

Introduced 04.07.2025  
Public Hearing 04.21.2025  
Council Action 05.05.2025  
Executive Action 05.08.2025  
Effective Date 07.08.2025

## County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 5

Bill No. 28-2025

Introduced by: The Chair at the request of the County Council

SHORT TITLE: Fiscal Analyses – Council Legislation

AN ACT amending the Howard County Code to require that the Code required fiscal analysis for each piece of legislation is now submitted and processed by the County Council Administrator; and generally relating to legislative fiscal analyses.

Introduced and read first time April 7, 2025. Ordered posted and hearing scheduled.  
By order Michelle Harrod  
Michelle Harrod, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on April 21, 2025.

By order Michelle Harrod  
Michelle Harrod, Administrator

This Bill was read the third time on May 5, 2025 and Passed ☒ Passed with amendments ☐ Failed ☐.

By order Michelle Harrod  
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 6 day of May, 2025 at 5<sup>00</sup> a.m./p.m.

By order Michelle Harrod  
Michelle Harrod, Administrator

Approved by the County Executive May 8, 2025

Calvin Ball  
Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

1 **Section 1. *Be It Enacted*** by the County Council of Howard County, Maryland, that the Howard  
2 *County Code is amended as follows:*

3 *By amending:*

4 *Title 5. "County Council"*

5 *Subtitle 4. "County Auditor"; and*

6 *By adding a new:*

7 *Title 5. "County Council"*

8 *Subtitle 5 "Fiscal analyses".*

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11  
12 **HOWARD COUNTY CODE**

13 **Title 5. County Council**

14  
15 **Subtitle 4. – County Auditor**

16 **[[Sec. 5.400. Fiscal analyses.**

17 (a) *Scope of Section.* This section applies to each bill, supplemental appropriation ordinance,  
18 transfer of appropriation ordinance, an act with a fiscal impact on County finances, and a  
19 resolution with a fiscal impact on County finances.

20 (b) *Fiscal analysis.* For purposes of this section, a fiscal analysis shall include:

21 (1) A summary of a bill or other legislation;

22 (2) An evaluation of the fiscal impact that a bill or other legislation would have on County  
23 government operations, revenues, and spending; and

24 (3) An explanation of how the bill or other legislation will be implemented.

25 (c) *In General.*

26 (1) (i) Except as provided in paragraph (3) of this subsection, the County Executive shall  
27 submit a fiscal analysis concurrently with each bill or other legislation that the County  
28 Executive requests to be introduced by the County Council.

1 (ii) Except as provided in paragraph (3) of this subsection, the County Auditor must  
2 submit a fiscal analysis to the County Council of each bill or other legislation  
3 under consideration by the Council.

4 (2) A separate fiscal analysis is required for each bill or other legislation.

5 (3) This subsection does not apply to:

6 (i) The annual budget and appropriation ordinance of Howard County; or

7 (ii) A Resolution that appoints an individual to a board, commission, task force, or  
8 similar body.

9 (d) *Time for Submission by Auditor.*

10 (1) A fiscal analysis completed by the County Auditor must be submitted to the County  
11 Council on or before 5:00 p.m. on the Thursday before the public hearing for the  
12 legislation, or the day the Council Chairperson sets to accommodate a holiday or other  
13 change in the normal schedule.

14 (2) If the County Auditor cannot submit the fiscal analysis within the time required by  
15 paragraph (1) of this subsection, the Auditor must notify the Council Chairperson in  
16 writing of the delay, the reason for the delay, and the revised delivery date. If the  
17 Council Chairperson finds that the revised delivery date is unreasonable, the  
18 Chairperson may set a different delivery deadline.

19 (e) *Content of Fiscal Analysis.* Each fiscal analysis must include the sources of information,  
20 assumptions, and methodologies used, a description of the variables that could affect fiscal  
21 estimates, and, if legislation is likely to have no fiscal impact, the reason for that conclusion.

22 (f) *Publication.*

23 (1) At least one business day before the public hearing for the legislation, the County  
24 Council shall make each fiscal analysis freely available to the public.

25 (2) The County Council shall archive fiscal analyses in a way that allows easy access to  
26 the public.

1 (g) *Compliance.* Council action on legislation that is otherwise valid is not invalid because of  
2 any failure to follow the requirements of this section. ]]

3 **Sec. 5. ~~[[401]]~~400. Audits.**

4 (a) *Scope of Section.* This section applies to special audits, as prescribed in the first sentence of  
5 section 213 of the County Charter, involving the alleged misuse of County funds that the  
6 Council may order of the accounts of any department, office, or agency receiving funds  
7 from the County Government.

8 (b) *Notice.* Prior to the start of a review of any credible alleged misuse of County funds, the  
9 County Auditor shall outline the scope of the review or audit for the County Council.  
10 Specifically, the County Auditor shall:

11 Work with the Council Administrator to communicate the alleged misuse of County funds  
12 with the County Council and inform the Council of the following parameters for the review  
13 or audit:

- 14 i. Allegations to be reviewed or audited and any known facts;
- 15 ii. Rationale for the review or audit;
- 16 iii. The administering of oaths;
- 17 iv. Audit standards to govern the review or audit and how the review or audit would  
18 meet the standards;
- 19 v. Timeline of the review or audit;
- 20 vi. A list of witnesses that will be interviewed;
- 21 vii. A list of records or other materials being sought by the County Auditor in  
22 connection with the review or audit; and
- 23 viii. Any other information the Council may require.

24 (c) *Report.* Upon the completion of any preliminary special audit report, as prescribed in the  
25 first sentence of section 213 of the County Charter involving the alleged misuse of County

1 funds, the County Auditor shall work with the Council Administrator to communicate the  
2 preliminary draft and findings to the County Council.

