

Howard County, Maryland

Ken Ulman, County Executive



Fiscal Year 2013

PROPOSED OPERATING BUDGET SUMMARY



Howard County, Maryland

Proposed Operating Budget, Fiscal Year 2013

Submitted by

County Executive

Ken Ulman

© GOS 440



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Howard County
Maryland**

For the Fiscal Year Beginning

July 1, 2011

Linda C. Danson *Jeffrey R. Eason*

President

Executive Director

*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Howard County, Maryland** for its annual budget for the fiscal year beginning **July 1, 2011**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.*

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

LITHO IN U.S.A.

Howard County, Maryland

Proposed Operating Budget, Fiscal Year 2013

Our Mission

Howard County is widely recognized as being a great place to live and work. The mission of the Howard County Government is to enhance this well-deserved reputation by promoting an open, responsive government that involves and serves the community, and that provides fiscal responsibility to ensure a solid foundation for the future. To do this we will:

- Have a compassionate, friendly, service-oriented, efficient and effective government.
 - Renew and reinforce public confidence and involvement in all the areas of county government.
 - Use every tax dollar efficiently.
 - Emphasize quality education, health, safety and welfare for all our citizens.
 - Develop and implement growth management tools that will encourage orderly and planned growth in accordance with the principles in the general plan.
 - Create and implement comprehensive plans and actions to achieve the mission.
-

Howard County, Maryland

Proposed Operating Budget, Fiscal Year 2013

Table of Contents

Summary Section

Mission Statement	
From the Executive	
Howard County Organizational Chart	1
Local Elected Officials and Agency Heads	2
About the All Funds Budget	3
All Funds Revenue	4
All Funds Expenditures	5
General Fund Revenue	6
General Fund Expenditures	7
Comparative_Expenditure_Summary	8
Questions About the Budget	10
Fiscal 2013 Budget Highlights	14
Property Tax Calculation & Comparison	15
All Funds Revenues	16
General Fund Revenue Summary	20
General Fund Revenue	21
Employee Information Report	23
New Positions	24
Fiscal 2013 FTEs by Function	26
Personnel Summary for 10-year Period	27
About the Budget and the Budget Process	28
Budget Calendars	30
Budget and Financial Policies	31
Investment Policy	33
Budget Stabilization Account	34
Budget Stabilization Account (Rainy Day Fund)	35
County Council Districts	36
About Howard County	37
Glossary	231

Detail Section

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

Education	51
Public Safety	65
Public Facilities	79
Community Services	97
Legislative & Judicial	131
General Government	155
Capital Debt Service & Reserves	183
Funds/Statements	190



HOWARD COUNTY OFFICE OF COUNTY EXECUTIVE

3430 Courthouse Drive ■ Ellicott City, Maryland 21043 ■ 410-313-2013

Ken Ulman,
Howard County Executive
kulman@howardcountymd.gov

www.howardcountymd.gov
FAX 410-313-3051
TDD 410-313-2323

April 20, 2012

The Honorable Mary Kay Sigaty
Chairperson, Howard County Council
3430 Courthouse Drive
Ellicott City, Maryland 21043

Dear Council Chairperson Sigaty:

I am pleased to submit to you my proposed Howard County Government Operating Budget for Fiscal Year 2013. Total General Fund spending proposed in this plan is \$898,809,542. Under this proposal, education funding rises 2.7 percent, while non-education funding increases by 1.2 percent.

This spending plan will strengthen Howard County's position as one of the most desirable communities in the nation in which to live, work, play, and raise a family. We continue our commitment to the highest quality public education system and public safety protection, and we are proposing targeted investments to create jobs – ensuring we maintain the lowest unemployment rate in the State – and to reinforce our social safety net as these trying economic times continue.

For the sixth consecutive year, our proposed spending plan does not increase property or income taxes. By maintaining these tax rates at current levels, we demonstrate that Howard County Government can provide excellent service while living within its means and that we can invest in our future without mortgaging it.

However, we must remember the context in which this budget was created and some of the inherent uncertainties that result. While Howard County's economy is improving, one of our primary sources of revenue – property taxes – is still struggling to recover from the collapse of the real estate market several years ago. Moreover, unfunded mandates and persistent and growing reductions in assistance from the State mean that more County programs must compete for fewer resources.

And there is still considerable uncertainty about the impact of the State budget impasse. With the failure to approve a viable State spending plan, this budget is based on the prevailing consensus that the cost of teacher retirement obligations will begin to shift to county governments this year. Furthermore, this budget includes proposed revenue offsets and other measures from the State. This is a responsible proposal, but our assumptions may need to change pending further direction from the State.

Despite this considerable uncertainty and the challenges of our economy, this budget reflects our core commitment to two overarching goals: fiscal responsibility and investments in our community's future.

Because of ongoing State cuts and stagnant real estate assessments, much of this budget is primarily dedicated to maintenance of existing programs and services. Almost across the board, County agencies will receive minimal budgetary increases to reflect the rising costs of doing business.

There are key areas, however, where funding will increase to build upon the progress we have made. Most notably, this budget provides record funding for Howard County's educational partnership, which includes the Howard County Public School System, Howard Community College, and the Howard County Library System.

Education is at the heart of our community's success today and into the future. Our school system is the best in Maryland, and we intend to keep it that way. I am proud of the collaborative relationship that Howard County Government and the school system share, and this budget reflects that strength. We are proposing an increase in funding for the school system of \$13.4 million. This funding will allow the school system to hire up to 80 new educators to provide expanded programming, close the achievement gap, and accommodate enrollment growth.

We are also increasing funding for Howard Community College and the Library System. The Community College is nearing completion of its new Health Sciences building, and a \$1.2 million increase in funding will provide expanded staff and programming in this new facility. The health care industry is a core component of our region's economy, and this building and the programs it provides will position students to seize job opportunities in this growing sector. Additional funding for HCC's other programs will allow the college to continue to meet its goals of providing the educational training students need to excel in their future educational journeys or in the job market.

The third institution in our educational partnership is the Library system, and it is consistently ranked one of the best library systems in the country. This year's budget proposes increasing funding for the libraries by 3.8 percent, which will allow the system to strengthen its exemplary programming and provide for a full complement of staff at the new Miller Branch.

In all, Howard County's educational institutions again account for 64 percent of our general fund operating budget. When factoring in our assumptions about the shift of teacher pension costs, the funding increase allocated toward educational expenses is over \$15 million, by far the largest increase in funding for any portion of the General Fund budget.

Another area that we must protect, especially in tough economic times, are our human services programs, in particular those that serve Howard County's most vulnerable residents.

Despite Howard County's affluence, there are many residents who don't know where their next meal will come from or even where they will sleep tonight. Our collective success does not make us immune to society's most intractable problems, but it speaks to a responsibility we have to lead and seek solutions.

Toward that end, I am proposing funding to fulfill the goals of the Howard County Plan to End Homelessness. We will create a strong continuum of coordinated and integrated services from a variety of providers, ensuring that individuals can get the specific help they need to overcome their challenges. Through increased funding for financial assistance, housing subsidies, addiction treatment, and investments in technology to create an intake and case-management system accessed by non-profit providers, we can start on the path toward our shared goal of ending homelessness in Howard County.

For a relatively modest price tag – \$366,500 in the coming year – I believe we can make tremendous progress toward the important goal of ending homelessness.

Furthermore, we are restructuring our grants to human services organizations to focus on critical areas of basic needs like food and shelter, crisis intervention, promoting self-sufficiency, and building organizational capacity. Howard County's safety net is woven together by a diverse group of public, private, and faith-based organizations, and its strength and effectiveness are incumbent on the cooperation and collaboration of

all stakeholders. We believe this new system will strengthen Howard County's social service programs and organizations.

Coupled with additional homelessness funds, I am proposing a record amount, \$5.7 million, for our essential community service programs.

Just as our human services programs protect and serve Howard County's most vulnerable residents in their time of need, Howard County's public safety network protects and serves residents when confronted with emergencies.

In this critical area, my budget continues efforts that have been underway over the last five years to improve service with faster response times, modernization of operational systems and protocols, and enhanced training, certifications, and technology for first responders.

The nature of public safety has changed considerably over the last several years. Our police department has utilized technology and specialized units to address some of the most pressing safety concerns, driving down crime levels to their lowest in at least a decade. And this budget provides for a funding increase of 3.5 percent for the department to continue working to ensure that we are meeting our commitment that every neighborhood is safe and every resident is secure in their community.

The Department of Fire and Rescue Services is also amidst a transformation to reflect the changing nature of its operations and the community it serves. Over the last few decades, fire departments, including ours, have seen a dramatic rise in calls for emergency medical services. There are several societal trends that have sparked this conversion, but the end result is a department that serves as the first critical step in a continuum of emergency medical care. Indeed, nearly three-quarters of service calls for our fire department are for emergency medical services, compared to only three percent for fires.

We have responded to this operational shift in several ways: we have added ambulance crews and paramedics; we have certified every uniformed DFRS employee as an emergency medical technician; and because seconds can make the difference between life and death, we have systematically driven down dispatch, response, and travel times. Indeed, in the last few years, we have cut a full minute from the Department's average response time.

This transformation amounts to the creation of a community-wide system of mobile emergency rooms that will only continue to grow in importance, and it is the impetus behind the strategic location of new stations and units. The new Glenwood Station, which will open this year with a full complement of career staff, will not only address the emergency medical and fire needs of a currently underserved area of the county, but it will also have a ripple effect of relieving pressure on other stations, ultimately enabling faster responses throughout the county. This budget also includes funding to add an additional ambulance unit for the Ellicott City area.

However, this modernization effort has been ongoing at the same time the department's funding source, the Fire and Rescue Services assessment has seen dramatic year-to-year fluctuations because of the boom and bust of the real estate market. Indeed, the Fire and Rescue Services fund generated significant surpluses during the housing bubble, and through smart management and internal controls, the department was able to fund its transformation and necessary improvements through those surpluses, despite dramatic declines in revenue.

However, with the creation of a single fire district earlier this year, the Fire and Rescue Services assessment is now subject to the homestead cap, which will even out its revenue stream. As we continue to modernize

and improve our rescue service, this budget calls for a fire tax rate of \$0.176 per \$100 in assessed property value.

At this rate, most homeowners will pay a comparable amount to what they paid prior to the bursting of the housing bubble, but the emergency services they are receiving have improved dramatically in that time.

For instance, a typical home in Columbia was assessed for tax purposes at \$512,200 in 2008 and is assessed at \$396,000 currently. That home would have paid \$694 in fire taxes in 2008 and would be charged \$697 under this proposal.

Howard County residents deserve the best in emergency medical, rescue, and fire protection services, and this budget ensures that is what we will receive.

Finally, with the opening of Blandair Regional Park in Columbia and work getting underway on the new Troy Hill Regional Park in ElkrIDGE, this budget provides a modest increase in operational funding for the Department of Recreation and Services to meet the growing demands on our park system.

This proposed budget is lean and it is not without sacrifice. Many departments and programs are being forced to do more with less, as our economy continues to build towards recovery and we continue to deal with cutbacks from the State and others. Notably, we are holding nearly 70 general fund vacancies and asking current employees to fill the gaps in work left by these vacancies. County employees have already endured considerable sacrifice over the last few years, and they're commitment to the citizens of Howard County is evident and commendable.

This is a responsible budget that will leave us on solid financial footing for FY 2013 and beyond.

I look forward to your discussion and scrutiny of this budget. If you have any questions during the process, my staff is ready to assist you.

Sincerely,



Ken Ulman
County Executive

Howard County Organizational Chart



Other Affiliated Agencies:

Howard County Public School System	Maryland Cooperative Extension
Howard Community College	Sheriff's Office
Howard County Library	Circuit Court
Health Department	Orphan's Court
Social Services	Board of Elections
Soil Conservation	Mental Health Authority
Economic Development	State's Attorney
Howard County Tourism Council	

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

County Executive

Ken Ulman

County Council

Mary Kay Sigaty, Chairperson

Courtney Watson, Vice Chairperson

Jennifer Terrasa

Greg Fox

Dr. Calvin Ball

Department/Agency Officials

Education

Dr. Kathleen Hetherington, President,
Howard Community College

Board of Education (*Elected Officials*)

Sandra French, Chairman

Frank Aquino, Vice Chairman

Brian J. Meshkin

Allen Dyer

Ellen Flynn Giles

Cynthia L. Vaillancourt

Janet Siddiqui, M.D.

Tomi Williams, Student Member

Dr. Sydney L. Cousin, Superintendent,
Howard County Public School System

Valerie Gross, Executive Director & CEO,
Howard County Library

Public Safety

William McMahon, Chief,
Dept. of Police

Jack Kavanagh, Director,
Dept. of Corrections

William F. Goddard III, Chief,
Dept. of Fire and Rescue Services

Public Facilities

James M. Irvin, Director,
Dept. of Public Works

Robert Frances, Director,
Dept. of Inspections, Licenses & Permits

Marsha S. McLaughlin, Director,
Dept. of Planning and Zoning

Robert Ensor, District Manager,
Soil Conservation

Community Services

Lois Mikkila, Director,

Dept. of Citizen Services

Richard Walter, Acting Area Extension Director,
University of Maryland Extension

Dr. Peter Beilenson, Health Officer,
Health Department

Charlene Gallion, Director,
Dept. of Social Services

John Byrd, Director,
Dept. of Recreation & Parks

Donna Wells, Director,
Mental Health Authority

General Government

Lonnie R. Robbins, Chief Administrative Officer,
Dept. of County Administration

Jessica Feldmark, Chief of Staff,
Office of the County Executive

Margaret Ann Nolan, Solicitor,
Office of Law

Stanley Milesky, Director,
Dept. of Finance

Ira Levy, Director,
Technology and Communication Services

Laura Neuman, Director & CEO,
Economic Development Authority

Tom Carbo, Director,
Dept. of Housing and Community Development

Legislative and Judicial

Stephen M. Le Gendre, Administrator,
County Council

Haskell Arnold, Auditor,
County Council

Lenore R. Gelfman, Chief Administrative Judge,
Circuit Court

Ann Balcerzak, President,
Board of Elections

Elected Officials

Dario Broccolino, State's Attorney

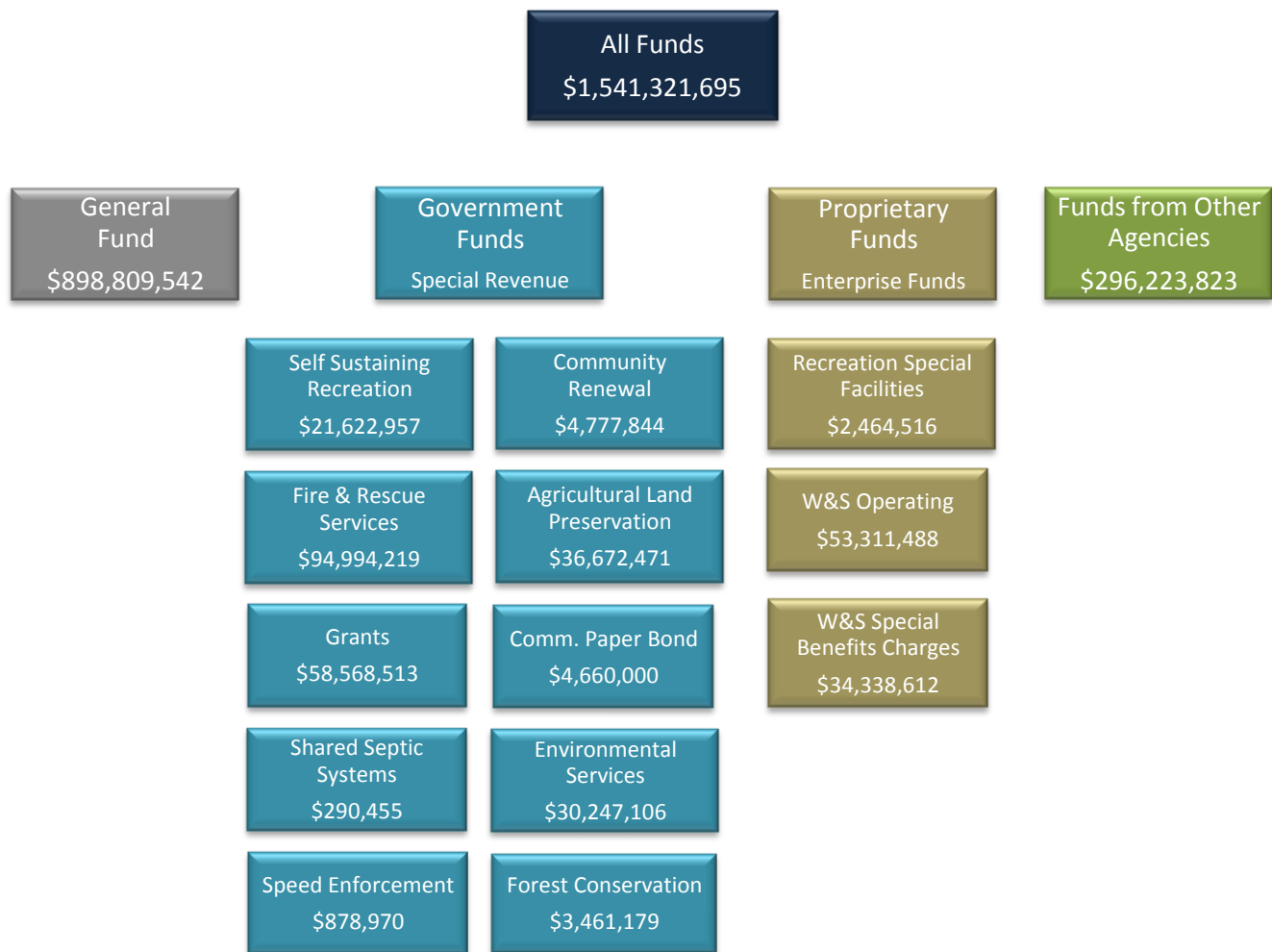
James F. Fitzgerald, Sheriff

Sherae McNeal, Chief Judge, Orphans Court

Margaret Rappaport, Clerk of the Court

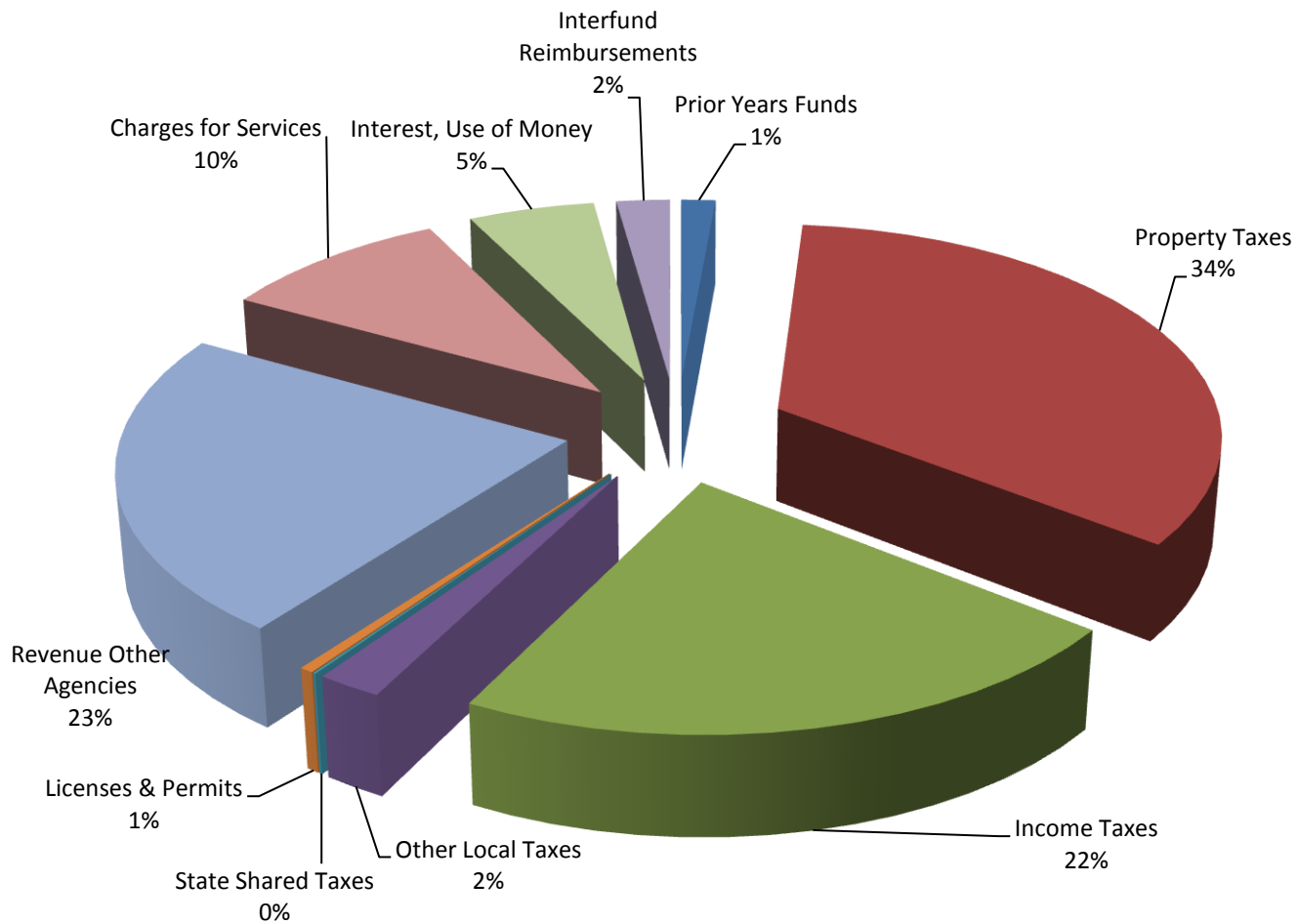
About the All Funds Budget

The Howard County budget is a comprehensive plan of all funds spent by county departments and agencies. The general fund is the portion of the budget where general tax revenues, such as property and income taxes, are collected, and where general expenditures such as the county's cost for education, police, snow removal and libraries are made. However, in recent years a larger percentage of county expenditures have come in what are known as restricted revenue funds. In these funds, revenues collected are for a special purpose and can only be spent for that purpose. These funds collect and spend revenues for many essential services including fire and rescue services, trash collection and disposal and water utility services. The chart below includes a complete picture of the total county operating budget including funds that support the capital budget.



All Funds Revenue

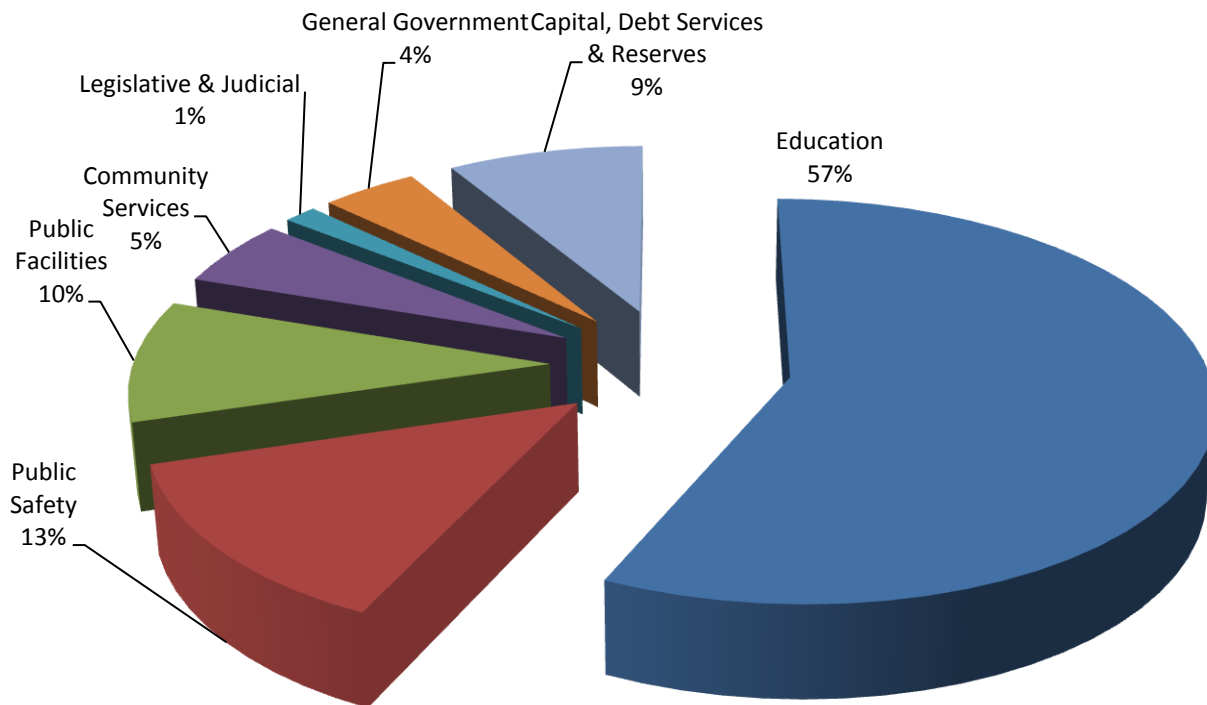
How the Budget is Funded



	Audit Fiscal 2011	Percent Change	Budget Fiscal 2012	Percent Change	Proposed Fiscal 2013
Prior Years Funds	0	0.00%	16,294,000	33.87%	21,812,885
Property Taxes	503,917,484	-0.29%	502,466,074	4.70%	526,078,633
Income Taxes	315,353,675	3.21%	325,465,000	4.44%	339,929,120
Other Local Taxes	28,343,309	11.58%	31,625,000	2.39%	32,380,000
State Shared Taxes	1,089,121	-29.43%	768,596	84.10%	1,414,980
Licenses & Permits	7,070,617	5.55%	7,463,050	-8.18%	6,852,450
Revenue Other Agencies	297,601,242	1.66%	302,529,569	16.17%	351,456,328
Charges for Services	104,891,199	38.87%	145,657,576	0.80%	146,827,823
Interest, Use of Money	6,832,961	1823.48%	131,430,525	-38.78%	80,457,524
Interfund Reimbursements	43,113,359	12.28%	48,409,794	-29.54%	34,111,952
Total Budget	1,308,212,967	15.59%	1,512,109,184	1.93%	1,541,321,695

All Funds Expenditures

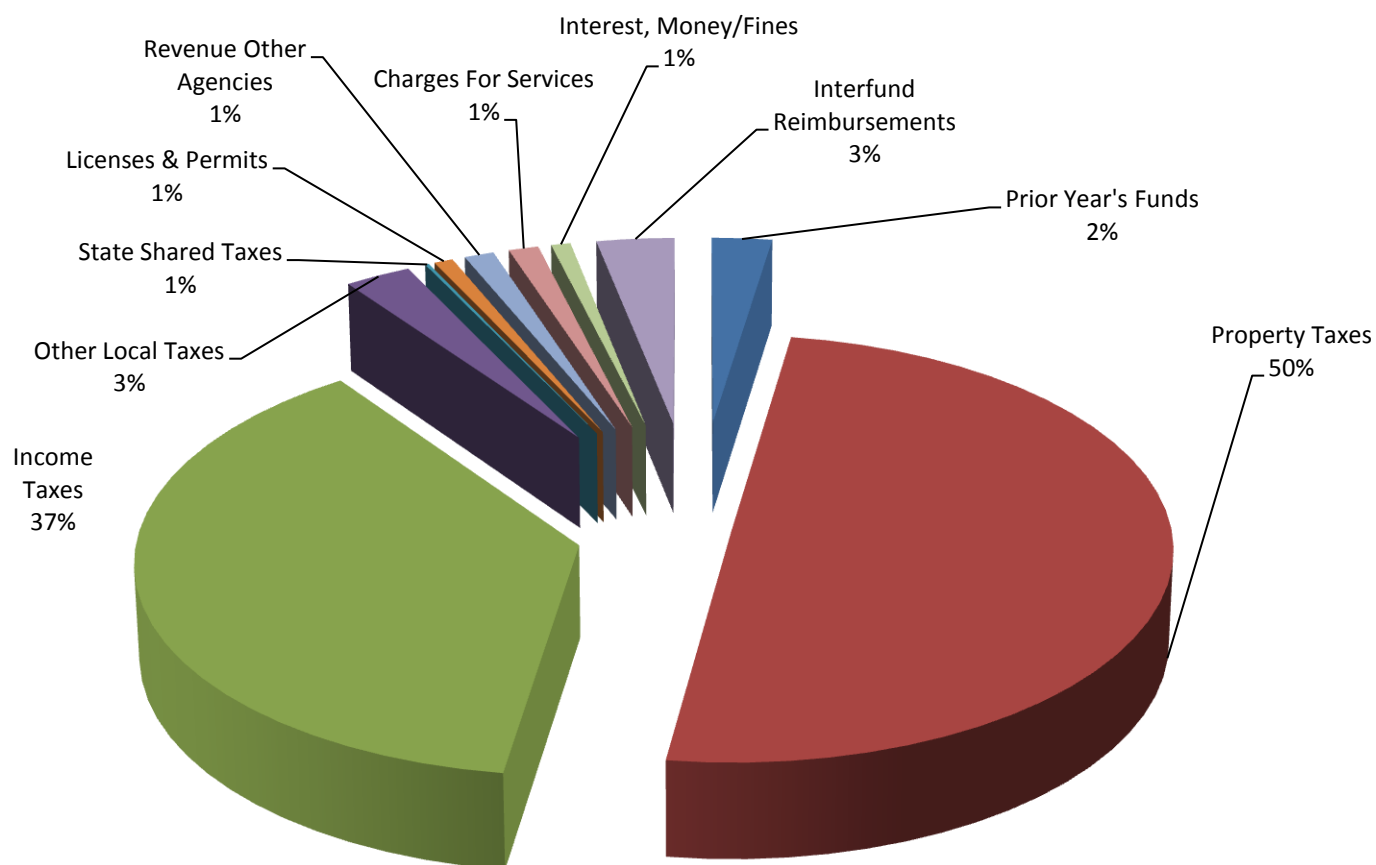
How the Budget is Spent



	Audit Fiscal 2011	Percent Change	Budget Fiscal 2012	Percent Change	Proposed Fiscal 2013
Education	839,952,764	0.67%	845,573,680	3.86%	878,202,691
Public Safety	166,977,468	19.62%	199,744,117	3.23%	206,186,310
Public Facilities	126,880,044	15.13%	146,071,370	3.78%	151,586,212
Community Services	73,242,224	9.04%	79,862,086	3.92%	82,989,989
Legislative & Judicial	20,389,322	10.43%	22,515,264	1.16%	22,777,369
General Government	43,647,172	108.50%	91,004,166	-27.75%	65,749,943
Capital, Debt Services & Reserves	93,222,785	36.60%	127,338,501	5.10%	133,829,181
Total Budget	1,364,311,779	10.83%	1,512,109,184	1.93%	1,541,321,695

General Fund Revenue

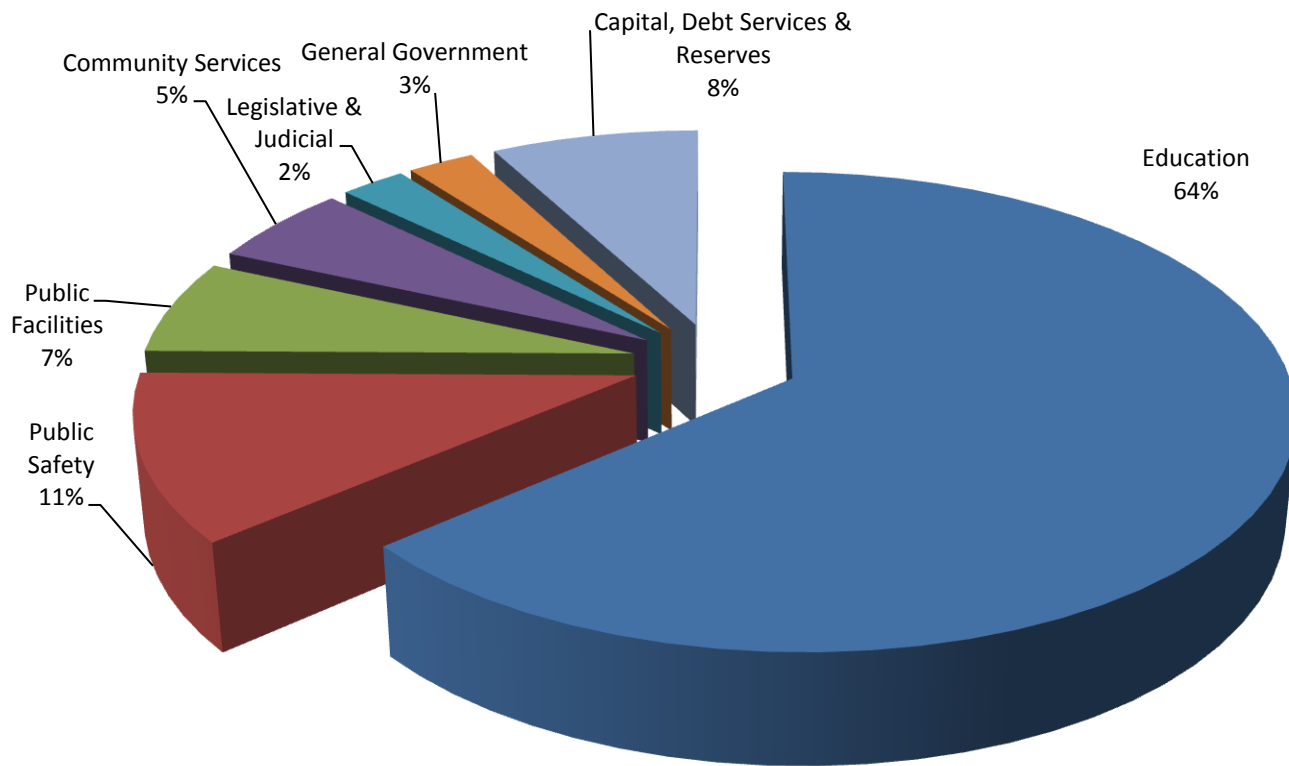
How the Budget is Funded



	Audit Fiscal 2011	Percent Change	Budget Fiscal 2012	Percent Change	Proposed Fiscal 2013
Prior Year's Funds	0		16,294,000		21,812,885
Property Taxes	436,457,104	0.86%	440,216,112	1.76%	447,957,012
Income Taxes	315,353,675	3.21%	325,465,000	4.44%	339,929,120
Other Local Taxes	20,316,632	18.13%	24,000,000	-0.08%	23,980,000
State Shared Taxes	1,089,121	-29.43%	768,596	84.10%	1,414,980
Licenses & Permits	7,070,617	5.55%	7,463,050	-8.18%	6,852,450
Revenue Other Agencies	5,229,440	6.45%	5,566,500	93.34%	10,762,000
Charges For Services	10,581,165	-12.54%	9,254,220	17.23%	10,848,300
Interest, Money/Fines	6,832,961	3.08%	7,043,130	-0.14%	7,033,000
Interfund Reimbursements	32,661,020	6.39%	34,747,549	-18.79%	28,219,794
TOTAL	835,591,735	4.22%	870,818,157	3.21%	898,809,542

General Fund Expenditures

How the Budget is Spent



	Audit Fiscal 2011	Percent Change	Budget Fiscal 2012	Percent Change	Proposed Fiscal 2013
Education	549,202,081	2.08%	560,600,254	2.72%	575,875,702
Public Safety	89,794,049	10.54%	99,259,069	3.41%	102,645,573
Public Facilities	53,228,003	7.96%	57,466,099	1.24%	58,180,630
Community Services	42,098,108	13.32%	47,703,648	3.42%	49,333,670
Legislative & Judicial	19,696,169	11.77%	22,015,108	1.05%	22,246,242
General Government	19,299,292	11.80%	21,576,042	5.47%	22,757,140
Capital, Debt Services & Reserves	40,211,194	54.68%	62,197,937	8.96%	67,770,585
Total	813,528,896	7.04%	870,818,157	3.21%	898,809,542

Comparative_Expenditure_Summary

By Function/Department/Object Class

Fiscal Years 2011-2013

*Only includes fund directly appropriated by Howard County and will not equal the all funds budget.

	FY 2011	FY 2012	FY 2013	FY 2012 VS. FY 2013	
	Actual	Approved	Proposed	Amount	Percent
Expenditures By Function					
Capital, Debt Service & Reserves	49,154,741	202,942,603	199,458,916	-3,483,687	-1.72%
Community Services	73,252,434	79,947,086	83,074,989	3,127,903	3.91%
Education	549,202,081	560,600,254	575,875,703	15,275,449	2.72%
General Government	101,435,653	134,067,833	131,531,421	-2,536,412	-1.89%
Legislative & Judicial	30,768,468	35,750,122	22,841,119	-12,909,003	-36.11%
Public Facilities	126,883,346	146,091,370	151,610,935	5,519,565	3.78%
Public Safety	156,638,468	187,293,775	206,923,810	19,630,035	10.48%
Total Expenditures By Function	1,087,335,191	1,346,693,043	1,371,316,893	24,623,850	1.83%
Expenditures by Department					
Howard County Public School System	503,825,344	512,610,166	526,009,316	13,399,150	2.61%
Howard Community College	30,146,958	31,644,834	32,905,169	1,260,335	3.98%
Howard County Library	15,229,779	16,345,254	16,961,218	615,964	3.77%
Police	77,512,101	89,742,490	92,452,202	2,709,712	3.02%
Department of Fire and Rescue Services	75,954,552	96,234,504	99,517,136	3,282,632	3.41%
Rural Fire					
Corrections	13,574,202	14,451,639	14,954,472	502,833	3.48%
Planning and Zoning	12,547,687	14,200,667	16,163,187	1,962,520	13.82%
Public Works	107,835,674	124,861,455	128,165,918	3,304,463	2.65%
Inspections, Licenses and Permits	5,955,940	6,467,740	6,678,102	210,362	3.25%
Soil Conservation District	544,045	561,508	603,728	42,220	7.52%
Recreation & Parks	26,303,971	35,027,050	37,352,706	2,325,656	6.64%
Citizen Services	13,050,477	17,445,419	17,552,625	107,206	0.61%
Transportation Services	9,201,122	10,166,284	10,166,284	0	0.00%
Health Department	17,562,797	9,184,000	9,396,443	212,443	2.31%
Mental Health Authority	330,000	350,000	350,000	0	0.00%
Social Services	450,609	525,341	530,663	5,322	1.01%
University of Maryland Extension	416,359	416,464	446,492	30,028	7.21%
Community Service Partnerships	5,937,099	6,832,528	7,279,776	447,248	6.55%
County Council	2,990,703	3,258,589	3,463,852	205,263	6.30%
Circuit Court	2,705,869	2,997,996	3,035,692	37,696	1.26%
Orphans Court	44,197	49,982	49,946	-36	-0.07%
State's Attorney	6,434,978	6,971,656	7,118,516	146,860	2.11%
Sheriff's Office	5,813,195	6,404,161	6,636,287	232,126	3.62%
Board of Elections	2,377,139	2,932,880	2,536,826	-396,054	-13.50%

Office of the County Executive	947,245	1,040,555	1,087,841	47,286	4.54%
County Administration	69,629,061	90,834,263	87,045,250	-3,789,013	-4.17%
Finance	3,871,305	6,336,653	6,682,788	346,135	5.46%
Office of Law	3,226,949	3,387,660	3,390,778	3,118	0.09%
Economic Development Authority	1,270,661	1,669,661	2,119,235	449,574	26.93%
Technology & Communication Services	17,084,529	20,609,844	21,977,491	1,367,647	6.64%
Housing and Community Development	5,405,903	10,115,447	9,228,038	-887,409	-8.77%
Employee Tuition Reimbursement	0	73,750	0	-73,750	-100.00%
Debt Service	49,154,741	96,179,247	96,003,371	-175,876	-0.18%
Pay-As-You-Go-Funds	0	16,157,200	25,436,885	9,279,685	57.43%
Contingency Reserves	0	90,606,156	78,018,660	-12,587,496	-13.89%
Total Expenditures by Department	1,087,335,191	1,346,693,043	1,371,316,893	24,623,850	1.83%
Expenditures by Commitment					
Personnel Costs	240,060,563	261,974,979	282,756,882	20,781,903	7.93%
Contractuals	158,309,771	184,691,452	191,307,765	6,616,313	3.58%
Supplies and Materials	35,578,923	66,520,197	47,917,406	-18,602,791	-27.97%
Capital Outlay	6,867,456	3,613,238	21,266,895	17,653,657	488.58%
Debt Service	95,473,958	115,001,551	122,786,604	7,785,053	6.77%
Expense Other	529,519,381	565,847,960	574,481,199	8,633,239	1.53%
Operating Transfers	21,525,139	58,306,422	52,434,087	-5,872,335	-10.07%
Depreciation	0	131,088	0	-131,088	-100.00%
Contingencies	0	90,606,156	78,366,053	-12,240,103	-13.51%
Total Expenditures by Commitment	1,087,335,191	1,346,693,043	1,371,316,891	24,623,850	1.83%

Questions About the Budget

Every year, There are frequently asked questions about the budget. Unless otherwise noted, the questions and answers refer to the General Fund Operating Budget of the county.

Q. How has the County budgeted for Teacher Pension Costs?

This budget assumes that a compromise reached by the Maryland General Assembly on FY 2013 spending issues will be ultimately adopted. That compromise shifted one half of the “normal cost” of the teacher pensions cost in Howard County from the State to the County. That amount of \$9,821,066 is included in the budget as a cost of education. In addition, the budget includes \$5,814,000 in additional revenue from anticipated changes in recordation tax and income tax laws.

Q. What are the County tax rates for FY 2013?

There are no proposed changes in tax rates from last year, with the exception of the Fire and Rescue Tax.

The **Property Tax Rate** is \$1.014 per \$100 of assessed value for real property and \$2.535 for eligible personal property owned by businesses in Howard County.

Fire and Rescue Tax:

As a result of legislation proposed by the County Executive and passed by the County Council in April 2012, there is now a single Fire and Rescue Tax on property in the County that fully funds the Howard County Department of Fire and Rescue. Prior to this year there were separate fire taxes for the Metropolitan Fire Tax District and the Rural Fire Tax District and they were not subject to the 5% Homestead Cap that was in place for the County property tax. Thus, revenues generated by the old “tax” increased and fell rapidly as property values changed. That cap is now in place for the new Fire Tax. Recently, when property values fell as the real estate bubble burst, assessment values fell as housing prices decreased.

As a result most homeowners are on average paying 25% less in fire taxes than they were at the peak of their home values. The rate equivalent of that decrease in tax payment is 4.05 cents. This budget proposes a rate increase of 4.05 cents for residents in the old Metropolitan District, from \$.1355 to \$.176, so that on average they will be paying the same Fire and Rescue Tax as they were at the peak assessment of their home. For residents in the old Rural District, the \$.176 rate (up from \$.1155) will mean a home assessed at \$500,000 at its peak assessment will pay \$82.50 more per year in fire tax than they were paying at their peak assessment.

Local Income Tax

Previously this rate was stated as a percent of the state income tax liability as a “piggy back tax” As a result of state legislative action this rate has been restated as a percent of Maryland Net Taxable Income. The rate in Howard County is 3.2%.

Hotel Motel Tax

The rate in Howard County is 7% of the room rental charges for visitors using county motels and hotels. As approved by the Maryland General Assembly, the funds collected from the rate at 5% will be 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.

Local Property Transfer Tax

The rate in Howard County is 1% of the value of the property being transferred. This revenue is not included in the general fund, but is dedicated to special revenue funds 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.

Recordation Tax

\$2.50 for each \$500 of value when property is sold and title recorded.

Mobile Home Tax

10% of gross annual rents up to \$3,600. Amounts above that are taxed at 5%.

Admission Tax

Admissions and amusements are charged at a 7.5% rate. All live shows, concerts, agritourism, and certain athletic activities are charged at a 5% rate.

Q. In FY 2013, the real property tax rate will be \$1.014 per \$100 of assessed valuation. This rate is the same as the current year. How will this affect the tax bill of an owner of a home in Howard County?

Because of falling house prices and declining assessments, homeowners are affected in different ways. Many homeowners who have lived in their homes for more than 10 years will still receive a credit on their tax bill that will limit their property tax increase to 5 percent, a cap established by County law. This is because despite a decline in the assessed value of their home, there is still a gap between their new assessed value, and the value on which they had been paying taxes. That gap is often large enough to allow a 5 percent increase. Those homeowners whose property declined in value this year and who do not qualify for the credit will receive a decrease in their property tax bill. The average decrease is 12 percent. Those property owners who received a decrease in the assessed value of their homes over the past two years and did not qualify for the homestead tax credit will have no increase in their property tax bill.

Based on the median house price in the County of \$424,000, the impact is as follows:

- Those homeowners receiving a 5% homestead credit increase: a \$215 increase in their tax bill.
- Those homeowners reassessed this year, and not receiving a credit: a \$559 decrease in their tax bill
- Those homeowners reassessed over the past two years and not receiving a credit: no change in their tax bill.

Q. What are the major changes in fees and charges in FY 2013?

Water and Sewer User Charges

Water and sewer rates are increasing by 9% to offset cost increases for purchased water and sewer services, treatment chemical, propane, electricity rates and increased usage. These costs help the county meet higher environmental standards for nutrient removal to discharge cleaner water into the Patuxent River.

Q. How many general fund positions are being held unfunded in order to balance the budget?

In order to balance the budget, there are currently 60 positions being held vacant and unfunded in the general fund. This will generate savings of \$3.2 million.

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 is the rate the county could set if it wanted to collect the same amount in property tax revenue as it had the previous year, after changes in property values are taken into account. State law requires the county to calculate and publicize the Constant Yield rate if it is less than the actual current rate, in order to make clear the amount of a budget increase that is attributable to rising property values.

