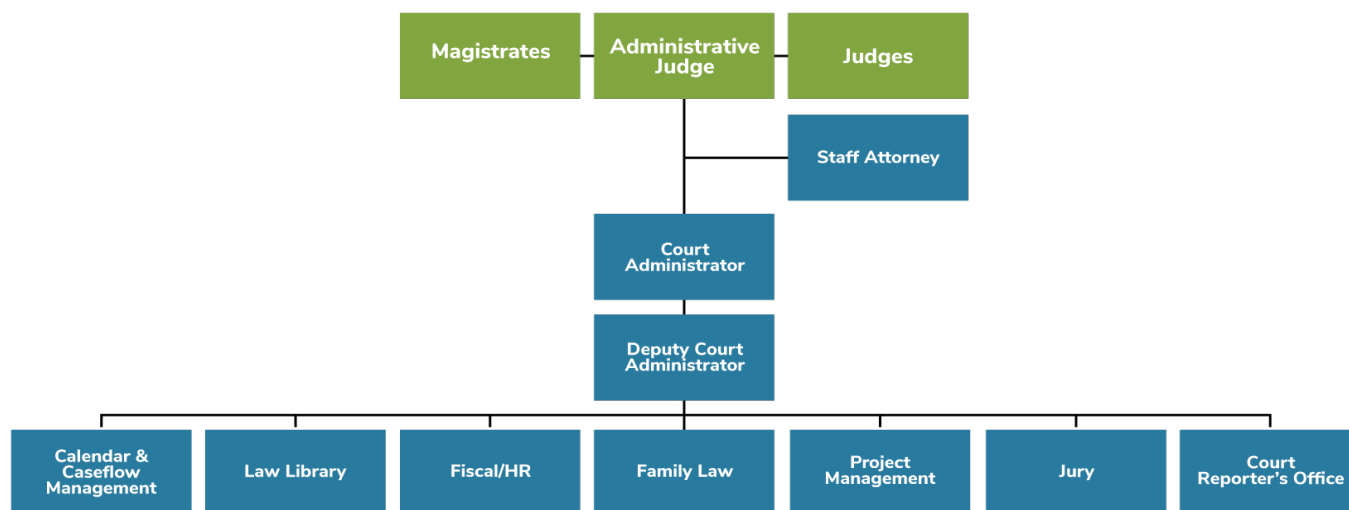
The Circuit Court is part of the Judicial Branch of government and is a court of general jurisdiction. It is the highest common law and equity court of record exercising original jurisdiction within Maryland. The Circuit Court hears jury trials, juvenile, family law, serious criminal matters and complex civil matters. The Circuit Court also hears appeals from the District Court and Administrative Agencies. The Court strives to apply the law fairly and timely while treating all who come before the Court with respect and dignity. 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.



A public art display at the entrance to Howard County's Circuit Court. 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. The jurisdiction of the District Court includes all landlord-tenant cases, replevin actions, motor vehicle violations, misdemeanors and certain felonies.

Circuit Court

Division/Program/Bureau Description



Court Administration

Court Administration provides support for the operations of the Circuit Court for Howard County. At the direction of the Administrative Judge, Court Administration supports case management, human resources, fiscal management, technology, jury management, facilities, emergency preparedness, audio recording, community relations and project leadership. Court Administration receives grants that support the Family Law Department, Child Support Enforcement and Research and Analysis. Family Law is awarded a grant by the Maryland Judiciary. 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. A grant from Maryland's Department of Human Services partially funds the Court's work to adjudicate the establishment of paternity and the establishment, modification and enforcement of the obligations for child and medical support. The Maryland Judiciary also provides a grant to fund research and analysis that promotes the Court's efforts to improve the processing and handling of court cases.

Clerk of the Circuit Court

The Office of the Clerk of Court maintains the records of the Circuit Court. Each year the Clerk's Office files, processes and maintains civil, criminal and juvenile actions. The Land Records Department acts as a custodian for the recording and maintenance of all public records connected to real estate in Howard County. Land deeds, mortgages, plats, conveyances and other documents are recorded and electronically maintained by the Clerk. The License Department is responsible for issuing State of Maryland Business Licenses for businesses located in Howard County. The Clerk issues business licenses and marriage licenses in addition to performing civil marriage ceremonies. The Clerk administers oaths to notary publics, county officials, judges and appointees commissioned by the Governor.

Circuit Court

2026 Accomplishments

- Judge Maurice C. Frazier was sworn in as the newest judge in the Circuit Court for Howard County. Judge Frazier was appointed by Governor Wes Moore and prior to his appointment served as a Circuit Court Family Magistrate for the County.
- In FY2025, the Court accepted 9,472 original case filings and 1,772 reopen case filings. This is a 21% increase in original case filings and a 7% increase in reopen case filings. FY2026 is expected to yield an additional increase in case filings.
- The Court has been piloting an artificial intelligence kiosk at the courthouse to assist with way finding, docket inquiries and frequently asked questions. During FY2026 the Court has fully incorporated a Spanish translation into the kiosk and updated to newer software versions.
- In FY2026 the Court completed the installation of 2 additional trial tables and microphones for use in multiple party cases. The tables improved the Court's capacity to safely and effectively handle multi-defendant criminal cases and civil cases with multiple plaintiffs and defendants.
- In FY2026 the Court completed the revision of its Differentiated Case Management Plans. The Plans were updated to accommodate changes in the law and rules of procedures.

2027 Action Plan

- Develop plan for operations upon retirement of a judge and magistrate. Plan for the vacancy, dockets and onboarding of replacements.
- Perform a comprehensive update of the Court's website and develop a plan to keep the website current.
- Integrate artificial intelligence into the court's work as outlined by the Maryland Judiciary.
- Consolidate written and electronic resources in the Law Library and Resource Center.
- Provide staff training in communication, problem solving and project management. Incorporate learning lunches, video trainings and half day trainings into staff schedules.
- Reorganize alternative dispute resolution programs in the court. Improve information management for the programs.

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.

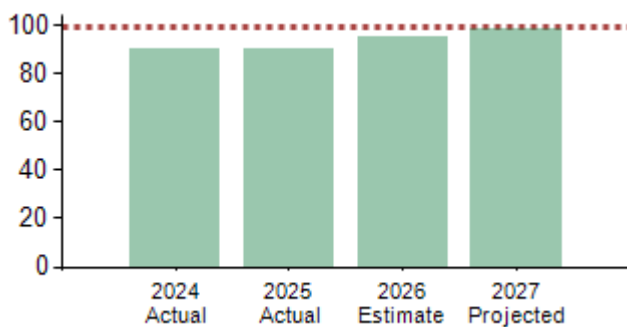
Description of Objective - Completing cases within case time standards supports timely and efficient case processing, improves confidence in the judiciary and improves access to justice. Any unnecessary delay in a court case can lead to witness unavailability, fading memories and lack of closure. The 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Percent of criminal cases that reach disposition within 180 days | 90.0% | 90.0% | 95.0% | 98.0% |
| Percent of civil domestic cases that reach disposition within 365 days | 99.0% | 99.0% | 99.0% | 99.0% |
| Percent of juvenile delinquency cases that reach disposition within 90 days | 86.0% | 93.0% | 95.0% | 98.0% |
| Percent of civil non-domestic cases that reach disposition within 548 days | 92.0% | 98.0% | 98.0% | 98.0% |

Percent of criminal cases that reach disposition within 180 days



..... Target : 99

The court experienced a backlog of cases due to the COVID-19 pandemic. In FY22 the court began hearing the backlog with priority given to cases in which defendants were incarcerated, criminal jury trials, and the longest pending cases. The court is confident that the majority of the backlog of cases have been disposed of. The court is now focused on managing new filings efficiently.

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.

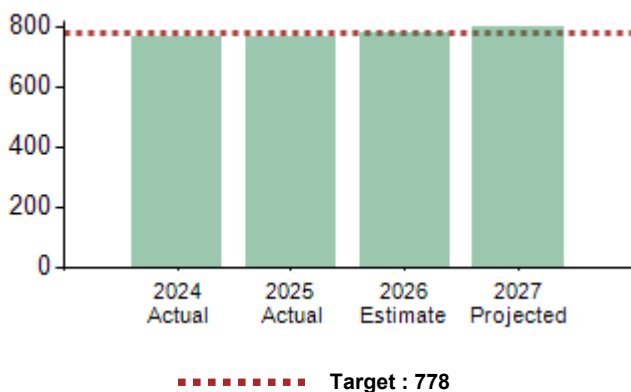
Description of Objective - The free legal assistance program utilizes donated hours from the family law bar to encourage attorneys to volunteer. Volunteer attorneys do not provide representation, but are available to answer questions and assist with selecting and completing various legal documents. The 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of litigants served by free legal assistance programs | 766 | 763 | 775 | 800 |

Number of litigants served by free legal assistance programs



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 serve 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. The court has continued to adapt to the needs of the community. During FY26, the court allowed some same day appointments, when time permitted. Including both scheduled appointments as well as same day appointments has been beneficial.

*Circuit Court***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|--|------------------|
| 2026 Council Approved | 4,592,020 |
| Same Level of Service | 514,822 |
| New Programs/Initiatives - 6 months funding for court reporter (1 FTE) and juvenile case manager (1 FTE) | 124,556 |
| 2027 Executive Proposed | 5,231,398 |

Circuit Court

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--------------------------------------|-------------------|---------------------|----------------------|---------------------|----------------|--------------|
| General Fund | 4,172,243 | 4,592,020 | 4,567,318 | 5,231,398 | 639,378 | 13.9% |
| Circuit Court | 4,172,243 | 4,592,020 | 4,567,318 | 5,231,398 | 639,378 | 13.9% |
| Program Revenue | 241,430 | 330,000 | 270,000 | 300,000 | -30,000 | -9.1% |
| Circuit Court | 241,430 | 330,000 | 270,000 | 300,000 | -30,000 | -9.1% |
| Grants | 751,457 | 908,761 | 830,131 | 990,982 | 82,221 | 9.0% |
| Circuit Court | 751,457 | 908,761 | 830,131 | 990,982 | 82,221 | 9.0% |
| Trust And Agency Multifarious | 0 | 130,000 | 130,000 | 150,000 | 20,000 | 15.4% |
| Circuit Court | 0 | 130,000 | 130,000 | 150,000 | 20,000 | 15.4% |
| Total | 5,165,130 | 5,960,781 | 5,797,449 | 6,672,380 | 711,599 | 11.9% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|----------------|---------------|
| Personnel Costs | 4,638,721 | 5,076,844 | 5,004,087 | 5,580,735 | 503,891 | 9.9% |
| General Fund | 3,920,282 | 4,231,082 | 4,219,421 | 4,668,253 | 437,171 | 10.3% |
| Grants | 718,439 | 845,762 | 784,666 | 912,482 | 66,720 | 7.9% |
| Contractual Services | 459,737 | 597,718 | 520,203 | 808,736 | 211,018 | 35.3% |
| General Fund | 188,421 | 214,938 | 214,938 | 439,736 | 224,798 | 104.6% |
| Grants | 29,886 | 52,780 | 35,265 | 69,000 | 16,220 | 30.7% |
| Program Revenue | 241,430 | 330,000 | 270,000 | 300,000 | -30,000 | -9.1% |
| Supplies and Materials | 66,672 | 171,219 | 171,200 | 217,832 | 46,613 | 27.2% |
| General Fund | 63,540 | 81,000 | 81,000 | 68,332 | -12,668 | -15.6% |
| Grants | 3,132 | 10,219 | 10,200 | 9,500 | -719 | -7.0% |
| Trust And Agency Multifarious | 0 | 80,000 | 80,000 | 140,000 | 60,000 | 75.0% |
| Expense Other | 0 | 115,000 | 101,959 | 65,077 | -49,923 | -43.4% |
| General Fund | 0 | 65,000 | 51,959 | 55,077 | -9,923 | -15.3% |
| Trust And Agency Multifarious | 0 | 50,000 | 50,000 | 10,000 | -40,000 | -80.0% |
| Total | 5,165,130 | 5,960,781 | 5,797,449 | 6,672,380 | 711,599 | 11.9% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 37.00 | 37.00 | 39.00 | 2.00 | 5.4% |

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

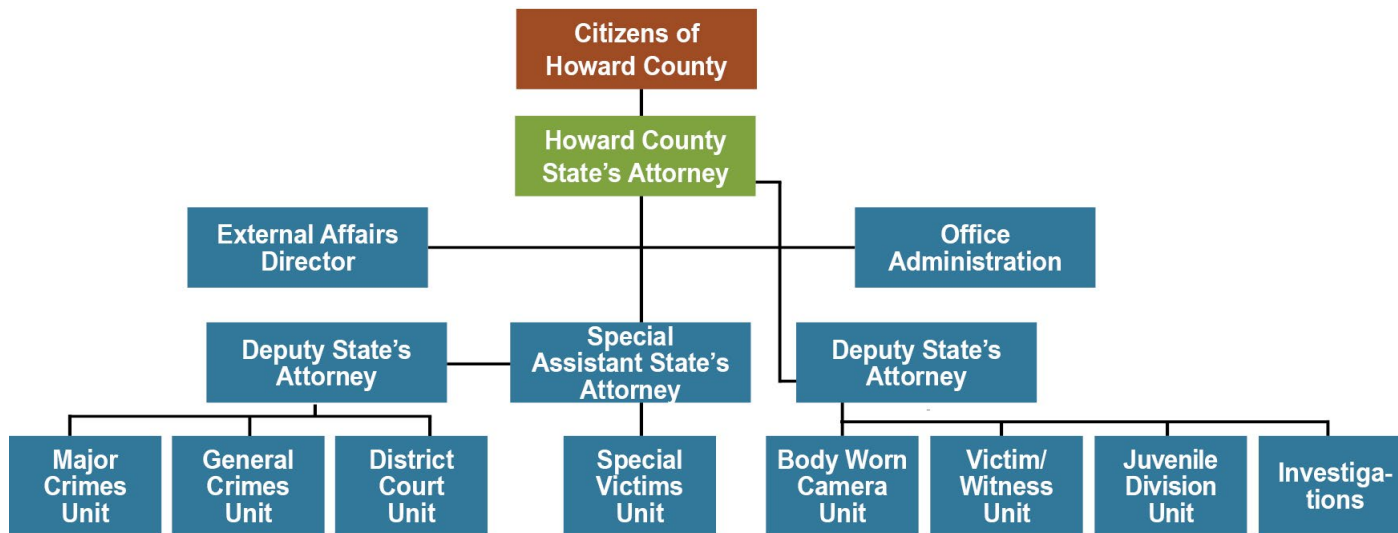
The State's Attorney's Office is responsible for prosecuting criminal cases before the Circuit, District and Juvenile Courts in Howard County. The agency partners with other entities, including the Police Department, Howard County Public School System, Howard County Sheriff's Department, Department of 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, along with several other area state's attorneys, meet with Congressional representatives in Washington, D.C., to advocate for critical priorities of the National District Attorney's Association (NDAA), including securing funding for prosecutor loan forgiveness, strengthening resources for prosecutors' offices, and protecting VOCA funding to support victims and witnesses of crime.

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

2026 Accomplishments

- Assisted with the newly launch veteran's regional court.
- Lead statewide prosecutor academy training program.
- Championed numerous legislative issues including the malicious burning laws.

2027 Action Plan

- Enhance the alternative problem-solving courts within Howard County.
- Enhance the internal wellness program in order to reduce the overall stress in this high pressure environment.
- Adapt to recent changes in Juvenile law that will result in a more challenging landscape.

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.

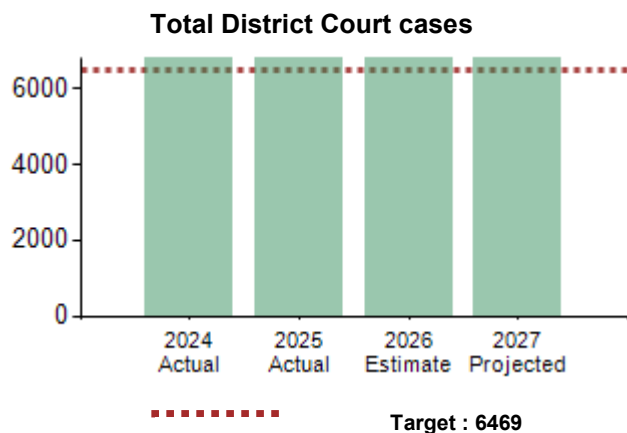
Objective - Promote the fair and impartial administration of justice, improve the effectiveness of law through legislation and litigation, and assist in the prevention of crime by working with community service partners to help improve the quality of life in Howard County.

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Total Criminal Circuit Court cases | 586 | 952 | 600 | 600 |
| Total Circuit Court Indictments | 337 | 415 | 350 | 350 |
| Total District Court cases | 7,113 | 7,987 | 8,000 | 8,000 |
| Number of total Juvenile cases reviewed | 265 | 583 | 350 | 350 |
| Number of total Juvenile Adjudications | 167 | 267 | 200 | 200 |
| Total number of cases to be tried in District Court | 679 | 734 | 800 | 800 |
| Number of citizen-initiated cases | 269 | 219 | 270 | 270 |



The total number of District Court cases has 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 2027 Budget Changes**

| General Fund | Amount |
|---|-------------------|
| 2026 Council Approved | 14,428,796 |
| Same Level of Service | 924,467 |
| New Programs/Initiatives - 6 months funding for a paralegal (1 FTE) | 44,910 |
| 2027 Executive Proposed | 15,398,173 |

State's Attorney

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---------------------|-------------------|---------------------|----------------------|---------------------|----------------|---------------|
| General Fund | 12,889,282 | 14,428,796 | 14,202,701 | 15,398,173 | 969,377 | 6.7% |
| States Attorney | 12,889,282 | 14,428,796 | 14,202,701 | 15,398,173 | 969,377 | 6.7% |
| Grants | 122,875 | 249,679 | 249,679 | 218,531 | -31,148 | -12.5% |
| States Attorney | 122,875 | 249,679 | 249,679 | 218,531 | -31,148 | -12.5% |
| Total | 13,012,157 | 14,678,475 | 14,452,380 | 15,616,704 | 938,229 | 6.4% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|----------------|--------------|
| Personnel Costs | 11,861,123 | 13,089,167 | 12,904,667 | 13,865,409 | 776,242 | 5.9% |
| General Fund | 11,738,248 | 12,839,488 | 12,654,988 | 13,646,878 | 807,390 | 6.3% |
| Grants | 122,875 | 249,679 | 249,679 | 218,531 | -31,148 | -12.5% |
| Contractual Services | 1,016,204 | 1,422,207 | 1,392,762 | 1,564,998 | 142,791 | 10.0% |
| General Fund | 1,016,204 | 1,422,207 | 1,392,762 | 1,564,998 | 142,791 | 10.0% |
| Supplies and Materials | 50,673 | 63,900 | 51,750 | 63,200 | -700 | -1.1% |
| General Fund | 50,673 | 63,900 | 51,750 | 63,200 | -700 | -1.1% |
| Expense Other | 84,157 | 103,201 | 103,201 | 123,097 | 19,896 | 19.3% |
| General Fund | 84,157 | 103,201 | 103,201 | 123,097 | 19,896 | 19.3% |
| Total | 13,012,157 | 14,678,475 | 14,452,380 | 15,616,704 | 938,229 | 6.4% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 93.50 | 95.75 | 96.80 | 1.05 | 1.1% |

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

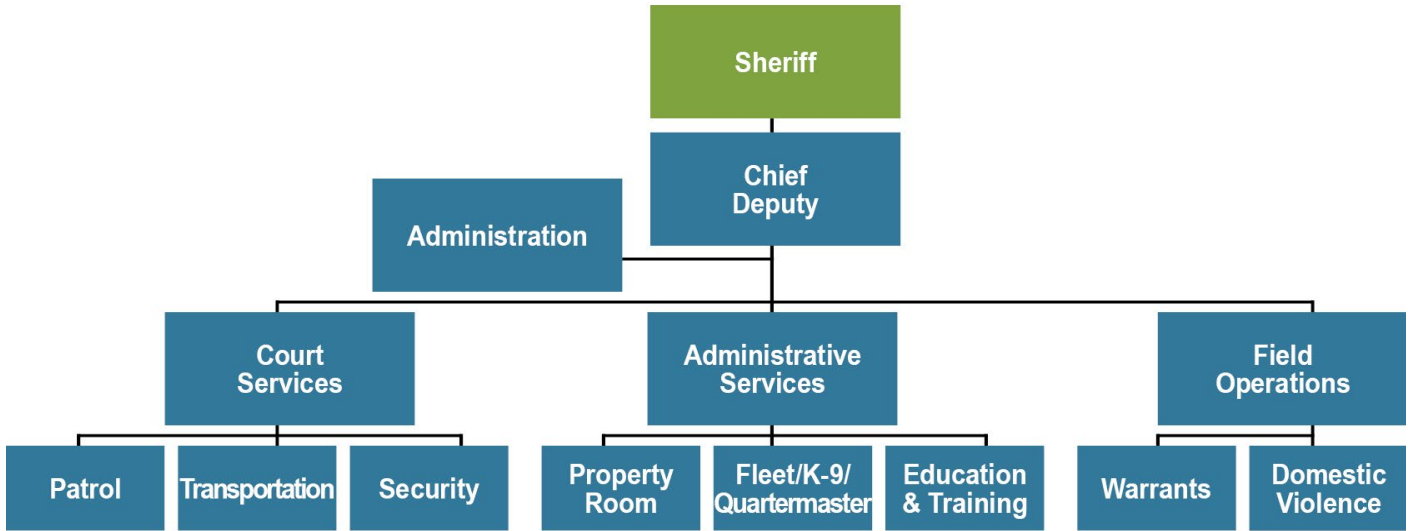
The Sheriff's Office provides services for the various courts in the judicial system including serving all arrest warrants and papers issued by the Howard County Circuit Court and selected District Court papers. Deputies provide security in and around the Circuit Court and transport inmates from the 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.



Members of the Howard County Sheriff's Office Domestic Violence Unit, along with HopeWorks of Howard County, collect donations of holiday packages for families affected by domestic violence.

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

2026 Accomplishments

- Continually expanding high standards of professionalism and practices with the CALEA PROGRAM
- Completed Web base CALEA assessment and ON-Site assessment
- Expanding the Community Outreach programs for enhancement throughout the county
- Invested in new technology with the Axon development team
- Purchased new Glock 45 handguns / new AR 15 Rifles
- Purchased New Range trailer
- Additional electric vehicles added to fleet

2027 Action Plan

- Currently working on CALEA Accreditation
- Hiring and retaining highly qualified individuals
- Continuing training for both sworn members, SPO's and civilian employees
- Continuing and maintaining an ongoing recruitment effort to recruit well qualified applicants by attending recruitment events throughout Maryland
- Updating weapons training for new weapons and Tasers
- Invest in New technology
- Improve efficiency of security screenings
- Enhance prisoner transport safety and efficiency
- Improve data collection

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.

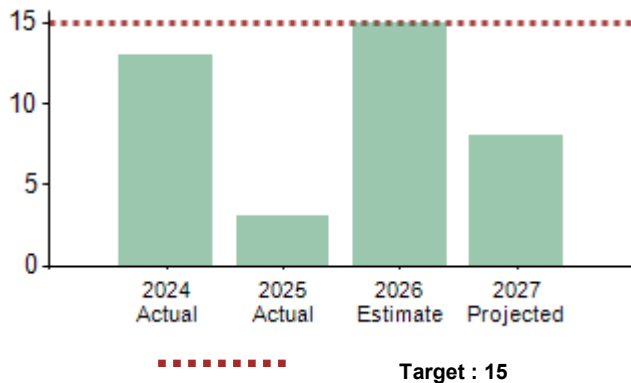
Description of Objective - Deputy Sheriffs are assigned to the courts to ensure safe and orderly proceedings. Circuit Court security duties include protection of all judges, employees, those with business before the courts, the public and prisoners, and security patrol of, in, and around the building, 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of court sessions held | 494 | 490 | 524 | 512 |
| Number of hours deputies spent in court | 9,489 | 8,515 | 9,366 | 10,303 |
| Number of prisoners in lockup | 2,488 | 2,915 | 2,640 | 3,323 |
| Number of reportable security incidents that occur at the courthouse | 13 | 3 | 15 | 8 |

Number of reportable security incidents that occur at the courthouse



The Sheriff’s Office remains committed to limiting the number of incidents that occur within the Courthouse by maintaining sufficient, qualified staffing levels, leveraging appropriate technology, and ensuring adequate facilities and support services. These combined resources are essential for promoting a safe environment for judges, employees, attorneys, jurors, and the public.

It is important to note that the majority of security incidents are minor in nature, typically involving medical issues such as falls or operational concerns such as disorderly conduct. The number of incidents has decreased with the higher volume of in the expanded footprint which has naturally resulted in increased public traffic, more courtrooms, and greater demand for security oversight.

Through continued staffing, proactive monitoring, and effective use of modern security tools, the Sheriff’s Office aims to minimize disruptions, improve response times, and uphold the safety and integrity of all courthouse operations.

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.

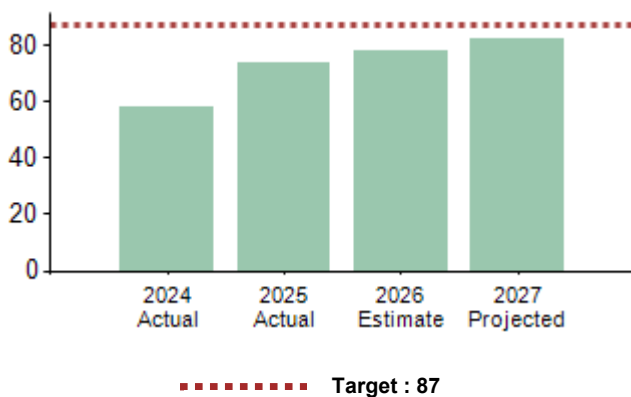
Description of Objective - The Sheriff's Office strives to safely serve all warrants issued by the courts and other agencies, both in and out of state, in a timely and accurate manner. The Warrant Unit conducts investigations to locate and apprehend subjects who have outstanding arrest warrants and returns 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of warrants received | 488 | 508 | 523 | 549 |
| Number of summons and civil documents received | 4,682 | 3,580 | 3,687 | 3,798 |
| Number of summons and civil documents served | 3,430 | 2,877 | 2,963 | 3,052 |
| Percent of summons and civil documents served | 73.0% | 70.0% | 72.0% | 74.0% |
| Number of warrants closed | 504 | 369 | 410 | 460 |
| Percent of domestic violence or protection orders served within 48 hours | 58.0% | 74.0% | 78.0% | 82.0% |
| Number of open warrants on file to be served | 397 | 508 | 523 | 539 |

Percent of domestic violence or protection orders served within 48 hours



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.

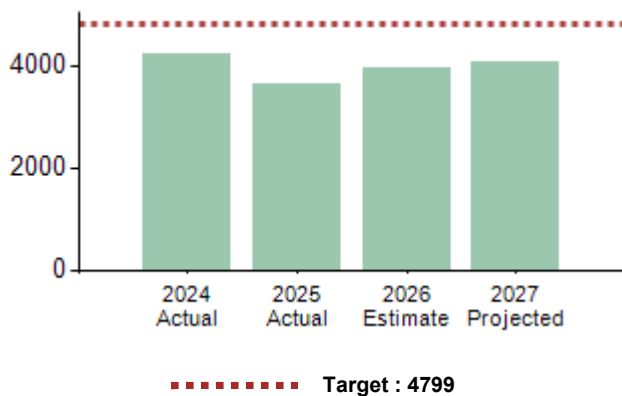
Description of Objective - The Sheriff’s Office strives to timely serve all court issued landlord tenant documents. The Landlord Tenant Unit posts late rent notices, eviction notices, and is present for all evictions.

