

Howard County, Maryland

Ken Ulman, County Executive

Fiscal Year 2014
PROPOSED OPERATING BUDGET DETAIL



Howard County, Maryland Proposed Operating Budget, Fiscal Year 2014

Submitted by

County Executive

Ken Ulman

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Howard County
Maryland**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morill *Jeffrey R. Egan*

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, 2012**. 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.

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Howard County, Maryland

Proposed Operating Budget, Fiscal Year 2014

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 2014

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**HOWARD COUNTY OFFICE OF COUNTY EXECUTIVE**

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April 19, 2013

The Honorable Jen Terrasa
Chairperson, Howard County Council
3430 Courthouse Drive
Ellicott City, Maryland 21043

Dear Chairperson Terrasa:

It is with pleasure that I submit to you and the County Council my proposed Howard County operating budget for Fiscal Year 2014. This plan contains record funding for the Howard County Public School System, while bolstering public safety through strengthened specialized police units. I am proposing a series of economic development initiatives to ensure Howard County maintains its position at the leading edge of job creation and innovation in the State of Maryland. I am also proposing increased resources and new initiatives to address bullying, homelessness and victims of domestic violence.

The budget attains these objectives without an increase in current income and property tax rates. I am also proposing funding for the first general cost-of-living increase for county employees since 2008. Through the Great Recession, we have sought efficiencies, frozen positions and asked our hard-working county employees to do more with less. Now is the time to compensate them for their commitment and efforts.

This proposed \$920.8 million operating budget funds county agencies and functions at a 4.89 percent rate higher than that contained in the adopted Fiscal Year 2013 budget. When one-time "PAYGO" funding is included, the operating budget contains 7.45 percent more money than the previous year.

Nothing is more important than our obligation to the education of our children. It is the bedrock of the Howard County experience. As such, the FY 2014 proposed operating budget contains \$497.5 million for K-12 public education, a \$15.1 million increase over the previous year. My proposal fully funds the programmatic request from the Board of Education, which includes more than 130 additional instructional, special education, health and community service positions to improve the performance of children. Based on the recommendation from the Board of Education, the budget plan includes 27 teachers and 5 paraeducators for the new Ducketts Lane Elementary School in Elkridge, and 12 literacy and math coaches to help implement new curriculum standards, and other positions throughout the system.

The spending plan also includes \$11 million available for salary increases for educators, subject to negotiations between teachers and the school system.

Even as we spend more in the classroom, we are also fully funding non-classroom obligations over which we have limited control. Also included in the spending plan is a \$12.45 million payment for teacher pensions, \$2.6 million higher than the current year, under a phase-in plan adopted by the General Assembly a year ago. It also includes \$3.2 million toward fulfilling a commitment for retiree health benefits. I am proud that we can meet those obligations while providing record funding for teaching and classrooms.

I am also proposing significant additional resources for the other integral components of our educational network: Howard Community College and the Howard County Library System.

This spending plan includes \$29.1 million for Howard Community College, a 7.5 percent year-over-year increase, which accommodates additional staffing for the newly opened health sciences building. Library funding would rise 3.44 percent to \$17.54 million, and includes an increase of more than \$200,000 for book, periodical and other collections – funding that had been reduced in previous years.

Public safety is another main priority of my administration, and this proposed budget contains \$96.6 million for the Howard County Police Department, an \$8.7 million increase from the previous year, or nearly 10 percent. The department's proposed budget contains funding for 12 additional sworn offices for specialized units and three civilian employees. The additional positions would be dedicated to the Repeat Offender Proactive Enforcement (ROPE) unit; the family crimes unit; traffic enforcement; community services; education and training. We know that targeted enforcement through specialized units works, and our crime numbers reflect the effectiveness of these programs.

My proposal also includes \$1 million in one-time funding for police equipment needs, including money for 17 new vehicles; replacement weapons and vests; and the replacement of a three-decade-old armored personnel carrier.

The FY 2014 budget continues my commitment to combating domestic violence. The budget adds funding for two positions in the Sheriff's Office to work on domestic violence issues. Additionally, the budget includes planning funds to be used toward the possible creation of a Family Justice Center, which would bring together resources from the Domestic Violence Center and other county agencies in one location in a model similar to the department's Child Advocacy Center. Additionally, Howard County General Hospital would create a hospital-based domestic violence program through a \$40,000 grant from the county, providing increased training and resources for non-medical needs of patients who are victims of domestic abuse.

Howard County continues to have the lowest unemployment rate in the State of Maryland, with the most educated workforce and among the highest household income in the nation, thanks in part to the attention we have paid to economic development measures. To make sure the County stays at the forefront of job growth, I am proposing a one-time \$2.5 million package to spur innovation and continue the momentum. These one-time investments will allow us to leverage private-sector partners and concentrate our efforts in a strategic way. The initiatives I am proposing include a Center for Conscious Entrepreneurship, which will support high-growth companies looking to create value built on a foundation of purpose and humanity; and the Next Generation Manufacturing Center, which will create a prototype laboratory for 3D digital manufacturing in a partnership with the Maryland Regional Manufacturing Institute.

The budget also includes \$5 million in one-time funding towards arts and cultural initiatives in Downtown Columbia, helping to boost the rebirth of this vital town center, as well as resources for the revitalization in areas of the county that need it the most. As the economy improves, I am confident our commercial areas will benefit from the upswing.

The proposed FY 2014 budget makes significant investments in environmental protection and in the health of Howard County residents. The budget saves money by eliminating a \$1 million annual rent payment for the Howard County Health Department and moves the department to the county-owned Ascend One building. Howard County General Hospital would receive a \$2.5 million grant toward capital projects, the final installment of a \$10 million commitment I had made previously and you helped fulfill.

This spending plan continues our commitment to stormwater treatment, but in a more focused manner. Included are 20 additional positions funded by a stormwater fee approved by the Howard County Council to oversee projects that will prevent polluted run-off from reaching the Chesapeake Bay.

In our award-winning Recreation and Parks Department, I propose funding for two additional positions that will accommodate the opening of the new Roger Carter Center later this year. This terrific new facility, nearly completed, is destined to be one more jewel for Ellicott City.

I am also proposing one-time funds to promote wider use and consumption of locally grown fruits, vegetables and food, which will benefit our overall health. The budget includes \$200,000 in one-time funding to create the Howard County Food Hub, a proposed centrally located facility to allow for storage, processing and distribution of locally produced food products. The hub would serve as a cooperative for restaurants, the school system, and other county departments which serve food, and would also include a community commercial kitchen for emerging food businesses.

This spending plan also provides resources for Howard County residents most in need. The FY 2014 budget expands on our share commitment to end homelessness in Howard, and includes a new community-based initiative to combat the scourge of bullying. To address bullying, I am proposing a new program that combines a community-based technology driven reporting system with a high-profile public awareness campaign to both collect more data on the problem and raise awareness and promote best practices. The budget contains \$250,000 for this initiative. Building on last year's effort to implement the Plan to End Homelessness, I am also proposing spending \$625,000 in additional resources this year, bringing his two-year commitment to about \$1 million. Additional funding would provide additional employment services in the Office of Workforce Development, the creation of a new "Bridges out of Poverty" program that uses specially trained workers to provide assistance and interface with employers, and a case manager and increased flexible financial assistance for families in need.

As always, I appreciate your commitment to all of these issues. This spending plan is responsible, reasonable, sustainable, and fulfills the high expectations that the residents of Howard County set for their public servants. County agencies stand ready to answer any questions you might have as you review this plan prior to approval.

Sincerely,



Ken Ulman
County Executive

Howard County Organizational Chart



Other Affiliated Agencies:

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

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

Jennifer Terrasa, Chairperson
 Mary Kay Sigaty, Vice Chairperson
 Dr. Calvin Ball
 Greg Fox
 Courtney Watson

Department/Agency Officials

Education

Dr. Kathleen Hetherington, President,
 Howard Community College

Board of Education (*Elected Officials*)

Frank Aquino, Chairman
 Brian J. Meshkin, Vice Chairman
 Ann DeLacy
 Sandra French
 Ellen Flynn Giles
 Janet Siddiqui, M.D.
 Cynthia L. Vaillancourt
 Cole T. Rosenberg, Student Member
 Renee A. Foose, Ed.D., Superintendent,
 Howard County Public School System
 Valerie Gross, Executive Director & CEO,
 Howard County Library System

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, Area Extension Director,
 University of Maryland Extension
 Maura J. Rossman, M.D., Health Officer,
 Health Department
 Karen Butler, 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
 Lawrence Twele, Director & CEO,
 Economic Development Authority
 Tom Carbo, Director,
 Dept. of Housing and Community Development

Legislative and Judicial

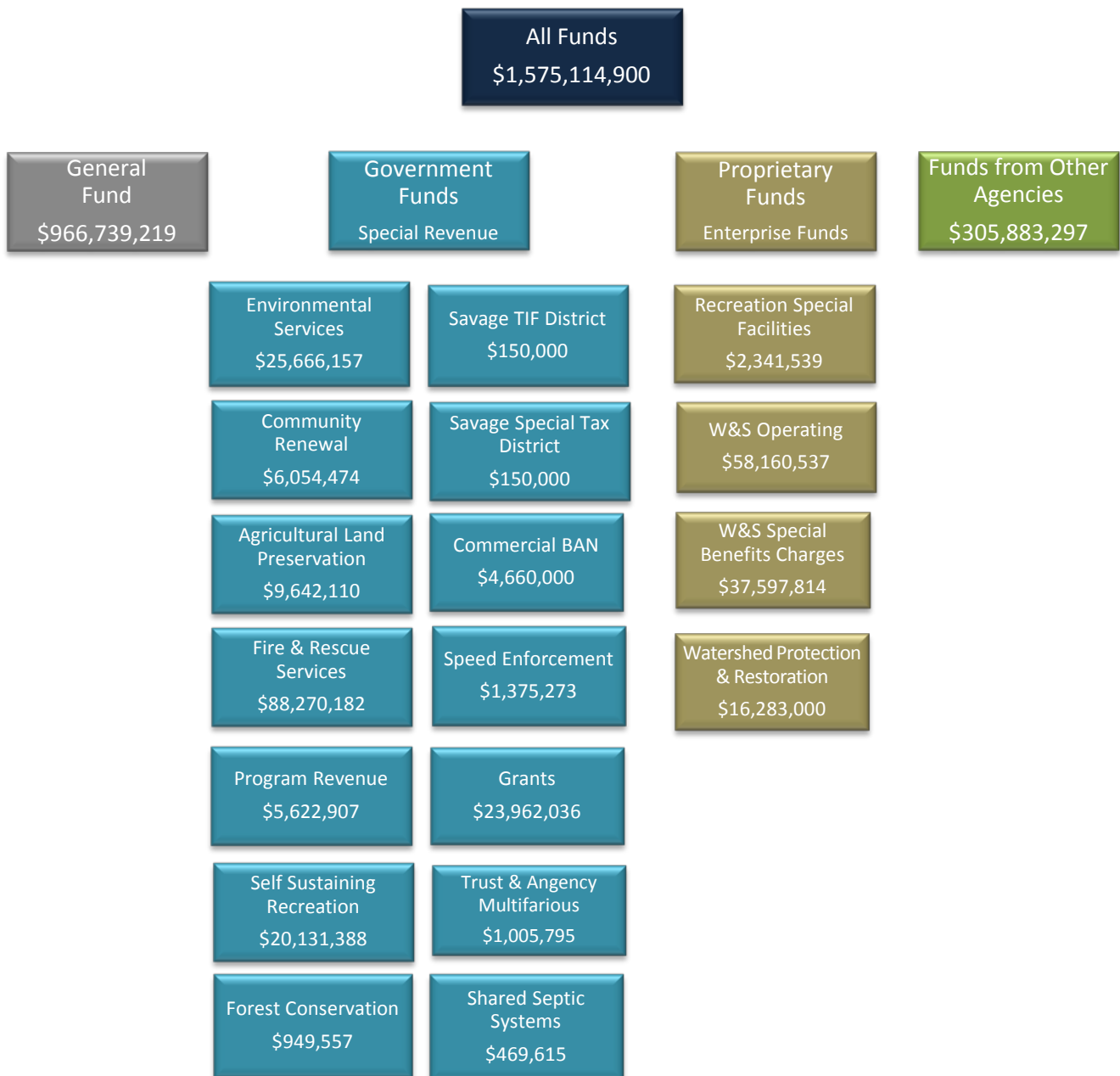
Sheila Tolliver, Administrator,
 County Council
 Craig Glendenning, Auditor,
 County Council
 Lenore R. Gelfman, Chief Administrative Judge,
 Circuit Court
 Ann Balcerzak, President,
 Board of Elections

Elected Officials

Dario Broccolino,
 State's Attorney
 James F. Fitzgerald
 Sheriff
 Sherae McNeal
 Chief Judge, Orphans Court
 Wayne Robey
 Acting Clerk of the Court

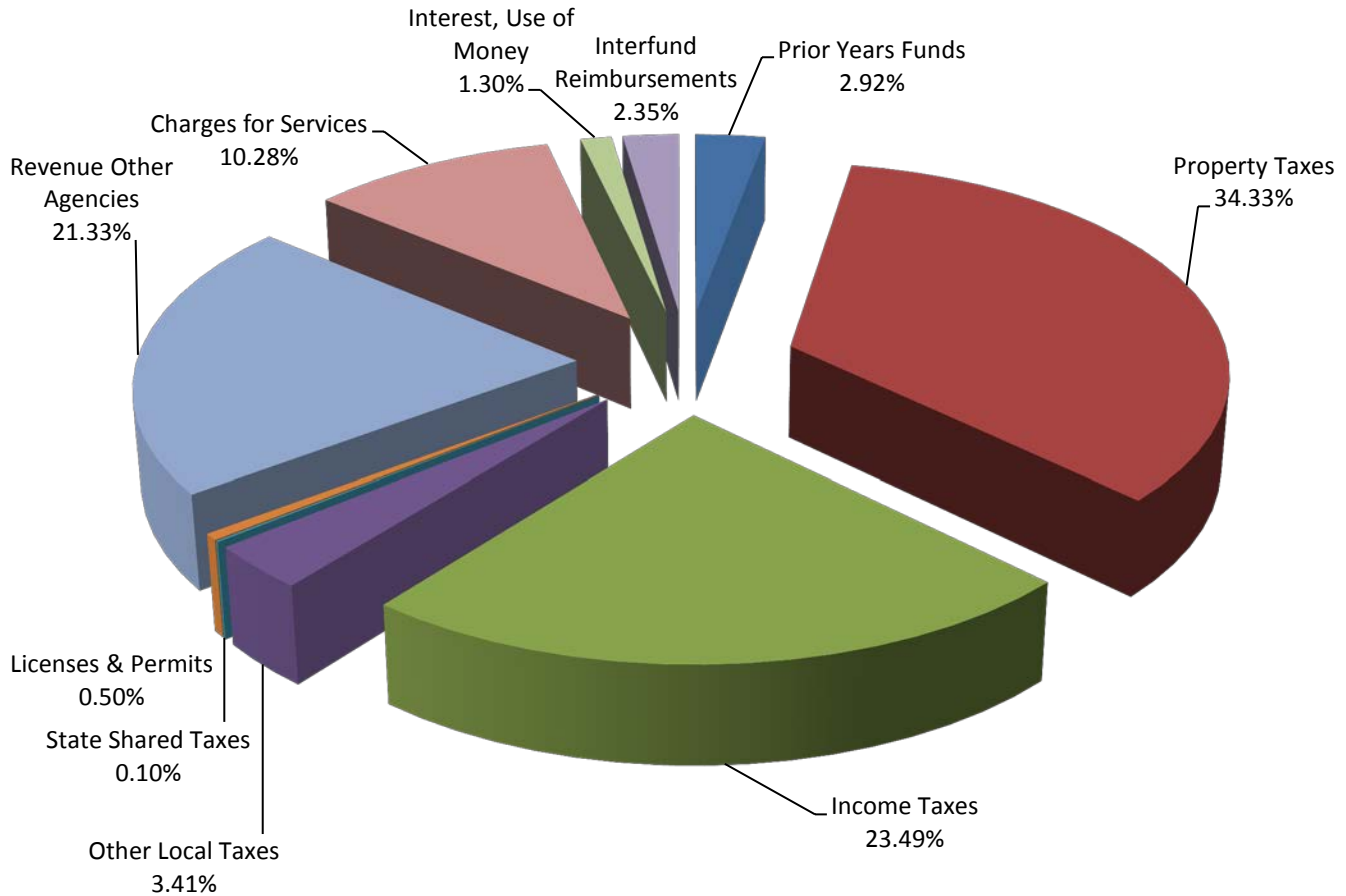
About the All Funds Budget

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

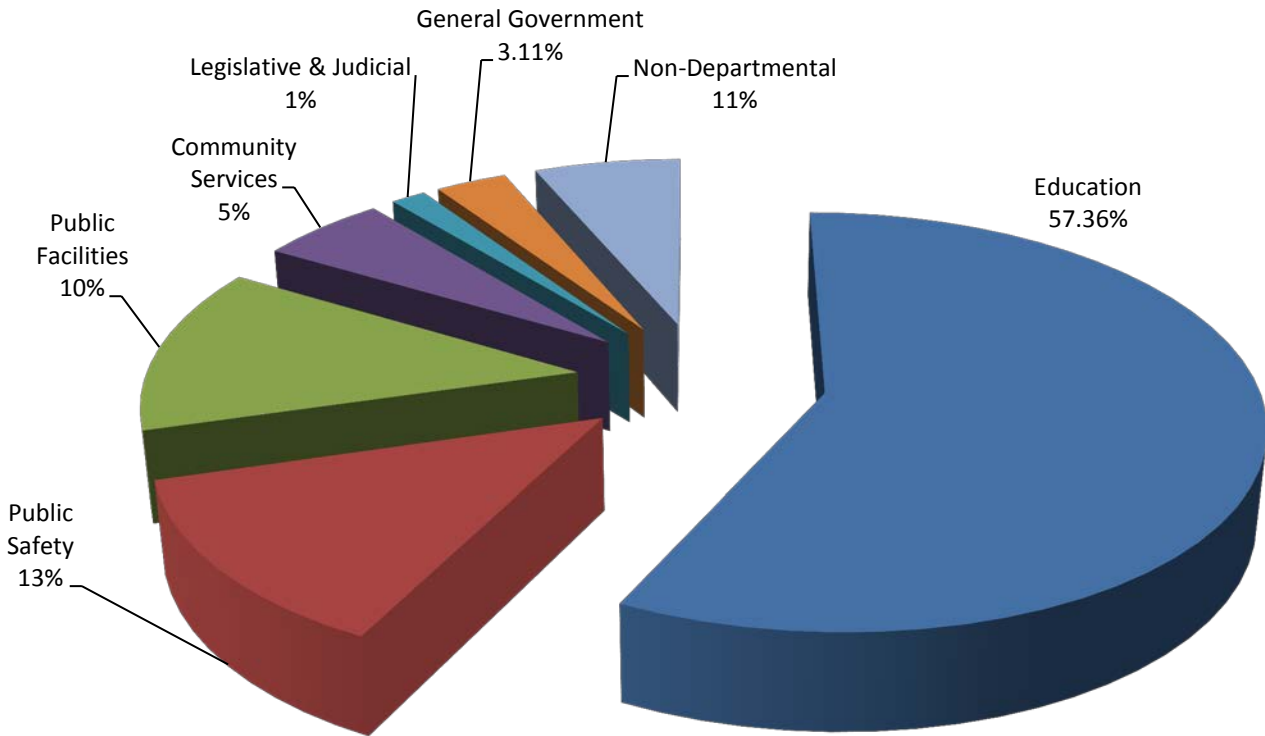
How the Budget is Funded



	Audit Fiscal 2012	Percent Change	Budget Fiscal 2013	Percent Change	Proposed Fiscal 2014
Prior Years Funds	0	0.00%	21,812,885	110.54%	45,925,000
Property Taxes	503,063,730	4.57%	526,078,633	2.78%	540,722,652
Income Taxes	357,346,674	-4.87%	339,929,120	8.85%	370,000,000
Other Local Taxes	33,243,710	-2.60%	32,380,000	65.65%	53,636,864
State Shared Taxes	780,358	81.32%	1,414,980	7.49%	1,521,000
Licenses & Permits	8,029,129	-14.66%	6,852,450	15.46%	7,911,500
Revenue Other Agencies	306,576,088	9.29%	335,066,804	0.27%	335,967,468
Charges for Services	142,179,948	12.86%	160,469,935	0.89%	161,899,631
Interest, Use of Money	6,439,235	1341.42%	92,816,551	-77.93%	20,481,229
Interfund Reimbursements	22,085,593	54.45%	34,111,952	8.61%	37,049,556
Total Budget	1,379,744,465	12.41%	1,550,933,310	1.56%	1,575,114,900

All Funds Expenditures

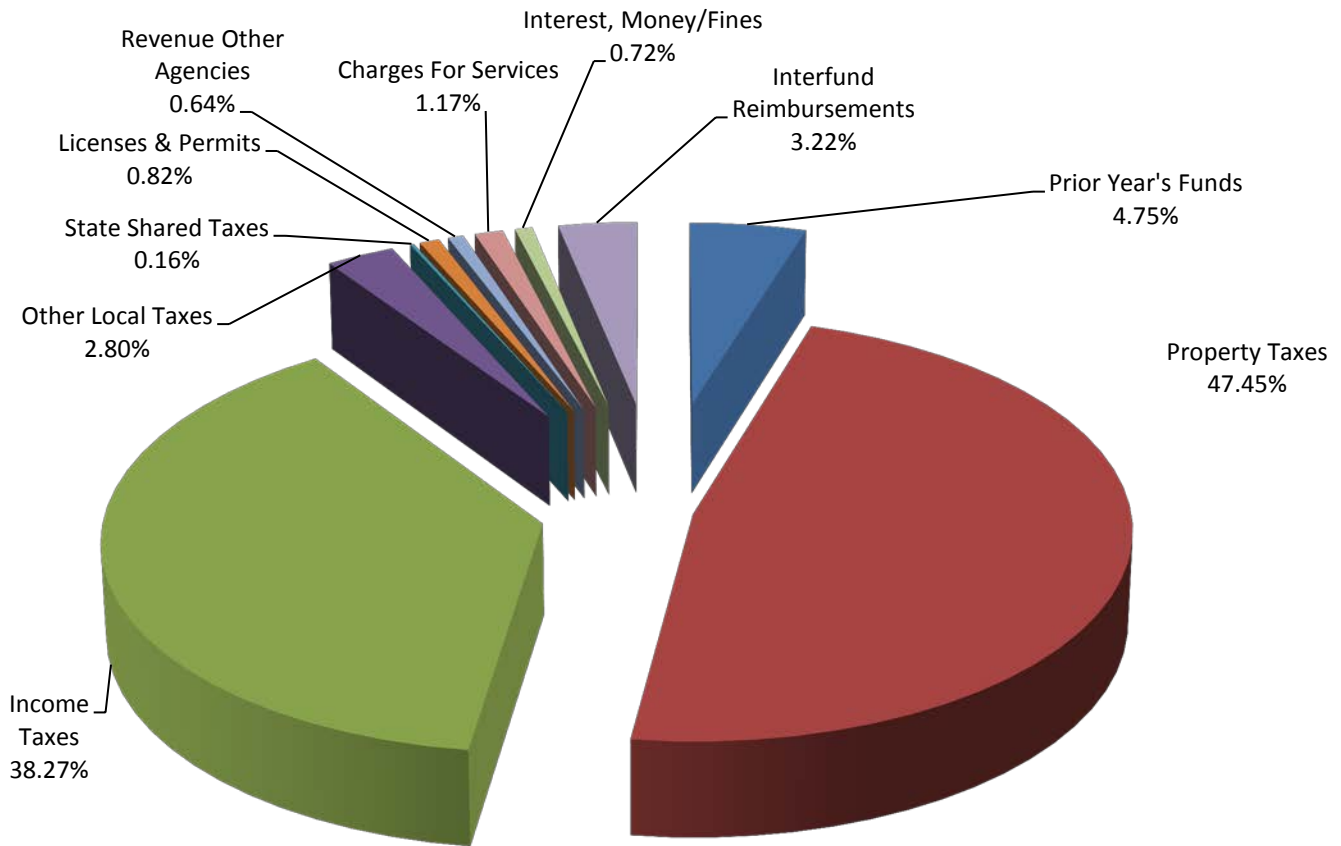
How the Budget is Spent



	Audit Fiscal 2012	Percent Change	Budget Fiscal 2013	Percent Change	Proposed Fiscal 2014
Education	839,206,851	4.24%	874,810,232	3.29%	903,555,845
Public Safety	167,099,490	23.88%	207,003,810	-0.30%	206,389,470
Public Facilities	132,465,846	10.11%	145,863,972	40.82%	205,407,079
Community Services	62,723,373	32.45%	83,074,989	4.12%	86,498,870
Legislative & Judicial	21,242,505	7.58%	22,852,119	5.17%	24,032,504
General Government	114,707,263	-64.51%	40,705,922	20.19%	48,925,379
Non-Departmental	40,722,825	333.72%	176,622,266	-43.21%	100,305,753
Total Budget	1,378,168,153	12.54%	1,550,933,310	1.56%	1,575,114,900

General Fund Revenue

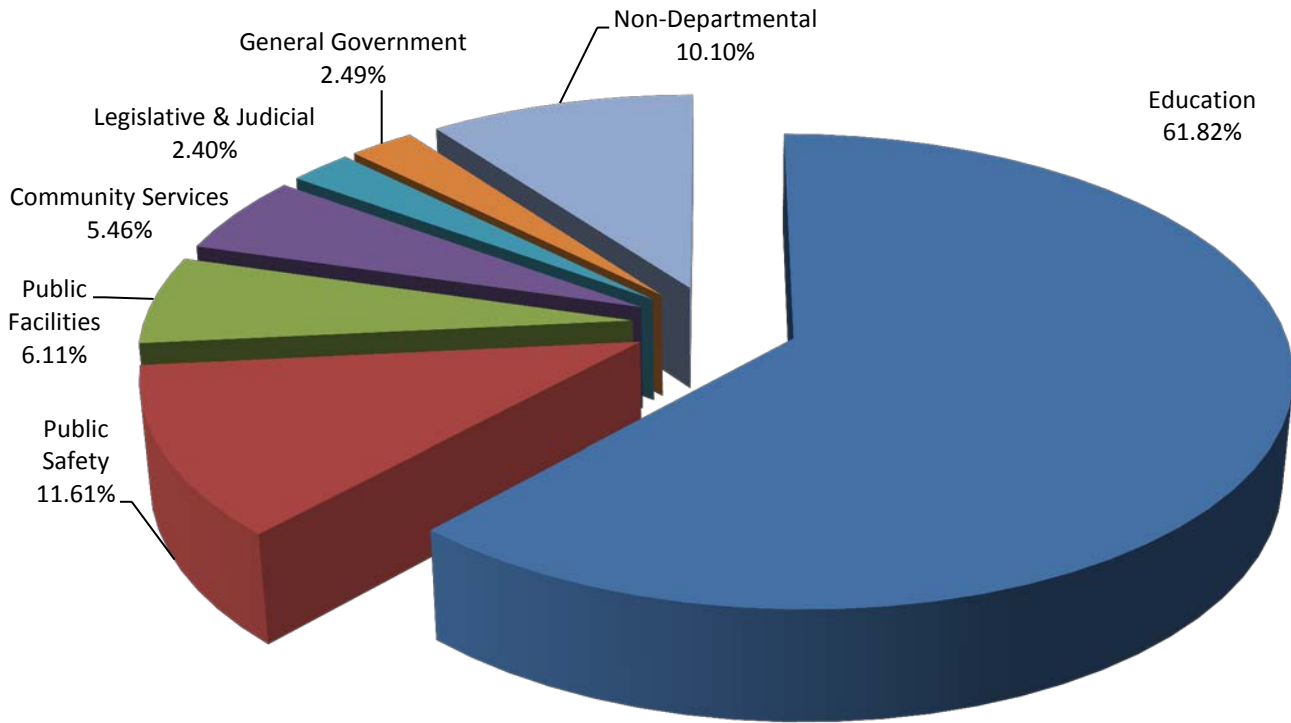
How the Budget is Funded



	Audit Fiscal 2012	Percent Change	Budget Fiscal 2013	Percent Change	Proposed Fiscal 2014
Prior Year's Funds	0	0.00%	21,812,885	110.54%	45,925,000
Property Taxes	440,559,824	1.68%	447,957,013	2.40%	458,705,210
Income Taxes	357,346,674	-7.67%	339,929,120	12.15%	370,000,000
Other Local Taxes	23,138,031	3.64%	23,980,000	12.92%	27,078,864
State Shared Taxes	780,358	81.32%	1,414,980	7.49%	1,521,000
Licenses & Permits	8,029,129	-14.66%	6,852,450	15.46%	7,911,500
Revenue Other Agencies	5,938,423	81.23%	10,762,000	-42.58%	6,179,100
Charges For Services	10,438,254	2.69%	10,719,300	5.40%	11,297,800
Interest, Money/Fines	6,439,235	9.22%	7,033,000	-1.19%	6,949,000
Interfund Reimbursements	12,613,065	123.73%	28,219,794	10.46%	31,171,745
TOTAL	865,282,993	2.70%	898,680,542	8.78%	966,739,219

General Fund Expenditures

How the Budget is Spent



	Audit Fiscal 2012	Percent Change	Budget Fiscal 2013	Percent Change	Proposed Fiscal 2014
Education	565,340,367	1.86%	575,875,702	3.78%	597,672,548
Public Safety	96,130,126	6.78%	102,645,573	9.34%	112,236,263
Public Facilities	55,987,816	3.92%	58,180,630	1.52%	59,064,448
Community Services	37,329,026	32.16%	49,333,670	7.00%	52,789,069
Legislative & Judicial	20,767,741	6.50%	22,117,242	4.89%	23,197,900
General Government	20,709,848	9.89%	22,757,140	5.90%	24,098,689
Capital	<u>40,722,825</u>	66.42%	<u>67,770,585</u>	44.13%	<u>97,680,302</u>
Total	836,987,749	7.37%	898,680,542	7.57%	966,739,219

Comparative Expenditure Summary

By Function/Department/Object Class

Fiscal Years 2012-2014

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

	FY 2012	FY 2013	FY 2014	FY 2013 VS. FY 2014	
	Actual	Approved	Proposed	Amount	Percent
Expenditures By Function					
Education	565,340,367	575,875,703	597,672,549	21,796,846	3.78%
Public Safety	167,099,490	207,003,810	206,389,470	-614,340	-0.30%
Public Facilities	132,465,846	145,863,972	205,407,079	59,543,107	40.82%
Community Services	62,723,373	83,074,989	86,498,870	3,423,881	4.12%
Legislative & Judicial	21,242,505	22,852,119	24,032,504	1,180,385	5.17%
General Government	114,707,263	132,103,880	147,844,041	15,740,161	11.91%
Non-Departmental	40,722,825	150,749,060	101,854,793	-48,894,267	-32.43%
Total Expenditures By Function	1,104,301,669	1,317,523,533	1,369,699,306	52,175,773	3.96%
Expenditures by Department					
Howard County Public School System	517,405,425	526,009,316	544,119,896	18,110,580	3.44%
Howard Community College	31,589,688	32,905,169	35,876,529	2,971,360	9.03%
Howard County Library	16,345,254	16,961,218	17,676,124	714,906	4.21%
Police	83,935,913	92,532,202	99,888,200	7,355,998	7.95%
Fire & Rescue Services	68,782,168	99,517,136	90,673,302	-8,843,834	-8.89%
Corrections	14,381,409	14,954,472	15,827,968	873,496	5.84%
Planning & Zoning	15,027,373	16,163,187	16,576,289	413,102	2.56%
Public Works	110,538,872	122,418,955	181,136,118	58,717,163	47.96%
ILP	6,338,093	6,678,102	6,986,691	308,589	4.62%
Soil Conservation District	561,508	603,728	707,981	104,253	17.27%
Recreation & Parks	30,476,122	37,352,706	40,357,015	3,004,309	8.04%
Citizen Services	14,340,669	17,552,625	17,093,928	-458,697	-2.61%
Transportation Services	9,862,806	10,166,284	10,483,915	317,631	3.12%
Health Department	-26,994	9,396,443	9,084,838	-311,605	-3.32%
Mental Health Authority	350,000	350,000	400,000	50,000	14.29%
Social Services	485,075	530,663	532,589	1,926	0.36%
UMD Extension	407,271	446,492	450,011	3,519	0.79%
Community Service Partnerships	6,828,424	7,279,776	8,096,574	816,798	11.22%
County Council	3,070,108	3,463,852	3,702,229	238,377	6.88%
Circuit Court	2,855,063	3,046,692	3,151,339	104,647	3.43%
Orphans Court	48,496	49,946	56,885	6,939	13.89%
State's Attorney	6,828,196	7,118,516	7,517,893	399,377	5.61%
Sheriff's Office	6,179,788	6,636,287	6,992,419	356,132	5.37%
Board of Elections	2,260,854	2,536,826	2,611,739	74,913	2.95%

Comparative Expenditure Summary - continued

Department Name	FY 2012	FY 2013	FY 2014	FY 2013 VS. FY 2014	
	Actual	Approved	Proposed	Amount	Percent
County Executive	1,040,554	1,087,841	1,121,974	34,133	3.14%
County Administration	73,525,888	85,545,250	91,688,139	6,142,889	7.18%
Finance	6,618,652	6,682,788	12,368,708	5,685,920	85.08%
Office of Law	3,257,607	3,390,778	3,566,274	175,496	5.18%
Economic Development Authority	1,669,661	3,619,235	3,903,384	284,149	7.85%
Tech & Comm Services	22,306,779	21,977,491	23,264,979	1,287,488	5.86%
Housing	6,288,122	9,800,497	11,930,583	2,130,086	21.73%
Debt Service	35,598,722	43,376,736	47,092,300	3,715,564	8.57%
Pay-As-You-Go-Funds	5,124,103	22,693,849	38,925,000	16,231,151	71.52%
Contingency Reserves	0	84,678,475	6,174,493	-78,503,982	-92.71%
Non-Departmental Expenses	0	0	9,663,000	9,663,000	0.00%
Total Expenditures by Department	1,104,301,669	1,317,523,533	1,369,699,306	52,175,773	3.96%
Expenditures by Commitment					
Personnel Costs	251,168,895	282,756,882	291,432,619	8,675,737	3.07%
Contractuals	164,627,626	191,490,946	213,688,776	22,197,830	11.59%
Supplies and Materials	39,367,249	47,917,406	50,968,415	3,051,009	6.37%
Capital Outlay	9,100,359	21,266,895	27,553,342	6,286,447	29.56%
Debt Service	98,882,703	43,376,849	131,963,521	88,586,672	204.23%
Expense Other	541,154,837	622,997,580	597,629,712	-25,367,868	-4.07%
Operating Transfers	0	23,038,500	50,169,725	27,131,225	117.76%
Depreciation	0	0	118,703	118,703	0.00%
Contingencies	0	84,678,475	6,174,493	-78,503,982	-92.71%
Total Expenditures by Commitment	1,104,301,669	1,317,523,533	1,369,699,306	52,175,773	3.96%

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. What is the Maintenance of Effort (MOE) requirement for the School System and what is the County required to budget for the teacher pension cost?