In years when the assessed values of properties go up, the Constant Yield rate is lower than the rate the council sets. The current property tax rate is \$1.014 and the Constant Yield rate is \$1.012. That rate is two tenths of a cent lower than the current rate.

Q. What is OPEB, and how is it funded?

OPEB is an acronym for “Other Post Employment Benefits.” These are benefits owed to County employees including the employees of the Board of Education, the Library, the Community College, Economic Development Authority and Mental Health Authority for health care and insurance when they retire. Governments are now required to recognize these future costs as a liability on their financial statements and establish a plan to fund them as they are incurred. The current actuarial report states that the county needs to put aside \$62.75 million a year to completely fund this liability. Several years ago the County began to fund this liability and created an OPEB Trust Fund to hold these receipts. During the past two years, County Government and the School System implemented changes in benefit calculations to reduce the liability. In the proposed budget the County has budgeted \$2.0 million in excess of current obligations for OPEB. Also, the County did designate \$1.89 million of the FY 2011 fund balance to be contributed to the OPEB trust. Those funds are being appropriated to the trust in this budget. In total the County has budgeted \$3.89 million above current costs for payment to the OPEB Trust.

Q. How much revenue does a one-cent increase in the real property tax rate generate?

For FY 2013 the property tax rate is unchanged from last year. However each one-cent increase in the real property tax rate, along with its automatically generated 2.5 cent increase in the personal property tax rate, would generate \$4,426,254 in additional revenue.

Q. What is the status of the County’s Rainy Day Fund?

The Charter requires the county to maintain a Rainy Day Fund 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 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. The current balance of the Rainy Day Fund is \$56,803,611. For FY 2013, the mandated level of the fund is based on audited spending for FY 2011. Seven percent of that amount will require a Rainy Day Fund of \$57,209,710. That amount is \$406,099 above the current amount in the fund. This amount will be deposited to the fund in FY 2013. Based on projected spending levels for FY 2012, the County estimates it will need to allocate \$2,432,040 from the FY 2012 fund balance to meet the projected Rainy Day funding requirement for FY 2014.

Q. Funding For the School System and Community College make up 64% of the General Fund Portion of the Operating Budget. What authority does the County Executive and County Council have in the allocation of these funds?

As required by State law, the County approves the budgets of the School System and the Community College by major functional categories as set by State statute. The County can set the bottom line spending for each category, but cannot determine spending within those categories. Spending within the categories is determined by the Board of Education for the school system and the Board of Trustees for the college. During the course of the year, the Boards can transfer funds between categories with the approval of the County Council.

During budget review the County Council has the authority to restore funding to the School System that was requested by the Board of Education and reduced by the County Executive in the proposed budget. This authority to restore funds exists only for the Board of Education.

Q. The General Fund Portion of the Budget increased this year by \$25.5 million or 2.9%. Why was this?

About 60% of this amount is for increases in the local contribution to Education including the school system, the College and the Howard County Library. The largest portion of this is for the addition of the obligation to pay for a portion of the teacher's pension cost previously paid by the State. That increase alone accounts for 38% of the increase. Seventeen percent of the increase was for funds taken from the previous year's fund balance for one-time expenses, including pay as you go funding for capital projects, and OPEB funding. The remaining 23%, is for targeted increases in Economic Development, the Community Service Partnership Program, and other miscellaneous increases.

Fiscal 2013 Budget Highlights

Education

- Funds are included to cover the shift in a portion of the state teachers' pension costs to local jurisdictions.
- Howard Community College will open a new health sciences building in spring 2013. Funds are included for new building costs including additional positions and operational expenses.
- Funds are included for full year costs of positions added in fiscal 2012. The twelve new positions added are for staffing the new Miller Branch Library.

General Government

- The Department of Housing and Community Development will implement a reorganization which involves the hiring of a third party manager to manage and maintain the 112 scattered site units. These units are the only ones still included in the agency's portfolio of self-managed properties.
- The Office of Purchasing will hire a Purchasing Card Program Manager to oversee the county's p-card system which has grown over the past nine years from an annual transaction value of \$6.6 million to \$16.7 million.
- The budget for the Economic Development Authority includes funds to support the recently launched Maryland Center for Entrepreneurship.

Community Services

- The Community Partnership program is being reorganized to better reflect the types of services provided by the program.
- Funding is included for an additional Park Ranger position.
- The Howard County Department of Health plans to help residents navigate the Affordable Care Act by increasing capacity to enroll and serve clients at the Door to Health Program. The Department also plans to provide a coordinator to refer uninsured local pregnant women to the Baltimore City Health Start program in order to provide them with free access to essential prenatal care.

Public Safety

- Forty-one new Firefighter positions are funded for a partial year to provide staffing at the new Glenwood Station and an additional BLS team.
- Funding is included to provide housing for additional ICE detainees at the Detention Center, expenses are offset by revenues.

Public Facilities

- A new Agribusiness Innovation Grant program is funded thru the Agricultural Preservation fund.
- The Department of Inspections, Licenses and Permits plans to expand online payment options to more types of permits and begin accepting in-person credit card payments at their counter in the George Howard Building.

Property Tax Calculation & Comparison

How to Calculate Your Howard County Property Taxes

1 Howard County Assessed Value*	\$424,000
2 Assessed Value Divided by 100	\$4,240
3 Howard County Tax Rate	\$1.014
4 Annual Property Tax Bill (Assessed value per 100 x tax rate)	\$4,300
5 Monthly Property Tax Bill	\$358
6 Daily Property Tax Bill	\$11.90

*October 2010 Median Single Family Detached Home \$424,000

\$11.90

Comparison of the services provided by the daily cost of your property tax bill to the cost of:

Baltimore Aquarium Ticket	\$29.95
Crab Cake Lunch	\$17.95
Manicure	\$17.00
Family Outing to an Orioles Game	\$100

Picture taken by Hu Totya



All Funds Revenues

The budget process starts with the forecast of revenues. The level of revenues expected governs the amount of expenditures available for government functions and services. Howard County is fortunate to have a diverse revenue stream that provides stability in what is frequently a volatile climate. There are over one hundred revenue sources that comprise the county's revenue stream and these can be placed into one of eight basic categories. The following is a summary of categories broken out by fund distribution, if applicable. There are some revenues that are solely available to the general fund, such as income tax, state share taxes, licenses & permits and prior years' funds and are therefore not presented graphically below. The general fund is the largest operating fund and accounts for 59 percent of the all funds budget. For this reason there are additional references to revenues associated with the general fund.

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 approximately 50 percent of general fund revenues. Property assessments are performed on a triennial basis by the State of Maryland, Department of Assessments & Taxation to determine the property for taxing purposes. Tax billings and collections of the county 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. Even though many homes have declined in value, many homeowners will see a 5 percent increase in their property taxes.

This is because Howard County applies a 5 percent cap on assessment increases and for many years most homeowners have paid taxes based on a factor that was lower than their actual assessment. Despite the decrease in home values experienced during the last few assessments, there is still room for a 5 percent increase in their taxes paid. All property taxes are based on each \$100 of the full assessed value of the property multiplied by the applicable tax rates. For fiscal 2013 the tax rate is the same as last year, \$1.014 for real property and \$2.535 for corporate personal property.

In addition to the property tax levied to support the general fund there is a fire tax that charges a separate property tax dedicated to the fire and rescue service. The tax rate for the fire tax is .1760 for each \$100 of assessed value for real property and \$.44 for personal property for fiscal 2013.

Property taxes are relatively stable and provide 34.1% of the total revenue received by the county. The triennial assessment of property is phased in 1/3 each year over a three year period, thus ensuring revenues are predictable and the burden to taxpayers is spread over three years. This, coupled with the previously noted county cap on property tax increases of no more than 5 percent per year smooth the revenue flow.

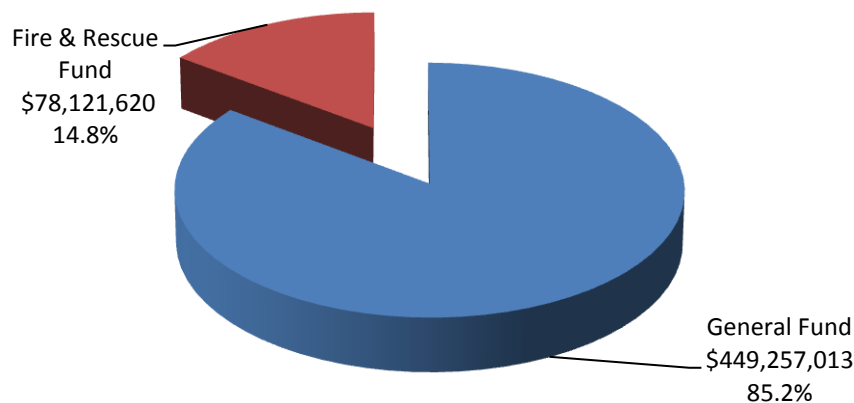
Income Tax

Income tax is the second largest revenue source for the county, representing 22 percent of total revenues and 37.8 percent of general fund revenues. It is the most economically sensitive revenue in the county and reflects downturns in the local economy much faster than the property tax. All income tax is allocated to the general fund. Maryland law requires counties and Baltimore City to impose upon their residents a local income tax. Previously the rate was stated as a percent of the state tax due. As a result of state legislative action this rate was restated as a percent of Maryland Net Taxable Income. The rate in Howard County is 3.2%. 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 of the Treasury along with the State Income Tax. Distributions are made to the counties throughout the year based upon collection deadlines. This is the most difficult revenue to project due to this volatility. Under current economic conditions the income tax collections for FY13 are expected to be relatively flat, growing fractionally over the FY12 estimated level.

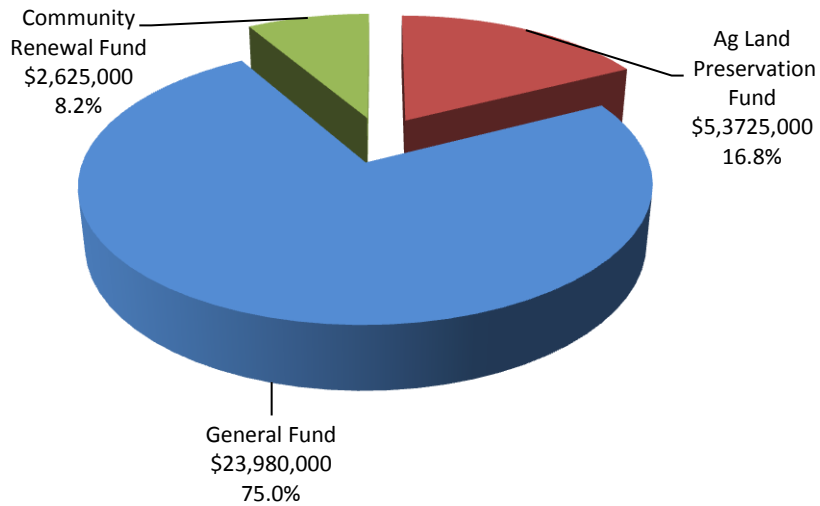
Other Local Taxes

Other local taxes include recordation tax, admissions & amusement tax, hotel/motel tax, and mobile home tax. Most revenues in this category are showing little or no growth. The county imposed admissions & amusements tax is 7.5 percent on gross receipts derived from admission charges except for live performances, concerts and certain athletic activities where the rate is 5 percent. The state collects the tax and remits it to the county quarterly. Local recordation tax imposes a tax on every instrument conveying title to real or personal property recorded with the Clerk of the Circuit Court. The current rate is \$2.50 per \$500 on the value of each recordation. Mobile home tax is 10 percent of the gross annual rent collected on each occupied mobile home space or site up to \$3,600 with an additional 5 percent of the amount of annual rent charged over \$3,600. Hotel/motel tax is a tax of 7 percent on hotel and motel rental receipts for stays less than 30 days. This tax applies to hotels/motels that offer sleeping accommodations with 5 or more rooms.

Property Taxes by Fund



Other Local Taxes by Fund

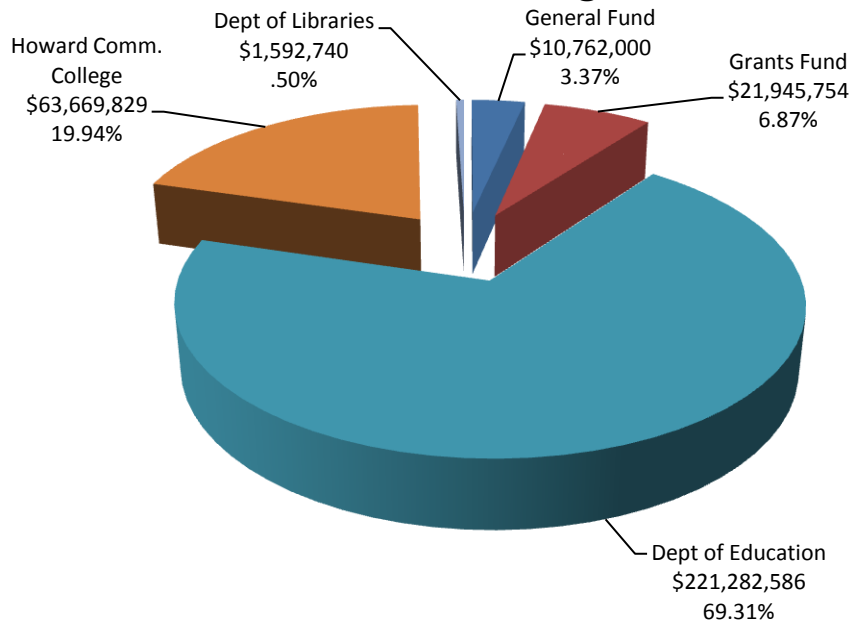


Revenue From Other Agencies

This group encompasses a broad range of revenue sources from federal, state and local grants, to reimbursements from other agencies for services provided to revenue sharing support to donations of funds. State revenue as a major source 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.

For fiscal 2013, the state budget increased the highway user revenues by 86 percent, but this remains far below historic funding levels. State funding for education goes directly to the Board of Education and is not received by the general fund. There is additional state funding included in the FY13 revenue stream to provide an offset of teacher pension costs that are expected to be transferred to the county.

Revenue From Other Agencies



Charges for Services

Charges for services are fees, licenses & permits charged by the county to perform specific services for individuals or organizations. The fees are designed to cover the cost of performing the service. More information on each fee is available in the Office of Budget's publication Howard County, Maryland User Fees and Charges. This information can also be found online at http://www.co.ho.md.us/DOA/Financial_Reports.htm.

Interest, Use of Money, Fines & Forfeitures

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. This revenue group has declined from the previous year because of a decrease in investment income due to low interest rates paid.

Inter-fund Reimbursements

Inter-fund reimbursements are paid to the general fund from other funds in the budget as a reimbursement for services provided, including debt service and pro rata shares. Revenues are from the ag preservation fund, employees benefit fund, water & sewer funds, fire & rescue fund and various capital funds for debt service paid by the general fund.

Prior Years Funds

These general fund revenues represent surplus funds from prior year's budget in excess of the amount needed to maintain the county Rainy Day Fund at the mandated levels. These funds may only be used for pay-go capital projects or one-time expenses per the Howard County Charter.

General Fund Revenue Summary

Category Name	Prior Year Audit	Current Year Approved	Current Year Estimated	Approved Budget
Charges for Services				
Inmate Boarding	1,693,479	1,486,000	1,696,000	2,606,000
Miscellaneous	7,560,562	6,293,220	6,487,820	6,972,300
Review Fees	1,327,124	1,475,000	1,250,000	1,350,000
Charges for Services	10,581,165	9,254,220	9,433,820	10,928,300
Fines & Forfeitures				
False Alarm	354,656	350,000	350,000	350,000
Parking & Others	1,567,823	1,771,500	1,796,500	1,763,500
Redlight	2,133,314	2,350,000	2,350,000	2,350,000
Fines & Forfeitures	4,055,793	4,471,500	4,496,500	4,463,500
Interfund Reimbursements				
Debt Service	20,923,248	16,175,584	16,175,584	16,481,581
Other	5,574,496	12,229,421	12,229,421	5,209,356
Pro-Rata Charges	6,163,276	6,342,544	6,342,544	6,528,857
Interfund Reimbursements	32,661,020	34,747,549	34,747,549	28,219,794
Licenses & Permits				
Fees	1,727,912	1,565,050	1,715,050	1,726,450
Licenses	839,352	896,000	836,650	896,000
Permits	4,503,353	5,002,000	4,761,350	4,230,000
Licenses & Permits	7,070,617	7,463,050	7,313,050	6,852,450
Prior Year				
Fund Balance	0	16,294,000	16,294,000	21,812,885
Other Prior Year	0	0	0	0
Prior Year	0	16,294,000	16,294,000	21,812,885
Rev Other Agencies				
Other Agencies	5,229,440	5,103,630	4,491,000	10,305,000
State Agencies	0	515,000	377,000	377,000
Rev Other Agencies	5,229,440	5,618,630	4,868,000	10,682,000
Taxes				
Income Tax	315,353,675	325,465,000	340,000,000	339,929,120
Other Tax	20,316,632	24,000,000	23,000,000	23,980,000
Property Tax	436,457,104	440,216,112	441,217,736	447,957,013
State Tax	1,089,121	768,596	771,280	1,414,980
Taxes	773,216,532	790,449,708	804,989,016	813,281,113
Use of Money & Property				
Installment Interest	3,359	8,000	3,500	8,000
Interest on Investment	691,330	700,000	700,000	700,000
Other use of Money & Property	2,082,479	1,811,500	1,853,630	1,861,500
Use of Money & Property	2,777,168	2,519,500	2,557,130	2,569,500
Totals	835,591,735	870,818,157	884,699,065	898,809,542

General Fund Revenue

Howard County's budget is made up of over 100 revenue sources. This diversity provides stability to the revenue stream. However, two sources, property tax and income tax, make up 88 percent of the total current revenue. The performance of these two revenues in large measure determines the health of the budget.

Property Tax

The property tax makes up 50 percent of general fund revenues. The tax due is determined by multiplying the assessed value of the property by the tax rate for each \$100 of assessed value. The State of Maryland uses a triennial assessment system to determine the value of property for taxing purposes. Even though many homes declined in value, many homeowners will see a 5 percent increase in their property taxes paid. This is because Howard County applies a 5 percent cap on assessment increases and for many years most homeowners have paid taxes based on a factor that was lower than their actual assessment. Despite the decrease in home value they experienced, there is still room for a 5 percent increase in their taxes paid. For fiscal 2013 the approved tax rate is the same as last year, \$1.014 for real property and \$2.535 for corporate personal property.

Income Tax

The income tax in Howard County makes up 38% of general fund revenues. It is the most economically sensitive revenue in the county. Previously the rate was stated as a percent of the state tax due. As a result of state legislative action this rate was restated as a percent of Maryland Net Taxable Income. The rate in Howard County is 3.2%. 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. Income tax revenues for 2013 are expected to grow by approximately 4.4% over FY 2012 budgeted levels.

Other Local Taxes

Other local taxes include recordation tax, admissions & amusement tax, hotel/motel tax, and mobile home tax. Improvements in the local real estate market have begun to show improvement in recordation tax collections. Other revenues in this category are estimated to remain stable.

State Shared Taxes & Revenue From Other Agencies

State revenue as a major source 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. For fiscal 2013, the state budget increased the highway user revenues slightly, but this revenue remains far below historic levels. State aid for police protection remained static. State funding for education goes directly to the Board of Education and is not received by the general fund. There are State revenue offsets in the revenue stream to help soften the cost of teacher pensions that are expected to be transferred to the county.

Charges for Services & Licenses & Permits

The other revenues of the county are made up of charges for services provided to individuals or businesses and license and permit fees largely as a part of the development process. Fees for services are usually designed to recover the cost of the service provided.

Interfund Reimbursements

This revenue includes funds that are paid to the general fund from dedicated revenue sources to reimburse the general fund for services it has provided to those funds. Most of these funds come from the water and sewer fund and the environmental services fund.

Interest/Money/Fines

This portion of revenues has declined from the previous year because of a decrease in investment income. Other major sources of revenue in this section are from fines from tickets for running red lights and false alarm fines that are both expected to remain stable in fiscal 2013.

Funds From Prior Years

This section includes surplus funds from the prior year's budget that were in excess of that needed to maintain the Rainy Day Fund of the county at the charter mandated levels. These funds may only be used for pay-go capital projects or onetime expenses per the Howard County Charter.

Employee Information Report

Summary of Employees by Department/Function

Department/Agency	FY2011 Actual	FY2012 Budget	FY2012 Adjusted	FY2013 Proposed	Variance Adj vs Appr
Howard County Public School System	7423.30	7466.50	7466.50	7552.70	86.20
Howard Community College	498.39	518.59	522.59	543.73	21.14
Howard County Library	220.50	232.50	232.50	232.50	0.00
Police	628.00	634.00	635.00	635.00	0.00
Department of Fire and Rescue Services	423.35	419.35	420.35	461.35	41.00
Corrections	145.00	144.00	144.00	144.00	0.00
Planning and Zoning	67.88	66.88	66.88	66.88	0.00
Public Works	439.63	439.63	439.64	444.64	5.00
Inspections, Licenses and Permits	65.00	65.00	65.00	65.00	0.00
Recreation & Parks	251.83	255.51	257.88	260.88	3.00
Citizen Services	122.38	122.31	123.05	125.05	2.00
Transportation Services	3.00	4.00	4.00	4.00	0.00
Health Department	170.00	170.00	130.00	130.00	0.00
Mental Health Authority	4.25	4.25	4.25	4.25	0.00
Social Services	1.88	1.88	1.88	1.88	0.00
University of Maryland Extension	2.00	2.00	2.00	2.00	0.00
County Council	30.00	30.00	30.00	30.00	0.00
Circuit Court	29.43	29.40	29.32	29.32	0.00
State's Attorney	71.60	71.60	71.60	72.60	1.00
Sheriff's Office	71.00	71.00	71.00	71.00	0.00
Office of the County Executive	8.00	8.00	8.00	8.00	0.00
County Administration	127.00	130.00	130.50	132.50	2.00
Finance	56.50	54.50	54.50	54.50	0.00
Office of Law	24.00	24.00	24.00	24.00	0.00
Economic Development Authority	17.00	17.00	16.00	16.00	0.00
Technology & Communication Services	72.00	75.00	78.00	80.00	2.00
Housing and Community Development	43.38	43.38	35.88	35.88	0.00
Total	11016.30	11100.28	11064.32	11227.66	163.34

By Function

Education	8142.19	8217.59	8221.59	8328.93	107.34
Public Safety	1196.35	1197.35	1199.35	1240.35	41.00
Public Facilities	572.51	571.51	571.52	576.52	5.00
Community Services	555.34	559.95	523.06	528.06	5.00
Legislative & Judicial	202.03	202.00	201.92	202.92	1.00
General Government	347.88	351.88	346.88	350.88	4.00
Total	11016.30	11100.28	11064.32	11227.66	163.34

New Positions

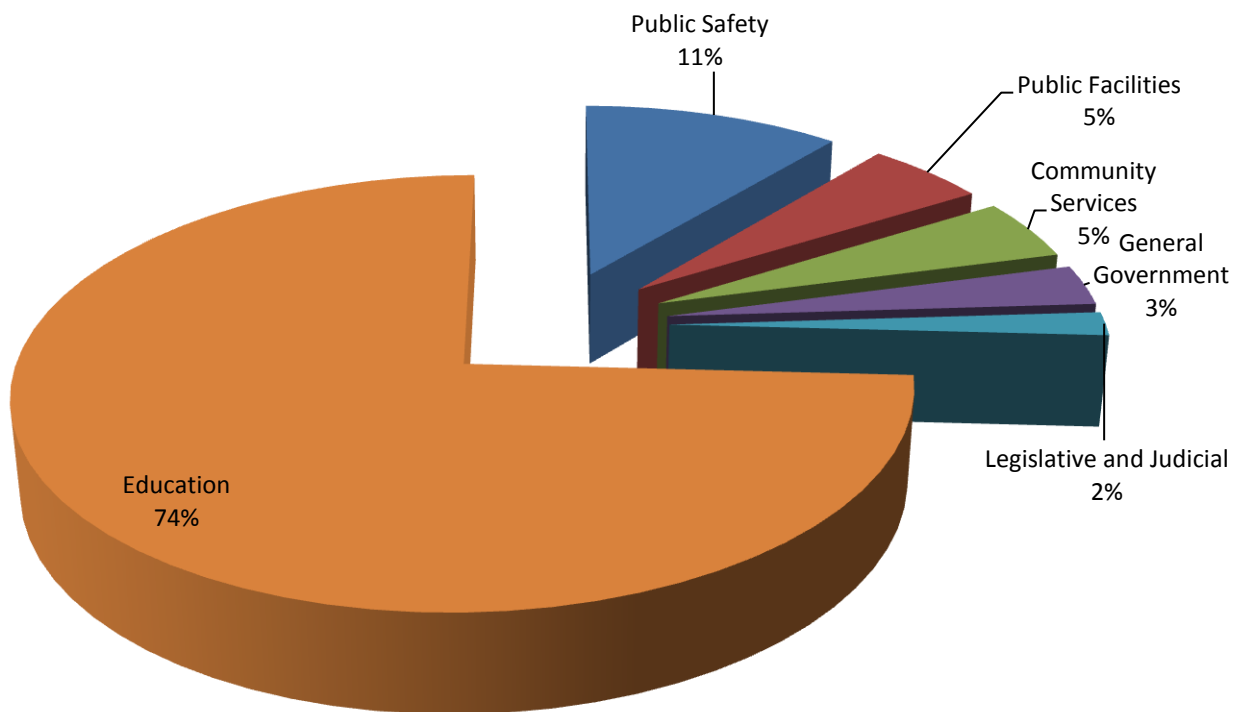
Department	Position Title	Number of Positions
County Administration	Administrative Analyst II	1.00
	Administrative Analyst I	1.00
Recreation & Parks Services	Park Ranger	1.00
	Parks Maintenance Worker	1.00
	Recreation Services Coordinator	1.00
Citizen Services	Administrative Analyst I	1.00
	Human Services Specialist II	1.00
Public Works	Motor Equipment Operator II	2.00
	Engineering Specialist I	1.00
	Operations Technician I	2.00
Fire & Rescue Services	Firefighter Trainee	41.00
State's Attorney	Human Services Worker II	1.00
Technology & Communication	Technical Services Manager I	1.00
	Technical Service Support Specialist IV	1.00
Total		56.00
Public Works	Engineering Specialist II *	1.00
	Engineering Specialist III *	1.00

*Funded in the Capital Budget

New Positions/Other Agencies

Department	Category	Number of Positions
Board of Education	Administration	4.00
	Mid-Level Administration	7.50
	Instruction	70.20
	Special Education	3.00
	Operation of Plant	-1.00
	Maintenance	0.50
	Community Services	2.00
	Total	86.20
Howard Community College	Faculty Program Director	1.00
	Faculty Program Director	1.00
	Faculty Program Director	1.00
	Faculty Program Director	1.00
	Faculty – Nursing	2.00
	EMT Faculty	1.00
	Clinical Coordinators	2.00
	Health Sciences Clinical	0.50
	Office Associate III, Health	1.00
	Rouse Scholars Sophomore	0.63
	Director of Mediation &	0.20
	Program Coordinator	0.13
	Executive Assistant to VPAA	0.75
	Training Coordinator/Case	0.60
	Service Learning Operations	1.00
	Preventive Maintenance	0.50
	Environmental Service	1.50
	Emergency Management	0.50
	Floor Care Technicians	1.00
	SCS Computer and Network	0.50
	Financial Aid Information	1.00
	Financial Aid Counselor	1.00
	Admissions and Advising	0.33
	Admissions and Advising	0.50
	Assistant Director of	0.50
	Total	21.14
	Total Other Agencies	107.34

Fiscal 2013 FTEs by Function

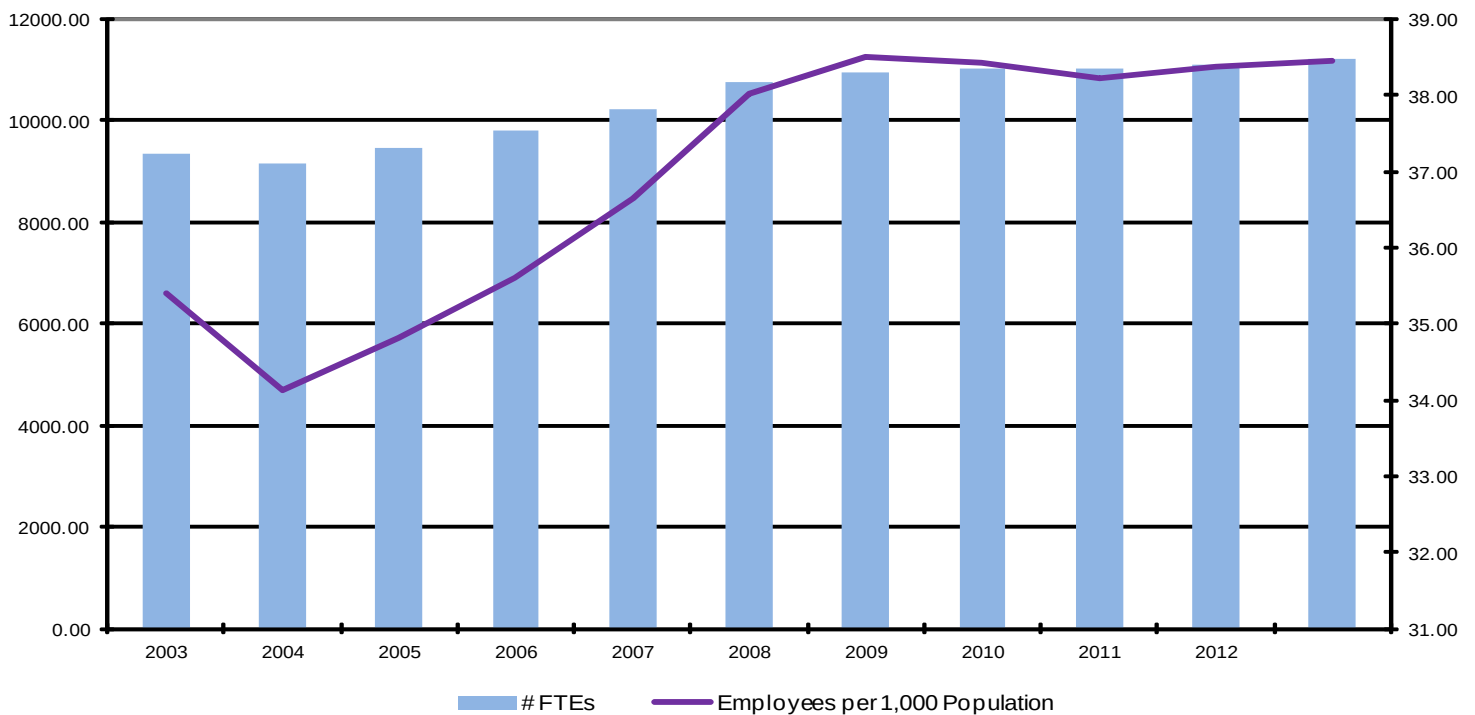


Department	# FTEs
Public Safety	1240.35
Public Facilities	576.52
Community Services	528.06
General Government	350.88
Legislative and Judicial	202.92
Education	8328.93
Total	11227.66

Personnel Summary for 10-year Period

Fiscal Year	# FTEs	% Change	Population	Employees per 1,000 Population
2003	9351.68	-	264,250	35.39
2004	9138.12	-2.3%	267,724	34.13
2005	9453.19	3.4%	271,535	34.81
2006	9808.23	3.8%	275,425	35.61
2007	10205.96	4.1%	278,457	36.65
2008	10748.71	5.3%	282,674	38.03
2009	10953.11	1.9%	284,421	38.51
2010	11011.59	0.5%	286,574	38.42
2011	11007.01	0.0%	287,983	38.22
2012	11096.03	0.8%	289,123	38.38
2013	11227.66	1.2%	292,041	38.45

Personnel Summary Trend



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

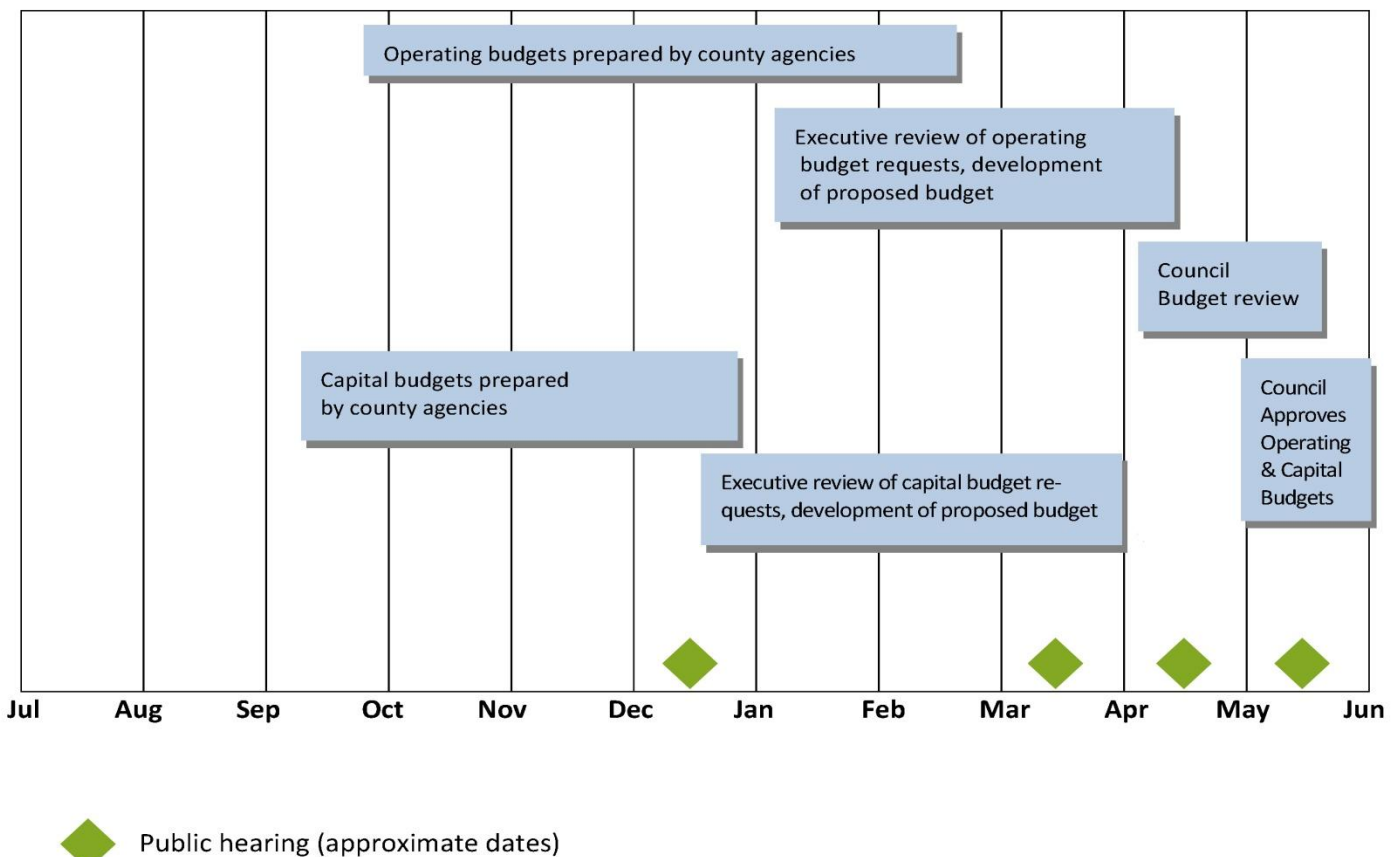
Each fall, as a first step in the budget process, the County Executive appoints a committee to advise him as he prepares the new budget. This committee, which is comprised of county residents and county officials who have expertise in financial matters, is charged with examining economic and fiscal data, 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 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 February. The County Executive holds a second meeting 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 takes action.



The County Council can reduce the Executive's budget, but not increase it, except in the case of the Department of Education's budget. 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. At no time may the bottom line of the capital budget be increased.

Budget Calendars

Fiscal 2013 Operating Budget

Dates	Items
December 7, 2011	County Executive's Citizens' Budget Meeting
December 15, 2011	Cognos training for end users
January 3, 2012	Cognos budget system opens for end users
January 31, 2012	Budget requests due from all departments
February 14- March 11, 2012	Office of Budget review of fiscal year 2013 requests departments and CAO
March 14, 2012	County Executive's Citizen's Budget Meeting
March 15- April 1, 2012	County Executive review of fiscal year 2013 with department heads
April 4- April 15, 2012	County Executive makes final operating budget decisions
April 21, 2012	Operating budget submitted to the County Council
May 23, 2012	Operating and Capital budgets adopted by County Council

Fiscal 2013 Capital Budget

Dates	Items
October 13, 2011	Deadline for receipt of requests for new projects from all departments and agencies
November 3, 2011	Deadline for receipt of changes to existing projects from all departments and agencies
December 14- December 24, 2011	Department of Public Works reviews/compiles/reproduces draft budget
December 7, 2011	County Executive's Citizens' Budget Meeting
January 3, 2012	Public Works submits draft capital budget to CAO
February 1, 2012	County Executive transmits departmental budget requests to Planning Board
February 10, 2012	Planning Board hearing on capital budget requests
March 1, 2012	Planning board submits recommendations to County Executive
March 14, 2012	County Executive's Citizens' Budget Meeting
March 2- March 20, 2012	Executive Reviews and makes final decisions on capital budget
April 1, 2012	Deadline for County Executive to submit proposed capital budget to County Council
May 23, 2012	Operating and Capital budgets adopted by County Council

Budget and Financial Policies

Howard County budget and financial policies are governed by the Maryland Constitution, the Howard County Charter, the Howard County Code, and generally accepted accounting practices. 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 the snow, operate the county jail, 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 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 is 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 thirty-two 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 correct 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 trust and community college funds are reported on the accrual basis of accounting, except that no depreciation has been provided on the Howard Community College campus and equipment. 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 submitted by the County Council.

During preparation of the budget the County Executive holds at least two public hearings to receive public comment. One hearing is held in December to receive proposals for inclusion in the budget. The other is held in March to receive comments on budget requests.

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 current or capital purposes unless expressly provided in state law and except to correct mathematical errors.

Once the county budget is adopted in the Annual Budget and Appropriation Ordinance, the County Council levies and causes to be raised the amount of taxes required by the budget in the manner provided by law so that the budget shall be balanced as to proposed income 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.

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, water & sewer, solid waste, libraries, 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, and 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 a maximum 30 year terms. Debt obligations are generally issued via competitive sale. 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 foremost 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 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 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. The current balance of the Rainy Day Fund is \$56,803,611. For FY 2012, the mandated level of the fund is based on audited spending for FY 2010. Seven percent of that amount will require a Rainy Day Fund of \$56,258,912. That amount is \$544,699 less than is the fund at this current time. Thus no additional appropriation is required for FY 2012. Based on projected spending levels for FY 2011, the County estimates it will need to allocate \$734,000 from the FY 2011 fund balance to meet the projected Rainy Day funding requirement for FY 2013.

Policy on 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 fully funded status.

Budget Stabilization Account (Rainy Day Fund)

I Charter Target as of June 30, 2011

Total FY 2009 Audited General Fund Expenditures:	\$835,417,613
Less funds appropriated as one time expenditures	\$23,937,457
Subtotal FY 2009 Audited General Fund Expenditures	\$811,480,156
Rainy Day Fund Percentage	7%
Maximum size of the fund for FY2011	\$56,803,611

II Charter Target as of June 30, 2012

FY2010 Audited General Fund Expenditures:	\$809,609,567
Less FY2010 one time expenditures	\$5,910,826
Subtotal FY2010 Audited General Fund Expenditures	\$803,698,741
Rainy Day Fund Percentage	7%
Maximum Size of the Fund for FY2012	\$56,258,912

III Actual and Projected Rainy Day Fund Balance

Amount in Rainy Day Fund at June 30, 2010	\$56,803,611
FY2011 Decrease in Rainy Day Fund	-\$544,699
Total Projected Rainy Day Fund Balance at June 30, 2012	\$56,258,912

IV Charter Target as of June 30, 2013

FY2011 Audited General Fund Expenditures:	\$817,786,706
Less FY2011 one time expenditures	\$505,137
Subtotal FY2011 Audited General Fund Expenditures	\$817,281,569
Rainy Day Fund Percentage	7%
Maximum Size of the Fund for FY2013	\$57,209,710

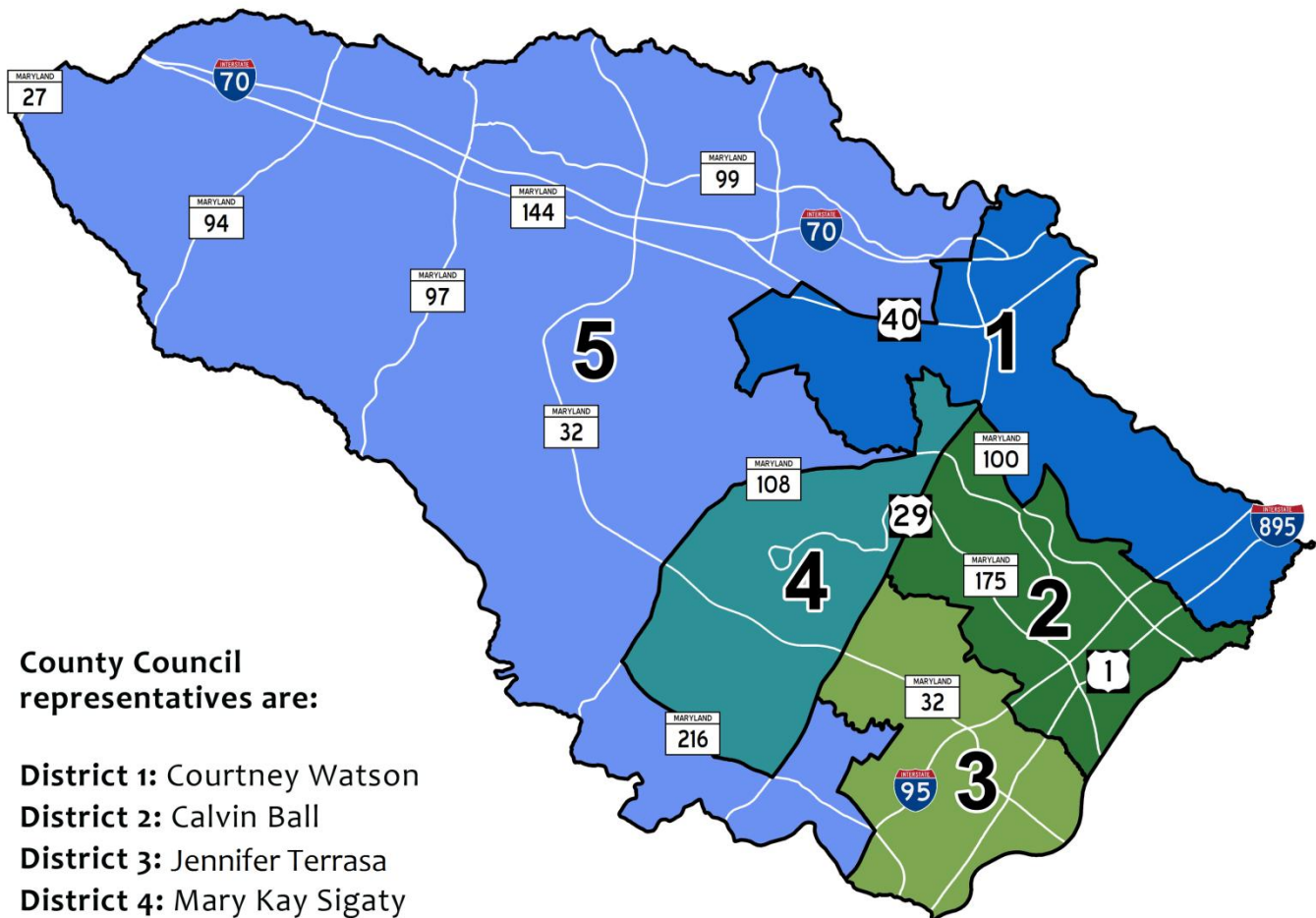
V Estimated Charter Target as of June 30, 2014

Anticipated FY2012 General Fund Expenditures	\$868,319,000
Less FY2012 one time expenditures	\$16,294,000
Subtotal FY2012 Anticipated General Fund Expenditures	\$852,025,000
Rainy Day Percentage	7%
Projected Size of the Rainy Day fund for FY2014	\$59,641,750

Amount that needs to be dedicated from FY 2012 for future Rainy Day Fund Payments	\$2,432,040
--	-------------

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:** Courtney Watson
- District 2:** Calvin Ball
- District 3:** Jennifer Terrasa
- District 4:** Mary Kay Sigaty
- District 5:** Greg Fox

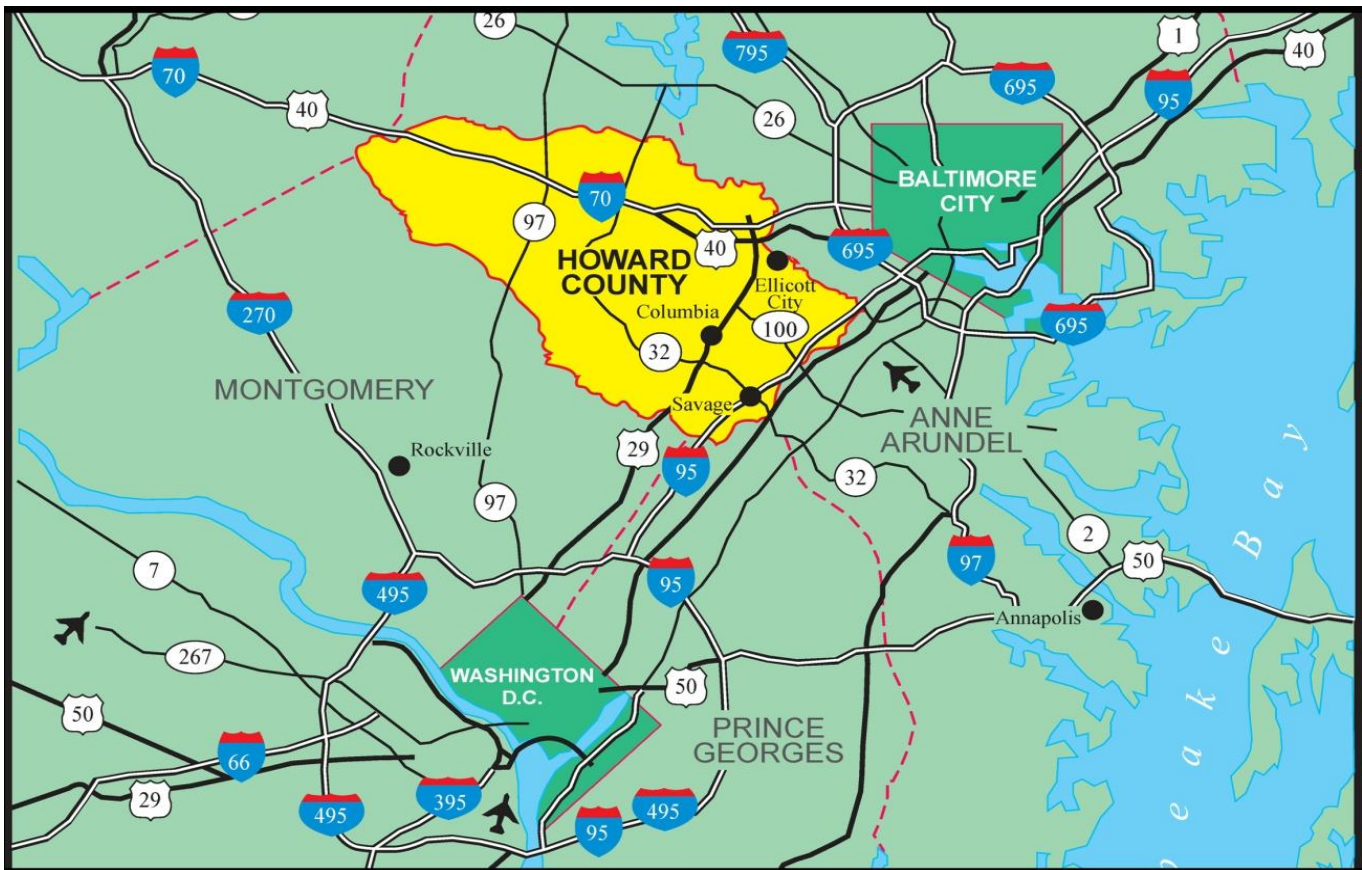
About Howard County

A Brief History

Howard County was formed in 1851, and bears the name of Colonel John Eager Howard, the fifth Governor of Maryland. Mills and ports along the Patapsco River, and the construction of the B & O Railroad through Ellicott City, played a significant part in the county's early development. The county was predominately agricultural in character until 1966, when construction began on the new town of Columbia. The county's population has grown approximately 500 percent since then, and it is now one of the wealthiest in the nation. Under a home rule charter since 1968, Howard County is governed by an elected County Executive and five-member County Council.