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Number of late rent notices | 12,022 | 12,022 | 11,750 | 12,281 |
| Number of late rent notices that turn into eviction notices | 4,207 | 3,640 | 3,943 | 4,061 |

Number of late rent notices that turn into eviction notices



As Howard County’s population continues to grow, the number of tenant evictions has increased correspondingly. Although the Sheriff’s Office is responsible solely for executing eviction orders issued by the Courts, tenants frequently contact the Office seeking clarification or additional information about their eviction process.

The Sheriff’s Office Landlord–Tenant Unit provides not only operational assistance but also critical support and resource guidance. Staff routinely direct tenants to County programs designed to assist residents facing homelessness or housing instability. These resources include the Grassroots Crisis Intervention Center, as well as various church-based and community outreach programs available throughout the County.

Target represents 3-year average.

*Sheriff's Office***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|--|-------------------|
| 2026 Council Approved | 13,900,500 |
| Same Level of Service | 2,030,020 |
| Restoration of Prior-Year Reductions - Funding restoration for Deputy Sheriff (3 FTEs) | 289,779 |
| New Programs/Initiatives - Deputy Sheriff (4 FTEs) | 271,461 |
| 2027 Executive Proposed | 16,491,760 |

Sheriff's Office

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|------------------------|-------------------|---------------------|----------------------|---------------------|------------------|--------------|
| General Fund | 12,804,831 | 13,900,500 | 13,703,344 | 16,491,760 | 2,591,260 | 18.6% |
| Sheriff's Office | 12,804,831 | 13,900,500 | 13,703,344 | 16,491,760 | 2,591,260 | 18.6% |
| Program Revenue | 0 | 0 | 0 | 45,000 | 45,000 | N/A |
| Sheriff's Office | 0 | 0 | 0 | 45,000 | 45,000 | N/A |
| Grants | 43,093 | 103,850 | 44,927 | 140,100 | 36,250 | 34.9% |
| Sheriff's Office | 43,093 | 103,850 | 44,927 | 140,100 | 36,250 | 34.9% |
| Total | 12,847,924 | 14,004,350 | 13,748,271 | 16,676,860 | 2,672,510 | 19.1% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|------------------|--------------|
| Personnel Costs | 10,225,290 | 10,961,462 | 10,771,461 | 12,899,224 | 1,937,762 | 17.7% |
| General Fund | 10,220,561 | 10,857,612 | 10,740,111 | 12,750,374 | 1,892,762 | 17.4% |
| Grants | 4,729 | 103,850 | 31,350 | 103,850 | 0 | 0.0% |
| Program Revenue | 0 | 0 | 0 | 45,000 | 45,000 | N/A |
| Contractual Services | 1,338,793 | 1,625,243 | 1,600,975 | 2,057,963 | 432,720 | 26.6% |
| General Fund | 1,321,824 | 1,625,243 | 1,587,950 | 2,057,963 | 432,720 | 26.6% |
| Grants | 16,969 | 0 | 13,025 | 0 | 0 | N/A |
| Supplies and Materials | 213,246 | 232,198 | 190,388 | 246,128 | 13,930 | 6.0% |
| General Fund | 191,851 | 232,198 | 189,836 | 209,878 | -22,320 | -9.6% |
| Grants | 21,395 | 0 | 552 | 36,250 | 36,250 | N/A |
| Capital Outlay | 92,757 | 0 | 0 | 0 | 0 | N/A |
| General Fund | 92,757 | 0 | 0 | 0 | 0 | N/A |
| Expense Other | 977,838 | 1,185,447 | 1,185,447 | 1,473,545 | 288,098 | 24.3% |
| General Fund | 977,838 | 1,185,447 | 1,185,447 | 1,473,545 | 288,098 | 24.3% |
| Total | 12,847,924 | 14,004,350 | 13,748,271 | 16,676,860 | 2,672,510 | 19.1% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 95.00 | 96.00 | 102.00 | 6.00 | 6.3% |

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

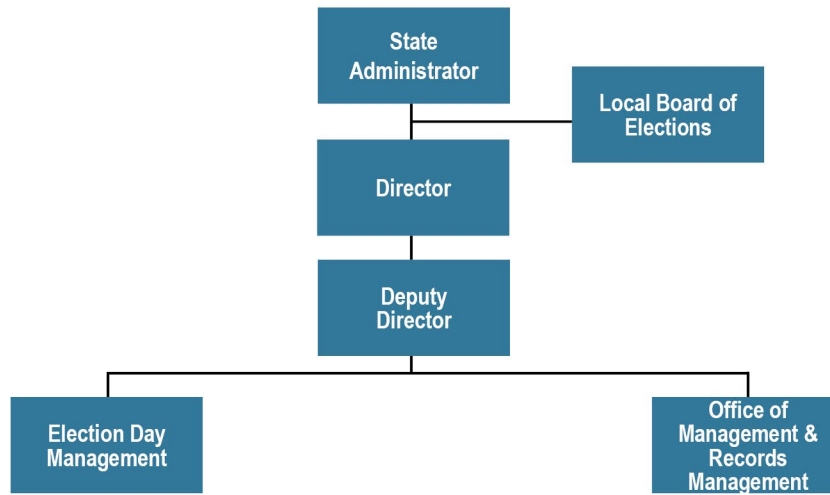
The Howard County Board of Elections is responsible for the maintenance of an accurate list of eligible voters for the County. This includes registration, change of address, name, party affiliation, cancellation of those not eligible to vote in the county, and statistical data. In addition, the department 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.



The Howard County Board of Elections offers Canvass, which is free to attend, and you can learn more about the democratic process in Howard County. Come watch as Mail in ballots are opened and scanned at the Maryland Innovation Center.

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

2026 Accomplishments

- Will have conducted the 2026 Gubernatorial Primary Election by the end of FY26.
- Continue to implement expanded mail-in ballot processes during the 2026 Gubernatorial Primary Election including counting ballots pre-election in canvasses and maintaining secret results until after 8pm on election day. Canvassing will have been expanded to six to seven canvasses by the end of this election in late FY26.
- Successfully train around 1100 election judges for the 2026 Gubernatorial Primary election.
- 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.

2027 Action Plan

- Prepare for and conduct the Gubernatorial General 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.
- After the Gubernatorial General Election, start to test and implement a new pollbook for the 2028 elections.
- Successfully complete moving the office and the warehouse at the end of FY27.

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.

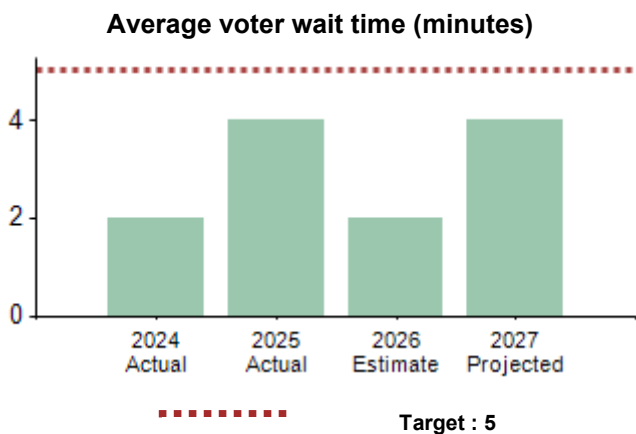
Objective - Reduce average wait times for voters on Election Day and during Early Voting.

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--------------------------------------|---------------|---------------|-----------------|-------------------|
| Number of registered voters | 209,519 | 236,641 | 245,000 | 252,000 |
| Registered voters that casted ballot | 65,119 | 182,718 | 75,000 | 153,720 |
| Percent of voter turnout | 31.0% | 77.2% | 30.6% | 61.0% |
| Percentage of early voter turnout | 4.6% | 32.6% | 6.0% | 20.0% |
| Average voter wait time (minutes) | 2 | 4 | 2 | 4 |



Average wait time during the 2024 Presidential Election cycle showed a decline. This trend downward is a combination of factors- larger rooms, the addition of a fifth early voting center, robust judge training, and the increasing prevalence of mail-in voting. Wait times for the 2026 Primary Election (June) should continue to reflect this downward trend, with an estimated two (2) minute wait time for in-person voting. This downward trend factors in a typically lower turnout. Wait times for the Gubernatorial General will depend on how many questions are on the ballot, how many pages the ballot contains, and if the turnout stays steady or spikes. The Board of Elections works hard to combat these issues with techniques taught to the judges and help from the administrative side with rovers and election day technicians. The estimate is four (4) minutes average wait time per voter.

*Board of Elections***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|--|------------------|
| 2026 Council Approved | 6,830,967 |
| Same Level of Service | 217,143 |
| Program Changes/Adjustments - Shift of facility rental costs to General Services | (287,874) |
| 2027 Executive Proposed | 6,760,236 |

*Board of Elections***Expenditures By Fund/Fund Center**

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|-----------------|
| General Fund | 5,659,427 | 6,830,967 | 6,830,967 | 6,760,236 | -70,731 | -1.0% |
| Elections Expense | 2,810,479 | 3,371,867 | 3,371,867 | 3,185,678 | -186,189 | -5.5% |
| Supervisors | 2,848,948 | 3,459,100 | 3,459,100 | 3,574,558 | 115,458 | 3.3% |
| Total | 5,659,427 | 6,830,967 | 6,830,967 | 6,760,236 | -70,731 | -1.0% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|-----------------|
| Personnel Costs | 381,518 | 419,371 | 419,371 | 415,427 | -3,944 | -0.9% |
| General Fund | 381,518 | 419,371 | 419,371 | 415,427 | -3,944 | -0.9% |
| Contractual Services | 4,992,145 | 6,084,190 | 6,084,190 | 6,223,058 | 138,868 | 2.3% |
| General Fund | 4,992,145 | 6,084,190 | 6,084,190 | 6,223,058 | 138,868 | 2.3% |
| Supplies and Materials | 26,434 | 53,000 | 53,000 | 72,300 | 19,300 | 36.4% |
| General Fund | 26,434 | 53,000 | 53,000 | 72,300 | 19,300 | 36.4% |
| Debt Service | 219,500 | 230,610 | 230,610 | 0 | -230,610 | -100.0% |
| General Fund | 219,500 | 230,610 | 230,610 | 0 | -230,610 | -100.0% |
| Expense Other | 39,830 | 43,796 | 43,796 | 49,451 | 5,655 | 12.9% |
| General Fund | 39,830 | 43,796 | 43,796 | 49,451 | 5,655 | 12.9% |
| Total | 5,659,427 | 6,830,967 | 6,830,967 | 6,760,236 | -70,731 | -1.0% |

General Government

Section VI

Table of Contents

| | |
|--|-----|
| Office of the County Executive | 291 |
| Department of County Administration | 297 |
| Department of Finance | 307 |
| Office of Law | 315 |
| Economic Development Authority | 323 |
| Dept. of Technology & Communication Services | 331 |
| Dept. of Housing and Community Development | 339 |

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.



The new Howard County flag is raised in front of the George Howard Building. This is the first flag re-design since the original more than 56 years ago. Designed by Ellicott City resident, Ms. Esen Paradiso, Howard County's new flag features rich, arching lines of gold and white over a field of green and blue.

Office of the County Executive

2026 Accomplishments

- Provided more than \$66 million in county funding for school construction projects in FY26, fully funding Board of Education's infrastructure funding request for the fourth consecutive year. The FY26 budget included more than \$35 million for Systemic Renovations, the second highest investment in the last 15 years.
- Completed construction on the H-4 Pond under the Ellicott City Safe and Sound flood mitigation plan, which holds more than 5.5 million gallons of water during severe storms. Continued major progress and construction on the Ellicott City North Tunnel, with an expected completion in Fall 2027.
- Completed the first phase of the new Capitoline Center in Historic Ellicott City, which is an adaptive reuse and renovation of the historic circuit courthouse. This arts and cultural hub is the new headquarters of the Howard County Arts Council and the County's first-ever Asian American and Pacific Islander Cultural Center.
- Began construction on the expansion to the Emergency Department at the Johns Hopkins Howard County Medical Center, which will add a 29-bed observation unit in the hospital's first addition of beds to the ED since 2009.
- Developed and approved the transformative Gateway Master Plan, which will create new economic development opportunities to grow commercial businesses, foster mixed-use development, and spur innovation across the 1,100-acre Gateway Business Park.
- Released Howard County's HoCo Climate Forward: 2025 Annual Report, which noted that Howard County has achieved a 26% reduction in community-wide greenhouse gas emissions and reached total solar capacity of 150 MW.
- Sponsored and signed key legislation designed to advance local agribusiness and agritourism opportunities in Howard County.

2027 Action Plan

- Provide more than \$98 million in county funding for school construction in FY27, the largest local investment in public school infrastructure in more than 25 years, including record-breaking investments in deferred and systemic renovations.
- Provide a \$57 million increase in recurring county funding to the Howard County Public School System (HCPSS) Operating Budget to continue supporting our educators and students, including the implementation of the State's Blueprint for Maryland's Future legislation.
- Begin construction on Fire Station 15, which will bolster response times countywide and be the County's first station to feature classrooms where aspiring students can learn more about a career in firefighting or EMS care.
- Continue major progress on the construction on the Ellicott City North Tunnel, as well as continued design efforts for the Maryland Avenue Culverts and other water retention projects under the Ellicott City Safe and Sound Plan.
- Initiate the second phase of construction on the Capitoline Center in Historic Ellicott City, which will create a new home for the County's Roving Radish Program, a shared kitchen space, and exterior building renovations to the historic structure.
- Begin construction of several major infrastructure projects in Howard County, including the new Elkridge Community Center and Elkridge 50+ Center and the new Agricultural Center at West Friendship Park.
- Promote energy independence by advancing the County's Climate Action and Resiliency Plan, including implementation of community solar projects and a new solar power purchase agreement with the County, HCPSS, and Howard Community College.

Office of the County Executive

2026 Accomplishments (Continued)

- Further expand the Local Business Initiative (LBI) and Equal Business Opportunity (EBO) programs to increase local, minority, women-owned, veteran, and disabled-owned business with the Howard County government.
- Advanced design of the new Elkrige Community Center and Elkrige 50+ Center. This Community Center will be a focal point of the Elkrige Civic District and will include space for an expanded Elkrige 50+ Center and other amenities.
- Completed construction on the long-awaited North Laurel Pool. This nearly 23,000 square foot addition includes a competition lap pool, a therapy leisure pool, locker rooms, family restrooms, and more.
- Retained our AAA bond rating from all three credit rating agencies.

2027 Action Plan (Continued)

- Advance major tree planting efforts with the Department of Recreation and Parks and the Office of Community Sustainability to increase urban canopy, capture carbon dioxide, and support our local environment.
- Expand apprenticeships, youth workforce opportunities, and economic development initiatives to grow small and local businesses through close partnership with the Office of Workforce Development and the Howard County Economic Development Authority.
- Ensure a smooth and successful transition at the conclusion of the current Administration in December 2026.

*Office of the County Executive***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|--------------------------------|------------------|
| 2026 Council Approved | 3,138,527 |
| Same Level of Service | 300,814 |
| 2027 Executive Proposed | 3,439,341 |

Office of the County Executive

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--------------------------------|-------------------|---------------------|----------------------|---------------------|----------------|-------------|
| General Fund | 2,936,204 | 3,138,527 | 3,130,761 | 3,439,341 | 300,814 | 9.6% |
| Office of the County Executive | 2,936,204 | 3,138,527 | 3,130,761 | 3,439,341 | 300,814 | 9.6% |
| Total | 2,936,204 | 3,138,527 | 3,130,761 | 3,439,341 | 300,814 | 9.6% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|----------------|--------------|
| Personnel Costs | 2,776,991 | 2,820,526 | 2,820,526 | 3,105,008 | 284,482 | 10.1% |
| General Fund | 2,776,991 | 2,820,526 | 2,820,526 | 3,105,008 | 284,482 | 10.1% |
| Contractual Services | 81,976 | 230,173 | 225,548 | 246,683 | 16,510 | 7.2% |
| General Fund | 81,976 | 230,173 | 225,548 | 246,683 | 16,510 | 7.2% |
| Supplies and Materials | 17,753 | 31,141 | 28,000 | 30,091 | -1,050 | -3.4% |
| General Fund | 17,753 | 31,141 | 28,000 | 30,091 | -1,050 | -3.4% |
| Expense Other | 59,484 | 56,687 | 56,687 | 57,559 | 872 | 1.5% |
| General Fund | 59,484 | 56,687 | 56,687 | 57,559 | 872 | 1.5% |
| Total | 2,936,204 | 3,138,527 | 3,130,761 | 3,439,341 | 300,814 | 9.6% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 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

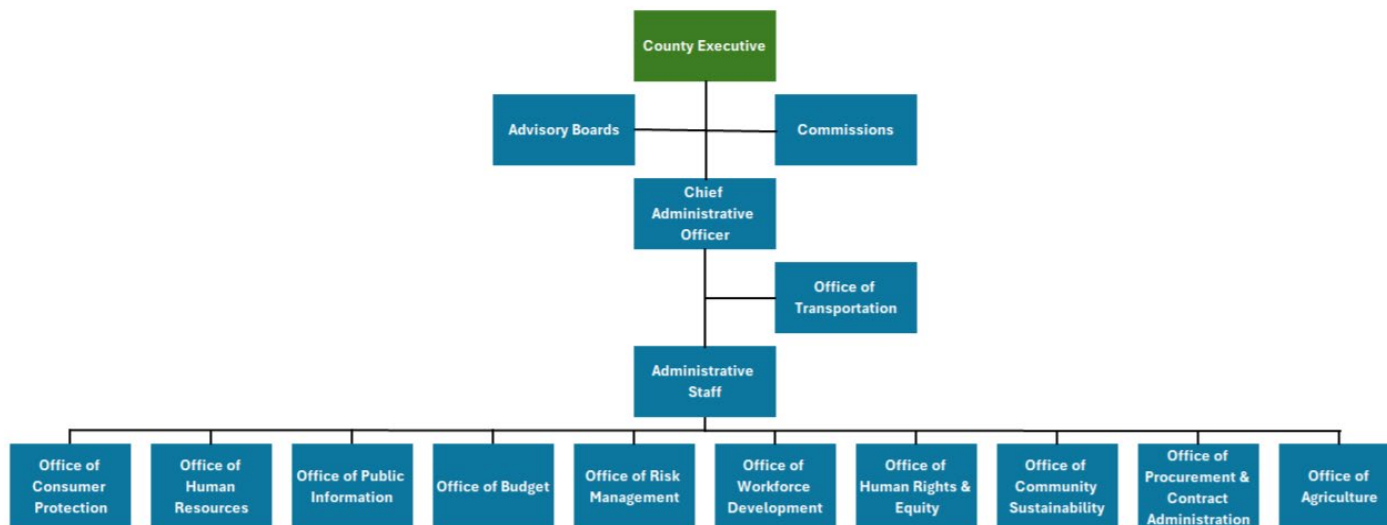
The Department of County Administration assists the County Executive by supervising the day-to-day operations of county government. The Chief Administrative Officer is responsible for preparation of the annual budget, human resources, fleet operations, community sustainability, inter-departmental coordination 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.



The Office of Human Rights and Equity was proud to partner with La Alianza Latina Commission for the 2025 Hispanic Heritage Festival. Several hundred community members gathered at Color Burst Park to celebrate the beauty and diversity of the Latine community here in Howard County. The crowd joined together to dance, sing, eat, and spend time in community and camaraderie to celebrate Hispanic Heritage Month.

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.

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 today's 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

2026 Accomplishments

- The Office of Human Rights and Equity provided 36 trainings, listening sessions, and workshops for government agencies, organizations, and community members around equity, social justice, and human relations, with 1036 individuals trained.
- Central Fleet acquired 20 new EVs for public safety and related departments: 11 for Police, 2 for Sheriff's Office, 2 for Fire Department, and 5 for Park Rangers. These additions mark a major step forward in reducing the County's carbon footprint and supporting sustainable fleet operations.
- The Office of Agriculture expanded the Roving Radish Program with its meal kit program by approximately 700 kits compared to 2024, totaling 8,964 meal kits sold in 2025. Roving Radish renewed its partnership with HCPSS, reaching a total of 1,863 families and purchasing over \$150,000 in Howard County farm produce and proteins.
- The Office of Human Resources designed and implemented an online PAF (Personnel Action Form) for use across the county to streamline the approval process, standardize the data, and allow for tracking of critical data.
- The Office of Workforce Development received approval from the Maryland Apprenticeship and Training Council to launch a Youth Apprenticeship program for Bilingual Administrative Technicians. OWD has hired its first administrative apprentice creating a paid, work-based learning opportunity that strengthens both youth career pathways and the County's bilingual workforce capacity.
- The Office of Procurement and Contracts increased vendor registrations in the Local Business Initiative by 4%.
- The Office of Community Sustainability planted 12,250 trees across 24 acres in the County's Green Infrastructure Network to advance our partnership with the Maryland Dept. of Natural Resources, accelerating progress toward the tree canopy goal of 50% tree canopy cover in the county by 2030.
- The Office of Consumer Protection hosted its 2nd Landlord-Tenant Conference in May 2025 focused on landlords, as well as the 46th Annual Business & Training Conference for the North American Consumer Protection Investigators.

2027 Action Plan

- The Office of Human Rights and Equity will implement a unified strategic planning framework for all five commissions using intentional, specific, and attainable goals. Will provide commissioners with practical planning tools, templates, and facilitation guides to streamline annual priority setting.
- The office of Agriculture will launch a HOCO Fresh Marketing Campaign to develop a HOCO Fresh certification program for restaurants to increase demand for Howard County farm products.
- The Office of Consumer Protection will enhance the CyberFeet program (previously launched in elementary school via modules) by introducing it to Howard County libraries and continuing to grow within HCPSS.
- The Office of Human Resources will implement Emergency Action Plans (EAPs) customized for all sites throughout the county while expanding departmental safety committees.
- The Office of Workforce Development will expand youth and pre-apprenticeship opportunities by establishing an additional apprenticeship role within OWD across administrative, program support, data/IT, and community engagement functions.
- The Office of Community Sustainability will expand residential and commercial stormwater management reimbursement programs to help improve water quality in our local streams and neighborhoods and boost monitoring and maintenance efforts to help ensure continued compliance with state mandated MS4 goals.
- The Office of Procurement and Contracts will increase certifications of EBO vendors and conduct a minimum of four outreach events targeting EBO businesses and strive to increase vendor registrations in the Local Business Initiative by 5%.

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.

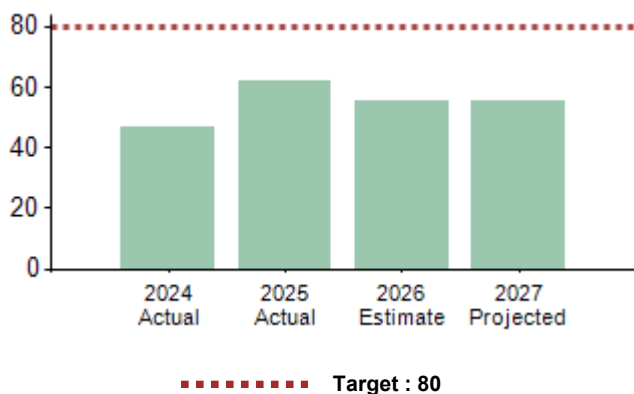
Description of Objective - Howard County encourages increased participation by Minority Business Enterprises (MBE), Women-owned Business Enterprises (WBE) and Disabled Business Enterprises (DBE) in the procurement of all goods and services through its EBO program. The EBO program sets a subcontracting 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of compliance reviews completed | 74 | 75 | 80 | 80 |
| Percent of contract with no EBO subcontractor | 5.6% | 13.2% | 10.0% | 10.0% |
| Percent of contracts having less than EBO subcontractor participation goal | 47.9% | 25.0% | 35.0% | 35.0% |
| Percentage of contracts achieving participation levels exceeding EBO subcontractor goal of 15% | 46.5% | 61.8% | 55.0% | 55.0% |

Percentage of contracts achieving participation levels exceeding EBO subcontractor goal of 15%



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.

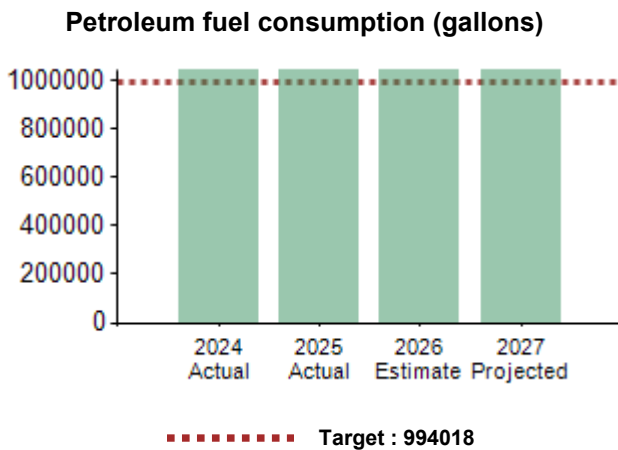
Objective - Reduce petroleum fuel consumption by County fleet.

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| County diesel fuel consumption (gallons) | 372,923 | 373,219 | 344,045 | 326,843 |
| County gasoline consumption (gallons) | 838,533 | 887,949 | 866,679 | 823,345 |
| Petroleum fuel consumption (gallons) | 1,211,460 | 1,261,170 | 1,210,724 | 1,150,188 |



Howard County’s fleet consumed 1,261,168 gallons of petroleum-based fuels in FY25. For FY26, the County estimates consumption will decrease to 1,210,724 gallons, representing a 4% reduction. This projected decrease is based on current consumption trends and aligns with the County’s goal of operating a more efficient fleet. The County currently operates 256 hybrids along with 33 full electric vehicles (EV’s). In FY26, the County will add an additional 45 hybrids and 12 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.

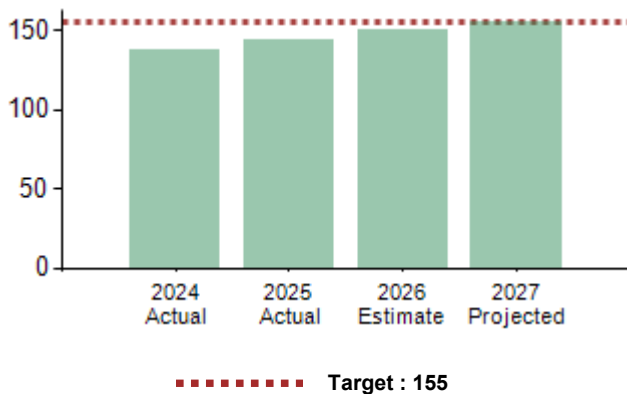
Description of Objective - The County will increase pollinator habitats through the Howard County Bee City USA program; converting County owned land to pollinator habitat and through adoption of no mow areas. The County will also work with local environmental groups to facilitate the creation of pollinator 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Acres of pollinator habitat on County and private land | 138 | 144 | 150 | 155 |

Acres of pollinator habitat on County and private land



Since becoming a Bee City USA affiliate in 2019, Howard County has steadily expanded pollinator-friendly habitat on both public and private property through County programs and community partnerships. Growth in registered pollinator habitat increased in recent years, surpassing 100 acres in 2023. As of 2025, Howard County has registered 144 acres of pollinator-friendly habitat across 587 individual habitat registrations on public and private property. Continued promotion of the Habitat Registration tool and ongoing partnerships are expected to support further habitat creation and registration.