The Maintenance of Effort requirement for local funding requires the County to fund the School System at least at the same level as the previous year on a per pupil basis taking into account the change in enrollment. The County is also required to fund the phase-in of the funding for the normal cost of the teachers' pension for Howard County. For FY 2014 the Maintenance of Effort minimum increase is \$4,351,851 and the required State pension increase is \$2,627,411 for a total increase required increase of \$6,979,262. For FY 2014 the County Executive has proposed an increase for the School System of \$15,100,901. This increase will allow the Board of Education to fully fund their proposed educational program.

Q. What are the County tax rates for FY 2014?

There are no proposed changes in tax rates from last year.

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 is \$0.176 per \$100 of assessed value for real property and \$0.44 for eligible personal property owned by businesses in Howard County.

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.

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. The funds collected from the rate for the first 5% of the rate 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.

Q. In FY 2014, 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 $\frac{1}{2}$ of a 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 \$424000, 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 \$21 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 2014?

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. 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 \$1.002. That rate is one and 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 \$70.78 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. The County Government and the School System have implemented changes in benefit calculations to reduce the liability. In the proposed budget the County has budgeted \$5.0 million in excess of current obligations for OPEB. Also, the County did designate \$7.0 million of the FY 2012 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 \$12.0 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 2014 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 \$4,514,802 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 \$57,209,710. For FY 2014, the mandated level of the fund is based on audited spending for FY 2012. Seven percent of that amount will require a Rainy Day Fund of \$59,271,162. That amount is \$2,061,452 above the current amount in the fund. This amount will be deposited to the fund in FY 2014. Based on projected spending levels for FY 2013, the County estimates it will need to allocate \$1,689,572 from the FY 2013 fund balance to meet the projected Rainy Day funding requirement for FY 2015. That amount will raise the Rainy Day Fund to \$60,960,734.

Fiscal 2014 Budget Highlights

Education

- Funds are included for the programmatic request from the Board of Education, including 130 additional instructional, special education, health and community service positions. The spending plan includes \$11 million available for salary increases for educators, pending negotiations between teachers and the school system, and a \$12.44 million payment for teacher pension costs. In addition, there is a \$3 million appropriation toward fulfilling a commitment for retiree health benefits.
- The budget for Howard Community College includes funds for the first full-year operation of the newly opened health sciences building. The College will be able to add 14.53 faculty and staff positions, some necessary for the new building and some to assist with the implementation of certain strategic and core work goals.
- The Howard County Library System is receiving additional funds to offset publisher increases and for a partial restoration of purchasing power lost in previous fiscal years due to the economic downturn. Funds are also included for three additional part-time instructions to adequately fulfill the current demand for classes.

Legislative & Judicial

- Funding for two additional deputy positions are proposed in the Sheriff's Office to fully staff the domestic violence unit and provide a 24/7 domestic violence coverage.
- Funding is provided for one entry level staff attorney in the Circuit Court to ensure all statutory and legal obligations are fulfilled in foreclosure and guardianship cases. Funding is restored for two attorney positions in the State's Attorney Office to help maintain the quality of service in the preparation and prosecution of cases.

General Government

- The Economic Development Authority will receive a one-time \$2.4 million funding package to spur innovation and continue Howard County's healthy economic growth momentum. The Authority will collaborate with private sector partners including the Center for Conscious Capitalism, Next-generation Manufacturing Center and the Commercialization of Technology.

Public Safety

- Twelve new sworn officers are funded and dedicated to Repeat Offenders Proactive Enforcement (6), Family Crimes (2), Traffic Enforcement (2), Community Services/Education & Training (2).
- The Mobile Language Interpreter program will be expanded by 40 hours per week to meet the demands of the community.
- Additional administrative support is funded at each Police Neighborhood Satellite Office (PNSO).
- Three civilian positions will provide a Forensic Services Administrator and a Computer Forensics Investigator for the crime lab and a Special Events Coordinator to replace a sworn officer currently performing these duties.
- A new grant will provide training to correctional personnel to meet new PREA guidelines.
- Three Correctional Officers will be added to meet staffing analysis recommendations for security posts and relief factors.

Community Services

- The new Roger Carter Community Center in Ellicott City will open and will be staffed with existing staff, two new full time positions and numerous contingent personnel, including lifeguards, program/activity providers.
- One additional Park Ranger will be funded to expand that program.
- Three positions in the Office of Children's Services will focus on strengthening the programming for children and developing a higher level of collaboration among child-serving agencies to address child safety and well being issues such as bullying. A part-time Parent Engagement Specialist and a part-time Parent Educator position will be increased to full time and a contingent Early Childhood Behavioral Specialist will provide these services. Additionally a previously unfunded Coordinator of Community Partnerships position will work with the Local Children's Board to address bullying and develop and implement new collaborative efforts.
- Funds are included in the budget for the Mental Health Authority to staff a full-time mental health professional within the Police Department. The Authority will receive additional funds from the State to help defray salary costs and for training needs. The position will help police identify individuals who may be in need of mental health services and will also conduct crisis intervention trainings for police officers.
- The Department of Inspections, Licenses and Permits is expanding online permitting to include electrical licensing and issuance and renewal of animal licenses.
- The budget includes \$635,000 to continue to implement the Howard County Plan to End Homelessness, bringing the two-year total to nearly \$1 million.

Public Facilities

- The Department of Public Works will begin full operation of the pilot composting and wood waste operations at the landfill using County personnel which is expected to result in significant savings.
- The Department of Public Works will add one additional route to the curbside food scrap collection program, covering over 5,000 households.
- The County is moving towards meeting its storm-water goals through implementation of the Watershed Protection & Restoration Fee. New projects will be funded to treat storm-water, prevent erosion, reduce pollution and help keep the County's streams and rivers clean, doing our part to improve the quality of the Chesapeake Bay.
- To meet the growing infrastructure needs of the County, this budget proposes to restore funding for four positions in Highway Maintenance that have been frozen. In addition, funding is proposed for one position in the Bureau of Facilities to handle maintenance at the new Roger Carter Center scheduled to open in May, 2013.
- Two previously unfunded positions have been funded in Planning & Zoning to address increased demand related to the upturn in the economy. Full year funding was restored for a vacant Planner II in Land Development and half year funding was restored for a vacant Engineer II in Development Engineering.

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 61.4 percent of the all funds budget. For this reason there are additional references to revenues associated with the general fund.

Property Taxes

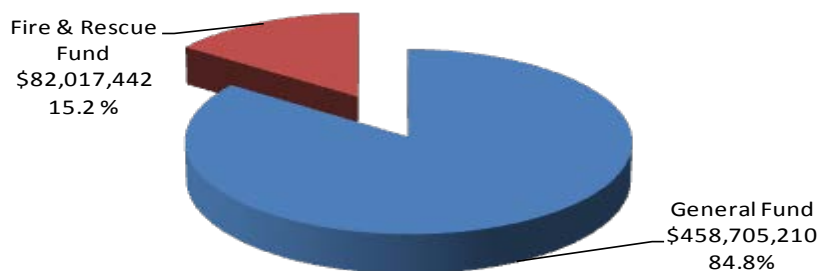
Property taxes are the largest source of revenue available to the county and represent taxes assessed on real and personal property. Property taxes make up approximately 47.5 percent of general fund revenues. Property assessments are performed on a triennial basis by the State of Maryland, Department 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 continue to 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 2014 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 2014.

Property taxes are relatively stable and provide 34.3% 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.

Property Taxes by Fund



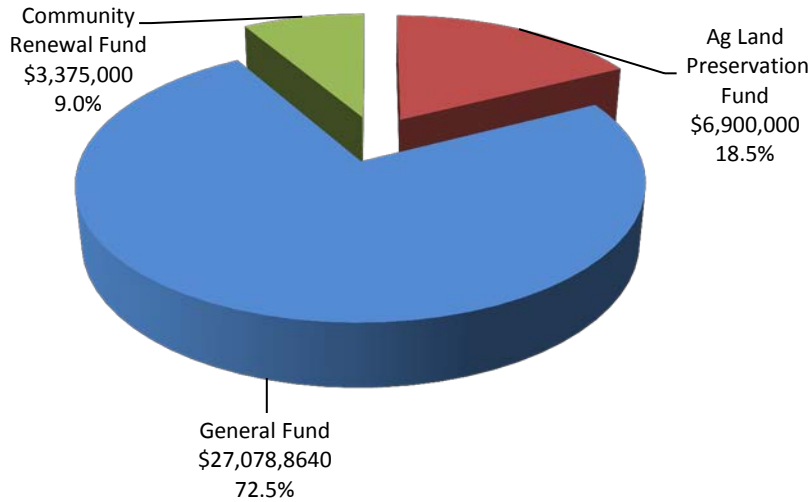
Income Tax

Income tax is the second largest revenue source for the county, representing 23.4 percent of total revenues and 38.3 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. Downturns in the local economy and taxpayer habits contribute to the volatility that is not uncommon in this revenue. Howard County has weathered the worst of the recession and is seeing strong signs of recovery. The income tax is returning to pre-recession levels and is expected to continue to improve.

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.

Other Local Taxes by Fund

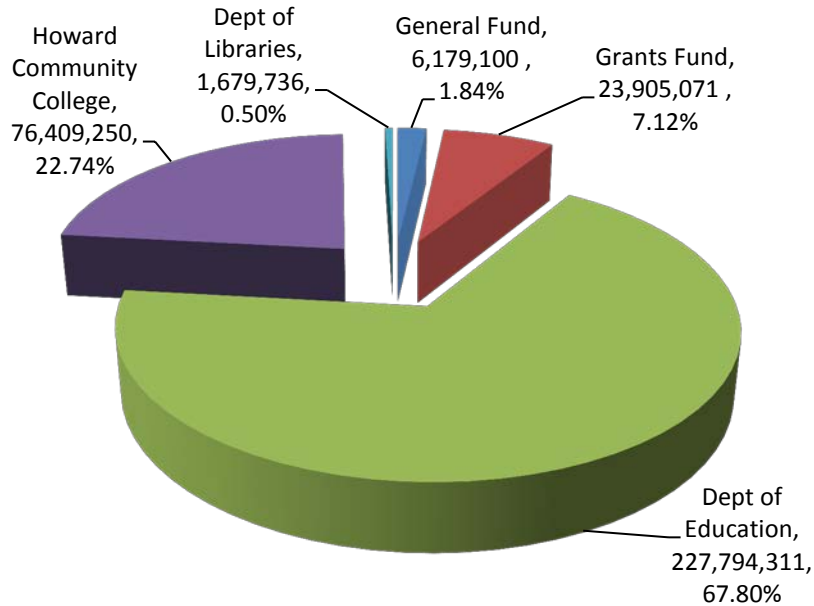


Revenue From Other Agencies

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 2014, the state budget increased the highway user revenues by 8 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.

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.

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 the 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 - Proposed

Category Name	Prior Year Audit	Current Year Approved	Current Year Estimated	Proposed Budget
Charges for Services				
Miscellaneous	6,701,706	5,921,300	6,459,555	6,257,500
Review Fees	1,951,207	2,010,000	3,037,640	2,464,300
Inmate Boarding	1,949,293	2,606,000	2,318,600	2,576,000
Charges for Services	10,602,206	10,537,300	11,815,795	11,297,800
Fines & Forfeitures				
False Alarm	309,680	350,000	260,390	355,000
Parking & Others	1,558,989	1,763,500	1,783,001	1,784,500
Redlight	2,203,898	2,350,000	2,125,000	2,350,000
Fines & Forfeitures	4,072,567	4,463,500	4,168,391	4,489,500
Interfund Reimbursements				
Debt Service	879,733	16,481,581	16,481,581	18,594,062
Other	5,411,180	5,209,356	5,201,356	5,391,123
Pro-Rata Charges	6,322,153	6,528,857	6,528,857	7,186,560
Interfund Reimbursements	12,613,066	28,219,794	28,211,794	31,171,745
Licenses & Permits				
Licenses	983,562	834,500	841,303	894,500
Fees	2,670,029	1,968,450	1,841,700	2,785,500
Permits	4,373,760	4,231,500	4,434,500	4,231,500
Licenses & Permits	8,027,351	7,034,450	7,117,503	7,911,500
Prior Year				
Fund Balance	0	21,812,885	21,812,885	45,925,000
Prior Year	0	21,812,885	21,812,885	45,925,000
Rev Other Agencies				
Other Agencies	3,296,566	10,305,000	4,491,000	5,802,100
State Agencies	2,641,856	377,000	377,000	377,000
Rev Other Agencies	5,938,422	10,682,000	4,868,000	6,179,100
Taxes				
Property Tax	440,568,107	447,957,013	449,244,019	458,705,210
Other Tax	23,138,030	23,980,000	27,980,000	27,078,864
Income Tax	357,346,675	339,929,120	365,000,000	370,000,000
State Tax	780,358	1,414,980	1,408,980	1,521,000
Taxes	821,833,170	813,281,113	843,632,999	857,305,074
Use of Money & Property				
Other use of Money & Property	1,807,926	1,941,500	1,956,500	1,951,500
Installment Interest	0	8,000	8,000	8,000
Interest on Investment	388,285	700,000	700,000	500,000
Use of Money & Property	2,196,211	2,649,500	2,664,500	2,459,500
Totals	865,282,993	898,680,542	924,291,867	966,739,219

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 approximately 86 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 48 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 2014 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.

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 2014, 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.

Inter-fund 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 2014.

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	FY2012 Actual	FY2013 Budget	FY2013 Adjusted	FY2014 Proposed	Variance Adj vs Appr
Howard County Public School System	7466.50	7552.70	7554.80	7666.40	111.60
Howard Community College	522.59	543.73	550.61	565.14	14.53
Howard County Library	232.50	232.50	232.50	234.00	1.50
Police	639.00	635.00	636.00	651.00	15.00
Department of Fire and Rescue Services	421.35	461.35	461.35	463.35	2.00
Corrections	144.00	144.00	144.00	148.00	4.00
Planning and Zoning	66.88	66.88	66.88	66.88	0.00
Public Works	439.63	444.64	447.64	466.64	19.00
Inspections, Licenses and Permits	65.00	65.00	65.00	64.50	-0.50
Recreation & Parks	257.30	260.88	259.86	268.06	8.20
Citizen Services	125.38	125.05	128.32	130.32	2.00
Transportation Services	4.00	4.00	4.00	4.00	0.00
Health Department	130.00	130.00	130.00	133.00	3.00
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	29.32	29.32	29.32	29.30	-0.02
State's Attorney	71.60	71.60	71.60	71.60	0.00
Sheriff's Office	71.00	71.00	71.00	72.00	1.00
Office of the County Executive	8.00	8.00	8.00	8.00	0.00
County Administration	130.25	132.50	133.25	135.25	2.00
Finance	53.50	53.50	53.50	56.50	3.00
Office of Law	24.00	24.00	24.00	25.00	1.00
Economic Development Authority	19.00	16.00	20.00	21.00	1.00
Technology & Communication Services	78.00	80.00	82.00	87.00	5.00
Housing and Community Development	43.38	35.88	34.88	35.88	1.00
Total	11080.31	11225.66	11246.64	11440.95	194.31
By Function					
Education	8221.59	8328.93	8337.91	8465.54	127.63
Public Safety	1204.35	1240.35	1241.35	1262.35	21.00
Public Facilities	571.51	576.52	579.52	598.02	18.50
Community Services	524.81	528.06	530.31	543.51	13.20
Legislative & Judicial	201.92	201.92	201.92	202.90	0.98
General Government	356.13	349.88	355.63	368.63	13.00
Total	11080.31	11225.66	11246.64	11440.95	194.31

New Positions

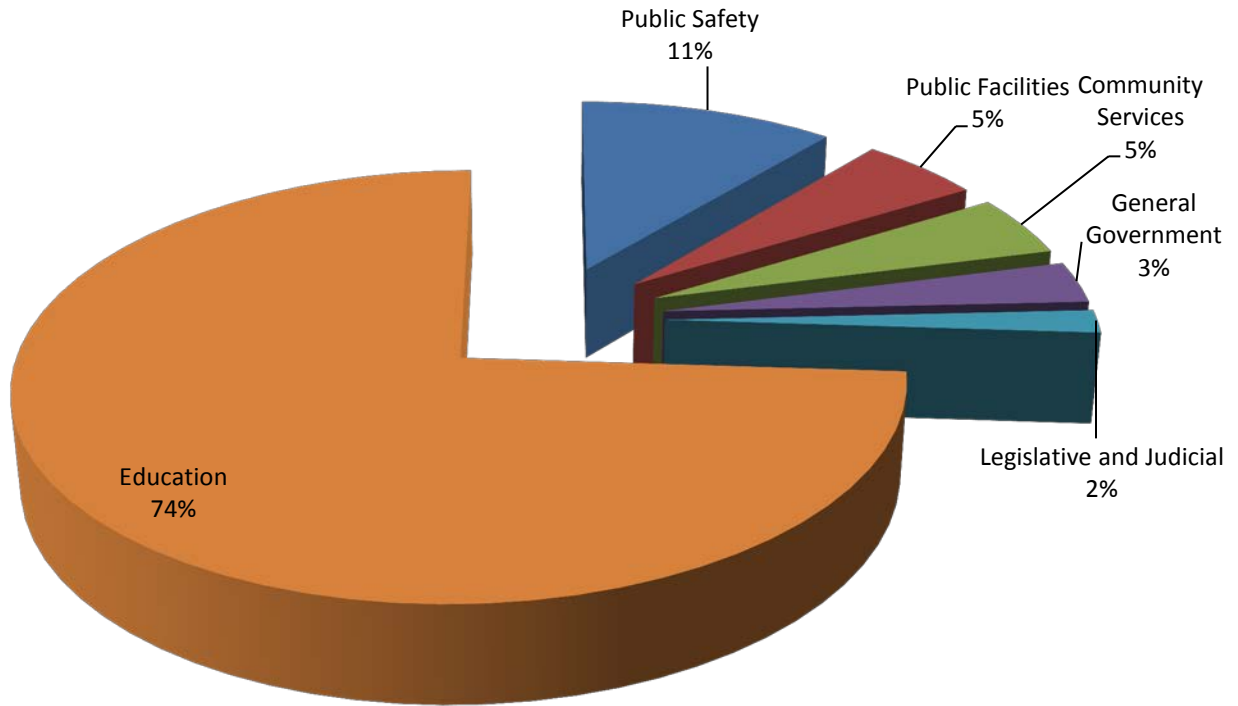
New Positions

Department	Position Class	Number of Positions
County Administration	Administrative Analyst II	1.00
	Planning Specialist II	1.00
	Administrative Aide	1.00
Finance	Fiscal Manager I	1.00
Office of Law	Attorney	1.00
Police	Police Corporal	3.00
	Technical Services Support Specialist IV	1.00
	Technical Services Manager I	1.00
	Police Sergeant	3.00
	Police Lieutenant	1.00
	Police Officer (Prob)	5.00
	Administrative Analyst I	1.00
	Correctional Officer	3.00
Corrections	Administrative Aide	1.00
	Parks Maintenance Worker	1.00
Recreation & Parks	Park Ranger	1.00
	Recreation Services Supervisor II	1.00
	Natural Resource Technician I	1.00
	Administrative Support Technician II	1.00
	Child Care Site Director	2.00
	Recreation Services Coordinator	2.00
	Citizen Services	Fiscal Manager I
	Administrative Analyst I	1.00
Circuit Court	Entry Level Attorney	1.00
Sheriff's Office	Deputy Sheriff	2.00
Fire & Rescue Services	Senior Administrative Analyst	1.00
	Administrative Analyst II	1.00
Technology & Communi	Technical Services Manager I	2.00
	Technical Services Support Specialist III	2.00
	Technical Services Support Specialist IV	1.00
Public Works	Engineering Manager I	2.00
	Maintenance Mechanic I	2.00
	Motor Equipment Operator I	3.00
	Motor Equipment Operator II	2.00
	Regulation Inspector II	3.00
	Operations Supervisor I	2.00
	Administrative Support Technician II	1.00
	Administrative Support Technician III	1.00
	Engineering Specialist III	1.00
	Planning Specialist II	1.00
	Regulation Inspector I	1.00
Health Department	Computer Network Specialist II	1.00
	Health Nurse II	1.00
	Accountant II	1.00
Total		67.00

New Positions/Other Agencies

Department	Category	Number of Positions
Board of Education		
	Administration	0.7
	Mid-Level Administration	6
	Instruction	103.7
	Special Education	17.3
	Pupil Personnel	1
	Health Services	8
	Operation of Plant	6
	Maintenance of Plant	1
	Community Services	2
	Total	145.7
Howard Community College		
	Director of Mediation and Conflict Resolution Center	0.2
	Diagnostic Medical Sonography Clinical Coordinator	1
	Faculty - new programs	3
	Faculty - current programs	5
	Nursing/Allied Health Supply Coordinator	0.5
	Physical Therapist Assistant Faculty	0.5
	Assistant Director of Step-up	1
	Environmental Utility Technician	0.5
	Materials Handling Clerk	0.5
	Project Manager, AIS	1
	Admissions and Advising Information Specialist	0.33
	Assistant Director of Howard Pride	1
	Total	14.53
Howard County Library System		
	Instructor & Research Specialist	0.5
	Children's Instructor	0.5
	STEM Instructor	0.5
	Total	1.5

Fiscal 2014 FTEs by Function

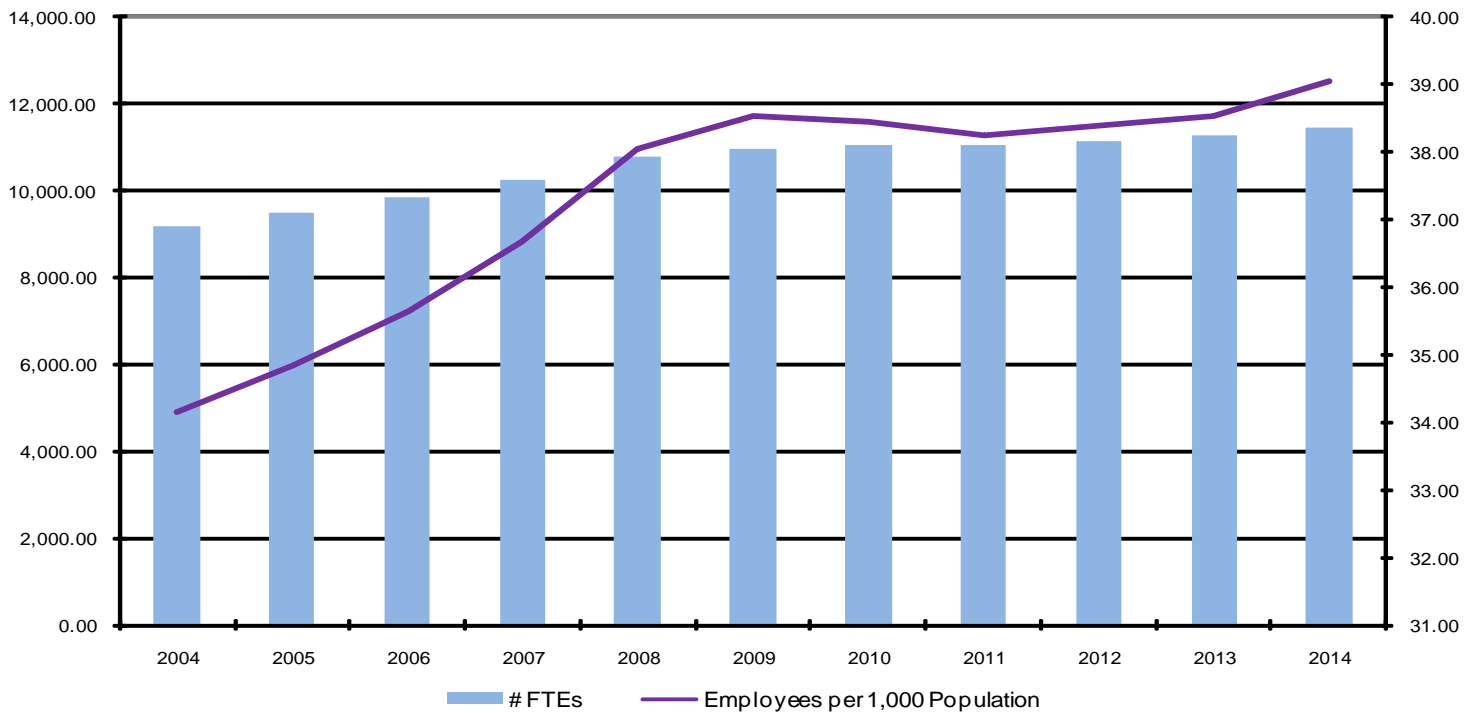


Department	FTEs
Public Safety	1262.35
Public Facilities	598.02
Community Services	543.51
General Government	368.63
Legislative and Judicial	202.9
Education	8465.54
Total	11440.95

Personnel Summary for 10-year Period

Fiscal Year	# FTEs	% Change	Population	Employees per 1,000 Population
2004	9,138.12	-2.3%	267,724	34.13
2005	9,453.19	3.4%	271,535	34.81
2006	9,808.23	3.8%	275,425	35.61
2007	10,205.96	4.1%	278,457	36.65
2008	10,748.71	5.3%	282,674	38.03
2009	10,953.11	1.9%	284,421	38.51
2010	11,011.59	0.5%	286,574	38.42
2011	11,007.01	0.0%	287,983	38.22
2012	11,096.03	0.8%	289,123	38.38
2013	11,246.62	1.4%	292,041	38.51
2014	11,440.95	1.7%	293,142	39.03

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

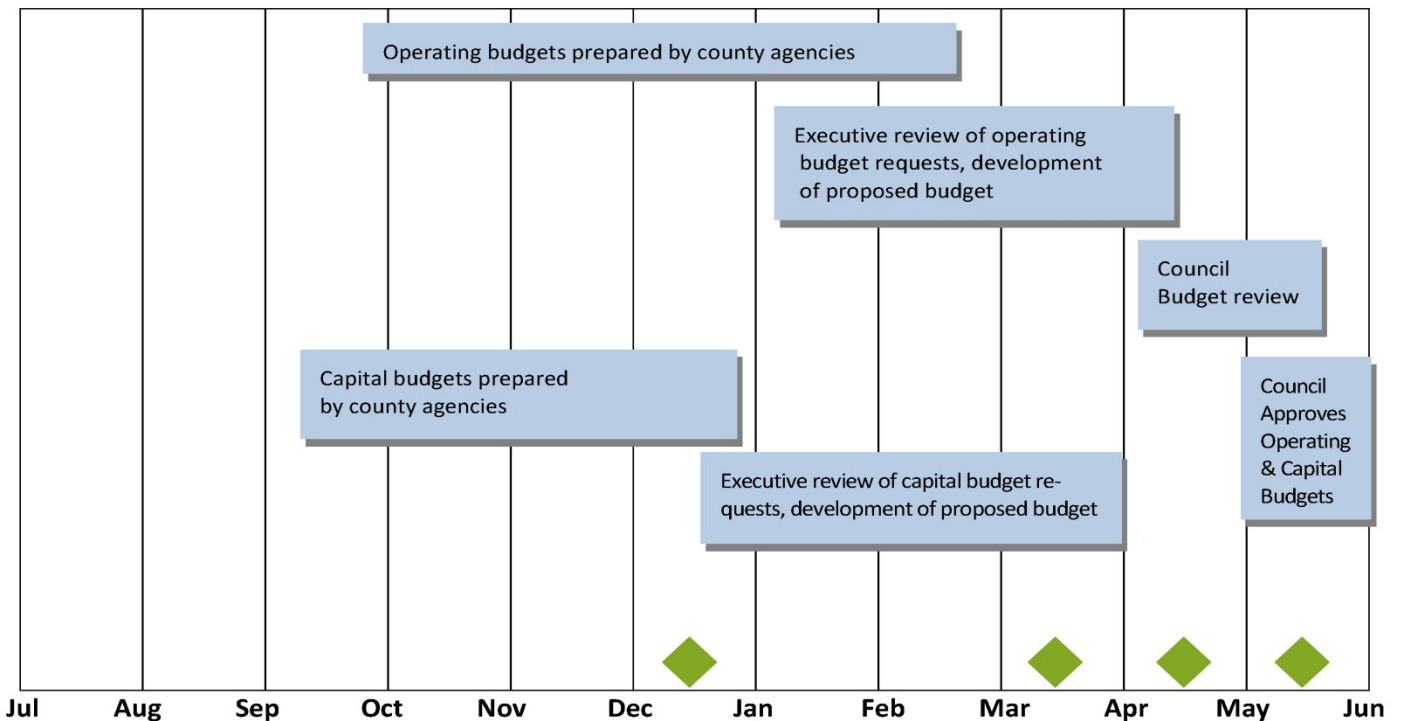
Each fall, as a first step in the budget process, the County Executive appoints a committee to advise him as he prepares the new budget. This committee, which is comprised of county residents and county officials who have expertise in financial matters, is charged with examining economic and fiscal data,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



◆ Public hearing (approximate dates)

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 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 \$57,209,710. For FY 2014, the mandated level of the fund is based on audited spending for FY 2012. Seven percent of that amount will require a Rainy Day Fund of \$59,271,162. That amount is \$2,061,452 above the current amount in the fund. This amount will be deposited to the fund in FY 2014. Based on projected spending levels for FY 2013, the County estimates it will need to allocate \$1,689,572 from the FY 2013 fund balance to meet the projected Rainy Day funding requirement for FY 2015. That amount will raise the Rainy Day Fund to \$60,960,734.

