Council Resolution 159-2026 Fiscal Analysis
Introduced: September 8, 2026
Fiscal Manager: Melinda Massey

Legislative Intent: CR159-2026 is a resolution supporting the *Howard County Arts & Culture Plan* ("the Plan"), providing for publication of the Plan, and providing that the County Executive's signature indicates support for the Plan.

The Howard County Arts & Culture Plan is intended to establish a 10-year roadmap for arts and culture investment in Howard County. The Plan is designed to identify strategies, priorities, and potential partners and to guide future investment in the County's arts and cultural sector.

ANALYSIS

Fiscal Impact:

There is no immediate fiscal impact to the County.

Passage of this plan does not obligate any future appropriation to the HoCo Art Council. The implementation of the plan may result in future appropriation request from the HoCo Arts Council.

Impact on HoCo Art Council Budget:

The analysis below is the potential fiscal impact on the HoCo Art Council's budget.

Personnel Expense

If CR159-2026 is approved, the plan recommends that HoCo Arts monitor and support implementation of the Plan. If the plan is approved, HoCo Arts would be responsible for monitoring and supporting continued implementation. A **Contractor** would be hired by HoCo Arts to work an average of 20 hours per week. Based on the level of skills and expertise required, the estimated hourly rate would range from $25 to $45 per hour for the duration of the plan's implementation period, anticipated to be 10 years. At this level of staffing, the estimated annual personnel cost would range from approximately $26,000 to $46,800, excluding any applicable administrative or contracting costs. Additionally, fringe benefits would not apply to contract staff. ***The formula used to calculate the estimated annual personnel cost can be found in the "Other Notes" section below.***

According to the Administration of HoCo Arts, any new or expanded initiatives, the Arts Council would need to raise funding. **If the Arts Council, rather than a County department, is identified as the most appropriate agency to monitor the plan, funding will be requested**

from the County through our Community Service Partnership (CSP) operating grant to support that position. Any requests to increase the Arts Council's CSP operating grant from the County to support larger areas of the plan would be discussed over time with the incoming County Administration and County Council before any priorities are set and any additional funding is requested.

Ongoing Operating Expenditures

HoCo Arts Administration has noted that implementing the Plan's recommendations may lead to fiscal impacts over time, especially as larger initiatives are developed. Potential areas of ongoing expenditure include public art, creative placemaking, and new grant programs. For these larger initiatives, the plan recommends establishing Task Forces or Advisory Groups to research best practices and develop recommendations regarding program structure, implementation, and anticipated costs. **Any proposed initiative would require County review and approval before moving forward or creating any future fiscal obligation thru the CSP grant awards.**

Currently, the plan does not establish a specific ongoing operating expenditure for these initiatives.

Economic Development Benefits

According to HoCo Arts Administration, Americans for the Arts (AFTA) conducts a national economic impact study of the nonprofit arts and culture sector every five years and invites cities and counties to take part**.** The estimated cost for the County to participate in the AFTA study is $10,000 - $12,000.

The most recent economic data available to HoCo Arts includes the following:

- FY2025: Statewide, for-profit and non-profit arts and cultural businesses contributed $13.7 billion to Maryland's economy, representing 2.7% of the state's GDP, and generated 86,200 jobs. The non-profit art sector alone includes nearly 250 non-profit arts groups that generated 8,600 FTE jobs and had a total annual impact of $1.2 billion.

- FY2025: Statewide, for-profit and non-profit arts and cultural businesses supported 317 full-time equivalent (FTE) jobs and generated a $13.6 million total economic impact. Additionally, volunteers contributed 83,200 hours valued at $2.9 million to support the Maryland State Arts Council, which assists HoCo Arts programming and other art initiative.

<u>**Budget Implications:**</u>

n/a

Other Notes:

The methodology used to calculate the estimated salary expense included in Personnel Expense is as follows: the salary range is $25–$45 per hour, based on a standard full-time schedule of 2,080 hours annually. This equates to a full-time annual salary range of $52,000–$93,600, with corresponding half-time annual salaries ranging from $26,000–$46,800. These figures exclude cost-of-living increases and other inflationary adjustments.

Salary Calculation					
Salary Range	**Hourly Rate**	**Standard Annual Hours (Full-Time)**	**Full-Time Annual Salary**	**Half-Time Calculation**	**Half-Time Annual Salary**
Low-Salary	**$25.00**	2,080 hours	**$52,000**	$52,000 / 2	**$26,000**
High-Salary	**$45.00**	2,080 hours	**$93,600**	$93,600 / 2	**$46,800**