*County Administration***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|--|-------------------|
| 2026 Council Approved | 20,013,973 |
| Same Level of Service | 1,122,601 |
| Restoration of Prior-Year Reductions - 9 months funding restoration for HRIS specialist (1 FTE) | 107,182 |
| New Programs/Initiatives - Shift two partially grant funded positions to General Fund, 6 months funding for consumer protection investigator (1 FTE) and human services specialist (1 FTE) | 344,974 |
| Department Reorganization - Moving Mail Services to General Services | (729,269) |
| 2027 Executive Proposed | 20,859,461 |

County Administration

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--|--------------------|---------------------|----------------------|---------------------|--------------------|----------------|
| General Fund | 17,430,533 | 20,013,973 | 19,957,518 | 20,859,461 | 845,488 | 4.2% |
| Community Sustainability | 964,195 | 1,101,131 | 1,086,967 | 1,176,716 | 75,585 | 6.9% |
| Dept of County Administration | 0 | 42,807 | 0 | 13,370 | -29,437 | -68.8% |
| Mail Services | 820,819 | 946,970 | 946,651 | 0 | -946,970 | -100.0% |
| Office of Budget | 1,802,649 | 1,905,344 | 1,904,592 | 2,066,425 | 161,081 | 8.5% |
| Office of Consumer Protection | 622,762 | 821,771 | 809,659 | 868,678 | 46,907 | 5.7% |
| Office of Human Resources | 3,277,080 | 3,653,982 | 3,531,715 | 3,684,021 | 30,039 | 0.8% |
| Office of Human Rights | 1,843,209 | 2,312,465 | 2,312,465 | 2,577,998 | 265,533 | 11.5% |
| Office of Public Information | 1,373,410 | 1,468,548 | 1,389,355 | 1,525,407 | 56,859 | 3.9% |
| Office of Purchasing | 2,204,217 | 2,287,297 | 2,274,072 | 2,505,546 | 218,249 | 9.5% |
| Staff Services | 3,260,348 | 3,339,960 | 3,568,344 | 3,702,337 | 362,377 | 10.8% |
| Workforce Development | 1,261,844 | 2,133,698 | 2,133,698 | 2,738,963 | 605,265 | 28.4% |
| Agricultural Land Preservation | 519,955 | 1,240,807 | 1,020,166 | 1,142,142 | -98,665 | -8.0% |
| Community Sustainability | 0 | 0 | 0 | 2,478 | 2,478 | N/A |
| Office of Agriculture | 519,955 | 1,240,807 | 1,020,166 | 1,139,664 | -101,143 | -8.2% |
| Program Revenue | 653,863 | 1,434,729 | 1,237,892 | 1,396,102 | -38,627 | -2.7% |
| Community Sustainability | 0 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| Office of Agriculture | 649,328 | 953,378 | 631,541 | 738,043 | -215,335 | -22.6% |
| Office of Consumer Protection | 0 | 19,035 | 19,035 | 19,035 | 0 | 0.0% |
| Office of Human Rights | 4,535 | 97,316 | 97,316 | 99,024 | 1,708 | 1.8% |
| Staff Services | 0 | 350,000 | 475,000 | 525,000 | 175,000 | 50.0% |
| Grants | 4,386,266 | 8,897,486 | 3,356,116 | 12,023,825 | 3,126,339 | 35.1% |
| Community Sustainability | 444,177 | 5,202,500 | 384,000 | 7,925,000 | 2,722,500 | 52.3% |
| Office of Consumer Protection | 12,148 | 454,000 | 329,000 | 451,512 | -2,488 | -0.5% |
| Workforce Development | 3,929,941 | 3,240,986 | 2,643,116 | 3,647,313 | 406,327 | 12.5% |
| Fleet Operations | 32,405,421 | 29,912,593 | 27,586,156 | 0 | -29,912,593 | -100.0% |
| Central Services | 23,427,118 | 19,720,954 | 18,882,589 | 0 | -19,720,954 | -100.0% |
| FLEET Cooksville Maintenance Shop | 1,097,858 | 1,462,876 | 1,384,343 | 0 | -1,462,876 | -100.0% |
| FLEET Dayton Maintenance Shop | 1,291,736 | 1,848,164 | 1,363,840 | 0 | -1,848,164 | -100.0% |
| FLEET Mayfield Maintenance Shop | 1,533,229 | 1,758,795 | 1,265,440 | 0 | -1,758,795 | -100.0% |
| FLEET Ridge Rd Maintenance Shop | 2,085,819 | 2,255,277 | 2,119,991 | 0 | -2,255,277 | -100.0% |
| FLEET Ridge Road Fire Maintenance Shop | 2,969,661 | 2,866,527 | 2,569,953 | 0 | -2,866,527 | -100.0% |
| Risk Management Self-Insurance | 13,548,737 | 14,855,673 | 14,096,342 | 15,491,719 | 636,046 | 4.3% |
| Office of Risk Management | 13,548,737 | 14,855,673 | 14,096,342 | 15,491,719 | 636,046 | 4.3% |
| Employee Benefits Self-Ins | 79,185,628 | 85,418,056 | 90,534,191 | 101,818,415 | 16,400,359 | 19.2% |
| Office of Human Resources | 79,185,628 | 85,418,056 | 90,534,191 | 101,818,415 | 16,400,359 | 19.2% |
| Watershed Protection & Restoration | 2,343,606 | 2,759,169 | 2,731,111 | 3,081,717 | 322,548 | 11.7% |
| Community Sustainability | 2,343,606 | 2,759,169 | 2,731,111 | 3,081,717 | 322,548 | 11.7% |
| Disposable Plastics Reduction | 853,676 | 817,016 | 755,615 | 655,038 | -161,978 | -19.8% |
| Community Sustainability | 853,676 | 817,016 | 755,615 | 655,038 | -161,978 | -19.8% |
| Vaping Settlement | 0 | 175,000 | 27,600 | 175,000 | 0 | 0.0% |
| Staff Services | 0 | 175,000 | 27,600 | 175,000 | 0 | 0.0% |
| Clean Energy & Community Sustainability | 0 | 0 | 0 | 260,000 | 260,000 | N/A |
| Community Sustainability | 0 | 0 | 0 | 260,000 | 260,000 | N/A |
| TOTAL | 151,327,685 | 165,524,502 | 161,302,707 | 156,903,419 | -8,621,083 | -5.2% |

County Administration

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---|--------------------|---------------------|----------------------|---------------------|--------------------|----------------|
| Personnel Costs | 26,177,788 | 30,046,884 | 28,742,192 | 25,690,597 | -4,356,287 | -14.5% |
| Agricultural Land Preservation | 404,855 | 547,880 | 515,144 | 658,473 | 110,593 | 20.2% |
| Disposable Plastics Reduction | 165,040 | 125,353 | 125,044 | 130,361 | 5,008 | 4.0% |
| Employee Benefits Self-Ins | 857,956 | 907,964 | 880,204 | 1,025,579 | 117,615 | 13.0% |
| Fleet Operations | 5,768,046 | 6,276,510 | 5,975,119 | 0 | -6,276,510 | -100.0% |
| General Fund | 14,041,535 | 16,440,468 | 16,405,897 | 17,776,777 | 1,336,309 | 8.1% |
| Grants | 2,499,866 | 2,575,677 | 2,040,205 | 2,844,648 | 268,971 | 10.4% |
| Program Revenue | 156,602 | 509,392 | 335,636 | 370,901 | -138,491 | -27.2% |
| Risk Management Self-Insurance | 1,926,001 | 2,271,585 | 2,070,254 | 2,397,822 | 126,237 | 5.6% |
| Watershed Protection & Restoration | 357,887 | 392,055 | 394,689 | 486,036 | 93,981 | 24.0% |
| Contractual Services | 99,613,670 | 112,243,033 | 111,239,711 | 127,317,386 | 15,074,353 | 13.4% |
| Agricultural Land Preservation | 22,979 | 186,478 | 100,786 | 116,170 | -70,308 | -37.7% |
| Clean Energy & Community Sustainability | 0 | 0 | 0 | 170,000 | 170,000 | N/A |
| Disposable Plastics Reduction | 672,051 | 681,663 | 620,445 | 514,677 | -166,986 | -24.5% |
| Employee Benefits Self-Ins | 78,326,744 | 84,507,592 | 89,652,987 | 99,846,091 | 15,338,499 | 18.2% |
| Fleet Operations | 3,398,072 | 3,282,511 | 2,752,261 | 0 | -3,282,511 | -100.0% |
| General Fund | 2,923,632 | 3,020,095 | 3,022,113 | 2,594,819 | -425,276 | -14.1% |
| Grants | 1,738,867 | 6,281,809 | 1,189,949 | 8,832,728 | 2,550,919 | 40.6% |
| Program Revenue | 21,617 | 404,822 | 454,669 | 456,876 | 52,054 | 12.9% |
| Risk Management Self-Insurance | 10,862,400 | 11,704,222 | 11,302,221 | 12,120,333 | 416,111 | 3.6% |
| Vaping Settlement | 0 | 0 | 0 | 175,000 | 175,000 | N/A |
| Watershed Protection & Restoration | 1,647,308 | 2,173,841 | 2,144,280 | 2,490,692 | 316,851 | 14.6% |
| Supplies and Materials | 8,087,812 | 10,440,878 | 8,867,669 | 1,437,447 | -9,003,431 | -86.2% |
| Agricultural Land Preservation | 92,121 | 171,150 | 156,168 | 171,150 | 0 | 0.0% |
| Disposable Plastics Reduction | 16,585 | 10,000 | 10,126 | 10,000 | 0 | 0.0% |
| Employee Benefits Self-Ins | 928 | 2,500 | 1,000 | 2,000 | -500 | -20.0% |
| Fleet Operations | 7,021,754 | 9,265,559 | 7,770,763 | 0 | -9,265,559 | -100.0% |
| General Fund | 214,476 | 233,695 | 252,600 | 232,403 | -1,292 | -0.6% |
| Grants | 147,533 | 40,000 | 125,962 | 346,449 | 306,449 | 766.1% |
| Program Revenue | 415,918 | 507,760 | 447,587 | 568,325 | 60,565 | 11.9% |
| Risk Management Self-Insurance | 27,709 | 204,820 | 99,200 | 101,720 | -103,100 | -50.3% |
| Watershed Protection & Restoration | 150,788 | 5,394 | 4,263 | 5,400 | 6 | 0.1% |
| Capital Outlay | 16,217,549 | 11,358,013 | 11,336,081 | 130,000 | -11,228,013 | -98.9% |
| Agricultural Land Preservation | 0 | 270,000 | 248,068 | 130,000 | -140,000 | -51.9% |
| Fleet Operations | 16,217,549 | 11,088,013 | 11,088,013 | 0 | -11,088,013 | -100.0% |
| Debt Service | 104,830 | 104,830 | 54,451 | 108,075 | 3,245 | 3.1% |
| Risk Management Self-Insurance | 104,830 | 104,830 | 54,451 | 108,075 | 3,245 | 3.1% |
| Expense Other | 1,126,036 | 1,155,864 | 1,035,003 | 2,219,914 | 1,064,050 | 92.1% |
| Agricultural Land Preservation | 0 | 65,299 | 0 | 66,349 | 1,050 | 1.6% |
| Clean Energy & Community Sustainability | 0 | 0 | 0 | 90,000 | 90,000 | N/A |
| Employee Benefits Self-Ins | 0 | 0 | 0 | 944,745 | 944,745 | N/A |
| General Fund | 250,890 | 319,715 | 276,908 | 255,462 | -64,253 | -20.1% |
| Program Revenue | 59,726 | 12,755 | 0 | 0 | -12,755 | -100.0% |
| Risk Management Self-Insurance | 627,797 | 570,216 | 570,216 | 763,769 | 193,553 | 33.9% |
| Watershed Protection & Restoration | 187,623 | 187,879 | 187,879 | 99,589 | -88,290 | -47.0% |
| Operating Transfers | 0 | 175,000 | 27,600 | 0 | -175,000 | -100.0% |
| Vaping Settlement | 0 | 175,000 | 27,600 | 0 | -175,000 | -100.0% |
| TOTAL | 151,327,685 | 165,524,502 | 161,302,707 | 156,903,419 | -8,621,083 | -5.2% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 201.1 | 205.1 | 154.8 | -50.3 | -24.50% |

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

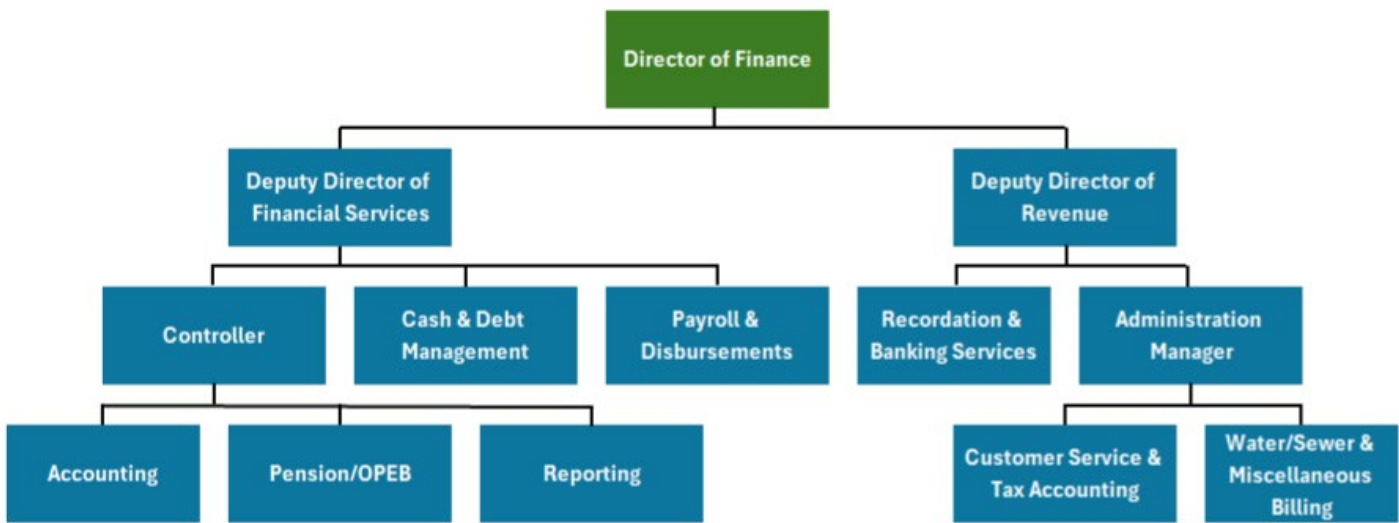
The Department of Finance is responsible for the collection of property, local transfer, and recordation taxes, custody of revenues and other receipts, and the control of expenditures based on County Council approved budgets. It also maintains financial systems structured on Generally Accepted Accounting Principles (GAAP), prepares financial reports for use by management and outside parties, and administers planning for all bond sales.



Howard County Executive Calvin Ball and Department of Finance Director, Rafiu Ighile, celebrate the Department's cashVest 90+ Award at the 2026 National Association of Counties (NACo) Annual Conference, having achieved a perfect 100 cashVest® score. This award recognizes public entities and higher education institutions that excel in liquidity management. To qualify, an entity must achieve a cashVest® score of 90 or above for four consecutive quarters, which reflects the entity's efficiency in managing its finances, optimizing cash flow, and minimizing borrowing costs.

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 operates under the direct supervision of a Deputy Director of Finance and consists of three primary areas: the Controller’s Office, the Bureau of Disbursements & Payroll, and the Bureau of Cash & Debt Management. The Controller’s Office reports to the Controller/Assistant Director and includes the Bureau of Accounting, the Bureau of Reporting, and the Division of Pension and OPEB Accounting. The Bureau of Accounting oversees the County’s financial accounting operations, including maintaining the SAP General Ledger System and managing accounting and capital project activities. The Bureau of Reporting is responsible for all external financial reporting, preparation of the ACFR, coordination of the annual independent audit, administration of County grants, and management of the Single Audit. The Division of Pension and OPEB Accounting accounts for the County’s Police & Fire and General Employees’ pension plans as well as the County’s OPEB plan. The Bureau of Disbursements & Payroll processes biweekly payroll for County employees, issues IRS W-2 and 1099 forms, and manages all County vendor payments. The Bureau of Cash & Debt Management invests surplus cash, coordinates bond sales, and oversees management of all County debt.

Office of Revenue

The Office of Revenue is under the direct supervision of the 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

2026 Accomplishments

- Named a Triple Crown winner from the Government Finance Officers' Association for the fourth 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 FY2025 ACFR.
- Awarded for outstanding achievement in Popular Annual Financial Reporting for the County's FY2024 Popular Annual Financial Report (PAFR).
- Completed migration to UKG timekeeping system.
- Started implementation of SAP S/4 HANA, including implementation of Invoice Manager to help track outstanding invoices.
- Implemented legislative changes on property tax credits for Senior population.
- Worked with County Departments to access clean energy tax credits totaling \$78 thousand through elective pay.
- Worked with FEMA to collect \$1.2 million of reimbursement for flood expenditures.
- Helped to administer \$63 million of American Rescue Plan Act funding.
- Implemented new accounting promulgations on GASB 101 & 102.
- Maintained investment sweep account that has earned \$1.8 million to date.
- Collected \$185 thousand in rebates by outsourcing payment of vendors.
- Implemented new payment methods (credit and debit cards and tap to pay) at cashiers' office.
- Implemented Rental Meter Billing functionality to increase revenue collections.
- Created database to enhance tracking of bag fees.

2027 Action Plan

- Continue implementation of SAP S/4 HANA including property tax module.
- 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.
- Review and analyze short-term rental revenue opportunities.

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.

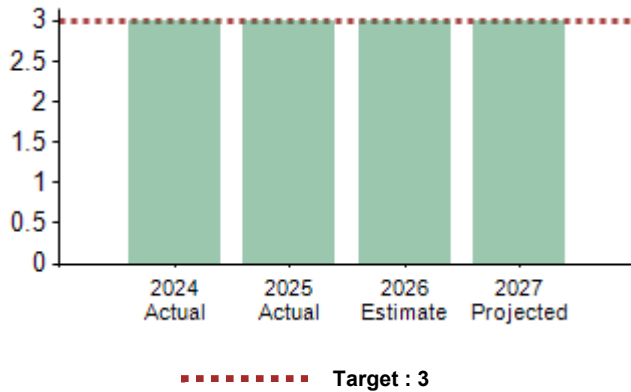
Description of Objective - This goal is measured by tracking the number of bond rating agencies that award the County a AAA rating which is the highest possible rating

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of Bond Rating Agencies awarding the County AAA Bond Rating | 3 | 3 | 3 | 3 |

Number of Bond Rating Agencies awarding the County AAA Bond Rating



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 2027 Budget Changes**

| General Fund | Amount |
|--|-------------------|
| 2026 Council Approved | 11,532,521 |
| Same Level of Service | 968,537 |
| Program Changes/Adjustments - Postage cost for Water & Sewer and Tax billing | 330,000 |
| 2027 Executive Proposed | 12,831,058 |

Finance

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--|-------------------|---------------------|----------------------|---------------------|------------------|----------------|
| General Fund | 11,305,190 | 11,532,521 | 11,521,390 | 12,831,058 | 1,298,537 | 11.3% |
| Bureau of Accounting | 1,367,243 | 1,469,374 | 1,474,517 | 1,541,172 | 71,798 | 4.9% |
| Bureau of Disbursements | 1,440,077 | 1,127,766 | 1,260,182 | 1,406,059 | 278,293 | 24.7% |
| Bureau of Recordation & Banking Services | 966,272 | 1,070,711 | 1,055,770 | 1,131,165 | 60,454 | 5.6% |
| Bureau of Reporting | 1,361,656 | 1,557,104 | 1,490,293 | 1,842,511 | 285,407 | 18.3% |
| Directors Office | 2,637,623 | 2,629,963 | 2,648,666 | 3,051,952 | 421,989 | 16.0% |
| Office of Business Management & Customer Service | 1,830,575 | 1,684,314 | 1,777,457 | 1,923,868 | 239,554 | 14.2% |
| Office of the Controller | 516,550 | 630,291 | 524,160 | 511,316 | -118,975 | -18.9% |
| Water & Sewer Billing | 1,185,194 | 1,362,998 | 1,290,345 | 1,423,015 | 60,017 | 4.4% |
| TIF Districts | 3,719,068 | 6,615,393 | 4,061,468 | 6,421,490 | -193,903 | -2.9% |
| Directors Office | 3,719,068 | 6,615,393 | 4,061,468 | 6,421,490 | -193,903 | -2.9% |
| Ban Anticipation Note Mgt | 2,272,220 | 2,600,000 | 2,600,000 | 2,195,000 | -405,000 | -15.6% |
| Directors Office | 0 | 2,600,000 | 2,600,000 | 2,195,000 | -405,000 | -15.6% |
| Office of the Controller | 2,272,220 | 0 | 0 | 0 | 0 | N/A |
| Grants | 8,516,486 | 123,863 | 64,076 | 0 | -123,863 | -100.0% |
| Office of the Controller | 8,516,486 | 123,863 | 64,076 | 0 | -123,863 | -100.0% |
| Employee Benefits Self-Ins | 129,902 | 148,714 | 148,714 | 149,646 | 932 | 0.6% |
| Bureau of Reporting | 129,902 | 148,714 | 148,714 | 11,533 | -137,181 | -92.2% |
| Office of the Controller | 0 | 0 | 0 | 138,113 | 138,113 | N/A |
| Disposable Plastics Reduction | 87,435 | 136,831 | 112,548 | 195,654 | 58,823 | 43.0% |
| Water & Sewer Billing | 87,435 | 136,831 | 112,548 | 195,654 | 58,823 | 43.0% |
| TOTAL | 26,030,301 | 21,157,322 | 18,508,196 | 21,792,848 | 635,526 | 3.0% |

Finance

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|-----------------|---------------|
| Personnel Costs | 9,669,393 | 9,422,306 | 9,419,570 | 9,918,036 | 495,730 | 5.3% |
| Disposable Plastics Reduction | 76,612 | 111,674 | 110,548 | 176,071 | 64,397 | 57.7% |
| Employee Benefits Self-Ins | 129,902 | 138,657 | 138,657 | 138,113 | -544 | -0.4% |
| General Fund | 8,362,546 | 9,048,112 | 9,106,289 | 9,603,852 | 555,740 | 6.1% |
| Grants | 1,100,333 | 123,863 | 64,076 | 0 | -123,863 | -100.0% |
| Contractual Services | 10,161,828 | 2,481,387 | 2,330,902 | 3,175,914 | 694,527 | 28.0% |
| Ban Anticipation Note Mgt | 162,989 | 400,000 | 400,000 | 300,000 | -100,000 | -25.0% |
| Disposable Plastics Reduction | 10,823 | 25,157 | 2,000 | 19,583 | -5,574 | -22.2% |
| Employee Benefits Self-Ins | 0 | 10,057 | 10,057 | 11,533 | 1,476 | 14.7% |
| General Fund | 2,558,633 | 1,886,173 | 1,817,845 | 2,634,798 | 748,625 | 39.7% |
| Grants | 7,332,401 | 0 | 0 | 0 | 0 | N/A |
| TIF Districts | 96,982 | 160,000 | 101,000 | 210,000 | 50,000 | 31.3% |
| Supplies and Materials | 177,733 | 12,826 | 11,846 | 10,927 | -1,899 | -14.8% |
| General Fund | 93,981 | 12,826 | 11,846 | 10,927 | -1,899 | -14.8% |
| Grants | 83,752 | 0 | 0 | 0 | 0 | N/A |
| Debt Service | 5,865,617 | 6,591,157 | 6,591,155 | 6,465,912 | -125,245 | -1.9% |
| Ban Anticipation Note Mgt | 2,109,231 | 2,200,000 | 2,200,000 | 1,895,000 | -305,000 | -13.9% |
| General Fund | 134,300 | 430,687 | 430,687 | 394,692 | -35,995 | -8.4% |
| TIF Districts | 3,622,086 | 3,960,470 | 3,960,468 | 4,176,220 | 215,750 | 5.4% |
| Expense Other | 155,730 | 2,649,646 | 154,723 | 2,222,059 | -427,587 | -16.1% |
| General Fund | 155,730 | 154,723 | 154,723 | 186,789 | 32,066 | 20.7% |
| TIF Districts | 0 | 2,494,923 | 0 | 2,035,270 | -459,653 | -18.4% |
| TOTAL | 26,030,301 | 21,157,322 | 18,508,196 | 21,792,848 | 635,526 | 3.0% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|--------------|
| 72.00 | 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.

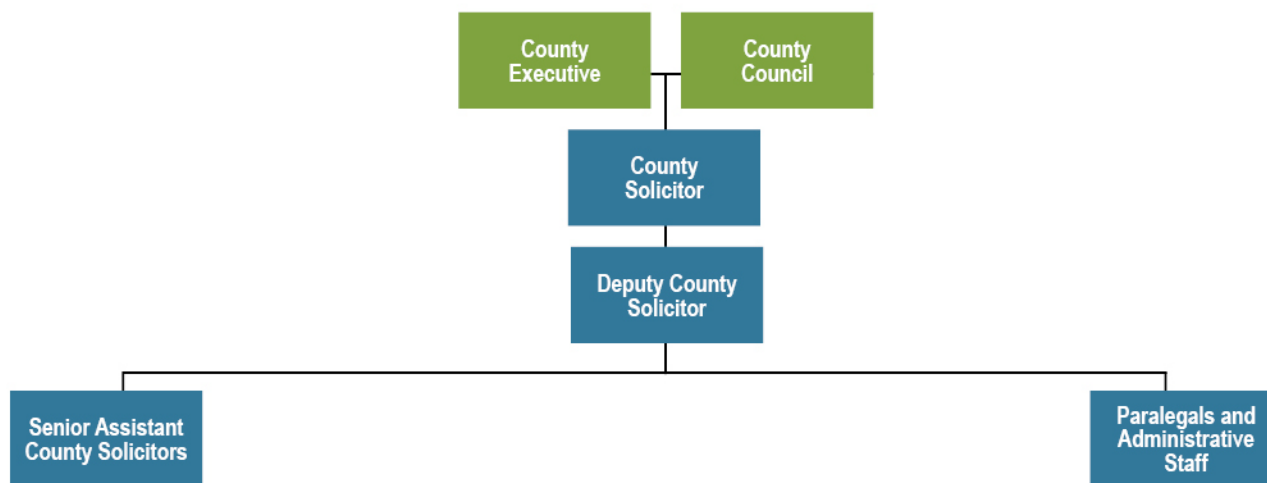
Core services performed by the office include legal advice and opinions, transactions, litigation, and other duties imposed by state and county law. Legal services are provided to all of Howard County Government and certain affiliated agencies. These include the County Executive and the 13 departments 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 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

2026 Accomplishments

- Reviewed and advised on approximately 428 pieces of legislation.
- Represented the County in 54 cases in Federal and State Court. Affirmative litigation included lawsuits against the opioid, e-cigarette, and AFFF industries. To date, realized payments from opioid companies totaling \$7,060,016 and new settlement with Purdue for estimated \$2.5 million paid over 15 years and minor manufacturers for estimated \$317,497 over 10 years; Received third of four payments from JUUL in estimated \$1,391,430 settlement and new settlement with Altria for estimated \$356,995; and received \$711,251 from AFFF litigation settlement with 3M and DuPont.
- Represented County agencies in 652 civil citation cases in the District Court: red light (89), speed camera (37), school bus (345), Animal Control (109), Health Department (3), DILP (62), DFRS (1), DPW (3), and DPZ (3).
- Handled 117 administrative law quasi-judicial cases: Board of Appeals (5), Historic Preservation Commission (46), Human Rights Commission (4), Planning Board (1), Animal Matters Hearing Board (1), and Alcoholic Beverage Hearing Board (45); civil rights cases before EEOC/MCCR/OHRE (7) and employment cases before the Personnel Board and/or Officer (8).
- Represented the County in 423 new collection cases and 223 new bankruptcy cases and collected \$2,329,696.34 in FY 2025 from all open collection and bankruptcy matters.
- Reviewed and provided advice on over 317 requests under the Maryland Public Information Act.
- Handled Department of Social Services cases: Child In Need of Assistance (27 cases), Adult Guardianship (27 cases), termination of parental rights (10 cases), adoption and post guardianship (10 cases), contested case hearings (18 cases), and response to protective orders (24 cases).
- Requested and received financial disclosure statements for 399 employees, officials, and board/commission members.
- Handled 13 Extreme Risk Protective Order Cases.