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, 2012

Total FY 2010 Audited General Fund Expenditures:	\$809,609,567
Less funds appropriated as one time expenditures	<u>\$5,910,826</u>
Subtotal FY 2010 Audited General Fund Expenditures	\$803,698,741
Rainy Day Fund Percentage	<u>7%</u>
Maximum size of the fund for FY2012	<u><u>\$56,258,912</u></u>

II Charter Target as of June 30, 2013

FY2011 Audited General Fund Expenditures:	\$817,786,707
Less FY2011 one time expenditures	<u>\$505,137</u>
Subtotal FY2011 Audited General Fund Expenditures	\$817,281,570
Rainy Day Fund Percentage	<u>7%</u>
Maximum Size of the Fund for FY2013	<u><u>\$57,209,710</u></u>

III Charter Target as of June 30, 2014

FY2012 Audited General Fund Expenditures:	\$860,574,560
Less FY2012 one time expenditures	<u>\$13,843,681</u>
Subtotal FY2012 Audited General Fund Expenditures	\$846,730,879
Rainy Day Fund Percentage	<u>7%</u>
Maximum Size of the Fund for FY2012	<u><u>\$59,271,162</u></u>

IV Actual and Projected Rainy Day Fund Balance

Amount in Rainy Day Fund at June 30, 2012	\$57,209,710
FY2012 Surplus to be appropriated to the Rainy Day Fund	<u>\$2,061,452</u>
Total Projected Rainy Day Fund Balance at June 30, 2013	<u><u>\$59,271,162</u></u>

V Estimated Charter Target as of June 30, 2015

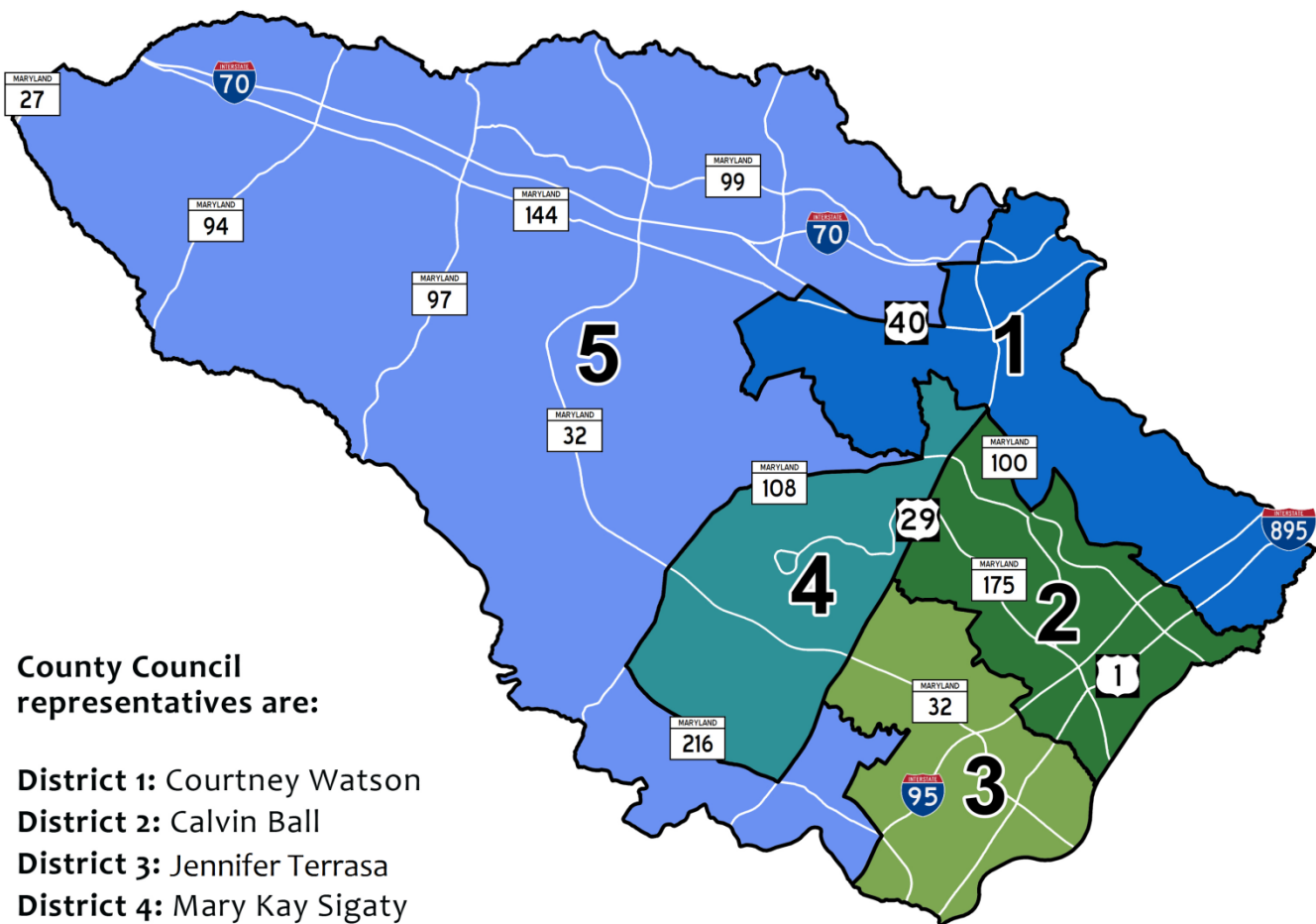
Anticipated FY2013 General Fund Expenditures	\$892,680,512
Less FY2013 one time expenditures	<u>\$21,812,885</u>
Subtotal FY2013 Anticipated General Fund Expenditures	\$870,867,627
Rainy Day Percentage	<u>7%</u>
Projected Size of the Rainy Day fund for FY2015	<u><u>\$60,960,734</u></u>

Amount that needs to be dedicated from FY 2013 estimated surplus for future Rainy Day Fund Payments

\$1,689,572

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

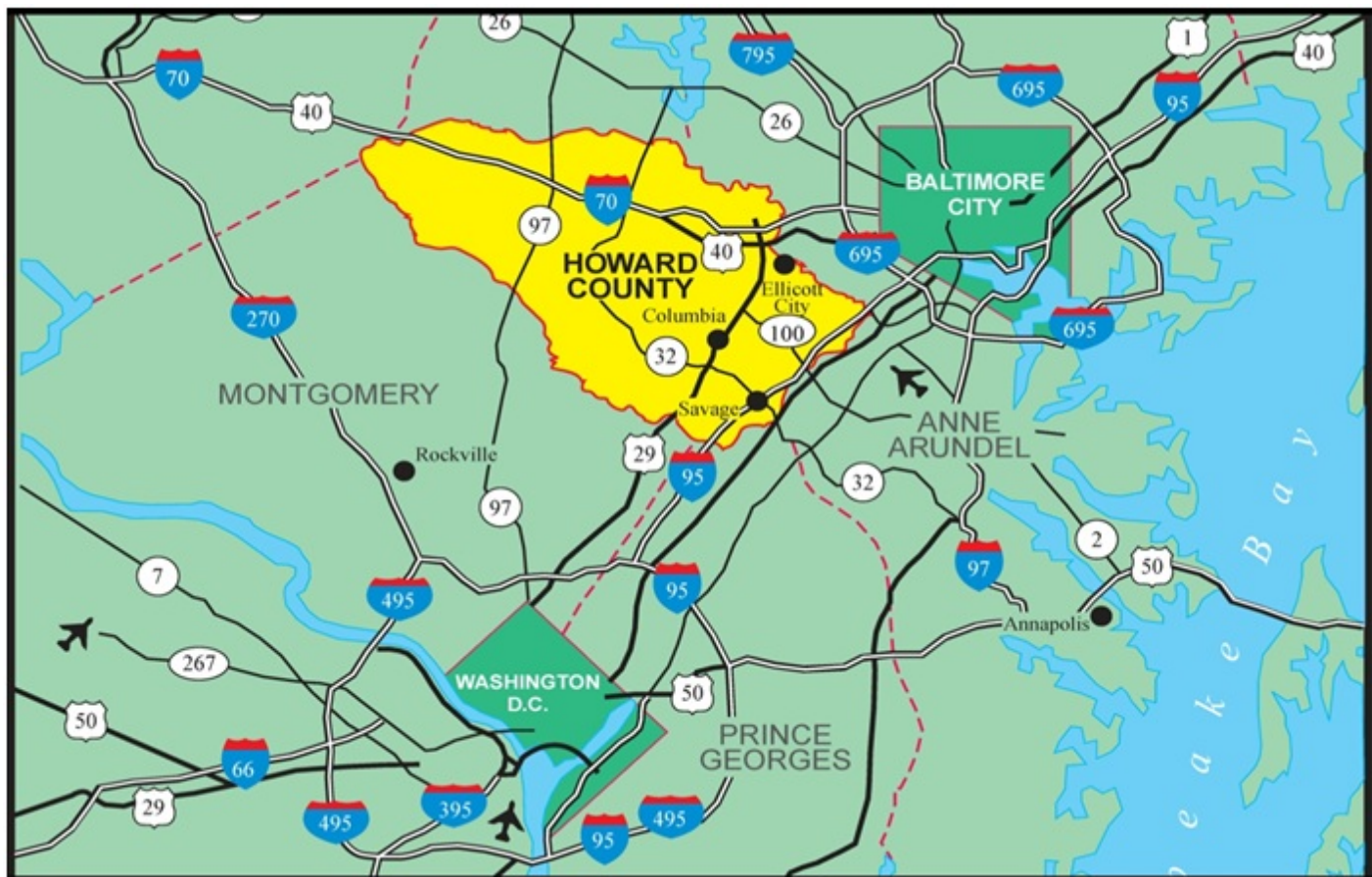
About Howard County

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 293,000 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 later. 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 1,168 per square mile in 2011. The July 1, 2011 population was estimated to be 293,142.

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	8,340	2.8%	9,088	3.1%	17,428	6.1%
5-19 Years	32,871	11.2%	31,275	10.7%	64,146	22.3%
20-44 Years	45,878	15.7%	48,733	16.6%	94,611	33.0%
45-54 Years	23,983	8.2%	25,444	8.7%	49,427	17.2%
55-64 Years	17,557	6.0%	18,815	6.4%	36,372	12.7%
Over 65 Years	13,932	4.8%	17,226	5.9%	31,158	10.9%
	142,561	48.6%	150,581	51.4%	293,142	100.0%
Median Age		38.0		40.00		39.00

Source: U.S. Census Bureau, 2011 American Community Survey

Howard County is a very diverse county. The minority share of the population continues to grow at a stronger pace than the state. At least 26 different nationalities are represented.

	Total and Minority Populations and Minority Population Share, 2011 and 2010						Percentage Point Change in Minority Share (2011-2010)
	July 1, 2011			April 1, 2010			
	Total	Minority Population *	Minority Share	Total	Minority Population *	Minority Share	
Maryland	5,828,289	2,658,455	45.6%	5,773,552	2,607,502	45.2%	0.5%
Howard	293,142	121,531	41.5%	287,085	116,619	40.6%	0.8%

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

Prepared by the Maryland Dept. of Planning, Maryland State Data Center, from U.S. Census Bureau, May 17, 2012

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	95.0%	60.1%	27.1%
Maryland	88.9%	36.9%	16.5%
United States	85.9%	28.5%	10.6%

Source: US Census, American Community Survey 2011

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 9,300 employers employ 160,000 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 October 2012		
Employer	Products or Activities	Employment
Johns Hopkins Applied Physics Laboratory	R & D and Systems Engineering	4700
Verizon Wireless	Telecommunications	2028
Lorien Health Systems	Nursing Care	2000
Howard County General Hospital	Medical Services	1728
SAIC	Engineering Services	1060
Giant Food	Groceries	1050
Wells Fargo	Securities Administration	842
Micros Systems	HQ/Software Development	815
Coastal Sunbelt Produce	Produce Processing	800

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 2002-2012											
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Howard County	3.0%	2.8%	2.9%	3.0%	2.9%	2.7%	3.1%	5.3%	5.5%	5.2%	5.0%
Maryland	4.5%	4.5%	4.3%	4.2%	3.8%	3.6%	4.3%	7.2%	7.4%	7.0%	6.7%
United States	5.8%	6.0%	5.5%	5.1%	4.6%	4.6%	5.8%	9.2%	9.6%	9.0%	8.1%

Source: Bureau of Labor Statistics

Employment & Payrolls – County Industry Series – Howard County – Third Quarter 2012

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 2012.

THIRD QUARTER 2012							
	Number of Reporting Units	Monthly Employment			Quarterly Average Employment	Total Wages	Average Weekly Wage Per Worker
		First	Second	Third			
TOTAL EMPLOYMENT	9,302	160,441	160,754	160,797	160,664	2,325,571,549	\$1,113
GOVERNMENT SECTOR - TOTAL	145	17,604	18,376	19,107	18,362	246,489,419	1,033
Federal Government	30	604	605	596	302	11,867,526	1,516
State Government	16	3,891	3,946	3,974	3,937	51,952,184	1,015
Local Government	99	13,109	13,825	14,537	13,824	182,669,709	1,016
PRIVATE SECTOR - TOTAL ALL INDUSTRIES	9,157	142,837	142,378	141,690	142,302	2,079,082,130	1,124
GOODS-PRODUCING	1,132	17,946	17,875	17,794	17,872	271,996,854	1,171
Natural Resources and Construction	28	791	815	824	810	6,938,180	659
Manufacturing	877	9,880	9,866	9,815	9,854	137,224,963	1,071
SERVICE PROVIDING	227	7,275	7,194	7,155	7,208	127,833,711	1,364
Trade, Transportation, and Information	8,024	124,891	124,503	123,896	124,430	1,807,085,276	1,117
Financial Activities	1,779	33,571	33,536	33,251	33,453	411,247,689	946
Professional and Business	155	3,700	3,694	3,672	3,689	68,925,417	1,437
Education and Health	893	8,812	8,815	8,784	8,804	158,936,418	1,389
Leisure and Hospitality	2,665	46,694	43,694	46,577	43,655	888,972,019	1,566
Other Services	1,080	15,348	15,167	15,419	15,311	167,958,015	844
	671	15,030	14,879	14,546	14,818	70,350,436	365
	781	4,736	4,718	4,647	4,700	40,695,282	666
	1	0	0	0	0		

Source: Maryland Dept. Labor, Licensing & Regulation



HOWARD COUNTY OFFICE OF COUNTY EXECUTIVE

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

Ken Ulman
Howard County Executive
kulman@howardcountymd.gov

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FAX 410-313-3051
TDD 410-313-2323

April 1, 2013

The Honorable Jen Terrasa
Chairperson, Howard County Council
3430 Courthouse Drive
Ellicott City, Maryland 21043

Dear Chairperson Terrasa:

I am pleased to submit my proposed Fiscal Year 2014 Capital Budget for Howard County. This plan keeps Howard County on the path toward success through critical investments in public schools, our community college, libraries, road and utilities infrastructure, public safety and parks, while keeping debt levels manageable.

As we emerge from recessionary times and are grappling with uncertainty regarding the federal government and sequestration, we are nonetheless encouraged by the reaffirmation of our AAA bond rating and the exceptionally low interest rates that Howard County's debt continues to earn -- a testament to our financial health and prudent management. We remain vigilant about our fiscal responsibilities, while believing that wise investments in important projects are warranted.

The most noteworthy feature of this capital budget is its significant investment in the future by supporting our public schools, library system and Howard County Community College at high levels. In all, nearly one out of every two dollars we propose in general obligation bond funding (45 percent of \$118.3 million) goes toward education-related projects.

We are proposing \$81.5 million in capital projects for the Howard County Public School System, the highest amount since 2007, when the Great Recession took hold. That total includes \$23.3 million for the first new middle school in more than 10 years, to be constructed in Elkridge; \$20 million to continue renovations of Atholton High School; \$11 million for renovations to Longfellow Elementary School; \$5.3 million for an addition at Running Brook Elementary School; \$5 million for renovations to Deep Run Elementary School; \$2.7 million for renovations to Wilde Lake Middle School; \$878,000 to begin an addition at Laurel Woods Elementary School; and \$3.5 million for the completion of the new northeastern elementary school. The proposed plan includes \$1.6 million in previously announced school security improvements which are encompassed under systemic renovations.

The budget also includes \$4.5 million for projects at the Howard County Library System, which we all consider to be the finest in the nation. We are budgeting \$2 million toward a new Elkridge Branch library, a project eagerly anticipated by the community, and have proposed \$1.8 million to complete the

conversion of the old Miller Branch into the library's administrative headquarters which will in turn create space for expansion at both the Central and East Columbia Branches.

Howard Community College is one of our community's greatest assets. As its campus grows and evolves, we are also proposing \$17.9 million for a new building for the college's Science Technology and Engineering programs, continuing to build the foundation for training young people and careerchangers for the jobs of the future.

Our capital budget includes major investments for the downtown areas of Howard County's most visible communities, Downtown Columbia and Historic Ellicott City, for projects that will boost economic development and ensure future vitality.

As the redevelopment of Downtown Columbia begins, we will continue our commitment to its success. This proposed budget includes funding for a strategic real estate purchase to allow the relocation of the Economic Development Authority and the Maryland Center for Entrepreneurship to anchor our investment in Downtown Columbia as the County's economic center. Similarly, we plan to invest \$4.1 million on waterway protection and other capital improvements to support historic downtown Ellicott City, polishing a gem to make it more attractive for residents and a thriving and resilient business community.

The FY 2014 capital budget anticipates major improvements to the Howard County Recreation and Parks system. Our newest regional parks will receive significant investments, including \$6.8 million for construction of the first phase of Troy Regional Park in Elkridge, where playing fields are expected to be open in late Spring 2014; and \$6.9 million for the next phase of Blandair Regional Park in Columbia, which includes a playground, a dog park, a maintenance building and other features. In addition, we propose spending \$200,000 to plan and design field upgrades next to the East Columbia Library.

Public safety improvements included in this capital program include \$9.8 million toward construction of a new fire station in Elkridge. We also propose \$1 million for initial design work for an expanded Howard County Circuit Courthouse. This important project will be completed through a partnership with the state, and after extensive discussions with the legal community about necessary features.

This budget will make major gains on some of the most important environmental issues that we have been grappling with as a community. It includes appropriation authority of \$50 million for the Howard County agricultural land preservation program, an important component of our plan to preserve farms and protect the Chesapeake Bay by limiting development on septic systems. At the same time, we propose the development of a plan that would reduce the number of existing septic systems in areas readily accessible to municipal sewer service within a 10-year period. The budget also includes \$14.4 million for storm drainage projects, the highest amount ever in Howard County as we launch our new watershed protection program.

As we embark on new projects, we must also make sure we are maintaining previous investments. This budget continues our investment in infrastructure maintenance, making sure systemic improvements do not get delayed. Most significantly, the budget includes \$96 million for water system projects, including the replacement of several large water mains in key areas. These projects can be undertaken through the water utility fund. Our planned water and sewer improvements also include new electric generators and renewable power sources to insure that there is adequate power backup at the Little Patuxent Water Reclamation Plant.

This plan also contains \$12 million for road resurfacing and other road projects, and \$2.6 million for sidewalks to enhance community safety.

This capital plan relies on \$118.3 million in general obligation bonds, which is in the range set by the Howard County Spending Affordability Committee of between \$100 million and \$140 million. The committee recommended that Howard County consider slightly higher levels of investment above the lower figure to support important projects.

The overall proposed capital budget for FY 2014 is \$442.4 million. This figure includes \$200.6 million in new water and sewer projects paid through funds generated by those utilities, and \$50 million in agricultural land preservation.

Thank you for your continued support of these important projects, and for all you do on behalf of the citizens of Howard County. My staff will be available to assist you as you complete your review.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ken Ulman', written in a cursive style.

Ken Ulman
Howard County Executive

Howard County, MD
Executive Proposed 2014 Capital Budget by Source of Funds

(In Thousands of \$)

Program Title	Current FY	Pay As You Go	TIF Bonds	Excise Bonds	MD			GO Bonds	Dev Contrib.	Other Grants	Transfer Tax	Utility Fund	Ed			Metro Bonds	Storm	
					School	PSIAC	Drain						Excise	Quality	Water		Water	Utility
Bridge Improvements	(10)	300	-	-	-	-	482	-	-	(792)	-	-	-	-	-	-	-	-
Storm Drainage	14,435	1,425	-	-	-	225	4,105	-	5	1,000	-	-	-	-	-	-	7,675	-
Road Resurfacing	11,900	11,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Construction	6,464	-	-	5,204	-	-	200	1,060	-	-	-	-	-	-	-	-	-	-
Sidewalk/Curb Projects	2,640	940	-	-	-	-	1,255	110	35	300	-	-	-	-	-	-	-	-
Traffic Improvements	3,630	200	-	1,700	-	-	-	430	-	1,300	-	-	-	-	-	-	-	-
General County	57,142	9,445	-	-	-	-	34,308	-	3,783	8,406	-	-	-	-	-	-	1,200	-
Fire	11,330	-	-	-	-	-	9,810	-	1,520	-	-	-	-	-	-	-	-	-
Library	4,555	-	-	-	-	-	4,878	-	-	(323)	-	-	-	-	-	-	-	-
Recreation & Parks	22,988	-	-	-	-	-	15,350	400	1,280	2,958	3,000	-	-	-	-	-	-	-
Agricultural Preservation	50,000	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-
Community Renewal	400	-	-	-	-	-	-	-	400	-	-	-	-	-	-	-	-	-
Sewer	59,851	-	-	-	-	-	-	-	-	-	-	2,945	-	-	55,335	-	1,571	-
Water	96,890	-	-	-	-	-	-	100	-	-	-	6,815	-	-	89,975	-	-	-
Board of Education	81,371	-	-	-	-	25,421	37,950	4,000	-	-	9,000	-	-	5,000	-	-	-	-
Community College	18,852	-	-	-	-	-	9,905	-	-	8,947	-	-	-	-	-	-	-	-
Total Capital	442,438	24,210	0	6,904	25,421	225	118,243	6,100	57,023	21,796	12,000	9,760	5,000	0	145,310	8,875	1,571	-

March 29, 2013

Howard County, MD

Version : Executive Proposed

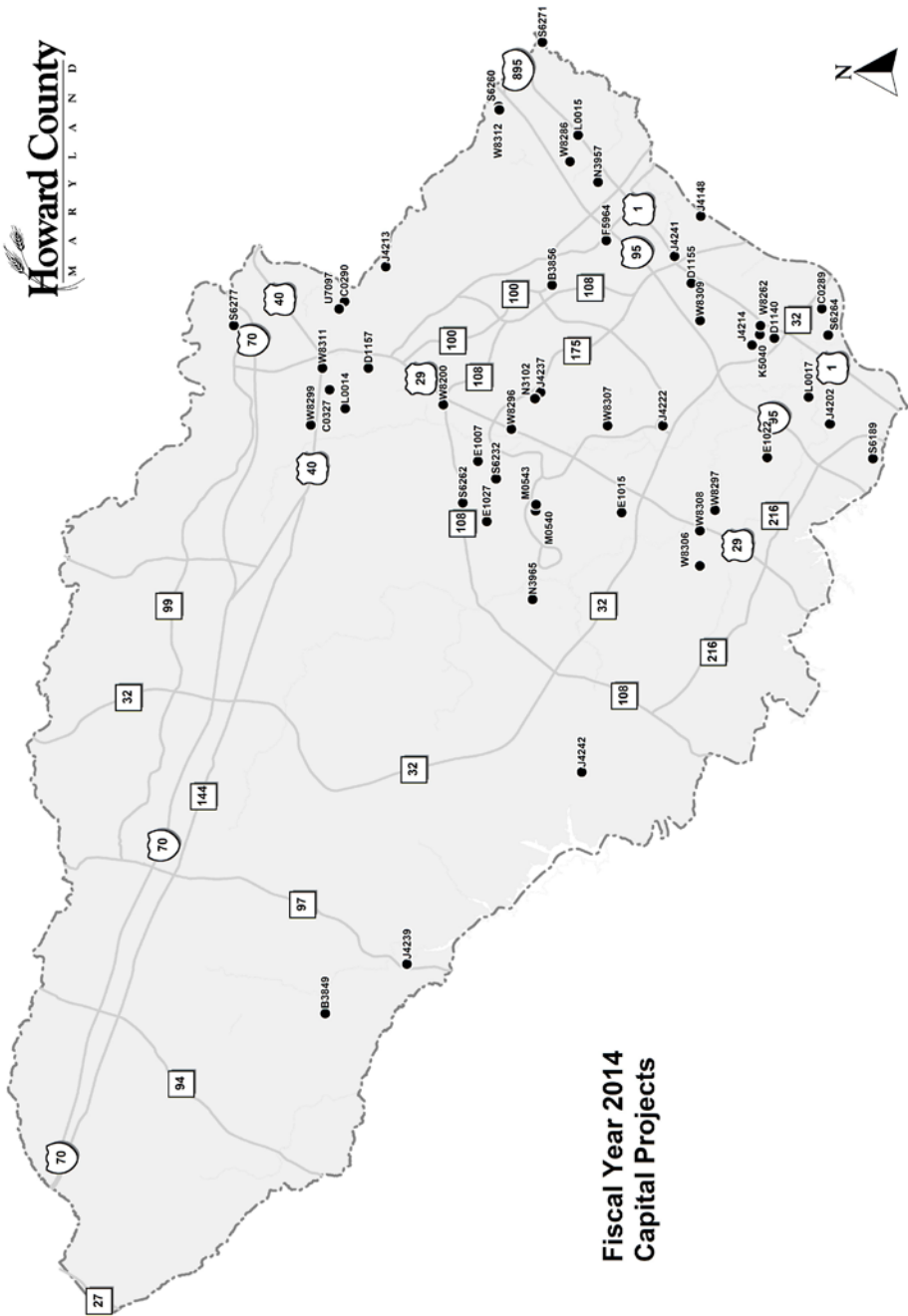
Howard County, MD
Executive Proposed 2014 Year Capital Improvement Program Summary
 (In Thousands of \$)

Program Title	Prior Appropriation	Fiscal 2014 Budget	Total Appropriation	Fiscal 2015	Fiscal 2016	Fiscal 2017	Fiscal 2018	Fiscal 2019	5 Year Program
Bridge Improvements	18,655	(10)	18,645	2,755	650	2,800	300	400	25,550
Storm Drainage	43,622	14,435	58,057	15,175	16,210	16,675	18,105	18,740	142,962
Road Resurfacing	13,485	11,900	25,385	17,500	17,700	17,500	17,700	17,500	113,285
Road Construction	210,411	6,464	216,875	42,315	59,285	13,570	2,600	4,700	339,345
Sidewalk/Curb Projects	10,094	2,640	12,734	3,275	3,095	2,520	2,835	1,355	25,814
Traffic Improvements	7,563	3,630	11,193	3,285	3,235	1,335	1,030	700	20,778
General County	475,354	57,142	532,496	55,969	36,051	35,786	18,654	15,362	694,318
Fire	68,225	11,330	79,555	14,245	7,190	12,480	510	-	113,980
Library	42,641	4,555	47,196	17,020	1,250	-	-	-	65,466
Police	6,155	-	6,155	-	2,645	10,295	5,220	500	24,815
Recreation & Parks	132,527	22,988	155,515	31,980	32,480	16,130	9,140	5,185	250,430
Agricultural Preservation	120,608	50,000	170,608	-	-	-	-	-	170,608
Community Renewal	5,923	400	6,323	-	-	-	-	-	6,323
Sewer	378,752	59,851	438,603	19,076	20,556	9,076	5,931	7,330	500,572
Water	157,826	96,890	254,716	61,758	25,258	24,640	23,900	24,790	415,062
Board of Education	501,811	81,371	583,182	110,347	126,355	122,603	89,291	108,258	1,140,036
Community College	82,437	18,852	101,289	43,187	40,097	26,230	30,364	28,238	269,405
Total Capital	2,276,089	442,438	2,718,527	437,887	392,057	311,640	225,580	233,058	4,318,749

March 29, 2013 Howard County, MD Version : Executive Proposed

Howard County, MD
Executive Proposed Capital Budget Extended Summary For Fiscal Year 2014
 (In Thousands of \$)

Program Title	Appropriation Total	5 Yr Capital Program	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Total Extended Capital Program
Bridge Improvements	18,645	6,905	-	-	-	-	25,550
Storm Drainage	58,057	84,905	1,000	1,000	1,000	1,000	146,962
Road Resurfacing	25,385	87,900	-	-	-	-	113,285
Road Construction	216,875	122,470	250	-	-	-	339,595
Sidewalk/Curb Projects	12,734	13,080	530	-	-	-	26,344
Traffic Improvements	11,193	9,585	150	150	150	150	21,378
General County	532,496	161,822	13,638	18,279	13,374	4,665	744,274
Fire	79,555	34,425	-	-	-	-	113,980
Library	47,196	18,270	-	-	-	-	65,466
Police	6,155	18,660	-	-	-	-	24,815
Recreation & Parks	155,515	94,915	3,107	-	-	-	253,537
Agricultural Preservation	170,608	-	-	-	-	-	170,608
Community Renewal	6,323	-	-	-	-	-	6,323
Sewer	438,603	61,969	5,310	32,230	1,630	-	539,742
Water	254,716	160,346	-	-	-	-	415,062
Board of Education	583,182	556,854	108,436	102,380	87,651	120,816	1,559,319
Community College	101,289	168,116	46,582	47,746	32,190	22,894	418,817
Total Capital	2,718,527	1,600,222	179,003	201,785	135,995	149,525	4,985,057



Fiscal Year 2014 Capital Projects

Version : Executive Proposed

Howard County, MD

March 29, 2013

Education

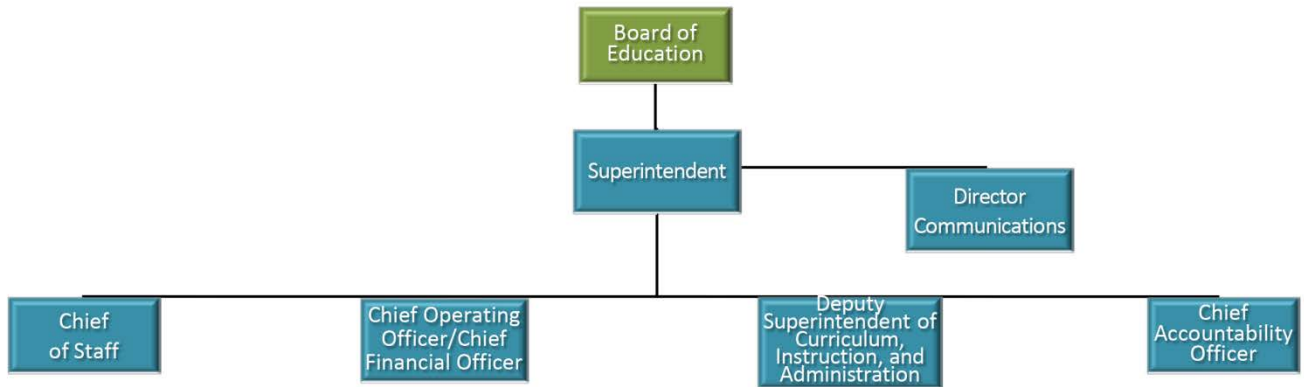
Section I

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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.



Executive Ulman joins in drumming with students during a music class on the first day of the 2012-2013 school year at Thunder Hill Elementary School.

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 2012-2013 Highlights

- Superintendent Renee A. Foose shared her vision for teaching and learning at a series of Listen & Learn sessions this year, where hundreds of parents, students, staff and community members shared their experiences, hopes, and aspirations for the school system.
- The Superintendent and County Executive convened a Joint Task Force on School Safety to recommend improvements for ensuring that each school is a safe and nurturing learning environment. The task force released a comprehensive plan in March, with specific recommendations scheduled for implementation by year-end.
- The U.S. Department of Agriculture presented the Healthier US School Challenge Bronze level of distinction to all 73 HCPSS schools, in recognition of outstanding practices in school nutrition programs, physical education and physical activity. Howard County is the only Maryland school system to earn this distinction for every school, and is one of just four Maryland systems with schools honored.
- Forty-three HCPSS schools to date, including 30 elementary, 10 middle, and 3 high schools, have earned Maryland Green School certification status from the Maryland Association for Environmental and Outdoor Education (MAEOE). Green School Certification recognizes a school's two-year effort to meet criteria in curriculum and instruction, best management practices, and community involvement in environmental education.

Fiscal Year 2013-2014 Goals

- The school system is preparing a road map to guide its journey to world class, through a strategic planning process to culminate in a new, five-year strategic plan. This plan will align all school system priorities, practices and resource allocation with its vision, mission, and core values. The plan will map out the transformation of the HCPSS to a truly world class organization – both in business practices and educational outcomes.
- The entire community was invited to share their best ideas and priorities in preparing this plan. The process began with the Listen & Learn sessions this fall, followed by more targeted stakeholder input sessions held in January and February.
- Nearly 900 stakeholders -- parents, staff, students and community members – took part in ten focus groups to provide input in seven critical areas: Teaching and Learning; Safe and Nurturing Environment; Communication; Family and Community Partnerships; Technology; Business and Organizational Practices; and Staffing and Leadership Development.
- A core team is now synthesizing all data collected to develop a vision for what the school system will look like by June of 2018, and define specific strategies, initiatives and criteria for success. Upon approval by the Board of Education, the plan will go into effect on July 1, 2013.
- We will open a new elementary school in Elkridge for the start of the 2013-14 academic year, and continue planning and construction of a new middle school in Elkridge, the first in about two decades.

Howard County Public School System

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	467,617,041	482,384,818	507,162,719	497,485,719	15,100,901	3.13%
Howard County Public Schools System	467,617,041	482,384,818	507,162,719	497,485,719	15,100,901	3.13%
TOTAL	467,617,041	482,384,818	507,162,719	497,485,719	15,100,901	3.13%

Expenditures By Commitment Summary

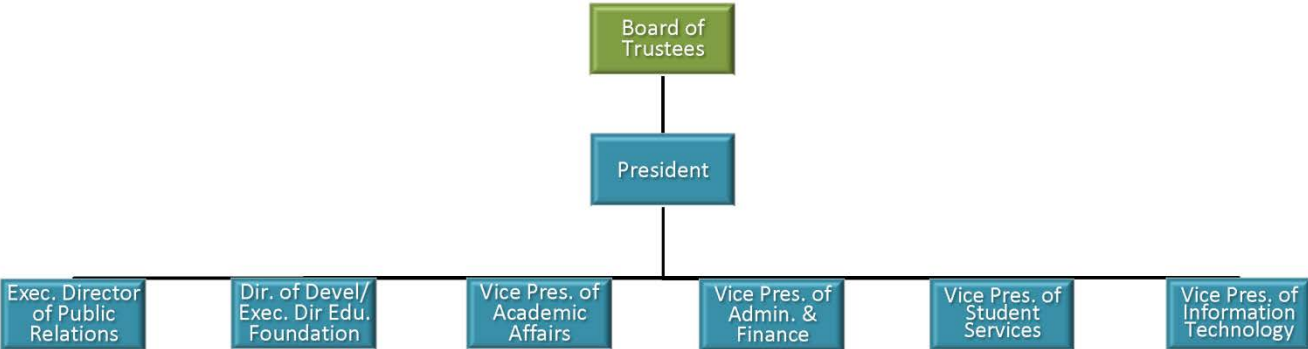
Personnel Costs	0	9,821,066	0	0	-9,821,066	-100.00%
Expense Other	467,617,041	472,563,752	507,162,719	497,485,719	24,921,967	5.27%
TOTAL	467,617,041	482,384,818	507,162,719	497,485,719	15,100,901	3.13%

Personnel Summary	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
Authorized Personnel	7466.50	7552.70	7554.80	7666.40	111.60	1.48%

Total Expenses	FY 2013	FY 2014	Difference	Percent
Board of Education	482,384,818	497,485,719	15,100,901	3.13%
Board of Education OPEB	2,670,327	3,282,000	611,673	22.91%
Board of Education Debt Service	40,954,171	43,352,176	2,398,005	5.86%
TOTAL	526,009,316	544,119,895	18,110,579	3.44%

Education

Howard Community College



Mission Statement

Providing pathways to success.



Howard Community College’s new Health Sciences building, opened January 2013, allows the College to provide cutting-edge training and is expected to be LEED Silver Certified.

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 2012-2013 Highlights

- 14,518 credit students and 16,406 non-credit students enrolled in fiscal 2012 totaling 30,924 students.
- 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 fourth year HCC received this honor and was the only community college in Maryland to receive this distinction four consecutive years.
- The Health Sciences building opened in January 2013. This building will allow us to add expand our health science offerings to include physical therapist assistant, medical lab technology, medical diagnostic sonography, and dental hygienist programs.
- The design of the Science, Engineering and Technology building continued. With a two-year design schedule, the design should be completed by mid-fiscal 2014.
- The Mt. Airy College Center for Health Care Education opened. This is a partnership with Carroll and Frederick Community Colleges for health care programs.
- In the fall of 2012, the college completed the Commission on the Future. This is an environmental scanning and strategic planning venture that engages members of the college's internal and external community to identify innovative ideas and emerging issues and alternatives for HCC's future.

Fiscal Year 2013-2014 Goals

- Implement strategic plans to increase student success by way of degree, transfer, professional advancement, and certificate attainment in accordance with President Obama's and Governor O'Malley's College Completion 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.
- Increase much-needed educational and training opportunities in Laurel, Maryland, an area that has been affected considerably by an economic slowdown.
- Complete the campus wide utility project that will upgrade campus parking lot lighting, install a new centrifugal chiller, replace the athletic and fitness center 35 year old boiler and replace our aging cooling towers with higher efficiency ones.
- Increase resources for scholarships and facilities in order to support significant increases in enrollment.