The county is 251 square miles in area, and is home to approximately 287,000 residents. It is a unique mixture of urban, rural and suburban communities.

The planned city of Columbia is a central part of the county landscape. Howard County is located directly between Baltimore, Maryland and Washington D.C. and its closest point is less than four miles from the former and 13 miles from the latter. Its location places the cultural attractions of both cities within an hour drive or less. These cities, together with Columbia, offer a wide variety of theaters, museums, entertainment, and historical and natural places of interest. Visitors and residents alike are attracted by the Merriweather Post Pavilion, Toby's Dinner Theatre, the Howard County Center for the Arts and a number of seasonal festivals. In Ellicott City, a major point of interest is the B & O Railroad Museum, the first terminus of the Baltimore and Ohio Railroad outside Baltimore City



Population

A period of rapid population growth began in the late 1960's with the development of the new town of Columbia. The rate of growth has slowed over the last decade with the maturation of Columbia. Population density has increased from 247 persons per square mile in 1970 to an estimated 1,144 per square mile in 2011. The July 1, 2011 population was estimated to be 287,085.

Current data on the age, sex, minority composition, educational attainment and other details related to the county's population are provided in the tables below.

Total Howard County, Maryland Population by Age & Sex, July 1, 2011						
	Male	% Male	Female	% Female	Total	% Total
Under 5 years	8,852	3.1%	8,511	3.0%	17,363	6.0%
5-19 Years	32,909	11.5%	30,451	10.6%	63,360	22.1%
20-44 Years	44,940	15.7%	48,021	16.7%	92,961	32.4%
45-54 Years	24,117	8.4%	25,468	8.9%	49,585	17.3%
55-64 Years	16,918	5.9%	17,853	6.2%	34,771	12.1%
Over 65 Years	12,857	4.5%	16,188	5.6%	29,045	10.1%
	140,593	49.0%	146,492	51.0%	287,085	100.0%
Median Age	37.1		39.4		38.4	

Source: US Census Bureau, Census 2010 Summary File 1

Howard County is a very diverse county. The minority share of the population has grown by over 10% since the 2000 census, from 67,042 minorities in 2000 to 108,562 in July 2011. At least 26 different nationalities are represented.

Total and Minority Populations and Minority Population Share, 2011 and 2000							
	July 1, 2011			April 1, 2000			Percentage Point Change in Minority Share (2011-2000)
	Total	Minority Population *	Minority Share	Total	Minority Population *	Minority Share	
Maryland	5,773,552	2,414,268	41.8%	5,296,544	1,995,925	37.7%	4.1%
Howard	287,085	108,562	37.8%	247,849	67,042	27.0%	10.8%

*Minority population is everyone other than non-Hispanic white.

Prepared by the Maryland Dept. of Planning, Maryland State Data Center, from Census 20 Summary File 1, August 2011

Education

The Howard County school system is widely recognized for its excellence and is a source of local pride. The Howard County Public School system consistently ranks first among the state's 24 school districts based upon student performance on the Maryland School Assessment test. County students score above the national averages on standardized tests and more than 90% of graduates continue their education beyond high school. Howard County is home to numerous college and university campuses (including Howard Community College, Johns Hopkins University, Loyola College, University of Maryland University College, and the University of Phoenix) that provide a broad spectrum of post secondary educational opportunities for county residents. The county is ranked among the best in the nation for percentage of residents 25 and over that have earned a high school diploma, bachelor's degree or professional degree. For over 30 years funding for education has been a high priority for Howard County. On average over 56% of the general fund operating budgets over the past 30 years have been allocated for public education.

Educational Attainment of % Residents 25 Years & Over			
	High School Graduate or Above	Bachelor Degree	Graduate Degree
Howard County	94.5%	57.1%	25.4%
Maryland	88.2%	35.7%	16.0%
United States	85.3%	29.9%	10.3%

Source: US Census, American Community Survey 2009

Employment & Unemployment

Howard County is situated in the heart of the dynamic corridor between Washington, D.C. and Baltimore, which combined comprises the fourth largest market in the United States. Howard County's ideal geographic location has resulted in the substantial growth of a wide variety of industries. A diverse business base thrives in the county, taking advantage of a friendly business climate, a highly educated workforce and superb quality of life. Howard County's corporate citizens range from high technology, telecommunications and biotechnology companies to multinational corporations, research and development firms, and wholesale distributors. The county's approximately 9,000 employers employ 148,000 workers. Listed below are the county's ten largest private sector employers. In addition to the civilian labor force in the county, businesses can attract employees from the Baltimore and Washington regions. The civilian labor force located within a 30 mile radius of the county totals 2.5 million persons.

Howard County's Top Ten Private Sector Employers As of January 2011		
Employer	Products or Activities	Employment
Johns Hopkins Applied Physics Laboratory	R & D and Systems Engineering	4600
Verizon Wireless	Customer Service HQ and Operation Center	2028
Lorien Health Systems	Corp. HQ Health Care Services	2000
Howard County General Hospital	Health Care	1806
Northrop Grumman	Engineering Consulting	1200
SAIC	Research and Engineering	1060
Wells Fargo Bank Corporate Trust Services	Securities Administration	842
MICROS Systems, Inc.	Software Development for Hospitality Industry	815
Coastal Sunbelt Produce	Food Processing	800
Arbitron	Media Information	767

Source: Howard County Economic Development Authority

This diverse mix of employers provides stability to the labor force that historically has kept the unemployment rate in Howard County lower than most jurisdictions in Maryland and far below the national rate.

Average Unemployment Rate, Howard County, Maryland & United States 2001-2011											
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Howard County	2.5%	3.0%	2.8%	2.9%	3.0%	2.9%	2.7%	3.1%	5.3%	5.5%	5.2%
Maryland	4.0%	4.5%	4.5%	4.3%	4.2%	3.8%	3.6%	4.3%	7.2%	7.4%	7.0%
United States	4.7%	5.8%	6.0%	5.5%	5.1%	4.6%	4.6%	5.8%	9.2%	9.6%	9.0%

Source: Bureau of Labor Statistics

The following chart shows the distribution of industry in the county, the average employment level by industry group, total reported wages, and the average weekly wage of at place workers in the county for the fourth quarter of calendar year 2010.

Employment and Payrolls - County Industry Series - Howard County - Third Quarter 2011

THIRD QUARTER 2011							
	Number of Reporting Units	Monthly Employment			Quarterly Average Employment	Total Wages	Average Weekly Wage Per Worker
		First	Second	Third			
TOTAL EMPLOYMENT	9,001	151,938	152,502	152,553	152,331	\$2,227,808,943	\$1,125
GOVERNMENT SECTOR - TOTAL	143	16,864	17,648	18,441	17,651	245,111,731	1,068
Federal Government	31	664	670	690	675	12,729,633	1,451
State Government	14	3,379	3,458	3,462	3,433	44,801,594	1,004
Local Government	98	12,821	13,520	14,289	13,543	187,580,504	1,065
PRIVATE SECTOR - TOTAL ALL INDUSTRIES	8,858	135,074	134,854	134,112	134,680	1,982,697,212	1,132
GOODS-PRODUCING	1,118	17,034	17,021	16,986	17,014	262,511,558	1,187
Natural Resources and Mining	28	726	755	771	751	6,887,301	705
Construction	865	9,876	9,836	9,786	9,833	146,730,823	1,148
Manufacturing	225	6,432	6,430	6,429	6,430	108,893,434	1,303
SERVICE PROVIDING	7,738	118,040	117,833	117,126	117,666	1,720,185,654	1,125
Utilities	1,712	31,264	31,128	30,948	31,113	388,705,719	961
Information	156	3,805	3,755	3,684	3,748	66,602,026	1,367
Financial Activities	849	8,942	8,833	8,810	8,862	159,223,167	1,382
Services	2,531	40,378	40,519	40,437	40,445	837,170,458	1,592
Education and Health Services	1,053	14,630	14,634	14,855	14,706	161,299,451	844
Leisure and Hospitality	670	14,224	14,151	13,718	14,031	65,538,233	359
Other Services	767	4,797	4,813	4,674	4,761	41,646,600	673

Source: Maryland Dept. Labor, Licensing & Regulation

The Capital Budget

The capital 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 one 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 a number of revenue sources, including bonds, pay-go cash, developer contributions, transfer tax and utility funds and grants. Because the projects are usually major facilities, the county often borrows money to pay for them over a long period. The borrowed money, called bonds, is repaid through the operating budget debt service payments much like a homeowner makes mortgage payments. For Fiscal 2013 the county has budgeted debt service payments of \$94.6 million in the general fund.

The capital program is a plan showing anticipated capital projects in the five years following the capital budget.

The Role of the Capital Budget in the Adequate Public Facilities Process

Since the 1990's the county has had an adequate public facilities ordinance to provide planning predictability for the county. 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 in turn is required to adopt ten 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 infrastructure necessary to allow development. As such, the capital budget is the vehicle for determining how development will proceed in the county.

The Debt Affordability Process

To determine reasonable debt levels for the county as part of the capital budget process, each year the County Executive appoints a Spending Affordability Committee consisting of individual citizens with fiscal expertise and county officials to review the county's ability to absorb and pay for bond debt. This review has become 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. In order to make its recommendations, the committee examines the following measures:

1. Debt measured as a percent of the county's assessable base. The County Charter limits the county debt to 12% of the assessable base, which has been adjusted to 4.8% based on 100% assessment levels.
2. Per capita debt measured as a percent of the jurisdictions per capita personal income.
3. Debt measured against the population on a per capita basis.
4. Debt Service (the repayment of bond principal and interest) as a percent of current general fund revenues.

In addition, 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.

For Fiscal 2013 the committee recommended that the county restrict the amount of new General Obligation Bonds authorized in the budget to \$100 million. The Capital Budget as submitted by the County Executive to the County Council follows that recommendation.

The Howard County Capital Budget is published separately from the operating budget; however, the County Executive's Capital Budget Message, a summary and area maps highlighting capital projects follow.



HOWARD COUNTY OFFICE OF COUNTY EXECUTIVE

3430 Courthouse Drive ■ Ellicott City, Maryland 21043 ■ 410-313-2013

Ken Ulman
Howard County Executive
kulman@howardcountymd.gov

www.howardcountymd.gov
FAX 410-313-3051
TDD 410-313-2323

March 30, 2012

The Honorable Mary Kay Sigaty
Chairperson, Howard County Council
3430 Courthouse Drive
Ellicott City, Maryland 21043

Dear Chairperson Sigaty:

I am pleased to submit to you the proposed Fiscal Year 2013 Capital Budget for Howard County. As I have done throughout my administration, this budget balances our commitment to funding our core priorities, strengthening our existing infrastructure, and investing in our community's future with strict adherence to fiscal responsibility. Over the past year the economy has continued to rebound from the recession, but a slow-growing assessable base and the potential transfer of obligations from the State to the County mean we have to continue to adhere to strict fiscal prudence and restraint. Accordingly, in the course of developing this budget, we made difficult decisions about what to fund and what to defer. Despite these challenges, this budget offers a solid framework to ensure that investments we make this year are affordable and necessary in the long term. Our commitment to conservative budgeting still allows us to focus on key areas that will define Howard County's ongoing success: education, public safety, the environment, and reinvestment in our existing infrastructure to ensure a sustainable and successful future for Howard County.

With guidance from the Spending Affordability Committee, this proposed Capital Budget provides a plan for essential infrastructure investments while limiting new General Obligation Bond debt to less than \$94.9 million, \$5.1 million below the committee's recommendation. Limiting our General Obligation Bond debt below the Spending Affordability Committee's recommendation ensures that the budget will be affordable for the long term.

Over the past five years, we have used the capital budget to build an impressive number of important new projects that have improved the quality of life in Howard County, including new and expanded parks, a new nature center, new and renovated schools, a new library, new fire stations, a commitment to preserving our environment, and expansions at our community college. While it is still important to continue to build new projects to meet the needs of our growing county, it is just as important, if not more so, that we maintain our existing facilities to the high standards residents expect. By focusing on reinvestment, this budget does just that.

Included in this proposed capital budget are several reinvestment projects. For instance, after economic conditions forced us to defer certain infrastructure projects over the last few years, we are investing heavily in the maintenance of our system of roadways, sidewalks, and bridges. Indeed, this budget expands funding in these areas from \$7.2 million to \$18.7 million. Road resurfacing alone accounts for over \$10 million in this budget.

We are also funding a \$5.1 million renovation of the old Miller Library building to provide additional space for the Ellicott City Senior Center and administrative offices for the Library. Also, the existing Savage Library will be greatly enhanced with a major renovation project (\$5 million), and we have included funding to begin renovating old Library office space for public use in the Central and East Columbia branches (\$1.9 million). This budget also includes \$6.1 million for the completion of another significant renovation project to convert an old vehicle repair facility into a state-of-the-art transit maintenance center in Savage. We have also included funding in systemic maintenance projects to ensure all county facilities – from fire stations to bathrooms at parks – are in good working order.

The theme of reinvestment is evident too in the school system projects funded as part of this budget. Howard County's schools continue to be the best in Maryland, in large part because of wise investments in our educational system. We must continue to invest wisely in our schools to ensure they are meeting the needs of today's students and tomorrow's leaders. Included in this budget are funds to continue the renovation and modernization of Atholton High School (\$10 million), complete the renovation and expansion of Phelps Luck Elementary School (\$9.2 million), and initiate a renovation project at Gorman Crossing Elementary School (\$5.1 million). Furthermore, now that site acquisition is complete, I am pleased to include \$15.8 million in funding for construction of a new elementary school in Elkridge and initial funds for a new middle school in that area as well.

In making funding decisions for this budget, we worked very closely with the Superintendent of Schools and the Board of Education to fit their priorities into our spending limits. Once again, funding for schools makes up the largest portion of the proposed capital budget. Education funding totals \$74.1 million, including \$50 million in local funds including bonds and transfer tax.

Howard Community College is also an essential part of our community's educational partnership and our community's future. Each year, more students are turning to HCC for a top-notch, affordable education. This budget includes \$13.5 million in State and local funds to continue progress that has been made on the campus over the last several years. This funding will enable us to complete the construction of the new health sciences building, which will house the college's nursing, radiology and other essential health programs which are especially important now due to the nationwide shortage of health-care professionals. This budget also continues our commitment to the construction of the new science and technology building with an additional \$1.5 million in bond funding included in this budget. With the expansion of cyber-security activities at Ft. Meade and the dramatic growth it is spurring in the private sector, strengthened science and technology programs are essential for our students to excel in the new economy.

We have an obligation to protect and preserve our environment for future generations. I am proud to propose a budget that honors that commitment. This proposed capital budget continues our commitment to environmental leadership and recognizes the need to proactively address one of the region's biggest environmental challenges. Accordingly, it includes \$11 million in funding for stormwater facility upgrades, stream and watershed improvements, and retrofits to existing facilities to harvest rain water and store it for later reuse. This is the County's largest commitment to stormwater in history. Unchecked rainwater that runs off roofs, roads, parking lots and other impervious surfaces degrades streams and rivers and pollutes the Chesapeake Bay, Maryland's most treasured and endangered natural resource. Although recent regulations have imposed stronger stormwater controls for new development, existing development often has little or no stormwater control, instead allowing stormwater to flow unimpeded into streams. Continuing with the status quo is untenable for our streams and our Bay. We must continue to commit ourselves to solving the stormwater crisis.

Balancing the needs of our County with our limited resources is a challenging process, and a number of worthy projects had to be deferred in order to balance available funding sources. While we cannot fund everything we might have hoped to, we are able to make significant progress on a number of important priorities. I am pleased with this proposed capital budget for FY 2013 and the opportunities it holds for enhancing Howard County's future.

In accordance with the Spending Affordability Committee's recommended limit, the total proposed capital budget of \$175.25 million includes \$94.9 million in new General Obligation Bonds. We were able to limit our long-term debt financing below the Spending Affordability Committee's limit by allocating more than \$15.6 million in one-time, pay-go funding in this budget. In addition, this proposed budget includes \$9.2 million in Transfer Tax revenue.

As you begin your review of the FY 2013 Capital Budget, I am confident that through our continued partnership, we will be able to provide the infrastructure and community facilities that Howard County needs to remain one of the best communities in the United States. Should you have any questions during your review process, my staff is available to provide assistance.



County Executive

Howard County, MD
Executive Proposed 2013 Capital Budget by Source of Funds
(In Thousands of \$)

Program Title	Current FY	Pay A's You Go	TIF Bonds	Excise Bonds	MD School PSJAC	Storm Drain Fund	GO Bonds	Dev Contrib	Other	Grants	Transfer Tax	Utility Fund	Ed Bonds	College Bonds	Water Quality Bonds	Metro Bonds	JAC
Bridge Improvements	5,820	200	-	-	-	-	3,185	-	500	1,935	-	-	-	-	-	-	-
Storm Drainage	11,055	750	-	-	-	50	8,255	-	-	2,000	-	-	-	-	-	-	-
Road Resurfacing	10,500	10,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Construction	27,260	-	-	16,085	-	-	3,700	6,475	-	1,000	-	-	-	-	-	-	-
Sidewalk/Curb Projects	1,270	915	-	-	-	-	340	35	35	(55)	-	-	-	-	-	-	-
Traffic Improvements	1,085	50	-	-	-	-	765	110	180	-	-	-	-	-	-	-	-
General County	45,545	2,887	-	-	-	-	13,400	-	12,408	16,850	-	-	-	-	-	-	-
Fire	7,465	-	-	-	-	-	1,705	-	4,250	-	1,500	-	-	-	-	-	-
Library	11,004	-	-	-	-	-	8,084	-	-	2,920	-	-	-	-	-	-	-
Recreation & Parks	13,820	300	-	-	-	-	8,260	-	1,530	1,030	2,700	-	-	-	-	-	-
Sewer	(86,572)	-	-	-	-	-	-	2,000	-	(17,000)	-	3,825	-	-	(61,000)	4,635	968
Water	22,758	-	-	-	-	-	-	100	-	-	-	4,153	-	-	-	16,505	2,000
Board of Education	70,726	-	-	-	25,726	-	40,000	-	-	-	5,000	-	-	-	-	-	-
Community College	13,531	-	-	-	-	-	7,275	-	974	5,282	-	-	-	-	-	-	-
Total Capital	175,257	15,802	0	16,085	25,726	50	94,969	8,720	19,857	13,962	9,200	7,978	0	0	(61,000)	21,140	2,968

March 30, 2012

Howard County, MD

Version : Executive Proposed

Howard County, MD
Executive Proposed 2013 Year Capital Improvement Program Summary
(In Thousands of \$)

Program Title	Prior Appropriation	Fiscal 2013 Budget	Total Appropriation	Fiscal 2014	Fiscal 2015	Fiscal 2016	Fiscal 2017	Fiscal 2018	5 Year Program
Bridge Improvements	14,342	5,820	20,162	650	1,525	500	2,550	300	25,887
Storm Drainage	32,567	11,055	43,622	12,800	14,685	15,850	17,480	17,940	122,377
Road Resurfacing	8,468	10,500	18,968	17,900	17,900	17,900	17,900	17,900	108,468
Road Construction	186,046	27,260	213,306	36,962	62,350	17,290	3,750	2,950	336,608
Sidewalk/Curb Projects	8,824	1,270	10,094	2,700	3,490	3,080	2,398	2,550	24,312
Traffic Improvements	7,763	1,085	8,848	1,135	1,085	1,085	785	330	13,268
General County	429,809	45,546	475,354	36,236	34,111	28,136	19,793	21,096	614,726
Fire	73,850	7,455	81,105	14,225	17,410	11,935	1,760	-	126,435
Library	31,637	11,004	42,641	3,830	16,120	4,430	24,800	2,820	94,641
Police	6,155	-	6,155	2,645	10,295	5,220	500	-	24,815
Recreation & Parks	118,857	13,820	132,677	23,440	15,310	32,490	11,060	20,540	235,517
Agricultural Preservation	120,808	-	120,808	-	-	-	-	-	120,808
Community Renewal	17,750	-	17,750	1,000	1,000	-	-	-	19,750
Sewer	445,774	(86,572)	379,202	16,933	10,768	15,288	4,658	1,268	428,117
Water	167,398	22,758	190,156	78,421	37,511	22,633	21,133	21,423	371,277
Board of Education	545,727	70,726	616,453	94,677	103,107	127,568	122,847	81,777	1,146,429
Community College	81,520	13,531	95,051	34,553	44,757	39,466	42,345	29,259	285,431
Total Capital	2,296,895	175,257	2,472,152	378,107	391,424	342,871	293,759	220,153	4,098,466

March 30, 2012

Howard County, MD

Version : Executive Proposed

Howard County, MD
Executive Proposed Capital Budget Extended Summary For Fiscal Year 2013
(In Thousands of \$)

Program Title	Appropriation Total	5 Yr Capital Program	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Total Extended Capital Program
Bridge Improvements	20,162	5,525	300	-	-	-	25,987
Storm Drainage	43,622	78,755	1,000	1,000	1,000	1,000	126,377
Road Resurfacing	18,968	89,500	15,000	-	-	-	123,468
Road Construction	213,306	123,302	5,050	-	-	-	341,658
Sidewalk/Curb Projects	10,094	14,218	80	430	-	-	24,822
Traffic Improvements	8,848	4,420	-	-	-	-	13,268
General County	475,354	139,372	26,038	18,345	14,935	18,600	692,644
Fire	81,105	45,330	-	-	-	-	126,435
Library	42,641	52,000	-	-	-	-	94,641
Police	6,155	18,660	-	-	-	-	24,815
Recreation & Parks	132,677	102,840	9,555	3,107	-	-	248,179
Agricultural Preservation	120,608	-	-	-	-	-	120,608
Community Renewal	17,750	2,000	-	-	-	-	19,750
Sewer	379,202	48,915	4,330	5,310	32,230	1,630	471,617
Water	190,156	181,121	2,210	-	-	4,400	377,887
Board of Education	616,453	529,976	101,091	107,246	102,802	90,112	1,547,680
Community College	95,051	190,380	45,383	34,987	44,320	5,950	416,071
Total Capital	2,472,152	1,626,314	210,037	170,425	195,287	121,692	4,795,907

March 30, 2012

Howard County, MD

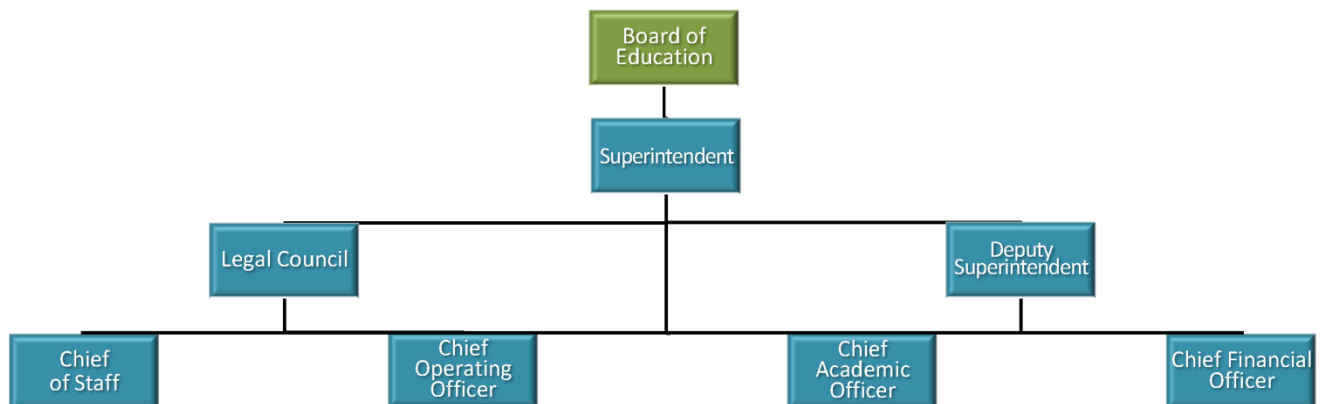
Version : Executive Proposed

Education
Section I
Table of Contents

Howard County Public School System 53
Howard Community College 57
Howard County Library61

Education

Howard County Public School System



Mission Statement

The mission of the Howard County Public School System is to ensure excellence in teaching and learning so that each student will participate responsibly in a diverse and changing world.



Howard County Public Schools consistently rank among Maryland's top school systems and are among the best in the nation.

Howard County Public School System

Description

The Howard County Public School System is responsible for developing educational policy, operating elementary, middle and high schools, and providing special education programs.

Fiscal Year 2011-2012 Highlights

- The Howard County Public School System was honored to have U.S. Secretary of Education Arne Duncan visit Wilde Lake High on November 22, 2011. Along with Alexa Posny, Assistant Secretary for Special Education and Rehabilitative Services, Secretary Duncan observed inclusive classes and instruction focusing on college and career readiness. Secretary Duncan called the school “a microcosm of the educational world: diverse and inclusive.”
- For the third year in a row, the Howard County Public School System’s website has been honored as one of the most transparent government websites in America by the Sunshine Review. This year only 214 out of more than 6,000 government websites ranked by the Sunshine Review earned an award. HCPSS.org received a grade of “A” on the Review’s Transparency Checklist.
- Eighty-seven percent of Howard County’s kindergartners were fully ready for school this year, according to the 2010-2012 Maryland School Readiness Report released by the Maryland State Department of Education. The report noted that Howard County’s kindergartners outpace the statewide full readiness level of 83 percent.
- The Howard County Public School System earned the Healthy Howard Innovation Award for its “Virgin Health Miles” program that is a web-based program connecting employees with tools, activities and educational information and monitoring methods to build an awareness of the benefits of physical activity.

Fiscal Year 2012-2013 Goals

- Each HCPSS school will provide a safe and nurturing environment that values our diversity and commonality.
- Each child regardless of race, ethnicity, gender, disability or socio-economic status, will meet the rigorous performance standards that have been established. All diploma-bound students will perform on or above grade level in all measured content areas.
- Build leadership capacity at the school and system levels.
- Provide professional development and support to enable all HCPSS employees to be culturally proficient.
- Implement improvement processes to identify efficiencies and increase effectiveness.
- Increase the capacity of all school system leaders to positively and proactively communicate with, market to and engage varied internal and external stakeholder groups.

Howard County Public School System

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
--------------	------------------	--------------------	---------------------	--------------------	--------------------------------------	---------

Expenditures By Fund/Fund Center

General Fund	464,708,788	467,617,041	476,050,094	482,384,818	14,767,777	3.16%
Howard County Public Schools System	464,708,788	467,617,041	476,050,094	482,384,818	14,767,777	3.16%
TOTAL	464,708,788	467,617,041	476,050,094	482,384,818	14,767,777	3.16%

Expenditures By Commitment Summary

Personnel Costs	0	0	0	9,821,066	9,821,066	0.00%
Expense Other	464,708,788	467,617,041	476,050,094	472,563,752	4,946,711	1.06%
TOTAL	464,708,788	467,617,041	476,050,094	482,384,818	14,767,777	3.16%

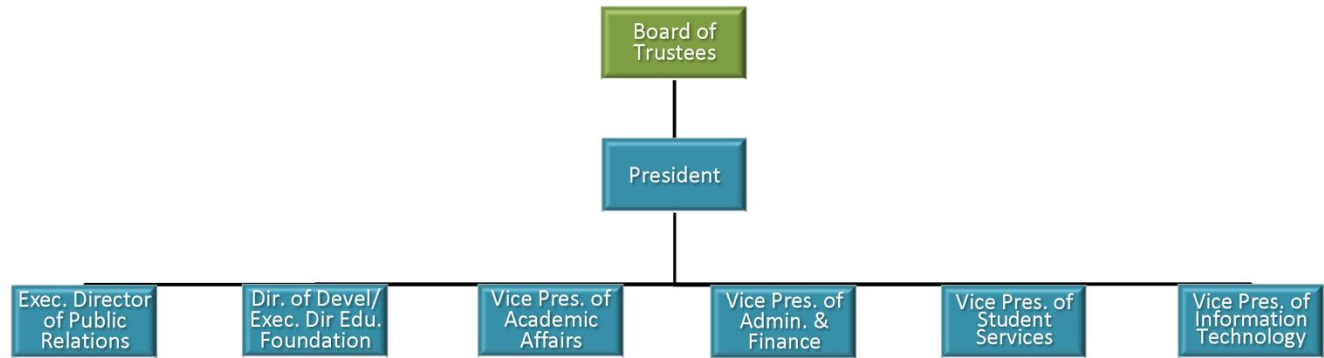
Personnel Summary	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
-------------------	------------------	--------------------	--------------------	--------------------	--------------------------------------	---------

Authorized Personnel	7423.30	7466.50	7466.50	7552.70	86.20	1.15%
-----------------------------	---------	---------	---------	----------------	-------	-------

Total Expenses	FY 2012	FY 2013	Difference	Percent
Board of Education	467,617,041	472,563,752	4,946,711	1.06%
Board of Education OPEB	2,442,300	2,670,327	228,027	9.34%
Board of Education Debt Service	42,550,825	40,954,171	(1,596,654)	-3.75%
Teacher Pension		9,821,066	9,821,066	0.00%
TOTAL	512,610,166	526,009,316	13,399,150	2.61%

Education

Howard Community College



Mission Statement

Providing pathways to success.



Howard Community College’s many diverse facilities provide for some unique learning environments including this outdoor classroom space.

Howard Community College

Description

Howard County Community College provides day and evening classes for students who are studying for two year associate degrees, as well as a varied continuing education program. Major programs of study include arts and sciences, nursing, information technology, radiological technology, business management, as well as hospitality/culinary management. A seven-member Board of Trustees, appointed by the Governor of Maryland, is the college's legal governing board. Howard County Government funds approximately 29 percent of the unrestricted budget, with the remaining funds coming from state aid, tuition and auxiliary fees.

Fiscal Year 2011-2012 Highlights

- Fall 2011 marked the first time in the college's 41-year history that the college's headcount for credit students surpassed 10,000 in a single semester with 10,081 credit students enrolled. Fall enrollment increased 4.7 percent over the prior year and spring enrollment was up 2.7 percent over the prior year.
- The Community College Week named Howard Community College one of the "Top 50 Fastest Growing Public Mid-Size Two Year Colleges" in the nation.
- The Chronicle of Higher Education, a leading national publication named HCC as a "Great College to Work For" based on an exceptional work environment. This is academe's version of Fortune's popular "100 Best Companies to Work For". This is the third year HCC received this honor and was the only community college in Maryland to receive this distinction three times.
- The second parking garage was completed and opened in the summer of 2011.
- The construction of the Health Sciences building was started with completion expected in the spring of 2013.
- The design of the Science, Engineering and Technology building was started. With a two year design schedule, the design should be completed by late FY2013.
- The construction of the Mt Airy College Center for Health Care Education was started.

Fiscal Year 2012-2013 Goals

- Implement strategic plans to increase student success by way of degree, transfer, professional advancement, and certificate attainment in accordance with Governor O'Malley's "Skills2Compete" agenda.
- Increase the number of Marylanders who receive skills training by completing the design for a Science, Engineering, and Technology building that will enable HCC students to meet critical workforce demands including cyber security, cyber forensics, information assurance and network structure.
- Open a Health Sciences Building that will help train the state's future healthcare workforce, relieve shortages in critical healthcare areas and improve employment outcomes for Howard County residents.
- Increase much-needed educational and training opportunities in Laurel, Maryland, an area that has been affected considerably by an economic slowdown.
- Increase resources for scholarships and facilities in order to support significant increases in enrollment.
- Increase resources for scholarships and facilities to support significant increases in enrollment.
- Open the new Mount Airy College Center for Health Care Education, which is a joint venture for HCC to share health care programs with Carroll and Frederick Community Colleges.

Howard Community College

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
--------------	------------------	--------------------	---------------------	--------------------	--------------------------------------	---------

Expenditures By Fund/Fund Center

General Fund	25,195,470	25,951,335	28,286,955	27,093,286	1,141,951	4.40%
Howard Community College	25,195,470	25,951,335	28,286,955	27,093,286	1,141,951	4.40%
TOTAL	25,195,470	25,951,335	28,286,955	27,093,286	1,141,951	4.40%

Expenditures By Commitment Summary

Expense Other	25,195,470	25,951,335	28,286,955	27,093,286	1,141,951	4.40%
TOTAL	25,195,470	25,951,335	28,286,955	27,093,286	1,141,951	4.40%

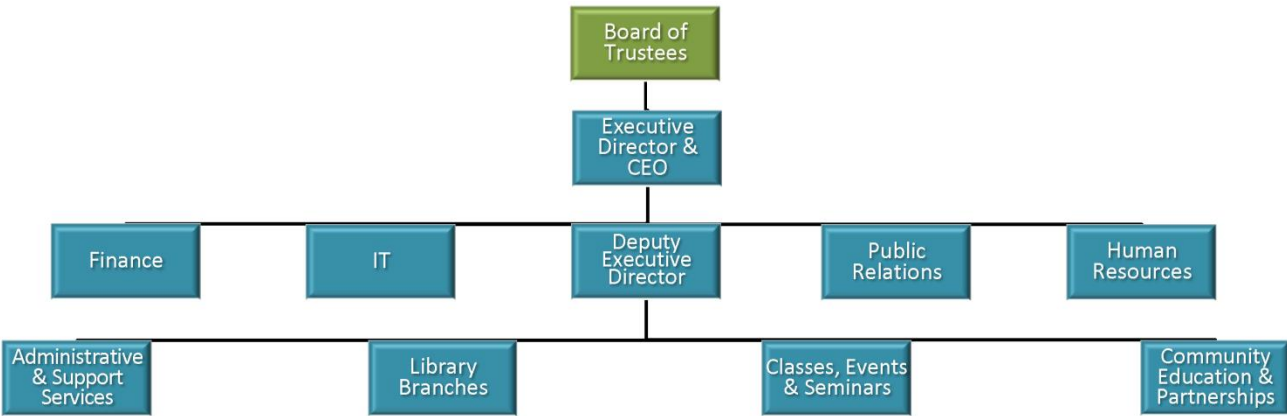
Personnel Summary	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
-------------------	------------------	--------------------	--------------------	--------------------	--------------------------------------	---------

Authorized Personnel	498.39	518.59	522.59	543.73	21.14	4.05%
-----------------------------	--------	--------	--------	---------------	-------	-------

Total Expenses	FY 2011	FY 2012	Difference	Percent
Howard Community College	25,951,335	27,093,286	1,141,951	4.40%
Howard Community College OPEB	66,500	72,709	6,209	9.34%
Howard Community College Debt Service	16,392,825	5,739,174	(10,653,651)	-64.99%
TOTAL	42,410,660	32,905,169	(9,505,491)	-22.41%

Education

Howard County Library



Mission Statement

We provide lifelong education, inspire a world of ideas, and ignite the power of knowledge.



The County's top rated libraries are the perfect place to get extra learning assistance.

Howard County Library

Description

A major component of Howard County's strong educational system alongside Howard County Public School System and Howard Community College, Howard County Library delivers equal opportunity in education for every resident of Howard County. Howard County Library's overall educational program comprises three pillars: self-directed education; research assistance & instruction; and instructive & enlightening experiences.

Howard County Library is governed by a seven-member policy-making Board of Trustees. The Library Board recommends Trustees to the County Executive, who appoints the Trustees with County Council approval. Officers of the Board of Trustees are the Chair, Vice Chair, and Treasurer. The Library's CEO serves as the Secretary.

Howard County Library's operating budget consists of ninety percent county funding, five percent state funding, and five percent library generated funds (e.g.fines).

Fiscal Year 2011-2012 Highlights

- A leader among the great public library systems in the region, state, and nation, we again achieved a top national ranking (HAPLR Rankings, American Libraries, 2011) and were also designated a national "Star" library system by Library Journal, a status only three percent of the 7,513 U. S. public libraries attain. HCLS earned the highest possible five-star rating.
- Self-Directed Education achieved seven million items borrowed.
- Research Assistance & Instruction rose 15 percent, with a record 1.6 million interactions.
- Instructive & Enlightening Experiences saw a 20 percent increase, with nearly a quarter of a million participants at our award-winning classes and signature events, including appearances by world renowned authors Alice Hoffman, Lisa See and Jodi Picoult, each attracting audiences exceeding 600; Evening in the Stacks with a record 700 people in attendance; and Battle of the Books, which reached a record-setting registration (700 fifth grade students).
- We celebrated a milestone with the Grand Opening of the new Charles E. Miller Branch & Historical Center, featuring more than 7,000 people visiting on opening day.

Fiscal Year 2012-2013 Goals

- Howard County Library will continue to develop an overall curriculum that delivers excellence in education for students of all ages, and further elevate extraordinary customer service as its hallmark.
- A teaching garden that enhances environmental, science, and health education for children and adults alike, our soon-to-debut Enchanted Garden at the new Miller Branch will enable an enhanced curriculum for all ages in these critical subject areas.
- To further promote health education, we will enhance Well & Wise, a partnership between HCLS and Howard County General Hospital, a Member of Johns Hopkins Medicine.
- For K-12 and post-secondary students, HCLS will augment A+ Partners in Education with the Howard County Public School System and Howard Community College.
- We aim to further expand as a launching point in the STEM pipeline of future scientists, mathematicians and engineers to fill 21st century knowledge-based jobs through classes and HiTech.
- As lead organization among 100 Choose Civility Alliance Partners, HCLS aspires to further strengthen the unique and timely Choose Civility initiative that serves as a model for the region and beyond.

Howard County Library

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	15,229,779	16,345,254	17,136,221	16,961,218	615,964	3.77%
Howard County Library	15,229,779	16,345,254	17,136,221	16,961,218	615,964	3.77%
TOTAL	15,229,779	16,345,254	17,136,221	16,961,218	615,964	3.77%
Expenditures By Commitment Summary						
Expense Other	15,229,779	16,345,254	17,136,221	16,961,218	615,964	3.77%
TOTAL	15,229,779	16,345,254	17,136,221	16,961,218	615,964	3.77%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	220.50	232.50	232.50	232.50	0.00	0.00%

Public Safety

Section II

Table of Contents

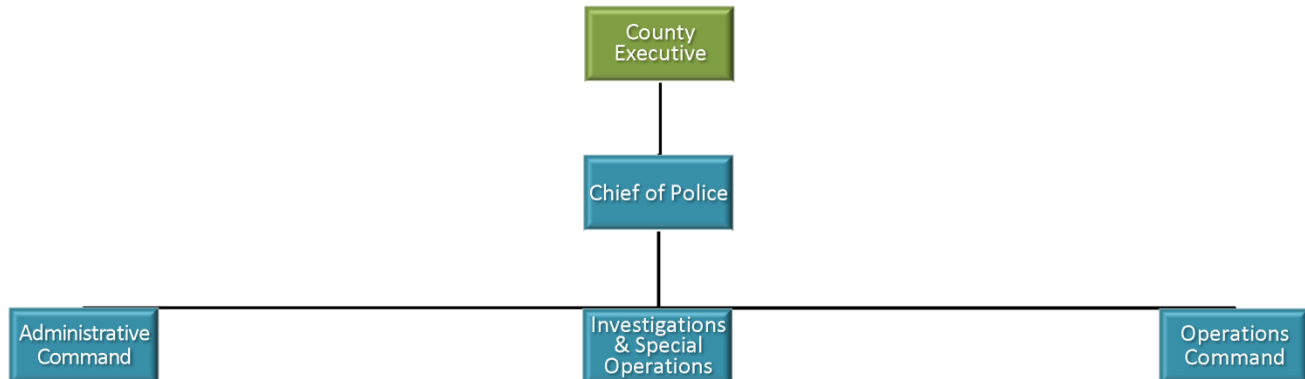
Department of Police..... 67

Department of Corrections 71

Department of Fire and Rescue Services 75

Public Safety

Police



Mission Statement

It is the mission of the Howard County Police Department to provide a secure environment for the citizens 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. HCPD embraces the historic tradition that the police are the public and the public are the police. We are committed to resolving problems collaboratively through a partnership between the department and our community.



County police officers assist with planting flags for the 10th anniversary of the 9/11 terrorist attacks as a tribute to all the men and women who lost their lives.

Police

Department Description

The Howard County Police Department provides comprehensive, 24-hour public safety services to county residents. It maintains records and reports of all criminal activities. The Police Department cooperates with other county and state law enforcement agencies in public safety activities, analysis of data and assists them as needed. The department also provides public education and crime prevention services, assistance with problem resolution and addresses issues and concerns of citizens as they relate to local law enforcement.

Division/Major Program Description

Office of the Chief

The Office of the Chief establishes departmental policy and maintains interaction with other county, state and federal agencies. This office includes internal affairs, research & planning, public affairs and quality assurance. It provides inspections of licensed liquor establishments and investigates and adjudicates complaints regarding departmental employee misconduct or performance. The Office manages the national accreditation program and acts as a single source of information about the department for citizens and news media.

Command Operations

Command Operations is responsible for the northern and southern patrol districts, youth division and operational preparedness division. It ensures HCPD is prepared to respond in any disaster situation. The division assigns the school resource officers, multi-cultural liaison officer and patrol officers, including bike patrol, cadets, duty officers, community resource officers and special assignment officers.

Investigations & Special Operations Command

The Investigations & Special Operations Command is divided into the special operations and criminal investigations bureaus. These bureaus provide investigative services and special operations year round. The unit conducts investigations, apprehends criminal offenders and enforces criminal and motor vehicle laws.

Animal Control Division

This division is responsible for administering and enforcing animal control laws, controlling domestic and wild animal populations and responding to emergency situations involving animals. They operate the animal control facility, provide care for stray and abandoned animals, investigate animal cruelty cases, rescue endangered animals, conduct humane education programs and administer the pet adoption program.

Administration Command

Administration Command provides management of the Human Resources Bureau, Management Services Bureau, Information and Technology Bureau and the Budget Fiscal Section.

Human Resources Bureau

The Human Resources Bureau consists of Personnel, Recruitment, and Education & Training sections. The bureau coordinates all hiring, employment/benefit issues, orientation for new employees, liaison with the certified bargaining units and time keeping functions in partnership with County Human Resources Office. Administers testing and screening for new applicants and performs recruitment activities for the department. Coordinates all training programs, including Police Academy Training.