2027 Action Plan

- Expand employee development through in-house continuing legal education programming, external seminars, conferences, training and events for our attorneys and paralegal staff.
- Institute monthly training sessions on the office's document management platform to increase productivity.
- Utilize attorney teams to further develop cross-training in various subject matters to improve depth capacity and institutional knowledge and provide the highest level of service to all departments, agencies and boards and commissions.
- Support office morale through hiring for all open positions, collaborating on the internal monthly newsletter, holding regular meetings, gatherings or events to ensure that staff stays connected with hybrid operations, and conducting ongoing discussions regarding workloads, staffing matters, and unique legal issues.
- Prepare, advise, and provide training for 2026 County Government transition.

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.

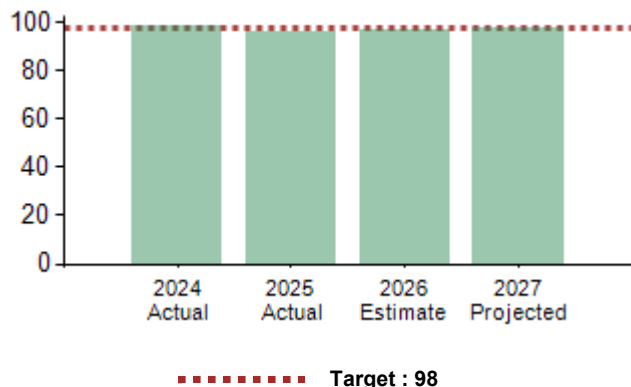
Description of Objective - The Office of Law advises elected officials, officers, and employees of the County on the legal requirements that apply to the County whenever it acts or is considering acting and whenever other parties act affecting the legal interests of the County. Due to the nature of some 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Number of requests for written advice and opinions | 8,413 | 8,955 | 9,134 | 9,316 |
| Percentage of written advice and opinions provided within 15 business days of request | 98.2% | 96.0% | 97.0% | 97.5% |

Percentage of written advice and opinions provided within 15 business days of request



In FY25 the Office of Law provided over 8,955 pieces of written legal advice, in addition to over 11,052 pieces of verbal advice. The Office is on track in FY26 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 FY27. 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.

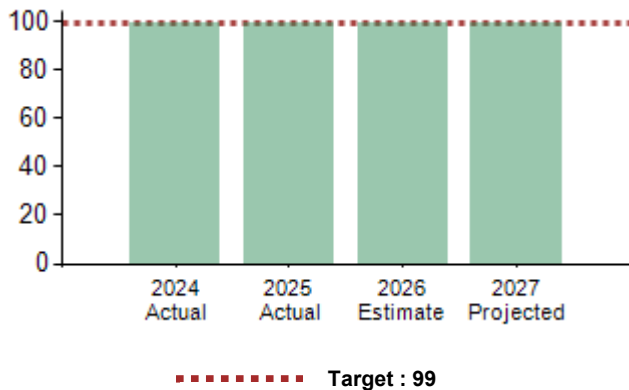
Description of Objective - The Office of Law negotiates, prepares, and reviews documents for transactions entered by the County with other parties. The Office’s review and signature of all final documents depend, in part, upon the nature and complexity of the transaction and whether the transaction is 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Number of transaction requests received | 2,955 | 2,530 | 2,580 | 2,631 |
| Percentage of legal transactions performed within five business days of submission to Office | 99.1% | 99.5% | 99.0% | 99.0% |

Percentage of legal transactions performed within five business days of submission to Office



The Office of Law has a large volume of transactional review requests. Despite projected 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 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 2027 Budget Changes**

| General Fund | Amount |
|--|------------------|
| 2026 Council Approved | 6,777,325 |
| Same Level of Service | 216,524 |
| New Programs/Initiatives - 9 months funding for attorney (1 FTE) | 195,047 |
| 2027 Executive Proposed | 7,188,896 |

Office of Law

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|-----------------|
| General Fund | 6,419,151 | 6,777,325 | 6,681,324 | 7,188,896 | 411,571 | 6.1% |
| Office of Law | 6,419,151 | 6,777,325 | 6,681,324 | 7,188,896 | 411,571 | 6.1% |
| Total | 6,419,151 | 6,777,325 | 6,681,324 | 7,188,896 | 411,571 | 6.1% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|-----------------|
| Personnel Costs | 5,998,715 | 6,249,423 | 6,172,178 | 6,611,566 | 362,143 | 5.8% |
| General Fund | 5,998,715 | 6,249,423 | 6,172,178 | 6,611,566 | 362,143 | 5.8% |
| Contractual Services | 317,337 | 416,418 | 404,924 | 460,570 | 44,152 | 10.6% |
| General Fund | 317,337 | 416,418 | 404,924 | 460,570 | 44,152 | 10.6% |
| Supplies and Materials | 36,173 | 43,950 | 36,688 | 45,210 | 1,260 | 2.9% |
| General Fund | 36,173 | 43,950 | 36,688 | 45,210 | 1,260 | 2.9% |
| Debt Service | 46,368 | 47,295 | 47,295 | 47,295 | 0 | 0.0% |
| General Fund | 46,368 | 47,295 | 47,295 | 47,295 | 0 | 0.0% |
| Expense Other | 20,558 | 20,239 | 20,239 | 24,255 | 4,016 | 19.8% |
| General Fund | 20,558 | 20,239 | 20,239 | 24,255 | 4,016 | 19.8% |
| Total | 6,419,151 | 6,777,325 | 6,681,324 | 7,188,896 | 411,571 | 6.1% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-------------------------------|-------------------------------|-------------------------------|-----------------------|-------------------------|
| 28.00 | 28.00 | 29.00 | 1.00 | 3.6% |

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

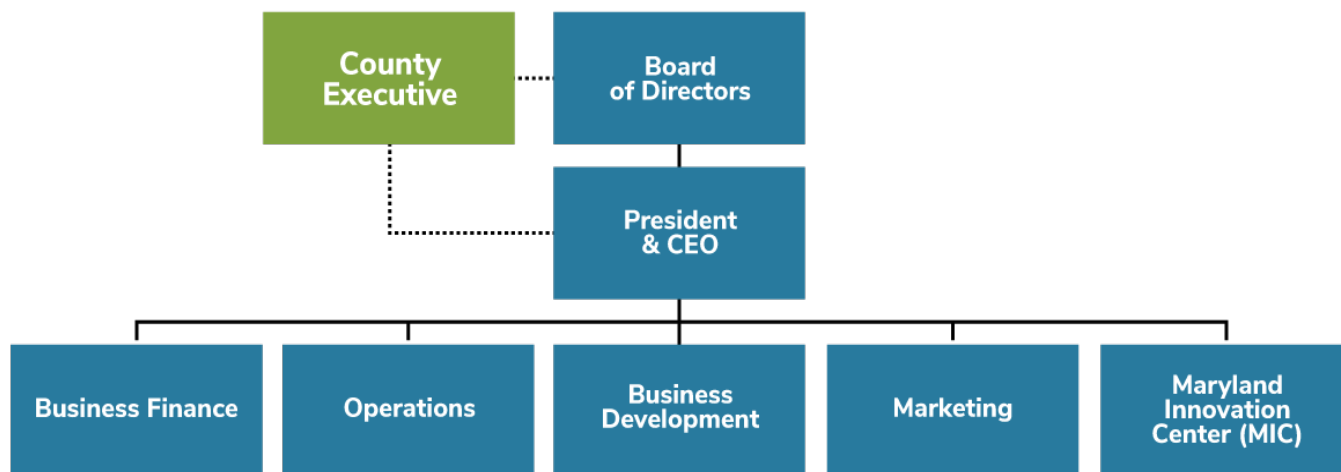
The Howard County Economic Development Authority is a public-private partnership whose primary role, central to its mission, is to be a catalyst for economic growth and sustainability in Howard County. Quality economic development is critical to the county's future to ensure an adequate tax base that will maintain and sustain the high quality of life that residents have come to expect.



In response to the mass federal layoffs initiated by the federal government, the Howard County Economic Development Authority (EDA) hosts its Business Resource Expo: From Fed Worker to GovCon Entrepreneur. More than 200 attendees networked and learned about the EDA's many classes, resources and financial assistance for entrepreneurs.

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

2026 Accomplishments

- County Revolving loan program (FYTD26) – 3 active loans, 1 approved loan \$250K (pending to be funded); VLT Catalyst (FYTD) – 40 active loans, funded loans totaling \$1.33M, reviewing \$4M in prospects; LIFT Microloan (FYTD) – 18 active loans, funded loans totaling \$120K, approved loans \$90K, reviewing \$540K in prospects; Flex LOC (FYTD) – 1 active; reviewing \$150K, \$700K in prospects
- Economic Development Incentive Fund – fully committed the \$355K balance in the fund
- Introduced and got approval for an Ag Zoning Amendment to expand business options for farmers
- Business Development wins (FYTD26)
38 Development opportunities won
807 total jobs impacted (156 retained, 651 new)
845 assistance cases, 34% to minority-owned businesses
- Successful implementation of MIC Global program with 7 active companies
- Implemented the Restaurant Park Redevelopment Program by purchasing the McDonald's property and creating a strategy to revitalize the area
- Hosted our largest intern program ever with 24 interns and a new Youth in Business educational series for summer interns
- Successfully launched The Market at Caplan's, small retail business incubator in Ellicott City
- MIC & BRITE: Increase in total Resident & Affiliate Companies: On track to attract and maintain over 110 companies; 605 business in our circle member network; 98 resident and affiliate paid memberships; 203 Entrepreneur-in-residence mentorship sessions this fiscal year to date, representing a \$50K value to our members
- Overhauled our programming and mentoring team of EIRs and Advisors to more accurately reflect the needs of our members.

2027 Action Plan

- Focus on sector-based growth in cyber/IT, MedTech, agribusiness, retail, manufacturing/logistics and emerging technologies.
- Increase marketing for business attraction and positioning the county as a place to live, work and do business.
- Grow MIC and BRITE to 110+ resident and affiliate companies, strengthening Howard County's role as a regional innovation hub.
- Invest in regional accelerator partnerships to give county startups access to specialized cohorts while anchoring them to MIC.
- Continue MIC Global to attract international companies and deepen global market connections.
- Expand youth entrepreneurship and business education programs, building on HCEDA's largest intern cohort to date.
- Align workforce initiatives with employer needs in high-growth sectors and small business ecosystems.
- Scale revolving loan, microloan, and catalyst funds to meet strong demand across startups, small businesses, and growth companies.
- Expand loan product offerings.
- Continue revitalization through incentives, programming, and activation.
- Expand place-based entrepreneurship through The Market at Caplan's and other small retail incubation.
- Align all investments with the County Executive's priorities around innovation, workforce, revitalization, and inclusive growth.
- Track outcomes across jobs, companies served, capital deployed, and corridor activation to ensure transparency and accountability.

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

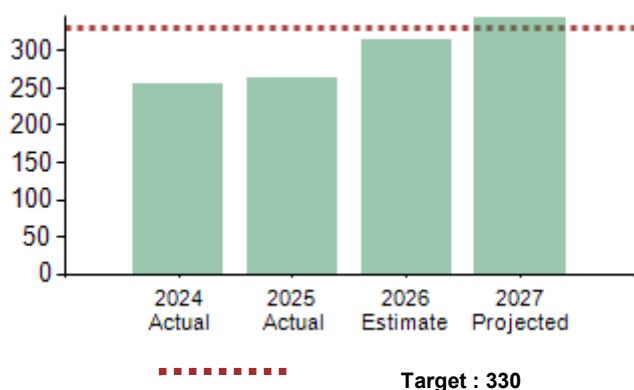
Description of Objective - The Maryland Innovation Center (MIC) is an initiative which provides a robust, interactive community of innovators, entrepreneurs, investors and mentors which collaborate to successfully ignite innovation and launch high-growth, technology-based companies in an entrepreneurial 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Entrepreneurs in residence program hours | 1,283 | 587 | 468 | 538 |
| Total MIC Training and Event Attendance | 1,875 | 2,286 | 1,836 | 2,020 |
| Number of MIC visitors | 9,936 | 11,714 | 7,040 | 7,744 |
| MIC Member Company Footprint | 256 | 264 | 314 | 344 |

MIC Member Company Footprint



For 2026, the Maryland Innovation Center (MIC) refined its entrepreneur pathway by focusing EIR hours on core competencies and strengthening its mentor network with experienced founders who have achieved successful exits. As this consolidation phase concludes, EIR outreach is expanding to non-member firms, broadening MIC’s client base and extending specialized support beyond residents, while resident membership remains at or near full capacity for the first half of FY 2026 and efforts intensify to grow affiliate membership.

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.

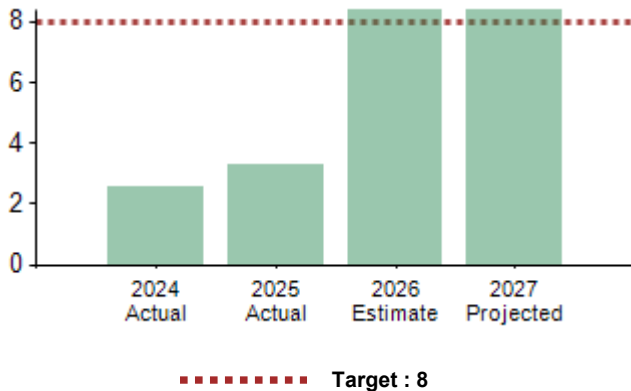
Description of Objective - The Howard County Economic Development Authority (HCEDA) aims to enhance the utilization of growth capital, aiding in company expansion, workforce development, and investment in the county. This capital fills funding gaps for growing businesses, bolstering the region's attractiveness. 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Catalyst fund activity (in millions) | \$1.75 | \$1.99 | \$2.00 | \$2.20 |
| Catalyst loan leveraged funding (in millions) | \$0.45 | \$0.53 | \$14.00 | \$15.00 |
| LIFT fund activity (in millions) | \$0.24 | \$0.29 | \$0.18 | \$0.20 |
| Total growth capital infusion into companies (in millions) | \$2.55 | \$3.26 | \$16.90 | \$18.00 |

Total growth capital infusion into companies (in millions)



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

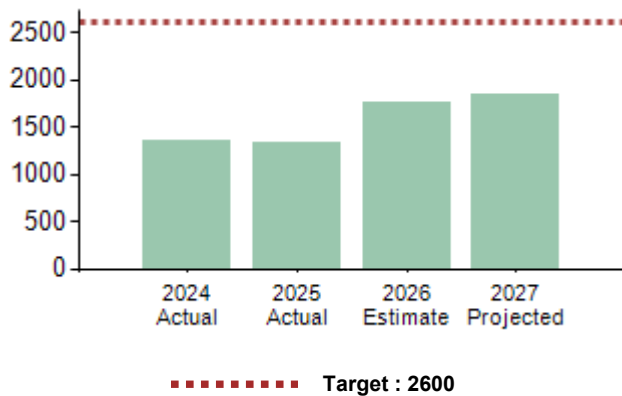
Description of Objective - To strengthen the region's economic vitality, Howard County Economic Development Authority will increase its total business support activity which includes specialized service cases and business counseling services. Specialized service cases include strategic outreach, providing 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Permitting, licensing and regulatory assistance | 42 | 28 | 24 | 26 |
| Business and resource assistance | 269 | 357 | 620 | 650 |
| Direct outreach to existing businesses | 442 | 231 | 270 | 320 |
| Business visits | 199 | 111 | 420 | 450 |
| All specialized service cases | 1,360 | 1,323 | 1,750 | 1,850 |

All specialized service cases



The Howard County Economic Development Authority has significantly strengthened its business support and outreach capacity by filling key staffing gaps and establishing clearly defined strategic focus areas aligned with the County’s growth and foundational sectors. As a result, HCEDA is better positioned to deliver more specialized services, targeted counseling, and proactive outreach that supports local businesses and long-term economic vitality.

*Economic Development Authority***Summary of FY 2027 Budget Changes**

| General Fund | Amount |
|--|------------------|
| 2026 Council Approved | 3,667,237 |
| Same Level of Service | 109,095 |
| New Programs/Initiatives - 6 months funding for MIC Director and Underwriter | 100,324 |
| 2027 Executive Proposed | 3,876,656 |

Economic Development Authority

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---------------------------------------|-------------------|---------------------|----------------------|---------------------|----------------|--------------|
| General Fund | 3,391,752 | 3,667,237 | 3,667,231 | 3,876,656 | 209,419 | 5.7% |
| Economic Development Authority | 3,391,752 | 3,667,237 | 3,667,231 | 3,876,656 | 209,419 | 5.7% |
| Agricultural Land Preservation | 1,734,000 | 734,000 | 734,000 | 732,000 | -2,000 | -0.3% |
| Economic Development Authority | 1,734,000 | 734,000 | 734,000 | 732,000 | -2,000 | -0.3% |
| Program Revenue | 0 | 1,255,000 | 1,150,000 | 1,663,000 | 408,000 | 32.5% |
| Economic Development Authority | 0 | 1,255,000 | 1,150,000 | 1,663,000 | 408,000 | 32.5% |
| Total | 5,125,752 | 5,656,237 | 5,551,231 | 6,271,656 | 615,419 | 10.9% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--------------------------------|-------------------|---------------------|----------------------|---------------------|----------------|--------------|
| Personnel Costs | 3,815 | 6,823 | 6,823 | 6,204 | -619 | -9.1% |
| General Fund | 3,815 | 6,823 | 6,823 | 6,204 | -619 | -9.1% |
| Contractual Services | 1,980,555 | 2,259,389 | 2,154,383 | 2,710,027 | 450,638 | 19.9% |
| Agricultural Land Preservation | 1,734,000 | 734,000 | 734,000 | 732,000 | -2,000 | -0.3% |
| General Fund | 246,555 | 270,389 | 270,383 | 315,027 | 44,638 | 16.5% |
| Program Revenue | 0 | 1,255,000 | 1,150,000 | 1,663,000 | 408,000 | 32.5% |
| Expense Other | 3,141,382 | 3,390,025 | 3,390,025 | 3,555,425 | 165,400 | 4.9% |
| General Fund | 3,141,382 | 3,390,025 | 3,390,025 | 3,555,425 | 165,400 | 4.9% |
| Total | 5,125,752 | 5,656,237 | 5,551,231 | 6,271,656 | 615,419 | 10.9% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 22.00 | 24.00 | 25.50 | 1.50 | 6.3% |

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

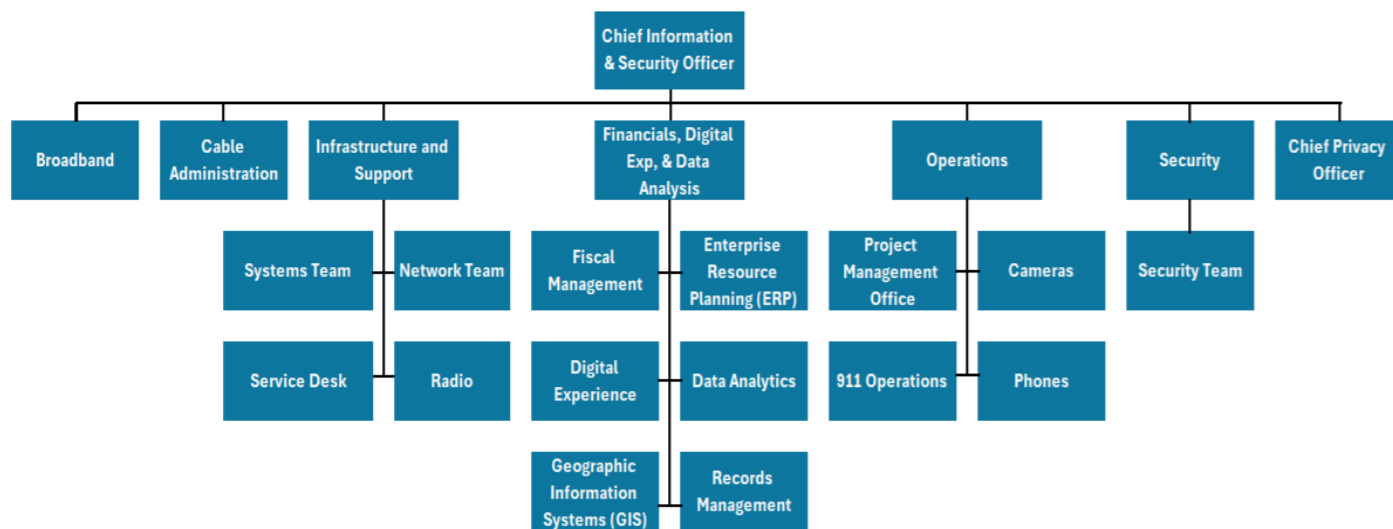
The Department of Technology and Communications Services (DTCS) is responsible for providing technology solutions that allow citizens to interact with the County and enable County employees to effectively serve our citizens. DTCS manages the County's infrastructure, including the County fiber network, 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.



Members of the Department of Technology and Communication Services (DTCS) pose with their bevy of National Association of County Awards. DTCS provides a secure, robust information technology infrastructure and works vigilantly to mitigate vulnerabilities and threats to County assets. DTCS supports free public WiFi spots throughout the County, provides interactive maps and apps, manages the County website, and oversees the performance of County cable providers, as well as the operation of the public access cable channel.

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 policies.

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

2026 Accomplishments

- Migration of virtual infrastructure
- Countywide camera system modernization
- Implemented SmartConnect for public safety to allow the P25 800 MHZ radios to operate over WiFi, improving resiliency and ability to operate within school buildings
- Improved security and resiliency by moving data centers to a modern, cloud-extensible architecture.
- Modernized the current Call Center to a modern cloud-based contact center with AI capabilities to improve the resident call-in experience.

2027 Action Plan

- Support security optimization efforts
- Stand up a centralized constituent management system
- SAP modernization
- Deploy CoPilot chat

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.

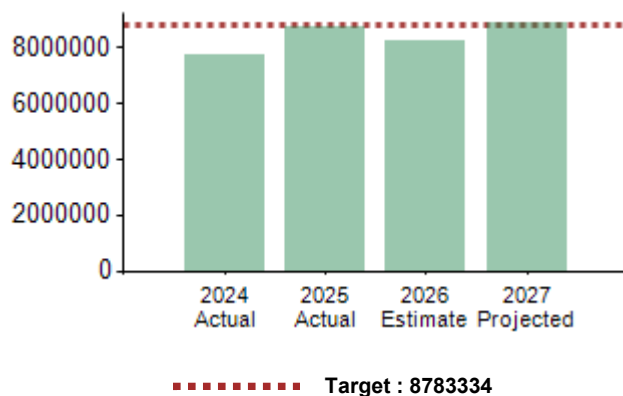
Description of Objective - Ensure the County website remains available to the public 99% of the time 24 hours a day, 365 days a year.