Howard Community College

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
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Expenditures By Fund/Fund Center

General Fund	25,951,335	27,093,286	29,531,683	29,131,683	2,038,397	7.52%
Howard Community College	25,951,335	27,093,286	29,531,683	29,131,683	2,038,397	7.52%
TOTAL	25,951,335	27,093,286	29,531,683	29,131,683	2,038,397	7.52%

Expenditures By Commitment Summary

Expense Other	25,951,335	27,093,286	29,531,683	29,131,683	2,038,397	7.52%
TOTAL	25,951,335	27,093,286	29,531,683	29,131,683	2,038,397	7.52%

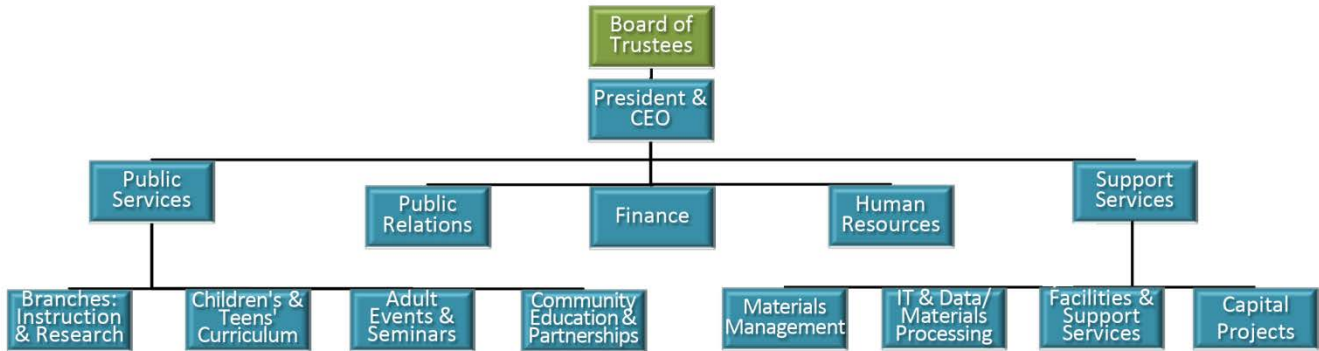
Personnel Summary	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
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Authorized Personnel	522.59	543.73	550.61	565.14	14.53	2.64%
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Total Expenses	FY 2013	FY 2014	Difference	Percent
Howard Community College	27,093,286	29,131,683	2,038,397	7.52%
Howard Community College OPEB	72,709	102,000	29,291	40.29%
Howard Community College Debt Service	5,739,174	6,642,846	903,672	15.75%
TOTAL	32,905,169	35,876,529	2,971,360	9.03%

Education

Howard County Library



Mission Statement

We deliver high-quality public education for all ages.



“Pink Rabbit” at ElkrIDGE Branch Library was part of a year-long, outdoor, public art exhibit designed to enhance community spaces and make art more accessible.

Howard County Library

Description

A major component of Howard County's strong education system, Howard County Library System (HCLS) delivers equal opportunity in education for every resident of Howard County through a curriculum that comprises three pillars: Self-Directed Education, Research Assistance & Instruction, and Instructive & Enlightening Experiences.

HCLS is governed by a seven-member policy-making Board of Trustees. The HCLS Board recommends Trustee nominees to the County Executive, who appoints them with County Council approval. Board officers are the Chair, Vice Chair, and Treasurer. HCLS' President & CEO serves as Board Secretary.

Representing less than two percent of the County's overall budget, HCLS' Operating Budget consists of 89 percent County funding, five percent State funding, and six percent HCLS generated funds.

Fiscal Year 2012-2013 Highlights

- A leader among the great public library systems in the region, state, and nation, HCLS was again designated a national "Star" library system by Library Journal. Only one percent of the 7,513 U.S. public libraries attain this highest possible five-star rating. HCLS was the only Maryland library system to be awarded five stars. This honor reflects the quality curriculum HCLS' innovative team of educators and support staff delivers for students of all ages.
- People of all ages, economic means, and backgrounds visited HCLS' six branches nearly three million times last year.
- Self-Directed Education surpassed seven million items borrowed.
- Research Assistance & Instruction rose to nearly two million interactions, a 15 percent increase.
- Instructive & Enlightening Experiences saw an 11 percent rise in the number of attendees at HCLS' award-winning classes and signature events, including appearances by best-selling authors and world-renowned scientists. Registration for the legendary Battle of the Books competition surpassed last year's record-setting numbers, with 900 fifth graders enrolled.

Fiscal Year 2013-2014 Goals

- HCLS will continue to elaborate on an overall curriculum that delivers excellence in education for students of all ages, and further elevate extraordinary customer service as its hallmark.
- Well & Wise will remain a marquee partnership emphasizing a Healthy Howard County, anchored by HCLS' first rate class line-up, popular blog entries and co-sponsored activities with Howard County General Hospital.
- For K-12 and post-secondary students, HCLS will continue to develop even more diverse A+ Partners in Education course offerings through its collaboration with the Howard County Public School System and Howard Community College.
- To further expand HCLS 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, adding HiTech curriculum to additional branches.
- 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	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	16,345,254	16,961,218	17,669,240	17,676,124	714,906	4.21%
Howard County Library	16,345,254	16,961,218	17,669,240	17,676,124	714,906	4.21%
TOTAL	16,345,254	16,961,218	17,669,240	17,676,124	714,906	4.21%
Expenditures By Commitment Summary						
Expense Other	16,345,254	16,961,218	17,669,240	17,676,124	714,906	4.21%
TOTAL	16,345,254	16,961,218	17,669,240	17,676,124	714,906	4.21%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
Authorized Personnel	232.50	232.50	232.50	234.00	1.50	0.65%

Public Safety

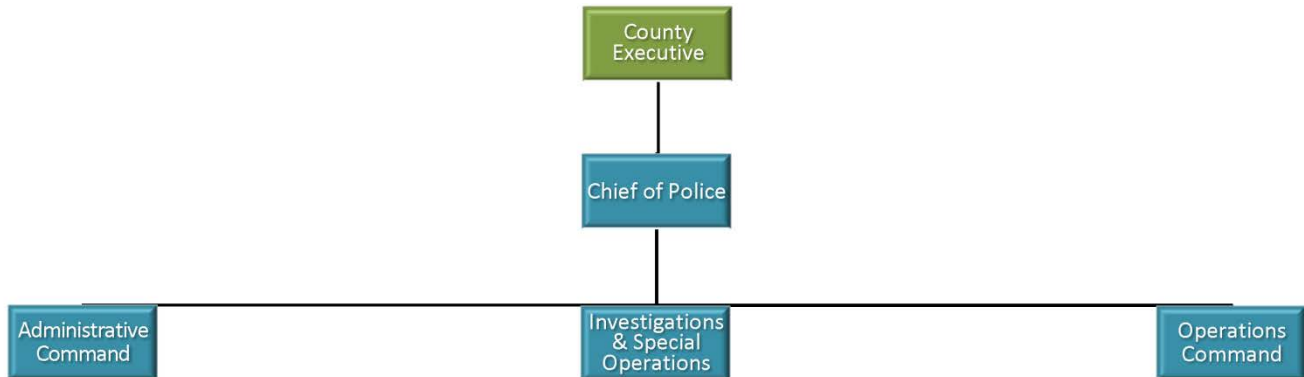
Section II

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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. The department's values of "Integrity, Pride, and Community" are stressed and are the hallmark of our service philosophy. We are committed to resolving problems collaboratively through a partnership between the department and our community.



Police Chief McMahon and Executive Ulman held a press conference to announce a gun buyback event in March during which residents turned in more than 600 weapons.

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

The Animal Control 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 2012-2013 Highlights

- **911 Center Upgrades** - The process of replacing telephone hardware and software began in 2012. When complete, the primary and alternate centers will be able to work in conjunction and nearly double call-taking capabilities in the event of a large-scale emergency. Looking ahead, the system will support receiving emergency text messages, photographs and videos. The alternate 911 center renovations increased the number of call-taking positions from nine to fourteen. The department minimized the use of “10-codes” in radio communications and went to a “common language” protocol, reducing the potential for misunderstandings with other jurisdictions.
- **Traffic Safety** - The department focused on speed cameras, addressed speed and seat belt enforcement through various programs, saw a reduction in fatal crashes, and won the Maryland Chief’s Challenge, a competition among police agencies that addresses seat belts, impaired driving and speeding.
- **iWatch Program** - The HCPD launched the iWatch program in September 2012. The iWatch application can be downloaded to an iPhone, Android, Blackberry or computer and allows the user to anonymously report tips about crimes. The user also receives HCPD news and information in real time as it is posted on social media sites.
- **Storm strategies** - The police department developed new strategies to address traffic-related issues during major storms, such as joint strike teams with Recreation & Parks, and web-based tracking of road closures during storm events.

Fiscal Year 2013-2014 Goals

- HCPD will continue to partner with the Howard County School System. The HCPD is planning to develop an overall bullying strategy with the HCSS. The Chief of Police is co-chairing a joint task force on school security for the County Executive. The department is planning for expansion of the middle school SRO Program.
- With an emphasis on patrol service, the HCPD will expand the data-driven deployment for officers to include traffic analysis information. The department plans to create a dedicated unit for district traffic enforcement. It also plans to develop a bike unit to expand coverage along community pathways.
- HCPD will continue to address mental health issues within the community. There are plans to conduct a second session of the Critical Incident Training program for employees to better handle calls involving those with mental health issues. If this is successful, we will expand the pilot program to ensure more employees are trained. HCPD plans to partner with Grassroots and the Mental Health Authority to expand MCT coverage. A system will be developed to identify repeated calls involving the same individuals with mental health issues. These individuals will then be referred to appropriate agencies and services. Additionally the HCPD is coordinating with the Mental Health Authority on the development of a Mental Health Liaison to track, assess and refer other individuals who are in need of mental health treatment. The department plans to increase training for the Critical Incident Stress Management (CISM) team.

Police

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
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Expenditures By Fund/Fund Center

General Fund	81,894,040	87,844,101	93,897,571	96,614,674	8,770,573	9.98%
Chief of Police	4,192,429	4,242,572	4,615,210	4,583,031	340,459	8.02%
Administrative Command	652,849	1,084,686	570,033	569,994	-514,692	-47.45%
Human Resources Bureau	3,827,140	3,682,501	4,954,360	3,884,073	201,572	5.47%
Management Services Bureau	8,505,861	8,867,898	9,826,011	10,045,148	1,177,250	13.28%
Information & Technology Bureau	12,434,437	13,414,954	14,768,349	15,317,069	1,902,115	14.18%
Animal Control Division	1,302,270	1,503,651	1,618,599	1,619,607	115,956	7.71%
Command Operations	34,025,567	35,720,127	36,850,912	38,447,382	2,727,255	7.64%
Investigation & Special Operations	204,465	265,223	269,607	273,775	8,552	3.22%
Criminal Investig Bureau	10,670,678	11,864,725	12,641,704	13,945,747	2,081,022	17.54%
Special Operations Bureau	6,078,344	7,197,764	7,782,786	7,928,848	731,084	10.16%
Speed Cameras	519,939	958,970	1,325,033	1,375,273	416,303	43.41%
Special Operations Bureau	519,939	958,970	1,325,033	1,375,273	416,303	43.41%
Grants Fund	1,460,961	3,369,631	1,529,753	1,529,753	-1,839,878	-54.60%
Chief of Police	835	46,000	21,000	21,000	-25,000	-54.35%
Administrative Command	290,553	400,000	470,000	470,000	70,000	17.50%
Management Services Bureau	21,158	55,000	25,000	25,000	-30,000	-54.55%
Information & Technology Bureau	11,761	113,000	113,000	113,000	0	0.00%
Command Operations	107,969	411,863	261,650	261,650	-150,213	-36.47%
Criminal Investig Bureau	934,994	2,139,418	480,103	480,103	-1,659,315	-77.56%
Special Operations Bureau	93,691	204,350	159,000	159,000	-45,350	-22.19%
Trust And Agency Multifarious	60,973	359,500	368,500	368,500	9,000	2.50%
Administrative Command	41,566	111,000	120,000	120,000	9,000	8.11%
Animal Control Division	19,407	152,500	152,500	152,500	0	0.00%
Command Operations	0	21,000	21,000	21,000	0	0.00%
Special Operations Bureau	0	75,000	75,000	75,000	0	0.00%
TOTAL	83,935,913	92,532,202	97,120,857	99,888,200	7,355,998	7.95%

Expenditures By Commitment Summary

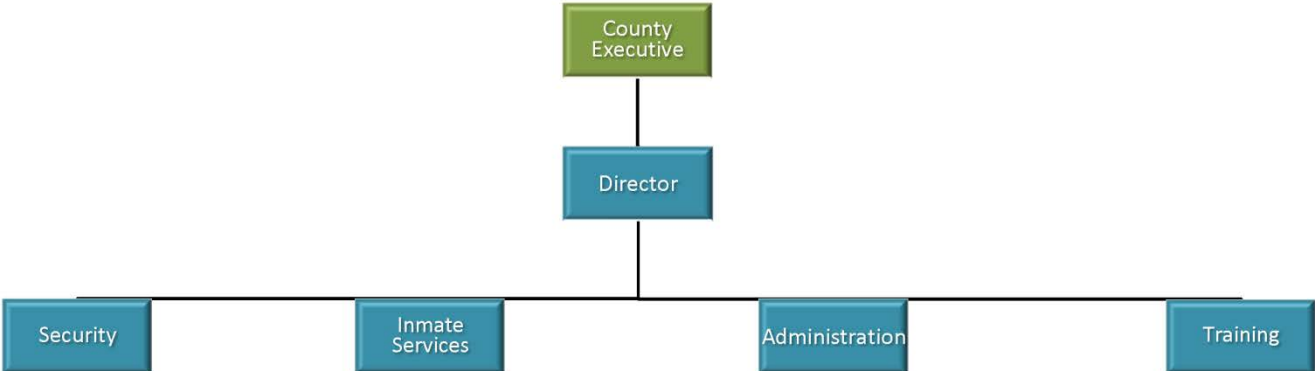
Personnel Costs	68,799,705	73,314,987	76,244,933	78,949,567	5,634,580	7.69%
Contractuals	6,705,155	8,787,485	9,062,163	9,617,872	830,387	9.45%
Supplies and Materials	1,668,494	2,811,105	3,142,114	3,181,589	370,484	13.18%
Capital Outlay	396,415	795,500	835,850	436,600	-358,900	-45.12%
Debt Service	160,193	160,193	160,193	160,193	0	0.00%
Expense Other	6,205,951	6,576,363	7,525,604	7,344,854	768,491	11.69%
Operating Transfers	0	86,569	150,000	197,525	110,956	128.17%
TOTAL	83,935,913	92,532,202	97,120,857	99,888,200	7,355,998	7.95%

Personnel Summary	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
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Authorized Personnel	639.00	635.00	636.00	651.00	15.00	2.36%
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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. The Department also provides management oversight to the Howard County Community Service Program.

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 and U.S. Military.

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.

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.

Corrections

Fiscal Year 2012-2013 Highlights

- Inmate Work Details - The Department continues to provide Public Works and Recreation and Parks Departments inmate work details to perform work assignments that could not be covered by existing county staff. These included the cleaning of roads and parks. In July of 2012, the Department took over the cleaning of Howard County Public bus shelters for Howard Transit. The Department utilizes minimum security inmates under the supervision of Department staff to clean the bus shelters. It is anticipated the County will save \$80,000 per fiscal year in cleaning costs.
- Housing of Federal Inmates - The Department increased the housing of federal inmates from about 65 to about 90 detainees. It is estimated that this change will result in an increase in revenue of approximately \$800,00 this fiscal year.
- Recycling and Composting - Working with Environmental Services, a composter has been installed and kitchen waste is used to fertilize the detention center's vegetable garden. The Department raised over 800 pounds of fresh vegetables.
- Grant Award - In September of 2012 the Department was selected as one (1) of six (6) jurisdictions nation wide to receive a Department of Justice "Transition from Jail to Community (TJC) technical assistance grant. The goal of the TJC initiative is to improve outcomes for the successful reintegration of incarcerated offenders back into the community and to improve public safety overall.
- Re-Entry Program - In July 2012 the Department used grant funds to hire a contractual Re-Entry Coordinator to assist inmates returning to the Community. The Re-Entry Coordinator assists inmates with housing, employment, substance abuse treatment, mental health counseling and identification documents prior to release.

Fiscal Year 2013-2014 Goals

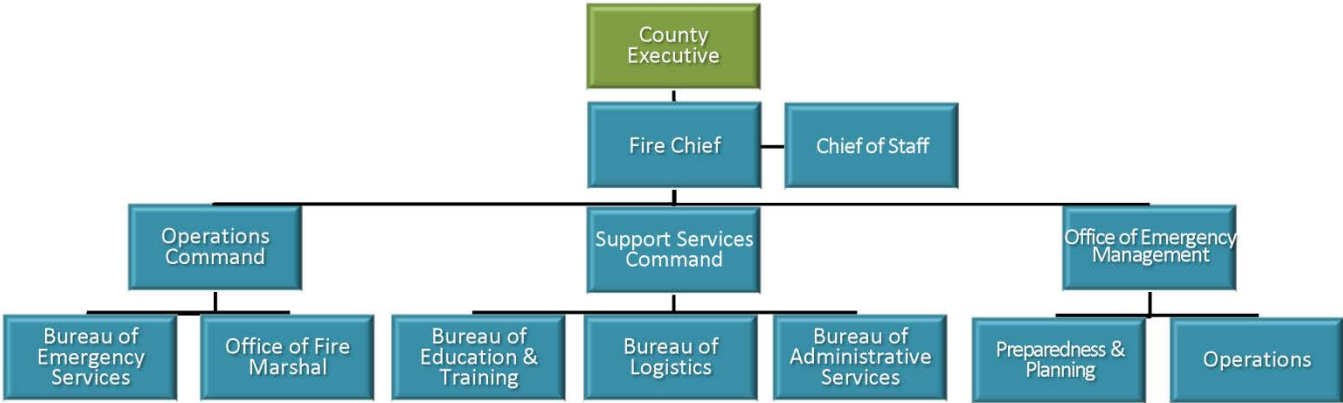
- To continue to operate the Department in a manner that is fiscally sound as well as utilizing best practices, continually reviewing operational efficiencies, grant opportunities and revenue enhancements.
- To continue to provide a safe and secure environment for inmates, staff and community.
- To continue to enhance re-entry services for inmates returning to the community.
- To utilize technology to enhance security operations to include increased video monitoring and use of bio-metric identification technology.

Corrections

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop	
					Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	14,236,086	14,801,472	15,273,082	15,621,589	820,117	5.54%
Corrections	14,236,086	14,801,472	15,273,082	15,621,589	820,117	5.54%
Grants Fund	143,809	150,000	203,379	203,379	53,379	35.59%
Corrections	143,809	150,000	203,379	203,379	53,379	35.59%
Trust And Agency Multifarious	1,514	3,000	3,000	3,000	0	0.00%
Corrections	1,514	3,000	3,000	3,000	0	0.00%
TOTAL	14,381,409	14,954,472	15,479,461	15,827,968	873,496	5.84%
Expenditures By Commitment Summary						
Personnel Costs	10,950,545	11,609,551	11,877,534	12,160,325	550,774	4.74%
Contractuals	2,263,353	2,393,858	2,604,599	2,670,315	276,457	11.55%
Supplies and Materials	1,084,938	879,827	888,227	888,227	8,400	0.95%
Expense Other	82,573	71,236	109,101	109,101	37,865	53.15%
TOTAL	14,381,409	14,954,472	15,479,461	15,827,968	873,496	5.84%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop	
					Amount	Percent
Authorized Personnel	144.00	144.00	144.00	148.00	4.00	2.78%

Public Safety

Department of Fire and Rescue Services



Mission Statement

Educate, Protect and Serve



Firefighters work to extinguish flames during an automobile fire training scenario.

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 (DFRS).

The Office of Emergency Management [OEM]

The Office of Emergency Management [OEM] is established by County Code as an agency within the DFRS 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, 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 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. 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 represents 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 2012-2013 Highlights

- Responded to over 32,000 requests for emergency services.
- Completed construction and opened new station in Glenwood.
- Completed relocation and construction of new Savage Volunteer Fire Department station at Route 1 and Corridor Road.
- Completed Phase III of the rural water supply program (cisterns).
- Transitioned to a new electronic patient care reporting system.
- Installed a new emergency incident alerting system in all stations to expedite dispatch of apparatus.
- Received an improved Public Protection Classification Rating from the Insurance Services Organization that will help reduce insurance premiums in many areas of the county.
- Developed an Asset Tracking and Management System to manage inventory.
- Managed multi-day response to disasters that include the Derecho, the CSX derailment and Hurricane Sandy through the Office of Emergency Management.
- Adopted a comprehensive Code of Conduct for all career and volunteer personnel.
- Lanuched a formal Leadership Developmental Program for new officers.
- Appointed a new Director of Emergency Management and two Deputy Chiefs as part of the departmental succession plan.
- Completed inspection and testing of all fire hydrants in partnership with the Bureau of Utilities.

Fiscal Year 2013-2014 Goals

- Complete construction and relocation of a new Elkridge Volunteer Fire Department on Montgomery Road.
- Complete design phase of a new station at Routes 1 and 175.
- Complete Phase IV of the rural water supply program (cisterns).
- Complete a resource deployment study focused on emergency medical services.
- Update all agreements with Mutual Aide partner jurisdictions.
- Improve life safety outreach and education programs for high-risk members of the community.
- Expand readiness training and networking for local businesses through the Office of Emergency Management's Local Emergency Planning Committee.
- Update the county's Emergency Operations Plans and procedures in accordance with national standards and best practices.

Department of Fire and Rescue Services

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	FY2013 App. vs FY2014 Prop Percent
Expenditures By Fund/Fund Center						
Fire & Rescue Reserve Fund	65,485,520	94,994,219	84,134,510	88,270,182	-6,724,037	-7.08%
Administration Bureau	4,869,479	19,993,799	5,229,329	7,779,716	-12,214,083	-61.09%
Logistics Bureau	3,190,767	4,087,336	10,504,718	11,192,035	7,104,699	173.82%
Information & Technology Bureau	2,790,212	3,107,933	3,586,256	3,805,597	697,664	22.45%
Training Bureau	1,320,331	1,732,457	1,831,097	1,832,564	100,107	5.78%
Office of Emergency Management	736,718	1,829,170	930,965	867,949	-961,221	-52.55%
Emergency Services Operation Bureau	46,614,485	58,577,506	56,646,744	57,085,258	-1,492,248	-2.55%
Emergency Services Management Bureau	1,119,404	1,346,591	1,026,024	1,026,204	-320,387	-23.79%
Fire & Rescue-Rural Operations	1,436,175	0	0	0	0	0.00%
Office of Fire Marshall	2,344,243	2,527,266	2,715,348	2,937,371	410,105	16.23%
Fire Administrative Services Bureau	1,063,706	1,792,161	1,664,029	1,743,487	-48,674	-2.72%
Grants Fund	3,273,191	4,147,916	2,028,120	2,028,120	-2,119,796	-51.11%
Administration Bureau	3,273,191	4,147,916	2,028,120	2,028,120	-2,119,796	-51.11%
Trust And Agency Multifarious	23,457	375,000	375,000	375,000	0	0.00%
Administration Bureau	23,457	375,000	375,000	375,000	0	0.00%
TOTAL	68,782,168	99,517,135	86,537,630	90,673,302	-8,843,833	-8.89%

Expenditures By Commitment Summary

Personnel Costs	51,703,475	58,008,590	60,202,384	61,051,642	3,043,052	5.25%
Contractuals	10,475,135	13,128,451	12,855,101	8,172,887	-4,955,564	-37.75%
Supplies and Materials	2,606,649	3,169,410	4,147,396	4,147,396	977,986	30.86%
Capital Outlay	975,220	1,298,512	5,575,742	5,575,742	4,277,230	329.39%
Expense Other	3,021,689	18,721,283	3,757,007	11,225,634	-7,495,649	-40.04%
Operating Transfers	0	5,190,889	0	500,000	-4,690,889	-90.37%
TOTAL	68,782,168	99,517,135	86,537,630	90,673,302	-8,843,833	-8.89%

Personnel Summary	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	FY2013 Adj. vs FY2014 Prop Percent
Authorized Personnel	421.35	461.35	461.35	463.35	2.00	0.43%

Public Facilities

Section III

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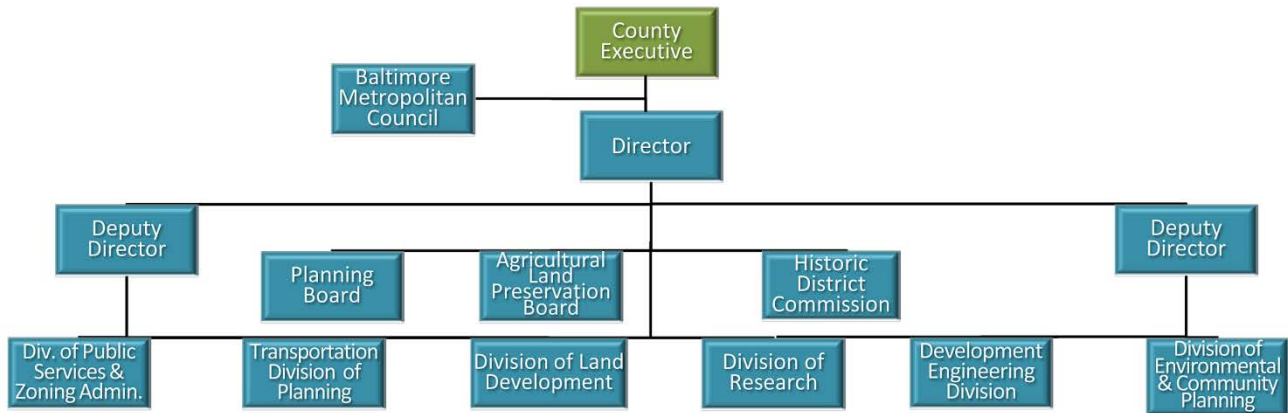
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Public Facilities

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.

Comprehensive & Community Planning Division

This division leads the County's effort to implement PlanHOWARD 2030. The division directs and coordinates planning for revitalization efforts in the Route 1 Corridor, the Route 40 Corridor, Downtown Columbia, and Columbia village centers. This division staffs the Design Advisory Panel. In addition, the Comprehensive & Community Planning Division develops, implements and maintains a balanced transportation planning program, including pedestrian, highway and transit systems to support the mobility needs of residents. It develops travel forecasting models for transportation planning purposes, administers transportation grants supportive of local transportation planning programs and conducts transportation planning studies. The division is also responsible for coordination with state and federal agencies in planning for transportation facilities and programs.

Resource Conservation Division

This division supports the implementation of PlanHOWARD 2030, specifically the areas dealing with environmental planning, historic preservation and agricultural land preservation. It is responsible for the development of policies and plans for environmental protection and restoration, green neighborhoods, environmentally sustainable development and historic preservation.

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.

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.

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.

Planning and Zoning

Fiscal Year 2012-2013 Highlights

- Completed Howard County's 20 year Comprehensive Plan, PlanHOWARD 2030.
- Kicked off the County's bike plan, BIKE HOWARD.
- Continued to establish and implement aggressive zoning enforcement actions including the first use of the "Clean and Lien" process whereby the County undertakes measures to ensure regulatory compliance and gains reimbursement of the associated costs through the imposition of a tax lien.
- Continued the migration of the development review process to ProjectDox by adding final development plans to the process. Now 90% of all Howard County plans are being processed electronically.
- Implemented the initial award of the Agribusiness Innovation Grant.
- Updated comprehensive zoning regulations for the rural west, in support of farmers and their occupations.
- Finalized the Green Infrastructure Network Plan.
- Pursued and received a Community Legacy grant for Ellicott City facade restorations.
- Reestablished the Cemetery Preservation Advisory Board.

Fiscal Year 2013-2014 Goals

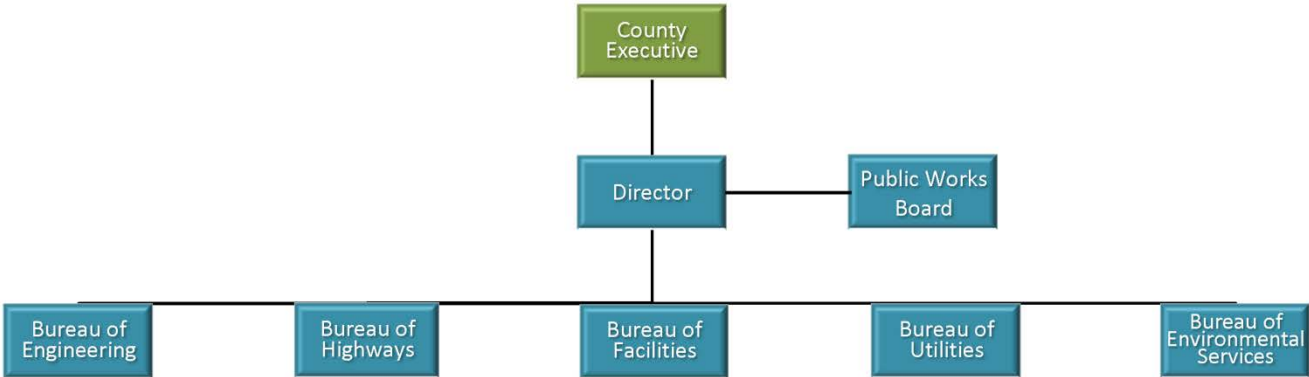
- Implement initial projects under PlanHOWARD 2030 including a comprehensive review of the New Town Zoning and follow up on the market study recommendations to develop tiered incentives for US Route 1 revitalization.
- Expand the Agricultural Land Preservation Program (ALPP) easement purchase program and increase the Agribusiness Innovation Grant to expand this matching grant program to help farmers with new business opportunities.
- Plan for additional streetscape improvements along Route 40.
- Complete the Downtown Columbia Cordon Study, a baseline model of vehicle and pedestrian movement in and through downtown Columbia.
- Introduce new legislation to include the Environmental Concept Plan (ECP) process into the Subdivision Regulations. The ECP is currently an unofficial process, although it is required by the Maryland Department of the Environment.
- Complete the conversion to electronic processing of all plans by adding Sketch and Preliminary subdivision plans.
- Complete the county's Bicycle Master Plan, BikeHOWARD.
- Update the county Pedestrian Master Plan, coordinating it with the Disabilities 2013 Transition Plan.
- Initiate a Bus Rapid Transit Study for Howard County and a Pedestrian Access to Bus Stops Study.

Planning and Zoning

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	6,065,534	6,586,654	6,922,765	6,949,393	362,739	5.51%
Administration	1,174,990	1,366,792	1,491,958	1,521,215	154,423	11.30%
Development Engineering Division	1,049,974	1,068,646	1,087,485	1,063,847	-4,799	-0.45%
Public Services & Zoning Administration	861,837	939,520	987,417	998,272	58,752	6.25%
Land Development Division	1,115,487	1,143,731	1,151,100	1,234,711	90,980	7.95%
Research Division	794,862	868,635	927,682	932,581	63,946	7.36%
Resource Conservation Division	289,956	364,842	416,050	377,914	13,072	3.58%
Comprehensive & Community Planning Division	778,428	834,488	861,073	820,853	-13,635	-1.63%
Agricultural Land Preservation	8,612,808	9,185,680	9,288,266	9,361,272	175,592	1.91%
Administration	8,612,808	9,185,680	9,288,266	9,361,272	175,592	1.91%
Grants Fund	345,756	370,853	194,500	195,625	-175,228	-47.25%
Administration	16,461	19,505	0	0	-19,505	-100.00%
DivTransporPlanning	3,334	0	0	0	0	0.00%
Comprehensive & Community Planning Division	325,961	351,348	194,500	195,625	-155,723	-44.32%
Trust And Agency Multifarious	3,275	20,000	70,000	70,000	50,000	250.00%
Administration	3,275	20,000	70,000	70,000	50,000	250.00%
TOTAL	15,027,373	16,163,187	16,475,531	16,576,289	413,102	2.56%
Expenditures By Commitment Summary						
Personnel Costs	5,534,962	5,785,983	6,002,879	6,011,998	226,015	3.91%
Contractuals	1,507,711	1,272,200	1,222,178	1,242,664	-29,536	-2.32%
Supplies and Materials	32,216	52,450	50,850	50,850	-1,600	-3.05%
Debt Service	6,979,418	7,404,920	7,435,078	7,435,078	30,158	0.41%
Expense Other	973,066	1,647,634	1,764,546	1,835,699	188,065	11.41%
TOTAL	15,027,373	16,163,187	16,475,531	16,576,289	413,102	2.56%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
Authorized Personnel	66.88	66.88	66.88	66.88	0.00	0.00%

Public Facilities

Public Works



Mission Statement

Advancing the quality of life for our community by providing an exceptional level of public service.



The Enhanced Nutrient Removal Expansion and Improvements project at the Little Patuxent Water Reclamation Plant reduces the amount of nutrients released to the Bay.

Public Works

Department Description

The Department of Public Works (DPW) 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.

DPW will maintain 1,032 miles of roadway, 89 traffic signals, 126 school flashers, 222 bridges, 947 stormwater management facilities, and 151 buildings with approximately 2.05 million square feet of space. The Department also owns or leases 8,651 street lights. The Bureau of Utilities will provide 9.1 billion gallons of water through 1,035 miles of water line and collect and process 9.9 billion gallons of waste water through 986 miles of sewer line. The Bureau of Environmental Services will continue to oversee curbside collection of trash from 78,145 homes, recycling from 78,306 homes and yard waste from 63,031 homes.

Bureau Descriptions

The Directors Office

The 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 Engineering

The Bureau performs design review and project management of 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 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 Facilities

The Bureau 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 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 Utilities

The Bureau governs and maintains the County's water and sewer system. The six operating subdivisions within the Bureau provide residents with a reliable absolute system of public water and wastewater related services.

Public Works

Fiscal Year 2012-2013 Highlights

- Full operational response to the Derecho storm at the beginning of the year, and Super Storm Sandy in October 2013. Additionally, Public Works was heavily involved in restoration of Ellicott City following the September 2013 CSX train derailment.
- Began full operation of the pilot composting and wood waste operations at the landfill using landfill personnel.
- The Bureau of Utilities is currently in negotiations with Ft. Meade for the construction and operation of a 5 million gallon per day reclaimed water pumping station and conveyance facilities to serve Ft. Meade.
- Began providing service/maintenance to the new Savage Fire Station (30,000 sf).
- Our Facilities Bureau opened the Glenwood Fire Station, completed construction of the Ellicott City Welcome Center/Office of Tourism and completed re-design plans of the Ascend One building to accommodate the health department.
- Paved 46.5 miles of roads and resurfaced 28.7 miles of roads.