Police

Fiscal Year 2011-2012 Highlights

- School Resource Officers - The FY2012 budget authorized four additional sworn positions. These were assigned as School Resource Officers (SRO) in the Youth Services Division. The additional positions expanded the SRO program into the middle schools. Each SRO is assigned two middle schools. In addition to patrols during the school day, these officers also participated in structured after school activities.
- Speed Camera Program - In October 2011, HCPD launched the speed camera program in school zones. In 2009, the state of Maryland passed a law that allows local counties to decide on the use of speed cameras around schools in their communities. The county's decision to move forward with speed camera legislation comes as a result of resident concerns and a thorough, year-long study conducted by the county's police department regarding speeding in school zones. The research determined that 66 percent of cars were traveling over the speed limit. As a result of these findings and ongoing concerns expressed by residents, the county decided to move forward with the program. Two vans are equipped with cameras. They are moved to different school zones each day. A list of roads scheduled for speed enforcement is posted in advance online. All school zones are marked as speed camera areas.
- Auxiliary Police Mounted Patrols - Volunteers patrol parks, bike paths, shopping centers, and other locations on horseback as designated by the department. These volunteers serve as the eyes and ears for police and park officials and have no enforcement authority. The mounted patrol officers have and provide their own horse, tack, trailer, and tow vehicle.

Fiscal Year 2012-2013 Goals

- Promote traffic safety throughout the County by focusing resources to address at risk drivers through continued education programs (You are Responsible, Collision Avoidance Training). Explore options and best practices to reduce repeat DWI offenses/collisions and conduct a pilot program to identify and proactively address repeat DWI offenders.
- Add additional community resource officer(s) to combat crime and to provide quality law enforcement services.
- Enhance Human Resources by continuing effective year-round recruitment of quality candidates. Effectively manage and prepare for attrition cycle.
- Improve and expand technology by evaluating pilot test of the new Field Reporting software for patrol. Continue to develop, implement, and evaluate an effective HCPD social media presence.

Police

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
--------------	------------------	--------------------	---------------------	--------------------	--------------------------------------	---------

Expenditures By Fund/Fund Center

General Fund	76,371,602	84,997,517	89,285,923	87,844,101	2,846,584	3.35%
Chief of Police	3,944,015	4,532,570	4,277,685	4,242,572	-289,998	-6.40%
Adm Command	690,226	643,644	1,084,686	1,084,686	441,042	68.52%
Human Resources B	3,308,656	4,246,612	4,281,225	3,682,501	-564,111	-13.28%
Management Svc B	7,240,925	9,340,275	8,888,965	8,867,898	-472,377	-5.06%
Information & Tech B	11,977,153	13,093,641	14,374,906	13,414,954	321,313	2.45%
Animal Control Div	1,252,828	1,473,659	1,503,651	1,503,651	29,992	2.04%
Command Operations	31,833,006	33,133,658	35,181,020	35,720,127	2,586,469	7.81%
Investig&SpecialOp	209,215	267,508	271,285	265,223	-2,285	-0.85%
Criminal Investig B	10,070,604	10,919,284	11,836,609	11,864,725	945,441	8.66%
Special Operations B	5,844,974	7,346,666	7,585,891	7,197,764	-148,902	-2.03%
Speed Cameras	0	1,228,000	958,970	878,970	-349,030	-28.42%
Special Operations B	0	1,228,000	958,970	878,970	-349,030	-28.42%
Grants Fund	1,094,864	3,178,473	3,369,631	3,369,631	191,158	6.01%
Chief of Police	0	0	46,000	46,000	46,000	100.00%
Adm Command	206,765	445,000	400,000	400,000	-45,000	-10.11%
Human Resources B	3,491	0	0	0	0	0.00%
Management Svc B	67,598	66,000	55,000	55,000	-11,000	-16.67%
Information & Tech B	13,671	120,000	249,590	249,590	129,590	107.99%
Command Operations	141,039	346,092	275,273	275,273	-70,819	-20.46%
Criminal Investig B	515,011	2,053,384	2,139,418	2,139,418	86,034	4.19%
Special Operations B	147,289	147,997	204,350	204,350	56,353	38.08%
Trust And Agency Multifarious	45,635	338,500	359,500	359,500	21,000	6.20%
Adm Command	31,453	111,000	111,000	111,000	0	0.00%
Animal Control Div	14,182	152,500	152,500	152,500	0	0.00%
Command Operations	0	0	21,000	21,000	21,000	100.00%
Special Operations B	0	75,000	75,000	75,000	0	0.00%
TOTAL	77,512,101	89,742,490	93,974,024	92,452,202	2,709,712	3.02%

Expenditures By Commitment Summary

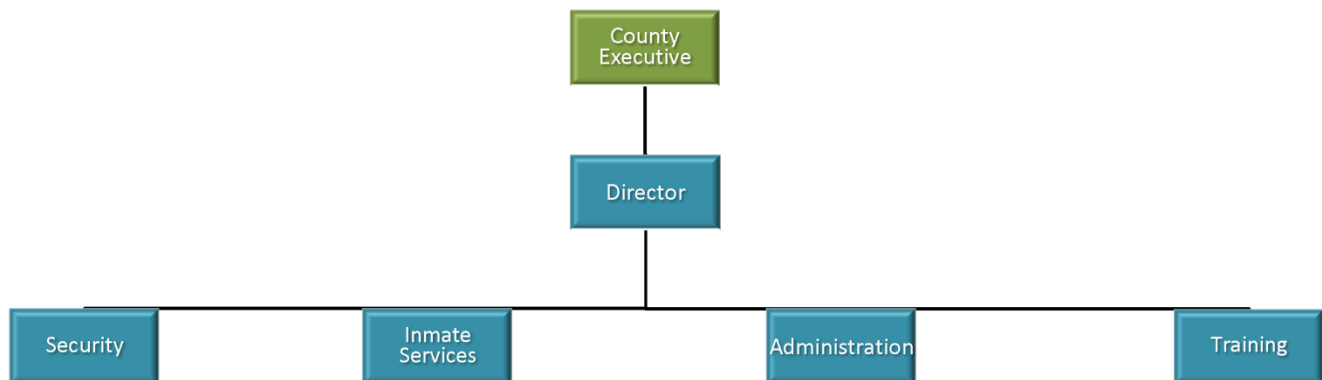
Personnel Costs	64,539,935	70,531,565	73,504,625	73,314,987	2,783,422	3.95%
Contractuals	6,484,991	8,745,638	8,854,610	8,787,485	41,847	0.48%
Supplies and Materials	1,130,271	2,648,768	3,132,210	2,811,105	162,337	6.13%
Capital Outlay	283,852	625,000	1,524,500	795,500	170,500	27.28%
Debt Service	160,193	160,193	160,193	160,193	0	0.00%
Expense Other	5,639,604	6,881,326	6,647,886	6,496,363	-384,963	-5.59%
Operating Transfers	-726,745	150,000	150,000	86,569	-63,431	-42.29%
TOTAL	77,512,101	89,742,490	93,974,024	92,452,202	2,709,712	3.02%

Personnel Summary	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
-------------------	------------------	--------------------	--------------------	--------------------	--------------------------------------	---------

Authorized Personnel	628.00	634.00	635.00	635.00	0.00	0.00%
-----------------------------	---------------	---------------	---------------	---------------	-------------	--------------

Public Safety

Corrections



Mission Statement

The mission of the Howard County Department of Corrections is to protect the citizens of Howard County by providing a secure facility for persons legally confined in the County. The Department provides for the safety of the inmates and staff by maintaining a humane, clean and orderly living and working environment. It is also the policy of this Department that no inmate is discriminated against with regard to programs, services, or activities on the basis of race, religion, national origin, sex, disability or political beliefs.

The Administration and staff are dedicated to providing a balanced correctional program that meets applicable County, State, and Federal standards. Concerted efforts are made to ensure that the inmate's human rights and dignity are not violated. The staff will be firm, fair, and impartial.

Corrections

Department Description

The Department of Corrections operates the Detention Center and the Central Booking Facility. The Department is responsible for processing, treatment and care of individuals that are lawfully incarcerated in Howard County. Complete security is provided from the time of commitment until discharge

Division/Major Program Description

Detention Center

The Detention Center houses male and female adult inmates who are awaiting trial in Howard County District and Circuit Courts. The Detention Center also houses inmates who are sentenced up to 18 months. In addition, by contracted agreement, the Detention Center houses federal detainees from the U.S. Marshal Service and the Bureau of Immigration and Custom Service.

Inmate Programs

A variety of inmate programs are available to those incarcerated at the facility. These programs provide assistance to inmates that help prepare them for release and to help reduce recidivism.

Central Booking Facility

The Central Booking Facility is responsible for the processing of all incoming adult arrestees and juvenile arrestees waived to adult jurisdiction in Howard County from various police agencies. These include the Howard County Police Department, the Maryland State Police, the Department of Natural Resources Police Department, the Howard County Sheriff's Office and the Maryland Transportation Authority Police.

Corrections

Fiscal Year 2011-2012 Highlights

- **Cost Containment**
The Department has continued to modify its vendor contracts to remove any exclusivity clauses. The removal of these has allowed the Department to purchase products and services at prices lower than those listed in vendor contracts, while maintaining quality and value. Examples of this include beverage purchases which will save about \$16,000 per year. Purchase of cleaner, floor wax and stripper in 50 gallon drums, resulting in savings of an estimated \$8,000 per year. We continue to target areas for further savings.
- **Housing of Federal Inmates**
The Department has again made provisions to further increase the housing of federal inmates. The maximum capacity has been changed from about 65 to about 90 detainees. The agency determined that it was able to accomplish this increase through a review and a change in utilization of existing housing. It is estimated that this change will result in an increase in revenue of approximately \$800,000 over the next fiscal year. Expenses to accomplish this increase are expected to be maintained under \$100,000.
- **Inmate Work Details**
Continued to support Public Works and Recreation and Parks Departments by providing inmate work details to perform work assignments that could not be covered by existing county staff. These included the cleaning of roads and parks.
- **Recycling and Composting**
The Department continues to emphasize recycling and has planned and prepared for implementation of composting kitchen waste. Working with Environmental Services a composter has been installed and necessary connections are underway.

Fiscal Year 2012-2013 Goals

- To continue to operate the Department in a manner that is fiscally sound as well as creative, continually reviewing operational efficiencies, grant opportunities and revenue enhancements.
- To continue to provide a safe and secure environment for inmates, staff and the community.
- To continue to enhance reentry services for inmates returning to the community.

Corrections

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
--------------	------------------	--------------------	---------------------	--------------------	--------------------------------------	---------

Expenditures By Fund/Fund Center

General Fund	13,422,447	14,261,552	14,696,754	14,801,472	539,920	3.79%
Corrections-Adm	13,422,447	14,261,552	14,696,754	14,801,472	539,920	3.79%
Grants Fund	149,999	187,087	150,000	150,000	-37,087	-19.82%
Corrections-Adm	149,999	187,087	150,000	150,000	-37,087	-19.82%
Trust And Agency Multifarious	1,756	3,000	3,000	3,000	0	0.00%
Corrections-Adm	1,756	3,000	3,000	3,000	0	0.00%
TOTAL	13,574,202	14,451,639	14,849,754	14,954,472	502,833	3.48%

Expenditures By Commitment Summary

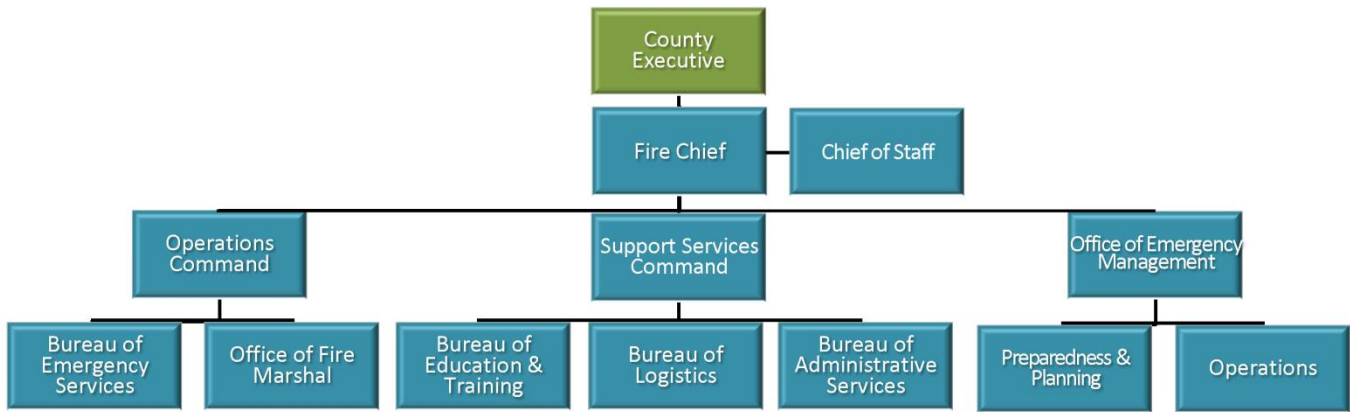
Personnel Costs	10,518,809	11,253,798	11,585,923	11,609,551	355,753	3.16%
Contractuals	2,109,813	2,322,755	2,383,708	2,393,858	71,103	3.06%
Supplies and Materials	911,043	794,914	806,827	879,827	84,913	10.68%
Expense Other	37,814	80,172	73,296	71,236	-8,936	-11.15%
Operating Transfers	-3,277	0	0	0	0	0.00%
TOTAL	13,574,202	14,451,639	14,849,754	14,954,472	502,833	3.48%

Personnel Summary	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
-------------------	------------------	--------------------	--------------------	--------------------	--------------------------------------	---------

Authorized Personnel	145.00	144.00	144.00	144.00	0.00	0.00%
-----------------------------	--------	--------	--------	---------------	------	-------

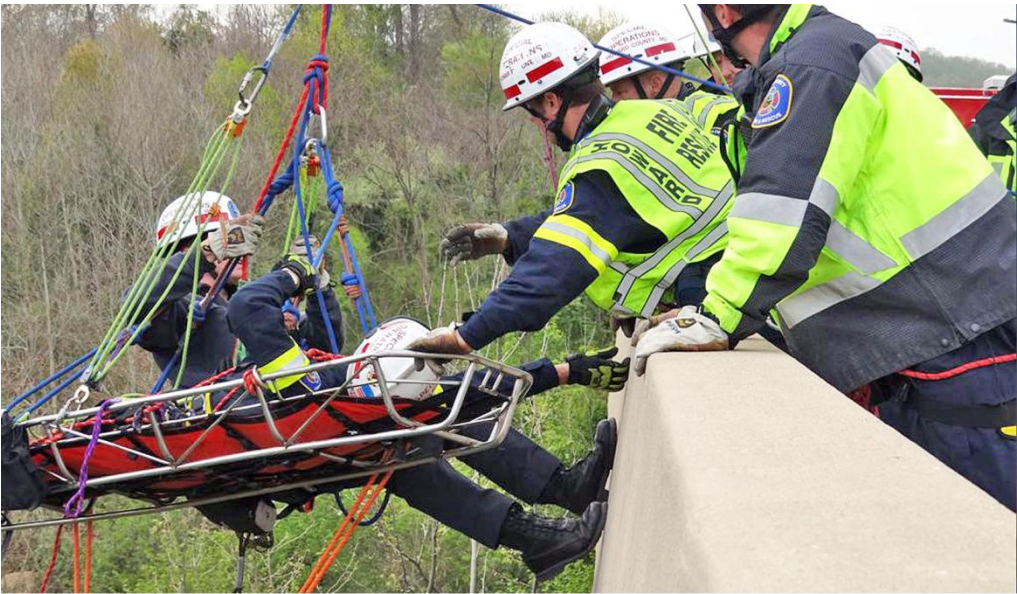
Public Safety

Department of Fire and Rescue Services



Mission Statement

Educate, Protect and Serve



During this training for Fire & Rescue Services' special ops team, a scenario was enacted involving victims of a "car over the bridge" accident.

Department of Fire and Rescue Services

Department Description

The Department of Fire and Rescue Services provides emergency response services and community risk reduction programs to the citizens of Howard County through a partnership of highly-trained career and volunteer personnel.

Division/Major Program 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.

The Office of Emergency Management [OEM]

The Office of Emergency Management [OEM] is established by Howard County Code as an agency within the Department of Fire and Rescue Services directed by the Chief who is the appointed Director of Emergency Management for Howard County. OEM is responsible for developing systems and processes to manage natural and human-caused disasters within Howard County, including the Emergency Operations Plan (EOP), the Emergency Management Center (EOC), and the community notification network. OEM also coordinates activities of the Local Emergency Planning Committee (LEPC), conducts community training programs, and management exercises for to ensure readiness.

Emergency Services

This organization directs the development of policies and procedures that ensure the delivery of timely and effective emergency response services in Howard County in compliance with Federal, State and Local regulations. In concert with the Chief and Medical Director, Operations develops and maintains critical relationships with Federal, State and Local allied agencies. Additionally, Operations has oversight for personnel performance, Incident Management Training and deployment, implementation of the Department's Health, Wellness and Fitness initiatives; and coordination of coverage at Special Events. Operations also represent the Department in the Emergency Management Advisory and Operations Groups and has responsibility for several Emergency Support Functions in the Emergency Operations Plan.

Education & Training

Education & Training develops, coordinates and provides essential certification and continuing education training programs for career and volunteer personnel in all emergency response and emergency medical disciplines in compliance with Department policy and Federal, State and Local regulations. Additionally, Education & Training maintains relationships with allied agencies to support the Department's internal training programs and certifications. This section is also responsible for managing training facilities and coordinating logistics of County and community meetings, programs and activities held at this location.

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; new development and building plans review, building and occupancy inspections, and Code enforcement under the authority of the State Fire Marshal; and an array of public education programs. The Office also has oversight for the Fire Investigation unit which operates in conjunction with the Police Department to identify origin and cause of fire incidents and reduce the level of criminal fire activity in Howard County.

Department of Fire and Rescue Services

Fiscal Year 2011-2012 Highlights

- Promoted a single fire tax district for Howard County
- Maintained cost savings measures while continuing to meet the increasing service needs of the community
- Began construction of a new station in Glenwood and construction of a relocated station in Savage
- Completed Phase II of the rural water supply program (cisterns)
- Launched a new Community Emergency Notification System
- Adopted the 16 Firefighter Life Safety initiatives outline in the National Fallen Firefighters Foundation's "Everyone Goes Home" program
- Achieved national accreditation of the paramedic education program from the Committee on Accreditation of Educational Programs for the Emergency Medical Services Professions
- Compiled and submitted required documentation to the Insurance Services Organization with a request for a review of the Department's Public Protection Classification Rating
- Entered into agreement with the Howard County Public School System to integrate compression-only CPR training in middle and high school curriculum
- Entered into agreement with the Medic One Foundation to develop and host an east coast Resuscitation Academy
- Achieved designation by the National Weather Service as a "Storm Ready" community
- 2012 Heart Safe Community Award from the International Association of Fire Chiefs.

Fiscal Year 2012-2013 Goals

- Complete a resource deployment study focused on emergency medical services
- Complete implementation of a new emergency incident alerting system and other strategies to further reduce response times
- Launch a county-wide citizen CPR training initiative
- Complete and automate building pre-plans for all commercial occupancies
- Adopt the 2012 Howard County Fire Prevention Code
- Launch a formal Leadership Development Program
- Complete construction of and open the new station in Glenwood
- Complete construction of a new station on Route 1 and Corridor Road and relocate the Savage Volunteer Department to this location
- Complete design of the new Elkridge station
- Conduct training academy for 32 Firefighters to staff new facility and 9 Firefighters to staff a new BLS unit.
- Complete Phase III of the rural water supply program (cisterns)
- Complete comprehensive inspection and testing of all fire hydrants in partnership with the Bureau of Utilities
- Complete development of an electronic "Asset Tracking & Management System"

Department of Fire and Rescue Services

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
Fire & Rescue Reserve Fund	60,895,106	77,287,722	81,837,919	94,994,219	17,706,497	22.91%
F & R Adm	3,500,946	11,652,292	4,727,892	19,993,799	8,341,507	71.59%
F & R Support Servic	2,268,560	3,633,899	4,225,714	4,087,336	453,437	12.48%
F & R Inform & Tech	2,503,167	2,854,523	3,116,333	3,107,933	253,410	8.88%
F & R Training	1,429,790	1,745,780	1,752,746	1,732,457	-13,323	-0.76%
Office of Emergency Management	651,500	1,758,122	1,842,430	1,829,170	71,048	4.04%
Emergency Services Operations Bureau	46,697,534	50,735,086	60,596,506	58,577,507	7,842,421	15.46%
Emergency Services Management Bureau	1,121,171	1,223,971	1,356,883	1,346,591	122,620	10.02%
F&R EmergencyMedSvc	-6,070	0	0	0	0	0.00%
F & R Life Safety	1,956,163	2,448,598	2,557,125	2,527,266	78,668	3.21%
Administrative Services Bureau	772,345	1,235,451	1,662,290	1,792,161	556,710	45.06%
Grants Fund	4,641,063	5,436,924	4,147,916	4,147,916	-1,289,008	-23.71%
F & R Adm	4,641,063	5,436,924	4,147,916	4,147,916	-1,289,008	-23.71%
Trust And Agency Multifarious	15,996	375,000	375,000	375,000	0	0.00%
F & R Adm	15,996	375,000	375,000	375,000	0	0.00%
TOTAL	65,552,165	83,099,646	86,360,835	99,517,136	16,417,490	19.76%
Expenditures By Commitment Summary						
Personnel Costs	47,549,029	53,367,184	60,005,004	58,008,591	4,641,407	8.70%
Contractuals	9,572,716	10,425,309	13,170,101	13,128,451	2,703,142	25.93%
Supplies and Materials	2,199,029	2,871,196	3,312,410	3,169,410	298,214	10.39%
Capital Outlay	1,105,518	1,600,138	1,298,512	1,298,512	-301,626	-18.85%
Expense Other	2,233,473	12,184,930	3,383,919	18,721,283	6,536,353	53.64%
Operating Transfers	2,892,400	2,650,889	5,190,889	5,190,889	2,540,000	95.82%
TOTAL	65,552,165	83,099,646	86,360,835	99,517,136	16,417,490	19.76%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	423.35	419.35	420.35	461.35	41.00	9.75%

Public Facilities

Section III

Table of Contents

Department of Planning and Zoning 81

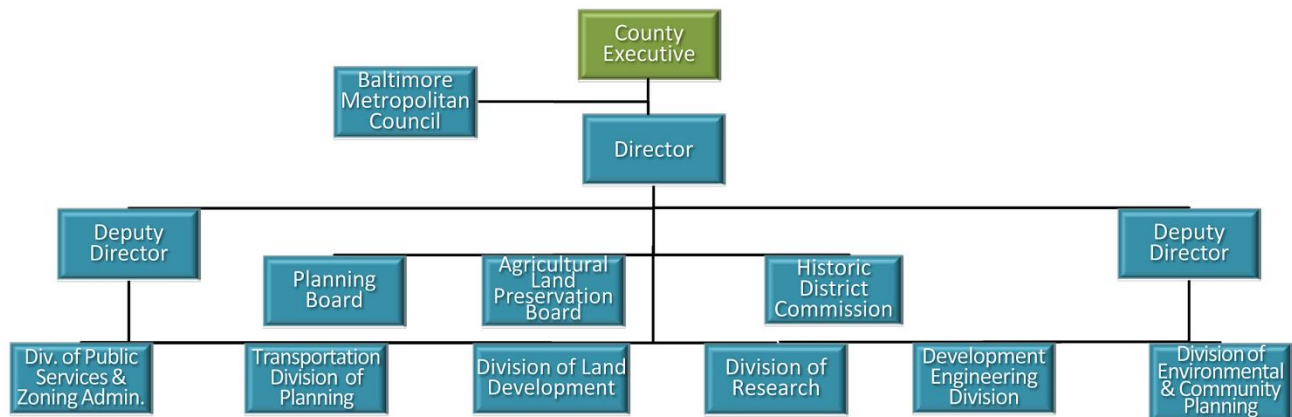
Department of Public Works 85

Department of Inspections, Licenses and Permits 89

Soil Conservation District 93

Public Facilities

Planning and Zoning



Mission Statement

To create collaborative, innovative plans and implement strategies that effectively address growth and redevelopment challenges. DPZ seeks to enhance Howard County's high quality of life, prosperity, and stewardship of our natural and cultural resources.

Department Description

The Department of Planning and Zoning is responsible for comprehensive planning for growth and development in Howard County. The Agricultural Land Preservation program is also administered by the department. In addition, the Department of Planning and Zoning works with the following advisory/planning bodies: Baltimore Metropolitan Council, Planning Board, Historic District Commission, and Agricultural Land Preservation Board.

Planning and Zoning

Division/Major Program Description

Office of Director

The Office of Director provides guidance and coordination to the divisions within the Department of Planning and Zoning. Assistance is also provided to the advisory/planning bodies. The Director's Office manages the drafting and implementation of mandated studies, regulations and legislation. Direct administration and implementation of the General Plan and Adequate Public Facilities Ordinance for Howard County are conducted by this office. Communication with citizens regarding county growth policies and the development management process are also responsibilities of the office.

Development Engineering Division

This division reviews and approves site development, sketch, preliminary and final plans submitted for development projects and for conformance with County Code, Design Manual and State and Federal Laws in coordination with State and County agencies.

Public Service & Zoning Administration

This division is responsible for interpreting and enforcing the Zoning Regulations and works on Zoning Board and Board of Appeals cases. It processes building permits, traders licenses and special permits. The division provides information and works in coordination with the Cemetery Preservation Board.

Division of Land Development

This division manages Howard County's development review process, provides information on development and the subdivision process to the public and reviews and approves development plans. It reviews and processes street name requests and identifies needed amendments to the county Subdivision Regulations.

Research Division

This division develops, maintains and updates information in ProjectDox and databases for tracking subdivisions, site development plan activities, land use and building permits. It conducts research, provides data to support departmental, county, state and regional agency activities. The Research division also distributes census information and responds to public requests for data. The division provides the large format printing services for the county.

Planning and Zoning

Fiscal Year 2011-2012 Highlights

- Continued efforts to update the General Plan.
- Expanded the migration of plan review functions to Project Dox.
- Continued Greenfest.
- Increased the number of participating acres in the Ag Preservation Program.

Fiscal Year 2012-2013 Goals

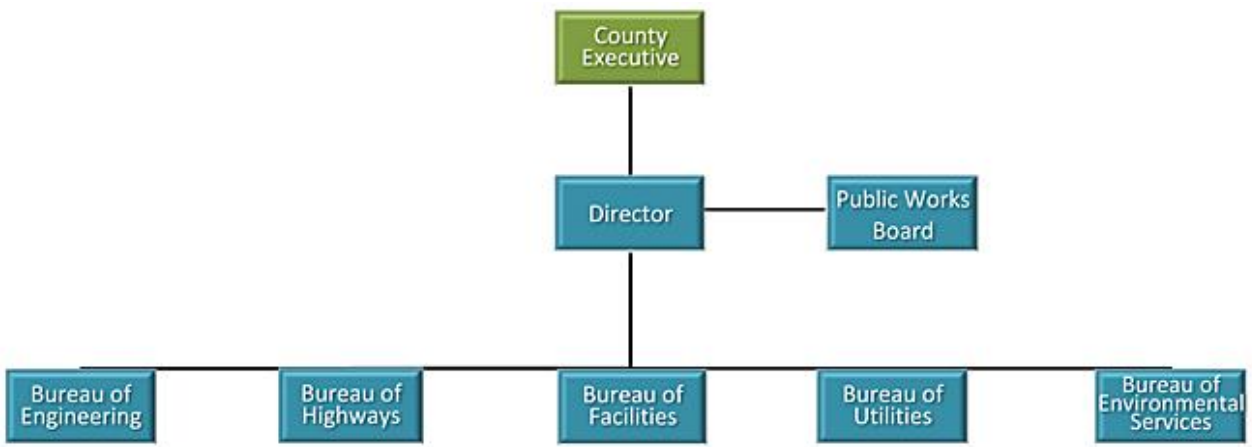
- Initiate an Agribusiness Innovation Grant program in the Agricultural Preservation Fund for local farmers.
- The Department of Planning and Zoning's goals for FY 2013 include implementation of PlanHoward 2030, the updated General Plan for Howard County.
- Efforts will be focused on seeking State Sustainable Communities designations for several areas, including historic Ellicott City, Elkridge and North Laurel.
- Comprehensive Zoning and the continuation of revitalization efforts for Downtown Columbia, the Columbia Village Centers, Route 1 and Route 40, and; Green Infrastructure are planned.

Planning and Zoning

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	6,079,351	6,520,898	6,626,446	6,586,654	65,756	1.01%
Planning&Zoning-Adm	1,081,861	1,232,876	1,281,458	1,366,792	133,916	10.86%
DevelEngineeringDiv	1,061,642	1,146,936	1,068,646	1,068,646	-78,290	-6.83%
DivTransporPlanning	549,072	0	0	0	0	0.00%
Public Svc&ZoningAdm	829,385	933,815	941,937	939,520	5,705	0.61%
Div LandDevelopment	1,097,095	1,143,582	1,217,489	1,143,731	149	0.01%
Div of Research	778,975	821,483	868,635	868,635	47,152	5.74%
Div of Resou Conserv	263,320	352,742	365,267	364,842	12,100	3.43%
Compre&CommPlanning	418,001	889,464	883,014	834,488	-54,976	-6.18%
Agricultural Land Preservation	5,825,159	7,280,575	9,165,680	9,185,680	1,905,105	26.17%
Planning&Zoning-Adm	5,825,159	7,280,575	9,165,680	9,185,680	1,905,105	26.17%
Grants Fund	639,875	379,194	370,853	370,853	-8,341	-2.20%
Planning&Zoning-Adm	28,828	22,842	19,505	19,505	-3,337	-14.61%
DivTransporPlanning	611,047	0	0	0	0	0.00%
Compre&CommPlanning	0	356,352	351,348	351,348	-5,004	-1.40%
Trust And Agency Multifarious	3,302	20,000	20,000	20,000	0	0.00%
Planning&Zoning-Adm	3,302	20,000	20,000	20,000	0	0.00%
TOTAL	12,547,687	14,200,667	16,182,979	16,163,187	1,962,520	13.82%
Expenditures By Commitment Summary						
Personnel Costs	5,385,382	5,976,118	5,908,267	5,785,983	-190,135	-3.18%
Contractuals	954,053	1,005,073	1,172,551	1,272,200	267,127	26.58%
Supplies and Materials	41,320	50,950	52,450	52,450	1,500	2.94%
Capital Outlay	348,694	0	0	0	0	0.00%
Debt Service	4,867,482	5,620,597	7,404,920	7,404,920	1,784,323	31.75%
Expense Other	962,731	1,547,929	1,644,791	1,647,634	99,705	6.44%
Operating Transfers	-11,975	0	0	0	0	0.00%
TOTAL	12,547,687	14,200,667	16,182,979	16,163,187	1,962,520	13.82%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	67.88	66.88	66.88	66.88	0.00	0.00%

Public Facilities

Public Works



Mission Statement

To advance the quality of life for the citizens of Howard County through the improvement and management of Public Works Facilities. To provide for the design, construction, operation and maintenance of Public Works facilities in accordance with the General Plan, local, State and federal regulations.



Public Works' Survey Division performs many different types of surveys for a variety of purposes and is comprised of both field and office staff.

Public Works

Department Description

The Department of Public Works designs, constructs and operates public facilities to meet the needs of Howard County. The Department consists of one board and six operating bureaus: Director's Office, Engineering, Highways, Facilities, Environmental Services and Utilities. The Bureau of Utilities is part of the Water and Sewer Fund and the Bureau of Environmental Services is mostly funded by the Environmental Services Fund. The remaining bureaus are included in the County's General Fund budget.

Bureau Descriptions

The Directors Office

The Director's Office manages the following divisions: Administrative Services, Real Estate Services and Capital Projects. It provides support to the Public Works Board, which makes recommendations to the Director on matters related to the department's functions and projects.

Bureau of Facilities

The Bureau of Facilities is responsible for maintaining the daily operations of most County owned facilities. This responsibility includes building maintenance, technical expertise in the development of new facilities, control of energy use and costs, control of custodial services, providing security guards, performing infrastructure system improvements and providing building services where necessary.

Bureau of Highways

The Bureau of Highways is responsible for roadway infrastructure along more than 1,000 miles of County roads for the mobility and safety of the public. Infrastructure includes pavement, sidewalks, street trees, storm water management facilities, traffic signals, signage and lighting. Maintenance work includes preservation efforts, such as pavement resurfacing and dam mowing as well as remedial efforts such as snow removal and pot hole repair.

Bureau of Engineering

The Bureau of Engineering designs 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.

Bureau of Environmental Services

The Bureau of Environmental Services 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 storm water National Pollutant Discharge Elimination System (NPDES) permit including: stream restoration, storm water management facilities design and construction, water quality monitoring, stream/watershed assessments, storm water facility inspections, and public outreach efforts.

Bureau of Utilities

The Bureau of Utilities operates and maintains the County's water and sewer system. The six operating divisions within the Bureau provide residents with a reliable and continuous water supply, sanitary sewer and fire protection services.

Public Works

Fiscal Year 2011-2012 Highlights

- Added scrap metal to curbside recycling collection, initiated a pilot curbside food scraps collection program, and restarted bulk curbside trash collection.
- Completed a new Enhanced Nutrient Removal facility for waste water treatment (7th addition).
- A 9% increase in the cost of purchased water is anticipated from the City of Baltimore and concurrently with the Washington Suburban Sanitary Commission.
- Added seven additional facilities that need to be maintained: Glenwood Fire Station; Scaggsville Fire Station expansion; Robinson Nature Center; North Laurel Park Community Center; Belmont Property; Ascend One; and the Miller Library and Historical Center.

Fiscal Year 2012-2013 Goals

- Continue to increase recycling and reduce trash volumes by working towards stable environmentally appropriate and cost effective organic composting options.
- Enhance stormwater restoration and retrofit efforts within the County to improve water quality and to work towards our cleanup goals. Move towards more green stormwater infrastructure, that mimic natural systems, throughout the County.
- Provide reliable and adequate water and sewerage service to the Metropolitan District, within the allowable budget.
- Provide sewerage treatment in accordance with the NPDES permit limitations.
- Provide operation and maintenance services for each of the individual shared septic systems.
- Maintain Howard County's Maryland Department of Environment's (MDE) delegation authority to inspect sediment control and stormwater management for all aspects of construction. Effective January 2012, MDE is regulating more rigid practices.
- Enhance GPS surveys with upgraded equipment using pulse laser technology to greatly improve accuracy and field safety.
- Incorporate electronic review of capital project/developer plans using Project Docs software. Major projects include: Blandair Park; Transit Facility; Snowden River Parkway; Deep Run/Shallow Interceptor improvements; Dorsey Run Pump Station upgrade; and Montgomery Road water main rehab.

Public Works

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
--------------	------------------	--------------------	---------------------	--------------------	--------------------------------------	---------

Expenditures By Fund/Fund Center

General Fund	40,648,667	43,915,953	46,521,283	44,312,146	396,193	0.90%
Public Works-Direct	3,657,453	4,353,552	4,194,387	4,197,007	-156,545	-3.60%
DPW B Engineering	474,150	514,896	526,046	516,403	1,507	0.29%
Eng Transp Spec Proj	1,120,151	1,174,846	1,165,240	1,168,492	-6,354	-0.54%
Eng Constr Insp Div	2,679,871	2,864,459	2,818,685	2,766,265	-98,194	-3.43%
Eng Survey Division	766,033	836,266	974,254	859,654	23,388	2.80%
Highways - Adm	1,122,689	1,185,307	1,040,310	1,020,843	-164,465	-13.88%
Highways-Maint Div	15,337,664	15,508,190	17,319,685	15,657,813	149,623	0.96%
DPW Traffic Eng Div	1,241,442	1,237,418	1,529,329	1,509,779	272,361	22.01%
Fac-Administ	6,537,136	7,596,447	7,928,817	7,790,088	193,641	2.55%
Fac - Maint Adm	6,394,655	6,974,094	7,145,276	7,212,007	237,913	3.41%
Env Stormwater Mgmt	1,317,423	1,670,478	1,879,253	1,613,795	-56,683	-3.39%
Environmental Services Fund	21,572,450	28,367,004	24,505,867	30,247,106	1,880,102	6.63%
Env Administrat Svcs	4,189,411	7,384,295	2,182,119	7,929,082	544,787	7.38%
Env Operatations	7,782,574	9,113,791	11,132,408	11,125,192	2,011,401	22.07%
Env Collections	4,292,473	5,315,951	5,077,115	5,077,115	-238,836	-4.49%
Env Recycling	5,307,992	6,552,967	6,114,225	6,115,717	-437,250	-6.67%
Program Revenue Fund	0	0	4,723	4,723	4,723	0.00%
Highways - Adm	0	0	4,723	4,723	4,723	100.00%
Grants Fund	0	4,400	0	0	-4,400	-100.00%
Highways - Adm	0	4,400	0	0	-4,400	-100.00%
Water & Sewer Operating Fund	45,529,241	52,287,938	53,334,067	53,311,488	1,023,550	1.96%
Public Works-Direct	-10,964	0	0	0	0	0.00%
Eng Util Design Div	714,493	860,568	870,444	870,444	9,876	1.15%
Util Adm	21,517,436	24,453,696	26,774,614	26,776,148	2,322,452	9.50%
Util Tech Supp Div	109,461	143,883	127,219	127,219	-16,664	-11.58%
Util Maintenance Div	3,886,599	4,303,763	4,177,359	4,181,208	-122,555	-2.85%
Util Service Div	2,036,768	2,124,115	2,237,489	2,240,194	116,079	5.46%
Util Water Reclam	17,275,448	20,401,913	19,146,942	19,116,275	-1,285,638	-6.30%
Shared Septic	85,316	286,160	290,455	290,455	4,295	1.50%
Util Shared Septic S	85,316	286,160	290,455	290,455	4,295	1.50%
TOTAL	107,835,674	124,861,455	124,656,395	128,165,918	3,304,463	2.65%

Expenditures By Commitment Summary

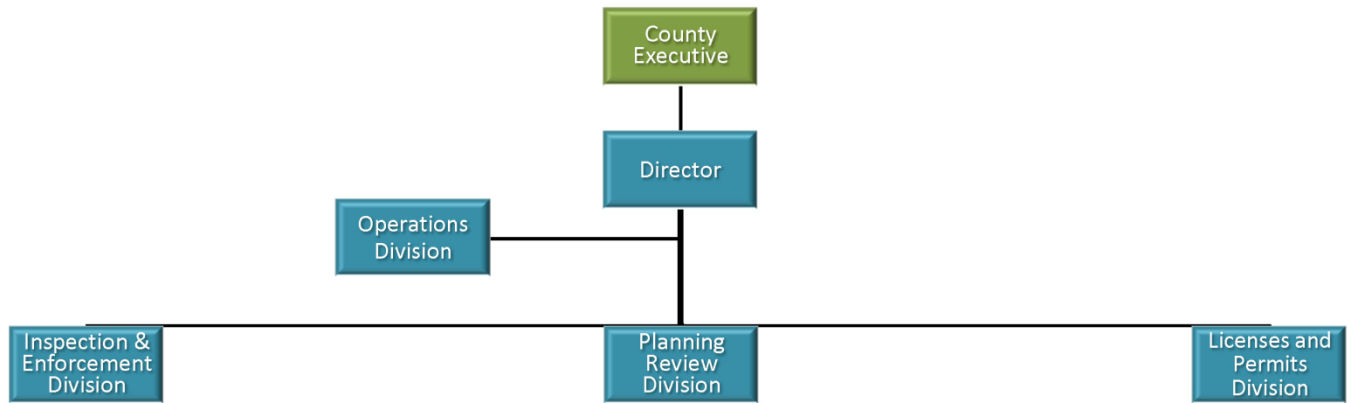
Personnel Costs	32,916,878	35,028,676	36,023,313	35,463,887	435,211	1.24%
Contractuals	41,669,926	48,097,911	49,262,312	48,290,483	192,572	0.40%
Supplies and Materials	20,642,587	21,871,645	24,590,771	24,314,521	2,442,876	11.17%
Capital Outlay	669,997	562,600	858,470	846,600	284,000	50.48%
Expense Other	10,327,779	13,566,499	13,764,076	13,448,741	-117,758	-0.87%
Operating Transfers	1,608,507	5,638,036	54,723	5,801,686	163,650	2.90%
Depreciation	0	96,088	102,730	0	-96,088	-100.00%
TOTAL	107,835,674	124,861,455	124,656,395	128,165,918	3,304,463	2.65%

Personnel Summary	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
-------------------	------------------	--------------------	--------------------	--------------------	--------------------------------------	---------

Authorized Personnel	439.63	439.63	439.64	444.64	5.00	1.14%
-----------------------------	--------	--------	--------	---------------	------	-------

Public Facilities

Inspections, Licenses and Permits



Mission Statement

To provide the best and most efficient service to our permit and construction customers while assuring that the users of buildings will have good cause to feel confident of their safety and health. We also want to assure ourselves and the public that licensees are well qualified for the task for which they are licensed and fully capable of performing to a high standard.

Department Description

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 the building, mechanical, plumbing, electrical, sign and property maintenance code. The department inspects and licenses rental housing, mobile home parks and taxi cabs and handles animal and massage 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 and Enforcement, Plan Review, and Licenses and Permits.

Inspections, Licenses and Permits

Division/Major Program 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, and statistical data reporting.

Inspections & Enforcement

This division assures compliance with adopted codes and standards through the inspection process. It completes inspections for building, mechanical/HVAC, plumbing, electrical, fire code compliance and ADA accessibility. It performs public safety inspections for code compliance including rental housing inspection, sign code inspections, mobile home licenses, taxicab vehicle inspections, taxicab driver licenses, massage establishments and pawn brokers.

Plan Review Division

This division provides technical review of building construction plans and designs to assure compliance with codes and standards, prior to issuance of building permits. The division provides engineering review and approval of fire/sprinkler and other fire extinguishing systems.

Licenses & Permits Division

This division processes and issues permits or licenses for: buildings and structures, HVAC systems, fire protection systems, site grading, plumbing systems, electrical systems, taxicab vehicles and drivers, rental housing, animals, massage establishments and pawn brokers.

Inspections, Licenses and Permits

Fiscal Year 2011-2012 Highlights

- Adopted updated national construction codes.
- Expanded online permitting to include all trades and expanded to commercial functions from just residential.
- Conducted first customer service survey and began using feedback data to focus training needs.
- Piloted an online submittal process to allow electronic plan submittal.

Fiscal Year 2012-2013 Goals

- Launch online license applications.
- Expand online licensing renewals.
- Expand the number of permit types available online.
- Establish self service kiosks at the George Howard Building.
- Develop and implement customer service expectations.
- Perform additional customer service feedback surveys.

Inspections, Licenses and Permits

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
--------------	------------------	--------------------	---------------------	--------------------	--------------------------------------	---------

Expenditures By Fund/Fund Center

General Fund	5,955,940	6,467,740	6,892,089	6,678,102	210,362	3.25%
Inspect Oper Admin	1,611,077	1,942,986	1,996,082	1,953,447	10,461	0.54%
Inspect Enforcmnt	2,719,707	2,834,368	3,178,754	3,055,297	220,929	7.79%
Inspect-Plan Review	997,845	1,033,457	1,036,034	990,362	-43,095	-4.17%
Inspect Lic Perm	627,311	656,929	681,219	678,996	22,067	3.36%
TOTAL	5,955,940	6,467,740	6,892,089	6,678,102	210,362	3.25%

Expenditures By Commitment Summary

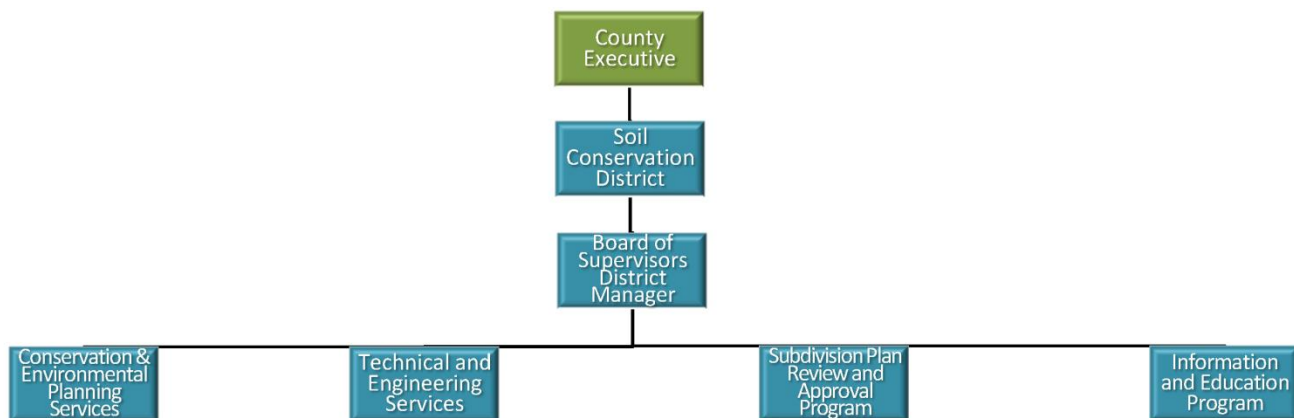
Personnel Costs	4,816,411	5,078,230	5,389,896	5,219,044	140,814	2.77%
Contractuals	876,806	1,049,546	1,150,822	1,113,322	63,776	6.08%
Supplies and Materials	39,905	44,500	45,500	45,500	1,000	2.25%
Expense Other	268,931	295,464	305,871	300,236	4,772	1.62%
Operating Transfers	-46,113	0	0	0	0	0.00%
TOTAL	5,955,940	6,467,740	6,892,089	6,678,102	210,362	3.25%

Personnel Summary	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
-------------------	------------------	--------------------	--------------------	--------------------	--------------------------------------	---------

Authorized Personnel	65.00	65.00	65.00	65.00	0.00	0.00%
-----------------------------	-------	-------	-------	--------------	------	-------

Public Facilities

Soil Conservation District



Department Description

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 district currently operates under an MOU with the County that sets forth the mutual rights and responsibilities of the District and the County. Staff consists of Certified Professional Erosion and Sediment Control Specialists, Registered Professional Engineers, Certified Professional Agronomists, Equine Specialists and Wetlands Specialists. The District has access to federal and State specialists on an as-needed basis.