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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Unique public website views | 7,729,790 | 8,763,790 | 8,206,927 | 8,900,000 |
| Percent of time the website is available | 99.0% | 99.0% | 99.0% | 99.0% |

Unique public website views



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 2027 Budget Changes**

| Technology & Communications Fund | Amount |
|--|-------------------|
| 2026 Council Approved | 38,748,812 |
| Same Level of Service | 3,037,770 |
| New Programs/Initiatives - 2 months funding for SAP support (1 FTE) and 3 months funding for AI specialist (1 FTE) | 104,828 |
| 2027 Executive Proposed | 41,891,410 |

Technology & Communication Services

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--|-------------------|---------------------|----------------------|---------------------|------------------|---------------|
| General Fund | 603,533 | 676,880 | 676,880 | 527,613 | -149,267 | -22.1% |
| Cable Administration | 603,533 | 676,880 | 676,880 | 527,613 | -149,267 | -22.1% |
| Grants | 160,480 | 115,000 | 115,000 | 115,000 | 0 | 0.0% |
| Administration | 15,477 | 0 | 0 | 0 | 0 | N/A |
| Cable Administration | 145,003 | 115,000 | 115,000 | 115,000 | 0 | 0.0% |
| Technology & Communications | 37,419,925 | 38,748,812 | 38,267,263 | 41,891,410 | 3,142,598 | 8.1% |
| Administration | 5,739,567 | 5,457,676 | 5,261,033 | 9,065,395 | 3,607,719 | 66.1% |
| Copiers | 1,781,227 | 1,555,750 | 1,555,750 | 1,168,750 | -387,000 | -24.9% |
| Data Analytics | 357,939 | 425,240 | 425,240 | 492,247 | 67,007 | 15.8% |
| GIS | 1,338,181 | 1,367,962 | 1,367,962 | 1,521,137 | 153,175 | 11.2% |
| Project Management | 2,002,567 | 2,292,757 | 2,289,457 | 2,346,676 | 53,919 | 2.4% |
| Public Safety | 597,312 | 658,000 | 658,000 | 667,000 | 9,000 | 1.4% |
| Radio Maintenance | 5,503,730 | 4,174,298 | 4,174,298 | 3,443,613 | -730,685 | -17.5% |
| Records Management | 881,422 | 1,201,460 | 1,201,460 | 1,176,122 | -25,338 | -2.1% |
| SAP Group | 2,971,035 | 4,093,562 | 4,093,562 | 4,374,690 | 281,128 | 6.9% |
| Security | 2,280,719 | 2,921,991 | 2,640,385 | 2,756,090 | -165,901 | -5.7% |
| Server | 4,291,572 | 3,782,861 | 3,782,861 | 4,145,973 | 363,112 | 9.6% |
| Service Desk | 1,487,284 | 1,720,563 | 1,720,563 | 1,806,063 | 85,500 | 5.0% |
| Systems Development | 2,243,803 | 2,181,285 | 2,181,285 | 2,335,291 | 154,006 | 7.1% |
| Tech Business Office | 259,849 | 266,412 | 266,412 | 287,378 | 20,966 | 7.9% |
| Telephone | 1,256,795 | 2,038,808 | 2,038,808 | 2,068,493 | 29,685 | 1.5% |
| WAN | 4,426,923 | 4,610,187 | 4,610,187 | 4,236,492 | -373,695 | -8.1% |
| County Government BBI | 829,671 | 850,000 | 773,886 | 900,000 | 50,000 | 5.9% |
| Broadband | 829,671 | 850,000 | 773,886 | 900,000 | 50,000 | 5.9% |
| Non-County Government BBI | 1,200,301 | 1,255,077 | 1,137,524 | 1,265,877 | 10,800 | 0.9% |
| Broadband | 1,200,301 | 1,255,077 | 1,137,524 | 1,265,877 | 10,800 | 0.9% |
| Private Sector BBI | 520,044 | 591,686 | 495,373 | 583,826 | -7,860 | -1.3% |
| Broadband | 520,044 | 591,686 | 495,373 | 583,826 | -7,860 | -1.3% |
| TOTAL | 40,733,954 | 42,237,455 | 41,465,926 | 45,283,726 | 3,046,271 | 7.2% |

Technology & Communication Services

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|------------------|---------------|
| Personnel Costs | 15,875,170 | 16,965,061 | 16,486,812 | 17,647,115 | 682,054 | 4.0% |
| County Government BBI | 342,785 | 249,746 | 249,746 | 263,793 | 14,047 | 5.6% |
| General Fund | 365,875 | 442,564 | 442,564 | 469,538 | 26,974 | 6.1% |
| Non-County Government BBI | 274,600 | 374,609 | 374,609 | 394,820 | 20,211 | 5.4% |
| Private Sector BBI | 114,417 | 156,092 | 156,092 | 164,508 | 8,416 | 5.4% |
| Technology & Communications | 14,777,493 | 15,742,050 | 15,263,801 | 16,354,456 | 612,406 | 3.9% |
| Contractual Services | 12,058,284 | 17,202,087 | 17,198,787 | 19,113,198 | 1,911,111 | 11.1% |
| County Government BBI | 337,809 | 360,690 | 360,690 | 457,429 | 96,739 | 26.8% |
| General Fund | 237,306 | 183,973 | 183,973 | 42,478 | -141,495 | -76.9% |
| Grants | 52,573 | 0 | 0 | 0 | 0 | N/A |
| Non-County Government BBI | 725,354 | 541,035 | 541,035 | 644,364 | 103,329 | 19.1% |
| Private Sector BBI | 297,851 | 225,431 | 225,431 | 241,637 | 16,206 | 7.2% |
| Technology & Communications | 10,407,391 | 15,890,958 | 15,887,658 | 17,727,290 | 1,836,332 | 11.6% |
| Supplies and Materials | 5,048,489 | 1,623,906 | 1,623,906 | 1,095,255 | -528,651 | -32.6% |
| County Government BBI | 66,697 | 80,960 | 80,960 | 77,112 | -3,848 | -4.8% |
| General Fund | 0 | 50,000 | 50,000 | 0 | -50,000 | -100.0% |
| Grants | 107,907 | 115,000 | 115,000 | 115,000 | 0 | 0.0% |
| Non-County Government BBI | 100,045 | 121,440 | 121,440 | 108,864 | -12,576 | -10.4% |
| Private Sector BBI | 44,608 | 50,600 | 50,600 | 40,824 | -9,776 | -19.3% |
| Technology & Communications | 4,729,232 | 1,205,906 | 1,205,906 | 753,455 | -452,451 | -37.5% |
| Capital Outlay | 172,047 | 0 | 0 | 0 | 0 | N/A |
| Technology & Communications | 172,047 | 0 | 0 | 0 | 0 | N/A |
| Debt Service | 6,689,587 | 5,210,895 | 5,210,895 | 5,733,736 | 522,841 | 10.0% |
| County Government BBI | 82,380 | 82,490 | 82,490 | 82,510 | 20 | 0.0% |
| Non-County Government BBI | 100,302 | 100,440 | 100,440 | 100,450 | 10 | 0.0% |
| Private Sector BBI | 63,168 | 63,250 | 63,250 | 63,260 | 10 | 0.0% |
| Technology & Communications | 6,443,737 | 4,964,715 | 4,964,715 | 5,487,516 | 522,801 | 10.5% |
| Expense Other | 90,377 | 385,506 | 95,526 | 794,422 | 408,916 | 106.1% |
| County Government BBI | 0 | 76,114 | 0 | 19,156 | -56,958 | -74.8% |
| General Fund | 352 | 343 | 343 | 15,597 | 15,254 | 4447.2% |
| Non-County Government BBI | 0 | 117,553 | 0 | 17,379 | -100,174 | -85.2% |
| Private Sector BBI | 0 | 96,313 | 0 | 73,597 | -22,716 | -23.6% |
| Technology & Communications | 90,025 | 95,183 | 95,183 | 668,693 | 573,510 | 602.5% |
| Operating Transfers | 800,000 | 850,000 | 850,000 | 900,000 | 50,000 | 5.9% |
| Technology & Communications | 800,000 | 850,000 | 850,000 | 900,000 | 50,000 | 5.9% |
| TOTAL | 40,733,954 | 42,237,455 | 41,465,926 | 45,283,726 | 3,046,271 | 7.2% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|--------------|
| 104.00 | 105.00 | 106.00 | 1.00 | 1.0% |

General Government

Housing and Community Development

Mission Statement

All Howard County residents have a safe, stable, desirable place to call home.

Department Description & Core Services

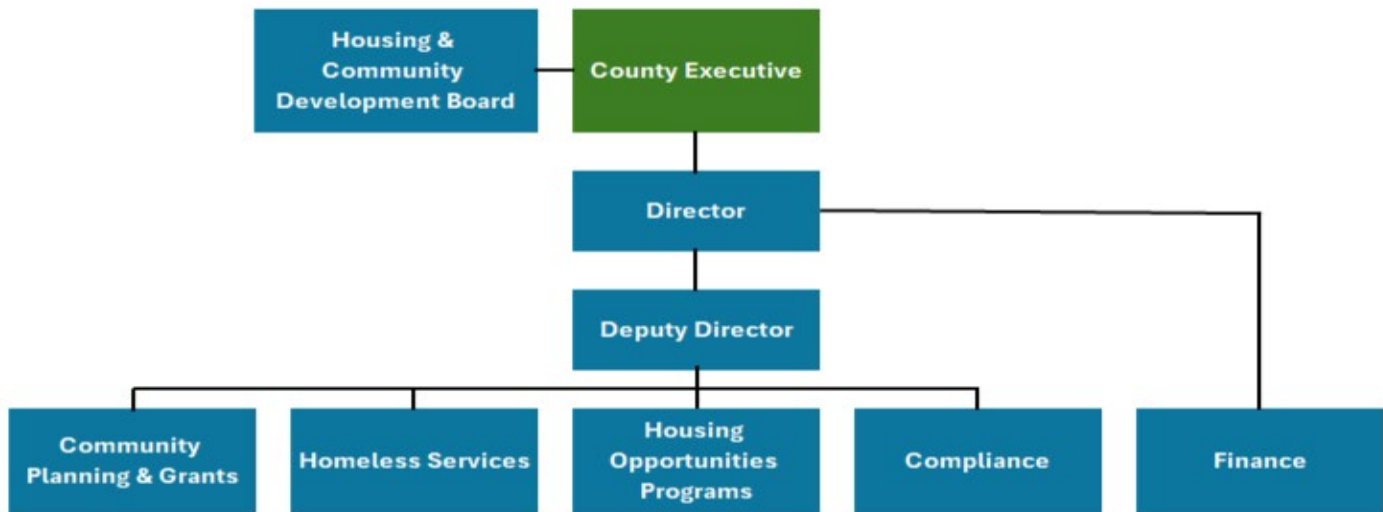
The Department of Housing and Community Development strengthens communities through innovative programs, services and partnerships to create and preserve affordable housing opportunities for all.



Howard County Executive Calvin Ball, along with Mission First Housing Group, Autism Society of Maryland, and the Howard County Housing Commission cut the ribbon on Patuxent Commons. Located at 6441 Freetown Road in Columbia, this 76-unit apartment community is designed to address housing instability among low-income adults with disabilities, older adults, and younger adults/families in Howard County.

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 \$1.5M to \$1.8M 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 of making 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

2026 Accomplishments

- The County acquired the building at 9755 Patuxent Woods Drive and the Department of Housing and Community Development relocated in March 2026.
- Completed a final report for the County's prior 5-year plan to end homelessness, The Path Home, and released the new 5-year plan, The Path Toward Zero.
- Partnered with the Maryland Department of Housing and Community Development and University of Maryland to reintroduce and complete a Youth Reach homeless count in January 2026. This was the first homeless youth count since the COVID-19 pandemic.
- Held a groundbreaking event for the County's first non-congregate shelter at Lynn Buff in December 2025. This shelter is scheduled to open in Summer 2027 and will provide 22 private rooms for unsheltered individuals. The shelter will also be used as a warming center for Code Blue events.
- Completed Phase 1 and 2 of the renovations at the Freetown Road homeless shelter operated by Grassroots. The shelter capacity increased from 50 to 90 beds for men, women, youth and families.
- Completed the FFY2025 – 2029 Consolidated Plan and FFY2025 Annual Plan for funding from the U.S. Department of Housing and Urban Development.
- Partnered with the Baltimore Metropolitan Council and 8 surrounding jurisdictions to complete the 2025 Baltimore Area Fair Housing Plan.
- Awarded 55 MIHU homes to first-time home buyers in 11 communities throughout the County
- Assisted 50 income-eligible homebuyers with downpayment and closing cost assistance loans to purchase a home in the County.
- Awarded funding to The United Way to set up and administer an older adult rental assistance program to provide monthly rent subsidies for 2 years to income-eligible older adult households earning up to 60% of Howard County median income.
- Supported the acquisition of the Waterloo Road parcel by the Howard County Housing Commission through the Right of First Refusal program.

2027 Action Plan

- Support legislation to create a new funding source for the Housing Opportunities Trust Fund.
- Engage in year one implementation plan activities for The Path Toward Zero, including discussions around creating new committees for community awareness and people with lived experience, as well as adding diversion strategies to the coordinated entry process.
- Launch a Youth Advisory Board to address youth homelessness.
- 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.
- Continue marketing of the rehabilitation loan program, particularly the loan forgiveness provision, to expand program utilization among older adults and existing homeowners.
- Highlight the expanded Payment-in-lieu-of-taxes (PILOT) program eligibility for existing rental housing communities and offer property tax relief for the creation of affordable units.
- 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.
- Expand the use of Neighborly to other housing programs to improve services, monitor outcomes and strengthen compliance reviews.
- 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. Seek opportunities to work with new Community Development Housing Organizations (CHDOs).
- Partner with the County's Office of Human Rights and Equity, the State's Office of Landlord/Tenant Affairs to implement the fair housing goals and priorities in the 2025 Baltimore Area Fair Housing Plan.

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.

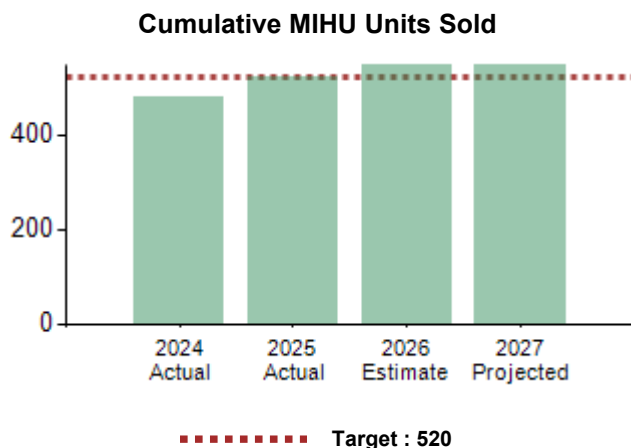
Objective - Increase percentage of available affordable housing units that are rented or sold to income eligible households.

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 or 3%, whichever is lower.

Strategies

- Continue outreach and marketing to employers, non-profits, and residents to increase knowledge of available programs and workshops.

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Total dollar amount of Settlement Down Payment Loans Awarded to qualified buyers (millions) | \$0.85 | \$0.93 | \$0.89 | \$1.00 |
| Total number of affordable rental housing units | 841 | 850 | 860 | 870 |
| Cumulative MIHU Units Sold | 479 | 522 | 552 | 582 |



There is an expectation that going forward the number of MIHU units will continue to grow, but not at the anticipated rate required to address Howard County’s need for affordable housing. Anticipated growth between the years 2026 and 2030 is expected to approximate 160 units. Factors that limit growth include the overall housing market and the County’s dwindling developable land.

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 at 60%.

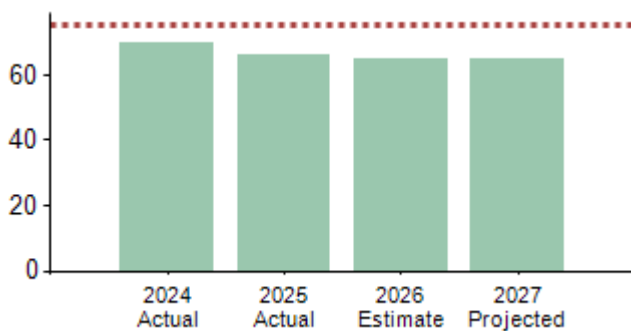
Description of Objective - Homeless households identified through the Coordinated Entry System are moved into permanent housing with the support of case management services. The Coordinated Entry System works to rehouse individuals and families experiencing homelessness via assistance with housing location, 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.

Strategies

- Make accessing assistance as seamless as possible using a single point of entry to the Coordinated Entry System.
- Avoid homelessness when 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Percentage of chronically homeless exiting to permanent housing | 6.0% | 23.0% | 30.0% | 25.0% |
| Percentage of households exiting rehousing programs to permanent housing | 70.0% | 66.0% | 65.0% | 65.0% |
| Percentage of clients exiting rehousing programs to permanent housing | 61.0% | 67.0% | 70.0% | 70.0% |

Percentage of households exiting rehousing programs to permanent housing



..... Target : 75

Reduced resources from the federal government, high rent rates and limited supply of affordable units directly impacts the length of time it takes to move clients to permanent housing. 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 2027 Budget Changes**

| Community Renewal Program Fund | Amount |
|---|-------------------|
| 2026 Council Approved | 23,136,035 |
| Program Changes/Adjustments - Reduction in Certain Initiatives | (7,799,175) |
| Program Changes/Adjustments - Shift positions to General Fund (5 FTE) | (686,524) |
| 2027 Executive Proposed | 14,650,336 |
| | |
| General Fund | Amount |
| 2026 Council Approved | 458,794 |
| Same Level of Service | 3,546 |
| Program Changes/Adjustments - Shift positions from Community Renewal Fund (5 FTE) | 686,524 |
| 2027 Executive Proposed | 1,148,864 |

Housing and Community Development

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--------------------------------------|-------------------|---------------------|----------------------|---------------------|-------------------|---------------|
| General Fund | 0 | 458,794 | 458,794 | 1,148,864 | 690,070 | 150.4% |
| Homeless Services | 0 | 240,473 | 240,473 | 930,075 | 689,602 | 286.8% |
| Housing & Community Development | 0 | 218,321 | 218,321 | 218,789 | 468 | 0.2% |
| Community Renewal Program | 12,284,238 | 23,136,035 | 19,050,747 | 14,650,336 | -8,485,699 | -36.7% |
| Homeless Services | 750,977 | 719,370 | 719,370 | 116,684 | -602,686 | -83.8% |
| Housing & Community Development | 11,533,261 | 22,416,665 | 18,331,377 | 14,533,652 | -7,883,013 | -35.2% |
| Grants | 3,074,563 | 5,040,000 | 2,246,339 | 4,519,998 | -520,002 | -10.3% |
| Homeless Services | 1,517,398 | 2,290,000 | 399,701 | 1,820,000 | -470,000 | -20.5% |
| Housing & Community Development | 1,557,165 | 2,750,000 | 1,846,638 | 2,699,998 | -50,002 | -1.8% |
| Trust And Agency Multifarious | 0 | 300,000 | 300,000 | 300,000 | 0 | 0.0% |
| Housing & Community Development | 0 | 300,000 | 300,000 | 300,000 | 0 | 0.0% |
| Housing Opportunities Trust | 8,751,677 | 2,000,000 | 1,430,191 | 6,141,783 | 4,141,783 | 207.1% |
| Housing & Community Development | 8,751,677 | 2,000,000 | 1,430,191 | 6,141,783 | 4,141,783 | 207.1% |
| Total | 24,110,478 | 30,934,829 | 23,486,071 | 26,760,981 | -4,173,848 | -13.5% |

Expenditures by Commitment Summary

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------------|-------------------|---------------------|----------------------|---------------------|-------------------|---------------|
| Personnel Costs | 2,300,232 | 2,929,006 | 2,753,576 | 3,150,784 | 221,778 | 7.6% |
| Community Renewal Program | 2,300,232 | 2,470,212 | 2,294,782 | 2,001,920 | -468,292 | -19.0% |
| General Fund | 0 | 458,794 | 458,794 | 1,148,864 | 690,070 | 150.4% |
| Contractual Services | 20,725,903 | 22,443,412 | 15,173,072 | 20,669,462 | -1,773,950 | -7.9% |
| Community Renewal Program | 8,994,463 | 15,103,412 | 11,196,542 | 9,707,681 | -5,395,731 | -35.7% |
| Grants | 2,979,763 | 5,040,000 | 2,246,339 | 4,519,998 | -520,002 | -10.3% |
| Housing Opportunities Trust | 8,751,677 | 2,000,000 | 1,430,191 | 6,141,783 | 4,141,783 | 207.1% |
| Trust And Agency Multifarious | 0 | 300,000 | 300,000 | 300,000 | 0 | 0.0% |
| Supplies and Materials | 16,851 | 15,688 | 12,700 | 16,700 | 1,012 | 6.5% |
| Community Renewal Program | 16,851 | 15,688 | 12,700 | 16,700 | 1,012 | 6.5% |
| Debt Service | 94,800 | 0 | 0 | 0 | 0 | N/A |
| Grants | 94,800 | 0 | 0 | 0 | 0 | N/A |
| Expense Other | 827,778 | 825,203 | 825,203 | 814,855 | -10,348 | -1.3% |
| Community Renewal Program | 827,778 | 825,203 | 825,203 | 814,855 | -10,348 | -1.3% |
| Operating Transfers | 144,914 | 4,721,520 | 4,721,520 | 2,109,180 | -2,612,340 | -55.3% |
| Community Renewal Program | 144,914 | 4,721,520 | 4,721,520 | 2,109,180 | -2,612,340 | -55.3% |
| Total | 24,110,478 | 30,934,829 | 23,486,071 | 26,760,981 | -4,173,848 | -13.5% |

Authorized Personnel

| FY 2025 Authorized | FY 2026 Authorized | FY 2027 Authorized | FTE Change | FTE % Change |
|-----------------------|-----------------------|-----------------------|---------------|-----------------|
| 21.00 | 22.00 | 22.00 | 0.00 | 0.0% |

Non-Departmental Expenses

Section VII

Table of Contents

| | |
|---------------------------------------|-----|
| Debt Service | 348 |
| Pay-As-You-Go-Funds | 349 |
| Other Non-Departmental Expenses | 352 |
| Contingency Reserves | 353 |

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 \$68.9 million in FY 2027.

Expenditures By Fund/Fund Center

| Fund/Fund Center | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---|--------------------|---------------------|----------------------|---------------------|-------------------|--------------|
| General Fund | 142,346,382 | 145,018,220 | 143,312,700 | 143,831,740 | -1,186,480 | -0.8% |
| Stewardship Finance | 142,346,382 | 145,018,220 | 143,312,700 | 143,831,740 | -1,186,480 | -0.8% |
| W&S Special Benefit Charges Fd | 0 | 0 | 0 | 330,380 | 330,380 | N/A |
| Stewardship Finance | 0 | 0 | 0 | 330,380 | 330,380 | N/A |
| TOTAL | 142,346,382 | 145,018,220 | 143,312,700 | 144,162,120 | -856,100 | -0.6% |

Expenditures by Commitment Summary

| Fund/Fund Center | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|--------------------------------|--------------------|---------------------|----------------------|---------------------|-----------------|---------------|
| Debt Service | 140,580,222 | 142,818,220 | 141,112,700 | 142,267,120 | -551,100 | -0.4% |
| General Fund | 140,580,222 | 142,818,220 | 141,112,700 | 141,936,740 | -881,480 | -0.6% |
| W&S Special Benefit Charges Fd | 0 | 0 | 0 | 330,380 | 330,380 | N/A |
| Operating Transfers | 1,766,160 | 2,200,000 | 2,200,000 | 1,895,000 | -305,000 | -13.9% |
| General Fund | 1,766,160 | 2,200,000 | 2,200,000 | 1,895,000 | -305,000 | -13.9% |
| TOTAL | 142,346,382 | 145,018,220 | 143,312,700 | 144,162,120 | -856,100 | -0.6% |

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 Year 2027, \$79.1 million is included as PAYGO transfer to CIP projects. This includes: \$47.2 million to support school systemic renovation, \$8 million for constructing an Elkridge Community Center, \$12.5 million for constructing a multi-sport and indoor track facility, \$3.1 million to create public gardens, \$10.2 million for road resurfacing needs, and the rest for various other projects including courthouse renovation, systemic renovation, sidewalks, bus stops, traffic, and recreation and parks projects.

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---------------------------|--------------------|---------------------|----------------------|---------------------|------------------|-------------|
| General Fund | 111,705,000 | 73,760,000 | 73,760,000 | 79,089,000 | 5,329,000 | 7.2% |
| Non-Departmental Expenses | 111,705,000 | 73,760,000 | 73,760,000 | 79,089,000 | 5,329,000 | 7.2% |
| TOTAL | 111,705,000 | 73,760,000 | 73,760,000 | 79,089,000 | 5,329,000 | 7.2% |

Expenditures by Commitment Summary

| Expenditures by Commitment Summary | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2026 vs 2027 | |
|------------------------------------|--------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Operating Transfers | 111,705,000 | 73,760,000 | 73,760,000 | 79,089,000 | 5,329,000 | 7.2% |
| General Fund | 111,705,000 | 73,760,000 | 73,760,000 | 79,089,000 | 5,329,000 | 7.2% |
| TOTAL | 111,705,000 | 73,760,000 | 73,760,000 | 79,089,000 | 5,329,000 | 7.2% |

Non-Departmental Expenses

Pay-As-You-Go-Funds

Operating Funds

Description

The Fiscal 2027 budget includes a total of \$27.1 million for operating initiatives.

Expenditures By Fund/Fund Center

| Fund/Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---------------------------|-------------------|---------------------|----------------------|---------------------|------------------|--------------|
| General Fund | 16,000,000 | 22,005,408 | 22,005,408 | 27,144,242 | 5,138,834 | 23.4% |
| Non-Departmental Expenses | 16,000,000 | 22,005,408 | 22,005,408 | 27,144,242 | 5,138,834 | 23.4% |
| TOTAL | 16,000,000 | 22,005,408 | 22,005,408 | 27,144,242 | 5,138,834 | 23.4% |

Expenditures by Commitment Summary

| Commitment Summary Item | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-------------------------|-------------------|---------------------|----------------------|---------------------|------------------|--------------|
| Operating Transfers | 16,000,000 | 22,005,408 | 22,005,408 | 27,144,242 | 5,138,834 | 23.4% |
| General Fund | 16,000,000 | 22,005,408 | 22,005,408 | 27,144,242 | 5,138,834 | 23.4% |
| TOTAL | 16,000,000 | 22,005,408 | 22,005,408 | 27,144,242 | 5,138,834 | 23.4% |

Non-Departmental Expenses

Pay-As-You-Go-Funds

Operating Funds

Description

Below is an itemized list of recipients for the 27,144,242 in FY 2027 non-departmental PAYGO operating funds.

| PayGo Recipient | Amount | PayGo Recipient | Amount |
|--|---------------|---|---------------|
| Camp Attaway | \$150,000 | HCPSS - Educator Loan Assistance | \$300,000 |
| Citizens Election Fund (committed fund balance in this fund) | \$355,823 | HCPSS - FY26 Post-Budget MSDE charge of private Pre-K local match | \$1,143,079 |
| Corrections - Ballistic vests purchase | \$21,000 | Health - Health programs and initiatives | \$691,000 |
| CSP - Chelsea School | \$10,000 | Housing Commission | \$300,000 |
| CSP - HopeWorks of Howard County | \$7,900 | Howard County Arts Council | \$173,675 |
| CSP - Living In Recovery | \$15,000 | Howard County Conservancy | \$200,000 |
| CSP - Neighbor Ride | \$35,000 | Howard EcoWorks | \$100,000 |
| CSP - Ohana of Howard County | \$15,000 | Incentive Program | \$3,000,000 |
| DCRS - HoCo STRIVES | \$500,000 | Indian Cultural Association of Howard County | \$50,000 |
| DHCD - Housing Opportunities Trust Fund | \$1,000,000 | ManneqArt | \$60,000 |
| DPW - Equipment replacement | \$152,000 | OCS - Sustainability and climate initiatives | \$240,000 |
| DRP - 250th Anniversary Programming | \$120,000 | Other Post Employment Benefits (OPEB) | \$1,000,000 |
| DRP - AED installation | \$200,000 | OWD - Summer Youth Employment Program | \$350,000 |
| DRP - Equipment replacement | \$260,000 | OWD - Workforce Initiatives | \$250,000 |
| DRP - Harzardous trees removal | \$350,000 | Police - Replacement of MDCs, laptops, and monitors | \$300,000 |
| DRP - Tree planting & tree giveaway | \$520,000 | Police - Signing bonus | \$240,000 |
| EDA - Economic development programs and initiatives | \$1,120,000 | Power52 | \$60,000 |
| Elections - Moving and high speed sealer for mailers | \$65,000 | Sheriff & DILP- Vehicles for New Positions | \$410,000 |
| Elections - State voting system local charge | \$509,765 | Transition Year Leave Obligations | \$750,000 |
| Employee Benefit Fund deficit one-time assistance | \$5,000,000 | Transportation - Columbia Association Grant - Pathway Upgrades | \$200,000 |
| Federal Impact / Emerging Needs / Economic Assistance | \$1,500,000 | Transportation - Grant match for Bus Purchases | \$250,000 |
| Feed HoCo | \$50,000 | VFW Post 7472 | \$120,000 |
| HC Medical Center - Emergency Dept Expansion | \$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 2027, these include:

Citizens Election Fund (\$700,000)

Matching funds are provided as recommended by the Citizens Election Fund Commission, in addition to small donations from ordinary people. This investment will help promote and encourage broader access to elected offices 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 (\$15.6 Million)

State law requires the County to pay costs related to pension liabilities for HCPSS, HCC and HCLS employees (\$9.7 million), Pre-kindergarten costs (\$2.9 million), and State Department of Assessment and Taxation (\$2.9 million).

Other (\$570,000)

Funding is included to cover overtime payment to non-represented employees working during emergencies and unanticipated employee leave payouts and emergency needs.