Fiscal Year 2013-2014 Goals

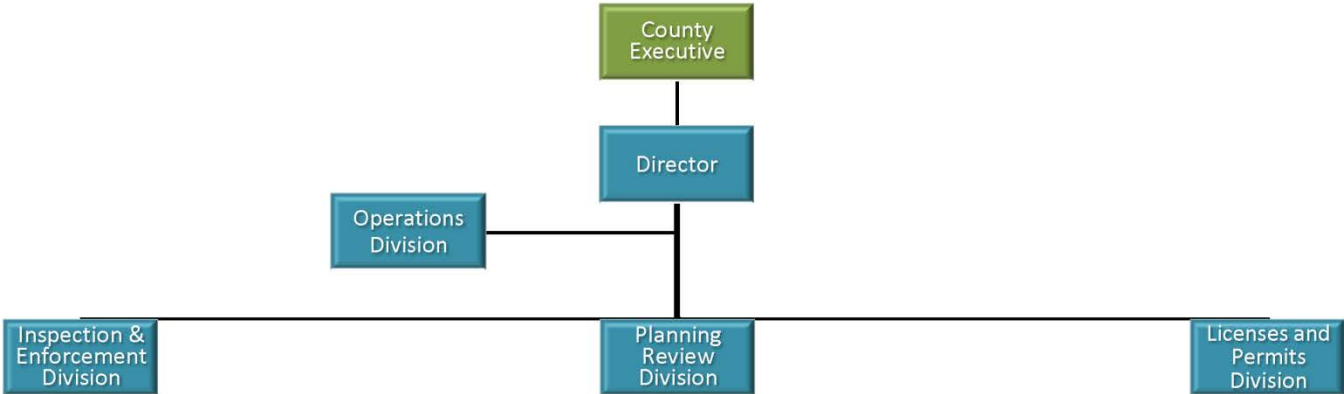
- Move towards meeting our stormwater goals through implementation of the Watershed Protection & Restoration Fee.
- Enhance GPS surveys with upgraded equipment using Pulse laser technology to greatly improve accuracy and field safety.
- Incorporate electronic review of capital project/developer plans using Project Docs software.
- Include an additional route for the pilot curbside food scrap collection program.
- Provide reliable and adequate water and sewerage service to the Metropolitan District.
- Provide operation and maintenance services for each of the individual shared septic systems.
- Complete relocation of Health Department to Ascend One building.
- Open new Savage Fire Station for operations.
- Complete plans for back-up power supply at Little Patuxent Water Reclamation Plant.

Public Works

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	43,022,681	44,312,146	45,899,089	44,499,237	187,091	0.42%
Directors Office	3,662,326	4,197,007	4,275,340	4,436,100	239,093	5.70%
Engineering - Administration	633,520	516,403	529,980	534,467	18,064	3.50%
Engineering - Transportation & Special Projects	1,153,997	1,168,492	1,181,499	1,197,406	28,914	2.47%
Engineering - Construction Inspection	2,648,447	2,766,265	3,037,313	2,816,154	49,889	1.80%
Engineering - Survey	938,473	859,654	836,254	845,294	-14,360	-1.67%
Highways - Administration	1,065,870	1,020,843	1,078,545	1,088,265	67,422	6.60%
Highways - Maintenance	15,629,970	15,657,813	17,127,388	16,038,970	381,157	2.43%
Highways - Traffic engineering	1,216,709	1,509,779	1,670,415	1,626,034	116,255	7.70%
Facilities - Administration	6,859,177	7,790,088	7,781,483	7,517,863	-272,225	-3.49%
Facilities - Maintenance	7,744,527	7,212,007	7,449,584	7,459,241	247,234	3.43%
Env Stormwater Mgmt	1,469,665	1,613,795	931,288	939,444	-674,351	-41.79%
Environmental Services Fund	20,984,255	24,500,144	24,887,881	24,966,157	466,013	1.90%
Environmental - Administration	1,773,452	2,182,119	2,199,418	2,186,041	3,922	0.18%
Environmental - Operations	8,368,959	11,125,193	11,275,192	11,334,106	208,913	1.88%
Env Stormwater Mgmt	-14	0	0	0	0	0.00%
Environmental - Collections	5,193,291	5,077,115	5,217,725	5,246,639	169,524	3.34%
Environmental - Recycling	5,648,567	6,115,717	6,195,546	6,199,372	83,655	1.37%
Program Revenue Fund	0	4,723	0	0	-4,723	-100.00%
Highways - Administration	0	4,723	0	0	-4,723	-100.00%
Grants Fund	9,975	0	0	0	0	0.00%
Environmental - Recycling	9,975	0	0	0	0	0.00%
Water & Sewer Operating Fund	45,614,480	53,311,488	57,998,013	58,160,537	4,849,049	9.10%
Utilities - Engineering Division	857,249	870,444	1,028,140	1,040,591	170,147	19.55%
Utilities - Administration	21,373,753	26,776,148	28,526,458	28,575,597	1,799,449	6.72%
Utilities - Technical Support	148,306	127,219	130,343	131,510	4,291	3.37%
Utilities - Maintenance	4,573,462	4,181,208	4,426,974	4,453,400	272,192	6.51%
Utilities - Service	2,100,263	2,240,194	2,361,994	2,376,456	136,262	6.08%
Utilities - Water Reclamation	16,561,447	19,116,275	21,524,104	21,582,983	2,466,708	12.90%
W&S Special Benefit Charges Fd	826,163	34,338,612	0	37,597,814	3,259,202	9.49%
Stewardship Finance	826,163	34,338,612	0	37,597,814	3,259,202	9.49%
Watershed Protection & Restoration Fund	0	0	0	15,442,758	15,442,758	0.00%
Highways - Maintenance	0	0	0	5,020,550	5,020,550	0.00%
Env Stormwater Mgmt	0	0	0	10,422,208	10,422,208	0.00%
Shared Septic	81,318	290,455	469,615	469,615	179,160	61.68%
Utilities - Shared Septic System	81,318	290,455	469,615	469,615	179,160	61.68%
TOTAL	110,538,872	156,757,568	129,254,598	181,136,118	24,378,550	15.55%
Expenditures By Commitment Summary						
Personnel Costs	34,192,762	35,463,888	36,982,362	38,066,857	2,602,969	7.34%
Contractuals	45,504,327	48,290,483	51,402,978	54,826,722	6,536,239	13.54%
Supplies and Materials	18,906,691	24,314,521	25,535,397	25,923,757	1,609,236	6.62%
Capital Outlay	854,192	14,846,600	1,283,500	16,068,500	1,221,900	8.23%
Debt Service	424,757	20,338,612	0	22,397,814	2,059,202	10.12%
Expense Other	10,656,143	13,448,741	13,806,658	14,733,765	1,285,024	9.55%
Operating Transfers	0	54,723	125,000	9,000,000	8,945,277	16346.47%
Depreciation	0	0	118,703	118,703	118,703	100.00%
TOTAL	110,538,872	156,757,568	129,254,598	181,136,118	24,378,550	15.55%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
Authorized Personnel	439.63	444.64	447.64	466.64	19.00	4.24%

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 codes. The Department inspects and licenses rental housing properties, mobile home parks and taxi cabs and handles animal, pawn 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 & Enforcement, Plan Review and Licenses & 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 inspections, sign code inspections, mobile home licenses, taxicab vehicle inspections, taxicab driver licenses, massage establishments and pawn brokers.

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.

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.

Inspections, Licenses and Permits

Fiscal Year 2012-2013 Highlights

- Adopted updated national construction codes including the plumbing and property maintenance codes.
- Expanded online permitting to include electrical licensing and issuance and renewal of animal licenses.
- Piloted an online submittal process for commercial interior alterations to allow electronic plan submittal.

Fiscal Year 2013-2014 Goals

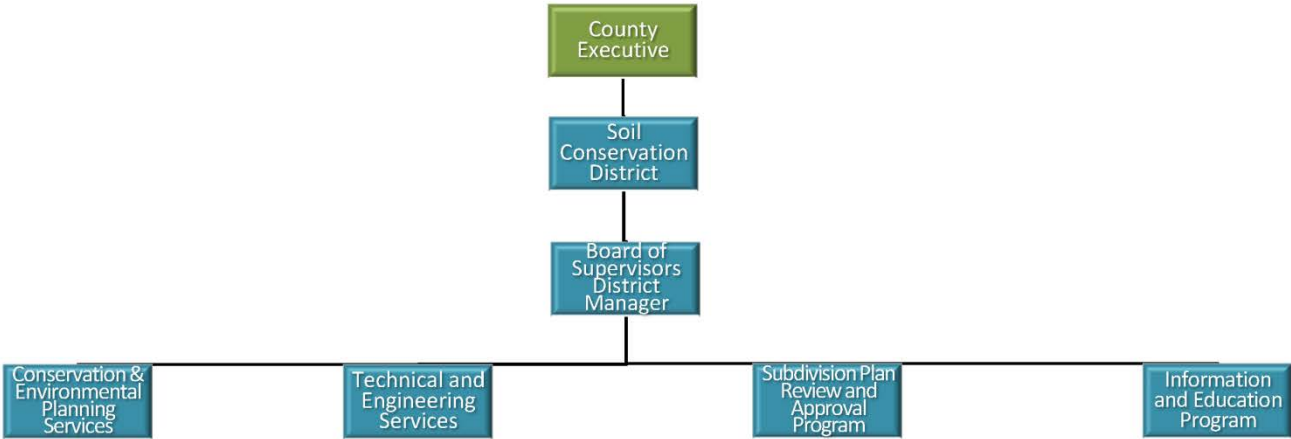
- Adopt the latest codes and standards.
- Establish self service kiosks at the George Howard Building.
- Expand the number of permit types available online.
- Implement credit card processing for customers at the front counter.
- Launch online license application for renewal rental housing applicants.
- Perform additional customer service feedback surveys.

Inspections, Licenses and Permits

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	6,338,093	6,678,102	7,151,640	6,986,691	308,589	4.62%
Administration	1,759,500	1,953,447	2,034,008	2,073,010	119,563	6.12%
Enforcement	2,932,235	3,055,297	3,269,657	3,180,227	124,930	4.09%
Plan Review	1,003,964	990,362	1,143,007	1,076,520	86,158	8.70%
License & Permits	642,394	678,996	704,968	656,934	-22,062	-3.25%
TOTAL	6,338,093	6,678,102	7,151,640	6,986,691	308,589	4.62%
Expenditures By Commitment Summary						
Personnel Costs	5,100,645	5,219,044	5,612,746	5,418,018	198,974	3.81%
Contractuals	876,024	1,113,322	1,165,175	1,194,954	81,632	7.33%
Supplies and Materials	64,320	45,500	71,800	71,800	26,300	57.80%
Expense Other	297,104	300,236	301,919	301,919	1,683	0.56%
TOTAL	6,338,093	6,678,102	7,151,640	6,986,691	308,589	4.62%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
Authorized Personnel	65.00	65.00	65.00	64.50	-0.50	-0.77%

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 construction 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.

TMDL/Stormwater Management

This program analyzes farms and large lot home sites for opportunities to install additional conservation practices. These installations help the landowner meet the TMDL goals plus create additional nitrogen and phosphorus credits for sale or trade above the TMDL baseline and the stormwater management threshold.

Soil Conservation District

Fiscal Year 2012-2013 Highlights

- Launched a major effort targeting livestock owners within the watershed of the Tridelphia 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. The concept was proposed to the County Executive and approved for implementation starting July 2011.
- Succeeded in moving the prototype farm inventory developed in Howard County to statewide use and implementation through the Maryland Department of Agriculture.
- Entered into discussion with Virginia and Pennsylvania on use of the Howard County farm inventory prototype for use in farms in those states through the Chesapeake Bay Foundation.

Fiscal Year 2013-2014 Goals

- Assist in the site analysis for stormwater management fees and opportunities for abatement on farms and large lots throughout the county.
- Provide direct assistance to county and landowners in the Wildlife Hub and Corridor program.
- 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.
- 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	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	561,508	603,728	621,153	629,127	25,399	4.21%
Soil Conservation District	561,508	603,728	621,153	629,127	25,399	4.21%
Watershed Protection & Restoration Fund	0	0	0	78,854	78,854	0.00%
Soil Conservation District	0	0	0	78,854	78,854	0.00%
TOTAL	561,508	603,728	621,153	707,981	104,253	17.27%
Expenditures By Commitment Summary						
Personnel Costs	0	4,450	210	3,700	-750	-16.85%
Contractuals	561,508	592,831	612,882	696,220	103,389	17.44%
Expense Other	0	6,447	8,061	8,061	1,614	25.03%
TOTAL	561,508	603,728	621,153	707,981	104,253	17.27%

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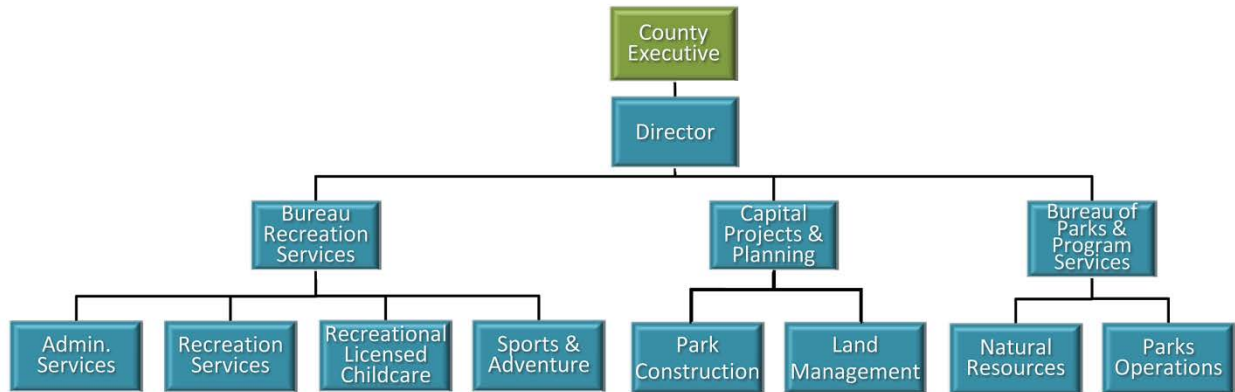
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Community Services

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.



New amenities at Western Regional Park include a batting cage, a backstop on field #6 and an electronic scoreboard to be installed this summer on field #1.

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 2012-2013 Highlights

- Refinanced Timbers at Troy so that the golf course now has a positive operating margin.
- Opened Phase I of Blandair Park
- Purchased Belmont Historic Park.
- Began construction of Roger Carter Community Center.
- Installed turf fields at 3 high schools and a established Memorandum of Understanding for 9 more.
- Built first regulation Cricket Pitch in Howard County.

Fiscal Year 2013-2014 Goals

- Master Plan design and begin construction of Troy Park.
- Begin Master Plan for South Fulton Park.
- Continue construction of Blandair Park.
- Develop year round programs for the new Roger Carter Community Center.
- Make Belmont operational.

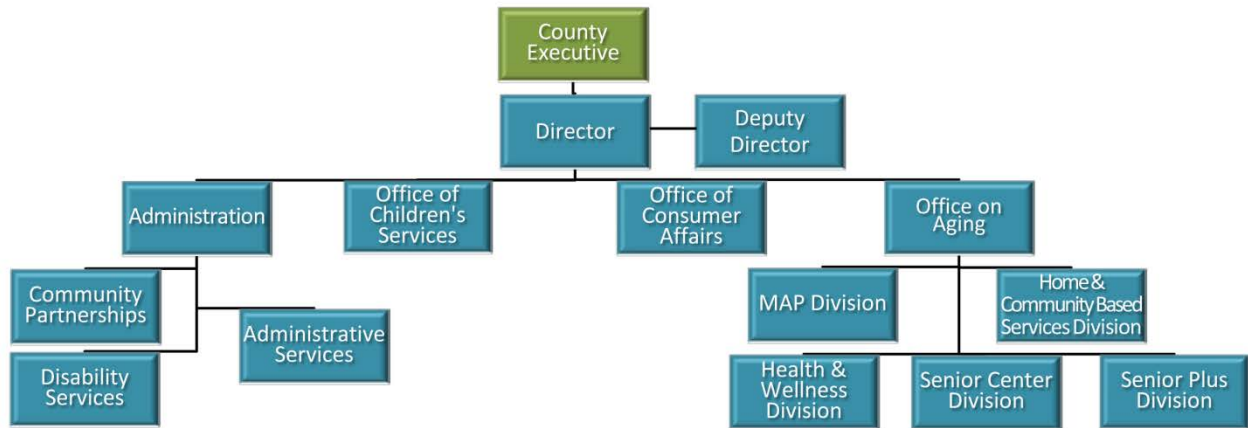
Recreation & Parks

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	14,239,235	15,290,660	17,476,916	17,046,021	1,755,361	11.48%
Office of the Director	12,265,822	13,023,886	14,975,571	14,544,676	1,520,790	11.68%
Recreation & Administrative Services	35,428	35,448	35,448	35,448	0	0.00%
Licensed Childcare & Community Services Division	79,264	81,345	81,345	81,345	0	0.00%
Recreation Services Divison	80,271	101,550	101,591	101,591	41	0.04%
Administrative Services Divison	663,864	686,019	687,007	687,007	988	0.14%
Sports & Adventure Services Division	52,620	81,875	128,904	128,904	47,029	57.44%
Capital Projects Division	11,693	19,710	19,710	19,710	0	0.00%
Bureau of Parks & Program Services	29,655	52,250	52,250	52,250	0	0.00%
Park Operations Division	390,557	459,068	458,853	458,853	-215	-0.05%
Horticulture & Land Management Division	179,512	314,000	499,800	499,800	185,800	59.17%
Natural Resources Division	400,369	392,384	393,312	393,312	928	0.24%
Park Construction Division	50,180	43,125	43,125	43,125	0	0.00%
Program Revenue Fund	0	160,109	125,000	125,000	-35,109	-21.93%
Natural Resources Division	0	160,109	125,000	125,000	-35,109	-21.93%
Recreation Program Fund	14,017,042	18,598,223	19,326,940	19,978,175	1,379,952	7.42%
Office of the Director	8,293,946	11,493,301	11,866,016	12,517,250	1,023,949	8.91%
Recreation & Administrative Services	101,617	139,000	139,000	139,000	0	0.00%
Licensed Childcare & Community Services Division	516,108	664,460	749,392	749,392	84,932	12.78%
Recreation Services Divison	1,451,923	1,541,500	1,492,557	1,492,557	-48,943	-3.18%
Administrative Services Divison	1,319,196	997,595	1,001,513	1,001,513	3,918	0.39%
Sports & Adventure Services Division	1,936,687	2,872,660	3,092,200	3,092,200	219,540	7.64%
Capital Projects Division	126,468	165,525	165,525	165,525	0	0.00%
Bureau of Parks & Program Services	150	45,000	45,000	45,000	0	0.00%
Park Operations Division	179,591	467,182	520,738	520,738	53,556	11.46%
Horticulture & Land Management Division	9,629	40,500	40,500	40,500	0	0.00%
Natural Resources Division	81,727	171,500	214,500	214,500	43,000	25.07%
Forest Conservation Fund (Legacy)	515,256	833,728	917,716	921,900	88,172	10.58%
Natural Resources Division	515,256	833,728	917,716	921,900	88,172	10.58%
Grants Fund	92,022	7,420	7,800	7,800	380	5.12%
Licensed Childcare & Community Services Division	7,320	7,420	7,800	7,800	380	5.12%
Natural Resources Division	84,702	0	0	0	0	0.00%
Recreation Special Facilities	1,612,567	2,462,566	2,278,119	2,278,119	-184,447	-7.49%
Golf Course Operations	1,612,567	2,462,566	2,278,119	2,278,119	-184,447	-7.49%
TOTAL	30,476,122	37,352,706	40,132,492	40,357,015	3,004,309	8.04%
Expenditures By Commitment Summary						
Personnel Costs	18,695,222	21,947,210	24,235,537	23,919,187	1,971,977	8.99%
Contractuals	7,491,435	9,355,136	10,238,248	10,367,754	1,012,618	10.82%
Supplies and Materials	2,147,972	3,058,160	3,146,560	3,146,560	88,400	2.89%
Capital Outlay	740,328	254,500	284,500	284,500	30,000	11.79%
Debt Service	148,025	762,798	558,351	558,351	-204,447	-26.80%
Expense Other	1,253,140	1,474,902	1,669,296	2,080,664	605,762	41.07%
Operating Transfers	0	500,000	0	0	-500,000	-100.00%
TOTAL	30,476,122	37,352,706	40,132,492	40,357,015	3,004,309	8.04%

Personnel Summary	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
Authorized Personnel	257.30	260.88	259.86	268.06	8.20	3.16%

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 serves as the lead agency for the County’s Continuum of Care for homeless services; manages the Community Service Partnership program, which provides County funding to non-profit 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. Community Partnerships unit manages the human services grants in the County's Community Service Partnership (CSP) program, Federal and state homeless services grants, and coordination of the Continuum of Care for homeless services. Disability Services unit provides information on the Americans with Disability Act (ADA).

Administration staffs the Board to Promote Self Sufficiency, the Commission for Women, and the Commission on Disability Issues.

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 promoting 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 (AAA) for Howard County. The Office provides information and assistance to older adults, adults with disabilities, and caregivers, along with evidence-based programming and other wellness strategies for older adults and younger adults with disabilities. Recreational, social and educational activities are available to active older adults through a network of senior centers, and a social day program is offered for more frail seniors. The Office also provides certain in-home services to support aging in place, caregiver supports, advocacy for long term care residents, oversight of the small assisted living facilities, and public guardianship for vulnerable adults age 65 and older. The Office staffs the Commission on Aging.

Office of Children's Services

The Office provides resources to help parents become their child's best teacher and advocate, and ensures quality and accessible child care by 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. The Office supports the Local Children's Board (LCB), which works to develop a continuum of services for children and youth and provides financial support for implementation and monitoring. The Office also promotes community engagement for youth through its support for Voices for Change.

Citizen Services

Fiscal Year 2012-2013 Highlights

- Citizen Services led efforts to create a coordinated system for homeless services and enhanced use of the County's Homeless Management Information System, key elements of the Plan to End Homelessness.
- One of the most respected and highest ranked research journals in the field of aging, *The Gerontologist*, published research on the work of the Aging in Place program. Research results showed the program interventions resulted in a 39% reduction in recommended hours of personal care, along with findings of improved home safety and decreased fear of falling.
- Aging held its first Caregiver Conference, "Caregiving: Finding the Balance," providing workshops on legal issues, aging in place and resource options, along with caregiver stress relief.
- The Family Institute's new parenting education programs were successful in providing parents with a better understanding of, and coping tools to handle, the changing environment their children face.
- Consumer Affairs investigated practices used by Verizon in its sale of television, internet and telephone services, which resulted in Verizon's modification of its practices, agreement to abide by county consumer protection laws, and the payment of \$30,000 to be used for consumer education.

Fiscal Year 2013-2014 Goals

- Expand the parent engagement program, with particular focus on reaching the County's diverse ethnic communities.
- Support the ability of the Local Children's Board to develop and implement deeper collaborative efforts.
- Open "annex" space in the old Miller Library to meet the health and wellness needs of older adults.
- Develop plans to address the Department's future facility needs and the aging of the County's population.
- Expand the coordinated system of homeless services.
- Utilize technology to enhance operation and program efficiency throughout the Department.

Citizen Services

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
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Expenditures By Fund/Fund Center

General Fund	7,786,053	8,562,558	9,256,619	9,463,958	901,400	10.53%
Administration	2,019,442	2,071,839	2,290,480	2,419,859	348,020	16.80%
Consumer Affairs	414,746	417,959	423,322	428,109	10,150	2.43%
Office of Aging	654,164	561,708	609,480	628,566	66,858	11.90%
Health & Wellness	352,174	418,531	532,884	539,127	120,596	28.81%
Senior Centers	1,962,137	1,627,853	1,611,219	1,621,122	-6,731	-0.41%
Client Services	1,574,398	1,229,808	1,358,797	1,364,150	134,342	10.92%
Senior Plus	0	625,294	594,526	604,137	-21,157	-3.38%
MAP	0	771,897	803,633	815,019	43,122	5.59%
Childrens Services	808,992	837,669	1,032,278	1,043,869	206,200	24.62%
Program Revenue Fund	0	3,295,396	3,178,341	3,178,341	-117,055	-3.55%
Administration	0	258,620	344,296	344,296	85,676	33.13%
Office of Aging	0	33,000	35,831	35,831	2,831	8.58%
Health & Wellness	0	313,592	287,207	287,207	-26,385	-8.41%
Senior Centers	0	352,264	406,608	406,608	54,344	15.43%
Client Services	0	1,591,446	1,415,041	1,415,041	-176,405	-11.08%
Senior Plus	0	404,039	361,358	361,358	-42,681	-10.56%
MAP	0	241,174	195,000	195,000	-46,174	-19.15%
Childrens Services	0	101,261	133,000	133,000	31,739	31.34%
Grants Fund	6,551,300	5,609,671	4,356,628	4,356,629	-1,253,042	-22.34%
Administration	1,047,556	862,716	993,678	993,678	130,962	15.18%
Office of Aging	1,976	140,000	0	0	-140,000	-100.00%
Health & Wellness	249,678	218,934	15,282	15,282	-203,652	-93.02%
Senior Centers	962,971	290,103	259,105	259,104	-30,999	-10.69%
Client Services	2,603,945	1,297,802	898,511	898,512	-399,290	-30.77%
Senior Plus	0	137,074	166,463	166,463	29,389	21.44%
MAP	0	914,281	466,375	466,376	-447,905	-48.99%
Childrens Services	1,685,174	1,748,761	1,557,214	1,557,214	-191,547	-10.95%
Trust And Agency Multifarious	3,316	85,000	95,000	95,000	10,000	11.76%
Administration	2,266	25,000	25,000	25,000	0	0.00%
Consumer Affairs	0	30,000	40,000	40,000	10,000	33.33%
Office of Aging	1,050	20,000	20,000	20,000	0	0.00%
Childrens Services	0	10,000	10,000	10,000	0	0.00%
TOTAL	14,340,669	17,552,625	16,886,588	17,093,928	-458,697	-2.61%

Expenditures By Commitment Summary

Personnel Costs	9,033,136	9,759,719	10,014,226	10,151,547	391,828	4.01%
Contractuals	4,748,702	6,835,548	5,840,892	5,910,911	-924,637	-13.53%
Supplies and Materials	517,107	762,274	894,034	894,034	131,760	17.29%
Capital Outlay	7,500	0	0	0	0	0.00%
Expense Other	34,224	115,084	137,436	137,436	22,352	19.42%
Operating Transfers	0	80,000	0	0	-80,000	-100.00%
TOTAL	14,340,669	17,552,625	16,886,588	17,093,928	-458,697	-2.61%

Personnel Summary	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
Authorized Personnel	125.38	125.05	128.32	130.32	2.00	1.56%

Community Services

Transportation Services

Department Description

The Office of Transportation provides management oversight of the transit services provided in Howard County. This includes the County's fixed-route and paratransit systems; Howard Transit and HT Ride. To support these systems, the Office coordinates with numerous state agencies to secure operating and capital grants which includes the procurement of vehicles and equipment for transit services.

The Office of Transportation also manages a Rideshare 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.



A new parking management program in Ellicott City which allows greater public access to the downtown district includes the Parker™ App to locate available parking spaces.

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 (BCDSS) 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.

The Office of Transportation will be coordinating closely with representatives from BCDSS in FY14 to modify the program to increase its effectiveness.

Transportation Services

Fiscal Year 2012-2013 Highlights

- A significant amount of time and effort was devoted by the Office of Transportation to create a different organizational construct for the delivery of Howard Transit fixed-route and paratransit service in fiscal 2013. The Office successfully competed for grant funds from the Baltimore Metropolitan Council under the Baltimore Sustainable Communities Initiative. The project 'EmpowerTrans' was awarded \$55,103 and will begin with a comprehensive study that will solicit the most effective, community-based ideas, instead of evaluating a predetermined set of options. The goal is to eradicate a common employment challenge among affordable housing residents in suburban areas remains accessing transportation to and from a potential job.
- The Office of Transportation performed a comprehensive reconciliation of fiscal 2012 CMRT financials in the SAP system. This review was necessary to resolve on-going issues with invoice payments, clearing last quarter invoices against first quarter advance payment, and accurate reimbursement request from MTA. As such, the reconciliation resulted in payment of all outstanding invoices, full reimbursement from MTA for each grant account, and recovery of \$1 million in funds to the General Fund for County use.

Fiscal Year 2013-2014 Goals

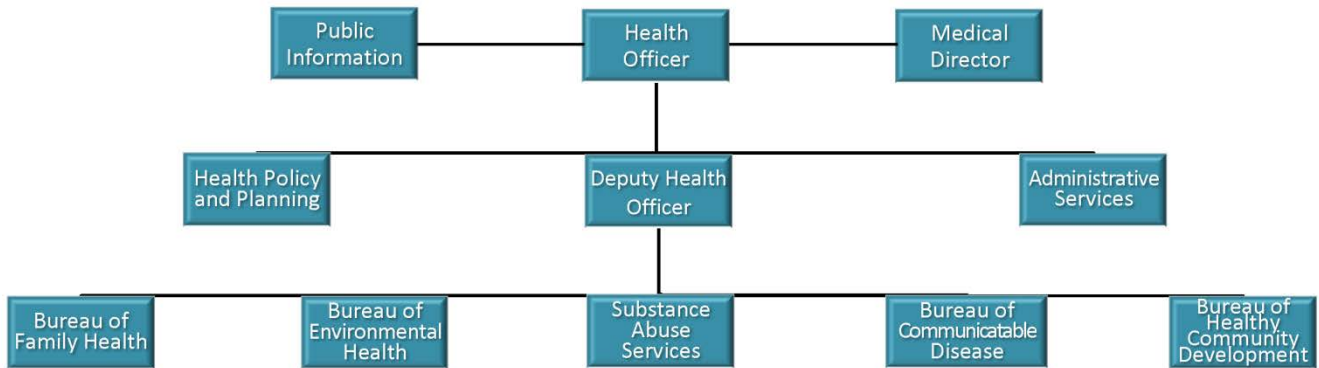
- We are working toward the creation of a Regional Transit Agency (RTA) of Central Maryland. In coordination with Anne Arundel County and the City of Laurel, and through support by the Maryland Department of Transportation and the MTA, a new organization will be created to operate the existing Connect-a-Ride and Howard Transit services currently operated through the Central Maryland Regional Transit Corporation (CMRT) and the paratransit services operated through the Anne Arundel County Department of Aging & Disabilities.
- We are working to improve the effectiveness of Rideshare and Work on Wheels. Coordinating closely with the MTA, Howard County will become the model Rideshare program in the State.
- We will strengthen support and coordination with the Howard County Department of Planning & Zoning. As the Office of Transportation continues to evolve, it must begin to play a more defining role in the short- and long-term planning efforts to ensure that connectivity is a primary consideration during design.
- Finally, the Office will increase outreach efforts and provide opportunities for Howard County citizens and representatives to impact the value of projects and services provided through the Office.

Transportation Services

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	FY2013 App. vs FY2014 Prop Percent
Expenditures By Fund/Fund Center						
General Fund	7,232,968	7,477,079	7,687,517	7,715,078	237,999	3.18%
Department of Transportation	7,160,040	7,376,016	7,687,517	7,715,078	339,062	4.60%
Office of Transportation	72,928	101,063	0	0	-101,063	-100.00%
Program Revenue Fund	0	0	80,000	80,000	80,000	0.00%
Department of Transportation	0	0	80,000	80,000	80,000	100.00%
Grants Fund	2,629,838	2,689,206	2,687,706	2,688,837	-369	-0.01%
Department of Transportation	2,629,838	2,689,206	2,687,706	2,688,837	-369	-0.01%
TOTAL	9,862,806	10,166,285	10,455,223	10,483,915	317,630	3.12%
Expenditures By Commitment Summary						
Personnel Costs	125,104	394,169	395,321	471,113	76,944	19.52%
Contractuals	9,722,295	9,756,475	10,037,792	9,990,692	234,217	2.40%
Supplies and Materials	14,901	8,800	7,700	7,700	-1,100	-12.50%
Expense Other	506	6,841	14,410	14,410	7,569	110.64%
TOTAL	9,862,806	10,166,285	10,455,223	10,483,915	317,630	3.12%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	FY2013 Adj. vs FY2014 Prop Percent
Authorized Personnel	4.00	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 130 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 formed a Local Health Improvement Coalition (LHIC), which includes more than 70 actively engaged and dedicated stakeholders from across the County, representing a variety of key agencies, organizations, and communities affected by health disparities. The LHIC meets regularly to develop and implement strategies to improve health and reduce health disparities.

Health Department

Division/Major Program Description

Bureau of Environmental Health

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

Bureau of Behavioral Health

The Bureau is the only publicly funded addictions prevention and treatment program in Howard County that treats adult and adolescent 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 those diagnosed with both mental illness and substance abuse, relapse prevention, recovery services, and referrals for inpatient treatment and acupuncture.

Bureau of Community Health

The Bureau serves as the County's safety net by providing an array of preventive and clinical services. It is responsible for responding to public health emergencies, providing vision and hearing screenings to school-aged children and case management for infants and toddlers with developmental delays, ensuring access to nutritious foods and medical care for women and children, providing evaluation services to the elderly, providing cancer prevention, education and screening services, providing reproductive health services and evaluation and treatment of sexually transmitted infections.

Bureau of Communicable Disease

The Bureau collects and monitors infectious disease data, identifies and responds to infectious disease outbreaks, assures case management and appropriate treatment of certain diseases, provides important immunizations and provides health evaluations for refugees.