Soil Conservation District

Division/Major Program Description

Assistance to Rural, Agricultural Landowners

This program develops land use conservation plans (including grazing and nutrient management plans), oversees management of federal and State cost share programs, and oversees the planning, design and supervision of conservation practices.

Assistance to Urban/Suburban Homeowners

This program directs one-on-one assistance to homeowners 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 conducts environmental site design reviews as stipulated in State law.

Educational Outreach

This program sponsors and conducts the Howard County Envirothon in both junior and senior high schools. This gives the County's youth an opportunity to learn about and explore the environment around them and how they impact it.

Soil Conservation District

Fiscal Year 2011-2012 Highlights

- Launched a major effort targeting livestock owners within the watershed of the Triadelphia Reservoir. This will result in improved water quality in the reservoir once funding is received.
- Worked in conjunction with the Howard County Agland Preservation Program (ACPP) to assure compliance with the conservation plan provisions in the easement. This enables quality natural resource protection for future generations.
- Assisted in conducting site assessment for properties applying to sell agricultural preservation easement by scoring soil capability/productivity and the amount of property in active farm use.
- Conceived the idea that if all the Best Management Practices on farms in Howard County were included in the Chesapeake Bay Model then the TMDL goal could be easily met. This concept was proposed to the County Executive and approved for implementation starting in July 2011.

Fiscal Year 2012-2013 Goals

- Prepare, update and assist Agland Preservation Program property owners with implementation of the required Soil Conservation and Water Quality Plan for the property.
- Provide technical assistance pertaining to forest planting near established conservation practices on farm properties. Comment on proposed forest conservation planting plans for agricultural easement properties (either as part of the DPZ/DRP Private Forest Conservation Easement Program or developer's forest conservation obligations).
- Assist with periodic inspections of Maryland Agricultural Land Preservation Foundation easement properties to determine compliance and provide technical assistance in implementing the required Soil Conservation and Water Quality Plan for the property.
- Manage and administer local, State and federal agricultural cost share programs for the benefit of Howard County citizens.
- Provide assistance to landowners and agencies with natural resource related issues and arrange technical assistance as appropriate.
- Provide guidance and assistance to local, State and federal agencies on natural resource program design and management that benefit residents.
- Conduct junior and senior Envirothons available to all junior and senior high school students in the County, in preparation for State and national Envirothon contests.

Soil Conservation District

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	544,045	561,508	612,600	603,728	42,220	7.52%
Soil Conserv Distric	544,045	561,508	612,600	603,728	42,220	7.52%
TOTAL	544,045	561,508	612,600	603,728	42,220	7.52%
Expenditures By Commitment Summary						
Personnel Costs	0	0	4,450	4,450	4,450	100.00%
Contractuals	544,045	561,508	601,703	592,831	31,323	5.58%
Expense Other	0	0	6,447	6,447	6,447	100.00%
TOTAL	544,045	561,508	612,600	603,728	42,220	7.52%

Community Services
Section IV
Table of Contents

Department of Recreation & Parks..... 99

Department of Citizen Services 103

Transportation Services/Coordination 107

Department of Health Department 111

Mental Health Authority 115

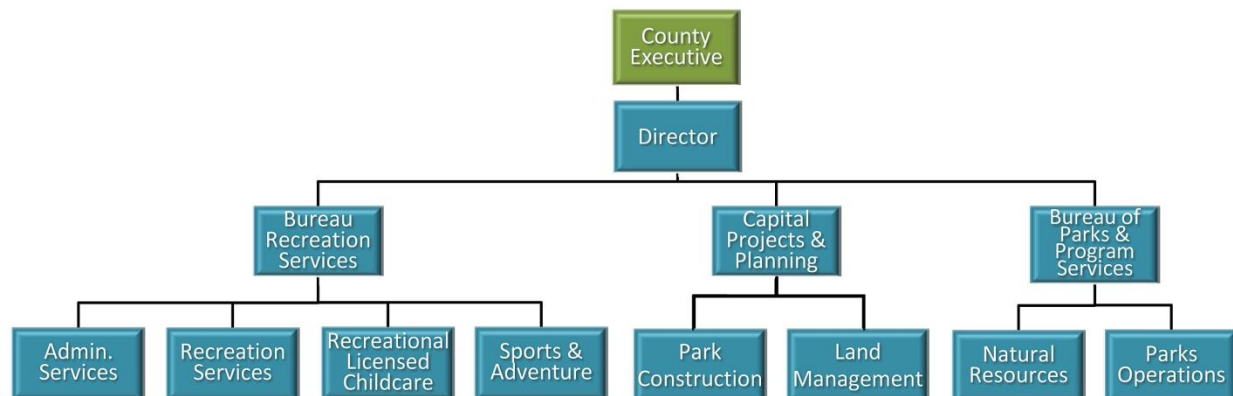
Department of Social Services 116

Maryland University of Maryland Extension 121

Community Service Partnerships 125

Community Services

Recreation & Parks



Mission Statement

To responsibly manage natural resources; provide excellent parks, facilities, and recreation opportunities for the community; and ensure the highest quality of life for current and future generations.



The top level of a three-floor, interactive exhibit at the Robinson Nature Center immerses visitors in the forest canopy through sounds of numerous birds and squirrels.

Recreation & Parks

Department Description

Organize and operate recreation programs in Howard County. Maintain parks, playgrounds, and other facilities. Plan and coordinate parkland development. Implement natural resource protections and management practices. Provide historic site preservation. Provide environmental education opportunities to the community. Administer the Middle Patuxent Environmental Area and operate park facilities.

Division/Major Program Description

General Fund

The General Fund provides efficient and effective administrative support to the department through the Directors Office. Coordinates land acquisitions, land use agreements, property inventory and GIS mapping of the department's current and future land holdings. Coordinates park and open space planning and development in accordance with the Comprehensive Land Preservation and Recreation Plan. Provides technical and monetary support for a variety of community organizations and historical sites. Completes maintenance and daily operations services for county parks. Provides programs for seniors and therapeutic recreation services.

Recreation Self-Sustaining

The Self Sustaining Fund provides efficient and effective administrative functions, management, business and marketing services for the organization. Provides a customer oriented, comprehensive registration system. Delivers fee based recreational programs, special events and services designed to meet the expressed needs of the community. Maintains athletic fields, pavilions and other active recreation areas.

Golf Course Operations

Howard County contracts with a professional management team to provide daily administration, operations and management of the Timbers at Troy golf course. Funding is included for debt service, management and operational costs and renovations to the facility.

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 by the MPEA 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 and 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.

This program is funded with developer fees collected through the Forest Conservation Act. The program conducts all forest conservation inspections to ensure that the woodlands are in acceptable condition for the bond release. This program also enforces forest conservation regulations countywide and educates the public regarding forest conservation management.

Recreation & Parks

Fiscal Year 2011-2012 Highlights

- Opened the Robinson Nature Center, Howard County's first nature center.
- Opened the North Laurel Community Center and developed program and operating procedures.
- Funding received for at-risk children allowed us to develop and expand several program efforts. Five hundred students have benefitted from these programs in Columbia, Ellicott City, and North Laurel. Our most at-risk students are receiving nearly 200 hours of homework help, positive recreation activities, and life skills
- Improved our marketing by updating our department website and establishing a presence on Facebook and Twitter.
- Started our first ever Cricket League. The league filled to capacity with eighteen teams.

Fiscal Year 2012-2013 Goals

- Open the new Roger Carter Community Center by April 2013.
- Begin construction on phase II of Blandair and design phase III.
- Refinance Timbers at Troy Golf Course debt service and make improvements to the sand traps.
- Start installation of high school turf fields and establish an MOU with the Board of Ed.

Recreation & Parks

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	12,734,041	14,442,989	16,524,803	15,290,660	847,671	5.87%
Office of Director	11,006,878	12,463,775	14,257,579	13,023,886	560,111	4.49%
Bureau Rec & Adm Svcs	26,057	35,448	35,448	35,448	0	0.00%
Licensed Childcare & Comm. Serv. Div.	45,735	75,025	81,345	81,345	6,320	8.42%
Recreation Services Div.	70,372	189,815	101,550	101,550	-88,265	-46.50%
Administrative Services Div.	849,387	728,249	686,469	686,019	-42,230	-5.80%
Sports & Adventure Services Div.	78,022	52,600	81,875	81,875	29,275	55.66%
Capital Projects	17,314	19,110	19,710	19,710	600	3.14%
Bur Parks&Prog Svc	52,003	52,137	52,250	52,250	113	0.22%
Park Operations Div.	319,160	363,401	459,068	459,068	95,667	26.33%
Horticulture & Land Mgt. Div.	88,788	170,140	314,000	314,000	143,860	84.55%
Natural Resources Div.	139,440	254,164	392,384	392,384	138,220	54.38%
Park Construction Div.	40,885	39,125	43,125	43,125	4,000	10.22%
Program Revenue Fund	0	0	160,109	160,109	160,109	0.00%
Natural Resources Div.	0	0	160,109	160,109	160,109	100.00%
Recreation Program Fund	11,346,463	17,118,489	17,505,259	18,598,223	1,479,734	8.64%
Office of Director	7,337,264	10,485,799	10,502,937	11,493,301	1,007,502	9.61%
Bureau Rec & Adm Svcs	12,372	139,000	139,000	139,000	0	0.00%
Licensed Childcare & Comm. Serv. Div.	291,158	413,100	664,460	664,460	251,360	60.85%
Recreation Services Div.	1,301,890	1,446,500	1,490,200	1,541,500	95,000	6.57%
Administrative Services Div.	348,933	1,113,768	997,595	997,595	-116,173	-10.43%
Sports & Adventure Services Div.	1,742,797	2,922,590	2,872,660	2,872,660	-49,930	-1.71%
Capital Projects	111,420	163,600	165,525	165,525	1,925	1.18%
Bur Parks&Prog Svc	470	45,000	45,000	45,000	0	0.00%
Park Operations Div.	197,825	188,132	415,882	467,182	279,050	148.33%
Horticulture & Land Mgt. Div.	2,334	29,500	40,500	40,500	11,000	37.29%
Natural Resources Div.	0	171,500	171,500	171,500	0	0.00%
Forest Conservation Fund (Legacy)	601,108	935,794	833,375	833,728	-102,066	-10.91%
Natural Resources Div.	601,108	935,794	833,375	833,728	-102,066	-10.91%
Grants Fund	84,853	166,613	7,420	7,420	-159,193	-95.55%
Licensed Childcare & Comm. Serv. Div.	7,220	7,220	7,420	7,420	200	2.77%
Natural Resources Div.	77,633	159,393	0	0	-159,393	-100.00%
Recreation Special Facilities	1,537,506	2,363,165	2,462,566	2,462,566	99,401	4.21%
Rec & Parks-Golf Ops	1,537,506	2,363,165	2,462,566	2,462,566	99,401	4.21%
TOTAL	26,303,971	35,027,050	37,493,532	37,352,706	2,325,656	6.64%

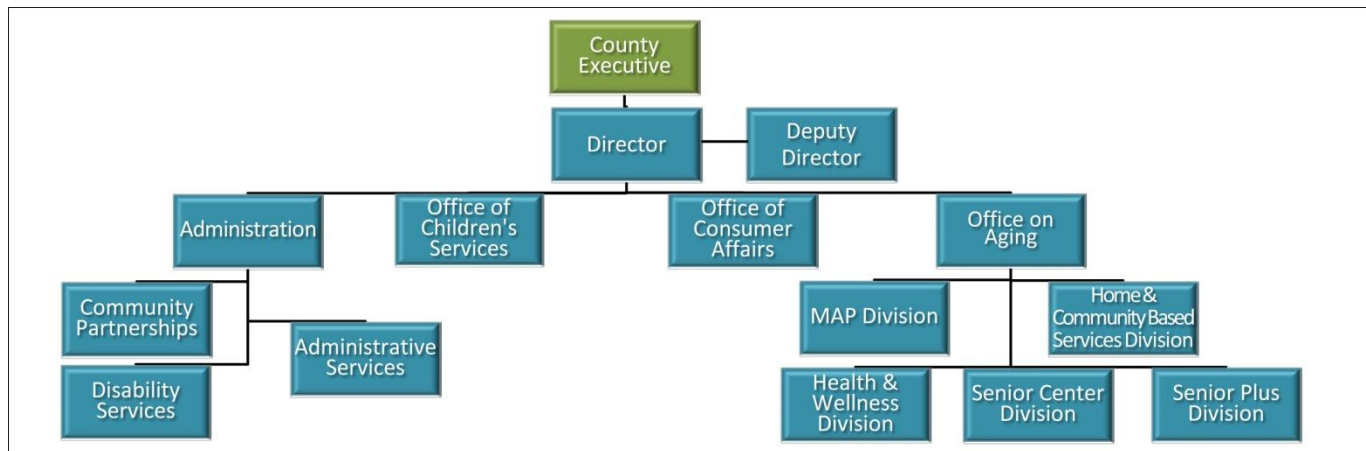
Expenditures By Commitment Summary

Personnel Costs	16,737,705	20,149,348	22,561,131	21,947,210	1,797,862	8.92%
Contractuals	6,468,951	8,387,278	9,355,586	9,355,136	967,858	11.54%
Supplies and Materials	1,733,811	3,022,759	3,058,160	3,058,160	35,401	1.17%
Capital Outlay	337,193	241,500	254,500	254,500	13,000	5.38%
Debt Service	178,883	759,748	762,798	762,798	3,050	0.40%
Expense Other	921,227	1,466,417	1,501,357	1,474,902	8,485	0.58%
Operating Transfers	-73,799	1,000,000	0	500,000	-500,000	-50.00%
TOTAL	26,303,971	35,027,050	37,493,532	37,352,706	2,325,656	6.64%

Personnel Summary	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	251.83	255.51	257.88	260.88	3.00	1.16%

Community Services

Citizen Services



Mission Statement

Enhance the quality of life for all residents by ensuring that Howard County has a comprehensive system of human services that is accessible, responsive and effective.

Department Description

As the human service arm of County Government, the Department of Citizen Services consists of the Office on Aging, Office of Children's Services, and Office of Consumer Affairs. It also provides information and assistance to people with disabilities, and serves as the lead agency for the County's Continuum of Care for homeless services. It manages the Community Service Partnership program, which provides County funding to human service agencies, and administers federal, state and private source grants that support services to individuals and families in the community including older adults, youth, and homeless persons. The Department also serves as the lead agency for mass care and shelter, and volunteer and donations management in 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 the Board to Promote Self-Sufficiency, Commission on Aging, Commission on Disability Issues, Commission for Women, Consumer Affairs Advisory Board, and the Local Children's Board.

Citizen Services

Division/Major Program Description

Citizen Services Administration

Administration provides leadership, coordination and support to all components of the Department, including fiscal, payroll and communications functions. Human service planning, including emergency preparedness, is a key component of this division. The Community Partnership unit manages the human services grants in the County's Community Service Partnerships (CSP) program, Federal and state homeless services grants, and coordination of the Continuum of Care for homeless services. The Disability Services unit provides information and assistance on disability issues, including the Americans with Disability Act (ADA).

Coordinating/advisory bodies staffed by Administration include: the Board to Promote Self Sufficiency, the Commission for Women, and the Commission on Disability Issues.

The Department is responsible for three Emergency Support Functions: Mass Care and Shelter, Volunteer Management, and Donations Management. Overall coordination is performed by Administration, though the lead role for each function has been tasked to an Office within the Department (Aging, Children's Services, and Consumer Affairs respectively).

Office of Consumer Affairs

The Office resolves disputes that arise between businesses and consumers in the County; investigates marketplace practices that may be illegal, deceptive, or promote unfair trade practices; and enforces consumer protection laws. The Office is also responsible for licensing and regulation of solicitors, peddler and tow truck operators. The Office supports the Consumer Affairs Advisory Board.

Office on Aging

The Office is the designated Area Agency on Aging for Howard County. Administration provides overall management to all divisions within the Office, including budget preparation and management. In addition, the Administrator's office staffs and supports the Commission on Aging. The Maryland Access Point Division provides information and assistance to older adults, adults with disabilities, and caregivers. Health & Wellness Division provides evidence based interventions and other wellness strategies for older adults and younger adults with disabilities. The Senior Center Division operates five regional Centers, which serve as hubs for recreational and social activities, along with support services. The Senior Plus Division operates three Senior Center Plus sites to serve more frail seniors, two community Senior Centers, and the home delivered meals nutrition program. The Home & Community-Based Services Division provides in-home services, oversight of small assisted living facilities, caregiver support, advocacy for long term care residents, and guardianship.

Office of Children's Services

Administration provides overall management and fiscal oversight to all Office of Children's Services' programs. The Office supports parents in becoming their child's best teacher and advocate through Parents as Teachers, the Family Institute, Adolescent Resource Specialist, and Family Navigator. It also ensures quality and accessible child care through the Child Care Resource Center, offering training and technical assistance to family and center-based providers. The Early Childhood Mental Health project provides assessments and interventions for children with challenging behaviors. Information and referral services are provided to parents and caregivers by the CARE line. The Office supports the Local Children's Board (LCB), which works to develop a continuum of services for children and youth.

Citizen Services

Fiscal Year 2011-2012 Highlights

- Due to the complexity and changing dynamics of the Howard County community, a Human Services Analyst position is included to analyze data and existing research, identify trends and implications for current and future human service planning, enable data-driven decision-making, and support the development of grant applications.
- This budget reflects efforts to provide additional data collection and technical assistance to support the implementation of the Plan to End Homelessness through the creation of a Homeless Management Information System (HMIS) Administrator.
- Also reflected in this budget is a restructuring of the Office on Aging. The new Senior Center Plus Division operates three senior center plus sites, two community based senior centers and has overall responsibility for the home delivered meals program. The new Maryland Access Point (MAP) Division provides information on a wide range of services and administers programs for older persons and persons with disabilities. These two new divisions were created to ensure more effective and efficient service delivery.

Fiscal Year 2012-2013 Goals

- CAPACITY – Strengthen our organizational effectiveness
 - a. Foster a workplace in which each person can do his/her best work
 - b. Develop innovative and sustainable funding
 - c. Develop a comprehensive communication and public outreach strategy
- SERVICES – Provide exemplary services that meet community needs
 - a. Re-conceptualize senior centers as holistic “community” centers to encourage more younger older adults to participate in health and wellness activities
 - b. Support the ability of older adults to age in place and stay actively engaged in the community
 - c. Build connections between youth and older adults
 - d. “Level the playing field” to give each child his/her best chance to be successful
 - e. Expand consumer education
- SYSTEMS CHANGE – Promote a strong, coordinated network of human services in the County
 - a. Build a systems approach to planning and delivery of human services that is client-centered, effective and efficient
 - b. Evaluate feasibility of an electronic “one-stop shop” for human services
 - c. Address the needs of youth at risk for out of home placement

Citizen Services

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	6,562,293	8,475,248	8,786,520	8,562,558	87,310	1.03%
Citizens Svcs-Adm	1,828,316	2,097,888	2,151,525	2,071,839	-26,049	-1.24%
Cons Affairs	397,555	408,770	417,959	417,959	9,189	2.25%
Office of Aging	533,940	748,296	665,354	561,708	-186,588	-24.94%
Health & Wellness	381,171	318,018	419,031	418,531	100,513	31.61%
Senior Centers	1,435,538	2,114,991	1,628,953	1,627,853	-487,138	-23.03%
Client Services	1,644,324	1,984,547	1,226,283	1,229,808	-754,740	-38.03%
Senior Plus	0	0	593,433	592,333	592,333	100.00%
MAP	0	0	804,933	804,858	804,858	100.00%
Childrens Services	341,449	802,738	879,049	837,669	34,931	4.35%
Program Revenue Fund	0	0	3,295,396	3,295,396	3,295,396	0.00%
Citizens Svcs-Adm	0	0	258,620	258,620	258,620	100.00%
Office of Aging	0	0	33,000	33,000	33,000	100.00%
Health & Wellness	0	0	313,592	313,592	313,592	100.00%
Senior Centers	0	0	352,264	352,264	352,264	100.00%
Client Services	0	0	1,591,446	1,591,446	1,591,446	100.00%
Senior Plus	0	0	404,039	404,039	404,039	100.00%
MAP	0	0	241,174	241,174	241,174	100.00%
Childrens Services	0	0	101,261	101,261	101,261	100.00%
Grants Fund	6,477,974	8,885,171	5,609,671	5,609,671	-3,275,500	-36.86%
Citizens Svcs-Adm	1,039,653	1,194,565	862,716	862,716	-331,849	-27.78%
Office of Aging	343	173,000	140,000	140,000	-33,000	-19.08%
Health & Wellness	167,021	528,461	218,934	218,934	-309,527	-58.57%
Senior Centers	1,224,336	1,108,007	290,103	290,103	-817,904	-73.82%
Client Services	2,197,695	4,021,226	1,297,802	1,297,802	-2,723,424	-67.73%
Senior Plus	0	0	137,074	137,074	137,074	100.00%
MAP	0	0	914,281	914,281	914,281	100.00%
Childrens Services	1,848,926	1,859,912	1,748,761	1,748,761	-111,151	-5.98%
Trust And Agency Multifarious	10,210	85,000	85,000	85,000	0	0.00%
Citizens Svcs-Adm	10,000	25,000	25,000	25,000	0	0.00%
Cons Affairs	0	30,000	30,000	30,000	0	0.00%
Office of Aging	210	20,000	20,000	20,000	0	0.00%
Childrens Services	0	10,000	10,000	10,000	0	0.00%
TOTAL	13,050,477	17,445,419	17,776,587	17,552,625	107,206	0.61%
Expenditures By Commitment Summary						
Personnel Costs	8,343,903	9,628,116	9,901,681	9,759,719	131,603	1.37%
Contractuals	4,189,897	6,860,597	6,917,548	6,835,548	-25,049	-0.37%
Supplies and Materials	496,729	711,786	762,274	762,274	50,488	7.09%
Expense Other	20,052	119,930	115,084	115,084	-4,846	-4.04%
Operating Transfers	-104	124,990	80,000	80,000	-44,990	-35.99%
TOTAL	13,050,477	17,445,419	17,776,587	17,552,625	107,206	0.61%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	122.38	122.31	123.05	125.05	2.00	1.63%

Community Services

Transportation Services



Department Description

The Office of Transportation Services/Coordination provides management oversight of the county's fixed route and paratransit systems. As part of this effort, the Office of Transportation Services/Coordination manages the transit operating and capital grants and matching funds in coordination with the County's administrative contract provider Central Maryland Regional Transit. It also coordinates procurement of vehicles and equipment for use in the systems with the contractor. The Office of Transportation Services/Coordination includes the Rideshare Coordination grant that provides residents and the business community with transit information and ridesharing opportunities including carpool/vanpool matching and commuter assistance services. The Work on Wheels program, providing transportation services to Baltimore City residents to employment opportunities in Howard County is also part of the Office of Transportation Services/Coordination.



A grant of \$130,000 for the construction of two bike pathway improvement projects will help the Transportation Office encourage cycling as an alternate mode of transportation.

Transportation Services

Division/Major Program Description

Office of Transportation

Office of Transportation reports to the Department of County Administration. The purpose and function of this office is to promote and enhance the County's transportation and transit operations. Multiple functions include oversight and management of the operation of the County's transit and paratransit services, coordination of funding, establishing and maintaining official and informal associations with various federal, state and local officials and professionals to facilitate and promote the county's transportation goals and objectives.

Fixed Route Large Urban Public Transportation Program

The Large Urban Public Transportation Program (49 U.S.C. 5307) makes Federal resources available to urbanized areas through the State of Maryland for transit operating assistance in urbanized areas. An urbanized area is an incorporated area with a population of 50,000 or more that is designated as such by the U.S. Department of Commerce, Bureau of the Census. State grant funds are received to offset net project expenses incurred by the Howard Transit fixed route system.

Fixed Route Section 5311 Rural Public Transportation Program

Section 5311 of the Federal Transit Act (USC 49) authorizes the US Secretary of Transportation to apportion funds to the State of Maryland for public transportation projects in the rural areas. Section 5311 Federal and State grant funds are received to offset net project expenses incurred by the Howard Transit fixed route system that services the rural areas of Howard County.

Paratransit Americans with Disability Act (ADA) Transportation Program

The State of Maryland provides funds that are annually apportioned to transit systems that operate fixed routes to provide complementary paratransit service to persons with disabilities as required under the Federal ADA. The primary goal of the ADA funding program is to provide general-purpose transportation for persons with disabilities who are unable to use traditional fixed route public transit due to the nature of their disability. This service must meet specific federally established vehicle and operations requirements and provide an equivalent level of service as the fixed route service it is intended to complement.

Paratransit Statewide Special Transportation Assistance Program (SSTAP)

The State of Maryland provides funds to support general-purpose transportation for both elderly persons and persons with disabilities. State grant funds offset net project expenses incurred by HT Ride.

Work on Wheels

Work on Wheels is a grant program providing commuter transportation from areas of high unemployment in Baltimore City to job sites in Howard County. Grant funds are received from the Baltimore City Department of Social Services to support this transportation program. The program benefits Howard County by assisting local employers in meeting their job placement and job retention needs, especially for entry level and lower skill positions.

Transportation Services

Fiscal Year 2011-2012 Highlights

- In FY 2012 the Office of Transportation Services was created as a distinct and separate entity under the Department of County Administration. The duties include management of the Fixed Route and Paratransit systems in coordination with the county's consultant, Central Maryland Regional Transit (CMRT), Rideshare Coordination and the Work on Wheels reverse commute program. The corresponding Howard County matching funds to the associated program grants are also located within the Office of Transportation Services/Coordination.

Fiscal Year 2012-2013 Goals

- Improve service on both the Fixed Route and Paratransit system through efficiencies of the system and implementation of the taxi program.

Transportation Services

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
--------------	------------------	--------------------	---------------------	--------------------	--------------------------------------	---------

Expenditures By Fund/Fund Center

General Fund	6,663,707	7,477,078	8,936,545	7,477,078	0	0.00%
Department of Trans	6,663,707	7,246,952	8,660,846	7,376,015	129,063	1.78%
Office of Transportation	0	230,126	275,699	101,063	-129,063	-56.08%
Grants Fund	2,537,415	2,689,206	2,689,206	2,689,206	0	0.00%
Department of Trans	2,537,415	2,689,206	2,689,206	2,689,206	0	0.00%
TOTAL	9,201,122	10,166,284	11,625,751	10,166,284	0	0.00%

Expenditures By Commitment Summary

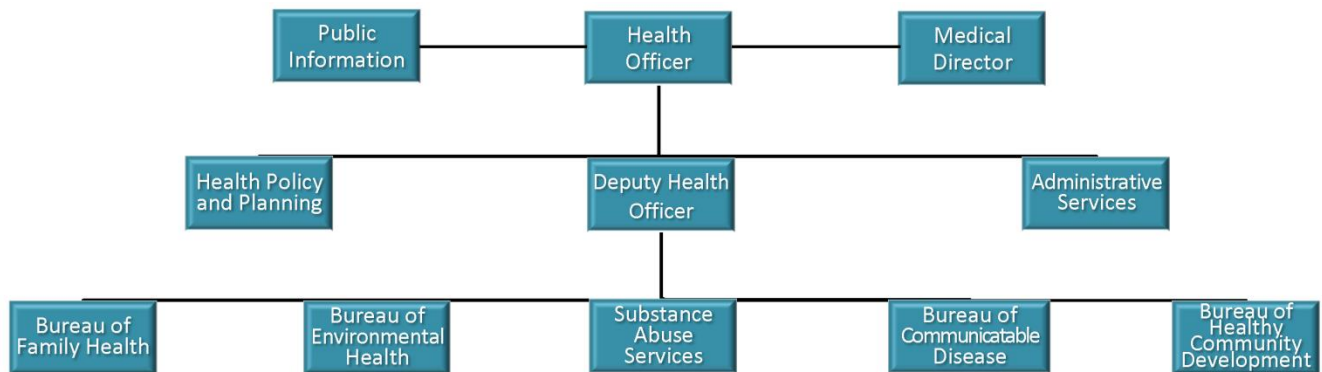
Personnel Costs	78,695	421,787	341,850	394,169	-27,618	-6.55%
Contractuals	9,121,474	9,732,797	11,268,260	9,756,474	23,677	0.24%
Supplies and Materials	0	10,800	8,800	8,800	-2,000	-18.52%
Expense Other	953	900	6,841	6,841	5,941	660.11%
TOTAL	9,201,122	10,166,284	11,625,751	10,166,284	0	0.00%

Personnel Summary	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
-------------------	------------------	--------------------	--------------------	--------------------	--------------------------------------	---------

Authorized Personnel	3.00	4.00	4.00	4.00	0.00	0.00%
-----------------------------	-------------	-------------	-------------	-------------	-------------	--------------

Community Services

Health Department



Mission Statement

To promote, preserve and protect the health of all Howard County residents.

Department Description

The Health Department is the sole government agency responsible for improving the 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 to regulatory and enforcement work, the Health Department directly provides public health services. The Department employs over 150 staff that work toward its mission and vision, continually striving to improve the services offered to the citizens of the County. The department reaches a broad sector of the County with services from direct personal health to environmental services.

The Health Department has an active, involved Board of Health that meets monthly and devotes endless hours to improving services to the citizens of Howard County. In Fiscal 2012, the Department identified partners in the community and started the Local Health Improvement Coalition (LHIC), which includes 50 actively engaged and dedicated stakeholders from across Howard County representing a variety of key agencies, organizations, and communities affected by health disparities.

Health Department

Division/Major Program Description

Environmental Health

The Bureau of Environmental Health protects the health of County citizens from diseases and hazards found in the environment. Its primary role is to identify hazards in the environment that may cause disease, and to develop plans and partnerships to reduce or eliminate those hazards.

Addiction Services

The Substance Abuse Service is the only publicly funded addictions, prevention and treatment program in Howard County that treats adults and adolescents patients regardless of their ability to pay. Assessment, individual, group, case management and family services are offered. Specialized services include detoxification, groups for women, treatment for the dually diagnosed (mental illness and substance abuse), relapse prevention, referrals for in-patient treatment and acupuncture.

Bureau of Community Health

The Bureau of Community Health serves as the County's safety net by identifying communicable disease outbreaks, responding to public health emergencies, ensuring access to nutritious foods and medical care for pregnant women and children and providing important immunizations.

Bureau of Clinical Services

The Health Department provides a variety of health services for men, women and children including various confidential and preventative health care measures, vision and hearing screening for school-aged children, and case management for infants and toddlers with developmental delays.

Health Department

Fiscal Year 2011-2012 Highlights

- Howard County was ranked the healthiest county in Maryland for the third year in a row in a study conducted by the Robert Wood Johnson Foundation and the University of Wisconsin.
- The Door to Health Care, the “no wrong door approach” for access to local and State health insurance programs has been in place for just over a year and has provided assistance to 7,014 residents in calendar 2011.
- Healthy Howard Health Plan has provided affordable quality health care with 508 residents enrolled in Calendar 2011. To date, this program has provided comprehensive health care services to 1,563 residents. Current enrollment is 815.
- The recently launched Healthy Childcare Program encourages licensed childcare and early childhood education programs to take steps to improve the health and wellness of the children they look after.
- After 4 years, the Healthy Restaurants Initiative has almost 100 restaurants offering healthy meal options in a clean environment.
- This year, over 50 schools were certified as Healthy Schools, recognizing their extraordinary commitment in the areas of nutrition and physical activity.
- Twenty percent of Howard County workplaces are certified Healthy Workplaces for their commitment to improve employee health and well-being.
- The Local Health Improvement Coalition started in December to implement a plan to improve local health outcomes focusing on health disparities. The LHIC is 90 members strong.
- Partnered with HC DrugFree to provide substance abuse prevention services in an effort to support and promote a community based approach for such efforts.

Fiscal Year 2012-2013 Goals

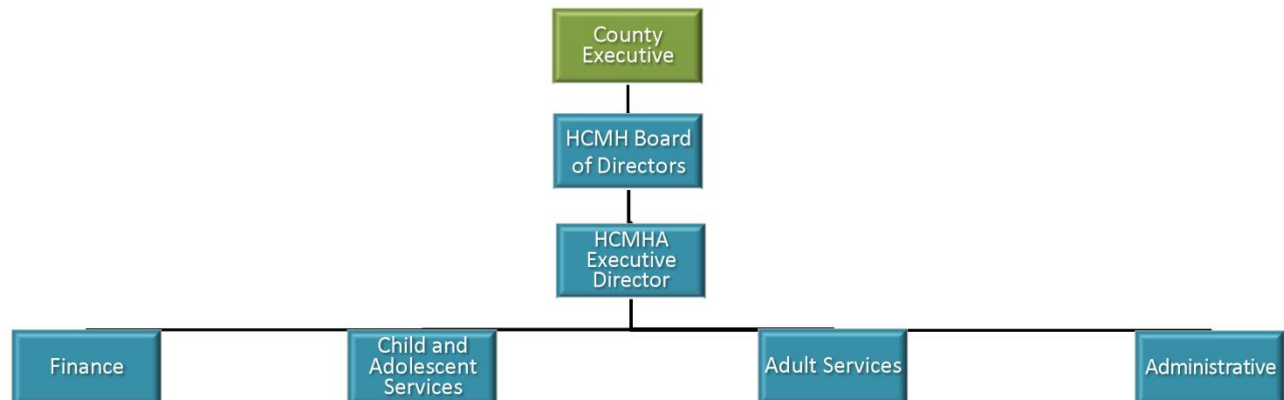
- Continue the successes of the Healthy Howard Initiative to create the “model public health community”.
- Support the work of the Local Health Improvement Coalition to mobilize the community to work toward the goals identified in the Health Improvement Action Plan.
- Lead policy development and act as a catalyst for change during health care reform.
- Maintain essential public health services during a difficult budget cycle.

Health Department

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	9,004,000	9,184,000	9,831,943	9,396,443	212,443	2.31%
Hlth&Mntal Hyg-Local	9,004,000	9,184,000	9,831,943	9,396,443	212,443	2.31%
Health Fund	8,558,797	0	0	0	0	0.00%
Hlth&Mntal Hyg-Local	7,023,031	0	0	0	0	0.00%
Hlth&Mntal Hyg-State	1,535,766	0	0	0	0	0.00%
TOTAL	17,562,797	9,184,000	9,831,943	9,396,443	212,443	2.31%
Expenditures By Commitment Summary						
Personnel Costs	3,715,938	0	0	0	0	0.00%
Contractuals	4,087,203	0	603,930	603,930	603,930	100.00%
Supplies and Materials	504,357	0	0	0	0	0.00%
Capital Outlay	98,120	0	0	0	0	0.00%
Expense Other	82,043	9,184,000	9,228,013	8,792,513	-391,487	-4.26%
Operating Transfers	9,075,136	0	0	0	0	0.00%
TOTAL	17,562,797	9,184,000	9,831,943	9,396,443	212,443	2.31%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	170.00	170.00	130.00	130.00	0.00	0.00%

Community Services

Mental Health Authority



Department Description

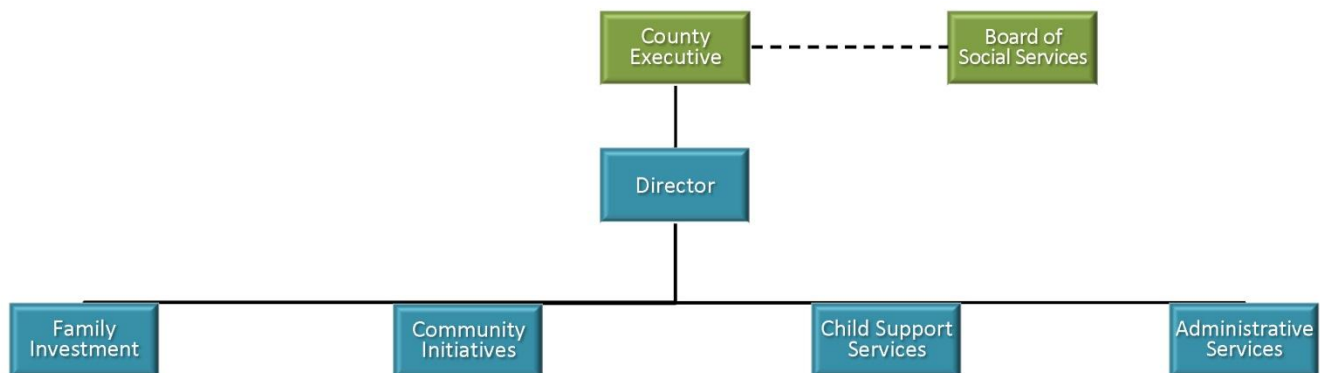
The Howard County Mental Health Authority is responsible for planning, developing, managing, and monitoring the publicly funded mental health system in Howard County. The most used services funded by the public mental health system include outpatient treatment, residential services, case management, day programs, mobile treatment teams and vocational supported employment.

Mental Health Authority

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	330,000	350,000	350,000	350,000	0	0.00%
Mental Health Authority	330,000	350,000	350,000	350,000	0	0.00%
TOTAL	330,000	350,000	350,000	350,000	0	0.00%
Expenditures By Commitment Summary						
Expense Other	330,000	350,000	350,000	350,000	0	0.00%
TOTAL	330,000	350,000	350,000	350,000	0	0.00%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	6.50	6.50	6.50	6.50	0.00	0.00%

Community Services

Social Services



Mission Statement

To provide quality services to individuals and families that focus on self-sufficiency, stability and safety from abuse and neglect.

Department Description

The Department of Social Services is under County and State jurisdiction. Its functions include: child support services, including absent parent location, day care services and foster care placement, child protective service programs, income maintenance programs which provide financial assistance for needy and unemployed residents, food stamps for needy families and individuals, and Medicaid benefits for low-income people and parent aid programs.

Social Services

Division/Major Program Description

Family Investment

This unit provides eligibility determination for Temporary Cash Assistance, Food Supplement Program (Food Stamps), medical assistance (community and long term care), purchase of child care and temporary disability assistance, and manages the Jobs First Program.

Child Support Enforcement

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.

Local General Administration

This unit is responsible for personnel, budget and fiscal management, facilities, equipment and supplies, information technology, State car fleet, and risk management.

Social Services

This unit provides adult and child protective services investigations and follow-up care, intensive family services, foster care and adoption, social services to adults, and in-home aide services.

Social Services

Fiscal Year 2011-2012 Highlights

- Child Support collections and disbursements for Fiscal 2011 were \$18.1 million, an increase of about \$515,000 from the previous year.
- Eleven foster children were reunited with their parents, two were adopted, and six youths moved to independence.
- Exceeded the compliance goals in Family Investment. The State mandated standard for processing eligibility is 30 days. In key programs, the average processing time range was between 1 to 21 days.
- The agency received the SERMA Health and Safety Working Group Award of Excellence for the accomplishments of our standing Risk Management Committee.
- We have given back to our community by holding American Red Cross Blood Drives, conducting food drives to benefit the Howard County Food Bank, and making financial contributions to local organizations such as FISH and the Grassroots shelter.

Fiscal Year 2012-2013 Goals

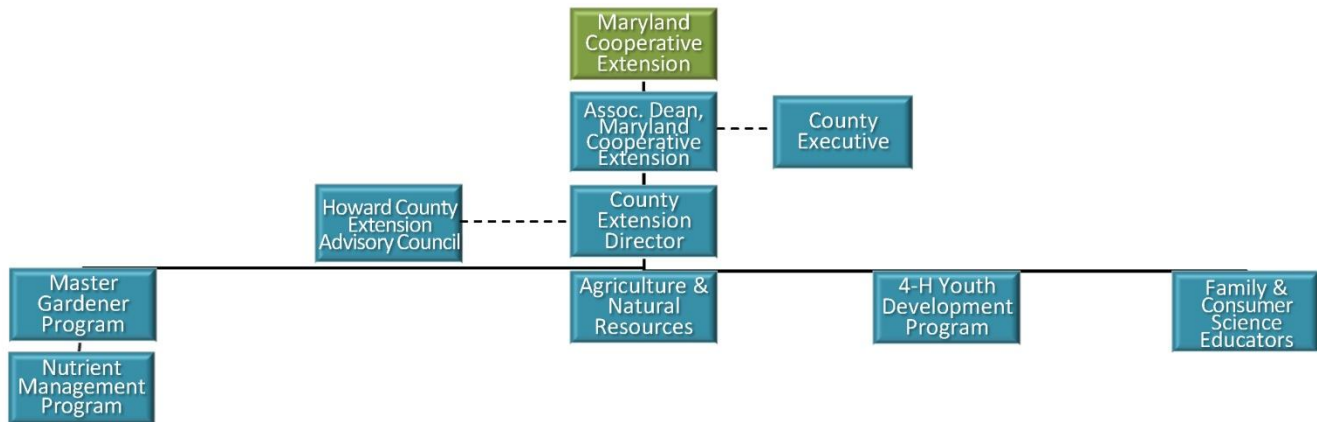
- Prepare for COA re-accreditation.
- Maintain improved customer service in the areas of telephone communication, Limited English Proficiency (LEP), and customer feedback.
- Increase the work participation and job placement rate for customers receiving TCA.
- Increase the number of children who exit foster or kinship care through reunification within 12 months of entry.

Social Services

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop	
					Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	450,609	525,341	530,663	530,663	5,322	1.01%
Department of Social Services	450,609	525,341	530,663	530,663	5,322	1.01%
TOTAL	450,609	525,341	530,663	530,663	5,322	1.01%
Expenditures By Commitment Summary						
Personnel Costs	155,288	225,517	225,809	225,809	292	0.13%
Contractuals	294,067	293,404	299,616	299,616	6,212	2.12%
Expense Other	1,254	6,420	5,238	5,238	-1,182	-18.41%
TOTAL	450,609	525,341	530,663	530,663	5,322	1.01%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop	
					Amount	Percent
Authorized Personnel	1.88	1.88	1.88	1.88	0.00	0.00%

Community Services

University of Maryland Extension



Mission Statement

The three-fold mission of the University of Maryland Extension (UME) Howard County Office is to contribute to the well-being of Howard county residents by increasing economic prosperity, improving environmental quality and enhancing the quality of life.



A Howard County Master Gardener, a program run through Cooperative Extension, advocates for vegetable gardening in small spaces.

University of Maryland Extension

Department Description

UME brings University of Maryland learning from campus, right into our community, family and life. We educate youth and adults through the development of life skills, environmental stewardship, and healthy lifestyles. Our purpose is to provide solutions in the community through timely, research-based educational programs and materials in areas to include: agriculture and life sciences, environmental sciences (i.e. nutrient management, Master Gardeners), 4-H youth development, nutritional sciences, and consumer sciences (i.e. food safety, financial literacy). Our clients include youth, parents, schools, businesses and producers, community agencies, and community leaders. These services are provided to our clients through classes, seminars, trainings, field demonstrations, print and electronic resources, consultations, and other technological education modes.

Division/Major Program Description

4-H Youth Development

4-H is the largest youth development program in the U.S. This non-formal education program targets youth 5-18 and teaches them life skills such as leadership, citizenship, public speaking and record keeping. In addition, 4-H incorporates community service activities into programming. Youth are reached through involvement in community clubs, school enrichment programs, after-school programs, the Howard County Fair and camps. This program is supported by a large cadre of adult volunteers. Howard County has one of the most active 4-H Programs in Maryland which has been in existence since 1917.

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 environmental stewardship. UME also assists producers, free of charge, with writing State-mandated nutrient management plans to reduce pollution locally and in the Chesapeake Bay.

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, and financial planning. Initiatives are provided in workplaces, schools, faith-based organizations, and with many partnering organizations.

Master Gardeners

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 to promote environmentally sound landscaping practices; composting demonstrations; Grow It - Eat It, a nationally known initiative for encouraging growing you own food in limited spaces; and Ask the Master Gardener stations at Howard County libraries.

University of Maryland Extension

Fiscal Year 2011-2012 Highlights

- The 4-H Youth Development Program provided 4,045 educational contacts 4-H youth development opportunities through 86 classes and workshops. Five hundred and fifty three youth from 32 clubs implemented 1,797 4-H projects in the areas of human, environmental and animal sciences.
- UME supported 465 active 4-H and Master Gardener volunteers that donated 29,218 hours, representing a value of \$625,000 (Source: Independent Sector).
- The Howard County Family Consumer Science Educator, provided 6,800 educational contacts on nutrition and healthy eating including: 738 youth (4,017 contacts) participated in afterschool, in school, or summer school nutrition programs, 190 individuals participated in train the trainer sessions, 338 individuals (509 contacts) participated in community and school based nutrition and wellness programs, and 197 employees (470 contacts) participated in worksite nutrition or weight management classes.
- The Howard County Master Gardner Program provided 15,370 educational contacts related to horticulture and the environment, to include: 1,181 on Food Production (Grow It, Eat It), 158 on Composting, 1,327 on Bay Wise Landscaping Practices, and 528 4th Graders on Our Environment in Our Hands.
- UME hosted over 1,900 people at the Howard County based Central Maryland Research Facility Open House this past fall with fun, educational and family friendly activities.
- Launched new incentive program for Columbia residents to install rain gardens. Demonstrations regarding the new program were presented with the goal of 150 rain gardens being installed in the Columbia area in 2012.

Fiscal Year 2012-2013 Goals

- Increase Science, Technology, Engineering and Mathematics (STEM) initiatives targeting youth.
- Increase youth development outreach educational programming to reach underserved and new audiences.
- Increase youth gardening programs within the Howard County Public School System, Howard County Conservancy and with new audiences.
- Expand regional programming to assist producers with responding to Increasing agriculture diversity.
- Increase initiatives promoting local food movement.
- Expand healthy living initiatives, such as those promoting healthy eating, physical activity and food safety.