Expenditures By Fund/Fund Center

| Fund\Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---------------------------|-------------------|---------------------|----------------------|---------------------|------------------|--------------|
| General Fund | 12,067,067 | 21,399,427 | 23,600,684 | 27,833,996 | 6,434,569 | 30.1% |
| Non-Departmental Expenses | 12,067,067 | 21,399,427 | 23,600,684 | 27,833,996 | 6,434,569 | 30.1% |
| TOTAL | 12,067,067 | 21,399,427 | 23,600,684 | 27,833,996 | 6,434,569 | 30.1% |

Expenditures by Commitment Summary

| Fund\Fundcenter | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|-----------------------------|-------------------|---------------------|----------------------|---------------------|------------------|--------------|
| Contractual Services | 11,015,663 | 11,680,000 | 13,644,886 | 11,700,000 | 20,000 | 0.2% |
| General Fund | 11,015,663 | 11,680,000 | 13,644,886 | 11,700,000 | 20,000 | 0.2% |
| Expense Other | 1,023,201 | 9,349,427 | 9,585,798 | 15,563,996 | 6,214,569 | 66.5% |
| General Fund | 1,023,201 | 9,349,427 | 9,585,798 | 15,563,996 | 6,214,569 | 66.5% |
| Personnel Costs | 28,203 | 370,000 | 370,000 | 570,000 | 200,000 | 54.1% |
| General Fund | 28,203 | 370,000 | 370,000 | 570,000 | 200,000 | 54.1% |
| TOTAL | 12,067,067 | 21,399,427 | 23,600,684 | 27,833,996 | 6,434,569 | 30.1% |

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 continues to be \$1 million to help address critical needs and additional costs shifted from the State to the County. The Fiscal 2027 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 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|---------------------|-------------------|---------------------|----------------------|---------------------|-----------|-------------|
| General Fund | 0 | 1,000,000 | 0 | 1,000,000 | 0 | 0.0% |
| Contingency | 0 | 1,000,000 | 0 | 1,000,000 | 0 | 0.0% |
| Grants | 0 | 10,000,000 | 0 | 10,000,000 | 0 | 0.0% |
| Contingency | 0 | 10,000,000 | 0 | 10,000,000 | 0 | 0.0% |
| TOTAL | 0 | 11,000,000 | 0 | 11,000,000 | 0 | 0.0% |

Expenditures by Commitment Summary

| Fund/Fund Center | FY 2025 Actual | FY 2026 Approved | FY 2026 Estimated | FY 2027 Proposed | \$ Change | % Change |
|----------------------|-------------------|---------------------|----------------------|---------------------|-----------|-------------|
| Contingencies | 0 | 11,000,000 | 0 | 11,000,000 | 0 | 0.0% |
| General Fund | 0 | 1,000,000 | 0 | 1,000,000 | 0 | 0.0% |
| Grants | 0 | 10,000,000 | 0 | 10,000,000 | 0 | 0.0% |
| TOTAL | 0 | 11,000,000 | 0 | 11,000,000 | 0 | 0.0% |

Funds/Statements

Section VIII

Table of Contents

Government Funds:

Capital Projects Funds

Description 357
 School Construction and Site Acquisition Fund 358
 General Improvement Capital Projects Fund 359
 Fire Service Building and Equipment Fund 360
 Recreation and Parks Capital Projects Fund 361
 Highway Projects Fund 362
 Public Improvement Investment Fund 363

Special Revenue

Description 364
 Recreation and Parks Fund 365
 Forest Conservation Fund 366
 Commercial Paper Bond Anticipation Note 367
 Community Renewal Program Fund/Rehabilitation Loan 368
 Agricultural Preservation and Promotion Fund 369
 Housing Opportunities Trust Fund 370
 Fire & Rescue Tax 371
 Speed Enforcement Fund 372
 School Bus Camera Fund 373
 TIF District Fund: Annapolis Junction 374
 TIF District Fund: Downtown Columbia 375
 Program Revenue Fund 376
 Disposable Plastics Reduction Fund 377
 Trust And Agency Multifarious Fund 378
 Environmental Services Fund 379
 Vaping Settlement Fund 380
 Opioid Abatement Fund 381
 Community Reinvestment and Repair Fund 382
 3M Settlement Fund 383
 Clean Energy & Community Sustainability Fund 384

Proprietary Funds:

Enterprise Funds

Description 385
 Water and Sewer Operating Fund 386
 Shared Septic Systems 387
 Water and Sewer Special Benefits Charges and Capital Projects Fund 388
 Watershed Protection and Restoration Fund 389
 Recreation Special Facilities Fund 390
 County Government Broadband Initiative Fund 391
 Non-County Government Broadband Initiative Fund 392
 Private Sector Broadband Initiative Fund 393

Internal Service Funds

| | |
|--|-----|
| Description | 394 |
| Fleet Operations Fund | 395 |
| Technology & Communications Fund | 396 |
| Risk Management Fund | 397 |
| Employee Benefits Fund | 398 |

Statements:

| | |
|---|-----|
| Description | 399 |
| Citizens Election Fund | 400 |
| Statement of Estimated Long Term Debt <i>Outstanding</i> | 401 |
| Total Debt Services Requirements | 402 |
| Legal Debt Limits | 404 |
| Statement of Assessable Base and Estimated <i>Collections</i> | 405 |
| Statement of Estimated Fund Balance (<i>General Fund</i>) | 406 |

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.

| Revenues: | FY2025 Actual | FY2026 Estimated | FY2027 Budget |
|---------------------------------|-------------------|---------------------|-------------------|
| Local Transfer Tax | 10,418,993 | 9,800,000 | 9,800,000 |
| Interest Income | 1,540,793 | 15,246 | 4,020 |
| Appropriation from Fund Balance | 0 | 0 | 5,204,530 |
| Total Revenues | 11,959,786 | 9,815,246 | 15,008,550 |

| Expenses: | FY2025 Actual | FY2026 Estimated | FY2027 Budget |
|---|------------------|---------------------|-------------------|
| Transfer Tax Funding | 8,395,186 | 10,000,000 | 13,744,000 |
| Appropriated, Unrecognized in Prior Years | 0 | 21,049,531 | 0 |
| Transfer Out - Debt Service | 589,724 | 1,218,746 | 1,264,550 |
| Total Expenses | 8,984,910 | 32,268,277 | 15,008,550 |

| Fund Balance: | FY2025 Actual | FY2026 Estimated | FY2027 Budget |
|---|-------------------|---------------------|------------------|
| Beginning Fund Balance | 27,517,314 | 30,492,190 | 8,039,159 |
| Net Change from Current Year Operations | 2,974,876 | (22,453,031) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (5,204,530) |
| Fund Balance - Ending | 30,492,190 | 8,039,159 | 2,834,629 |

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.

| | FY2025 Actual | FY2026 Estimated | FY2027 Budget |
|---|-------------------|---------------------|--------------------|
| Revenues: | | | |
| School Surcharge | 13,617,644 | 6,000,000 | 6,000,000 |
| Total Revenues | 13,617,644 | 6,000,000 | 6,000,000 |
| Expenses: | | | |
| School Surcharge - PAYGO | 1,003,092 | 0 | 0 |
| Appropriated, Unrecognized in Prior Years | 0 | 48,122,669 | 0 |
| Transfer Out - Debt Service | 3,255,981 | 2,994,468 | 2,660,340 |
| Appropriation to Fund Balance | 0 | 0 | 3,339,660 |
| Total Expenses | 4,259,073 | 51,117,137 | 6,000,000 |
| Fund Balance: | | | |
| Beginning Fund Balance | 28,471,801 | 37,830,372 | (7,286,765) |
| Net Change from Current Year Operations | 9,358,571 | (45,117,137) | 0 |
| Appropriation to Fund Balance | 0 | 0 | 3,339,660 |
| Fund Balance - Ending | 37,830,372 | (7,286,765) | (3,947,105) |

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.

| | FY2025 Actual | FY2026 Estimated | FY2027 Budget |
|---------------------------------|------------------|---------------------|-------------------|
| Revenues: | | | |
| Local Transfer Tax | 6,251,396 | 5,900,000 | 5,900,000 |
| Fire Tax Cash | 950,000 | 500,000 | 2,615,000 |
| Appropriation from Fund Balance | 0 | 0 | 2,809,230 |
| Total Revenues | 7,201,396 | 6,400,000 | 11,324,230 |

| | FY2025 Actual | FY2026 Estimated | FY2027 Budget |
|---|------------------|---------------------|-------------------|
| Expenses: | | | |
| Fire Capital Projects | 925,971 | 4,030,000 | 1,495,000 |
| Appropriated, Unrecognized in Prior Years | 0 | 15,348,627 | 0 |
| Fire Tax Cash | 950,000 | 500,000 | 7,040,000 |
| Transfer Out - Debt Service | 3,172,449 | 3,069,556 | 2,789,230 |
| Total Expenses | 5,048,420 | 22,948,183 | 11,324,230 |

| | FY2025 Actual | FY2026 Estimated | FY2027 Budget |
|---|-------------------|---------------------|------------------|
| Fund Balance: | | | |
| Beginning Fund Balance | 21,420,236 | 23,573,212 | 7,025,029 |
| Net Change from Current Year Operations | 2,152,976 | (16,548,183) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (2,809,230) |
| Fund Balance - Ending | 23,573,212 | 7,025,029 | 4,215,799 |

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.

| Revenues: | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|--------------------------------------|---------------------------|------------------------------|---------------------------|
| Local Transfer Tax | 10,418,993 | 9,800,000 | 9,800,000 |
| Developer Contributions - Open Space | 24,403 | 0 | 0 |
| Appropriation from Fund Balance | 0 | 0 | 5,454,830 |
| Total Revenues | 10,443,396 | 9,800,000 | 15,254,830 |

| Expenses: | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Transfer Tax Funding | 1,943,253 | 0 | 9,320,000 |
| Appropriated, Unrecognized in Prior Years | 0 | 14,490,556 | 0 |
| Transfer Out - Debt Service | 7,183,486 | 6,527,572 | 5,934,830 |
| Total Expenses | 9,126,739 | 21,018,128 | 15,254,830 |

| Fund Balance: | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Fund Balance | 18,941,522 | 20,258,179 | 9,040,051 |
| Net Change from Current Year Operations | 1,316,657 | (11,218,128) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (5,454,830) |
| Fund Balance - Ending | 20,258,179 | 9,040,051 | 3,585,221 |
| Transfer Tax | 19,538,673 | 8,320,546 | 2,865,716 |
| Developer Contributions | 719,506 | 719,506 | 719,506 |

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 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|-------------------|----------------------|-------------------|
| Revenues: | | | |
| Excise Tax | 5,591,729 | 2,600,000 | 2,600,000 |
| Developer Contributions | 109,332 | 0 | 0 |
| Local Impact Grant Revenue | 89,286 | 0 | 0 |
| Interest | 2,432,091 | 28,223 | 24,147 |
| Appropriation from Fund Balance | 0 | 0 | 5,365,263 |
| Total Revenues | 8,222,438 | 2,628,223 | 7,989,410 |
| Expenses: | | | |
| Excise Tax - PAYGO | 358,936 | 1,876,635 | 0 |
| Transfer Out - Debt Service | 8,797,756 | 8,902,714 | 7,989,410 |
| Total Expenses | 9,156,692 | 10,779,349 | 7,989,410 |
| Fund Balance: | | | |
| Beginning Fund Balance | 58,610,956 | 57,676,702 | 49,525,576 |
| Net Change from Current Year Operations | (934,254) | (8,151,126) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (5,365,263) |
| Fund Balance - Ending | 57,676,702 | 49,525,576 | 44,160,313 |
| Excise Tax | 53,845,645 | 45,694,518 | 40,329,254 |
| Developer Contribution | 1,948,841 | 1,948,842 | 1,948,843 |
| Local Impact Grant Revenue | 1,882,216 | 1,882,216 | 1,882,216 |

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.

| Revenues: | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|---------------------------|------------------------------|---------------------------|
| Permit Fees | 137,737 | 137,737 | 137,737 |
| Interest Income | 74,977 | 843 | 912 |
| Total Revenues | 212,714 | 138,580 | 138,649 |

| Expenses: | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-------------------------------|---------------------------|------------------------------|---------------------------|
| Appropriation to Fund Balance | 0 | 0 | 138,649 |
| Total Expenses | 0 | 0 | 138,649 |

| Fund Balance: | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Fund Balance | 1,473,632 | 1,686,346 | 1,824,926 |
| Net Change from Current Year Operations | 212,714 | 138,580 | 0 |
| Appropriation to Fund Balance | 0 | 0 | 138,649 |
| Fund Balance - Ending | 1,686,346 | 1,824,926 | 1,963,575 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|----------------------------|---------------------------|------------------------------|---------------------------|
| Charges for Services | 23,765,492 | 25,250,594 | 30,071,001 |
| Other | 302,739 | 50,000 | 100,000 |
| Transfer from General Fund | 185,404 | 224,042 | 550,761 |
| Total Revenues | 24,253,635 | 25,524,636 | 30,721,762 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|---------------------------|------------------------------|---------------------------|
| Personnel Costs | 11,067,960 | 12,005,046 | 14,175,061 |
| Contractual Services | 7,483,128 | 9,188,013 | 10,435,449 |
| Supplies and Materials | 1,997,459 | 2,089,700 | 2,945,300 |
| Capital Outlay | 59,960 | 51,500 | 0 |
| Expense Other | 2,960,627 | 2,144,377 | 3,165,952 |
| Total Expenses | 23,569,134 | 25,478,636 | 30,721,762 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Balance | (1,672,084) | (987,583) | (941,583) |
| Net Change Current Year | 684,501 | 46,000 | 0 |
| Fund Balance Ending - Unrestricted | (987,583) | (941,583) | (941,583) |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|--------------------------------------|---------------------------|------------------------------|---------------------------|
| Developer Contributions - Mitigation | 178,013 | 125,000 | 125,000 |
| Other | 71,908 | 40,000 | 40,000 |
| Appropriation From Fund Balance | 0 | 0 | 646,489 |
| Total Revenues | 249,921 | 165,000 | 811,489 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|---------------------------|------------------------------|---------------------------|
| Personnel Costs | 300,546 | 309,796 | 438,468 |
| Contractual Services | 19,262 | 45,612 | 77,997 |
| Supplies and Materials | 35,360 | 30,000 | 159,000 |
| Capital Outlay | 0 | 0 | 45,000 |
| Expense Other | 58,101 | 32,178 | 91,024 |
| Total Expenses | 413,269 | 417,586 | 811,489 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Balance | 1,525,755 | 1,362,407 | 1,109,821 |
| Net Change Current Year | (163,348) | (252,586) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (646,489) |
| Fund Balance Ending - Unrestricted | 1,362,407 | 1,109,821 | 463,332 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------------|---------------------------|------------------------------|---------------------------|
| Transfer from General Fund | 1,766,160 | 2,200,000 | 1,895,000 |
| Capital Related Debt Issued | 506,060 | 400,000 | 300,000 |
| Total Revenues | 2,272,220 | 2,600,000 | 2,195,000 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|---------------------------|------------------------------|---------------------------|
| Contractual Services | 162,989 | 400,000 | 300,000 |
| Debt Service | 2,109,231 | 2,200,000 | 1,895,000 |
| Total Expenses | 2,272,220 | 2,600,000 | 2,195,000 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| 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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|-------------------|----------------------|-------------------|
| Transfer Tax | 6,251,396 | 5,900,000 | 5,900,000 |
| Miscellaneous/MIHU Fee-In-Lieu | 1,951,348 | 2,500,000 | 2,000,000 |
| Installment Interest on Community Loans | 129,712 | 0 | 0 |
| Loan Proceeds | 5,848,000 | 0 | 0 |
| Appropriation From Fund Balance | 8,945,755 | 0 | 6,750,336 |
| Total Revenues | 23,126,211 | 8,400,000 | 14,650,336 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|-------------------|----------------------|-------------------|
| Personnel Costs | 2,300,232 | 2,294,782 | 2,001,920 |
| Contractual Services | 8,889,651 | 11,196,542 | 9,707,681 |
| Supplies and Materials | 16,851 | 12,700 | 16,700 |
| Expense Other | 932,592 | 825,203 | 814,855 |
| Operating Transfers | 144,914 | 4,721,520 | 2,109,180 |
| Total Expenses | 12,284,240 | 19,050,747 | 14,650,336 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|-------------------|----------------------|-------------------|
| Beginning Balance | 27,457,235 | 30,282,523 | 19,631,776 |
| Net Change Current Year | 10,841,971 | (10,650,747) | 0 |
| Appropriation from Fund Balance | 8,945,755 | 0 | (6,750,336) |
| Prior year encumbrances lapsed | 929,072 | 0 | 0 |
| Fund Balance | 30,282,523 | 19,631,776 | 12,881,440 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|-------------------|----------------------|-------------------|
| Transfer Tax | 8,387,913 | 7,800,000 | 7,800,000 |
| Treasury Strip Income | 0 | 581,000 | 5,245,000 |
| Installment Purchase Agreements | 2,614,860 | 0 | 0 |
| Interest on Investments | 1,380,003 | 0 | 0 |
| Other | 13,040 | 0 | 0 |
| Appropriation From Fund Balance | 0 | 0 | 2,294,561 |
| Total Revenues | 12,395,816 | 8,381,000 | 15,339,561 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|-------------------|----------------------|-------------------|
| Personnel Costs | 835,000 | 966,174 | 1,270,690 |
| Contractual Services | 4,707,887 | 2,016,753 | 2,096,397 |
| Supplies and Materials | 92,121 | 156,168 | 171,150 |
| Capital Outlay | 0 | 248,068 | 130,000 |
| Debt Service | 5,253,493 | 6,122,760 | 10,554,110 |
| Expense Other | 2,280,471 | 1,001,425 | 1,117,214 |
| Total Expenses | 13,168,972 | 10,511,348 | 15,339,561 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|-------------------|----------------------|-------------------|
| Beginning Balance | 29,351,083 | 21,514,094 | 19,383,746 |
| Net Change Current Year | (773,156) | (2,130,348) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (2,294,561) |
| Restricted | (7,063,833) | 0 | 0 |
| Fund Balance Ending - Unrestricted | 21,514,094 | 19,383,746 | 17,089,185 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|---------------------------|------------------------------|---------------------------|
| Appropriation From Fund Balance | 0 | 0 | 5,141,783 |
| Transfer From Other Funds | 10,000,000 | 0 | 1,000,000 |
| Total Revenues | 10,000,000 | 0 | 6,141,783 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|---------------------------|------------------------------|---------------------------|
| Contractual Services | 8,751,677 | 1,430,191 | 6,141,783 |
| Total Expenses | 8,751,677 | 1,430,191 | 6,141,783 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Balance | 2,000,000 | 3,248,323 | 5,141,783 |
| Net Change Current Year | 1,248,323 | (1,430,191) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (5,141,783) |
| Prior year encumbrances lapsed | 0 | 3,323,651 | 0 |
| Fund Balance Ending - Unrestricted | 3,248,323 | 5,141,783 | 0 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|---------------------------|------------------------------|---------------------------|
| Property Taxes | 140,702,533 | 147,726,000 | 153,700,000 |
| EMS Transport Fees | 18,294,967 | 8,500,000 | 9,500,000 |
| Fire Inspections & Services | 492,872 | 500,000 | 500,000 |
| Other | 117,913 | 1,000 | 246,000 |
| Appropriation From Fund Balance | 0 | 0 | 5,002,879 |
| Total Revenues | 159,608,285 | 156,727,000 | 168,948,879 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|---------------------------|------------------------------|---------------------------|
| Personnel Costs | 113,265,345 | 114,181,992 | 125,459,137 |
| Contractual Services | 13,799,322 | 11,431,891 | 13,458,664 |
| Supplies and Materials | 5,642,763 | 6,504,570 | 6,979,275 |
| Capital Outlay | 11,819,714 | 7,518,063 | 8,219,000 |
| Debt Service | 93,702 | 40,000 | 614,562 |
| Expense Other | 10,517,675 | 11,240,557 | 9,103,241 |
| Operating Transfers | 1,761,460 | 5,347,188 | 2,615,000 |
| Contingencies | 0 | 0 | 2,500,000 |
| Total Expenses | 156,899,981 | 156,264,261 | 168,948,879 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Balance | 132,499,647 | 135,207,951 | 135,670,690 |
| Net Change Current Year | 2,708,304 | 462,739 | 0 |
| Appropriation from Fund Balance | 0 | 0 | (5,002,879) |
| Fund Balance Ending - Unrestricted | 135,207,951 | 135,670,690 | 130,667,811 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Speed Camera Fines | 1,481,377 | 1,940,136 | 2,332,495 |
| Other | 28,408 | 11,132 | 15,000 |
| Appropriation From Fund Balance | 0 | 0 | 745,036 |
| Total Revenues | 1,509,785 | 1,951,268 | 3,092,531 |
| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
| Personnel Costs | 450,165 | 396,142 | 579,783 |
| Contractual Services | 7,250 | 47,272 | 58,851 |
| Supplies and Materials | 36,331 | 250,288 | 666,684 |
| Debt Service | 668,539 | 776,470 | 779,326 |
| Expense Other | 6,946 | 6,267 | 7,887 |
| Operating Transfers | 0 | 0 | 1,000,000 |
| Total Expenses | 1,169,231 | 1,476,438 | 3,092,531 |
| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
| Beginning Balance | 408,258 | 748,812 | 1,223,642 |
| Net Change Current Year | 340,554 | 474,830 | 0 |
| Appropriation from Fund Balance | 0 | 0 | (745,036) |
| Fund Balance Ending - Unrestricted | 748,812 | 1,223,642 | 478,606 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|-------------------|----------------------|-------------------|
| Citations | 1,979,757 | 1,613,759 | 2,820,642 |
| Total Revenues | 1,979,757 | 1,613,759 | 2,820,642 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|-------------------|----------------------|-------------------|
| Personnel Costs | 86,325 | 85,661 | 102,546 |
| Contractual Services | 4,411 | 2,370 | 11,282 |
| Supplies and Materials | 1,919,639 | 1,674,140 | 2,605,500 |
| Capital Outlay | 378,855 | 0 | 100,000 |
| Expense Other | 0 | 1,045 | 1,314 |
| Total Expenses | 2,389,230 | 1,763,216 | 2,820,642 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|-------------------|----------------------|-------------------|
| Beginning Balance | 611,728 | 202,255 | 52,798 |
| Net Change Current Year | (409,473) | (149,457) | 0 |
| Fund Balance Ending - Unrestricted | 202,255 | 52,798 | 52,798 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Incremental Property Tax | 1,351,421 | 1,378,450 | 1,406,020 |
| Interest on Reserve Funds | 71,992 | 63,000 | 50,000 |
| Total Revenues | 1,423,413 | 1,441,450 | 1,456,020 |
| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
| Contractual Services | 25,995 | 26,000 | 50,000 |
| Debt Service | 1,090,267 | 1,037,250 | 1,063,000 |
| Expense Other | 0 | 0 | 343,020 |
| Total Expenses | 1,116,262 | 1,063,250 | 1,456,020 |
| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
| Beginning Balance | 1,882,479 | 2,189,630 | 2,567,830 |
| Net Change Current Year | 307,151 | 378,200 | 0 |
| Appropriation to Fund Balance | 0 | 0 | 343,020 |
| Fund Balance Ending - Unrestricted | 2,189,630 | 2,567,830 | 2,910,850 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|--------------------------|-------------------|----------------------|-------------------|
| Incremental Property Tax | 4,657,312 | 4,750,460 | 4,845,470 |
| Other | 180,277 | 150,000 | 120,000 |
| Total Revenues | 4,837,589 | 4,900,460 | 4,965,470 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|-------------------|----------------------|-------------------|
| Contractual Services | 70,987 | 75,000 | 160,000 |
| Debt Service | 2,066,819 | 2,923,218 | 3,113,220 |
| Expense Other | 465,000 | 0 | 1,692,250 |
| Total Expenses | 2,602,806 | 2,998,218 | 4,965,470 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|-------------------|----------------------|-------------------|
| Beginning Balance | 17,206,813 | 19,441,596 | 21,343,838 |
| Net Change Current Year | 2,234,783 | 1,902,242 | 0 |
| Appropriation to Fund Balance | 0 | 0 | 1,692,250 |
| Fund Balance Ending - Unrestricted | 19,441,596 | 21,343,838 | 23,036,088 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Program Revenue | 7,344,513 | 7,579,271 | 12,013,400 |
| Total Revenues | 7,344,513 | 7,579,271 | 12,013,400 |
| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
| Personnel Costs | 1,870,312 | 2,179,859 | 2,535,648 |
| Contractual Services | 3,441,568 | 6,098,914 | 7,826,516 |
| Supplies and Materials | 582,306 | 714,975 | 1,556,236 |
| Capital Outlay | 0 | 600,000 | 95,000 |
| Debt Service | 0 | 42,013 | 0 |
| Expense Other | 310,733 | 0 | 0 |
| Total Expenses | 6,204,919 | 9,635,761 | 12,013,400 |
| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
| Beginning Balance | 4,441,859 | 5,581,453 | 3,524,963 |
| Net Change Current Year | 1,139,594 | (2,056,490) | 0 |
| Fund Balance Ending - Unrestricted | 5,581,453 | 3,524,963 | 3,524,963 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|---------------------------|------------------------------|---------------------------|
| Disposable Bag Fee | 765,198 | 590,000 | 590,000 |
| Fines & Forfeitures | 1,749 | 0 | 0 |
| Appropriation From Fund Balance | 0 | 0 | 260,692 |
| Total Revenues | 766,947 | 590,000 | 850,692 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|---------------------------|------------------------------|---------------------------|
| Personnel Costs | 241,652 | 235,592 | 306,432 |
| Contractual Services | 682,874 | 622,445 | 534,260 |
| Supplies and Materials | 16,585 | 10,126 | 10,000 |
| Total Expenses | 941,111 | 868,163 | 850,692 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Balance | 702,439 | 538,855 | 260,692 |
| Net Change Current Year | (174,164) | (278,163) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (260,692) |
| Prior year encumbrances lapsed | 10,580 | 0 | 0 |
| Fund Balance Ending - Unrestricted | 538,855 | 260,692 | 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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|---------------------------|------------------------------|---------------------------|
| Contributions | 136,446 | 430,000 | 450,000 |
| Total Revenues | 136,446 | 430,000 | 450,000 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|---------------------------|------------------------------|---------------------------|
| Contractual Services | 92,996 | 300,000 | 300,000 |
| Supplies and Materials | 63,707 | 80,000 | 140,000 |
| Expense Other | 33,669 | 50,000 | 10,000 |
| Total Expenses | 190,372 | 430,000 | 450,000 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Balance | 270,660 | 216,734 | 216,734 |
| Net Change Current Year | (53,926) | 0 | 0 |
| Fund Balance Ending - Unrestricted | 216,734 | 216,734 | 216,734 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|----------------------------------|-------------------|----------------------|-------------------|
| Charges for Services | 34,863,007 | 35,150,000 | 35,550,000 |
| Landfill User Fees | 4,665,254 | 4,800,000 | 4,800,000 |
| Other | 1,267,959 | 645,000 | 1,060,000 |
| Other Recycling Proceeds | 276,685 | 280,000 | 280,000 |
| Penalties | 80,125 | 15,000 | 5,000 |
| Single Stream Recycling Proceeds | 7,593 | 5,100 | 5,000 |
| Appropriation From Fund Balance | 0 | 0 | 1,992,884 |
| Total Revenues | 41,160,623 | 40,895,100 | 43,692,884 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|-------------------|----------------------|-------------------|
| Personnel Costs | 5,610,340 | 6,140,957 | 6,507,136 |
| Contractual Services | 28,152,885 | 29,679,922 | 31,800,874 |
| Supplies and Materials | 700,905 | 459,603 | 468,620 |
| Capital Outlay | 0 | 0 | 30,000 |
| Debt Service | 0 | 0 | 222,147 |
| Expense Other | 3,273,163 | 3,109,624 | 3,121,917 |
| Operating Transfers | 1,452,729 | 1,524,850 | 1,542,190 |
| Total Expenses | 39,190,022 | 40,914,956 | 43,692,884 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|-------------------|----------------------|-------------------|
| Beginning Balance | 24,796,553 | 26,767,154 | 26,747,298 |
| Net Change Current Year | 1,970,601 | (19,856) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (1,992,884) |
| Fund Balance Ending - Unrestricted | 26,767,154 | 26,747,298 | 24,754,414 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|---------------------------|------------------------------|---------------------------|
| Fines & Forfeitures | 149,803 | 241,352 | 149,755 |
| Interest on Investments | 51,012 | 26,530 | 10,000 |
| Appropriation From Fund Balance | 0 | 0 | 15,245 |
| Total Revenues | 200,815 | 267,882 | 175,000 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|---------------------------|------------------------------|---------------------------|
| Contractual Services | 0 | 0 | 175,000 |
| Operating Transfers | 0 | 27,600 | 0 |
| Total Expenses | 0 | 27,600 | 175,000 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Balance | 1,045,659 | 1,246,474 | 1,486,756 |
| Net Change Current Year | 200,815 | 240,282 | 0 |
| Appropriation from Fund Balance | 0 | 0 | (15,245) |
| Fund Balance Ending - Unrestricted | 1,246,474 | 1,486,756 | 1,471,511 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|---------------------------|------------------------------|---------------------------|
| Settlement Proceeds | 3,783,856 | 1,714,270 | 1,251,777 |
| Appropriation From Fund Balance | 0 | 0 | 1,808,223 |
| Total Revenues | 3,783,856 | 1,714,270 | 3,060,000 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|---------------------------|------------------------------|---------------------------|
| Personnel Costs | 0 | 50,000 | 66,526 |
| Contractual Services | 26,540 | 1,664,270 | 2,993,474 |
| Total Expenses | 26,540 | 1,714,270 | 3,060,000 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Balance | 3,800,545 | 7,557,861 | 7,557,861 |
| Net Change Current Year | 3,757,316 | 0 | 0 |
| Appropriation from Fund Balance | 0 | 0 | (1,808,223) |
| Fund Balance Ending - Unrestricted | 7,557,861 | 7,557,861 | 5,749,638 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|---------------------------|------------------------------|---------------------------|
| Tax Distribution | 1,318,934 | 1,083,259 | 1,115,757 |
| Interest on Investments | 100,533 | 0 | 0 |
| Program Revenue | 22,351 | 0 | 0 |
| Appropriation From Fund Balance | 0 | 0 | 1,944,243 |
| Total Revenues | 1,441,818 | 1,083,259 | 3,060,000 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|---------------------------|------------------------------|---------------------------|
| Personnel Costs | 0 | 50,000 | 66,526 |
| Contractual Services | 0 | 0 | 2,993,474 |
| Total Expenses | 0 | 50,000 | 3,060,000 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Balance | 1,593,948 | 3,035,766 | 4,069,025 |
| Net Change Current Year | 1,441,818 | 1,033,259 | 0 |
| Appropriation from Fund Balance | 0 | 0 | (1,944,243) |
| Fund Balance Ending - Unrestricted | 3,035,766 | 4,069,025 | 2,124,782 |

