

## **Council Resolution 106-2026 Fiscal Analysis**

**Introduced:** June 1, 2026  
**Fiscal Manager:** Owen Kahn

**Legislative Intent:** This resolution adopts the School Capacity Chart as required by the Adequate Public Facilities Act. The chart designates elementary, middle, and high school regions constrained for new residential development.

### **ANALYSIS**

#### **Fiscal Impact:**

This legislation will not have a direct impact on the County budget because there are no direct revenues or costs associated with adopting the School Capacity Chart. Because the Adequate Public Facilities Act (APFO) prevents development from proceeding while a school district is considered closed, there are potential indirect fiscal impacts.

Each year, the Howard County Public School System (HCPSS) prepares the School Capacity Chart based on estimated enrollment in each school based on enrollment projections, current zoning, and proposed development. In this resolution, the testing period is for the 2029-2030 school year. If schools are projected to be over capacity, HCPSS will designate the school districts and regions as closed for new residential development.

Opening or closing a district to new development can cause indirect changes in County revenue. Impacts for units passing include revenues generated from local income tax, property taxes, one-time revenues such as school surcharge fees, County transfer, recordation, and building excise taxes, and permitting fees. Offsetting costs of development include annual operating costs per pupil based on student yield from each unit developed and potential capital costs for related infrastructure. The year in which the revenues or expenditures will be generated is unknown due to permitting, construction and sales durations.

In this chart, 9 developments, including two apartment developments, will be in districts that are constrained. All nine failed at least one previous test, so there will be no new fiscal impacts caused by adopting this chart.

#### **Budget Implications:**

- N/A.

#### **Other Notes:**

- N/A.