Health Department

Fiscal Year 2012-2013 Highlights

- Howard County was ranked the healthiest county in Maryland for the fourth year in a row in a study conducted by the Robert Wood Johnson Foundation.
- The Door to Health Care, the “no wrong door approach” for access to local and State health insurance programs, has been in place for over two years and provided assistance to 6,402 residents in Calendar 2012. The Healthy Howard Health Plan has provided affordable quality health care services to 1,778 residents. Current enrollment is 843.
- Fifty-eight Howard County childcare sites, reaching nearly 3,000 children, are certified through the Healthy Childcare Program, and take steps to improve the health of the children they look after.
- After 5 years, the Healthy Restaurants initiative has 114 participating restaurants offering healthy menu options in a clean and safe environment.
- Fifty-eight public and private elementary and middle schools have submitted letters of interest to be certified as Healthy Schools for the 2012-2013 school year. These schools are committed to providing good nutrition and physical activity.
- Fifty-eight Howard County businesses employing 22,000 individuals were certified Healthy Workplaces with demonstrated commitment to improving employee health and well-being.
- The Local Health Improvement Coalition (LHIC) has implemented its action plan to increase access to healthcare, enable people of all ages to achieve and maintain a healthy weight, and expand access to behavioral health resources.

Fiscal Year 2013-2014 Goals

- Continue the successes of the Healthy Howard Initiative to create the “model public health community.”
- Support Healthy Howard as the Connector Entity for Western Maryland, as it leads Howard County and five additional counties in enrolling uninsured individuals in health coverage through the Maryland Health Benefit Exchange.
- Continue the work of the LHIC in mobilizing the community to address the three priorities identified in its Health Improvement Action Plan.
- Continue to develop innovative public health initiatives to meet the needs of Howard County residents.

Health Department

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
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Expenditures By Fund/Fund Center

General Fund	0	9,396,443	8,893,379	9,084,838	-311,605	-3.32%
Health & Mental Hygiene	0	9,396,443	8,893,379	9,084,838	-311,605	-3.32%
Health Fund	-26,994	0	0	0	0	0.00%
Health & Mental Hygiene	-26,994	0	0	0	0	0.00%
TOTAL	-26,994	9,396,443	8,893,379	9,084,838	-311,605	-3.32%

Expenditures By Commitment Summary

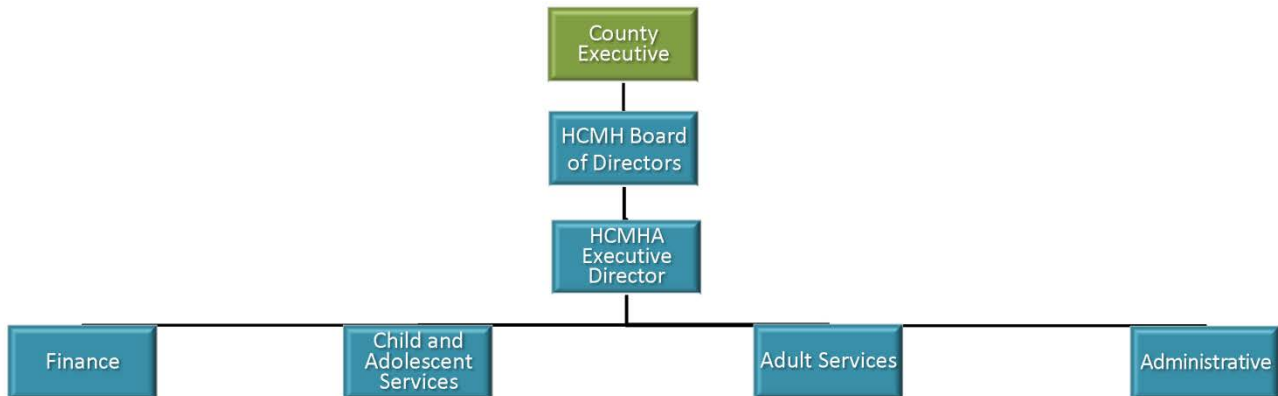
Contractuals	0	603,930	682,946	874,405	270,475	44.79%
Capital Outlay	-26,994	0	0	0	0	0.00%
Expense Other	0	8,792,513	8,210,433	8,210,433	-582,080	-6.62%
TOTAL	-26,994	9,396,443	8,893,379	9,084,838	-311,605	-3.32%

Personnel Summary	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
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Authorized Personnel	130.00	130.00	130.00	133.00	3.00	2.31%
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Community Services

Mental Health Authority



Department Description

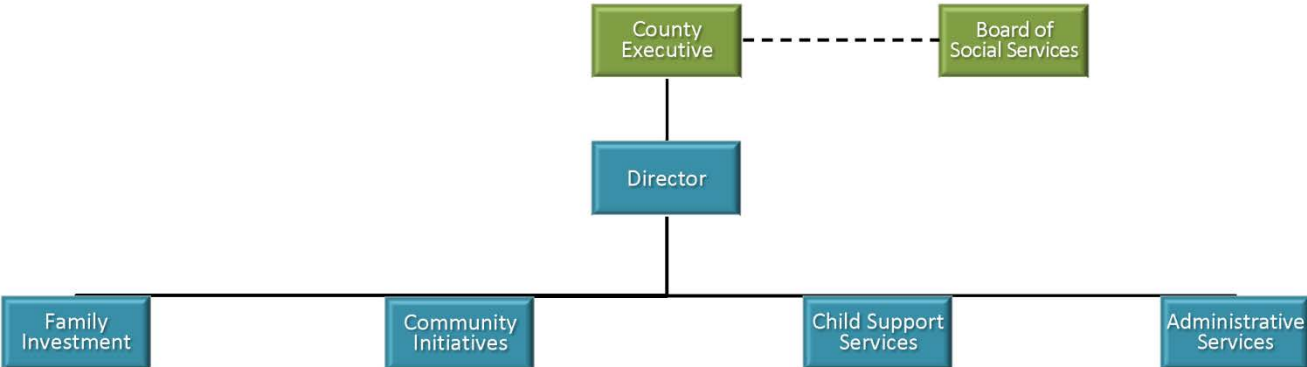
The Howard County Mental Health Authority is responsible for planning, developing, managing, and monitoring the publicly funded mental health system in Howard County. The most used services funded by the public mental health system include outpatient treatment, residential services, case management,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

Mental Health Authority

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop	
					Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	350,000	350,000	350,000	400,000	50,000	14.29%
Mental Health Authority	350,000	350,000	350,000	400,000	50,000	14.29%
TOTAL	350,000	350,000	350,000	400,000	50,000	14.29%
Expenditures By Commitment Summary						
Expense Other	350,000	350,000	350,000	400,000	50,000	14.29%
TOTAL	350,000	350,000	350,000	400,000	50,000	14.29%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop	
					Amount	Percent
Authorized Personnel	4.25	4.25	4.25	4.25	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 2012-2013 Highlights

- Reduced the time it takes to provide benefits to customers.
- Improved security within the building for a safer environment for both customers and staff.
- Adoption goal was met for the 4th year in a row.
- Reduced the number of children in foster care.
- Improved State audit compliance.
- Child Support met 100% paternity establishment and collection goals and maintained an increase in collections over the previous year.

Fiscal Year 2013-2014 Goals

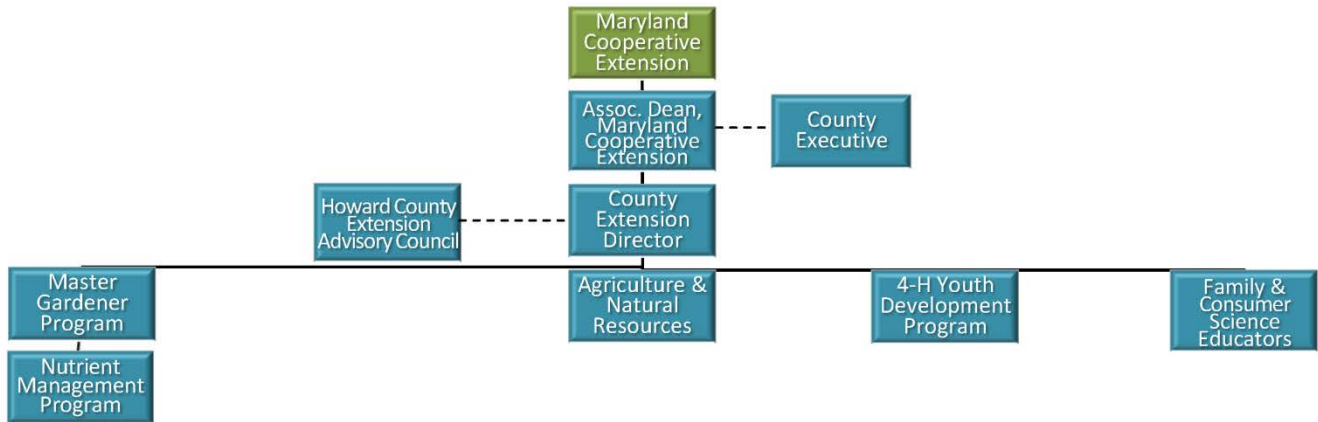
- Continue our commitment to keep children and vulnerable adults safe from abuse and neglect.
- Improve case processing for a more seamless experience for customers.
- Improve customer service in the areas of customer interaction and maximize all processes to increase Child Support collections.
- Increase public awareness of the Family Involvement Meetings.

Social Services

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	485,075	530,663	531,779	532,589	1,926	0.36%
Department of Social Services	485,075	530,663	531,779	532,589	1,926	0.36%
TOTAL	485,075	530,663	531,779	532,589	1,926	0.36%
Expenditures By Commitment Summary						
Personnel Costs	185,251	225,809	200,341	200,740	-25,069	-11.10%
Contractuals	293,404	299,616	324,989	325,400	25,784	8.61%
Expense Other	6,420	5,238	6,449	6,449	1,211	23.12%
TOTAL	485,075	530,663	531,779	532,589	1,926	0.36%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 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 your own food in limited spaces; and Ask the Master Gardener stations at Howard County libraries.

University of Maryland Extension

Fiscal Year 2012-2013 Highlights

- The Howard County Master Gardener program has 192 active volunteers who provided 8,152 volunteer hours, representing a value of \$170,000 based on Independent Volunteer Sector values.
- In Calendar 2012, the Howard County UME Nutrient Management Advisor developed 87 nutrient management plans for Howard County producers totaling 5,308 acres.
- The Watershed Specialist worked collaboratively to implement the 2012 goal of 150 rain gardens throughout Columbia and Howard County and provided workshops and lectures to residents on residential stormwater including workshops on rain barrels, conservation landscaping and rain gardens.
- In Calendar 2012, 265 adult volunteers in the 4-H program donated 22,488 hours representing a value of \$490,000. Five hundred and sixty youth from 30 clubs implemented 1,829 4-H projects in the areas of human, environmental and animal sciences.
- The Howard County Family Consumer Sciences Educator provided 7,764 educational contacts on nutrition and healthy eating (1,066 individuals) through direct teaching and collaboration with trained trainers.

Fiscal Year 2013-2014 Goals

- In consultation with Howard County Office of Environmental Sustainability, revise the Bay-Wise Yardstick to include homeowner stormwater management issues.
- Collaborate with the Office of Environmental Sustainability and Howard County Public School System riparian stream buffer planting with 7th grade students.
- Conduct surveys of 300 recipients of Howard County free rain barrels and compost bins to identify homeowner use and problems encountered in the collaborative distribution program.
- Provide site and advisory responsibilities to support the second year training, the Watershed Stewards Academy.
- Improve the financial well-being of Maryland families through educational opportunities on financial management topics to various audiences.

University of Maryland Extension

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
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Expenditures By Fund/Fund Center

General Fund	407,271	446,492	450,413	450,011	3,519	0.79%
UMD Extension	407,271	446,492	450,413	450,011	3,519	0.79%
TOTAL	407,271	446,492	450,413	450,011	3,519	0.79%

Expenditures By Commitment Summary

Personnel Costs	130,951	131,082	130,400	131,527	445	0.34%
Contractuals	265,320	302,851	306,454	304,925	2,074	0.68%
Supplies and Materials	11,000	12,559	13,559	13,559	1,000	7.96%
TOTAL	407,271	446,492	450,413	450,011	3,519	0.79%

Personnel Summary	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
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Authorized Personnel	2.00	2.00	2.00	2.00	0.00	0.00%
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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.

Cultural Grants

Funding under this category is provided to support agencies within the community involved in a variety of activities.

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:

- 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 2014

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, ES/O)

Domestic Violence Center

Provides comprehensive services to victims of domestic violence and sexual assault. (F/S,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)

Grassroots Crisis Intervention

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

Healthy Howard/Door to Healthcare

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)

Laural Advocacy & Referral Service

Provides food, advocacy, eviction prevention and utility assistance to homeless and low income residents and families.(F/S, CI, 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. (F/S)

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)

Plan to End Homelessness

Supports implementation of the County's efforts to end homelessness through flexible financial assistance, housing support and addictions treatment, and service coordination. (FS,CI,H,ES/O)

Supplemental Assistance Fund

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

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

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.

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.

Patapsco Heritage Greenway

Patapsco Heritage Greenway is dedicated to preserving, protecting, interpreting and restoring the environment, history and culture of the Patapsco River Valley.

Tourism Council

Provides funding to promote tourism in Howard County.

Community Service Partnerships

Expenditures	FY2012	FY2013	FY2014	FY2014	FY2013 App. vs FY2014 Prop	
	Actual	Approved	Requested	Proposed	Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	7,279,776	7,279,776	7,796,573	8,096,574	816,798	11.22%
Community Service Partnerships	7,279,776	7,279,776	7,796,573	8,096,574	816,798	11.22%
TOTAL	7,279,776	7,279,776	7,796,573	8,096,574	816,798	11.22%
Expenditures By Commitment Summary						
Contractuals	7,279,776	7,279,776	7,796,573	8,096,574	816,798	11.22%
TOTAL	7,279,776	7,279,776	7,796,573	8,096,574	816,798	11.22%
Community Grants						
Arts & Tourism						
Center African American Culture	33,600	33,600	34,600	34,600	1,000	2.98%
Local/Regional Arts Grants	679,687	679,687	706,875	766,875	87,188	12.83%
Patapsco Heritage Greenway	0	0	0	75,000	75,000	0.00%
Tourism Council	800,000	800,000	800,000	800,000	0	0.00%
Civic Grants						
Historical Society	28,000	28,000	30,000	30,000	2,000	7.14%
Forest Conservancy	5,000	5,000	0	0	0	
Human Service Grants						
CSP- Access & Advocacy	755,650	755,650	979,785	1,094,786	339,136	44.88%
CSP- Economic Stability	873,347	873,347	1,075,283	1,125,283	251,936	28.85%
CSP- Health Service	870,138	870,138	806,544	806,544	-63,594	-7.31%
CSP- Independent Living	179,579	179,579	193,769	193,769	14,190	7.90%
CSP-Capacity Building	42,500	42,500	160,000	160,000	117,500	276.47%
CSP-Crisis Intervention	1,519,309	1,519,309	1,447,829	1,447,829	-71,480	-4.70%
CSP-Food & Shelter	1,492,966	1,492,666	1,561,888	1,561,888	76,721	5.17%
TOTAL	7,279,776	7,279,776	7,796,573	8,096,574	829,597	11.42%

Legislative & Judicial

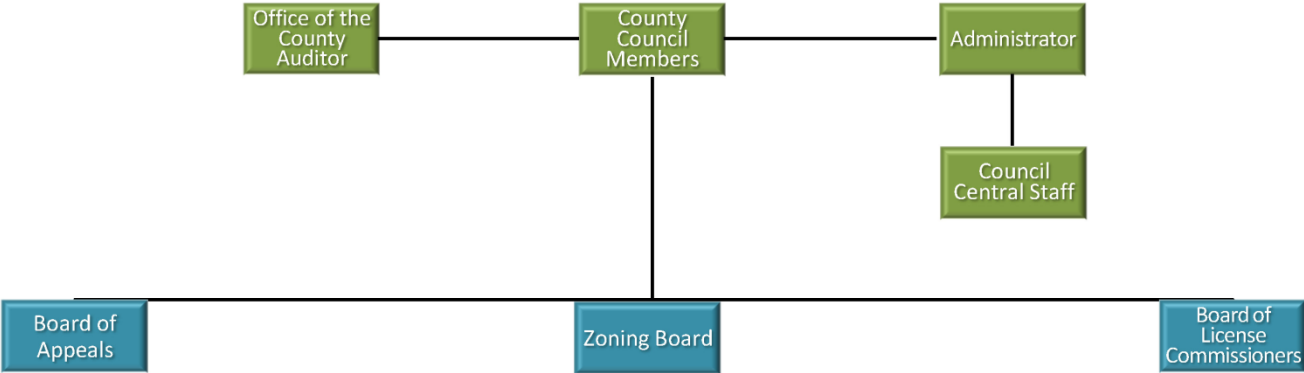
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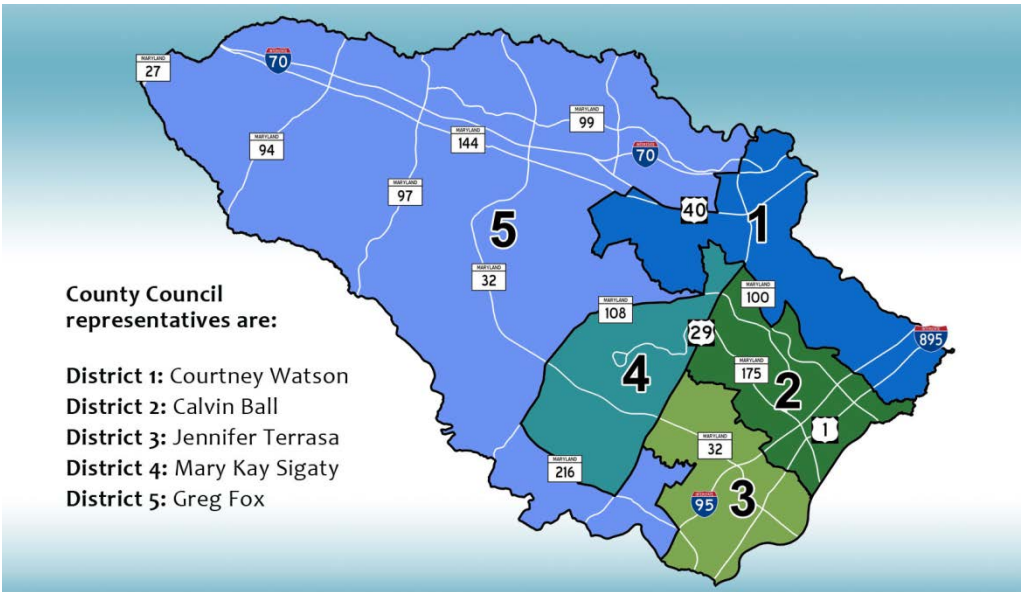
Legislative & Judicial

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 2012-2013 Highlights

- Adopted several important bills and resolutions, including:
ENRCB24-2012, "Downtown Columbia Partnership and Housing Foundation";
ENRCB10-2012, "Fees and Rental Housing Fees"; and
ENRCB26-2012, "PlanHoward 2030 / General Plan".
- Expanded the use of cable and live streaming to cover annual budget work sessions.
- Incorporated notifications from the Council office into the County's NotifyMe system.
- The County Auditor performed reviews relating to physical inventories, Sheriff Department revenue, investigated allegations submitted through the Fraud, Waste and Abuse website, reviewed proposed legislation for fiscal impact, managed contractual external audits, and analyzed the proposed operating and capital budgets for County Council members.

Fiscal Year 2013-2014 Goals

- Adopt a Comprehensive Zoning Plan.
- Redesign the Council's web site to enhance the navigation and overall user friendliness for the citizens of Howard County.
- Upgrade live streaming technology to enable viewing of Council sessions on mobile devices.
- Continue to work with citizens to enhance access to the legislative process.
- Continue to identify opportunities for fiscal savings through the budget process.
- The County Auditor will perform audits of County departments and review the effectiveness of internal controls and compliance with laws and Regulations.
- The County Auditor will monitor and investigate allegations submitted through the Fraud, Waste and Abuse website.
- The County Auditor will analyze the proposed operating and capital budget for County Council members.
- The County Auditor will review proposed legislation for fiscal impact.

County Council

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	FY2013 App. vs FY2014 Prop Percent
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Expenditures By Fund/Fund Center

General Fund	3,070,108	3,463,852	3,710,151	3,702,229	238,377	6.88%
County Council	1,959,644	2,150,975	2,371,587	2,348,568	197,593	9.19%
County Auditor	823,027	946,638	970,109	983,226	36,588	3.87%
Zoning Board	103,236	117,161	121,105	122,205	5,044	4.30%
Board of Appeals	85,385	143,432	141,325	141,325	-2,107	-1.47%
Board of License Comm.	98,816	105,646	106,025	106,905	1,259	1.19%
TOTAL	3,070,108	3,463,852	3,710,151	3,702,229	238,377	6.88%

Expenditures By Commitment Summary

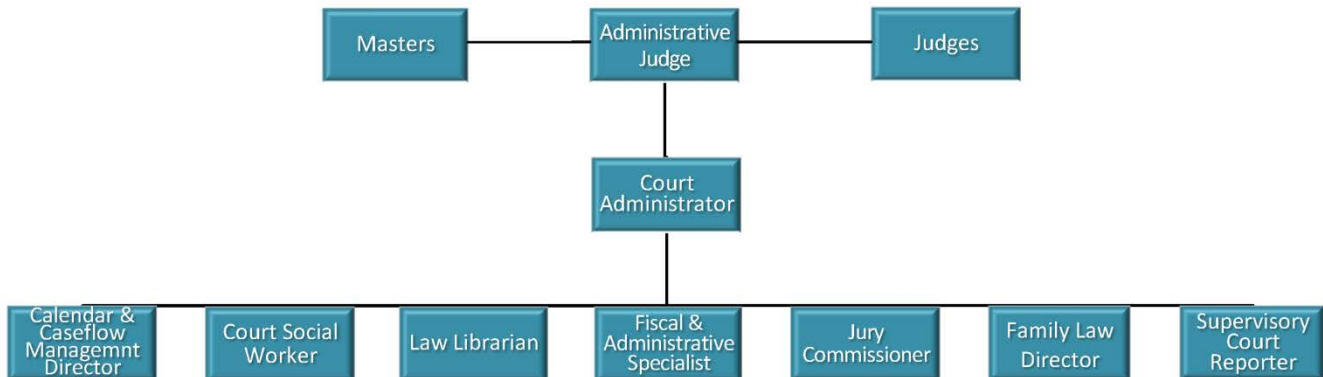
Personnel Costs	2,618,820	2,818,742	2,914,593	2,964,928	146,186	5.19%
Contractuals	378,429	541,717	693,661	635,404	93,687	17.29%
Supplies and Materials	26,467	39,635	42,570	42,570	2,935	7.41%
Capital Outlay	0	9,000	9,000	9,000	0	0.00%
Expense Other	46,392	54,758	50,327	50,327	-4,431	-8.09%
TOTAL	3,070,108	3,463,852	3,710,151	3,702,229	238,377	6.88%

Personnel Summary	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	FY2013 Adj. vs FY2014 Prop Percent
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Authorized Personnel	30.00	30.00	30.00	30.00	0.00	0.00%
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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 2012-2013 Highlights

- During Fiscal 2012 and 2013, the Court worked with the County to plan necessary renovations to the Courthouse. The goal of the renovations is to improve the HVAC system and improve alarm features. We are set to begin Phase I of the project in May 2013 with an end date in July, 2013.
- The Court continued to offer its Free Legal Assistance Program and served approximately 1,300 people in 2012. The program provides assistance in family and non-family civil cases that are filed at both the Circuit and District Court levels.
- The Court reorganized the fiscal management of jury fees. As these fees are 100% reimbursable by the State Judiciary, we have been able to separate the account location to present a more realistic picture of our budget and process these fees in a more direct manner.

Fiscal Year 2013-2014 Goals

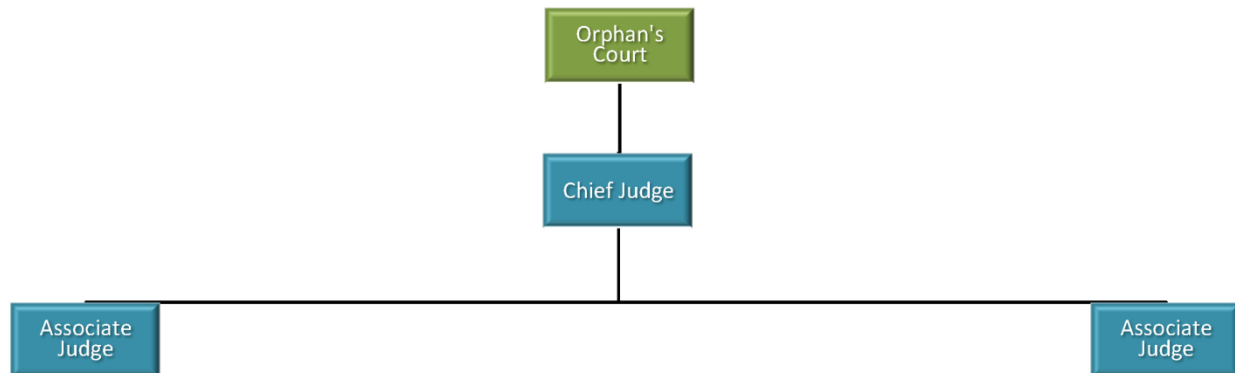
- Complete renovations of the existing courthouse to address HVAC, alarms and other issues. In addition, the planning and execution of temporary transition of the judges' chambers during the summer months is a major initiative.
- As the County continues to grow and businesses expand, the demand for jury trials is expected to continue in this trend. Therefore, we are working with the County to expand our space to accommodate this growing need.
- With the assistance of a new entry level staff attorney, continue to ensure that all statutory and legal obligations are fulfilled in foreclosure and guardianship cases.
- A new state-wide case management system (MDEC - Maryland Electronic Courts) is in the planning stages and will be implemented County by County during the next few years. Howard County court staff continue to consult with the State Judiciary on the required components of the system and the on-site requirements for its implementation.
- Continue to improve performance as measured by the Maryland Judiciary Case Time Standards.

Circuit Court

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	2,464,979	2,478,057	2,602,490	2,521,224	43,167	1.74%
Circuit Court	2,464,979	2,478,057	2,602,490	2,521,224	43,167	1.74%
Program Revenue Fund	0	140,000	170,000	170,000	30,000	21.43%
Circuit Court	0	140,000	170,000	170,000	30,000	21.43%
Grants Fund	333,822	389,885	385,828	420,115	30,230	7.75%
Circuit Court	333,822	389,885	385,828	420,115	30,230	7.75%
Trust And Agency Multifarious	56,262	38,750	40,000	40,000	1,250	3.23%
Circuit Court	56,262	38,750	40,000	40,000	1,250	3.23%
TOTAL	2,855,063	3,046,692	3,198,318	3,151,339	104,647	3.43%
Expenditures By Commitment Summary						
Personnel Costs	2,474,940	2,656,223	2,737,042	2,688,564	32,341	1.22%
Contractuals	229,153	245,065	304,174	305,674	60,609	24.73%
Supplies and Materials	84,685	66,654	77,102	77,102	10,448	15.67%
Capital Outlay	7,649	0	0	0	0	0.00%
Expense Other	58,636	38,750	40,000	40,000	1,250	3.23%
Operating Transfers	0	40,000	40,000	40,000	0	0.00%
TOTAL	2,855,063	3,046,692	3,198,318	3,151,339	104,647	3.43%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
Authorized Personnel	29.32	29.32	29.32	29.30	-0.02	-0.07%

Legislative & Judicial

Orphans Court



Department Description

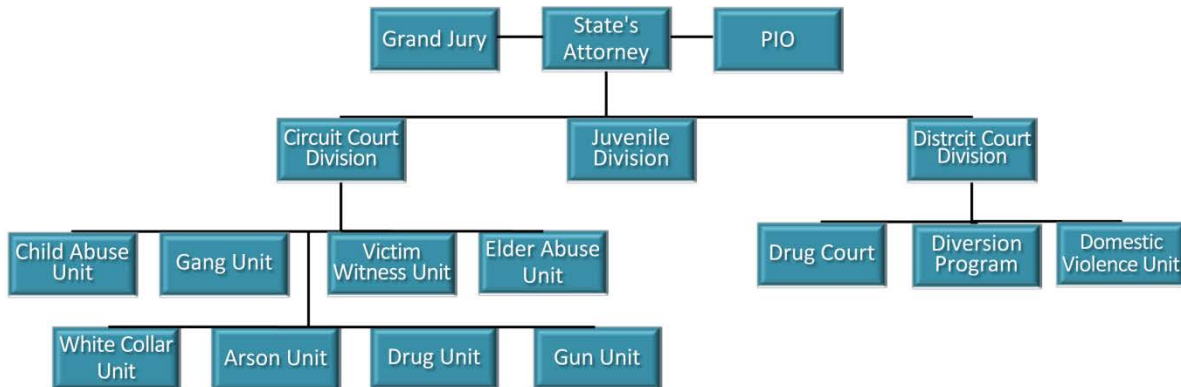
The Orphans' Court is composed of three judges elected for four-year terms who review all probate estates, appoint guardians for property of minors and schedule hearings to address problems that arise in the administration of an estate or guardianship account.

Orphans Court

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	48,496	49,946	49,737	56,885	6,939	13.89%
Orphans Court	48,496	49,946	49,737	56,885	6,939	13.89%
TOTAL	48,496	49,946	49,737	56,885	6,939	13.89%
Expenditures By Commitment Summary						
Personnel Costs	46,350	45,546	45,337	52,485	6,939	15.24%
Contractuals	1,521	3,100	3,100	3,100	0	0.00%
Supplies and Materials	540	800	800	800	0	0.00%
Expense Other	85	500	500	500	0	0.00%
TOTAL	48,496	49,946	49,737	56,885	6,939	13.89%

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 600 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 2012-2013 Highlights

- In Calendar 2012, attorneys tried fifty (50) cases to a jury. This represents almost a fifty percent (50%) increase in the number of jury trials tried from only three years earlier in 2009.
- The District Court Division handled over fifteen thousand (15,000) serious traffic and criminal cases during calendar 2012.
- During Fiscal 2013, the State's Attorney's Office was awarded a grant under the STOP Violence Against Women Formula Grant Program which provides funding for a Legal Assistant in our Domestic Violence Unit.
- During Fiscal 2013, the State's Attorney's Office was awarded a grant under the VOCA Victim Assistance Formula Grant Program which provides partial funding for a Victim Service Liaison assigned to the Child Advocacy Center.

Fiscal Year 2013-2014 Goals

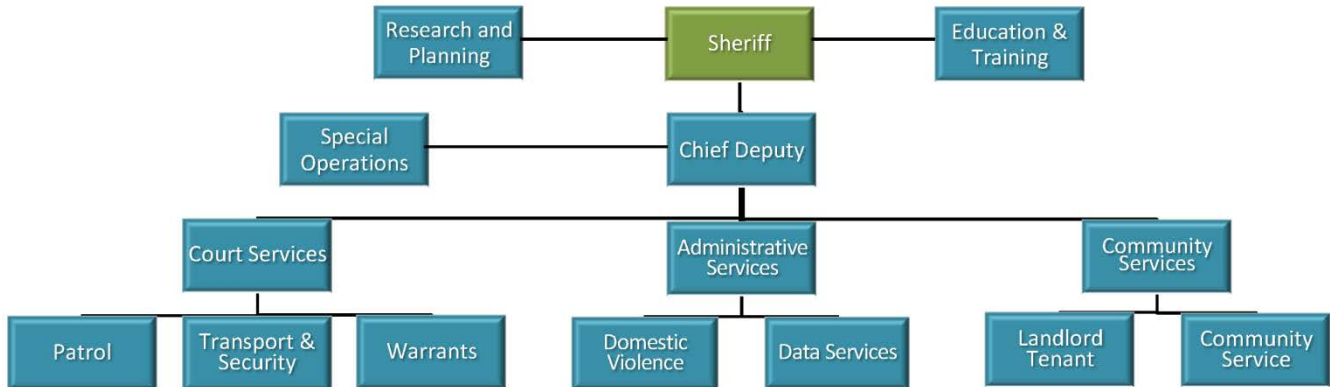
- Continue to work efficiently with our partners in law enforcement and the court system to continue to get the best results in criminal prosecutions possible.
- Continue to work with the District Court to import information to eliminate duplication of efforts.
- Strive to deliver the best service and communication to the victims and witnesses we serve.

State's Attorney

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	FY2013 App. vs FY2014 Prop Percent
Expenditures By Fund/Fund Center						
General Fund	6,749,720	6,977,274	7,237,143	7,358,404	381,130	5.46%
States Attorney	6,749,720	6,977,274	7,237,143	7,358,404	381,130	5.46%
Grants Fund	78,476	141,243	159,489	159,488	18,245	12.92%
States Attorney	78,476	141,243	159,489	159,488	18,245	12.92%
TOTAL	6,828,196	7,118,517	7,396,632	7,517,893	399,376	5.61%
Expenditures By Commitment Summary						
Personnel Costs	6,322,572	6,513,128	6,766,512	6,827,737	314,609	4.83%
Contractuals	401,216	483,539	496,715	556,751	73,212	15.14%
Supplies and Materials	65,532	76,000	81,000	81,000	5,000	6.58%
Expense Other	38,876	45,850	52,405	52,405	6,555	14.30%
TOTAL	6,828,196	7,118,517	7,396,632	7,517,893	399,376	5.61%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	FY2013 Adj. vs FY2014 Prop Percent
Authorized Personnel	71.60	71.60	71.60	71.60	0.00	0.00%

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 2012-2013 Highlights

- Calendar 2012 warrants issued increased by 18% from the prior year.
- Issued 4% more domestic violence protective orders in Calendar 2012 with an 84% service rate.
- Transported 23% and 17% more prisoners in Calendar 2012 to the Circuit and District courts and other counties, respectively.