Governmental Funds

3M Settlement Fund

Description

This is a non-reverting fund that accounts for the County's share of settlement proceeds from per- and polyfluoroalkyl substance (PFAS) manufacturers and others in the industry and the permitted use of the funds as outlined in State law.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|---------------------------|------------------------------|---------------------------|
| Settlement Proceeds | 184,210 | 527,042 | 0 |
| Appropriation From Fund Balance | 0 | 0 | 711,252 |
| Total Revenues | 184,210 | 527,042 | 711,252 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|---------------------------|------------------------------|---------------------------|
| Contractual Services | 0 | 0 | 711,252 |
| Total Expenses | 0 | 0 | 711,252 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Balance | 0 | 184,210 | 711,252 |
| Net Change Current Year | 184,210 | 527,042 | 0 |
| Appropriation from Fund Balance | 0 | 0 | (711,252) |
| Fund Balance Ending - Unrestricted | 184,210 | 711,252 | 0 |

Governmental Funds

Clean Energy & Community Sustainability Fund

Description

This fund supports the operations and maintenance of County-owned solar projects as well as the initiation, promotion, and management of other renewable energy, climate mitigation and adaption, and resiliency efforts on County properties and within the greater community. Revenues come from the sale of Renewable Energy Credits from County solar and geothermal projects as well as the sale of renewable energy from County community solar projects that is sold at a discount to low- and moderate-income households.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|-------------------|----------------------|-------------------|
| Charges for Services | 0 | 0 | 200,000 |
| Other | 0 | 0 | 60,000 |
| Total Revenues | 0 | 0 | 260,000 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|-------------------|----------------------|-------------------|
| Contractual Services | 0 | 0 | 170,000 |
| Expense Other | 0 | 0 | 90,000 |
| Total Expenses | 0 | 0 | 260,000 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|-------------------|----------------------|-------------------|
| Beginning Balance | 0 | 0 | 0 |
| Net Change Current Year | 0 | 0 | 0 |
| Appropriation to Fund Balance | 0 | 0 | 90,000 |
| Fund Balance Ending - Unrestricted | 0 | 0 | 90,000 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|---------------------------|------------------------------|---------------------------|
| Sewer Use Charges | 38,417,249 | 42,900,000 | 48,069,186 |
| Water Use Charges | 30,111,641 | 34,100,000 | 38,123,529 |
| Industrial Waste Surcharge | 2,856,379 | 2,751,921 | 2,500,000 |
| Fire Protection Charge | 1,645,125 | 1,617,777 | 1,819,194 |
| Water and Sewer Penalty | 1,012,923 | 999,391 | 1,000,000 |
| Other | 704,833 | 622,131 | 950,000 |
| Water Reclamation | 0 | 900,000 | 900,000 |
| Special Charges | 1,788,277 | 864,826 | 800,000 |
| Water and Project Pro-Rata | 120,000 | 120,000 | 480,000 |
| Water & Sewer Connections | 192,112 | 135,026 | 245,000 |
| Appropriation From Fund Balance | 0 | 0 | 2,754,679 |
| Total Revenues | 76,848,539 | 85,011,072 | 97,641,588 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|---------------------------|------------------------------|---------------------------|
| Personnel Costs | 19,781,757 | 22,283,189 | 22,460,679 |
| Contractual Services | 17,666,828 | 21,568,417 | 26,307,919 |
| Supplies and Materials | 24,897,053 | 37,471,288 | 39,247,920 |
| Capital Outlay | 0 | 723,677 | 60,000 |
| Debt Service | 0 | 495,707 | 720,277 |
| Expense Other | 11,275,747 | 8,666,868 | 8,844,793 |
| Total Expenses | 73,621,385 | 91,209,146 | 97,641,588 |

| Net Position | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Position | 10,714,965 | 13,942,119 | 7,744,045 |
| Net Change Current Year | 3,227,154 | (6,198,074) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (2,754,679) |
| Net Position Ending - Unrestricted | 13,942,119 | 7,744,045 | 4,989,366 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|---------------------------|------------------------------|---------------------------|
| O & M User Fees | 2,181,233 | 1,081,543 | 1,091,238 |
| Capital & Risk Reserve | 106,470 | 106,680 | 107,240 |
| Other | -23,480 | 0 | 0 |
| Appropriation From Fund Balance | 0 | 0 | 957,698 |
| Total Revenues | 2,264,223 | 1,188,223 | 2,156,176 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|---------------------------|------------------------------|---------------------------|
| Personnel Costs | 0 | 0 | 786,496 |
| Contractual Services | 608,309 | 871,250 | 939,850 |
| Supplies and Materials | 89,527 | 146,670 | 166,550 |
| Expense Other | 54,537 | 142,350 | 156,040 |
| Operating Transfers | 0 | 0 | 107,240 |
| Total Expenses | 752,373 | 1,160,270 | 2,156,176 |

| Net Position | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Position | 4,814,796 | 4,713,803 | 4,635,076 |
| Net Change Current Year | 1,511,850 | 27,953 | 0 |
| Appropriation from Fund Balance | 0 | 0 | (957,698) |
| Restricted | (1,612,843) | (106,680) | (107,240) |
| Net Position Ending - Unrestricted | 4,713,803 | 4,635,076 | 3,570,138 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|--|-------------------|----------------------|-------------------|
| Water & Sewer Ad Valorem | 45,582,325 | 48,464,014 | 50,250,000 |
| Interest on Investments | 9,124,265 | 7,497,436 | 5,400,000 |
| Water & Sewer In Aid of Construction Charges | 1,027,880 | 1,000,000 | 1,000,000 |
| Sewer Front Foot Benefit Charges | 482,566 | 453,657 | 350,000 |
| Water Front Foot Benefit Charges | 159,769 | 162,777 | 150,000 |
| Gain on Disposal of Assets | 6,993,526 | 0 | 0 |
| Other | 100,006 | 30,745 | 0 |
| Appropriation From Fund Balance | 0 | 0 | 4,670,750 |
| Total Revenues | 63,470,337 | 57,608,629 | 61,820,750 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|-------------------|----------------------|-------------------|
| Capital Outlay | 44,434,272 | 45,130,280 | 46,933,540 |
| Debt Service | 14,808,385 | 14,416,030 | 14,887,210 |
| Expense Other | 179,960 | 105,000 | 0 |
| Total Expenses | 59,422,617 | 59,651,310 | 61,820,750 |

| Net Position | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|--------------------|----------------------|--------------------|
| Beginning Position | 537,802,141 | 164,954,466 | 162,911,785 |
| Net Change Current Year | 4,047,720 | (2,042,681) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (4,670,750) |
| Restricted | (376,895,395) | 0 | 0 |
| Net Position Ending - Unrestricted | 164,954,466 | 162,911,785 | 158,241,035 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------------|---------------------------|------------------------------|---------------------------|
| Stormwater Remediation Fees | 25,329,981 | 25,714,390 | 26,000,000 |
| Other | 7,868,205 | 605,582 | 600,000 |
| Total Revenues | 33,198,186 | 26,319,972 | 26,600,000 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|---------------------------|------------------------------|---------------------------|
| Personnel Costs | 1,622,371 | 1,792,135 | 2,055,560 |
| Contractual Services | 4,323,166 | 6,048,878 | 6,867,735 |
| Supplies and Materials | 185,413 | 33,849 | 40,400 |
| Debt Service | 0 | 2,615,784 | 3,510,270 |
| Expense Other | 4,158,985 | 770,693 | 3,521,035 |
| Operating Transfers | 8,000,000 | 12,110,000 | 10,605,000 |
| Total Expenses | 18,289,935 | 23,371,339 | 26,600,000 |

| Net Position | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Position | 80,610,237 | 34,727,196 | 37,675,829 |
| Net Change Current Year | 14,908,251 | 2,948,633 | 0 |
| Appropriation to Fund Balance | 0 | 0 | 3,083,680 |
| Restricted | (60,791,292) | 0 | 0 |
| Net Position Ending - Unrestricted | 34,727,196 | 37,675,829 | 40,759,509 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|-------------------|----------------------|-------------------|
| Fees & Charges | 662,975 | 627,500 | 627,500 |
| Other | -12,698 | 0 | 0 |
| Total Revenues | 650,277 | 627,500 | 627,500 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|-------------------|----------------------|-------------------|
| Capital Outlay | 0 | 0 | 100,000 |
| Expense Other | 159,357 | 0 | 527,500 |
| Total Expenses | 159,357 | 0 | 627,500 |

| Net Position | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|--------------------|----------------------|-------------------|
| Beginning Position | 8,203,860 | (1,679,619) | (1,052,119) |
| Net Change Current Year | 490,920 | 627,500 | 0 |
| Appropriation to Fund Balance | 0 | 0 | 527,500 |
| Restricted | (10,374,399) | 0 | 0 |
| Net Position Ending - Unrestricted | (1,679,619) | (1,052,119) | (524,619) |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|-------------------|----------------------|-------------------|
| Chargebacks | 800,000 | 850,000 | 900,000 |
| Other | 39,275 | 0 | 0 |
| Total Revenues | 839,275 | 850,000 | 900,000 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|-------------------|----------------------|-------------------|
| Personnel Costs | 369,722 | 249,746 | 263,793 |
| Contractual Services | 161,321 | 360,690 | 457,429 |
| Supplies and Materials | 59,776 | 80,960 | 77,112 |
| Debt Service | 0 | 82,490 | 82,510 |
| Expense Other | 828,179 | 0 | 19,156 |
| Total Expenses | 1,418,998 | 773,886 | 900,000 |

| Net Position | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|-------------------|----------------------|-------------------|
| Beginning Position | 6,820,429 | 743,451 | 819,565 |
| Net Change Current Year | (579,723) | 76,114 | 0 |
| Appropriation to Fund Balance | 0 | 0 | 19,156 |
| Restricted | (5,497,255) | 0 | 0 |
| Net Position Ending - Unrestricted | 743,451 | 819,565 | 838,721 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Fees & Charges | 1,257,754 | 1,255,077 | 1,265,877 |
| Other | 349,602 | 0 | 0 |
| Total Revenues | 1,607,356 | 1,255,077 | 1,265,877 |
| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
| Personnel Costs | 274,600 | 374,609 | 394,820 |
| Contractual Services | 354,375 | 541,035 | 644,364 |
| Supplies and Materials | 89,665 | 121,440 | 108,864 |
| Debt Service | 0 | 100,440 | 100,450 |
| Expense Other | 176,988 | 0 | 17,379 |
| Total Expenses | 895,628 | 1,137,524 | 1,265,877 |
| Net Position | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
| Beginning Position | 6,164,877 | 7,634,127 | 7,751,680 |
| Net Change Current Year | 711,728 | 117,553 | 0 |
| Appropriation to Fund Balance | 0 | 0 | 17,379 |
| Restricted | 757,522 | 0 | 0 |
| Net Position Ending - Unrestricted | 7,634,127 | 7,751,680 | 7,769,059 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|---------------------------|------------------------------|---------------------------|
| Fees & Charges | 593,200 | 591,686 | 583,826 |
| Other | 101,417 | 0 | 0 |
| Total Revenues | 694,617 | 591,686 | 583,826 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|---------------------------|------------------------------|---------------------------|
| Personnel Costs | 114,416 | 156,092 | 164,508 |
| Contractual Services | 102,336 | 225,431 | 241,637 |
| Supplies and Materials | 40,283 | 50,600 | 40,824 |
| Debt Service | 0 | 63,250 | 63,260 |
| Expense Other | 66,077 | 0 | 73,597 |
| Total Expenses | 323,112 | 495,373 | 583,826 |

| Net Position | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Position | 1,642,082 | 2,522,239 | 2,618,552 |
| Net Change Current Year | 371,505 | 96,313 | 0 |
| Appropriation to Fund Balance | 0 | 0 | 73,597 |
| Restricted | 508,652 | 0 | 0 |
| Net Position Ending - Unrestricted | 2,522,239 | 2,618,552 | 2,692,149 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|-------------------|----------------------|-------------------|
| Charges - County | 24,974,129 | 25,054,065 | 25,054,226 |
| Charges - External Agencies | 677,673 | 620,000 | 638,600 |
| Sales of Capital Asset | 1,041,050 | 500,000 | 500,000 |
| Other | 2,542,506 | 0 | 0 |
| Transfer In | 6,000,000 | 0 | 0 |
| Appropriation From Fund Balance | 0 | 0 | 5,498,386 |
| Total Revenues | 35,235,358 | 26,174,065 | 31,691,212 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|-------------------|----------------------|-------------------|
| Personnel Costs | 5,768,046 | 5,975,119 | 6,515,709 |
| Contractual Services | 2,649,472 | 2,752,261 | 3,299,182 |
| Supplies and Materials | 5,561,553 | 7,770,763 | 8,876,321 |
| Capital Outlay | 10,493,005 | 11,088,013 | 10,000,000 |
| Operating Transfers | 0 | 0 | 3,000,000 |
| Total Expenses | 24,472,076 | 27,586,156 | 31,691,212 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|-------------------|----------------------|-------------------|
| Beginning Balance | 43,612,412 | 7,215,350 | 5,803,259 |
| Net Change Current Year | 10,763,282 | (1,412,091) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (5,498,386) |
| Restricted | (47,160,344) | 0 | 0 |
| Fund Balance Ending - Unrestricted | 7,215,350 | 5,803,259 | 304,873 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|-----------------------|---------------------------|------------------------------|---------------------------|
| Chargebacks | 35,918,235 | 35,427,951 | 40,741,410 |
| Tower Rentals | 1,233,167 | 1,150,000 | 1,150,000 |
| Other | 794,690 | 0 | 0 |
| Transfer In | 730,336 | 347,188 | 0 |
| Total Revenues | 38,676,428 | 36,925,139 | 41,891,410 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|---------------------------|------------------------------|---------------------------|
| Personnel Costs | 14,777,493 | 15,263,801 | 16,354,456 |
| Contractual Services | 13,926,052 | 15,887,658 | 17,727,290 |
| Supplies and Materials | 4,729,232 | 1,205,906 | 753,455 |
| Capital Outlay | 172,047 | 0 | 0 |
| Debt Service | 6,443,737 | 4,964,715 | 5,487,516 |
| Expense Other | 90,025 | 95,183 | 668,693 |
| Operating Transfers | 800,000 | 850,000 | 900,000 |
| Total Expenses | 40,938,586 | 38,267,263 | 41,891,410 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Balance | 17,409,959 | 807,390 | (534,734) |
| Net Change Current Year | (2,262,158) | (1,342,124) | 0 |
| Appropriation to Fund Balance | 0 | 0 | 580,583 |
| Restricted | (14,340,411) | 0 | 0 |
| Fund Balance Ending - Unrestricted | 807,390 | (534,734) | 45,849 |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---------------------------------|---------------------------|------------------------------|---------------------------|
| Charges - County Agencies | 10,669,523 | 11,775,073 | 13,565,471 |
| Charges - External Agencies | 908,952 | 1,037,618 | 1,083,636 |
| Other | 2,496,065 | 300,000 | 300,000 |
| Appropriation From Fund Balance | 0 | 0 | 542,612 |
| Total Revenues | 14,074,540 | 13,112,691 | 15,491,719 |

| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|------------------------|---------------------------|------------------------------|---------------------------|
| Personnel Costs | 1,904,126 | 2,070,254 | 2,397,822 |
| Contractual Services | 13,218,378 | 11,302,221 | 12,120,333 |
| Supplies and Materials | 55,106 | 99,200 | 101,720 |
| Debt Service | 114,996 | 54,451 | 108,075 |
| Expense Other | 684,871 | 570,216 | 763,769 |
| Total Expenses | 15,977,477 | 14,096,342 | 15,491,719 |

| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Beginning Balance | 3,495,354 | 914,152 | (69,499) |
| Net Change Current Year | (1,902,937) | (983,651) | 0 |
| Appropriation from Fund Balance | 0 | 0 | (542,612) |
| Restricted | (678,265) | 0 | 0 |
| Fund Balance Ending - Unrestricted | 914,152 | (69,499) | (612,111) |

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.

| Revenues | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|---------------------------|------------------------------|---------------------------|
| Charges - County Agencies | 49,899,276 | 54,706,415 | 69,026,889 |
| Charges - External Agencies | 11,677,969 | 12,028,308 | 12,389,157 |
| Employee Contributions | 7,551,617 | 9,904,160 | 10,660,133 |
| Transfer In | 0 | 0 | 5,000,000 |
| Retiree Contributions | 4,194,123 | 4,529,520 | 4,891,882 |
| Total Revenues | 73,322,985 | 81,168,403 | 101,968,061 |
| Expenses | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
| Personnel Costs | 1,006,147 | 1,018,861 | 1,163,692 |
| Contractual Services | 78,722,791 | 89,663,044 | 99,857,624 |
| Supplies and Materials | 928 | 1,000 | 2,000 |
| Expense Other | 0 | 0 | 944,745 |
| Total Expenses | 79,729,866 | 90,682,905 | 101,968,061 |
| Fund Balance | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
| Beginning Balance | 3,308,787 | (3,135,594) | (12,650,096) |
| Net Change Current Year | (6,406,881) | (9,514,502) | 0 |
| Appropriation to Fund Balance | 0 | 0 | 944,745 |
| Restricted | (37,500) | 0 | 0 |
| Fund Balance Ending - Unrestricted | (3,135,594) | (12,650,096) | (11,705,351) |

Statements

Description

Statements summarize the County's long-term debt and debt service requirements, legal debt limits, property assessable base and tax collections, and estimated year-end fund balance. This section also outlines the Citizen's Election Fund revenues, expenditures, and balance within the General Fund.

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Governmental Funds

Citizens Election Fund

Description

The Citizens Election Fund was created to provide public campaign financing to candidates for County Council and County Executive in an effort to reduce the role of large private contributions during the election process and instead encourage small, private donations. Donations made to the fund go toward Maryland State Board of Elections certified candidates who opt to participate in the program.

| | FY 2025 | FY 2026 | FY 2027 |
|---|------------------|------------------|------------------|
| Revenues | Actual | Estimated | Budget |
| County contributions | 640,000 | 680,000 | 650,000 |
| Citizen's Contributions | 183 | 500 | 0 |
| Interest on Investments | 100,861 | 100,000 | 50,000 |
| Appropriation From Fund Balance | 0 | 0 | 355,823 |
| Total Revenues | 741,044 | 780,500 | 1,055,823 |
| | FY2025 | FY 2026 | FY2027 |
| Expenses | Actual | Estimated | Budget |
| Contractual Services | 10,000 | 2,644,886 | 1,055,823 |
| Total Expenses | 10,000 | 2,644,886 | 1,055,823 |
| | FY2025 | FY 2026 | FY2027 |
| Fund Balance | Actual | Estimated | Budget |
| Beginning Balance | 1,489,165 | 2,220,209 | 355,823 |
| Net Change Current Year | 731,044 | (1,864,386) | 0 |
| Appropriation From Fund Balance | 0 | 0 | (355,823) |
| Fund Balance Ending - Unrestricted | 2,220,209 | 355,823 | 0 |

Statements

Statement of Estimated Long Term Debt Outstanding as of 6/30/2026

| Outstanding Long Term Debt Service | Principal | Interest | Total |
|---|----------------------|--------------------|----------------------|
| School Construction Bonds | 349,332,360 | 100,005,336 | 449,337,697 |
| Community College | 121,222,010 | 39,216,265 | 160,438,275 |
| Community Renewal | 534,084 | 96,591 | 630,675 |
| General County | 332,159,359 | 91,478,676 | 423,638,035 |
| BANS | 2,346,296 | 760,713 | 3,107,009 |
| Police Department | 5,509,574 | 1,688,968 | 7,198,542 |
| Recreation & Parks | 42,221,707 | 10,179,216 | 52,400,923 |
| Storm Drain | 45,933,921 | 14,450,012 | 60,383,933 |
| Highways | 52,576,941 | 18,504,808 | 71,081,749 |
| Library | 27,007,362 | 5,963,294 | 32,970,656 |
| Total General County | 629,511,254 | 182,338,543 | 811,849,797 |
| Excise Bonds | 65,187,716 | 16,404,383 | 81,592,099 |
| School Surcharge | 15,703,453 | 2,509,999 | 18,213,452 |
| School Transfer Tax | 15,919,427 | 5,786,324 | 21,705,751 |
| College Bonds | 6,538,523 | 1,421,453 | 7,959,976 |
| Fire Department | 17,857,715 | 3,668,800 | 21,526,515 |
| Broadband | 2,892,827 | 1,164,451 | 4,057,278 |
| Environmental Services | 15,047,777 | 4,286,641 | 19,334,418 |
| Economic Development | 2,492,450 | 594,206 | 3,086,656 |
| MWIFA | 1,525,152 | 7,381,970 | 8,907,122 |
| MDEM | 9,999,998 | 1,029,833 | 11,029,831 |
| WIFIA | 41,256,750 | 25,470,873 | 66,727,623 |
| Watershed Fee Bonds | 39,766,498 | 16,276,377 | 56,042,875 |
| Total Other Bonds | 234,188,286 | 85,995,310 | 320,183,596 |
| Total School, General County & Other Bonds | 1,213,031,900 | 368,339,189 | 1,581,371,090 |
| Total Water & Sewer Bonds | 410,690,000 | 172,707,188 | 583,397,188 |
| MD Water Quality | 1,068,422 | 89,371 | 1,157,793 |
| Tax Increment Revenue Bonds | 60,760,000 | 35,040,844 | 95,800,844 |
| MDE Loan | 447,209 | 17,092 | 464,300 |
| Total Howard County Bonds | 1,685,997,531 | 576,193,684 | 2,262,191,215 |

Statements

Total Debt Services Requirements Fiscal Year 2027

| General Fund Debt Service | Principal | Interest | Total |
|--|----------------------|---------------------|----------------------|
| General County Supported Debt | 80,403,630 | 39,189,610 | 119,593,240 |
| School Construction Bonds | 31,739,650 | 14,462,410 | 46,202,060 |
| Community College Bonds | 9,466,860 | 5,087,790 | 14,554,650 |
| Community Renewal Bonds | 84,680 | 24,500 | 109,180 |
| General County Bonds | 25,836,220 | 12,655,150 | 38,491,370 |
| Highways Bonds | 3,056,440 | 2,144,940 | 5,201,380 |
| Library Bonds | 2,370,340 | 1,008,580 | 3,378,920 |
| Police Department Bonds | 381,240 | 221,740 | 602,980 |
| Recreation & Parks Bonds | 4,235,540 | 1,699,290 | 5,934,830 |
| Storm Drain Bonds | 3,232,660 | 1,885,210 | 5,117,870 |
| Revenue Supported Debt/Lease | 11,993,670 | 5,305,380 | 17,299,050 |
| Community College Fee Bonds | 598,670 | 242,070 | 840,740 |
| Economic Development Bonds | 144,990 | 67,600 | 212,590 |
| Environmental Services Bonds | 997,020 | 545,170 | 1,542,190 |
| Excise Bonds | 5,417,190 | 2,572,220 | 7,989,410 |
| Fire Fund Bonds | 2,066,250 | 722,980 | 2,789,230 |
| School Surcharge Bonds | 2,125,930 | 534,410 | 2,660,340 |
| School Transfer Tax | 643,620 | 620,930 | 1,264,550 |
| Ellicott City Safe & Sound | 2,150,520 | 2,893,930 | 5,044,450 |
| MWIFA | 560,000 | 434,020 | 994,020 |
| WIFIA | 1,110,000 | 2,359,910 | 3,469,910 |
| MDEM | 480,520 | 100,000 | 580,520 |
| Principal Paid - APA, Subscriptions, Leases | 9,931,615 | 6,653,936 | 16,585,551 |
| GASB 87 Leases | 4,289,860 | 1,706,926 | 5,996,786 |
| GASB 94 APA | 1,919,430 | 4,704,120 | 6,623,550 |
| GASB 96 Subscriptions | 3,722,325 | 242,890 | 3,965,215 |
| Total Budget - General Fund | \$104,479,435 | \$54,042,856 | \$158,522,291 |

Statements

Total Debt Services Requirements Continued

| Other Debt Service | Principal | Interest | Total |
|---|--------------------|-------------------|--------------------|
| Water & Sewer Fund | 17,218,540 | 14,513,210 | 31,731,750 |
| Metropolitan District Bonds | 16,685,000 | 14,442,300 | 31,127,300 |
| Maryland Water Quality Loans | 248,540 | 25,530 | 274,070 |
| Water Meters Lease | 285,000 | 45,380 | 330,380 |
| Watershed Protection & Restoration Fund | 1,806,830 | 1,703,440 | 3,510,270 |
| Watershed Fee Bonds | 1,627,490 | 1,692,500 | 3,319,990 |
| MDE Loan | 179,340 | 10,940 | 190,280 |
| Commercial Paper Bond Anticipation Note Fund | 160,100 | 92,590 | 252,690 |
| Bond Anticipation Notes | 160,100 | 92,590 | 252,690 |
| Tax Increment Funds | 1,425,000 | 2,751,220 | 4,176,220 |
| Annapolis Junction Special Obligation Ref Bonds | 325,000 | 738,000 | 1,063,000 |
| Downtown Columbia Special Obligation Bonds | 1,100,000 | 2,013,220 | 3,113,220 |
| Installment Purchase Agreements | 9,545,200 | 1,008,910 | 10,554,110 |
| Agricultural Land Preservation | 9,545,200 | 1,008,910 | 10,554,110 |
| Broadband Funds | 130,230 | 115,990 | 246,220 |
| County Government | 43,640 | 38,870 | 82,510 |
| Non-County Government | 53,130 | 47,320 | 100,450 |
| Private Sector | 33,460 | 29,800 | 63,260 |
| Capital Leases | 1,622,000 | 247,500 | 1,869,500 |
| Energy Savings (In Public Works Budget) | 0 | 0 | 0 |
| Energy Savings (COPS/DPW) | 1,335,000 | 217,380 | 1,552,380 |
| LEDs (In Public Works Budget) | 287,000 | 30,120 | 317,120 |
| Principal Paid - APA, Subscriptions, Leases | 4,531,815 | 601,474 | 5,133,289 |
| GASB 87 Leases | 1,656,800 | 412,214 | 2,069,014 |
| GASB 96 Subscriptions | 2,875,015 | 189,260 | 3,064,275 |
| Total Other Debt Service | 36,439,715 | 21,034,334 | 57,474,049 |
| Total Budget - All Funds | 140,919,150 | 75,077,190 | 215,996,340 |

Note: General Fund transfer of \$1.89 million for payment of Bond Anticipation Notes is not reflected above.