University of Maryland Extension

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
--------------	------------------	--------------------	---------------------	--------------------	--------------------------------------	---------

Expenditures By Fund/Fund Center

General Fund	416,359	416,464	446,492	446,492	30,028	7.21%
UMD Extension	416,359	416,464	446,492	446,492	30,028	7.21%
TOTAL	416,359	416,464	446,492	446,492	30,028	7.21%

Expenditures By Commitment Summary

Personnel Costs	121,555	130,606	131,082	131,082	476	0.36%
Contractuals	279,455	273,299	302,851	302,851	29,552	10.81%
Supplies and Materials	15,349	12,559	12,559	12,559	0	0.00%
TOTAL	416,359	416,464	446,492	446,492	30,028	7.21%

Personnel Summary	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
-------------------	------------------	--------------------	--------------------	--------------------	--------------------------------------	---------

Authorized Personnel	2.00	2.00	2.00	2.00	0.00	0.00%
-----------------------------	------	------	------	-------------	------	-------

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

Funding under this category is provided to the Howard County Arts Council and the Howard County Tourism Council. 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 Organizations

Funding under this category is provided to support agencies within the community involved in a variety of activities ranging from forest conservancy, to historical preservation and economic incentives.

Human Service Grants

Human Service agencies providing services to the homeless, abused, children, the elderly and many other groups in Howard County are funded under this category. These groups are under the direction of the Department of Citizen Services, which administers this part of the Community Services Partnership program. Human Service Grants are divided into seven categories based upon the type of service provided. These categories are:
Human Service Grants are divided into seven categories based upon the type of service provided. These categories are:

- Food/Shelter (F/S)-temporary, emergency interventions of food and housing for individuals and families in need.
- Crisis Intervention (CI)- emergency interventions in situations where an individual's or family's immediate health, housing or safety may be at risk.
- Health (H)- medical care, mental health counseling, or other therapeutic care and support to individuals and families that could not otherwise access services.
- Access/Advocacy/Information & Referral (A/A/I&R)- assistance which affords vulnerable populations greater access to mainstream services and efforts to educate the community.
- Economic Stability/Opportunity (ES/O)- services that enhance an individual or family's ability to become or remain economically independent and adequately housed.
- Independent Living (IL)- services which enable individuals and families to live or engage in the community as independently as possible.
- Capacity Building (CB)- human, financial or intellectual resources used to strengthen organizational effectiveness of nonprofit human service agencies.

Community Service Partnerships

Agencies Awarded Funding In 2013

Adaptive Living

Provides housing and support services for adults with physical or mental disabilities. (IL)

Arc of Howard County

Offers respite care to family caregivers and community-based residences for people with disabilities. (H,IL)

Bridges to Housing Stability

Provides transitional housing, case management and life skills services to homeless individuals and families in Howard County. (F/S, ES/O)

Community Action Council

Assists low-income residents and families by providing food, housing, energy and emergency assistance. (F/S,CI,H)

Domestic Violence Center

Provides comprehensive services to victims of domestic violence and sexual assault. (F/S, CI,H,A/A/I&R)

Family & Children's Services

Provides services for victims of child abuse and child sexual assault, in-home services for older adults, mental health counseling and case management. (CI,H,ES/O,IL)

Family Stabilization

Supports efforts to address housing stability for individuals and families. (CI,ES/O)

FIRN

Enables foreign-born individuals to access community resources and opportunities. (A/A/I&R,ES/O)

FISH

Provides eviction prevention, utility assistance and prescription drug assistance. (CI,H)

Grassroots Crisis Intervention

Operates 24-hour crisis intervention services and shelter programs for individuals and families. (F/S,CI)

Healthy Howard

Facilitates access to affordable, quality health care to the under and un-insured. (H,A/A/I&R)

Howard County Autism Society

Improves access to services by providing information, support and advocacy to individuals and families living with autism. (A/A/I&R)

Humanim

Offers employment services to students and adults with disabilities. (ES/O)

Korean American Community Association

Provides information and assistance, case management and wellness screenings for the Korean community. (A/A/I&R)

Community Service Partnerships

Legal Aid Bureau

Assists low-income persons with civil legal assistance, community education and referrals. (A/A/I&R)

makingChange

Provides financial education and coaching, and management of a Volunteer Income Tax Assistance site. (ES/O)

Maryland Food Bank

Supports network of County food pantries with low cost food. (CB)

Meals On Wheels

Delivers nutritious meals to homebound seniors and adults with disabilities. (IL)

National Alliance on Mental Illness

Supports individuals and families living with, and increases community awareness of, mental illness. (H,A/A/I&R)

National Family Resiliency Center

Assists children and adults cope with relationships throughout the cycle of separation, divorce and remarriage. (H)

Neighbor Ride

Provides door-to-door supplemental transportation for older adults for medical appointments, recreation and other activities. (IL)

North Laurel Multi-Service Center

Provides residents in the southeast with access to human services offered by public and non-profit agencies. (A/A/I&R)

On Our Own

Empowers individuals with behavioral health conditions or other disabilities through peer support programs. (H,IL)

St. John's Evangelist Baptist Church

Provides one-to-one, school based mentoring. (ES/O)

St. Stephen's Economic Development

Provides before and after-school care and summer camp for low to moderate income families. (ES/O)

Supplemental Assistance Fund

Funding addresses unanticipated levels of client need and/or grantees capacity to provide services. (F/S,CI)

Voices For Children

Supports court-appointed advocates to represent best interests of abused and neglected children in the court system. (A/A/I&R,ES/O)

Volunteer Center Serving Howard County

Expands and encourages volunteerism in the community. (CB)

Way Station

Operates Loan Closet to provide free durable medical and rehabilitation equipment and opportunities for clients with mental illness to gain work experience. (H,ES/O)

Winter Growth

Operates medical day and wellness day programs for older adults. (H)

Community Service Partnerships

Civic Grants

Forest Conservancy District Board

Promote the stewardship, conservation, management and use of Maryland's forest resources, both urban and rural.

Howard County Historical Society

Supports conservation of artifacts of local significance and exhibition and archival supplies.

Arts & Tourism

Center for African American Culture

Funding provided to continue preservation and conservation of artifacts, conduct educational workshops and to promote the organization.

Tourism Council

Provides funding to promote tourism in Howard County.

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.

Community Service Partnerships

Expenditures	FY2011	FY2012	FY2013	FY2013	FY2012 App. vs FY2013	
	Actual	Approved	Requested	Proposed	Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	5,937,099	6,832,528	7,326,996	7,279,776	447,248	6.55%
Community Service Partnerships	5,937,099	6,832,528	7,326,996	7,279,776	447,248	6.55%
TOTAL	5,937,099	6,832,528	7,326,996	7,279,776	447,248	6.55%
Expenditures By Commitment Summary						
Contractuals	5,937,099	6,832,528	7,326,996	7,279,776	447,248	6.55%
TOTAL	5,937,099	6,832,528	7,326,996	7,279,776	447,248	6.55%
Community Grants						
Arts & Tourism						
Center African American Cul	33,600	33,600	33,600	33,600	0	0.00%
Local/Regional Arts Grants	442,114	653,140	679,687	679,687	26,547	4.06%
Tourism Council	423,732	800,000	800,000	800,000	0	0.00%
Civic Grants						
Forest Conservancy Dist. Bd.	0	0	5,000	5,000	5,000	100.00%
Historical Society	28,800	28,800	28,000	28,000	-800	-2.78%
Human Service Grants						
CSP- Access & Information Services	0	713,547	702,864	755,650	42,103	5.90%
CSP- Economic Stability	0	621,395	748,241	873,347	251,952	40.55%
CSP- Health Care Services	0	789,679	915,866	870,138	80,459	10.19%
CSP- Independent Living	0	178,354	220,764	179,579	1,225	0.69%
CSP-Capacity Building	0	220,850	282,846	42,500	-178,350	-80.76%
CSP-Crisis Intervention	0	1,216,662	1,418,062	1,519,309	302,647	24.88%
CSP-Food & Shelter	0	1,576,501	1,492,066	1,492,966	-83,535	-5.30%
TOTAL	928,246	6,832,528	7,326,996	7,279,776	447,248	6.55%

Legislative & Judicial

Section V

Table of Contents

County Council 133

Circuit Court 137

Orphans Court 141

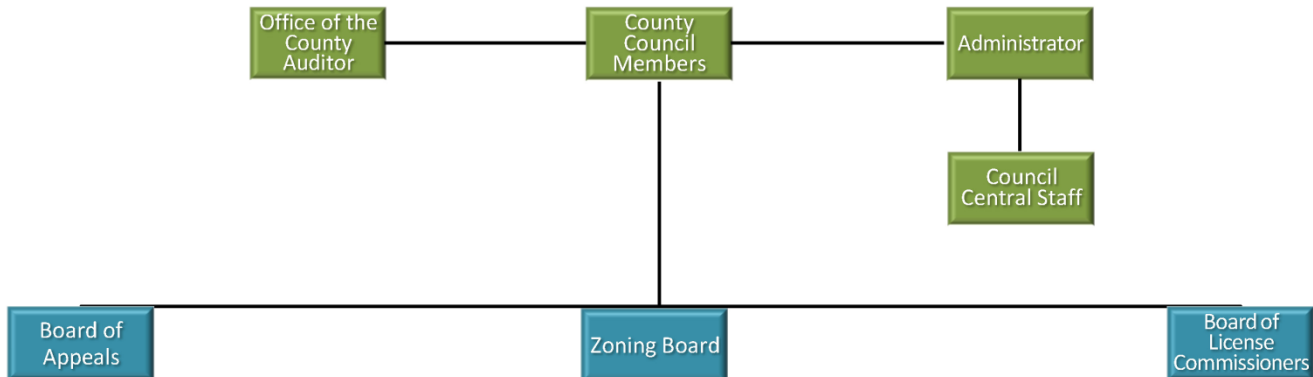
State's Attorney 143

Sheriff's Office 147

Board of Elections 151

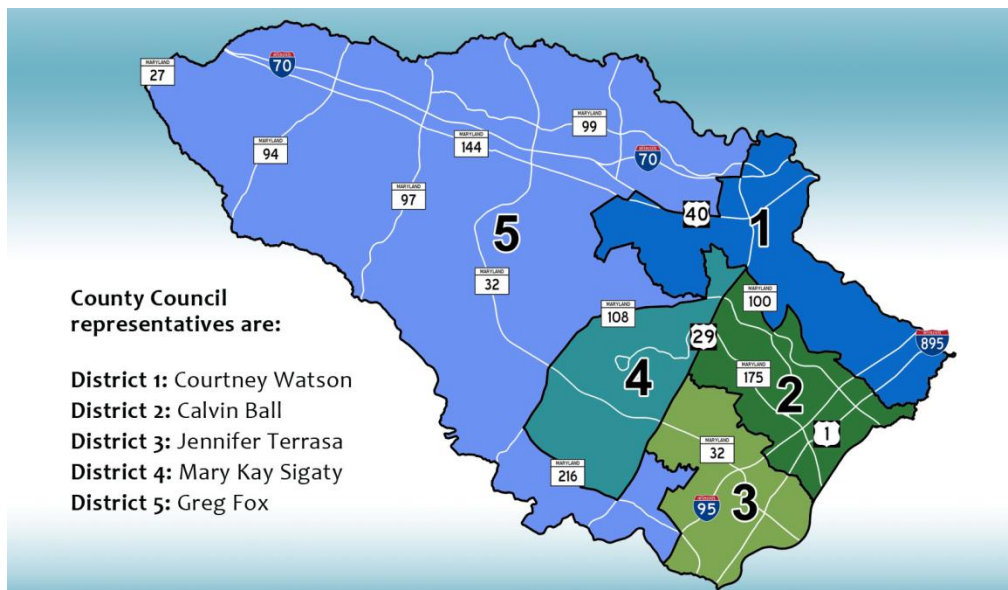
Legislative & Judicial

County Council



Department Description

The legislative branch of Howard County Government is divided into five budget centers: the County Council, consisting of five elected members vested with law making power of the County; 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 all 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 from departmental decisions.



Howard County is divided into five legislative districts. Each district is represented by one Council Member chosen during elections every four years.

County Council

Division/Major Program Description

Legislature

The Howard County Council is the legislative branch of local government under the authorization of the Howard County Charter, the County's constitution. The County Council consists of five members who serve four-year terms and who, since 1986, have been elected from five separate districts. There is a three term limit for Council Members. As the legislative branch of government, the Council's major responsibility is approving the laws for Howard County. The Council's law-making powers include the annual authorization of the County's operating and capital budgets, as well as approval of the tax rate. In addition, the legislative body authorizes the issuance of all County bonds and approves all master plans for the physical development of the County.

The Zoning Board

The Howard County Council comprise the members of the Zoning Board, the County's zoning authority. The Zoning 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

In Howard County, 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 may be made through the administrative assistant to the Board of License Commissioners.

Constituent Services

Constituent service is a primary focus for Council Members. They and their professional support staff are always available to assist citizens in dealing with agencies of County government or to work in their behalf on problems related to State or federal government.

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 to related laws and regulations. At the request of the County Council, the County Auditor reviews proposed legislation for its fiscal impact on County services. The County Auditor insures that the County Council has the information needed to make decisions that are efficient and cost effective in order to provide the best level of service to the public.

County Council

Fiscal Year 2011-2012 Highlights

- Received the final report of the Charter Review Commission.
- Received the final report of the Redistricting Committee and established new councilmanic districts.
- Adopted several important bills and resolutions, including:
CB50-2011, "Ethics Law";
CB54-2011, "Gender Identity Legislation";
and
CR117-2011, "General Plan 2030 - Guidelines".
- Expanded public access to Council meetings by continuing to provide live web-streaming of County Council meetings and work sessions; and by making available via the County's website, an annotated video archive of past meetings.
- The Board of License Commissioners finished a major revision of the Rules and Regulations which govern liquor licenses in Howard County.
- The County Auditor performed reviews relating to physical inventories, contract compliance, exit audits and the Fire Department, and managed contractual external audits.

Fiscal Year 2012-2013 Goals

- Incorporate notifications from the Council office into the County's NotifyMe system.
- Expand the use of cable and live streaming to cover annual budget work sessions.
- Continue to work with citizens to enhance access to the legislative process.
- Continue to identify opportunities for fiscal savings through the budget process.
- County Auditor will perform audits of County departments and review the effectiveness of internal controls and compliance with laws and regulations.
- County Auditor will monitor and investigate allegations submitted through the Fraud, Waste and Abuse website.
- County Auditor will analyze the budget for County Council members.

County Council

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
--------------	------------------	--------------------	---------------------	--------------------	--------------------------------------	---------

Expenditures By Fund/Fund Center

General Fund	2,990,703	3,258,589	3,458,407	3,463,852	205,263	6.30%
County Council - Adm	1,930,801	2,054,549	2,145,530	2,150,975	96,426	4.69%
County Auditor	760,028	838,596	946,638	946,638	108,042	12.88%
Council-ZoningBoard	110,506	117,781	117,161	117,161	-620	-0.53%
Board of Appeals	97,941	142,097	143,432	143,432	1,335	0.94%
Brd of License Comm.	91,427	105,566	105,646	105,646	80	0.08%
TOTAL	2,990,703	3,258,589	3,458,407	3,463,852	205,263	6.30%

Expenditures By Commitment Summary

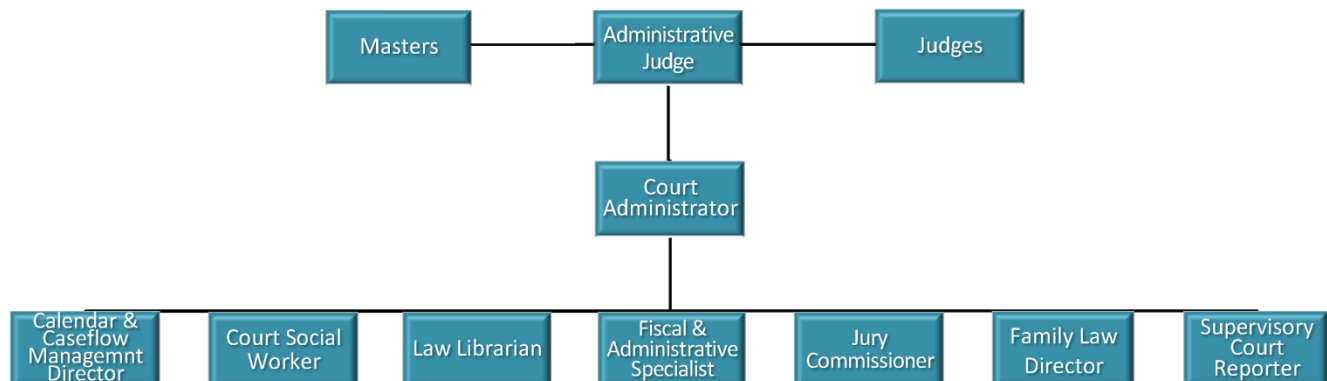
Personnel Costs	2,491,610	2,682,536	2,813,297	2,818,742	136,206	5.08%
Contractuals	435,800	480,311	541,717	541,717	61,406	12.78%
Supplies and Materials	23,671	40,350	39,635	39,635	-715	-1.77%
Capital Outlay	0	9,000	9,000	9,000	0	0.00%
Expense Other	39,622	46,392	54,758	54,758	8,366	18.03%
TOTAL	2,990,703	3,258,589	3,458,407	3,463,852	205,263	6.30%

Personnel Summary	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
-------------------	------------------	--------------------	--------------------	--------------------	--------------------------------------	---------

Authorized Personnel	30.00	30.00	30.00	30.00	0.00	0.00%
-----------------------------	--------------	--------------	--------------	--------------	-------------	--------------

Legislative & Judicial

Circuit Court



Department Description

Circuit Courts are the highest common law and equity courts of record exercising original jurisdiction within Maryland. Each has full common law and equity powers and jurisdiction in all civil and criminal cases within the county, and all the additional powers and jurisdiction conferred by the Maryland Constitution and by law, except where jurisdiction has been limited or conferred exclusively upon another tribunal by law. The Circuit Courts are trial courts of general jurisdiction. Their jurisdiction is very broad but generally covers major civil cases and more serious criminal matters. Circuit Courts also may decide appeals from the District Court of Maryland and certain administrative agencies. 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.

Division/Major Program Description

Circuit Court Family Law Grant

Circuit Court Family Law Grant provides additional resources for the support and management of family law cases, e.g., divorce, custody, children-in-need of assistance and juvenile delinquency. These resources and programs include scheduling conferences, domestic facilitation, free legal assistance, mediation, parenting seminars, child custody evaluation, and parent coordination. The grant is awarded by the Maryland Judiciary through the Administrative Office of the Courts and requires no county matching funds.

Child Support Enforcement Grant

The Child Support Enforcement Grant program provides resources to adjudicate the establishment of paternity and the establishment, modification and enforcement of obligations for child support and medical support. This program is a shared cost between the federal government (66%) and the local government (34%) and is managed through an agreement between the State Department of Human Resources' Child Support Enforcement Administration and Howard County, acting through the Circuit Court for Howard County.

Circuit Court

Fiscal Year 2011-2012 Highlights

- Building projects were restructured and the Court remains in the courthouse with maintenance and improvements expected.
- The rate of foreclosure filings has fallen substantially and the Court has reduced its open foreclosure cases to a manageable level. The Court has been successful in monitoring compliance and has sustainable procedures in place.
- Improvements were realized in most case categories in the statewide yearly assessment of compliance with the Case Time Standards. Our Court compares favorably with other Maryland courts due to revised procedures and the adherence to differentiated case management plans and the postponement policy. Improvements were particularly notable in domestic cases.
- The free legal clinics were staffed entirely by volunteer attorneys.

Fiscal Year 2012-2013 Goals

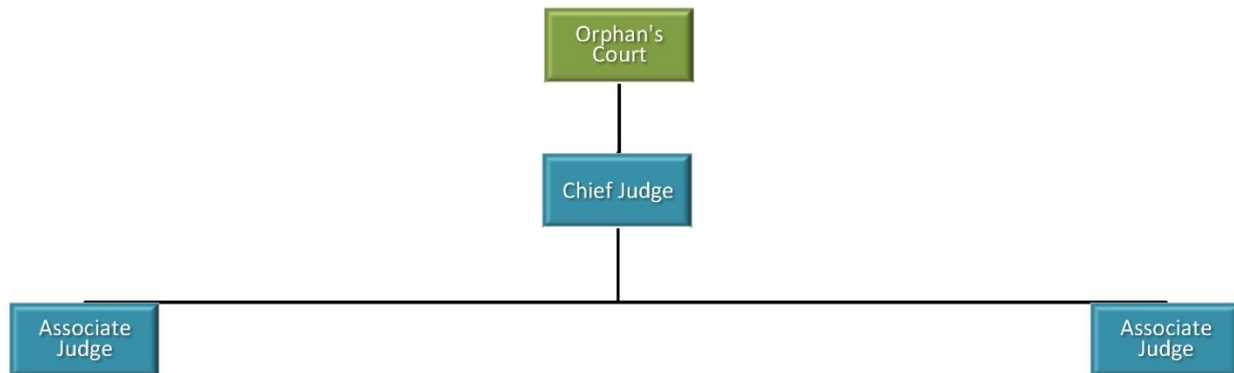
- In conjunction with the Executive Branch, determine the renovation projects possible while the Court remains in the courthouse.
- In cooperation with the Maryland Administrative Office of the Courts, help shape the new case management system, MDEC, being implemented throughout the state in the next five years. Review our procedures with the Clerk's Office in anticipation of implementing the system in our County.
- Continue providing limited legal assistance to the public through the civil and family law free legal clinic, administered by the Law Librarian and staffed by volunteer attorneys.

Circuit Court

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	2,227,040	2,509,867	2,705,061	2,607,057	97,190	3.87%
Circuit Court - Adm	2,227,040	2,509,867	2,705,061	2,607,057	97,190	3.87%
Grants Fund	368,230	413,129	398,823	389,885	-23,244	-5.63%
Circuit Court - Adm	368,230	413,129	398,823	389,885	-23,244	-5.63%
Trust And Agency Multifarious	110,599	75,000	38,750	38,750	-36,250	-48.33%
Circuit Court - Adm	110,599	75,000	38,750	38,750	-36,250	-48.33%
TOTAL	2,705,869	2,997,996	3,142,634	3,035,692	37,696	1.26%
Expenditures By Commitment Summary						
Personnel Costs	2,366,730	2,619,811	2,732,389	2,656,223	36,412	1.39%
Contractuals	162,435	223,348	254,841	234,065	10,717	4.80%
Supplies and Materials	64,788	57,000	76,654	66,654	9,654	16.94%
Expense Other	111,916	77,837	38,750	38,750	-39,087	-50.22%
Operating Transfers	0	20,000	40,000	40,000	20,000	100.00%
TOTAL	2,705,869	2,997,996	3,142,634	3,035,692	37,696	1.26%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	29.43	29.40	29.32	29.32	0.00	0.00%

Legislative & Judicial

Orphans Court



Department Description

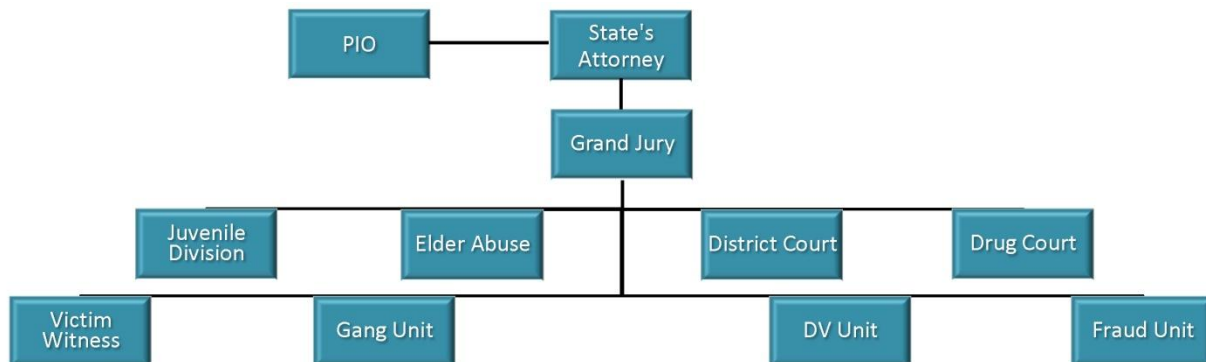
The Orphans' Court is composed of three judges elected for four-year terms who review all probate estates, appoint guardians for property of minors and schedule hearings to address problems that arise in the administration of an estate or guardianship account.

Orphans Court

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	44,197	49,982	49,946	49,946	-36	-0.07%
Orphans Court	44,197	49,982	49,946	49,946	-36	-0.07%
TOTAL	44,197	49,982	49,946	49,946	-36	-0.07%
Expenditures By Commitment Summary						
Personnel Costs	40,869	45,582	45,546	45,546	-36	-0.08%
Contractuals	2,865	3,100	3,100	3,100	0	0.00%
Supplies and Materials	463	800	800	800	0	0.00%
Expense Other	0	500	500	500	0	0.00%
TOTAL	44,197	49,982	49,946	49,946	-36	-0.07%

Legislative & Judicial

State's Attorney



Department Description

The State's Attorney Office is responsible for investigating, processing and prosecuting all criminal cases before the Circuit and District Courts. It investigates and prosecutes all juvenile delinquency cases in the Howard County judicial system. It presents witnesses and provides advice for the Grand Jury. It works with other criminal justice agencies, particularly the Police Department, in combating crime in Howard County.

Division/Major Program Description

State's Attorney

The State's Attorney investigates, processes, and prosecutes all criminal cases before the Circuit and District Courts. It investigates and prosecutes all juvenile delinquency cases in the Howard County judicial system. It presents witnesses and provides advice for Grand Juries. The Office works with other criminal agencies, particularly the Police Department, in combating crime in Howard County.

Child Advocacy Grant

The Child Advocacy Grant provides funding for a victim support liaison for cases out of the Child Advocacy Center (The Listening Place). The victim support liaison provides crisis intervention services, information and referrals to victims of child abuse and their families. In addition, the liaison provides court accompaniment for victims.

DV Legal Assistant

The Domestic Violence Legal Assistant grant provides funding for a legal assistant designated to assist the prosecutors by working solely in the preparation of domestic violence cases which numbered in excess of 800 in the District Court. The legal assistant helps in obtaining police reports and medical records, as well as requesting subpoenas and conducting legal research.

State's Attorney

Fiscal Year 2011-2012 Highlights

- The number of cases tried before a jury during Calendar 2012 rose by forty percent (40%) over the previous year.
- Several cases this past year involved crimes that happened years ago which were successfully prosecuted as a result of DNA matches from the DNA database system. Of these cases, the State successfully prosecuted an attempted first degree rape case from 1997 and another rape case from 2004. In addition, the office prosecuted a number of child abuse cases including a sexual child abuse case involving an instructor at a local business teaching children to rock climb.
- Successfully prosecuted a number of extremely violent cases this year. One first degree murder case involved a brutal domestic related stabbing and arson resulting in a life without parole sentence for the offender. Two other defendants were successfully prosecuted for setting fire to a home where a number of victims were sleeping.
- The office currently has three pending homicide prosecutions involving patient on patient murders at the Clifton T. Perkins Hospital as well as three other pending homicides.

Fiscal Year 2012-2013 Goals

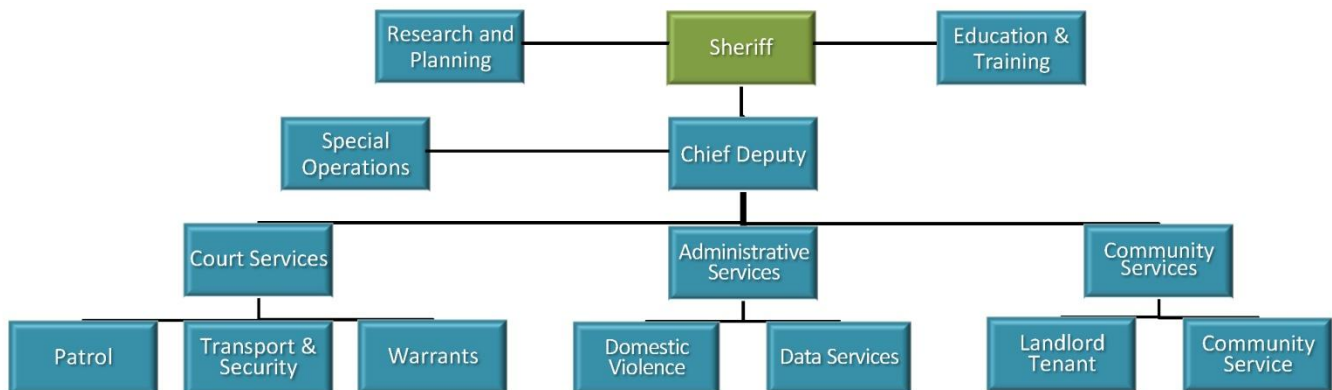
- Continue to streamline and provide more efficiency in our office and with our partners. Specifically, we are working with the Court Judicial Information System to import information directly from the Court eliminating the need for duplicate data entry.
- Strive to deliver the best communication and service to victims of crime.

State's Attorney

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	6,301,138	6,884,629	7,117,105	6,977,274	92,645	1.35%
State's Attorney-Adm	6,301,138	6,884,629	7,117,105	6,977,274	92,645	1.35%
Grants Fund	133,840	87,027	141,242	141,242	54,215	62.30%
State's Attorney-Adm	133,840	87,027	141,242	141,242	54,215	62.30%
TOTAL	6,434,978	6,971,656	7,258,347	7,118,516	146,860	2.11%
Expenditures By Commitment Summary						
Personnel Costs	5,978,205	6,439,912	6,650,958	6,513,127	73,215	1.14%
Contractuals	370,125	421,329	485,539	483,539	62,210	14.77%
Supplies and Materials	57,575	70,000	76,000	76,000	6,000	8.57%
Expense Other	30,128	40,415	45,850	45,850	5,435	13.45%
Operating Transfers	-1,055	0	0	0	0	0.00%
TOTAL	6,434,978	6,971,656	7,258,347	7,118,516	146,860	2.11%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	71.60	71.60	71.60	72.60	1.00	1.40%

Legislative & Judicial

Sheriff's Office



Mission Statement

To provide judicial enforcement and physical security for the Circuit Court, to provide a variety of quality services for citizens, and to assist other law enforcement agencies in maintaining law and order in Howard County.

Department Description

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 court system. It provides security in and around the Circuit Court, transports inmates from the Detention Center to court and extradites fugitives from other states. It also handles landlord tenant disputes, rentals, evictions, domestic violence service of ex parte and protective and peace orders.

Division/Major Program Description

Sheriff's Office

The Sheriff's Office provides all administrative, management and fiscal support for the entire department.

Domestic Violence Unit

The Domestic Violence Unit is supported by grant funds and provides enhanced service of ex parte orders as well as other protective and place orders.

Sheriff's Office

Fiscal Year 2011-2012 Highlights

- The Domestic Violence Section had a 10% increase in protective orders issued, court security hours increased by 12%, transport of prisoners throughout the State increased by 15%, and filings of evictions and foreclosures in the Landlord Tenant Section increased by 10%. The service rates in the Domestic Violence and Warrant/Fugitive sections were over 85% and 75%, respectively.

Fiscal Year 2012-2013 Goals

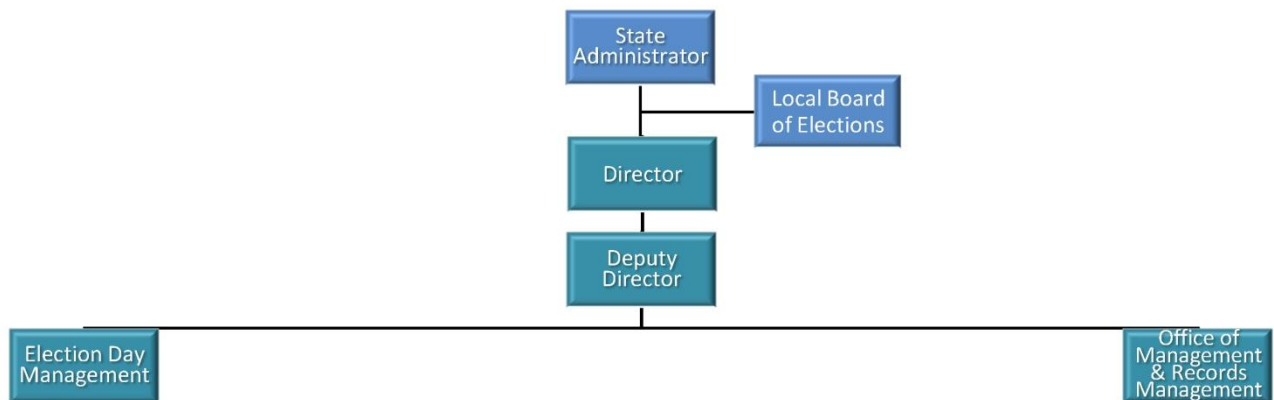
- Continue to fulfill our obligation to serve the citizens of our community. The Sheriff will continue to provide the highest service to the community even with the increase in duties and services.

Sheriff's Office

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	5,755,952	6,379,161	7,561,437	6,611,287	232,126	3.64%
Sheriff's Office	5,755,952	6,379,161	7,561,437	6,611,287	232,126	3.64%
Grants Fund	57,243	0	55,824	0	0	0.00%
Sheriff's Office	57,243	0	55,824	0	0	100.00%
Trust And Agency Multifarious	0	25,000	25,000	25,000	0	0.00%
Sheriff's Office	0	25,000	25,000	25,000	0	0.00%
TOTAL	5,813,195	6,404,161	7,642,261	6,636,287	232,126	3.62%
Expenditures By Commitment Summary						
Personnel Costs	4,789,788	5,193,489	5,867,581	5,269,536	76,047	1.46%
Contractuals	470,225	527,913	632,276	604,276	76,363	14.47%
Supplies and Materials	84,449	122,500	167,250	142,900	20,400	16.65%
Expense Other	468,733	560,259	975,154	619,575	59,316	10.59%
TOTAL	5,813,195	6,404,161	7,642,261	6,636,287	232,126	3.62%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	71.00	71.00	71.00	71.00	0.00	0.00%

Legislative & Judicial

Board of Elections



Mission Statement

To provide the citizens of Howard County with impartial, timely, accurate and accessible election administration services with a commitment to the highest standards of excellence.



The Board of Elections uses touch screen voting technology and electronic access cards to provide citizens with impartial, timely and accurate election results.

Board of Elections

Department Description

The Howard County Board of Elections is responsible for the maintenance of an accurate list of eligible voters for the County. That includes registration, change of address, name, affiliation, cancellation of those not eligible in Howard County, and statistical data. In addition, the department is responsible for conducting elections, including maintaining, updating, and testing all election equipment, as well as dispensing information regarding elections, candidates, and voting districts.

Division/Major Program Description

Board of Election Supervisors

Maintains and updates street index records reflecting congressional and legislative, election districts and precincts in Howard County. Distributes public maps of county election districts and precincts. Provides statistical information to the public pertaining to elections. Responsible for the maintenance of the voter registration of Howard County for all federal, state and local elections. Responsible for voter outreach to enhance voters' knowledge of changes in the election process, including early voting and a new voting system.

Election Expense

The Election Expense Division provides funding for elections and election associated costs.

Board of Elections

Fiscal Year 2011-2012 Highlights

- The early voting period increased by one day. Saturday has been added to the schedule.
- The office continues to effectively manage voter registration and voting system costs and anticipates possible new costs for optical scan voting.
- Voter registration continues to increase. Registration is expected to increase by 5,000 to 7,500 by the end of fiscal 2012. There is one election in this fiscal year, the Presidential General Election, which sees the highest turnout of any election in Howard County. This election always produces a turnout greater than 80%.
- Preparations are ongoing for Early Voting, but the days will continue through Sunday this time. The Office continues to manage voter registration and voting system costs, plus (possible) new costs for optical scan voting.

Fiscal Year 2012-2013 Goals

- Redistricting will be done as by law after the 10 year Census. The tedious, time consuming task takes several months of detailed work to complete. Both legislative and councilmanic redistricting will be done during fiscal 2013.

Board of Elections

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	2,377,139	2,932,880	2,624,049	2,536,826	-396,054	-13.50%
Board of ElectionSup	976,700	1,380,769	1,425,966	1,386,243	5,474	0.40%
Board Election Exp	1,400,439	1,552,111	1,198,083	1,150,583	-401,528	-25.87%
TOTAL	2,377,139	2,932,880	2,624,049	2,536,826	-396,054	-13.50%
Expenditures By Commitment Summary						
Personnel Costs	227,962	291,017	319,535	317,035	26,018	8.94%
Contractuals	2,076,418	2,491,788	2,218,978	2,131,978	-359,810	-14.44%
Supplies and Materials	64,810	57,500	55,800	55,800	-1,700	-2.96%
Capital Outlay	0	11,000	10,000	10,000	-1,000	-9.09%
Expense Other	13,534	81,575	19,736	22,013	-59,562	-73.02%
Operating Transfers	-5,585	0	0	0	0	0.00%
TOTAL	2,377,139	2,932,880	2,624,049	2,536,826	-396,054	-13.50%

General Government

Section VI

Table of Contents

Office of the County Executive 157

Department of County Administration 161

Department of Finance 165

Office of Law 169

Economic Development Authority 171

Dept. of Technology & Communication Services 175

Dept. of Housing and Community Development 179

General Government

Office of the County Executive



Department Description

The County Executive supervises and directs all departments and agencies of county government. He proposes and administers the annual operating and capital budgets, carries out policies established by legislation, interacts with other branches of government and helps citizens resolve concerns and issues. The County Executive manages over 2,700 county employees and appoints members of boards, commissions and authorities.



Executive Ken Ulman stresses that public safety is one of his top priorities and urges residents to do their part by being prepared for emergencies.

Office of the County Executive

Fiscal Year 2011-2012 Highlights

- Howard County received a Triple-A rating for the 15th consecutive year from all three bond rating agencies: Fitch, Standard & Poor's, and Moody's Investor Service. Howard County was one of less than 30 counties nationwide to have a Triple-A rating from all three agencies. The rating agencies cited the County's diverse tax base, financial policies, debt burden and long range plans for continued fiscal health, economic strength and overall quality of life.
- Howard County remained one of the best places to live anywhere due to its high quality of life, exceptional schools, fiscal strength, employment opportunities, diversity, and overall community spirit.
- Howard County continued to prioritize opportunities in the new innovation economy through the management of the build-out of a regional public-sector broadband network and a new Maryland Center for Entrepreneurship.

Fiscal Year 2012-2013 Goals

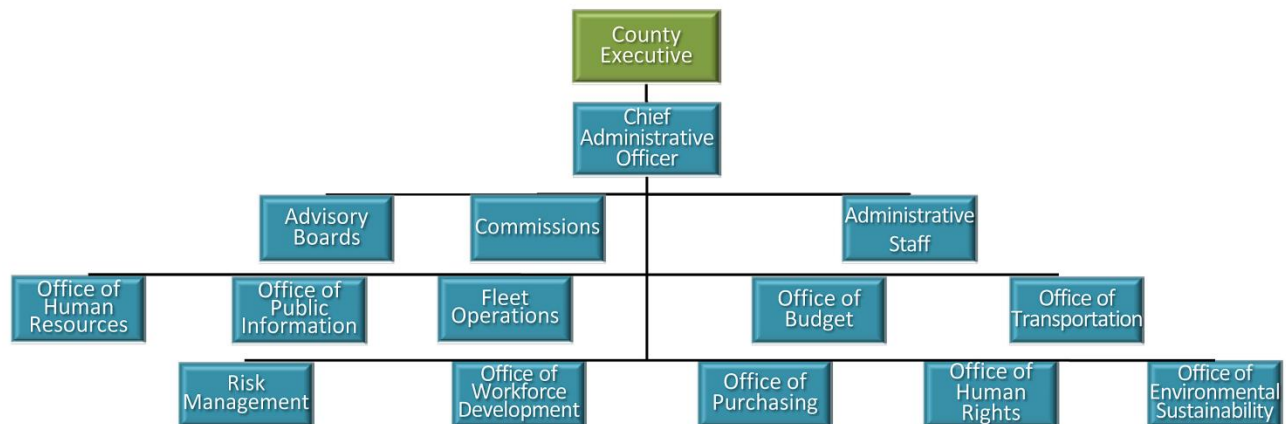
- Strengthen and improve environmental policies that can decrease our energy costs, reduce our carbon footprint, and help address the chronic problem of stormwater pollution in the Chesapeake Bay.
- Continue to make all aspects of public safety a top priority by providing unwavering support to our first responders.
- Improve our excellent school system which serves as a critical component of our quality of life and economic health.
- Continue to ensure an open county government that listens to residents and engages interested parties.

Office of the County Executive

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	947,245	1,040,555	1,109,791	1,087,841	47,286	4.54%
Office of the County Executive	947,245	1,040,555	1,109,791	1,087,841	47,286	4.54%
TOTAL	947,245	1,040,555	1,109,791	1,087,841	47,286	4.54%
Expenditures By Commitment Summary						
Personnel Costs	914,735	963,191	1,031,019	1,031,019	67,828	7.04%
Contractuals	22,437	26,164	27,572	25,622	-542	-2.07%
Supplies and Materials	6,782	6,200	6,200	6,200	0	0.00%
Expense Other	19,408	45,000	45,000	25,000	-20,000	-44.44%
Operating Transfers	-16,117	0	0	0	0	0.00%
TOTAL	947,245	1,040,555	1,109,791	1,087,841	47,286	4.54%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	8.00	8.00	8.00	8.00	0.00	0.00%

General Government

County Administration



Mission Statement

The Department of County Administration's mission is to ensure that tax dollars are used efficiently and effectively in the delivery of services to the citizens of Howard County.

In order to accomplish this, County Administration will:

Prepare a fiscally prudent annual budget and ensure county funds are used efficiently.

Supervise day-to-day administrative functions of county government.

Coordinate legislation between the County Executive branch and the County Council.



County Administration's Office of Human Resources organized a wellness fair for employees to learn more about resources available to help lead a healthy lifestyle.

County Administration

Department Description

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, inter-department coordination between the executive and legislative branches, special projects, policy and procedure development, labor relations, human rights, workforce development, risk management, purchasing and transportation services.

Division/Major Program Description

Staff Services

Staff Services oversees legislative coordination between the Executive Branch and the County Council, human resources, management of special projects, policy and procedure implementation, labor relations and coordination of functions related to the Personnel Board.

Office Of Purchasing

The Office of Purchasing manages and administers the centralized procurement of goods and services for all county agencies. It oversees the Minority Business Enterprise initiative.

Office of Human Resources

The Office of Human Resources establishes objectives and coordinates the administration of all human resource related tasks. It provides equal opportunity to all employees and applicants and administers an array of employee benefits.

Fleet Operations Division

The Fleet Operations Division provides all facets of fleet services to county agencies including vehicle acquisition, maintenance and replacement.

Office of Budget

The Office of Budget formulates, prepares and analyzes the annual county capital and operating budgets. It makes recommendations to the County Executive and the Chief Administrative Officer on fiscal matters. It monitors budgets and provides guidance to agencies in managing their annual spending plans.

Office of Environmental Sustainability

The Office of Environmental Sustainability coordinates and promotes environmental sustainability efforts for county government, residents, business and institutions. It works closely with the Howard County Environmental Sustainability Board, the County Executive and the community concerning the sustainability of the county's natural resources.

The Office of Human Rights

The Office of Human Rights was established in 1969 to recommend civil rights policy, conduct studies and surveys, publish reports, serve as an administrative hearing body, and promote human rights in Howard County.

Office of Workforce Development

The Office of Workforce Development is geared towards meeting the workforce and employment needs of businesses and job seekers. The office partners with the State of Maryland to provide businesses and job seekers personalized assistance with their workforce development needs.

Risk Management

Risk Management oversees workplace safety, workers' compensation, general, environmental, property and vehicle liability.

Public Information

The Office of Public Information ensures that Howard County Government is consistently represented in a professional manner in all informational and promotional endeavors.

County Administration

Fiscal Year 2011-2012 Highlights

- In cooperation with the Department of Technology and Communications, the Office of Purchasing entered the final stage of implementing electronic routing of legal agreements for County signatures. This paperless system allows automated tracking of legal agreements initiated by the Office of Purchasing.
- Over 1000 home energy audits were performed in Howard County homes through a program funded by the ARRA and managed by the County's Office of Environmental Sustainability.
- Car charging stations were installed at the County's Dorsey building to fuel the County's electric vehicles and solar power trackers were installed in the parking lot of the George Howard Building for power generation.
- A Storm Water Manager was hired to coordinate and direct the County's storm water programs and Watershed Implementation Plans. A Sustainability Coordinator was also hired to help facilitate outreach to county residents.

Fiscal Year 2012-2013 Goals

- The Office of Purchasing will improve notification of bid opportunities by implementing the SAP Vendor Self-Registration module. There will also be improved reconciliation and audit of purchasing card transactions to include additional controls to identify misuses and exceptions through the use of a new software tool.
- The Office of Environmental Sustainability will develop storm water management demonstration projects to further educate the public on this important issue. The demonstration project will augment the storm water outreach campaign.