Fiscal Year 2013-2014 Goals

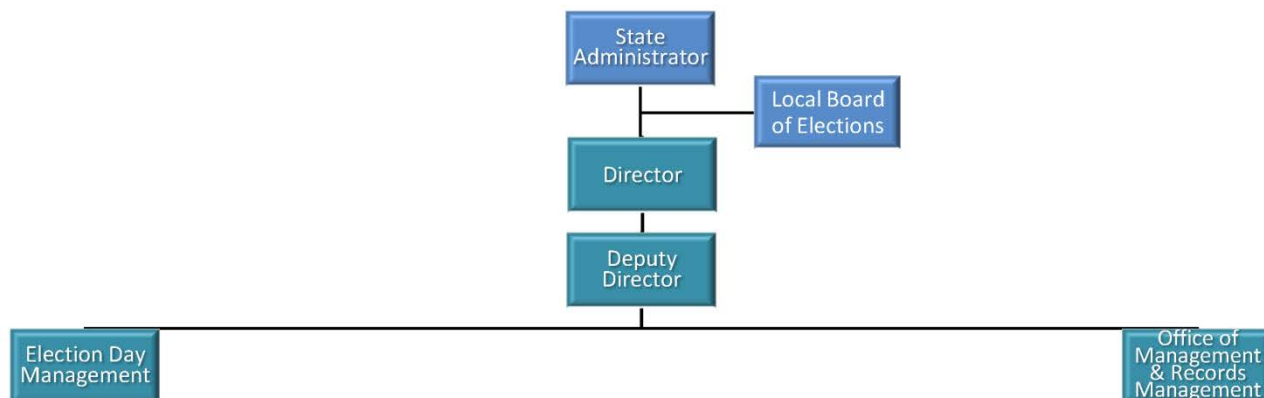
- Continue to fulfill our obligation to serve the citizens of our community.
- Provide 24/7 service of all domestic court orders and related documents when called upon for service.
- Increase our domestic related welfare checks and assist citizens when the need arises.
- Continue to effectively manage our resources and apply for State and federal grants to support our mission.

Sheriff's Office

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	6,173,584	6,611,287	7,193,388	6,947,419	336,132	5.08%
Sheriff's Office	6,173,584	6,611,287	7,193,388	6,947,419	336,132	5.08%
Grants Fund	6,204	0	20,000	20,000	20,000	0.00%
Sheriff's Office	6,204	0	20,000	20,000	20,000	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	6,179,788	6,636,287	7,238,388	6,992,419	356,132	5.37%
Expenditures By Commitment Summary						
Personnel Costs	4,984,345	5,269,536	5,612,606	5,533,150	263,614	5.00%
Contractuals	528,728	604,276	588,774	632,946	28,670	4.74%
Supplies and Materials	93,249	142,900	162,030	151,110	8,210	5.75%
Expense Other	573,466	619,575	874,978	675,213	55,638	8.98%
TOTAL	6,179,788	6,636,287	7,238,388	6,992,419	356,132	5.37%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
Authorized Personnel	71.00	71.00	71.00	72.00	1.00	1.41%

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, finding and maintaining polling places and Early Voting Centers, 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

This Division provides funding for elections and election associated costs.

Board of Elections

Fiscal Year 2012-2013 Highlights

- Successful execution of 2012 elections.
- Maintained and upgraded voting units.

Fiscal Year 2013-2014 Goals

- Successfully complete the Gubernatorial Primary scheduled for June 2014.
- Finish upgrades to voting units.

Board of Elections

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	FY2013 App. vs FY2014 Prop Percent
Expenditures By Fund/Fund Center						
General Fund	2,260,854	2,536,826	2,583,015	2,611,739	74,913	2.95%
Supervisors	1,061,030	1,386,243	1,415,418	1,444,142	57,899	4.18%
Elections Expense	1,199,824	1,150,583	1,167,597	1,167,597	17,014	1.48%
TOTAL	2,260,854	2,536,826	2,583,015	2,611,739	74,913	2.95%
Expenditures By Commitment Summary						
Personnel Costs	251,315	317,035	317,245	317,255	220	0.07%
Contractuals	1,919,059	2,131,978	2,178,848	2,207,562	75,584	3.55%
Supplies and Materials	51,187	55,800	53,900	53,900	-1,900	-3.41%
Capital Outlay	0	10,000	10,000	10,000	0	0.00%
Expense Other	39,293	22,013	23,022	23,022	1,009	4.58%
TOTAL	2,260,854	2,536,826	2,583,015	2,611,739	74,913	2.95%

General Government

Section VI

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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 launches the READY green jobs program which provides full-time summer jobs for youth to build rain gardens on private property in the county.

Office of the County Executive

Fiscal Year 2012-2013 Highlights

- For the 16th consecutive year, Howard County received a Triple-A rating from all three bond-rating agencies. The rating agencies cited the County's responsible fiscal stewardship, careful planning and balanced tax base as factors in their high grades.
- A climate of innovation and careful financial management led to Howard County's unemployment rate remaining the lowest in the State of Maryland, with the highest level of private-sector job growth.
- A continued focus on education, health care, recreation and environmental sustainability has reaffirmed Howard County's position as the most desirable place to live, work and raise a family in the State of Maryland.

Fiscal Year 2013-2014 Goals

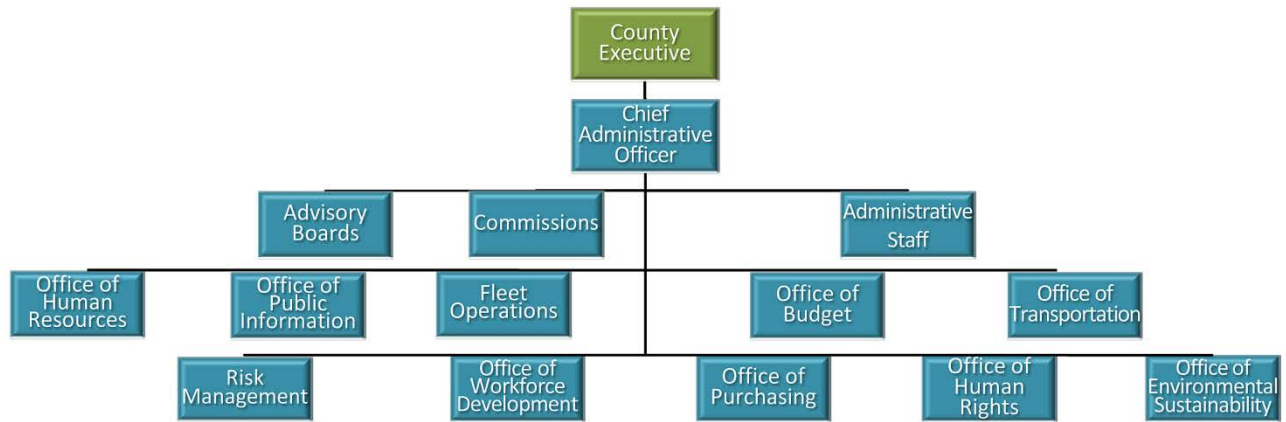
- Continued implementation of efforts to protect the Chesapeake Bay, through implementation of new stormwater utility programs and a plan to reduce septic usage throughout the county.
- Connecting transportation, job-training opportunities and redevelopment efforts along commercial corridors to ensure future growth and viability.
- A focus on improving the quality of life of our most vulnerable residents, including the homeless and victims of bullying and harassment.
- A renewed focus on seeking efficiencies in all areas of the operating budget.
- Working to ensure the continued high quality of Howard County's education network, comprised of public schools, Howard Community College and our library system.

Office of the County Executive

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	FY2014 Prop Percent
Expenditures By Fund/Fund Center						
General Fund	1,040,554	1,087,841	1,105,552	1,121,974	34,133	3.14%
Office of the County Executive	1,040,554	1,087,841	1,105,552	1,121,974	34,133	3.14%
TOTAL	1,040,554	1,087,841	1,105,552	1,121,974	34,133	3.14%
Expenditures By Commitment Summary						
Personnel Costs	1,004,774	1,031,019	1,049,509	1,060,921	29,902	2.90%
Contractuals	24,669	25,622	28,543	28,553	2,931	11.44%
Supplies and Materials	6,154	6,200	7,500	7,500	1,300	20.97%
Expense Other	4,957	25,000	20,000	25,000	0	0.00%
TOTAL	1,040,554	1,087,841	1,105,552	1,121,974	34,133	3.14%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	FY2014 Prop 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 Purchasing fosters participation by women and minority owned businesses through its Equal Business Opportunity program.

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 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.

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 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.

County Administration

Fiscal Year 2012-2013 Highlights

- The Office of Purchasing will be the recipient of the Outstanding Agency Accreditation Achievement Award that confirms re-accreditation for a three-year period (June 2012 through June 2015) for the third consecutive time by the National Institute of Governmental Purchasing, Inc. This office will also be the recipient of the National Purchasing Institute's Achievement of Excellence in Procurement Award for 2009, 2010, 2011 and 2012.

The Office of Purchasing has implemented electronic signing of legal agreements by County authorized approvers. Additionally, this office has automated the review and monitoring of purchasing card transactions to ensure compliance with program policies and procedures and to detect possible misuse or fraud.

Minority business enterprise participation in county contracting reached 30.11% in fiscal year 2012.

- The Public Information Office underwent a strategic reorganization in FY13. With its new structure, there is a renewed emphasis on the marketing and branding of Howard County Government to promote the county's leadership in innovation, economic development, technology, sustainability, public safety and emergency management, and diversity. The Public Information Office serves as a centralized communications resource for each county department, assisting in event and program planning, promotion, graphic design, and media relations.
- The Office of Workforce Development conducted industry-specific job fairs in partnership with the Department of Labor, Licensing and Regulation, as well as recruitment for individual businesses. Over 500 training vouchers were issued to upgrade unemployed or underemployed individual's skills that helped enhance their competitiveness in the labor market.

Fiscal Year 2013-2014 Goals

- The Office of Environmental Sustainability will focus on coordinating the new storm water program. It will also expand the County's tree canopy program, energy management, and overall sustainability education and outreach.
- The Office of Purchasing will implement SAP supplier self-registration and electronic bid responses; expand the purchasing card program to include debit cards and U.S. Bank's Payment Plus, a cardless e-payment capability to complement our card program; continue to increase participation by minority business enterprises in county procurements; and maximize the purchase of goods made from recycled, recyclable and environmentally preferred materials and require the use of Energy Star compliant equipment when possible.
- The Public Information Office will be increasing its multi-media content creation to further advance the county's message across the ever-growing number of digital, mobile and social media platforms that have become so vital in today's information-rich world.
- The Office of Workforce Development will continue to strengthen the economy of Howard County through providing workforce development services to local businesses and job seekers. This office anticipates conducting industry-specific job fairs to assist local businesses with recruitments and provide training to eligible citizens.
- The Office of Human Resources will conduct the Health and Wellness Expo and continue wellness programs and events.
- Central Fleet will continue to make improvements to our Fuel sites to ensure they are state of the art and compliant with MDE and EPA regulations; implement pilot program with AIM2 fuel sensor to improve the data collection process for dispensing fuel from all County fuel sites.

County Administration

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	8,389,894	9,400,852	10,166,943	9,652,077	251,225	2.67%
Staff Services	2,270,303	2,710,498	2,977,058	2,735,597	25,099	0.93%
Environmental Sustainability	423,769	460,458	517,514	296,077	-164,381	-35.70%
Office of Human Rights	706,563	708,392	765,653	741,615	33,223	4.69%
Workforce Development	255,911	230,978	255,978	255,978	25,000	10.82%
Office of Budget	686,668	690,728	699,485	706,233	15,505	2.24%
Office of Human Resources	1,437,400	1,658,388	1,784,769	1,799,214	140,826	8.49%
Office of Purchasing	1,066,459	1,185,371	1,258,851	1,244,626	59,255	5.00%
Central Services Mail Services	676,743	815,254	826,915	828,797	13,543	1.66%
Office of Public Information	866,078	940,785	1,080,720	1,043,941	103,156	10.96%
Program Revenue Fund	0	405,791	405,791	405,791	0	0.00%
Staff Services	0	350,000	350,000	350,000	0	0.00%
Office of Human Rights	0	55,791	55,791	55,791	0	0.00%
Grants Fund	2,848,834	5,902,920	5,126,228	5,144,241	-758,679	-12.85%
Staff Services	431,513	0	0	0	0	0.00%
Office of Human Rights	38,966	0	0	0	0	0.00%
Workforce Development	2,378,355	5,902,920	5,126,228	5,144,241	-758,679	-12.85%
Trust And Agency Multifarious	40,000	0	0	0	0	0.00%
Staff Services	40,000	0	0	0	0	0.00%
Fleet Operations Fund	16,764,106	18,285,075	18,787,573	19,886,954	1,601,879	8.76%
Central Services	13,707,496	14,867,250	15,402,518	16,501,899	1,634,649	10.99%
FLEET Cooksville Maintenance Shop	420,600	386,365	386,365	386,365	0	0.00%
FLEET Dayton Maintenance Shop	254,711	318,401	318,401	318,401	0	0.00%
FLEET Guilford Maintenance Shop	78,143	89,384	98,469	98,469	9,085	10.16%
FLEET Mayfield Maintenance Shop	499,652	583,315	583,315	583,315	0	0.00%
FLEET Ridge Rd Maintenance Shop	1,803,504	1,049,325	1,157,700	1,157,700	108,375	10.33%
FLEET Ridge Road Fire Maintenance Shop	0	842,920	707,040	707,040	-135,880	-16.12%
FLEET Alpha Ridge Maintenance Shop	0	148,115	133,765	133,765	-14,350	-9.69%
Risk Management Self-Insurance	5,279,566	7,662,076	7,992,969	7,800,607	138,531	1.81%
Office of Risk Management	5,279,566	7,662,076	7,992,969	7,800,607	138,531	1.81%
Employee Benefits Self-Ins	40,150,745	43,888,537	48,419,785	48,421,968	4,533,431	10.33%
Office of Human Resources	40,150,745	43,888,537	48,419,785	48,421,968	4,533,431	10.33%
Watershed Protection & Restoration Fund	0	0	0	376,501	376,501	0.00%
Environmental Sustainability	0	0	0	376,501	376,501	0.00%
TOTAL	73,473,145	85,545,251	90,899,289	91,688,139	6,142,888	7.18%

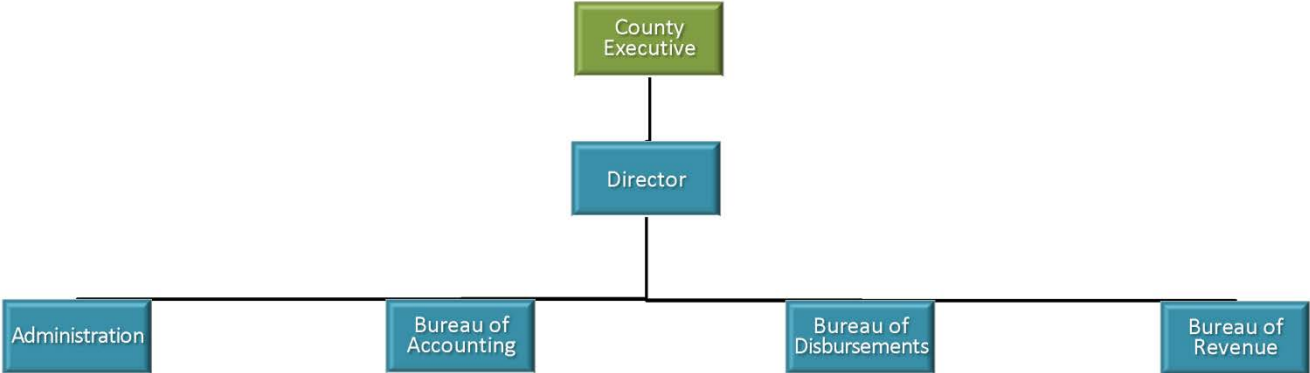
Expenditures By Commitment Summary

Personnel Costs	11,884,017	13,782,008	14,954,168	14,931,734	1,149,726	8.34%
Contractuals	49,739,726	58,726,796	62,281,204	62,043,786	3,316,990	5.65%
Supplies and Materials	7,244,389	8,163,577	8,185,347	8,158,955	-4,622	-0.06%
Capital Outlay	3,956,516	4,052,783	4,601,680	4,575,000	522,217	12.89%
Expense Other	648,497	819,087	869,690	1,971,464	1,152,377	140.69%
Operating Transfers	0	1,000	7,200	7,200	6,200	620.00%
TOTAL	73,473,145	85,545,251	90,899,289	91,688,139	6,142,888	7.18%

Personnel Summary	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
Authorized Personnel	130.25	132.50	133.25	135.25	2.00	1.50%

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 the Director

The Department of Finance is composed of five operating divisions including the Office of the Director, the Bureau of Accounting and Reporting, the Bureau of Revenue, the Bureau of Disbursements, and the Division of Utility and Miscellaneous Billing.

Section 20.1001 of the Howard County Code states the Director of Finance shall have charge of the administration of the financial affairs of the County, including:

1. The collection of State and County taxes, special assessments, the Metropolitan District charges, fees and other revenues and funds of every kind due to the County on a timely basis;
2. The enforcement of the collection of taxes in the manner provided by law;
3. The custody, safekeeping and investing, as permitted by law, of all funds and securities belonging to, or by law, deposited with, distributed to, or handled by the County;
4. The disbursement of County funds;
5. The keeping and supervision of all accounts;
6. The control of all expenditures on the basis of budgetary appropriations and allotments;
7. The coordination of bond sales and debt management and strengthening the County's bond ratings through establishment of financial policies and the reporting of economic and financial data; and
8. Such other functions as may be prescribed by directive of the County Executive, by legislative act of the Council or by law.

The Office of Revenue Collections (Cashiers) processes about 36,000 payments annually at the cashier window and through the mail. In addition, it manages the posting and reporting of most revenue for the County, including lockbox, phone and Web-based payments, and collections made by other departments

Bureau of Revenue

The Bureau of Revenue strives to provide exceptional customer service to the citizens of Howard County. Our primary goal is to balance the needs of our constituents with the needs of the County to collect revenues that support the activities of County government.

Bureau of Accounting & Reporting

Bureau of Accounting & Reporting
The Bureau of Accounting and Reporting is responsible for the daily financial accounting operation for the County government. The Bureau maintains the SAP General Ledger system along with a series of smaller systems. The Bureau is divided into three areas of responsibility: the Divisions of Accounting, Financial Reporting, and Grants.

Bureau of Disbursement

The Bureau of Disbursements is responsible for cash disbursement made by the County. This includes payroll and accounts payable transactions, as well as all electronic payments.

Division of Water and Sewer

Division of Water and Sewer
The Division of Utility and Miscellaneous Billing is responsible for the administration of the Water/Sewer Billing System and the billings and collection of quarterly water and sewer usage charges for 71,000 water and sewer accounts. This process includes processing new water/sewer applications and connections, managing house connection reports, billing and file maintenance.

Finance

Fiscal Year 2012-2013 Highlights

- Converted paper checks sent to the County by bank bill payment companies to electronic transactions and thereby reduced banking service fees charged to the County. The lead time for taxpayers has been reduced from five to two days.
- Implemented a new parking program for downtown Ellicott City, which includes new meters and electronic sensors, and allows credit and debit card payments for the meters.

Fiscal Year 2013-2014 Goals

- 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.
- Bureau of Accounting and Reporting will:
 - 1) Complete the update of the Accounting Policies and Procedures Manual.
 - 2) Complete the Grants Comprehensive Policies and Procedures Manual.
- The Utility Division will implement a system to allow our customers the ability to view their Water and Sewer account information online and via mobile app, as well as make payments.
- Bureau of Revenue and Customer Service will implement the Watershed Protection Fee billing on county property tax bill, including provisions for credit and hardship applications.
- Bureau of Disbursement will:
 - 1) Encourage more vendors to migrate to ACH by sending out enrollment letters to vendors receiving checks via a quarterly direct deposit mailing.
 - 2) Continue to manage and improve the Disbursement and Payroll Policies and Procedures Manual.

Finance

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
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Expenditures By Fund/Fund Center

General Fund	6,063,550	6,682,788	7,320,900	7,408,708	725,920	10.86%
Directors Office	1,335,742	1,769,302	2,314,074	2,254,434	485,132	27.42%
Bureau of Accounting	1,699,711	1,617,139	1,857,669	2,087,394	470,255	29.08%
Bureau of Revenue	1,331,800	1,580,604	1,672,000	1,631,850	51,246	3.24%
Water & Sewer Billing	479,719	565,239	533,455	535,877	-29,362	-5.19%
Bureau of Disbursements	1,216,578	1,150,504	943,702	899,153	-251,351	-21.85%
Savage TIF Dist	0	150,000	150,000	150,000	0	0.00%
Directors Office	0	150,000	150,000	150,000	0	0.00%
Sav Spec Tax District	0	150,000	150,000	150,000	0	0.00%
Directors Office	0	150,000	150,000	150,000	0	0.00%
Ban Anticipation Note Mgt Fund	555,967	4,660,000	4,660,000	4,660,000	0	0.00%
Bureau of Accounting	555,967	4,660,000	4,660,000	4,660,000	0	0.00%
General Imps Capital Projects	0	8,619,280	8,888,567	0	-8,619,280	-100.00%
Bureau of Accounting	0	8,619,280	8,888,567	0	-8,619,280	-100.00%
Highway Capital Projects	0	3,730,916	4,006,082	0	-3,730,916	-100.00%
Bureau of Accounting	0	3,730,916	4,006,082	0	-3,730,916	-100.00%
Fire Service Cap Projs	0	1,166,212	1,851,379	0	-1,166,212	-100.00%
Bureau of Accounting	0	1,166,212	1,851,379	0	-1,166,212	-100.00%
Recreation & Parks Cap Proj	0	2,860,647	3,468,748	0	-2,860,647	-100.00%
Bureau of Accounting	0	2,860,647	3,468,748	0	-2,860,647	-100.00%
Employee Benefits Self-Ins	-865	0	0	0	0	0.00%
Directors Office	-865	0	0	0	0	0.00%
TOTAL	6,618,652	28,019,843	30,495,676	12,368,708	-15,651,135	-55.86%

Expenditures By Commitment Summary

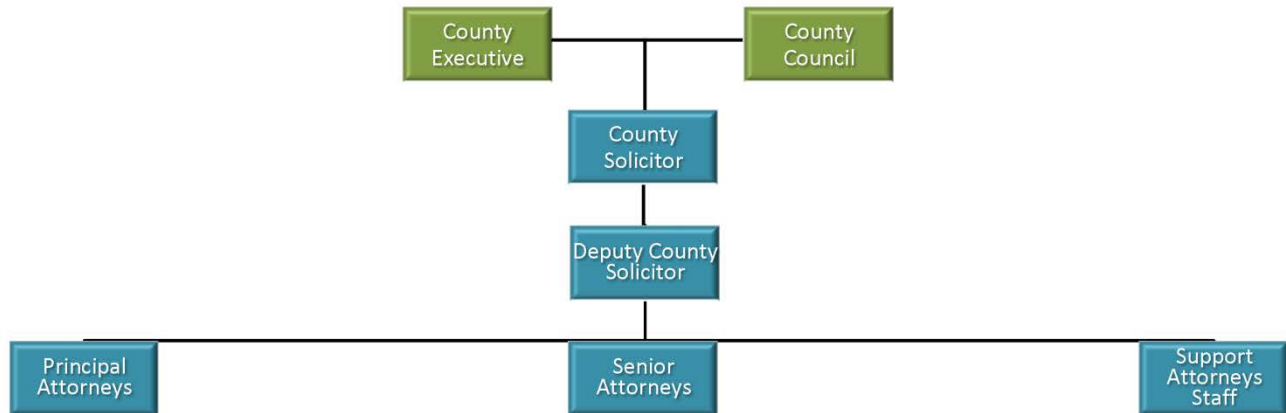
Personnel Costs	3,951,892	4,114,099	4,359,669	4,638,010	523,911	12.73%
Contractuals	2,336,867	3,324,315	3,646,845	3,456,312	131,997	3.97%
Supplies and Materials	67,366	80,606	83,106	83,106	2,500	3.10%
Debt Service	144,851	4,050,000	4,050,000	4,050,000	0	0.00%
Expense Other	117,676	73,768	141,280	141,280	67,512	91.52%
Operating Transfers	0	16,377,055	18,214,776	0	-16,377,055	-100.00%
TOTAL	6,618,652	28,019,843	30,495,676	12,368,708	-15,651,135	-55.86%

Personnel Summary	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
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Authorized Personnel	53.50	53.50	53.50	56.50	3.00	5.61%
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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 2012-2013 Highlights

- Pursued 100 civil citations and code enforcement actions.
- Provided advice to the County Council and County Executive on ordinances and resolutions.
- Collected \$1.8 million in funds owed to the County.
- Reviewed approximately 956 contracts and other documents involving the interest of the County for legal sufficiency.

Fiscal Year 2013-2014 Goals

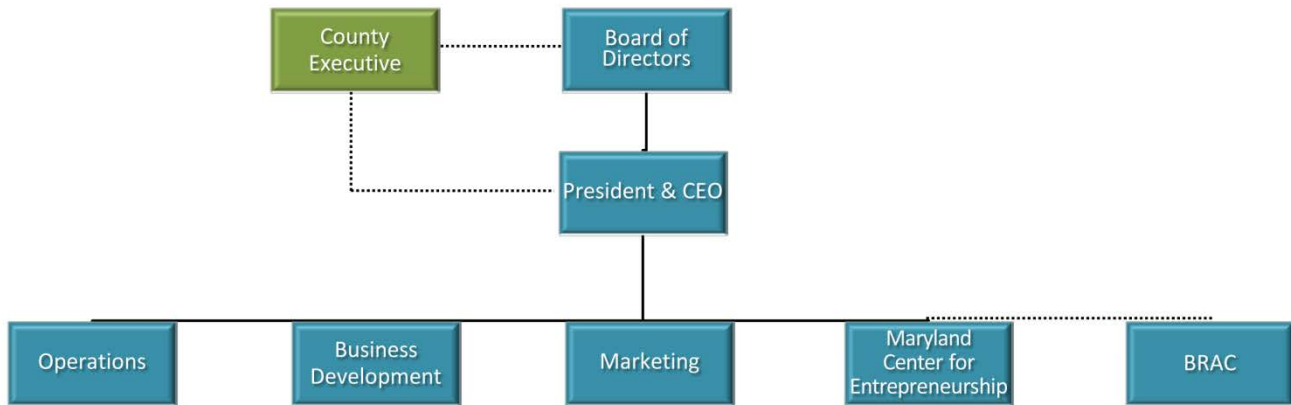
- Achieve greater efficiencies in collection and code enforcement actions.
- Fully implement electronic case management system.
- Successfully conclude pending litigation on the County's behalf.

Office of Law

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	3,257,607	3,390,778	3,560,641	3,566,274	175,496	5.18%
Office of Law	3,257,607	3,390,778	3,560,641	3,566,274	175,496	5.18%
TOTAL	3,257,607	3,390,778	3,560,641	3,566,274	175,496	5.18%
Expenditures By Commitment Summary						
Personnel Costs	3,039,198	3,139,921	3,262,152	3,279,888	139,967	4.46%
Contractuals	147,359	168,288	211,562	205,459	37,171	22.09%
Supplies and Materials	63,689	74,500	77,500	71,500	-3,000	-4.03%
Expense Other	7,361	8,069	9,427	9,427	1,358	16.83%
TOTAL	3,257,607	3,390,778	3,560,641	3,566,274	175,496	5.18%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
Authorized Personnel	24.00	24.00	24.00	25.00	1.00	4.17%

General Government

Economic Development Authority



Mission Statement

The mission of the Howard County Economic Development Authority is 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 Howard County Economic Development Authority is a public-private partnership whose primary goal is to promote economic growth and stability by supporting existing businesses, targeting new businesses and attracting corporate and regional headquarters. Its role, central to its mission, is to be a catalyst for economic growth and sustainability in Howard County. Quality economic development is critical to the County's future to ensure an adequate tax base that will maintain and sustain the high quality of life that its residents have come to expect and deserve.

Economic Development Authority

Fiscal Year 2012-2013 Highlights

- During fiscal year 2013, there were many economic development successes in Howard County.
- Almost 400,000 sq. ft. of aggregate new space was absorbed over the 12 months ending December 31, 2012.
- Over the past five years, Howard County added more jobs than any other Maryland county, with 76% of the county's job growth occurring in the private sector.
- The Downtown Columbia project is progressing. Whole Foods announced it was coming, the Columbia Association announced it will expand there with a new fitness center and The Metropolitan Downtown Columbia, a new luxury apartment building, broke ground and is expected to begin leasing in 2014. Additionally, the Mall in Columbia is expanding.
- The Israeli defense company AIA selected Howard County for its U.S. subsidiary, ELTA North America. The firm is occupying 7,000 square feet in Maple Lawn and is on pace to hire 100 hi-tech workers.
- Rohde & Schwarz, a world leading manufacturer of test and measurement, communications and broadcasting equipment broke ground on a 55,000 sq. ft. headquarters facility in Columbia.
- Wegmans opened one of its two largest grocery stores in Howard County.
- Maple Lawn Building 4 was the latest of three multi-story Class A office buildings to be constructed.
- Accuvant, a cybersecurity firm announced it was relocating to Howard from Anne Arundel County. The company will occupy close to 15,000 square feet. It is expected to grow from its current 50 employees to 180 over the next two years.

Fiscal Year 2013-2014 Goals

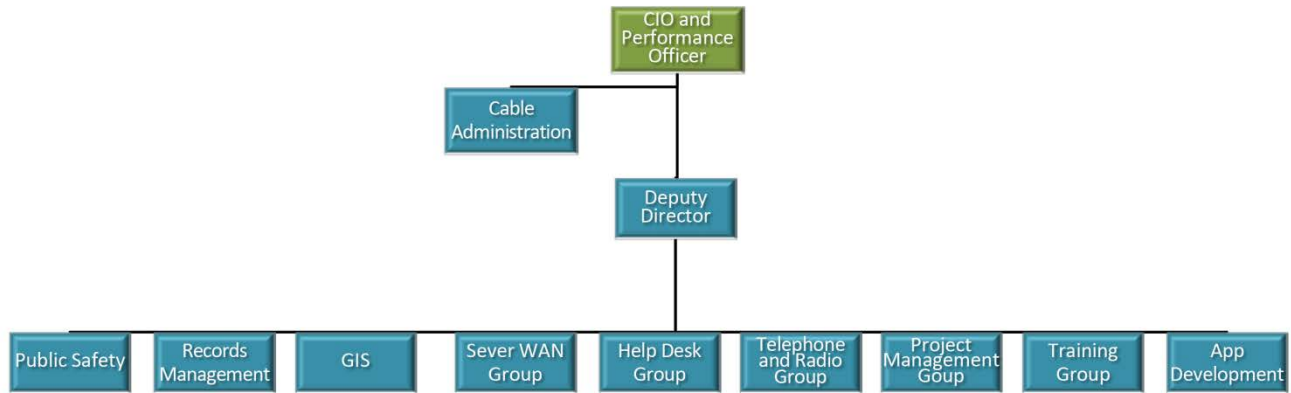
- Howard County has long been regarded as the ideal location to do business and touted for its proximity to the Baltimore-Washington corridor, access to transportation hubs, convenience to the federal government, top-notch and highly educated workforce, institutions of higher education and unparalleled quality-of-life amenities. The Howard County Economic Development Authority is also a respected economic development leader among its peers around the state due to its innovative programs and ideas. The HCEDA's Maryland Center for Entrepreneurship (MCE), for example, has been recognized by state and national officials. In conjunction with Startup Maryland, HCEDA sponsored The Pitch Across Maryland tour, which began and ended in Columbia. The 2½-week bus tour stretched to every corner of Maryland, showcasing the state's vibrant entrepreneur sector. The program was lauded by the White House, and other key stakeholders. Like Pitch Across Maryland, the HCEDA will continue to launch and back big programs that assist and help small businesses grow.
- With creation of the MCE and other programs designed to encourage entrepreneurship and small business growth, the HCEDA has adjusted its focus to place greater emphasis on helping small businesses grow. (Approximately 93 percent of businesses in Howard County are small businesses with fewer than 50 employees, and this is where the largest job growth is expected to occur and where many of the HCEDA's programs will be focused.) While the HCEDA will continue to work aggressively to attract headquarters and large companies to the County, equal attention is being given to helping new businesses start and existing businesses grow.

Economic Development Authority

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	FY2014 Prop Percent
Expenditures By Fund/Fund Center						
General Fund	1,669,661	1,829,661	69,013	2,113,810	284,149	15.53%
Economic Development Authority	1,669,661	1,829,661	69,013	2,113,810	284,149	15.53%
Program Revenue Fund	0	1,500,000	0	1,500,000	0	0.00%
Economic Development Authority	0	1,500,000	0	1,500,000	0	0.00%
Grants Fund	0	289,574	0	289,574	0	0.00%
Economic Development Authority	0	289,574	0	289,574	0	0.00%
TOTAL	1,669,661	3,619,235	69,013	3,903,384	284,149	7.85%
Expenditures By Commitment Summary						
Personnel Costs	0	289,574	0	289,574	0	0.00%
Contractuals	35,677	41,982	57,190	69,274	27,292	65.01%
Expense Other	1,633,984	1,787,679	11,823	2,044,536	256,857	14.37%
Operating Transfers	0	1,500,000	0	1,500,000	0	0.00%
TOTAL	1,669,661	3,619,235	69,013	3,903,384	284,149	7.85%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	FY2014 Prop Percent
Authorized Personnel	19.00	16.00	20.00	21.00	1.00	5.00%

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.



Executive Ulman and Senator Mikulski talk with industry reps about network benefits during the Inter-County Broadband Network (ICBN) Community Anchor Symposium.

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.

Geographic Information System

This division manages and coordinates GIS technology county-wide. This includes purchasing and maintaining key data layers, such as property boundaries, aerial and oblique photography, topography and planimetric features such as buildings, roads, etc... GIS coordinates procedures and guidelines related to map production, data analysis, software selection and spatial data exchange between client departments.

Technology & Communication Services

Fiscal Year 2012-2013 Highlights

- Completed the installation of the regional Broadband Network.
- Began the modernization of the county's Records Management System.
- Expanded the county's public safety mobile applications.
- Enhanced the stability and availability of remote applications for telework employees.

Fiscal Year 2013-2014 Goals

- Continue the enhancement of the SAP ERP system, including Business Intelligence for Management reporting.
- Complete software implementation for the new RIM (Records & Information Management) system and use it to institute email and file retention management practices.
- Develop and release additional mobile applications for iPhone, Android and Windows.
- Convert and synchronize critical Microsoft Access databases used by various county agencies.
- Continue the transition to Voice Over Internet Protocol, allowing better utilization of the county's existing data network.