Statements

Legal Debt Limits

Fiscal Year 2027

| Legal Debt Limits | FY 2025 Actual | FY 2026 Estimated | FY 2027 Budget |
|---|-----------------------|--------------------------|-----------------------|
| Assessable Base | 67,707,385,173 | 71,748,007,000 | 75,569,427,000 |
| Debt Limitation | 4.80% | 4.80% | 4.80% |
| Legal Limit of Borrowing (General Obligation) | 3,249,954,488 | 3,443,904,336 | 3,627,332,496 |
| Outstanding Debt Subject Limitation | 1,296,082,263 | 1,231,210,890 | 1,265,691,931 |
| Percent of Assessable Base | 1.91% | 1.72% | 1.67% |
| Legal Debt Margin | 1,953,872,225 | 2,212,693,446 | 2,361,640,565 |

Statements

Statement of Assessable Base and Estimated Collections Real and Personal Property Taxes (Thousands of Dollars)

| Property Type | FY25 Assessable Base | FY25 Actual Revenue | FY26 Estimated Base | FY26 Estimated Revenue | FY27 Projected Base | FY27 Projected Revenue |
|---|-------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---------------------------------------|
| Real Property (Gross) | 65,735,245 | 686,276 | 69,765,462 | 707,422 | 73,547,030 | 767,831 |
| Personal Property | 1,972,140 | 51,473 | 1,982,545 | 50,258 | 2,022,397 | 52,785 |
| Total Real and Personal Property | 67,707,385 | 737,749 | 71,748,007 | 757,679 | 75,569,427 | 820,616 |

| County Property Tax per \$100 of Assessed Valuation | FY25 Actual Revenue | FY26 Estimated Revenue | FY27 Projected Revenue |
|--|--------------------------------|---------------------------------------|---------------------------------------|
| Real Property | \$1.044 | \$1.044 | \$1.044 |
| Personal Property | \$2.610 | \$2.610 | \$2.610 |

Statements

Statement of Estimated Fund Balance (General Fund)

| Estimated Surplus (General Fund) | Amount |
|--|-----------------|
| Unassigned Fund Balance on June 30, 2025 | 37,992,467 |
| Assigned Fund Balance on June 30, 2025, for potential use in FY 2027 | 68,100,000 |
| Citizen Election Fund Committed Fund Balance (potential use in FY27) | 355,823 |
| FY 2026 Estimated Revenues (including Budgeted Use of Fund Balance) | 1,712,956,912 |
| FY 2026 Estimated Expenditures (including Budgeted Use of Fund Balance) | (1,645,385,020) |
| FY 2026- Estimated Allocation for Charter-Mandated Stabilization Account in FY 2026 ACFR | (6,261,490) |
| FY 2027 Budgeted Use of Fund Balance for One-time Initiatives | (105,090,163) |
| Projected Unassigned Fund Balance on June 30 ,2026 | 62,668,529 |

Performance Measure Summary

Performance Measure Summary Information with Related Objectives

Note : Unavailable data will show as blank

Education

Howard County Public School System

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|------------------|------------------|--------------------|----------------------|
| All student groups have exemplary graduation rates. | | | | |
| Graduation Rate | 93.5% | 91.3% | 91.3% | 91.3% |

Howard Community College

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|------------------|------------------|--------------------|----------------------|
| Increase four-year graduation, transfer and completion rates to 59% | | | | |
| Percent increase in developmental completers | 44.5% | 42.9% | 56.8% | 57.0% |
| Student successful persister rate after 4 years | 77.2% | 75.6% | 79.6% | 80.0% |
| Howard Community College student graduation-transfer rate within 4 years | 54.7% | 52.4% | 58.7% | 59.0% |

Howard County Library System

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|------------------|------------------|--------------------|----------------------|
| To achieve the three key results as outlined in our strategic plan: 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. | | | | |
| Number of in-person library visits (in millions) | 1.60 | 1.50 | 1.50 | 1.50 |
| Number of meeting room reservations | 16,243 | 17,621 | 19,116 | 20,738 |
| Average number of attendees per class | 26.50 | 26.80 | 26.90 | 27.20 |
| Number of wifi sessions | 335,477 | 405,855 | 421,562 | 455,249 |
| Number of wireless print jobs | 27,552 | 61,380 | 71,647 | 86,471 |
| Number of website visits | 1,342,150 | 2,004,630 | 2,631,041 | 2,774,390 |
| Number of passports processed | 18,000 | 21,000 | 23,000 | 27,000 |

Public Safety

Fire and Rescue Services

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 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 | 94.1% | 90.5% | 90.7% | 91.1% |
| Confine Residential Structure Fires (RSF) to the room of origin. | | | | |
| Number of Structure Fires | 179 | 180 | 175 | 175 |
| Average arrival time of first engine - RSF (minutes) | 5.18 | 5.5 | 5.30 | 5.2 |
| Percentage of structure fires confined to room of origin | 88.0% | 88.0% | 88.0% | 89.0% |

Corrections

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 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 | 269 | 271 | 273 |
| Number of intakes | 1,978 | 2,303 | 2,318 | 2,303 |
| Number of releases | 2,061 | 2,288 | 2,303 | 2,318 |
| Maintain zero inmate suicides and deaths. | | | | |
| Number of suicide attempts | 2 | 12 | 0 | 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% | 0.0% | 0.0% | 0.0% |
| Number of county offenders receiving suicide screenings | 1,270 | 149 | 160 | 175 |
| Number of Wellness Checks on inmates with behavioral issues | 476 | 409 | 160 | 175 |
| 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 | 230 | 263 | 300 | 263 |

| | | | | |
|---|-----|-----|-----|-----|
| Number of case plans developed for county offenders at risk of re-offending | 485 | 547 | 650 | 700 |
| Number of reentry orientation classes conducted | 4 | 8 | 10 | 15 |
| Percentage of inmates returning within three years | 3 | 1 | 5 | 10 |

Public Facilities

Planning and Zoning

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|------------------|------------------|--------------------|----------------------|
| Efficiently process applications to fully allocate tax credit funding to eligible applicants within the tax credit boundaries | | | | |
| Total tax credit funds expended | \$85,199.00 | \$104,695.00 | \$150,000.00 | \$250,000.00 |
| Number of applications received | 3 | 3 | 4 | 5 |
| Average allocation per approved applicant | 28,400 | 34,899 | 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 to facilitate restoration of historic properties in Howard County. | | | | |
| Number of applications for 25% Tax Credit Pre-approval processed | 14 | 29 | 40 | 35 |
| Total number of applications processed | 81 | 160 | 115 | 120 |
| Number of 25% Final Tax Credit Applications approved | 9 | 12 | 15 | 20 |
| Dollar amount of 25% Final Tax Credit applications | \$43,550.00 | \$97,786.00 | \$113,000.00 | \$118,000.00 |

Public Works

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 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) | 15,544 | 16,403 | 18,096 | 19,274 |
| Number of stormwater management facilities inspected (annual) | 5,913 | 5,106 | 5,017 | 7,047 |
| Number of acres of impervious area treated for stormwater runoff (Designed, Constructed, or Planned) | 392 | 351 | 202 | 351 |
| Increase the residential recycling rate. | | | | |
| Number of collection routes for wood waste collection | 13 | 13 | 13 | 13 |
| Number of collection routes for food scraps collection | 9 | 11 | 11 | 11 |
| Number of public schools participating in the food scraps collection program | 7 | 7 | 7 | 7 |

| | | | | |
|---|---------|---------|---------|---------|
| Residential Recycling Rate | 41 | 41 | 41 | 42 |
| Maintain a roadway network Pavement Condition Index (PCI) of 80 or higher. | | | | |
| Number of miles of road repaved | 37 | 38 | 42 | 63 |
| Amount of paved road resurfacing CIP expenditures per capita (based on 334,529) | \$31.99 | \$33.57 | \$35.96 | \$26.69 |
| Pavement Condition Index rating | 78 | 75 | 74 | 75 |
| Percentage of roads with a Pavement Condition Index rated good or better | 33.0% | 33.7% | 32.1% | 28.9% |

Inspections, Licenses and Permits

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Increase the percentage of new building construction plan reviews completed in four weeks, or less. | | | | |
| Number of plans reviewed | 10,788 | 11,198 | 12,048 | 12,000 |
| Number of plans needing revision | 3,061 | 3,342 | 3,500 | 3,300 |
| Percentage of new building construction plans reviewed in four weeks or less | 97.7% | 99.4% | 96.7% | 99.0% |
| Number of plan reviewers on average | 9 | 10 | 9 | 10 |
| Increase the percentage of permits (excluding new construction and commercial interior) issued in two days, or less. | | | | |
| Number of online permit applications | 20,868 | 24,415 | 26,800 | 26,800 |
| Number of permits issued | 25,761 | 26,587 | 28,800 | 28,800 |
| Percentage of permits issued within two days or less | 38.8% | 39.8% | 44.6% | 42.0% |
| Maintain the percentage of inspections completed on the date scheduled. | | | | |
| Percentage of time daily inspection schedule is filled | 31.3% | 19.4% | 22.1% | 20.0% |
| Number of inspections performed | 83,853 | 77,380 | 78,000 | 78,000 |
| Percent of inspections completed on the date scheduled | 110.1% | 110.6% | 110.0% | 110.0% |

Soil Conservation District

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Increase the number of acres of winter cover crops planted to 35 percent by 2030 in the county | | | | |
| Number of outreach programs related to the Cover Crop Program | 3 | 3 | 4 | 3 |
| Acres of agricultural land planted to cover crops | 4,546 | 5,323 | 5,200 | 4,500 |
| Percentage of eligible land planted to cover crops | 40.0% | 47.0% | 46.0% | 40.0% |
| Increase the number of miles of fenced streams with livestock access limited. | | | | |

| | | | | |
|--|-------|-------|-------|-------|
| Number of pasture walks and site visits conducted | 17 | 26 | 20 | 20 |
| Number of education outreach events for distribution of publications | 2 | 3 | 4 | 3 |
| Number of miles of fencing installed for stream preservation | 0.90 | 0.80 | 0.70 | 0.70 |
| 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 | 28 | 25 | 30 | 32 |
| Percent of site visits completed to farms with newly developed or revised and updated conservation plans | 90.0% | 90.0% | 90.0% | 95.0% |
| Percentage of farms with a conservation plan on file | 88.0% | 85.0% | 88.0% | 89.0% |

General Services

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Decrease response times to provide for a better customer service experience for constituents. | | | | |
| Number of customer service inquiries completed | 151 | 176 | 100 | 120 |
| Percent of customer service inquiry responses completed within two weeks | 70.0% | 68.0% | 75.0% | 80.0% |

Community Services

Recreation & Parks

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 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 | 5,526 | 7,142 | 8,000 | 8,500 |
| Number of registrants for educational and lecture programs for 55+ Adults | 451 | 368 | 475 | 500 |
| Number of registrants for Therapeutic Recreation Aquatic programs for 55+ Adults | 374 | 233 | 375 | 400 |
| Total registrants in 55+ adult programs | 11,160 | 11,742 | 12,000 | 12,500 |
| Percent of 55+ residents registered in a Recreation and Parks program | 12.2% | 12.6% | 12.8% | 13.4% |
| 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 | 17,058 | 19,339 | 19,532 | 19,727 |
| Number of residents registered between the ages of 10-19 | 13,535 | 14,755 | 14,903 | 15,025 |

| | | | | |
|--|-------|-------|-------|-------|
| Number of residents registered between the ages of 20-39 | 2,873 | 2,887 | 2,915 | 2,944 |
| Number of residents registered between the ages of 40-59 | 4,482 | 4,456 | 4,501 | 4,546 |
| Number of residents registered over 60+ | 4,350 | 4,673 | 4,719 | 4,765 |
| Number of programs offered | 8,347 | 8,815 | 8,903 | 8,992 |
| Percent of county residents registered in a Recreation and Parks program | 12.9% | 13.7% | 14.5% | 15.5% |

Community Resources & Services

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Increase number of unduplicated people attending 50+ Centers by 10% | | | | |
| Bain- Unduplicated Participants by 50+ Center | 2,019 | 2,276 | 2,280 | 2,380 |
| North Laurel- Unduplicated Participants by 50+ Centers | 1,837 | 1,703 | 2,050 | 2,150 |
| Glenwood- Unduplicated Participants by 50+ Center | 1,810 | 1,559 | 2,050 | 2,150 |
| Ellicott City- Unduplicated Participants by 50+ Centers | 2,408 | 2,600 | 2,730 | 2,830 |
| Elkridge- Unduplicated Participants by 50+ Center | 1,132 | 1,290 | 1,280 | 1,380 |
| East Columbia - Unduplicated Participants by 50+ Center | 2,928 | 3,083 | 3,300 | 3,350 |
| Unduplicated people attending 50+ Centers | 9,631 | 9,839 | 10,626 | 11,476 |
| 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 | 100.0% | 100.0% | 95.0% | 95.0% |
| Percentage of at-risk children remaining in childcare post ECMH intervention | 97.0% | 97.0% | 95.0% | 95.0% |

Transportation Services

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|---------------|---------------|-----------------|-------------------|
| Increase the number of accessible bus stops. | | | | |
| Number of bus stops along RTA routes with sidewalk access | 368 | 435 | 485 | 535 |
| 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 | 42.93 | 45.93 | 51.33 | 59.93 |
| Increase the number of passenger boardings (transit ridership). | | | | |
| Number of RTA passenger boardings (in millions) | 0.96 | 1.02 | 1.07 | 1.14 |

Health Department

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|---------------|---------------|-----------------|-------------------|
| Decrease the number of opioid related intoxication deaths in Howard County. | | | | |

| | | | | |
|--|--------|--------|--------|--------|
| Number of naloxone trainings held | 83 | 60 | 80 | 65 |
| Number of people trained | 1,901 | 1,931 | 1,800 | 1,800 |
| Opioid-related overdose deaths in Howard County | 29 | 28 | 15 | 18 |
| Increase the percentage of Howard County residents with access to health care. | | | | |
| Percentage of County residents covered by a form of health insurance | 95.0% | 95.0% | 96.0% | 96.0% |
| Number of County residents eligible for Medical Assistance | 47,392 | 46,469 | 47,000 | 44,000 |
| Percent of County residents obtaining recommended colonoscopy screenings | 0.0% | 82.0% | 82.0% | 80.0% |
| Percent of County residents who report to have at least one health care provider | 90.0% | 92.0% | 92.0% | 93.0% |
| 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 | 71.0% | 78.0% | 85.0% | 85.0% |
| Number of food service facilities in Howard County | 1,472 | 1,486 | 1,500 | 1,550 |
| Percentage of food service facilities found to be in compliance at initial inspection | 92.9% | 93.9% | 93.0% | 93.0% |

Social Services

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|--------------------------|--------------------------|----------------------------|------------------------------|
| Applications for benefits will be processed timely to ensure quick access to benefits. | | | | |
| Number of TCA Applications | 1,462 | 1,679 | 1,198 | 1,300 |
| Average # of individuals participating in TCA per month | 1,359 | 1,259 | 1,125 | 1,200 |
| Application Timeliness (SNAP & TCA) | 99 | 99 | 99 | 99 |
| Number of SNAP Applications | 10,846 | 10,707 | 11,000 | 11,500 |
| Average # of individuals participating in SNAP per month | 19,469 | 19,605 | 17,162 | 18,500 |
| Increase the percentage of current child support disbursed. | | | | |
| Percentage of Cases that received a payment | 90.0% | 68.8% | 70.6% | 71.6% |
| Cases with an arrears payment | 71 | 69 | 72 | 71 |
| Child Support obligations disbursed (in millions) | \$12.75 | \$12.60 | \$12.80 | \$12.81 |
| Number of children for whom paternity was established or acknowledged | 2,962 | 2,811 | 2,886 | 2,890 |
| Number of open cases with court orders established | 3,479 | 3,347 | 3,379 | 3,346 |
| 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 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 | 11 | 10 | 12 | 12 |
| Number of residents attending events | 480 | 367 | 400 | 450 |
| Number of Residential Site Assessments/RG4CW/NSA | 26 | 27 | 30 | 30 |
| Amount of volunteer value provided for services to the community | \$50,645.00 | \$52,546.00 | \$55,000.00 | \$60,000.00 |
| Number of Master Watershed Stewards | 45 | 47 | 51 | 60 |
| Total number of citizens reached through WSA programs | 1,983 | 3,384 | 3,450 | 3,650 |
| Increase the participation of youth in 4-H programs across the county. | | | | |
| Number of 4-Clubs | 16 | 16 | 16 | 16 |
| Number of 4-H Youth enrolled in 4-H clubs | 356 | 356 | 360 | 375 |
| Number of volunteers | 153 | 158 | 160 | 160 |
| 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 | 2,940 | 1,900 | 2,000 | 2,500 |

Legislative & Judicial**Circuit Court**

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 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 | 90.0% | 90.0% | 95.0% | 98.0% |
| Percent of civil domestic cases that reach disposition within 365 days | 99.0% | 99.0% | 99.0% | 99.0% |
| Percent of juvenile delinquency cases that reach disposition within 90 days | 86.0% | 93.0% | 95.0% | 98.0% |
| Percent of civil non-domestic cases that reach disposition within 548 days | 92.0% | 98.0% | 98.0% | 98.0% |

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

| | | | | |
|--|-----|-----|-----|-----|
| Number of litigants served by free legal assistance programs | 766 | 763 | 775 | 800 |
|--|-----|-----|-----|-----|

State's Attorney

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 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 | 586 | 952 | 600 | 600 |
| Total Circuit Court Indictments | 337 | 415 | 350 | 350 |
| Total District Court cases | 7,113 | 7,987 | 8,000 | 8,000 |
| Number of total Juvenile cases reviewed | 265 | 583 | 350 | 350 |
| Number of total Juvenile Adjudications | 167 | 267 | 200 | 200 |
| Total number of cases to be tried in District Court | 679 | 734 | 800 | 800 |
| Number of citizen-initiated cases | 269 | 219 | 270 | 270 |

Sheriff's Office

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|------------------|------------------|--------------------|----------------------|
| Provide effective security at the circuit courthouse. | | | | |
| Number of court sessions held | 494 | 490 | 524 | 512 |
| Number of hours deputies spent in court | 9,489 | 8,515 | 9,366 | 10,303 |
| Number of prisoners in lockup | 2,488 | 2,915 | 2,640 | 3,323 |
| Number of reportable security incidents that occur at the courthouse | 13 | 3 | 15 | 8 |
| Serve landlord tenant court documents in a timely manner. | | | | |
| Number of late rent notices | 12,022 | 12,022 | 11,750 | 12,281 |
| Number of late rent notices that turn into eviction notices | 4,207 | 3,640 | 3,943 | 4,061 |
| Serve warrants and protective/peace orders in a timely manner. | | | | |
| Percent of domestic violence or protection orders served within 48 hours | 58.0% | 74.0% | 78.0% | 82.0% |
| Number of warrants received | 488 | 508 | 523 | 549 |
| Number of open warrants on file to be served | 397 | 508 | 523 | 539 |
| Number of summons and civil documents received | 4,682 | 3,580 | 3,687 | 3,798 |
| Number of summons and civil documents served | 3,430 | 2,877 | 2,963 | 3,052 |
| Percent of summons and civil documents served | 73.0% | 70.0% | 72.0% | 74.0% |

| | | | | |
|---------------------------|-----|-----|-----|-----|
| Number of warrants closed | 504 | 369 | 410 | 460 |
|---------------------------|-----|-----|-----|-----|

Board of Elections

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|------------------|------------------|--------------------|----------------------|
| Reduce average wait times for voters on Election Day and during Early Voting. | | | | |
| Number of registered voters | 209,519 | 236,641 | 245,000 | 252,000 |
| Registered voters that casted ballot | 65,119 | 182,718 | 75,000 | 153,720 |
| Percent of voter turnout | 31.0% | 77.2% | 30.6% | 61.0% |
| Percentage of early voter turnout | 4.6% | 32.6% | 6.0% | 20.0% |
| Average voter wait time (minutes) | 2 | 4 | 2 | 4 |

General Government

County Administration

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|--|------------------|------------------|--------------------|----------------------|
| Increase Equal Business Opportunity (EBO) subcontractor participation in County procurements. | | | | |
| Number of compliance reviews completed | 74 | 75 | 80 | 80 |
| Percent of contract with no EBO subcontractor | 5.6% | 13.2% | 10.0% | 10.0% |
| Percent of contracts having less than EBO subcontractor participation goal | 47.9% | 25.0% | 35.0% | 35.0% |
| Percentage of contracts achieving participation levels exceeding EBO subcontractor goal of 15% | 46.5% | 61.8% | 55.0% | 55.0% |
| Increase pollinator habitat on County and private lands. | | | | |
| Acres of pollinator habitat on County and private land | 138 | 144 | 150 | 155 |
| Reduce petroleum fuel consumption by County fleet. | | | | |
| County diesel fuel consumption (gallons) | 372,923 | 373,219 | 344,045 | 326,843 |
| County gasoline consumption (gallons) | 838,533 | 887,949 | 866,679 | 823,345 |
| Petroleum fuel consumption (gallons) | 1,211,460 | 1,261,170 | 1,210,724 | 1,150,188 |

Finance

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 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 | 8,413 | 8,955 | 9,134 | 9,316 |
| Percentage of written advice and opinions provided within 15 business days of request | 98.2% | 96.0% | 97.0% | 97.5% |
| Review and sign final transaction documents within five business days of submission to the Office. | | | | |
| Number of transaction requests received | 2,955 | 2,530 | 2,580 | 2,631 |
| Percentage of legal transactions performed within five business days of submission to Office | 99.1% | 99.5% | 99.0% | 99.0% |

Economic Development Authority

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|------------------|------------------|--------------------|----------------------|
| Increase infusion of growth capital to Howard County companies. | | | | |
| Catalyst fund activity (in millions) | \$1.75 | \$1.99 | \$2.00 | \$2.20 |
| Catalyst loan leveraged funding (in millions) | \$0.45 | \$0.53 | \$14.00 | \$15.00 |
| LIFT fund activity (in millions) | \$0.24 | \$0.29 | \$0.18 | \$0.20 |
| Total growth capital infusion into companies (in millions) | \$2.55 | \$3.26 | \$16.90 | \$18.00 |
| Increase the number of successful Maryland Innovation Center companies | | | | |
| Entrepreneurs in residence program hours | 1,283 | 587 | 468 | 538 |
| Total MIC Training and Event Attendance | 1,875 | 2,286 | 1,836 | 2,020 |
| Number of MIC visitors | 9,936 | 11,714 | 7,040 | 7,744 |
| MIC Member Company Footprint | 256 | 264 | 314 | 344 |
| Increase total business development support and outreach activity | | | | |
| Permitting, licensing and regulatory assistance | 42 | 28 | 24 | 26 |
| Business and resource assistance | 269 | 357 | 620 | 650 |
| Direct outreach to existing businesses | 442 | 231 | 270 | 320 |
| All specialized service cases | 1,360 | 1,323 | 1,750 | 1,850 |
| Business visits | 199 | 111 | 420 | 450 |

Technology & Communication Services

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 Projection |
|---|------------------|------------------|--------------------|----------------------|
| Maintain a 99% County website availability rating. | | | | |
| Unique public website views | 7,729,790 | 8,763,790 | 8,206,927 | 8,900,000 |
| Percent of time the website is available | 99.0% | 99.0% | 99.0% | 99.0% |

Housing and Community Development

| Measure | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 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) | \$0.85 | \$0.93 | \$0.89 | \$1.00 |
| Total number of affordable rental housing units | 841 | 850 | 860 | 870 |
| Cumulative MIHU Units Sold | 479 | 522 | 552 | 582 |
| Maintain percentage of clients exiting rehousing programs to permanent housing at 60%. | | | | |
| Percentage of chronically homeless exiting to permanent housing | 6.0% | 23.0% | 30.0% | 25.0% |
| Percentage of clients exiting rehousing programs to permanent housing | 61.0% | 67.0% | 70.0% | 70.0% |
| Percentage of households exiting rehousing programs to permanent housing | 70.0% | 66.0% | 65.0% | 65.0% |

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 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.

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 life. 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.

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.

Department (See Agency)**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.

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 expenses 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 July 1st 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.

Major Crimes

Includes offenses like murder, theft, aggravated assault, robbery, burglary, auto theft and rape.

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.

Program (See Activity)**Proposed Budget**

The budget for the next fiscal year submitted by the County Executive to the County Council for approval.

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.

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.

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

An 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

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.

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.