County Administration

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
--------------	------------------	--------------------	---------------------	--------------------	--------------------------------------	---------

Expenditures By Fund/Fund Center

General Fund	9,606,911	8,771,781	9,530,781	9,400,852	629,071	7.17%
County Adm-Staff Srv	1,886,611	2,461,791	2,741,538	2,710,498	248,707	10.10%
Environmental Sust	92,402	442,787	460,458	460,458	17,671	3.99%
Office Human Rights	588,036	709,375	738,102	708,392	-983	-0.14%
Workforce DevelopAdm	94,976	255,978	255,978	230,978	-25,000	-9.77%
Office of Budget	693,628	718,456	738,728	690,728	-27,728	-3.86%
Human Resources	1,308,378	1,472,621	1,634,658	1,658,388	185,767	12.61%
Office of Purchasing	1,025,291	1,036,969	1,258,681	1,185,371	148,402	14.31%
Central Svc Mail Srv	646,860	710,794	718,490	815,254	104,460	14.70%
Public Information	803,670	963,010	984,149	940,785	-22,225	-2.31%
Finance-Admin	746,254	0	0	0	0	0.00%
Finance-Admin	913,697	0	0	0	0	0.00%
Finance-Admin	807,108	0	0	0	0	0.00%
Program Revenue Fund	0	0	0	905,791	905,791	0.00%
County Adm-Staff Srv	0	0	0	850,000	850,000	0.00%
Office Human Rights	0	0	0	55,791	55,791	0.00%
Ban Anticipation Note Mgt Fund	239,470	0	0	0	0	0.00%
Finance-Admin	239,470	0	0	0	0	0.00%
Grants Fund	2,641,205	8,678,399	8,745,978	6,902,920	-1,775,479	-20.46%
County Adm-Staff Srv	445,315	2,789,574	2,789,574	1,000,000	-1,789,574	-64.15%
Office Human Rights	44,642	55,791	55,791	0	-55,791	-100.00%
Workforce DevelopAdm	2,151,248	5,833,034	5,900,613	5,902,920	69,886	1.20%
Fleet Operations Fund	14,352,228	19,443,473	18,285,943	18,285,074	-1,158,399	-5.96%
Central Services	10,961,738	16,135,636	14,868,118	14,867,249	-1,268,387	-7.86%
FLEET Cooksville	444,962	439,515	386,365	386,365	-53,150	-12.09%
FLEET Dayton	326,094	328,487	318,401	318,401	-10,086	-3.07%
FLEET Guilford	76,584	68,200	89,384	89,384	21,184	31.06%
FLEET Mayfield	353,996	442,300	583,315	583,315	141,015	31.88%
FLEET Utilitie	118,272	0	0	0	0	0.00%
FLEET Ridge Rd	2,070,582	2,029,335	1,049,325	1,049,325	-980,010	-48.29%
FLEET Ridge Road Fire	0	0	842,920	842,920	842,920	100.00%
FLEET Alpha Ridge	0	0	148,115	148,115	148,115	100.00%
Risk Management Self-Insurance	5,045,972	7,522,210	7,662,076	7,662,076	139,866	1.86%
Risk Management	5,045,972	7,522,210	7,662,076	7,662,076	139,866	1.86%
Employee Benefits Self-Ins	37,743,275	46,418,400	45,635,669	43,888,537	-2,529,863	-5.45%
Human Resources	37,743,275	46,418,400	45,635,669	43,888,537	-2,529,863	-5.45%
TOTAL	69,629,061	90,834,263	89,860,448	87,045,250	-3,789,013	-4.17%

Expenditures By Commitment Summary

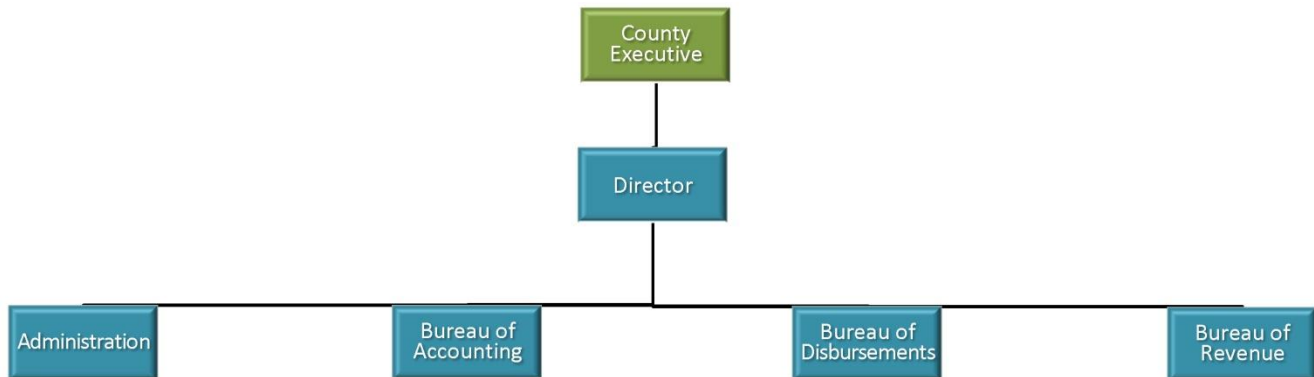
Personnel Costs	13,394,099	13,541,520	14,251,114	13,782,007	240,487	1.78%
Contractuals	46,708,982	56,813,345	60,391,772	58,726,796	1,913,451	3.37%
Supplies and Materials	5,450,818	12,814,784	12,163,885	8,163,577	-4,651,207	-36.30%
Capital Outlay	3,395,820	77,000	84,590	4,052,783	3,975,783	5163.35%
Debt Service	236,795	0	0	0	0	0.00%
Expense Other	723,312	2,487,614	2,469,087	1,819,087	-668,527	-26.87%
Operating Transfers	-280,765	5,100,000	500,000	501,000	-4,599,000	-90.18%
TOTAL	69,629,061	90,834,263	89,860,448	87,045,250	-3,789,013	-4.17%

Personnel Summary	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
-------------------	------------------	--------------------	--------------------	--------------------	--------------------------------------	---------

Authorized Personnel	127.00	130.00	130.50	132.50	2.00	1.53%
-----------------------------	--------	--------	--------	---------------	------	-------

General Government

Finance



Mission Statement

The mission of the Department of Finance is to ensure that the County's financial resources are collected, protected, invested and distributed in a fiscally responsible manner; and to provide optimal 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.

To do this, we promise to strengthen the county's financial position and reputation, deliver compassionate, friendly and efficient service, increase staff productivity, and create and implement comprehensive plans and actions to achieve the mission.

Department Description

The Department of Finance is responsible for the collection of property 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.

Finance

Division/Major Program Description

The Office of Director

The Office of Director administers the collection of state and county taxes, special assessments, metropolitan district charges and other fees and revenues. It enforces collection of taxes in the manner provided by law and ensures the collection, protection, investment and distribution of the County's financial resources in a fiscally responsible manner. The Office of the Director oversees and guides all bureau and division activity and controls expenditures based on County Council approved budgets. It maintains financial system structures according to Generally Accepted Accounting Principles, prepares financial reports for use by management and outside parties and plans for all bond sales.

Financial Disbursement

The Bureau of Financial Disbursement is responsible for most of the payments made by Howard County Government. This includes payroll and accounts payable transactions. The Payroll Division processes county bi-weekly payroll, reconciles the payroll interface into the financial system, processes year end W-2 forms and works with the county's outside service providers on implementing payroll law changes and modifications to the payroll system.

Utility & Miscellaneous Billing

The Utility and Miscellaneous Billing Division is responsible for administration of the water/sewer billing system and the billings and collection of quarterly utility user charges. It oversees the processing of new water/sewer applications and connections. It manages house connection reports, billing and file maintenance, coordinates with the Bureau of Utilities in the Department of Public Works for the monthly turn off process for delinquent accounts and works with customers to resolve various questions and/or problems.

Bureau of Revenue & Customer Services

The Bureau of Revenue and Customer Service is responsible for the billing of real property taxes and personal property taxes, the administration of various tax credits, the assessment of front foot and ad valorem charges to real property tax parcels, management of the collection of parking citation fines and oversight of the parking regulation enforcement in historic Ellicott City. The bureau is also responsible for the billing and collection of landfill commercial usage charges, room rental tax, mobile home tax, shared septic charges and other miscellaneous charges in the county.

Bureau of Accounting

The Bureau of Accounting serves as the daily financial accounting operation for Howard County Government. The bureau maintains the county's main accounting system along with a series of smaller systems. The bureau is divided into three areas of responsibility; the Division of Accounting controls the loading and reconciliation of the operating and capital budgets, reconciles balance sheet accounts, processes developer rebates and maintains the integrity of the financial system. The Division of Financial Reporting prepares reports, schedules and statements that show the county's financial, economic and demographic position. The Division of Grants Accounting is responsible for the operation, maintenance, and enhancement of all county-wide grants and SAP support functions related to grants.

Finance

Fiscal Year 2011-2012 Highlights

- The Utility and Miscellaneous Billing Division improved the flow of financial information to the general ledger from the Water and Sewer billing system.
- The Bureau of Financial Disbursement completed the ADP general ledger update to the SAP general ledger.

Fiscal Year 2012-2013 Goals

- The Utility and Miscellaneous Billing Division will complete stabilization of the new Water & Sewer Billing System.
- The Office of the Director will oversee a project to fund the construction of a public parking garage adjacent to the MARC Savage Commuter Rail Station located at 9009 Dorsey Run Road, Annapolis Junction.
- The Bureau of Accounting will:
 - 1) Complete the update of the Accounting Policies and Procedures Manual.
 - 2) Complete the Grants Comprehensive Policies and Procedures Manual.
- Bureau of Revenue and Customer Service will:
 - 1) Oversee a project to convert paper checks currently sent to the County by bank bill payment companies to electronic transactions and thereby reduce banking service charges to the county. At the same time it will reduce the lead time for County taxpayers to make these payments from five days to two days.
 - 2) Implement and integrate a new parking program for downtown Ellicott City, including new meters and electronic parking sensors, as well as provide for credit and debit card payments for meters.
- The Bureau of Financial Disbursement will update the Disbursement and Payroll Policies and Procedures Manual.

Finance

Expenditures	FY2011	FY2012	FY2013	FY2013	FY2012 App. vs FY2013	
	Actual	Approved	Requested	Proposed	Amount	Prop Percent

Expenditures By Fund/Fund Center

General Fund	3,279,238	6,336,653	6,336,653	6,682,788	346,135	5.46%
Finance-Admin	742,479	1,599,272	1,984,688	1,769,302	170,030	10.63%
Bureau Accounting-Adm	458,499	1,618,850	1,682,167	1,617,139	-1,711	-0.11%
Bureau Revenue-Adm	520,543	1,399,583	1,451,675	1,580,604	181,021	12.93%
Water & Sewer Billing	546,978	534,387	565,239	565,239	30,852	5.77%
Bureau Disburs. Adm	1,195,270	1,184,561	1,327,981	1,150,504	-34,057	-2.88%
TOTAL	3,871,305	6,336,653	6,336,653	6,682,788	346,135	5.46%

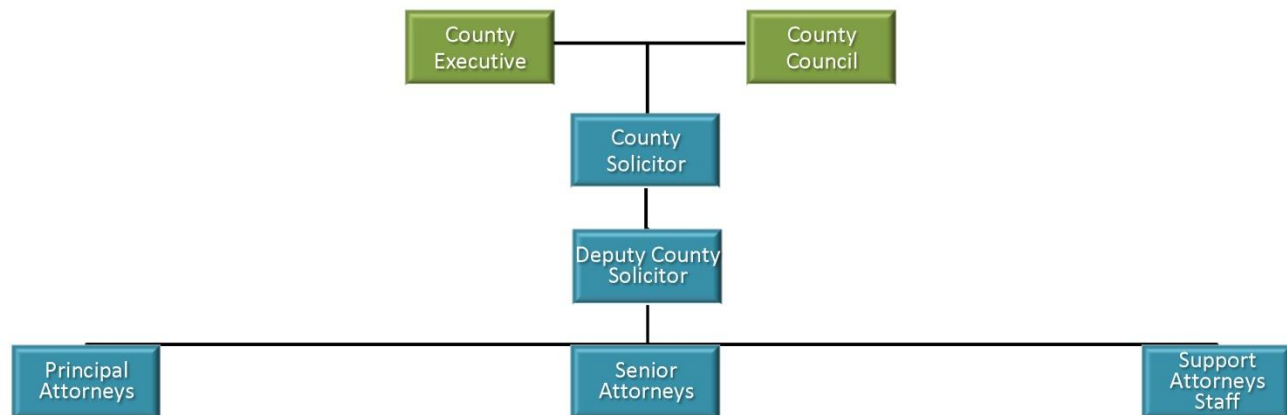
Expenditures By Commitment Summary

Personnel Costs	1,683,565	4,130,424	4,643,238	4,114,099	-16,325	-0.40%
Contractuals	1,938,568	2,007,942	2,170,225	2,414,315	406,373	20.24%
Supplies and Materials	40,376	80,606	80,606	80,606	0	0%
Expense Other	117,681	117,681	117,681	73,768	-43,913	-37.32%
Operating Transfers	-309	0	0	0	0	0.00%
TOTAL	3,871,305	6,336,653	6,336,653	6,682,788	346,135	5.46%

Personnel Summary	FY2011	FY2012	FY2012	FY2013	FY2012 Adj. vs FY2013 Prop	
	Actual	Approved	Adjusted	Proposed	Amount	Percent
Authorized Personnel	56.50	54.50	54.50	54.50	0.00	0.00%

General Government

Office of Law



Description

The Office of Law, administered by the County Solicitor, is the legal advisor to the Executive Branch of the Howard County Government. The Office provides advice and legal opinions on matters at the request of the County Council, department heads, and numerous boards and commissions. The Office of Law provides legal review of legislation considered by the County Council and drafts and reviews all legal documents and contracts entered into by Howard County. The Office represents Howard County in legal actions brought by and against the County in State and federal courts.

Fiscal Year 2011-2012 Highlights

- Reviewed approximately 1,010 contracts and other documents involving the interest of the County for legal sufficiency.
- Collected \$1.6 million in funds owed to the County.
- Litigated contract disputes, torts, condemnation matters, and consumer protection actions involving foreclosure scams and unfair and deceptive trade practices.
- Provided advice to the County Council and County Executive on ordinances and resolutions.
- Pursued numerous civil citations and code enforcement actions.

Fiscal Year 2012-2013 Goals

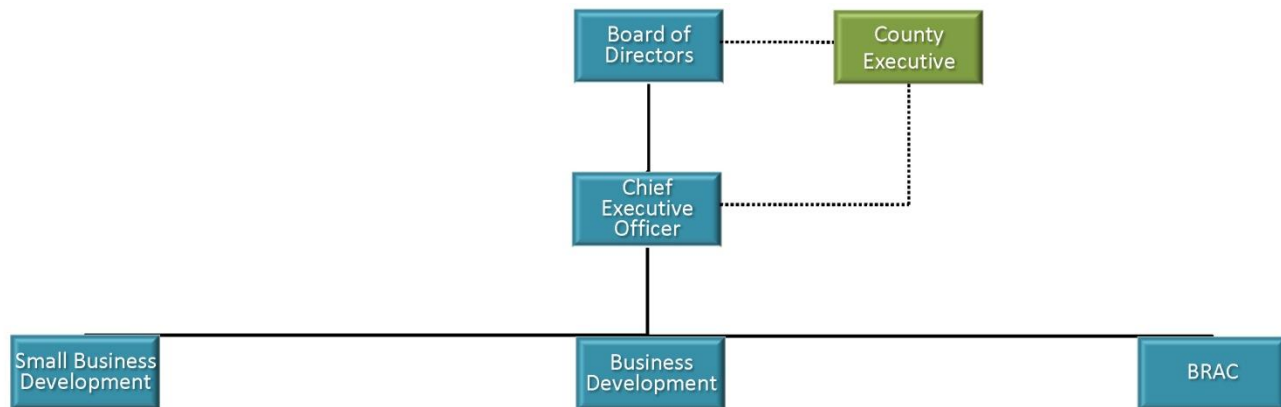
- In conjunction with agencies, revise the financial disclosure and lobbyist registration forms to provide an electronic filing process.
- Achieve greater efficiencies in collection and code enforcement actions.
- Fully implement electronic case management system.
- Successfully conclude pending litigation on the County's behalf.

Office of Law

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop	
					Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	3,226,949	3,387,660	3,530,515	3,390,778	3,118	0.09%
Office of Law - Adm	3,226,949	3,387,660	3,530,515	3,390,778	3,118	0.09%
TOTAL	3,226,949	3,387,660	3,530,515	3,390,778	3,118	0.09%
Expenditures By Commitment Summary						
Personnel Costs	2,995,578	3,154,439	3,241,658	3,139,921	-14,518	-0.46%
Contractuals	158,264	156,868	206,288	168,288	11,420	7.28%
Supplies and Materials	64,805	68,000	74,500	74,500	6,500	9.56%
Expense Other	8,302	8,353	8,069	8,069	-284	-3.40%
TOTAL	3,226,949	3,387,660	3,530,515	3,390,778	3,118	0.09%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop	
					Amount	Percent
Authorized Personnel	24.00	24.00	24.00	24.00	0.00	0.00%

General Government

Economic Development Authority



Mission Statement

To promote economic growth and stability in Howard County by supporting existing businesses, attracting targeted new businesses and attracting corporate and/or regional headquarters; to serve as the liaison between public and private economic development and planning organizations; and to recommend policies to county government that support the achievement of planned economic goals.

Department Description

The Economic Development Authority is responsible for promoting a sound local economy through the operation of programs which assist existing county businesses and encourage new businesses to locate to Howard County.

Economic Development Authority

Fiscal Year 2011-2012 Highlights

- Launched the Maryland Center for Entrepreneurship with the mission of assisting those with passion and creative technological ideas develop and grow those ideas in successful commercial businesses that will add to the county's employment and tax rolls.
- Launched Start Up Maryland, ACTIVATE, and SEED Maryland, all of which are part of creating an environment where "ideation" will thrive.
- Played a major role in the county's fact finding mission to Silicon Valley in Palo Alto, California as well as its recent successful marketing mission to the nation's three principal bond rating agencies.

Fiscal Year 2012-2013 Goals

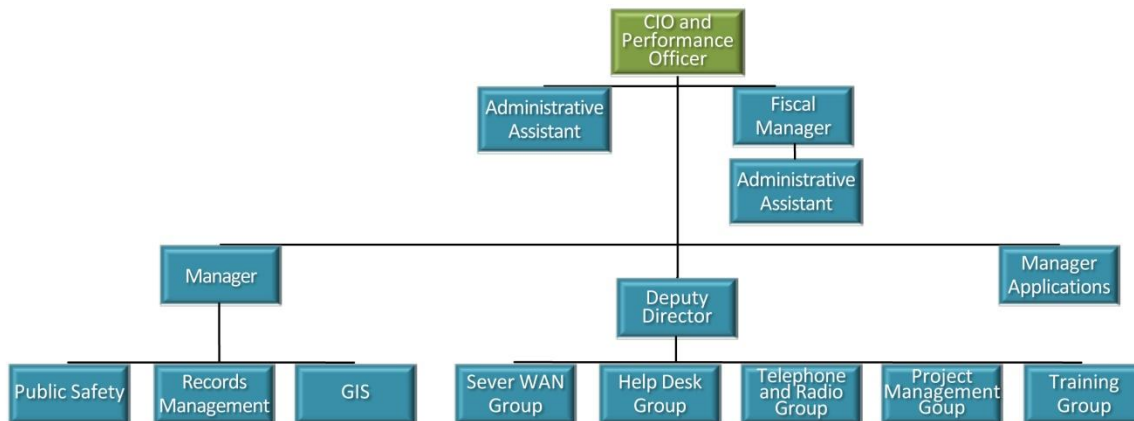
- The Authority will launch a revamped website designed to provide users with an impressive and useful introduction to Howard County and the many reasons for living and doing business here.
- New initiatives of the Maryland Center for Entrepreneurship will position the county as a regional leader in the development of new technology companies and thus attract the many supporting businesses that they need.
- The newly developed Marketing Section will develop the updated marketing materials needed to communicate Howard County's message beyond our region.
- The Business Development Section will begin development of systems designed to gather and report valuable metrics regarding the impact and value of the Authority's work.

Economic Development Authority

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	1,270,661	1,669,661	1,892,117	1,829,661	160,000	9.58%
Economic Development Authority	1,270,661	1,669,661	1,892,117	1,829,661	160,000	9.58%
Grants Fund	0	0	0	289,574	289,574	0.00%
Economic Development Authority	0	0	0	289,574	289,574	0.00%
TOTAL	1,270,661	1,669,661	1,892,117	2,119,235	449,574	26.93%
Expenditures By Commitment Summary						
Personnel Costs	0	0	0	289,574	289,574	0.00%
Contractuals	33,808	35,677	41,982	41,982	6,305	17.67%
Expense Other	1,236,853	1,633,984	1,850,135	1,787,679	153,695	9.41%
TOTAL	1,270,661	1,669,661	1,892,117	2,119,235	449,574	26.93%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	17.00	17.00	16.00	16.00	0.00	0.00%

General Government

Technology & Communication Services



Mission Statement

Our vision is to create a culture of excellence and customer service through innovation, optimization of communication and customer service values. Our department will maintain a strong symbiotic relationship with all government departments, agencies, organizations and our community.

Our mission is to provide the tools and information (technological resources) required by our customers and assist them in removing obstacles hindering optimal occupational performance.



The official kickoff of the 10-jurisdiction Inter-County Broadband Network (ICBN) project that Howard County is overseeing was the opening of the Logistics Center.

Technology & Communication Services

Department Description

The department is responsible for the infrastructure of the county's wide area network and administers all of the hardware and software used to implement the county's computer applications. The factors of cost, growth potential, ease of use, speed, reliability and security are important considerations in the department's network and systems planning. A mix of hard-wired and wireless technologies are used to make readily accessible a variety of logistical, financial and geographic data both to the public and the county's workforce. Wide area network communications work through a combination of intranet, telephone, data services, and fiber. The department's analysts and programmers use leading systems development tools in their software production efforts. Where applicable and cost effective, standard applications available from outside vendors are procured. The department also plays a major role in support of public safety systems, including the 911 system and multiple homeland security initiatives.

The staff is highly trained in all the information and communication technologies required to support the County's many different jobs and functions necessary to run the government. Customer satisfaction is greatly emphasized to ensure that both citizens and county workers are best served by using the optimal technology at their disposal.

Division/Major Program Description

Administration

This division includes the Directors Office which provides management and administrative assistance necessary to accomplish the mandates of the organization. It oversees the multifaceted responsibilities of the organization and provides the overall direction and use of technology and communication services within the county.

Cable Administration

This division manages performance evaluations of the local cable companies. It advises the County Executive and the County Council on cable matters. It also accepts applications and fees for new cable franchises and other franchise services, addresses problems caused by cable construction and administers public access grants. The Cable Administration drafts rules of procedures and forms governing submission of application for cable franchises.

Records Management

This division provides electronic storage of paper documents and the physical storage and retrieval of paper documents in the warehouse of all county agencies.

Information Systems Office

This division provides overall direction and management of the Information Systems Services Office. It operates, controls and receives data for the Computer Operations Center 24/7. It assumes technical systems for vital services including systems programming, data communications, database administration and technical help desk. Employees develop application systems, provide maintenance and use support, and plan development and implementation of application systems for county agencies.

Inter-County Broadband Network (ICBN)

This project is led by the MD Department of Information Technology with Howard County as a key partner. The project was granted \$115 million under the Recovery Act's Broadband Technology Opportunities Program (BTOP) to build a high-speed fiber optic network that will directly connect 1,006 community anchor institutions and span 4,200 square miles across the state, touching every county. The ICBN will make available nearly 800 miles of fiber optic cable for low-cost lease by commercial entities to expand the reach and quality of broadband access throughout the region.

Technology & Communication Services

Fiscal Year 2011-2012 Highlights

- Began construction of the region's Broadband network.
- Continued enhancement of the SAP ERP system, including upgrade of the SAP Purchasing module.
- Implemented a Purchasing Procurement Tracking system to monitor contract approvals and apply electronic signatures of designated authorities.
- Roll out of LIVE_energy.howardcountymd.gov allowing residents to see where and how much energy is used in the County.
- Developed custom applications for numerous County agencies.
- Launched a crowdsourcing initiative, encouraging the public to submit specific ideas, vote on existing ideas, or add comments to the County's "Ideas Page" at howard.ideascale.com. The overarching goal is to foster innovative solutions that increase the County Government's efficiency and effectiveness.

Fiscal Year 2012-2013 Goals

- Continue to implement four year replacement/refresh schedule for County agencies desktops while evaluating various products which will allow the county to move towards desktop virtualization.
- Expansion of the County's public safety mobile applications.
- Implement a test of cloud computing for the County.
- Begin the modernization of the County's Records Management system.
- Continue the transition to Voice Over Internet Protocol, allowing better utilization of the County's existing data network.
- Complete the installation of the Broadband network.

Technology & Communication Services

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
--------------	------------------	--------------------	---------------------	--------------------	--------------------------------------	---------

Expenditures By Fund/Fund Center

General Fund	783,757	295,982	365,220	365,220	69,238	23.39%
Tech/Comm Telephone	556,445	0	0	0	0	0.00%
Tech/Cable TV Grp V	227,312	295,982	365,220	365,220	69,238	23.39%
Grants Fund	1,616,066	780,000	50,000	50,000	-730,000	-93.59%
Tech/Comm Svcs - Adm	1,616,066	780,000	50,000	50,000	-730,000	-93.59%
Technology & Communications Fund	14,684,706	19,533,862	20,732,132	21,562,271	2,028,409	10.38%
Tech/Comm Svcs - Adm	825,655	3,426,319	897,907	864,963	-2,561,356	-74.76%
Tech/Comm Group I	4,294,419	5,094,198	2,732,588	2,581,952	-2,512,246	-49.32%
Project Management	0	0	651,688	651,688	651,688	100.00%
Tech/Comm GIS Grp II	654,652	724,856	0	0	-724,856	-100.00%
Tech/Comm Public Saf	263,263	344,734	780,960	780,960	436,226	126.54%
Tech/Comm Record Mgt	584,899	585,590	740,356	741,561	155,971	26.63%
Tech/Comm GIS	193,500	161,544	1,074,846	1,074,846	913,302	565.36%
Tech/Comm Group III	1,895,919	1,400,233	1,603,796	1,603,796	203,563	14.54%
Tech/Comm Services	90,243	365,300	1,192,792	1,192,792	827,492	226.52%
Tech/Comm Help Desk	502,603	498,150	1,730,008	2,742,521	2,244,371	450.54%
Tech/Comm Group IV	40,076	200,000	215,750	215,750	15,750	7.88%
Tech/Comm WAN	780,623	1,136,000	1,690,176	1,690,176	554,176	48.78%
Tech/Comm Radio Main	3,315,625	3,558,948	3,701,057	3,701,057	142,109	3.99%
Tech/Comm Telephone	1,243,229	2,037,990	2,084,876	2,084,876	46,886	2.30%
SAP Group	0	0	935,332	935,332	935,332	100.00%
Broadband	0	0	700,000	700,000	700,000	100.00%
TOTAL	17,084,529	20,609,844	21,147,352	21,977,491	1,367,647	6.64%

Expenditures By Commitment Summary

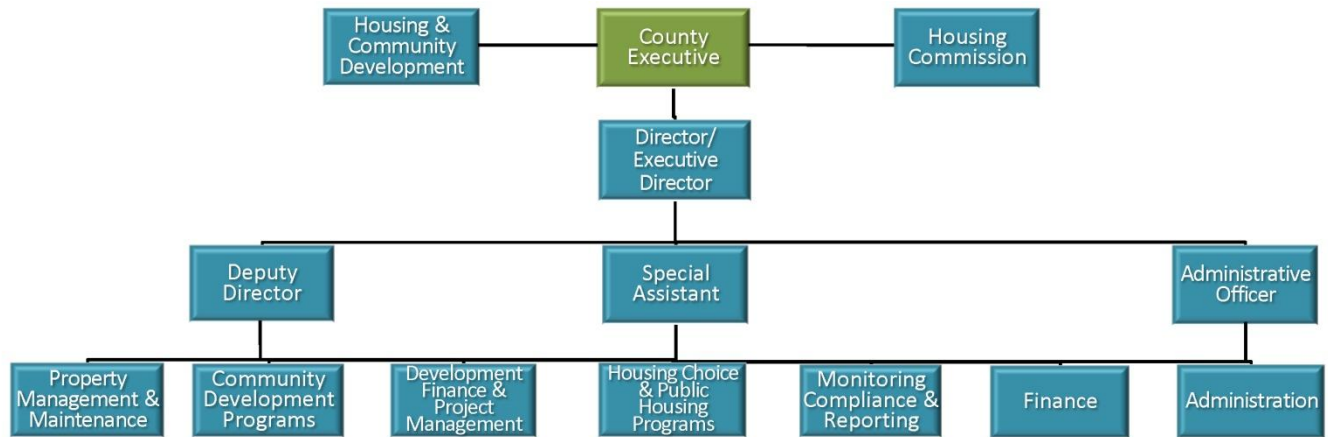
Personnel Costs	6,272,369	7,030,468	8,520,001	8,331,244	1,300,776	18.50%
Contractuals	8,193,036	8,649,437	9,170,066	9,298,962	649,525	7.51%
Supplies and Materials	1,878,164	2,615,080	3,158,628	4,048,628	1,433,548	54.82%
Capital Outlay	628,262	0	0	0	0	0.00%
Expense Other	115,094	279,859	298,657	298,657	18,798	6.72%
Operating Transfers	-2,396	2,000,000	0	0	-2,000,000	-100.00%
Depreciation	0	35,000	0	0	-35,000	-100.00%
TOTAL	17,084,529	20,609,844	21,147,352	21,977,491	1,367,647	6.64%

Personnel Summary	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
-------------------	------------------	--------------------	--------------------	--------------------	--------------------------------------	---------

Authorized Personnel	72.00	75.00	78.00	80.00	2.00	2.56%
-----------------------------	-------	-------	-------	--------------	------	-------

General Government

Housing and Community Development



Department Description

The Department of Housing and Community Development works to provide affordable housing opportunities for low and moderate income residents of Howard County. The Department administers a range of federal, state and county funded programs providing opportunities for affordable home ownership, loans and grants for special needs housing programs, rental assistance, community facilities and programs.



Housing's Monarch Mills is an amenity-rich, environmentally-friendly and energy-efficient 269 unit rental community for people of all ages and incomes.

Housing and Community Development

Division/Major Program Description

Housing and Community Development

This program develops and provides affordable housing for county residents and staffs several programs administered by the Howard County Housing Commission and the County. It provides counseling services pertaining to home purchase and maintenance as well as funds emergency housing for the homeless.

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 and maintain affordable, safe and decent housing, and to upgrade existing housing stock. The board is composed of seven private citizens appointed by the County Executive and approved by the County Council.

Housing Initiative

The Housing Initiatives Loan Fund was established to provide the county the ability to respond to opportunities to create low and moderate income housing resources without having to specifically identify projects at the time they are drafted. The fund provides loans under the County's Homeownership Assistance Program, Rental Housing Development Program, Housing Initiative Loan Program and Rehabilitation Loan Program.

CDBG & HOME Program

In 1996, Howard County became an "Entitlement Community" through the U.S. Department of Housing and Urban Development (HUD). As an "Entitlement Community", Howard County is eligible to be awarded funding which has ranged from \$900,000 to \$1,400,000 over the last several years to be used for housing and community development activities.

Housing and Community Development

Fiscal Year 2011-2012 Highlights

- The sixth "Come Home to Howard County" Housing Fair was held in April, 2012. The event is a celebration of the benefits of living in Howard County and provides the opportunity for attendees to meet one-on-one with over 40 exhibitors to learn everything about renting, buying, or fixing up a home in Howard County. The fair also includes a house lottery drawing through which qualified winners have the opportunity to buy a new or renovated home at a substantially reduced price.
- The Howard County Housing Commission completed the 269-unit Monarch Mills Community, a mixed income, energy efficient, multi - generational, apartment complex in Columbia.
- The Commission completed and sold the 10-unit Cottages at Greenwood subdivision of affordable, green, and universally designed single-family homes in Jessup.
- The Commission financed and began construction on Phase I of the redevelopment of the 94-unit Hilltop community in Ellicott City into a 198-unit mixed income community, along with the construction of a new \$15 million community center.

Fiscal Year 2012-2013 Goals

- Design and begin construction on Phase II of the Hilltop redevelopment as well as Phase II of the Greenwood project.
- Assist in the revitalization of communities hit by the foreclosure crisis by purchasing, rehabilitating, and leasing or selling scattered site dwelling units in foreclosure or short sale.

Housing and Community Development

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
Community Renewal Program Fund	4,270,109	4,106,688	4,961,341	4,777,844	671,156	16.34%
Housing&Comm Develop	4,270,109	4,106,688	4,961,341	4,777,844	671,156	16.34%
Grants Fund	1,135,794	6,008,759	4,387,254	4,450,194	-1,558,565	-25.94%
Housing&Comm Develop	1,135,794	6,008,759	4,387,254	4,450,194	-1,558,565	-25.94%
TOTAL	5,405,903	10,115,447	9,348,595	9,228,038	-887,409	-8.77%
Expenditures By Commitment Summary						
Personnel Costs	3,289,302	3,232,535	3,577,992	2,763,262	-469,273	-14.52%
Contractuals	1,384,947	6,337,034	5,711,164	5,711,164	-625,870	-9.88%
Supplies and Materials	25,607	47,500	47,500	47,500	0	0.00%
Capital Outlay	0	487,000	0	0	-487,000	-100.00%
Expense Other	674,447	11,378	11,939	8,719	-2,659	-23.37%
Operating Transfers	31,600	0	0	350,000	350,000	0.00%
Contingencies	0	0	0	347,393	347,393	0.00%
TOTAL	5,405,903	10,115,447	9,348,595	9,228,038	-887,409	-8.77%
Personnel Summary						
	FY2011 Actual	FY2012 Approved	FY2012 Adjusted	FY2013 Proposed	FY2012 Adj. vs FY2013 Prop Amount	Percent
Authorized Personnel	43.38	43.38	35.88	35.88	0.00	0.00%

Capital Debt Service & Reserves
Section VII
Table of Contents

Debt Service..... 185
Pay-As-You-Go-Funds 187
Contingency Reserves 189

Capital, Debt Service & Reserves

Debt Service

Description

County debts service pays for the principal and interest owed on long-term bonds.

Debt Service

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	84,279,564	92,518,561	90,070,081	90,070,081	-2,448,480	0.00%
Stewardship Finance	84,095,033	92,518,561	90,070,081	90,070,081	-2,448,480	-2.65%
PEB	-233,928	0	0	0	0	0.00%
W&S Special Benefit Charges Fd	8,943,656	23,325,250	0	34,338,612	11,013,362	47.22%
Stewardship Finance	8,943,656	23,325,250	0	34,338,612	11,013,362	0
Savage TIF Dist	0	150,000	150,000	150,000	0	0.00%
Finance-Admin	0	150,000	150,000	150,000	0	0.00%
Sav Spec Tax District	0	150,000	150,000	150,000	0	0.00%
Finance-Admin	0	150,000	150,000	150,000	0	0.00%
Ban Anticipation Note Mgt Fund	508,463	4,660,000	4,660,000	4,660,000	0	0.00%
BureauAccounting-Adm	254,762	4,660,000	4,660,000	4,660,000	0	0.00%
PEB	253,701	0	0	0	0	0.00%
General Imps Capital Projects	0	7,997,337	7,997,337	7,997,337	0	0.00%
BureauAccounting-Adm	0	7,997,337	7,997,337	7,997,337	0	0.00%
Highway Capital Projects	0	3,443,943	3,443,943	3,443,943	0	0.00%
BureauAccounting-Adm	0	3,443,943	3,443,943	3,443,943	0	0.00%
Fire Service Cap Projs	0	1,234,976	1,234,976	1,234,976	0	0.00%
BureauAccounting-Adm	0	1,234,976	1,234,976	1,234,976	0	0.00%
Recreation & Parks Cap Proj	0	3,394,802	3,394,802	3,394,802	0	0.00%
BureauAccounting-Adm	0	3,394,802	3,394,802	3,394,802	0	0.00%
Fleet Operations Fund	83,151	0	0	0	0	0.00%
Central Services	83,151	0	0	0	0	0.00%
Shared Septic	0	7,482,202	0	0	-7,482,202	-100.00%
Stewardship Finance	0	7,482,202	0	0	-7,482,202	-100.00%
TOTAL	93,814,834	136,874,869	111,101,139	145,439,751	1,082,680	0.79%
Expenditures By Commitment Summary						
Contractuals	3,200,000	0	0	0	0	0.00%
Debt Service	90,022,785	136,874,869	111,101,139	145,439,751	1,082,680	0.79%
TOTAL	93,814,834	136,874,869	111,101,139	145,439,751	1,082,680	0.79%

Capital, Debt Service & Reserves

Pay-As-You-Go-Funds

Description

Pay – As – You Go funds provide cash payments to fund capital projects from the General Fund with fund balance from prior year's budgets in excess of the amount needed to maintain the County's Rainy Day Fund at mandated levels. Projects funded are those with a useable life less than the time required to pay off bonds, which the county chooses to pay from current expenses. Funds are also included for one-time expenses or grants. For FY 2013 this includes the following:

Pay – As – You – Go funding from fund balance for Capital Projects:	\$15,602,000
Funding from fund balance for payments to the OPEB Trust:	\$1,826,780
Funding from current revenue for payments to the OPEB Trust:	\$2,000,000
Funding for a grant to the Howard County General Hospital:	\$500,000
For capital expansion of the Hospital	
Funding for a grant to the Linwood Center, Inc.:	\$925,000
For capital expansion of the Children's Center	
Funding for a grant to the Domestic Violence Center:	\$286,000
For the purchase of a safe house	
Funding for a grant to the ARC of Howard County:	\$290,000
For renovation of the Homewood Facility and vehicles	
Funding for a grant to the Howard County Arts Council:	\$35,000
For the purchase of e-application software	
Funding for a grant to the Economic Development Authority:	\$1,000,000
For expansion of the Incentive Fund and marketing	
Funding for a grant to the Community Action Council	\$80,000
For the start up and moving costs for the Head Start Program	
Funding to the Dept. of Housing and Community Development	\$300,000
For the scattered site housing purchase program	
Funding for the Purchase of Parking equipment for Ellicott City:	\$350,000
Funding for the purchase of radar equipment for the Police Dept.:	\$318,105
Funding for the payout of the Solar Tax Credit Program:	\$250,000
Funding from current revenue for the State Assessment Office:	\$1,624,000

Pay-As-You-Go-Funds

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	0	18,666,000	0	25,436,885	6,770,885	36.27%
BureauAccounting-Adm	0	17,042,000	0	23,812,885	6,770,885	39.73%
State Assessment Office	0	1,624,000	0	1,624,000	0	0.00%
TOTAL	0	18,666,000	0	25,436,885	6,770,885	36.27%
Expenditures By Commitment Summary						
Expense Other	0	1,624,000	0	1,624,000	0	0.00%
Operating Transfers	0	17,042,000	0	23,812,885	6,770,885	39.73%
TOTAL	0	18,666,000	0	25,436,885	6,770,885	36.27%

Capital, Debt Service & Reserves

Contingency Reserves

Description

The Contingency reserves are used to cover unanticipated expenditures that cannot be quantified in advance

Contingency Reserves

Expenditures	FY2011 Actual	FY2012 Approved	FY2013 Requested	FY2013 Proposed	FY2012 App. vs FY2013 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	0	1,700,000	1,700,000	1,700,000	0	0.00%
Contingency	0	1,700,000	1,700,000	1,700,000	0	0.00%
Agricultural Land Preservation	0	42,413,271	27,006,791	27,486,791	-14,926,480	-35.19%
Contingency	0	42,413,271	27,006,791	27,486,791	-14,926,480	-35.19%
Recreation Program Fund	0	352,397	4,117,698	3,024,734	2,672,337	758.33%
Contingency	0	352,397	4,117,698	3,024,734	2,672,337	758.33%
Forest Conservation Fund (Legacy)	0	3,377,122	2,627,804	2,627,451	-749,671	-22.20%
Contingency	0	3,377,122	2,627,804	2,627,451	-749,671	-22.20%
Grants Fund	0	30,000,000	0	30,000,000	0	0.00%
Contingency	0	30,000,000	0	30,000,000	0	0.00%
Trust And Agency Multifarious	0	500,000	0	500,000	0	0.00%
Contingency	0	500,000	0	500,000	0	0.00%
Fleet Operations Fund	0	3,230,418	0	7,132,409	3,901,991	120.79%
Contingency	0	3,230,418	0	7,132,409	3,901,991	120.79%
Technology & Communications Fund	0	5,574,567	0	176,584	-5,397,983	-96.83%
Contingency	0	5,574,567	0	176,584	-5,397,983	-96.83%
Employee Benefits Self-Ins	0	3,450,546	0	5,368,741	1,918,195	55.59%
Contingency	0	3,450,546	0	5,368,741	1,918,195	55.59%
Recreation Special Facilities	0	7,835	1,950	1,950	-5,885	-75.11%
Contingency	0	7,835	1,950	1,950	-5,885	-75.11%
TOTAL	0	90,606,156	35,454,243	78,018,660	-12,587,496	-13.89%
Expenditures By Commitment Summary						
Contingencies	0	90,606,156	35,454,243	78,018,660	-12,587,496	-13.89%
TOTAL	0	90,606,156	35,454,243	78,018,660	-12,587,496	-13.89%

Funds/Statements

Section VIII

Table of Contents

Government Funds:

Capital Projects Funds

Description	192
School Construction and Site Acquisition Fund	193
General Improvement Capital Projects Fund	194
Fire Service Building and Equipment Fund	195
Recreation and Parks Capital Projects Fund	196
Storm Drainage Capital Projects Fund	197
Highway Projects Fund	198

Special Revenue

Description	199
Self-Sustaining Recreation Program Fund	200
Forest Conservation Fund	201
Department of Health and Mental Hygiene	202
Commercial Paper Bond Anticipation Note	203
Community Renewal Program Fund/Rehabilitation Loan	204
Agricultural Land Preservation and Promotion Fund	205
Fire & Rescue Tax	206
Savage TIF District Fund	208
Speed Enforcement Fund	207
Savage Special Tax District Fund	209
Trust and Agency Multifarious Funds	210
Environmental Services Funds	211

Proprietary Funds:

Enterprise Funds

Description	212
Water and Sewer Operating Fund	213
Shared Septic Systems	215
Water and Sewer Special Benefits Charges Fund	214
Recreation Special Facilities Fund	216

Internal Service Funds

Description	217
Fleet Operations Fund	218
Technology & Communication Fund	219
Risk Management Fund	220
Employee Benefits Fund	221

Statements:

Description 223

Statement of Long Term Debt Outstanding 224

Total Debt Services Requirements 225

Legal Debit Limits 226

Five Year Projected Budgets 227

Statement of Estimated Surplus 229

Statement of Assessable Base and Estimated Collections 230

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 as pay-go funding on capital projects 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 contains revenues which amount to 25% of transfer tax collected by the county and are appropriated by 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.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Local transfer taxes and interest	5,330,708	5,500,000	5,500,000
Total Revenues	5,330,708	5,500,000	5,500,000
Expenditures:			
Transfer tax funding	4,676,248	5,000,000	5,000,000
Total Expenditures	4,676,248	5,000,000	5,000,000
Excess (Deficiency) of revenues over expenditures	654,460	500,000	500,000
Other financing sources (uses):			
Appropriation from fund balance			
Total other financing sources (uses)			
Net increase (decrease) in fund balance	654,460	500,000	500,000
Less Appropriation from fund balance			
Prior year fund balance	405,744	1,060,204	1,560,204
Ending fund balance:			
Transfer tax	1,060,204	1,560,204	2,060,204
Reserved for Unspent Appropriation			
Unreserved Fund Balance	1,060,204	1,560,204	2,060,204

Governmental Funds

General Improvement Capital Projects Fund

Description

This fund pays for the construction of general purpose capital projects. These projects are listed in the capital budget designated as “C” projects.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Technology fees	-	-	-
Education development tax (Surcharge)	4,875,886	4,900,000	5,000,000
Total Revenues	4,875,886	4,900,000	5,000,000
Expenditures:			
Technology fee funding	-	-	-
Transfer out - debt service/Oper.Exp(DILP Tech)	-	-	14,004
Education development tax (Surcharge)	7,196,774	7,062,116	7,787,130
Total Expenditures	7,196,774	7,062,116	7,801,134
Net increase(decrease)in fund balance	(2,320,888)	(2,162,116)	(2,801,134)
Technology fees	-	-	-
Education development tax (Surcharge)	(2,320,888)	(2,162,116)	(2,787,130)
Prior year fund balances	15,080,987	13,045,457	10,883,341
Technology fees	-	285,358	285,358
Education development tax (Surcharge)	15,080,987	12,760,099	10,597,983
Ending fund balance:	13,045,457	10,883,341	8,082,207
Technology fees	285,358	285,358	271,354
Education development tax (Surcharge)	12,760,099	10,597,983	7,810,853

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 designated by the letter "F". This fund includes revenue from transfer tax, the sale of bonds and pay go from the fire tax. The bonds are repaid by transfer tax.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Local transfer taxes	2,664,957	2,750,000	2,750,000
Fire tax paygo	2,505,000	1,710,000	4,250,000
Total Revenues	5,169,957	4,460,000	7,000,000
Expenditures:			
Equipment	1,281,985	950,000	1,500,000
Fire Tax cash	2,505,000	1,710,000	4,250,000
Transfer out - debt service	1,145,098	1,234,976	1,166,212
Total Expenditures	4,932,083	3,894,976	6,916,212
Excess (Deficiency) of revenues over expenditure	237,874	565,024	83,788
Other financing sources (uses):			
Appropriation from fund balance	-	-	-
Total other financing sources (uses)	-	-	-
Net increase (decrease) in fund balance	237,874	565,024	83,788
Less Appropriation from fund balance	-	-	-
Prior year fund balance	1,542,952	1,780,826	2,345,850
Ending fund balance: Transfer tax	1,780,826	2,345,850	2,429,638

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 from 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.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Local transfer taxes	5,329,914	5,500,000	5,500,000
Developer contributions - open space	51,000	29,000	1,530,000
Total Revenues	5,380,914	5,529,000	7,030,000
Expenditures:			
Transfer tax funding	-	2,100,000	2,700,000
Open space funding	-	29,000	1,030,000
Transfer out - debt service	3,025,629	3,394,802	2,860,647
Total Expenditures	3,025,629	5,523,802	6,590,647
Excess (Deficiency) of revenues over expenditures	2,355,285	5,198	439,353
Other financing sources (uses):			
Appropriation from fund balance	-	-	-
Total other financing sources (uses)	-	-	-
Net increase (decrease) in fund balance	2,355,285	5,198	439,353
Less Appropriation from fund balance	-	-	-
Prior year fund balance	2,141,899	4,497,184	4,502,382
Ending fund balance:			
Transfer tax	4,267,398	4,272,596	4,211,949
Developer contributions	229,786	229,786	729,786

Governmental Funds

Storm Drainage Capital Projects Fund

Description

This fund covers construction of storm drain projects in Howard County. The projects can be found in the capital budget section. They are designated by the letter “D”. The money to fund storm drain projects comes from the sale of bonds, grants, developer contributions and the storm water management fee funds. Debt service to repay storm drainage bonds is paid primarily by a general fund subsidy.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Developer contributions - storm drain	127,620	106,000	0
Total revenues	127,620	106,000	0
EXPENDITURES			
Storm drain funding	0	106,000	0
Total expenditures	0	106,000	0
OTHER FINANCING SOURCES (USES)			
Appropriation from fund balance	0	0	0
Total other financing sources (uses)	0	0	0
Fund Balance:			
Net change in fund balance	127,620	0	0
Less appropriation from fund balance	0	0	0
Fund balances - beginning	252,031	379,651	379,651
Fund balances - ending: Developer contributions-storm drain	379,651	379,651	379,651

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:

- Highway Resurfacing (H)
- Road Construction (J)
- Bridge Improvements (B)
- Sidewalks and Curbs (K)
- Intersection Improvement and Control (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. Debt service for this fund is paid by the general fund through the Debt Service Fund. Transfer out represents future debt service payments on excise tax funded road construction bonds.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Excise tax	4,681,589	4,500,000	5,000,000
Interest	87,068	95,000	100,000
Race track	13,430	257,000	-
Developer contributions	761,276	-	-
Total Revenues	5,543,363	4,852,000	5,100,000
Expenditures:			
Excise tax pay-as-you-go	(78,143)	-	-
Excise bonds debt service	3,183,026	3,443,943	3,730,916
Race track pay-as-you-go	340,000	257,000	-
Developer contributions pay-as-you-go	-	-	-
Total Expenditures	3,444,883	3,700,943	3,730,916
Excess (Deficiency) of revenues over expenditures	2,098,480	1,151,057	1,369,084
Other financing sources (uses):			
Appropriation from fund balance	-	-	-
Total other financing sources (uses)	-	-	-
Net increase (decrease) in fund balance	2,098,480	1,151,057	1,369,084
Less Appropriation from fund balance			
Prior year fund balance restated	42,597,912	44,761,514	45,912,571
Ending fund balance:			
Excise tax pay-as-you-go	-	-	-
Excise tax future debt service	41,675,305	42,826,362	44,195,446
Race track pay-as-you-go	(168,597)	(168,597)	(168,597)
Developer contributions pay-as-you-go	3,254,806	3,254,806	3,254,806

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

Fund 2050000000

Self-Sustaining Recreation Program Fund

Description

This fund allows the Department of Recreation & Parks to offer programs to accommodate demand. Programs in this fund are self sustaining; that is, the entire cost of the program is covered by registration fees. Prior to fiscal 1988, self-sustaining programs were included in the general fund.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Charges for services	12,531,912	12,702,300	16,075,000
Licenses & permits	4,516	4,096	35,000
Revenue from other governments	56,073	0	0
Fines & forfeitures	56,428	50,000	0
Rental of property	495,137	461,000	495,000
Total Revenues	13,144,066	13,217,396	16,605,000
Expenditures:			
Recreation and Parks:			
Administration	11,340,265	13,550,715	18,098,223
Contingency	0	0	3,024,734
Total Expenditures	11,340,265	13,550,715	21,122,957
Excess (Deficiency) of revenues over expenditures	1,803,801	(333,319)	(4,517,957)
Other financing sources (uses)			
Appropriation from fund balance	0	2,619,886	5,017,957
Operating transfers in	0	0	0
General fund chargeback	0	(1,000,000)	(500,000)
Operating transfers out	0	0	0
Total other financing sources (uses)	0	1,619,886	4,517,957
Net increase (decrease) in fund balance	1,803,801	1,286,567	0
Less Appropriation from fund balance	0	0	(5,017,957)
Prior year fund balance	1,911,573	3,731,390	5,017,957
Prior year encumbrances lapsed	16,016	0	0
Ending fund balance	3,731,390	5,017,957	0

Governmental Funds

Fund 2060000000

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.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues			
Developer contributions-Mitigation	403,368	350,000	425,000
Developer contributions-Inspections	20,281	15,000	32,000
Fine & Forfeitures	34,015	48,700	25,000
Parkland Restoration			50,000
Interest on investments	10,659		3,500
Total Revenues	468,323	417,200	535,500
Expenditures			
Reforestation Inspections	41,344	65,000	-
Forest Mitigation	548,840	870,794	833,728
Public Programs	6,596	-	-
Restitution Program	4,325	-	-
Enforcement	-	-	-
Contingency reserve	-	-	2,627,451
Total Expenditures	601,105	935,794	3,461,179
Excess (Deficiency) of revenues over expenditures	(132,782)	(518,594)	(2,925,679)
Other financing sources (uses)			
Appropriation from fund balance	132,284	3,603,416	2,925,679
Transfers in	498	-	-
Transfers out	-	-	-
Total other financing sources (uses)	132,782	3,603,416	2,925,679
Net increase (decrease) in fund balance	-	3,084,822	-
Less Appropriation from fund balance	(132,284)	(3,603,416)	(2,925,679)
Prior Year fund balance	4,576,557	4,444,273	3,925,679
Ending fund balance	4,444,273	3,925,679	-
Reserved for completion of current commitments			1,000,000

Governmental Funds

Fund 2040000000

Department of Health and Mental Hygiene

Description

The Department of Health & mental Hygiene is responsible for promoting health, reducing disease and improving the quality of life for Howard County residents.