- 3 (d) *Confidentiality*. The County Council shall keep confidential any communications between  
4 the County Council and the County Auditor pertaining to any special audit or any alleged  
5 misuse of County funds, including information relating to any allegation, complaint, or  
6 record of the review or audit, except as otherwise provided by State or Federal law.

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8 **SUBTITLE 5. FISCAL ANALYSES**

9  
10 **SEC. 5.500. FISCAL ANALYSES.**

- 11 (A) *SCOPE OF SECTION*. THIS SECTION APPLIES TO EACH BILL, SUPPLEMENTAL APPROPRIATION  
12 ORDINANCE, TRANSFER OF APPROPRIATION ORDINANCE, AN ACT WITH A FISCAL IMPACT ON  
13 COUNTY FINANCES, AND A RESOLUTION WITH A FISCAL IMPACT ON COUNTY FINANCES.

- 14 (B) *FISCAL ANALYSIS*. FOR PURPOSES OF THIS SECTION, A FISCAL ANALYSIS SHALL INCLUDE:

- 15 (1) A SUMMARY OF A BILL OR OTHER LEGISLATION;  
16 (2) AN EVALUATION OF THE FISCAL IMPACT THAT A BILL OR OTHER LEGISLATION WOULD  
17 HAVE ON COUNTY GOVERNMENT OPERATIONS, REVENUES, AND SPENDING; AND  
18 (3) AN EXPLANATION OF HOW THE BILL OR OTHER LEGISLATION WILL BE IMPLEMENTED.

- 19 (C) *IN GENERAL*.

- 20 (1) (i) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, THE COUNTY  
21 EXECUTIVE SHALL SUBMIT A FISCAL ANALYSIS CONCURRENTLY WITH EACH BILL OR  
22 OTHER LEGISLATION THAT THE COUNTY EXECUTIVE REQUESTS TO BE INTRODUCED BY  
23 THE COUNTY COUNCIL.

- 24 (ii) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, THE COUNTY  
25 COUNCIL ADMINISTRATOR MUST SUBMIT A FISCAL ANALYSIS TO THE COUNTY

1 COUNCIL OF EACH BILL OR OTHER LEGISLATION UNDER CONSIDERATION BY THE  
2 COUNCIL.

3 (2) A SEPARATE FISCAL ANALYSIS IS REQUIRED FOR EACH BILL OR OTHER LEGISLATION.

4 (3) THIS SUBSECTION DOES NOT APPLY TO:

5 (i) THE ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF HOWARD COUNTY; OR

6 (ii) A RESOLUTION THAT APPOINTS AN INDIVIDUAL TO A BOARD, COMMISSION, TASK  
7 FORCE, OR SIMILAR BODY.

8 (D) *TIME FOR SUBMISSION BY COUNCIL ADMINISTRATOR.*

9 (1) A FISCAL ANALYSIS COMPLETED BY THE COUNTY COUNCIL ADMINISTRATOR MUST BE  
10 SUBMITTED TO THE COUNTY COUNCIL ON OR BEFORE 5:00 P.M. ON THE THURSDAY  
11 BEFORE THE PUBLIC HEARING FOR THE LEGISLATION, OR THE DAY THE COUNCIL  
12 CHAIRPERSON SETS TO ACCOMMODATE A HOLIDAY OR OTHER CHANGE IN THE NORMAL  
13 SCHEDULE.

14 (2) IF THE COUNTY COUNCIL ADMINISTRATOR CANNOT SUBMIT THE FISCAL ANALYSIS  
15 WITHIN THE TIME REQUIRED BY PARAGRAPH (1) OF THIS SUBSECTION, THE COUNTY  
16 COUNCIL ADMINISTRATOR MUST NOTIFY THE COUNCIL CHAIRPERSON IN WRITING OF  
17 THE DELAY, THE REASON FOR THE DELAY, AND THE REVISED DELIVERY DATE. IF THE  
18 COUNCIL CHAIRPERSON FINDS THAT THE REVISED DELIVERY DATE IS UNREASONABLE,  
19 THE CHAIRPERSON MAY SET A DIFFERENT DELIVERY DEADLINE.

20 (E) *CONTENT OF FISCAL ANALYSIS.* EACH FISCAL ANALYSIS MUST INCLUDE THE SOURCES OF  
21 INFORMATION, ASSUMPTIONS, AND METHODOLOGIES USED, A DESCRIPTION OF THE VARIABLES  
22 THAT COULD AFFECT FISCAL ESTIMATES, AND, IF LEGISLATION IS LIKELY TO HAVE NO FISCAL  
23 IMPACT, THE REASON FOR THAT CONCLUSION.

24 (F) *PUBLICATION.*

25 (1) AT LEAST ONE BUSINESS DAY BEFORE THE PUBLIC HEARING FOR THE LEGISLATION, THE  
26 COUNTY COUNCIL SHALL MAKE EACH FISCAL ANALYSIS FREELY AVAILABLE TO THE  
27 PUBLIC.

(2) THE COUNTY COUNCIL SHALL ARCHIVE FISCAL ANALYSES IN A WAY THAT ALLOWS EASY ACCESS TO THE PUBLIC.

(g) *COMPLIANCE.* COUNCIL ACTION ON LEGISLATION THAT IS OTHERWISE VALID IS NOT INVALID BECAUSE OF ANY FAILURE TO FOLLOW THE REQUIREMENTS OF THIS SECTION.

***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland, that this Act shall become effective 61 days after its enactment.

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on May 8, 2025.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on \_\_\_\_\_, 2025.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on \_\_\_\_\_, 2025.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on \_\_\_\_\_, 2025.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on \_\_\_\_\_, 2025.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on \_\_\_\_\_, 2025.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council