

**Amendment No. 10 to Council Bill No. 36-2025**

**BY: Chairperson at the request  
of the County Executive**

**Legislative Day No. 8  
Date: May 21, 2025**

**Amendment No. 10**

*(This is an Operating Budget amendment to the Employee Benefits Fund to keep the existing employer/employee split of the health benefit premium unchanged. This amendment uses fund balance in the Health Benefit Fund to cover the difference.)*

1 In the Annual Budget and Appropriation Ordinance of Howard County, Fiscal Year 2026,  
2 attached to this Act, amend the Fund Statement on page 250, as indicated on the attached Exhibit  
3 A to this Amendment.

4  
5 Correct all subtotals, totals, and other calculated figures within this Act to accommodate this  
6 Amendment including adding any applicable Fund Statements to the Act.

## Proprietary Funds

### Employee Benefits Fund

#### Description

This fund provides a mechanism for central pooling of County government employee benefits' costs, including health and disability insurance. The general and other restricted funds, commercial insurance and/or self-insured claims payments are paid out of this fund.

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
<b>Revenues</b>			
Charges - County Agencies	47,169,296	50,370,903	54,706,415
Employee Contributions	6,918,492	10,609,860	<del>12,836,980</del> <u>11,786,980</u>
Charges - External Agencies	11,223,218	12,209,620	12,575,909
Retiree Contributions	3,798,545	3,703,195	3,962,419
Appropriation From Fund Balance	0	0	<del>1,485,047</del> <u>2,535,047</u>
<b>Total Revenues</b>	<b>69,109,551</b>	<b>76,893,578</b>	<b>85,566,770</b>
<b>Expenses</b>			
Personnel Costs	698,751	974,557	1,046,621
Contractual Services	70,981,106	76,305,837	84,517,649
Supplies and Materials	1,438	1,500	2,500
<b>Total Expenses</b>	<b>71,681,295</b>	<b>77,281,894</b>	<b>85,566,770</b>
<b>Fund Balance</b>			
Beginning Balance	5,893,600	2,223,844	1,835,528
Net Change Current Year	(2,571,744)	(388,316)	0
Appropriation from Fund Balance	0	0	<del>(1,485,047)</del> <u>(2,535,047)</u>
Restricted	(1,098,012)	0	0
<b>Fund Balance Ending - Unrestricted</b>	<b>2,223,844</b>	<b>1,835,528</b>	<del>350,481</del> <u>(699,519)</u>