Services offered by this agency include maintenance of vital records, health education, direct health services, AIDS counseling, testing and prevention education, mental health and addictions treatment and prevention, the investigation of epidemics and potential health hazards and licensing and permitting activities. For FY2012, the Health Fund will be discontinued since the department is an independent state agency and should not be part of county funds. The county will continue to provide a general fund contribution to the operation of the department, but will no longer show state funds in its appropriated accounts.

	Actual FY2011	Estimated FY2012	Budget FY2013
REVENUES			
Revenue from other agencies	966,091	-	-
Charges for services	2,998,787	-	-
Interest on investments	6,450	-	-
Other	29,312	-	-
Total revenues	4,000,640	-	-
EXPENDITURES			
General local health services	5,990,471	-	-
Targeted funds	402,035	-	-
Grant programs	3,868,376	-	-
Total expenditures	10,260,882	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	9,004,000	9,184,000	9,396,443
Total other financing sources (uses)	9,004,000	9,184,000	9,396,443
	-	-	-
Fund Balance:			
Net change in fund balance	2,743,758	-	-
Plus prior year encumbrances lapsed	353,765	-	-
Fund balance - beginning	4,452,761	-	-
Fund balances - ending	7,550,284	-	-

Governmental Funds

Fund 2110000000

Commercial Paper Bond Anticipation Note

Description

This fund has been created to allow the county to manage the Commercial Paper 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. This program allows the county to use general funds to generate investment income. Included in this fund are all costs and revenues of the program. Revenue in excess of cost is returned to the general fund as investment income.

	Actual FY2011	Estimated FY2012	Budget FY2013
REVENUES			
Commercial paper bond anticipation notes interest income	20,507	110,000	4,660,000
Total revenues	20,507	110,000	4,660,000
EXPENDITURES			
Commercial paper debt interest payments	35,972	188,000	3,750,000
Expenses of commercial paper sale	206,450	190,000	910,000
Total expenditures	242,422	378,000	4,660,000
Excess (deficiency) of revenues over expenditures	(221,915)	(268,000)	-
OTHER FINANCING SOURCES (USES)			
Appropriation from fund balance	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	(221,915)	(268,000)	-
Less appropriation to general fund interest income	221,915	268,000	-
Fund balances - ending	-	-	-

Governmental Funds

Fund 2010000000/2080000000

Community Renewal Program Fund/Rehabilitation Loan

Fund 420 Description

The Housing and Community Development Department manages the Community Renewal Program Fund. This fund deal primarily with the management and construction of public housing opportunities.

Revenue for this fund is derived from 12.5% of the transfer tax and grant administration fees.

Fund 430 Description

The Housing & Community Development Department operates the Rehabilitation Loan-Revolving Fund. The purpose of the fund is to provide low interest (3%-7%) loans to low income and moderate income county residents whose need rehabilitation to meet housing code and standards.

Revenue for this fund is derived from a portion of the transfer tax. This fund is part of the Community Renewal Fund (420) and is not shown separately in the County's Comprehensive Annual Financial Report.

	Actual FY2011	Estimated FY2012	Budget FY2013
REVENUES			
Local taxes	2,664,957	2,625,000	2,625,000
Payment from PayGo	-	-	350,000
Revenue from other agencies(MIHU)	6,751	-	-
Housing Commission Reimbursement	500,000	-	600,000
Other Revenue	-	500,000	-
Principal Repayment	-	20,000	10,000
General Fund Supplement	-	942,000	-
Installment Interest from Housing Loans	493,013	-	75,000
Interest on investments	-	10,000	-
Total revenues	3,664,721	4,097,000	3,660,000
EXPENDITURES			
Housing and community development administration	3,560,460	3,599,748	3,073,511
Community development committee	-	6,940	6,940
Housing initiatives	16,495	500,000	1,000,000
Pleasant Chase	667	-	-
Capital improvements	-	-	350,000
Contingency reserve	-	-	347,393
Total expenditures	3,577,622	4,106,688	4,777,844
Total expenditures	87,099	(9,688)	(1,117,844)
Excess (deficiency) of revenues over expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	4,190,680	-	-
Transfers out - debt service	-	-	-
Transfers out - interfund reimbursement	-	-	-
Total other financing sources (uses)	4,190,680	-	-
Net change in fund balance	4,277,779	(9,688)	(1,117,844)
Plus Prior year encumbrance lapsed	400,000	-	-
Fund balances - beginning	11,610,572	1,127,532	1,117,844
Fund balances - ending	16,288,351	1,117,844	-
Nonspendable noncurrent housing loans receivables	13,736,234	-	-
Restricted for community renewal programs	1,127,532	-	-

Governmental Funds

Fund 2020000000

Agricultural Land 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 the Howard County Code to provide staff services and assist the Agricultural Land Preservation & Promotion Board and The County Executive with the implementation of the program. Revenue from the fund 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.

	Actual FY 2011	Estimated FY2012	Budget FY2013
Revenues:			
Transfer tax	5,329,914	5,500,000	5,500,000
County development tax	31,806	152,000	150,000
Interest on investments	1,432,176	1,350,000	1,300,000
Miscellaneous	255	15,000	15,000
Total Revenues	6,794,151	7,017,000	6,965,000
Expenditures:			
Agricultural land preservation program administration	376,729	333,463	351,097
Agricultural land preservation board	199	1,900	1,900
Tax credits	-	125,000	125,000
Principal payments on debt	151,000	755,720	1,927,375
Interest payments on debt	4,716,482	4,864,877	5,477,545
Additional debt service	1,168,600	569,247	568,847
General fund chargeback	611,471	630,368	733,916
Interest expense	10,274,400	-	-
Contingency	-	-	27,486,791
Total Expenditures	17,298,881	7,280,575	36,672,471
Excess (Deficiency) of revenues over expenditures	(10,504,730)	(263,575)	(29,707,471)
Other Financing Sources (Uses)			
Appropriation from fund balance	203,330	-	-
Prior year encumbrances lapsed	10,274,400	-	-
Total Financing Sources (Uses)	10,477,730	-	-
Net change in fund balance	(27,000)	(263,575)	(29,707,471)
Less appropriation from fund balance	(203,330)	-	-
Fund balances - beginning	72,653,206	72,423,566	72,159,991
Prior year encumbrances lapsed	690	-	-
Ending fund balance	72,423,566	72,159,991	42,452,520
Reserved for:	-	-	-
Accreted value zero coupon bonds	(29,694,528)	(29,694,528)	(29,694,528)
Unrealized gain/loss	(12,757,992)	(12,757,992)	(12,757,992)
Unreserved fund balance	29,971,046	29,707,471	-
Outstanding agricultural debt			(121,090,122)
Add maturity value of coupons			59,139,200
Payments to be funded from future revenues			(61,950,922)

Governmental Funds

Fund 2030000000

Fire & Rescue Tax

Description

Council Bill 9-2012 created a single fire tax for the County. The fire tax provides funding for the operation of the Department of Fire & Rescue Service and support for the eleven volunteer organizations. The proposed Fire Tax for FY13 is 17.60 cents for real property and 44.00 cents for personal property. Fiscal year 2013 is the first year under a single fire tax.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Property taxes	66,376,067	63,116,894	78,121,620
Fire Inspections & Services	45,310	35,000	35,000
Miscellaneous	120,891	20,000	20,000
Interest on investments	-	-	54,500
Total Revenues	66,542,268	63,171,894	78,231,120
Expenditures:			
Public Safety:			
Operations & Administration	55,721,216	62,457,726	70,785,711
Capital equipment & construction	2,905,000	1,710,000	4,250,000
Non Operating Expenses			
Contingency	-	-	15,337,364
Total Expenditures	58,626,216	64,167,726	90,373,075
Excess (Deficiency) of revenues over expenditures	7,916,052	(995,832)	(12,141,955)
Other financing sources (uses)			
Appropriation from fund balance	-	19,883,669	16,763,099
Rural fire district reimbursement	-	-	-
General fund chargeback	(4,474,327)	(4,490,714)	(4,621,144)
Transfers out	-	-	-
Total other financing sources (uses)	(4,474,327)	15,392,955	12,141,955
Net increase in fund balance	3,441,725	14,397,123	-
Less Appropriation from fund balance	-	(19,883,669)	(16,763,099)
Prior year fund balance	18,788,565	22,249,645	16,763,099
Prior year encumbrance lapsed	19,355	-	-

Governmental Funds

Fund 2120000000

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. Citations are issued based upon review of photographic evidence provided by speed camera equipment in compliance with local and state requirements. Funds in excess of those needed to operate the program can be used for other public safety uses in the capital and operating budget.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Speed Camera Fines		540,000	958,970
Total Revenues		540,000	958,970
Expenditures:			
Program Operations (Vendor Contract)		287,500	400,000
Equipment & Staffing		332,500	392,401
Total Expenditures		620,000	792,401
Excess (Deficiency) of revenues over expenditures		(80,000)	166,569
Other financing sources (uses):			
Appropriation from fund balance		-	-
Available for Public Safety Use		-	-
Transfers in		-	-
Transfers out		-	86,569
Total other financing sources (uses)		-	86,569
Net increase (decrease) in fund balance		(80,000)	80,000
Less Appropriation from fund balance		-	-
Prior year fund balance		-	(80,000)
Ending fund balance:		(80,000)	-

Governmental Funds

Fund 2100000000

Savage TIF District Fund

Description

This fund has been created, as required and authorized by the legislation creating the Savage Towne Center Tax Increment Financing District and Savage Towne Centre Special Fund, to deposit the real property tax increment payments received from owners of property located in the Savage Towne Centre Increment Financing District. Deposits to this fund are used to pay debt service on the tax increment financing bonds issued to fund infrastructure improvements in the Savage Towne Centre Tax Increment Financing District.

	Actual FY2011	Estimated FY2012	Budget FY2013
REVENUES			
Incremental Real Property Tax	-	150,000	150,000
Total revenues	-	150,000	150,000
EXPENDITURES			
Bond Principal Payments	-	105,000	105,000
Bond Interest Payments	-	45,000	45,000
Total expenditures	-	150,000	150,000
Excess (deficiency) of revenues over expenditures	-	150,000	-
OTHER FINANCING SOURCES (USES)			
Appropriation from fund balance	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	150,000	-
Less appropriation to general fund interest income	-	(150,000)	-
Fund balances - ending	-	-	-

Governmental Funds

Fund 2101000000

Savage Special Tax District Fund

Description

This fund has been created, as required and authorized by the legislation creating the Savage Towne Center Tax Increment Financing District and Savage Towne Centre Special Fund, to deposit any special taxing district real property taxes received from owners of property located in the Savage Towne Centre Increment Financing District. Savage Towne Centre Special Taxing District collections are insufficient to meet the county's debt service obligation for tax increment financing bonds issued to fund infrastructure improvements in the Savage Towne Centre Tax Increment Financing District.

	Actual FY2011	Estimated FY2012	Budget FY2013
REVENUES			
Special Tax	-	150,000	150,000
Total revenues	-	150,000	150,000
EXPENDITURES			
Bond Principal Payments	-	105,000	105,000
Bond Interest Payments	-	45,000	45,000
Total expenditures	-	150,000	150,000
Excess (deficiency) of revenues over expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Appropriation from fund balance	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	-	-
Less appropriation to general fund interest income	-	-	-
Fund balances - ending	-	-	-

Governmental Funds

Fund 5080000000

Trust and Agency Multifarious Funds

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.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues			
Contributions	187,498	1,421,500	1,406,250
TOTAL REVENUES	187,498	1,421,500	1,406,250
Expenditures			
Administrative/Operating Costs	187,498	1,421,500	906,250
Contingency	-	-	500,000
TOTAL EXPENDITURES	187,498	1,421,500	1,406,250
Excess (deficiency) of revenues over expenditures	-	-	-
Other financing sources (uses)	-	-	-
Total other financing sources (uses)	-	-	-
Net increase in fund balance	-	-	-
Less appropriation from fund balance	-	-	-
Prior year fund balance	-	-	-
Ending Fund Balance	-	-	-

Governmental Funds

Fund 2000000000

Environmental Services Funds

Description

The Environmental Services Fund was established in fiscal 1997. This fund pays for the waste collection, disposal, and recycling expenses including the County landfill operation.

	Actual FY2011	Estimated FY2012	Budget FY2013
REVENUES			
Charges for services	18,188,506	18,200,000	18,000,000
Landfill user fees	1,651,458	1,800,000	1,800,000
Single stream recycling proceeds	1,340,682	501,000	505,000
Other recycling proceeds	446,851	135,000	223,000
Miscellaneous	88,532	120,000	180,000
Penalties	51,198	0	0
Total revenues	21,767,227	20,756,000	20,708,000
EXPENDITURES			
Administrative services	726,331	704,451	803,455
Operatations	3,329,535	5,113,791	6,125,192
Waste Export	5,974,773	4,000,000	5,000,000
Collections	639,920	995,951	727,115
Refuse collections	3,837,203	4,320,000	4,350,000
Recycling operations	5,766,037	6,552,967	6,115,717
Contingency reserve	-	-	5,746,963
Total expenditures	20,273,799	21,687,160	28,868,442
OTHER FINANCING SOURCES (USES)			
General fund chargeback	(963,079)	(1,046,108)	(1,378,664)
Total other financing sources (uses)	(963,079)	(1,046,108)	(1,378,664)
Fund Balance:			
Net change in fund balance	530,349	(1,977,268)	(9,539,106)
Plus prior year encumbrances lapsed	1,166,191	-	-
Fund balances - beginning	9,819,834	11,516,374	9,539,106
Fund balances - ending	11,516,374	9,539,106	-

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

Fund 7010000000

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 comes primarily from user charges. The fund is self-sustaining and does not depend upon general tax dollars. This budget reflects the new water and sewer rates.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Water use charge	18,076,771	18,450,000	20,516,129
Sewer use charge	23,261,437	22,540,000	26,445,787
Fire protection charge	959,189	947,000	1,032,098
Industrial waste surcharge	1,136,373	900,000	1,000,000
Water and sewer penalty	704,300	670,000	704,429
Special charges	1,171,956	95,000	65,000
Water connections	404,831	40,000	50,000
Miscellaneous sales	2,838	90,000	-
W&S Capital Project Pro-rata	110,000	75,000	110,000
Interest on investments	177,906	5,000	5,000
Other revenues	115,962	250,000	256,500
Total revenues	46,121,563	44,062,000	50,184,943
Expenses:			
Salaries, wages & benefits	10,308,283	9,572,118	11,114,855
Utilities	2,511,645	3,647,125	3,490,500
Contract services	1,396,460	564,871	516,200
Sludge hauling	1,891,513	2,958,679	3,406,000
Supplies/inventory	1,353,399	1,193,281	2,267,725
Chemicals	167,041	1,298,890	1,035,290
Vehicle maintenance	1,494,050	1,093,719	1,537,794
Pro-rata share	4,043,376	3,456,836	3,223,738
Chargebacks for services	296,250	369,363	764,523
Purchased water	13,371,950	15,425,000	17,500,000
Outside sewerage services	7,714,385	7,228,358	5,448,333
Other expenses	1,035,702	126,188	3,006,530
Total expenses	45,584,054	46,934,428	53,311,488
Other financing sources:			
Ad valorem charges (from 730 fur	8,605,510	1,500,000	3,500,000
Total other financing sources	8,605,510	1,500,000	3,500,000
Net Assets:			
Change in net assets	9,143,019	(1,372,428)	373,455
Total net assets prior year	12,483,546	21,626,565	20,254,137
Ending net assets	21,626,565	20,254,137	20,627,592

Proprietary Funds

Fund 7012000000

Water and Sewer Special Benefits Charges Fund

Description

This fund collects monies to finance water and sewer projects, including debt service.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Water & sewer ad valorem	30,807,008	29,769,400	29,893,000
Water front foot benefit charges	634,778	2,768,300	2,737,600
Sewer front foot benefit charges	2,250,375	4,382,300	4,339,400
Water in aid of construction charges	848,800	745,000	1,084,000
Sewer in aid of construction charges	836,600	745,000	1,234,000
Developer Contributions	3,458,340	-	3,000,000
Interest on investments	307,651	500,000	500,000
Penalty and interest	77,048	50,000	50,000
Total Revenues	39,220,600	38,960,000	42,838,000
Expenses:			
Bond principal payments	6,590,000	7,695,000	6,450,000
Bond interest payments	4,479,634	6,236,194	7,402,562
Major water & sewer loan payments	-	140,774	71,000
State loan principal payments	3,867,208	4,138,266	4,254,595
State loan interest payments	1,263,585	1,181,825	1,080,455
Bond sale expenses	-	240,000	240,000
Interest expense	641,239	640,000	640,000
Amortized discount expense	23,003	200,000	200,000
ERP/utility billing system	3,200,000	-	-
Depreciation expense	13,682,126	14,000,000	14,000,000
Total Expenses	33,746,795	34,472,059	34,338,612
Other financing sources and uses:			
Appropriation from fund balance	13,682,126	14,000,000	14,000,000
Funding of capital projects in 500 fund:			
Water in aid (to 500 fund)	(2,477,931)	(715,000)	(2,000,000)
Sewer in aid (to 500 fund)	(1,395,000)	(1,065,000)	(968,000)
Utility cash funding (to 500 fund)	(16,892,000)	(7,527,000)	(7,978)
Ad valorem charges (to 710 fund)	(8,605,510)	(1,500,000)	(3,500,000)
Total other financing sources (uses)	(15,688,315)	3,193,000	7,524,022
Net assets:			
Change in net assets	(10,214,510)	7,680,941	16,023,410
Less appropriation from fund balance	(13,682,126)	(14,000,000)	(14,000,000)
Total net assets prior year	365,675,853	341,779,217	335,460,158
Ending net assets	341,779,217	335,460,158	337,483,568

Proprietary Funds

Fund 7200000000

Shared Septic Systems

Description

This fund covers the operation of the county shared septic systems. These systems were previously funded in the Public Works operating budget under the Bureau of Utilities. The money to fund the shared septic systems comes primarily from user charges, and to the extent needed, general tax dollars as provided by the authorization in the county code.

	Actual FY2011		Estimated FY2012		Budget FY2013
Revenues:					
O & M user fees from homeowners	116,540	-	171,396	-	170,735
Capital reserve	20,862	-	22,540	-	-
Risk pool reserve	18,965	-	20,800	-	67,890
General fund support	-	-	36,200	-	-
Other revenue	2,450	-	-	-	-
Total revenues	158,817	-	250,936	-	238,625
Expenses:					
Professional services	-	-	31,200	-	39,790
Contract services	50,750	-	18,770	-	107,085
Septic Tank Maintenance	-	-	14,200	-	14,700
Ground maintenance	-	-	15,750	-	16,150
Supplies/inventory	68,385	-	26,820	-	63,530
Contingency	-	-	72,600	-	49,200
Total expenses	119,135	-	179,340	-	290,455
Other financing sources:					
Appropriation from fund balance	-	-	-	-	51,830
Total other financing sources	-	-	-	-	51,830
Net Assets:					
Change in net assets	39,682	-	71,596	-	-
Less appropriation from fund balance	-	-	-	-	(51,830)
Total net assets prior year	387,579	-	427,261	-	498,857
Ending net assets	427,261	-	498,857	-	447,027
Reserve for capital and risk pool	427,261	-	498,857	-	447,027

Proprietary Funds

Fund 7110000000

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.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Greens Fees	1,153,128	1,116,500	1,385,000
Cart Fees	378,488	357,760	424,000
Driving Range	89,354	88,000	131,000
Merchandise Sales	108,540	103,000	130,000
Food & Beverage Sales	307,440	302,000	369,516
Other	19,458	20,000	25,000
Total Revenues	2,056,408	1,987,260	2,464,516
Expenditures:			
Golf Course Mgt./Operation	1,444,808	1,505,746	1,605,746
Bond Interest Payments	214,788	204,748	187,798
Bond Principle Payments	540,000	555,000	575,000
Amortized Discount Expense	53,021	53,021	49,750
Depreciation Expense	49,808	47,671	44,272
Contingency	-	-	1,950
Non operating expenses			
Transfer out	(204,966)	-	-
Other	(23,769)	-	-
Total Expenditures	2,073,690	2,366,186	2,464,516
Net increase (decrease) in fund balance	(17,282)	(378,926)	-
Prior year fund balance	3,841,022	3,823,740	3,444,814
Ending fund balance	3,823,740	3,444,814	3,444,814

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 purchased 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

Fund 6020000000

Fleet Operations Fund

Description

The Fleet Operations Fund is responsible for the purchase, operation and maintenance of all county vehicles. Revenue to operate fleet operations is generated from charges to 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.

	Actual FY2011	Estimated FY2012	Budget FY2013
REVENUES			
Fleet operations chargebacks (internal agencies)	14,685,700	17,614,289	15,295,660
Fleet operations chargebacks (external agencies)	-	-	662,639
Fire Department chargebacks	-	-	2,100,000
Howard Transit/AA	-	-	1,930,372
Appropriation from general fund (lapsed encum)	-	1,800,000	-
Sale of capital asset	376,075	274,126	-
Transfer	533,979	-	-
Interest on investment	7,866	-	-
Total revenues	15,603,620	19,688,415	19,988,671
EXPENDITURES			
Fleet operations	15,582,545	17,979,284	18,285,074
Contingency reserves	-	-	7,132,409
Non operating expenses	-	-	-
Interfund transfer to general fund	-	-	-
Transfer	7,866	600,000	-
Loss on Sale of capital asset	300,017	-	-
Total expenditures	15,890,428	18,579,284	25,417,483
Net change in fund balance	(286,808)	1,109,131	(5,428,812)
Fund balances - beginning	20,865,427	20,578,619	21,687,750
Fund balances - ending	20,578,619	21,687,750	16,258,938
Less noncash assets	(16,258,938)	(16,258,938)	(16,258,938)

Proprietary Funds

Fund 6030000000

Technology & Communication 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. Effective July 1, 2008, the Radio Maintenance Fund and Technology & Communication Fund were combined.

	Actual FY2011	Estimated FY2012	Budget FY2013
Revenues:			
Data Procesing chargebacks	8,577,228	8,254,768	10,001,647
GIS chargebacks	855,457	879,916	887,042
GIS data	1,200	5,000	3,500
Records Management chargebacks	628,430	601,533	585,590
Radio Maintenance chargebacks	2,255,716	2,254,281	2,287,180
Telephone Services	2,043,759	2,433,726	2,520,460
PEG/INET	117,683	100,000	100,000
Copier Rentals	251,182	244,000	278,247
Tower Rentals	968,461	955,760	994,690
Broadband	-	-	80,000
Sale of capital asset	-	-	-
Transfer In	434,452	-	-
Interest on Investments	14,945	-	-
Total Revenues	14,945	-	-
Expenditures:			
Information System service	7,864,601	8,528,685	12,163,220
GIS operations	1,111,415	1,138,799	1,855,806
Radio Maintenance	3,555,533	2,989,973	3,001,058
Communication Equipment	543,368	568,975	700,000
Telephone Services	1,283,305	1,770,141	2,300,626
Records Management	584,900	541,846	741,561
PEG/INET	-	100,000	100,000
ERP	-	700,000	700,000
Contingency	-	-	176,584
Non operating expenses	-	-	-
Transfer out	14,945	2,000,000	-
Other	-	-	-
Total Expenditures	14,958,067	18,338,419	21,738,855
Net increase(decrease) in fund balance	1,190,446	(2,609,435)	(4,000,499)
Adjustment to beginning fund balance	-	-	-
Prior year fund balance	6,904,009	8,094,455	5,485,020
Ending fund balance	8,094,455	5,485,020	1,484,521
Less noncash assets	(1,484,521)	(1,484,521)	(1,484,521)
Operating surplus/deficit	6,609,934	4,000,499	-

Proprietary Funds

Fund 6040000000

Risk Management Fund

Description

This fund combines county government risk management activities including: workers' compensation, general liability, vehicle liability and physical damage, property liability, environmental liability and risk management administration. Administrative expenses with an appropriate combination of self-insurance and purchased excess insurance. The County Library, Howard Community College, the Economic Development Authority, the Housing Commission and the Mental Health Authority participate in the Risk Management Fund.

The claims reserve of this fund is necessary to assure that adequate funds are available to pay for outstanding and future claims presented against the county. The fund balance must be maintained at a level sufficient to cover all outstanding liabilities.

	Actual FY2011	Estimated FY2012	Budget FY2013
REVENUES AND OTHER FINANCING SOURCES			
Insurance chargebacks	4,468,321	4,400,190	5,026,421
Insurance chargebacks allied agencies	-	295,325	348,320
Interest income	20,134	40,000	20,000
Insurance recoveries	594,662	80,000	80,000
Contingency reserve	-	-	-
Total revenues and other financing sources	5,083,117	4,815,515	5,474,741
EXPENDITURES			
Claims cost:			
Claims	3,211,877	4,492,500	4,475,000
Claims accrual adjustment	54,230	100,000	100,000
Insurance premiums	595,541	1,310,000	1,310,000
Other operating expenses	291,217	526,250	701,250
Administrative costs:			
Interfund transfer to general fund	323,167	434,191	410,462
Other administrative costs	689,102	659,269	665,364
Total expenditures	5,165,134	7,522,210	7,662,076
Net change in fund balance	(82,017)	(2,706,695)	(2,187,335)
Fund balances - beginning	(284,722)	(366,739)	(3,073,434)
Fund balances - ending	(366,739)	(3,073,434)	(5,260,769)
Required claims reserve	9,336,420	9,436,420	9,536,420
Cash balance	9,093,982	6,362,986	4,275,651

Proprietary Funds

Fund 6050000000

Employee Benefits Fund

Description

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

	Actual FY2010	Revised FY2011	Projected FY2012
REVENUES			
County chargebacks	16,965,018	21,716,037	22,275,918
HCC charge Backs	6,147,363	5,662,354	5,950,620
Library charge backs	1,300,140	1,600,498	2,033,378
Economic Development charge backs	170,880	132,886	179,790
Mental Health Authority charge backs	73,913	41,194	61,121
Soil Conservation District	2,850	34,200	52,495
County OPEB trust premium	5,422,296	3,269,529	3,269,529
HCC OPEB trust premium	208,523	222,730	222,730
Library OPEB trust premium	24,927	203,634	203,634
Employee contributions	3,434,429	3,907,202	4,400,000
Retiree contributions	1,936,059	2,246,580	2,302,745
Employee optional life insurance	411,809	305,250	344,844
Long Term Disability	13,178	5,000	7,500
Leave With Out Pay	0	5,000	5,000
Prescription Drug Rebate	658,426	702,992	658,425
Part D Subsidy	0	244,074	244,074
Cobra	0	21,772	20,000
Interest on investment	28,949	0	0
Contingency	0	0	0
Total revenues	36,798,760	40,320,932	42,231,803

Proprietary Funds

Fund 6050000000

continued...

	Actual FY2010	Revised FY2011	Projected FY2012
EXPENDITURES			
Administrative costs	357,936	546,951	559,338
County insurance charges	22,818,692	29,876,006	32,678,577
HCC insurance charges	4,767,827	5,878,548	6,173,350
Library Insurance charges	1,838,920	2,137,654	2,237,012
Economic Development insurance charges	80,931	171,776	179,790
Mental Health Authority insurance charges	50,282	57,259	61,121
County OPEB trust premium	5,422,256	0	0
HCC OPEB trust premium	482,400	0	0
Library OPEB trust premium	196,210	0	0
Soil Conservation	0	51,146	52,495
Employee flexible benefits	406,805	381,107	416,700
Long-term disability & life	1,047,763	384,262	590,000
Supplemental life insurance	0	321,706	344,844
County life insurance	306,098	557,667	595,310
Contingency	0	0	5,368,741
Non operating expenses	0	0	0
Contingency	0	0	0
Interfund transfer to general fund	0	3,000,000	0
Transfer out	26,424	0	0
Total expenditures	37,802,544	43,364,082	49,257,278
Net change in fund balance	(1,003,784)	(3,043,150)	(7,025,475)
Fund balances - beginning	11,072,409	10,068,625	7,025,475
Fund balances - ending	10,068,625	7,025,475	0
Less noncash assets	0	0	0
Operating surplus/deficit	10,068,625	7,025,475	0

Statements

Description

Statements provide a summary overview of the financial position of all long-term debt of the county, the budget stabilization account and fiscal year end estimated surplus. Also, included in this section are five-year revenue projects and five-year departmental budget projections.

Statements

Statement of Long Term Debt Outstanding as of 6/30/2012

	Principal	Interest	Total
School Construction	321,369,177	133,756,857	455,126,034
General County Bonds:			
Community College	62,644,782	27,643,264	90,288,046
Community Renewal	2,016,912	536,925	2,553,837
Fire Department	16,255,083	5,473,516	21,728,599
General County	269,303,573	90,872,155	360,175,728
Police Department	3,952,754	2,719,162	6,671,915
Recreation & Parks	40,898,137	9,628,653	50,526,789
Storm Drain	17,314,389	6,514,003	23,828,392
Total General County	412,385,629	143,387,677	555,773,306
Excise Bonds	30,180,817	10,483,859	40,664,675
DILP	16,800	6,162	22,962
School Surcharge	57,611,374	32,121,056	89,732,430
College Bonds	8,866,203	4,176,974	13,043,177
Total School, Gen. Co. & Other Bonds	830,430,000	323,932,585	1,154,362,586
Water & Sewer	184,990,000	101,610,568	286,600,568
Special Facility Revenue Bonds	5,965,000	1,234,671	7,199,671
Total Howard County Bonds	1,021,385,000	426,777,825	1,448,162,825

Statements

Total Debt Services Requirements

Fiscal Year 2013 – Final

	Principal	Interest	Total
School Construction Bonds	24,182,963	16,771,208	40,954,171
Total School Construction	24,182,963	16,771,208	40,954,171
General County Bonds:			
Community College	3,059,943	2,679,231	5,739,174
Community Renewal	547,119	133,960	681,079
Fire Department	626,620	539,592	1,166,212
General County (includes WQ - Loan #3)	13,924,862	9,820,787 *	23,745,649
Police Department	499,570	386,499	886,069
Recreation & Parks	1,801,040	1,059,607	2,860,647
Storm Drain	942,323	744,561	1,686,884
Total General County	21,401,477	15,364,237	36,765,714
Total School and General County	45,584,440	32,135,445	77,719,885
Excise Bonds	2,315,318	1,415,598	3,730,916
DILP Technology	13,200	804	14,004
School Surcharge	4,025,859	3,761,271	7,787,130
College Bonds	396,188	421,958	818,146
Total School, Gen. Co. and Excise Bonds	52,335,005	37,735,076	90,070,081
Water & Sewer Bonds			
730 Fund (Metro Bonds & Middle Patuxent)	6,450,000	7,402,562	13,852,562
730 Fund (Water Quality - All Loans)	4,254,595	1,080,455 *	5,335,050
Total Water & Sewer Bonds	10,704,595	8,483,017	19,187,612
Special Facility Revenue Bonds	470,000	128,059	598,059
Total W & S and Sp. Fac. Rev. Bonds	11,174,595	8,611,076	19,785,671
Total Howard County Bonds	63,509,600	46,346,152	109,855,752
TOTAL BUDGET	63,509,600	46,346,152	109,855,752

* Includes administrative fee.

Statements

Legal Debit Limits

Fiscal Year 2013

	Audit FY2011	Estimated FY2012	Budget FY2013
Assessable Base	\$48,142,050,536	\$45,309,605,450	\$44,067,133,490
Debt Limitation	4.80%	4.80%	4.80%
Legal Limit of Borrowing Amount of General Obligation	\$2,310,818,448	\$2,174,861,062	\$2,115,222,408
Outstanding Debt subject to the Limitation	\$787,905,000	\$830,430,000	\$845,833,122
Percent of Assessable Base	1.64%	1.83%	1.92%
Legal Debt Margin	\$1,522,913,448	\$1,344,431,062	\$1,269,389,286

Statements

Five Year Projected Budgets

Fiscal Year 2014 through 2018

	Projected Budget FY 2014	Projected Budget FY 2015	Projected Budget FY 2016	Projected Budget FY 2017	Projected Budget FY 2018
Prior Year's Funds	0	0	0	0	0
Property Taxes	454,559,776	461,378,173	468,298,845	475,323,328	482,453,178
Income Taxes	352,022,944	366,103,862	380,748,016	395,977,937	411,817,054
Other Local Taxes	24,579,500	25,193,988	25,823,837	26,469,433	27,131,169
State Shared Taxes	1,450,355	1,486,613	1,523,779	1,561,873	1,600,920
Licenses & Permits	5,573,376	5,712,710	5,855,528	6,001,916	6,151,964
Rev. From Other Agencies	8,307,625	8,515,316	8,728,199	8,946,403	9,170,064
Charges for Services	12,101,970	12,404,519	12,714,632	13,032,498	13,358,310
Use of Money/Fines/Interest	9,141,350	9,369,884	9,604,131	9,844,234	10,090,340
Interfund Reimbursements	28,147,904	28,851,602	29,572,892	30,312,214	31,070,019
Subtotal:	895,884,800	919,016,667	942,869,858	967,469,837	992,843,019
Projected Expenditures	898,887,993	922,799,139	945,621,358	968,729,218	993,793,710
Excess of Revenues vs. Expenditures	-3,003,193	-3,782,472	-2,751,500	-1,259,381	-950,691
Increases from year to year on total revenue.					
	2.88%	2.58%	2.60%	2.61%	2.62%

Statements

Projected Budget

Fiscal Year 2014 through 2018

	Projected Budget FY2014	Projected Budget FY2015	Projected Budget FY2016	Projected Budget FY2017	Projected Budget FY2018
County Executive	1,120,476	1,154,091	1,188,713	1,224,375	1,261,106
Dept of County Administration	9,682,878	9,973,364	10,272,565	10,580,742	10,898,164
Dept of Finance	6,883,272	7,089,770	7,302,463	7,521,537	7,747,183
Office of Law	3,500,000	3,600,000	3,700,000	3,800,000	3,900,000
Dept. of Planning & Zoning	6,784,254	6,987,781	7,197,415	7,413,337	7,635,737
Dept of Police	91,357,865	95,012,180	98,812,666	102,765,175	106,875,780
Dept. of Recreation & Parks	15,596,475	15,908,400	16,226,570	16,551,100	16,882,124
Dept of Public Works	45,642,000	47,011,000	48,421,000	49,874,000	51,370,000
Dept. of Citizen Services	8,905,060	9,261,260	9,631,710	10,016,980	10,417,660
Dept. of Corrections	15,245,520	15,702,880	16,173,970	16,659,190	17,158,960
Dept of Licenses & Permits	6,878,000	7,085,000	7,297,000	7,516,000	7,742,000
Dept. of Technology & Comm.	376,180	387,460	399,100	411,060	423,390
Economic Development	2,012,627	2,073,006	2,073,006	2,135,196	2,135,196
Transportation Services	11,336,315	11,789,768	12,261,359	12,751,813	13,261,886
Community Svc. Partnership	7,570,967	7,873,806	8,188,758	8,516,308	8,856,960
County Council	3,567,768	3,674,801	3,785,045	3,898,596	4,015,554
Circuit Court	2,683,000	2,758,000	2,835,000	2,914,000	3,000,000
Orphan's Court	51,195	52,475	53,786	55,131	56,509
State's Attorney	7,605,000	7,833,000	8,068,000	8,391,000	8,643,000
Sheriff's Office	6,810,000	7,014,000	7,224,000	7,441,000	7,664,000
Library	17,470,055	17,994,157	18,533,981	19,090,001	19,662,701
Elections	3,092,000	3,479,000	3,674,000	3,769,000	3,867,000
Health Dept.	9,678,000	9,969,000	10,268,000	10,576,000	10,893,000
Mental Health Authority	350,000	350,000	350,000	350,000	350,000
Dept . of Social Services	547,000	563,000	580,000	597,000	615,000
Maryland Cooperative Extension	446,000	472,000	488,000	497,000	497,000
Soil Conservation	609,000	614,000	619,000	624,000	629,000
Debt Service	88,860,412	92,707,775	95,271,313	97,610,282	101,560,808
Education	489,620,590	496,964,899	504,419,373	511,985,663	519,665,448
Community College	27,906,085	28,743,268	29,605,566	30,493,733	31,408,545
Contingencies	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Pay-As-You-Go	0	0	0	0	0
OPEB	5,000,000	7,000,000	9,000,000	11,000,000	13,000,000
Total	898,887,993	922,799,139	945,621,358	968,729,218	993,793,710

Statements

Statement of Estimated Surplus June 30, 2012

Fund Balances From the FY 2011 CAFR:	TOTAL
Undesignated Fund Balance July 1, 2011:	8,732,000
Designated for Future Rainy Day Fund Payments:	406,099
Designated for OPEB Trust Payments:	1,826,780
Subtotal Unappropriated Fund Balance	10,964,879
Appropriation to the Rainy Day Fund June 30, 2011	406,099
Subtotal: Available Fund Balance	10,558,780
Add:	
Subtotal FY 2012 Estimated Receipts	884,184,000
Total Available Resources for FY 2011:	894,742,780
Estimated Expenditures:	
	868,319,000
Total:	868,319,000
Subtotal Estimated Fund Balance	26,423,780
To Be designated to Future Rainy Day Fund payments	2,432,040
Allocated for Paygo funding in the FY 2013 Budget	21,812,885
Projected Undesignated Fund Balance for FY 2012:	2,178,855

Statements

Statement of Assessable Base and Estimated Collections

Real and Personal Property Taxes

(Thousands of Dollars)

	Fiscal 2011		Fiscal 2012		Fiscal 2013	
	Assessable Base	Audited Revenues	Estimated Base	Estimated Revenues	Projected Base	Projected Revenues
Real Property(gross)	46,518,265	469,026	43,710,031 0	470,638	42,470,831	429,171
Operating Personal Property	25,529	647	22,992 0	512	22,625	574
Operating Business Corporations	1,549,177	40,397	1,545,616 0	38,123	1,541,163	39,068
Unincorporated Property	49,080	1,244	30,966 0	785	32,515	824
Subtotal Personal Property	1,623,786	42,288	1,599,574 0	39,420	1,596,303	40,466
Total Real and Personal Property	48,142,051	511,314	45,309,605	510,058	44,067,134	469,637
County Property Tax per \$100 of Assessed Valuation						
Real Property		\$1.014		\$1.014		\$1.014
Personal Property		\$2.54		\$2.54		\$2.54

Note: Revenues do not include reductions for tax credits or increases for penalties or interest.

Glossary

Like most specialized fields, government budgeting has its own vocabulary. Here are definitions for some common terms:

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.

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 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 request 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 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.

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.

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)**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 organizations' budget is approved by categories of expense 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 principals 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.

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.

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.

Major Crimes

Includes offenses like murder, theft, aggravated assault, robbery, burglary, auto theft and rape.

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 general fund operating budget used to support a capital project which is not suitable for long term financing.

Program (See Activity)**Proposed Budget**

The budget for the next fiscal year submitted by the County Executive to the County Council for approval.

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

As 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 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.

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.

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.

This budget prepared by the:

Department of County Administration

Lonnie Robbins, Chief Administrative Officer

Office of Budget

Raymond S. Wacks, Budget Administrator

Gale P. Benson, Assistant Budget Administrator

Brook Mamo

Donald L. Stitely, Jr.

Bennett Newman

with the assistance of the:

Office of Public Information

Kevin Enright, Administrator

Kathy Sloan-Beard

Beth Vessey

Scott Kramer

Department of Finance

Stanley Milesky, Director of Finance

Rafiu Ighile

Nikki Hogue

Department of Public Works

Rebecca Kidwell

Department of Technology & Communication Services

Eytan Gess

Manesh Pillai