Technology & Communication Services

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	FY2013 App. vs FY2014 Prop Percent
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Expenditures By Fund/Fund Center

General Fund	235,839	365,220	237,779	235,846	-129,374	-35.42%
Telephone	-369	0	0	0	0	0.00%
Cable Administrator	236,208	365,220	237,779	235,846	-129,374	-35.42%
Grants Fund	523,218	50,000	220,000	220,000	170,000	340.00%
Administration	523,218	50,000	220,000	220,000	170,000	340.00%
Technology & Communications Fund	21,547,722	21,562,271	22,504,490	22,809,133	1,246,862	5.78%
Administration	1,058,702	864,963	844,559	853,135	-11,828	-1.37%
Group I	5,178,405	2,581,953	1,835,466	1,829,815	-752,138	-29.13%
Project Management	0	651,688	682,262	700,554	48,866	7.50%
GIS Grp II	733,895	0	0	0	0	0.00%
Public Safety	498,668	780,960	854,883	859,288	78,328	10.03%
Records Management	650,295	741,561	893,022	897,539	155,978	21.03%
GIS	143,800	1,074,846	1,100,719	1,122,595	47,749	4.44%
Group III	996,784	1,603,796	957,719	958,900	-644,896	-40.21%
Services	802,317	1,192,792	1,814,724	1,821,652	628,860	52.72%
Help Desk	1,414,315	2,742,521	2,674,616	2,682,991	-59,530	-2.17%
Group IV	2,791	215,750	200,000	200,000	-15,750	-7.30%
WAN	4,231,182	1,690,176	2,472,402	2,652,617	962,441	56.94%
Radio Maintenance	3,250,885	3,701,057	3,594,144	3,598,708	-102,349	-2.77%
Telephone	1,429,793	2,084,876	2,111,782	2,115,184	30,308	1.45%
SAP Group	0	935,332	1,768,192	1,816,154	880,822	94.17%
Broadband	1,155,890	700,000	700,000	700,000	0	0.00%
TOTAL	22,306,779	21,977,491	22,962,269	23,264,979	1,287,488	5.86%

Expenditures By Commitment Summary

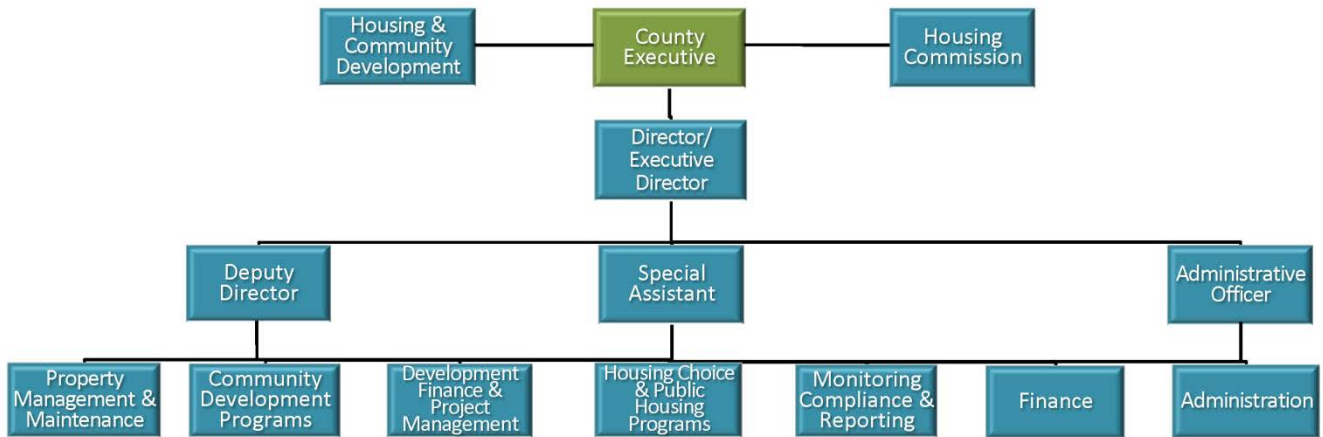
Personnel Costs	6,969,955	8,331,244	9,012,631	9,317,256	986,012	11.84%
Contractuals	8,504,288	9,298,962	9,221,229	9,219,314	-79,648	-0.86%
Supplies and Materials	4,584,741	4,048,628	3,867,900	3,867,900	-180,728	-4.46%
Capital Outlay	2,189,533	0	594,000	594,000	594,000	100.00%
Expense Other	58,262	298,657	266,509	266,509	-32,148	-10.76%
TOTAL	22,306,779	21,977,491	22,962,269	23,264,979	1,287,488	5.86%

Personnel Summary	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	FY2013 Adj. vs FY2014 Prop Percent
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Authorized Personnel	78.00	80.00	82.00	87.00	5.00	6.10%
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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.



The 7th annual “Come Home to Howard County” Housing Fair featured real estate professionals, mortgage lenders and housing specialists, as well as County personnel.

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 \$1,500,000 over the last several years to be used for housing and community development activities.

Housing and Community Development

Fiscal Year 2012-2013 Highlights

- The seventh "Come Home to Howard County" Housing Fair was held in April. 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 50 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 and 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 2013-2014 Goals

- 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.
- Design and begin construction on Phase II of the Hilltop redevelopment as well as Phase II of the Greenwood project.
- Design and obtain financing for a small efficiency apartment complex to be used as permanent supportive housing for recently homeless individuals in accordance with the County's Plan to End Homelessness. Seek an alternative location for the Day Resource Center.

Housing and Community Development

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
Community Renewal Program Fund	3,799,292	5,178,122	6,108,344	5,930,031	751,909	14.52%
Housing & Community Development	3,799,292	5,178,122	6,108,344	5,930,031	751,909	14.52%
Grants Fund	2,488,830	4,622,375	5,999,824	6,000,552	1,378,177	29.82%
Housing & Community Development	2,488,830	4,622,375	5,999,824	6,000,552	1,378,177	29.82%
TOTAL	6,288,122	9,800,497	12,108,168	11,930,583	2,130,086	21.73%
Expenditures By Commitment Summary						
Personnel Costs	3,116,216	2,763,262	3,062,859	2,944,897	181,635	6.57%
Contractuals	3,138,141	5,883,345	8,015,437	8,032,346	2,149,001	36.53%
Supplies and Materials	24,962	47,500	47,500	47,500	0	0.00%
Debt Service	0	0	0	274,761	274,761	0.00%
Expense Other	8,803	8,719	334,701	631,079	622,360	7137.97%
Operating Transfers	0	350,000	0	0	-350,000	-100.00%
Contingencies	0	747,671	647,671	0	-747,671	-100.00%
TOTAL	6,288,122	9,800,497	12,108,168	11,930,583	2,130,086	21.73%
Personnel Summary						
	FY2012 Actual	FY2013 Approved	FY2013 Adjusted	FY2014 Proposed	FY2013 Adj. vs FY2014 Prop Amount	Percent
Authorized Personnel	43.38	35.88	34.88	35.88	1.00	2.87%

Non-Departmental Expense
Section VII

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Non-Departmental Expenses

Debt Service

Description

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

Debt Service

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	91,025,459	90,070,081	97,087,324	97,087,324	7,017,243	7.79%
Stewardship Finance	91,025,459	90,070,081	97,087,324	97,087,324	7,017,243	7.79%
TOTAL	91,025,459	90,070,081	97,087,324	97,087,324	7,017,243	7.79%
Expenditures By Commitment Summary						
Debt Service	91,025,459	90,070,081	97,087,324	97,087,324	7,017,243	7.79%
TOTAL	91,025,459	90,070,081	97,087,324	97,087,324	7,017,243	7.79%

Non-Departmental Expenses

Pay-As-You-Go-Funds

Pay-As-You-Go Operating Funds

Description

Pay-As-You-Go Operating funds provides cash payments to fund special one time expenses from the General Fund with fund balance from prior years budgets in excess of the amount needed to maintain the County's Rainy Day Fund at mandated levels.

For FY 2014 this includes the following:

- Linwood School : \$950,000 completes the construction of the Linwood School
- Downtown Columbia Arts : \$5,000,000 granted to downtown Arts & Culture Commission for facilities and programs.
- Economic Development : \$2,480,000 granted to the Economic Development Authority to fund special projects
- Revitalization Fund : \$3,000,000 creates a fund to support redevelopment projects.
- Septic Hookup Fund : \$500,000 assist homeowners using septic systems to connect to the County water system
- Non Profit Agency Assistance Fund : \$250,000 assists County Non-Profit Agencies with one time costs
- Housing and Community Development : \$200,000 supplements the scattered site home acquisition program
- Broadband Innovation Fund : \$250,000 assists county agencies to connect to the County Broadband network.
- Parks: Patapsco Park Playground : \$55,000 constructs a special needs playground
- Tree Programs : \$200,000 supplements tree planting and protection programs
- Recreation and Parks Equipment : \$80,000 purchases park equipment for new positions
- Police Equipment : \$1,000,000 purchased equipment for the Police Department

Total: \$13,965,000

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Commitment Summary						
Operating Transfers	0	0	0	13,965,000	13,965,000	0.00%
TOTAL	0	0	0	13,965,000	13,965,000	0.00%

Non-Departmental Expenses

Pay-As-You-Go Funds

Pay-As-You-Go Capital Funds

Description

Pay-As-You-Go funds provides cash payments to fund capital projects from the General Fund with fund balance from prior years 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 or which the County chooses to pay with cash. For FY 2014 this includes the following :

Bridge Projects : \$300,000
 Storm Drain Projets : \$1,425,000
 Road Resurfacing Projects : \$12,650,000
 Sidewalk Projects : \$940,000
 Traffic Improvements : \$200,000
 General County Projects : \$9,445,000

Total : 24,960,000

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Commitment Summary						
Operating Transfers	0	23,812,885	0	24,960,000	1,147,115	4.82%
TOTAL	0	23,812,885	0	24,960,000	1,147,115	4.82%

Non-Departmental Expenses

Contingency Reserves

Description

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

Contingency Reserves

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	0	1,700,000	1,700,000	2,000,000	300,000	17.65%
Contingency	0	1,700,000	1,700,000	2,000,000	300,000	17.65%
Environmental Services Fund	0	5,746,963	0	700,000	-5,046,963	-87.82%
Contingency	0	5,746,963	0	700,000	-5,046,963	-87.82%
Community Renewal Program Fund	0	0	0	124,443	124,443	0.00%
Contingency	0	0	0	124,443	124,443	0.00%
Agricultural Land Preservation	0	27,486,791	278,648	280,838	-27,205,953	-98.98%
Contingency	0	27,486,791	278,648	280,838	-27,205,953	-98.98%
Program Revenue Fund	0	165,181	0	163,775	-1,406	-0.85%
Contingency	0	165,181	0	163,775	-1,406	-0.85%
Recreation Program Fund	0	3,024,734	579,808	153,213	-2,871,521	-94.93%
Contingency	0	3,024,734	579,808	153,213	-2,871,521	-94.93%
Forest Conservation Fund (Legacy)	0	2,627,451	0	27,657	-2,599,794	-98.95%
Contingency	0	2,627,451	0	27,657	-2,599,794	-98.95%
Grants Fund	0	30,000,000	0	697,923	-29,302,077	-97.67%
Contingency	0	30,000,000	0	697,923	-29,302,077	-97.67%
Trust And Agency Multifarious	0	500,000	0	29,295	-470,705	-94.14%
Contingency	0	500,000	0	29,295	-470,705	-94.14%
Fleet Operations Fund	0	7,132,409	0	0	-7,132,409	-100.00%
Contingency	0	7,132,409	0	0	-7,132,409	-100.00%
Technology & Communications Fund	0	176,584	0	96,383	-80,201	-45.42%
Contingency	0	176,584	0	96,383	-80,201	-45.42%
Employee Benefits Self-Ins	0	5,368,741	0	1,452,659	-3,916,082	-72.94%
Contingency	0	5,368,741	0	1,452,659	-3,916,082	-72.94%
Watershed Protection & Restoration Fund	0	0	0	384,887	384,887	0.00%
Contingency	0	0	0	384,887	384,887	0.00%
Recreation Special Facilities	0	1,950	63,420	63,420	61,470	3152.31%
Contingency	0	1,950	63,420	63,420	61,470	3152.31%
TOTAL	0	83,930,804	2,621,876	6,174,493	-77,756,311	-92.64%
Expenditures By Commitment Summary						
Contingencies	0	83,930,804	2,621,876	6,174,493	-77,756,311	-92.64%
TOTAL	0	83,930,804	2,621,876	6,174,493	-77,756,311	-92.64%

Non-Departmental Expenses

Non-Departmental Expenses

Description

Other Non-Departmental Expenses are those costs than cannot be assigned to any specific department. They can either be from general revenues or from fund balancee as indicated.

For FY 2014 these include:

State Assessment Office Assistance : \$997,000

As required by State Law the County is required to make this payment:

General Revenues Emergency Overtime : \$50,000

This account will be used to pay overtime for non represented employees during emergencies: General Revenues

OPEB Payment From General Funds : \$5,000,000

The County is phasing into full funding of the OPEB required payment. This is the General Revenue Payment to the OPEB Trust Fund

OPEB Payment from Fund Balance : \$7,000,000

The FY 2012 CAFR designated this payment to be made from fund balnce to the OPEB Trust Fund\

Total: \$13,047,000

Non-Departmental Expenses

Expenditures	FY2012 Actual	FY2013 Approved	FY2014 Requested	FY2014 Proposed	FY2013 App. vs FY2014 Prop Amount	Percent
Expenditures By Fund/Fund Center						
General Fund	0	0	0	13,047,000	13,047,000	0.00%
Non-Departmental Expenses	0	0	0	13,047,000	13,047,000	0.00%
TOTAL	0	0	0	13,047,000	13,047,000	0.00%
Expenditures By Commitment Summary						
Personnel Costs	0	0	0	50,000	50,000	0.00%
Contractuals	0	0	0	12,000,000	12,000,000	0.00%
Expense Other	0	0	0	997,000	997,000	0.00%
TOTAL	0	0	0	13,047,000	13,047,000	0.00%

Funds/Statements

Section VIII

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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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Local transfer taxes and interest	6,450,784	6,750,000	6,750,000
Total Revenues	6,450,784	6,750,000	6,750,000
Expenditures:			
Transfer tax funding	5,675,339	5,000,000	9,000,000
Total Expenditures	5,675,339	5,000,000	9,000,000
Excess (Deficiency) of revenues over expenditures	775,445	1,750,000	(2,250,000)
Other financing sources (uses):			
Appropriation from fund balance			
Total other financing sources (uses)			
Net increase (decrease) in fund balance	775,445	1,750,000	(2,250,000)
Less Appropriation from fund balance			
Prior year fund balance	-	1,835,649	3,585,649
Fund Balance-Beginning	1,060,204		
Fund Balance-Ending (Transfer	1,835,649	3,585,649	1,335,649
Restricted	1,835,649	3,585,649	1,335,649

-

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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Technology fees			
Education development tax (Surcharge)	5,660,948	6,000,000	6,000,000
Total Revenues	5,660,948	6,000,000	6,000,000
Expenditures:			
Technology fee funding			
Transfer out - debt service/Oper.Exp(DILP Tech)		14,004	3,780
Education development tax (Surcharge)	7,000,115	7,787,130	8,066,619
Total Expenditures	7,000,115	7,801,134	8,070,399
Net increase(decrease)in fund balance	(1,339,167)	(1,801,134)	(2,070,399)
Technology fees			
Education development tax (Surcharge)	(1,339,167)	(1,787,130)	(2,066,619)
Prior year fund balances	13,045,457	11,706,290	9,905,156
Technology fees		285,358	271,354
Education development tax (Surcharge)	13,045,457	11,420,932	9,633,802
Ending fund balance:	11,706,290	9,905,156	7,834,757
Technology fees	285,358	271,354	267,574
Education development tax (Surcharge)	11,420,932	9,633,802	7,567,183

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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Local transfer taxes available	950,000	2,125,000	3,375,000
Fire tax paygo	1,710,000	4,250,000	500,000
Total Revenues	2,660,000	6,375,000	3,875,000
Expenditures:			
Fire & Public Safety Capital Projects		1,500,000	2,020,000
Fire Tax cash	1,710,000	4,250,000	-
Transfer out - Fire Tax Fund			
Transfer out - debt service	1,230,139	1,166,212	1,851,379
Total Expenditures	2,940,139	6,916,212	3,871,379
Excess (Deficiency) of revenues over expenditures	(280,139)	(541,212)	3,621
Other financing sources (uses):			
Appropriation from fund balance			
Total other financing sources (uses)			
Net increase (decrease) in fund balance	(280,139)	(541,212)	3,621
Less Appropriation from fund balance			
Prior year fund balance	1,780,826	1,500,687	959,475
Ending fund balance: Transfer tax	1,500,687	959,475	963,096

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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Local transfer taxes	6,450,253	6,750,000	6,750,000
Developer contributions - open space	24,000	1,530,000	400,000
Total Revenues	6,474,253	8,280,000	7,150,000
Expenditures:			
Transfer tax funding	908,000	2,700,000	3,000,000
Open space funding		1,030,000	400,000
Transfer out - debt service	3,389,457	2,860,647	3,468,748
Total Expenditures	4,297,457	6,590,647	6,868,748
Excess (Deficiency) of revenues over expenditures	2,176,796	1,689,353	281,252
Other financing sources (uses):			
Appropriation from fund balance			
Total other financing sources (uses)			
Net increase (decrease) in fund balance	2,176,796	1,689,353	281,252
Less Appropriation from fund balance			
Prior year fund balance	4,497,184	6,673,980	8,363,333
Ending fund balance:			
Transfer tax	6,420,194	7,609,547	7,890,799
Developer contributions	253,786	753,786	753,786

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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Developer contributions - storm drain	77,240	121,251	0
Total revenues	77,240	121,251	0
Expenditures:			
Storm drain funding	0	121,251	0
Total expenditures	0	121,251	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	77,240	0	0
Less appropriation from fund balance	0	0	0
Fund balances - beginning	379,651	456,891	456,891
Fund balance - ending: Developer contributions-storm drain	456,891	456,891	456,891

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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Excise tax	5,240,060	5,000,000	5,000,000
Interest	61,836	100,000	100,000
Race track	43,536	54,743	54,743
Developer contributions	1,260,748		
Total Revenues	6,606,180	5,154,743	5,154,743
Expenditures:			
Excise tax pay-as-you-go	-		0
Excise bonds debt service	3,439,699	3,730,916	4,006,082
Race track pay-as-you-go	0	0	0
Developer contributions pay-as-you-go	-		0
Total Expenditures	3,439,699	3,730,916	4,006,082
Excess (Deficiency) of revenues over expenditures	3,166,481	1,423,827	1,148,661
Other financing sources (uses):			
Appropriation from fund balance			
Total other financing sources (uses)			
Net increase (decrease) in fund balance	3,166,481	1,423,827	1,148,661
Less Appropriation from fund balance			
Prior year fund balance restated	44,696,392	47,819,337	49,243,164
Ending fund balance:			
Excise tax pay-as-you-go			
Excise tax future debt service	43,472,380	44,841,464	45,935,382
Race track pay-as-you-go	(168,597)	(113,854)	(59,111)
Developer contributions pay-as-you-go	4,515,554	4,515,554	4,515,554

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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Charges for services	13,314,969	13,666,072	17,604,500
Licenses & permits	0	44,700	55,000
Revenue from other governments	0	7,400	0
Fines & forfeitures	2,224	10,900	0
Rental of property	196,214	497,000	540,000
Total Revenues	13,513,407	14,226,072	18,199,500
Expenditures:			
Recreation and Parks:			
Administration	14,016,981	15,250,000	19,478,175
Contingency	0	0	153,213
Total Expenditures	14,016,981	15,250,000	19,631,388
Excess (Deficiency) of revenues over expenditures	(503,574)	(1,023,928)	(1,431,888)
Other financing sources (uses)			
Appropriation from fund balance	775,574	1,023,928	1,931,888
Operating transfers in	0	0	0
General fund chargeback	0	0	(500,000)
Operating transfers out	(272,000)	0	0
Total other financing sources (uses)	503,574	1,023,928	1,431,888
Net increase (decrease) in fund balance	0	0	0
Less Appropriation from fund balance	(775,574)	(1,023,928)	(1,931,888)
Prior year fund balance	3,731,390	2,955,816	1,931,888
Prior year encumbrances lapsed	0	0	0
Ending fund balance	2,955,816	1,931,888	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 FY2012	Estimated FY2013	Budget FY2014
Revenues			
Developer contributions-Mitigation	183,973	226,280	425,000
Developer contributions-Inspections	10,946	13,600	32,000
Fine & Forfeitures	75,252	45,000	75,000
Parkland Restoration		-	25,000
Interest on investments	6,787	5,250	7,500
Total Revenues	276,958	290,130	564,500
Expenditures			
Forest Mitigation	515,256	518,260	921,900
Contingency reserve		-	27,657
Total Expenditures	515,256	518,260	949,557
Excess (Deficiency) of revenues over expenditures	(238,298)	(228,130)	(385,057)
Other financing sources (uses)			
Appropriation from fund balance	238,298	228,130	385,057
Transfers in	-		
Transfers out			
Total other financing sources (uses)	238,298	228,130	385,057
Net increase (decrease) in fund balance	-	-	-
Less Appropriation from fund balance	(238,298)	(228,130)	(385,057)
Prior Year fund balance	4,444,273	4,205,975	3,977,845
Ending fund balance	4,205,975	3,977,845	3,592,788
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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Revenue from other agencies	1,674,973	0	0
Charges for services	661,709	0	0
Interest on investments	12,502	0	0
Other	457,488	0	0
Total revenues	2,806,672	0	0
Expenditures:			
General local health services	9,899,900	0	0
Grant programs	540,205	0	0
Total expenditures	10,440,105	0	0
Other financing sources (uses):			
Transfers in	9,184,000	9,396,443	9,084,838
Total other financing sources (uses)	9,184,000	9,184,000	9,084,838
Fund balance:			
Net change in fund balance	1,550,567	0	0
Fund balance - beginning	7,550,284	9,100,851	9,100,851
Fund balance - ending	9,100,851	9,100,851	9,100,851

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 FY2012	Estimated FY2013	Budget FY2014
REVENUES			
Commercial paper bond anticipation notes interest income	91,945	4,660,000	4,660,000
Total revenues	91,945	4,660,000	4,660,000
EXPENDITURES			
Commercial paper debt interest payments	152,668	3,750,000	3,750,000
Expenses of commercial paper sale	411,116	910,000	910,000
Total expenditures	563,784	4,660,000	4,660,000
Excess (deficiency) of revenues over expenditures	(471,839)	-	-
OTHER FINANCING SOURCES (USES)			
Appropriation from fund balance	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	(471,839)	-	-
Less appropriation to general fund interest income	471,839	-	-
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 FY2012	Estimated FY2013	Budget FY2014
REVENUES			
Transfer Tax	3,106,005	3,375,000	3,375,000
Payment from Pay-Go	-	350,000	-
Retun from Closed Capital Project	-	400,278	-
Housing Commission Reimbursement	500,000	600,000	1,970,160
Principal Repayment	-	10,000	10,000
Installment interest on community loans	148,109	75,000	75,000
Revenue from other agencies	300	-	-
Total revenues	3,754,414	4,810,278	5,430,160
EXPENDITURES			
Housing and community development administration	3,395,439	3,066,322	3,576,952
Community development committee	-	-	6,940
Housing initiatives	989	800,000	1,775,000
Capital improvements	1,423,000	-	-
Contingency reserve	-	-	124,443
Total expenditures	4,819,428	3,866,322	5,483,335
Excess (deficiency) of revenues over expenditures	(1,065,014)	943,956	(53,175)
OTHER FINANCING SOURCES (USES)			
Transfers in	1,012,000	-	-
Transfers out - debt service	-	-	(274,761)
Transfers out - interfund reimbursement	-	-	(296,378)
Total other financing sources (uses)	1,012,000	-	(571,139)
Net change in fund balance	(53,014)	943,956	(624,314)
Fund balances - beginning	16,288,351	16,235,337	17,179,293
Fund balances - ending	16,235,337	17,179,293	16,554,979
Reserved for noncurrent loans receivables	14,062,620	14,062,620	14,062,620
Unreserved	2,172,717	3,116,673	2,492,359

Governmental Funds

Fund 2020000000

Agricultural 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 for the fund comes from 25% of the local transfer tax, investment income, and the development transfer tax paid when land assessed for agricultural use is converted to other uses.

	Actual FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Transfer tax	6,450,253	6,750,000	6,750,000
County development tax	164,703	150,000	150,000
Interest on investments	8,741,448	1,300,000	1,000,000
Miscellaneous	11,946	15,000	15,000
Total Revenues	15,368,350	8,215,000	7,915,000
Expenditures:			
Agricultural land preservation program administration	396,319	351,097	349,439
Agricultural land preservation board	583	1,900	1,900
Support of EDA Ag Initiatives			120,000
Tax credits	-	125,000	125,000
Principal payments on debt	1,751,930	1,927,375	2,018,375
Interest payments on debt	5,227,488	5,477,545	5,416,703
Additional debt service	-	-	520,000
General fund chargeback	630,368	733,916	809,855
Capital improvements	28,118,612		
Contingency			280,838
Total Expenditures	36,125,300	8,616,833	9,642,110
Excess (Deficiency) of revenues over expenditures	(20,756,950)	(401,833)	(1,727,110)
Other Financing Sources (Uses)			
Appropriation from fund balance	20,756,949	401,833	1,727,110
Installment purchase agreements	25,253,100		
Total Financing Sources (Uses)	46,010,049	401,833	1,727,110
Net change in fund balance	25,253,099	(401,833)	(1,727,110)
Less appropriation from fund balance	(20,756,949)	(401,833)	(1,651,914)
Fund balances - beginning	72,450,566	76,946,716	76,544,883
Prior year encumbrances lapsed	-		
Ending fund balance	76,946,716	76,544,883	74,817,773

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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Property taxes	62,503,906	78,121,620	82,017,442
Fire Inspections & Services	70,526	115,000	125,000
Miscellaneous	119,729	170,000	20,000
Interest on investments	-	-	50,000
Total Revenues	62,694,161	78,406,620	82,212,442
Expenditures:			
Public Safety:			
Operations & Administration	60,994,799	69,285,711	75,192,055
Capital equipment & construction	1,710,000	4,250,000	5,109,500
Non Operating Expenses			
Contingency	-	-	2,570,976
Total Expenditures	62,704,799	73,535,711	82,872,531
Excess (Deficiency) of revenues over expenditures	(10,638)	4,870,909	(660,089)
Other financing sources (uses)			
Appropriation from fund balance	4,501,352	16,763,099	6,057,740
Rural fire district reimbursement	8,509,449	-	-
General fund chargeback	(4,490,714)	(4,621,144)	(4,897,651)
Transfers out	(8,509,449)	-	(500,000)
Total other financing sources (uses)	10,638	12,141,955	660,089
Net increase in fund balance	-	17,012,864	-
Less Appropriation from fund balance	(4,501,352)	(16,763,099)	(6,057,740)
Prior year fund balance	22,249,645	17,764,703	18,014,468
Prior year encumbrance lapsed	16,410	-	-
Ending fund balance	17,764,703	18,014,468	11,956,728

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.

	Fiscal Year FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Speed Camera Fines	489,462	958,970	1,327,748
Total Revenues	489,462	958,970	1,327,748
Expenditures:			
Program Operations (Vendor Contract)	257,846	400,000	823,500
Equipment & Staffing	262,091	392,401	354,248
Total Expenditures	519,937	792,401	1,177,748
Excess (Deficiency) of revenues over expenditures	(30,475)	166,569	150,000
Other financing sources (uses):			
Appropriation from fund balance	-	-	47,525
Available for Public Safety Uses	-	-	(197,525)
Transfers in	-	-	-
Transfers out (Pedestrian Safety Capital Projects)	(2,000)	(86,569)	-
Total other financing sources (uses)	(2,000)	(2,000)	(150,000)
Total other financing sources (uses)	(32,475)	80,000	-
Net increase (decrease) in fund balance	-	-	(47,525)
Less Appropriation from fund balance	-	-	47,525
Prior year fund balance	(32,475)	47,525	-
Ending fund balance:	0	0	0

0

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 FY2012	Estimated FY2013	Budget FY2014
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 FY2012	Estimated FY2013	Budget FY2014
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 2150000000

Program Revenue Fund

Description

The Program Revenue Fund is a new fund created for fiscal year 2013. Programs included in this fund are supported by the revenues collected for the services provided. Accounts have been established for use by various county agencies.

	Actual Fiscal 2012	Estimated Fiscal 2013	Budget Fiscal 2014
Revenues			
Program Revenue	-	5,671,200	5,622,907
TOTAL REVENUES	-	5,671,200	5,622,907
Expenditures	-	-	-
Administrative/Operating costs	-	5,671,200	5,459,132
Contingency	-	-	163,775
Contingency	-	-	163,775
TOTAL EXPENDITURES	-	5,671,200	5,622,907

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 FY2012	Estimated FY2013	Budget FY2014
Revenues			
Contributions	188,797	1,406,250	1,005,795
TOTAL REVENUES	188,797	1,406,250	1,005,795
Expenditures			
Administrative/Operating Costs	188,797	1,406,250	976,500
Contingency	-	-	29,295
TOTAL EXPENDITURES	188,797	1,406,250	1,005,795
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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Charges for services	18,192,941	18,200,000	18,200,000
Landfill user fees	1,902,028	1,600,000	1,500,000
Single stream recycling proceeds	1,287,853	501,000	502,500
Other recycling proceeds	542,520	135,000	223,000
Miscellaneous	42,907	120,000	230,000
Penalties	44,176	0	0
Total revenues	22,012,425	20,556,000	20,655,500
Expenditures:			
Administrative services	727,345	803,455	1,010,125
Operatations	4,429,323	6,125,193	6,334,106
Waste Export	3,939,634	5,000,000	5,000,000
Collections	520,645	727,115	746,639
Refuse collections	4,672,646	4,350,000	4,500,000
Recycling operations	5,648,552	6,115,717	6,199,372
Contingency reserve	0	5,746,963	700,000
Total expenditures	19,938,145	28,868,443	24,490,242
Other financing sources (uses):			
General fund chargeback	(1,046,108)	(1,378,664)	(1,175,916)
Total other financing sources (uses)	(1,046,108)	(1,378,664)	(1,175,916)
Fund balance:			
Net change in fund balance	1,028,172	(9,691,107)	(5,010,658)
Plus prior year encumbrances lapsed	2,281,600	0	0
Fund balances - beginning	11,516,374	14,826,146	5,135,039
Fund balance - ending	14,826,146	5,135,039	124,381

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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Water use charge	19,555,842	20,142,674	22,816,000
Sewer use charge	24,859,807	26,445,787	29,575,000
Fire protection charge	987,054	1,032,098	1,105,000
Industrial waste surcharge	1,130,946	1,000,000	1,000,000
Water and sewer penalty	666,102	704,429	786,000
Special charges	513,569	250,000	250,000
Water connections	47,096	50,000	50,000
W&S Capital Project Pro-rata	0	110,000	110,000
Interest on investments	11,316	5,000	0
Other revenues	113,237	71,500	71,500
Total revenues	47,884,969	49,811,488	55,763,500
Expenses:			
Salaries, Wages & benefits	10,618,742	10,962,795	11,499,862
Utilities	2,467,447	3,490,500	2,900,000
Contract services	2,702,506	1,978,190	2,076,962
Sludge hauling	1,780,070	3,406,000	4,400,000
Supplies/inventory	1,447,729	1,559,575	1,731,225
Chemicals	112,900	1,035,290	1,086,373
Vehicle maintenance	2,002,744	2,245,944	2,457,942
Pro-rata share	3,456,836	3,223,738	3,337,384
Chargebacks for services	715,939	764,523	1,238,585
Purchased water	13,813,807	17,500,000	18,500,000
Outside sewerage services	5,800,848	5,448,333	7,100,000
Other expenses	171,977	1,696,600	1,832,204
Total expenses	45,091,545	53,311,488	58,160,537
Other financing sources (uses):			
Appropriation from fund balanc	0	0	2,397,037
Ad valorem charges (from 7012	8,605,510	3,500,000	0
Total other financing sources	8,605,510	3,500,000	2,397,037
Net assets:			
Change in net assets	11,398,934	0	0
Less appropriation from fund ba	0	0	(2,397,037)
Total net assets prior year	7,480,232	18,879,166	18,879,166
Ending net assets	18,879,166	18,879,166	16,482,129

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 FY2013	Budget FY2014
Revenues:			
O & M user fees from homeowners	119,918	170,735	367,875
Capital reserve	23,100	-	-
Risk pool reserve	21,000	67,890	16,125
Other revenue	835	-	-
Total revenues	164,853	238,625	384,000
Expenses:			
Contract services	43,652	107,085	130,825
Septic Tank Maintenance	-	14,700	20,100
Ground maintenance	-	16,150	3,400
Supplies/inventory	3,648	63,530	100,500
Contingency	-	49,200	68,600
Total expenses	47,300	290,455	469,615
Other financing sources:			
Appropriation from fund balance	-	51,830	85,615
Total other financing sources	326,339	51,830	85,615
Net Assets:			
Change in net assets	443,892	-	-
Less appropriation from fund balance	-	(51,830)	(85,615)
Total net assets prior year	60,802	504,694	452,864
Ending net assets	504,694	452,864	367,249
Reserve for capital and risk pool	504,694	452,864	367,249

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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Water & sewer ad valorem	29,813,247	28,910,000	29,200,000
Water front foot benefit charges	571,703	2,737,600	2,712,000
Sewer front foot benefit charges	2,185,709	4,339,400	4,298,000
Water in aid of construction charges	715,000	2,000,000	0
Sewer in aid of construction charges	1,065,000	968,000	1,571,000
Developer contributions	7,608,858	5,000,000	5,000,000
Interest on investments	130,008	120,000	120,000
Amortization of premium	827,722	825,000	825,000
Penalty and interest	67,250	50,000	50,000
Total Revenues	42,984,497	44,950,000	43,776,000
Expenses:			
Bond principal payments	7,695,000	6,450,000	9,245,000
Bond interest payments	6,236,193	7,402,562	7,989,205
Major water & sewer loan payments	0	71,000	70,000
State loan principal payments	4,138,266	4,254,595	3,179,302
State loan interest payments	1,181,825	1,084,059	912,007
Other financial matters	362,820	900,000	900,000
Bond sale expenses	76,656	74,000	100,000
Amortized discount expense	2,315	2,300	2,300
Depreciation expense	14,040,524	14,000,000	15,200,000
Total Expenses	33,733,599	34,238,516	37,597,814
Other financing sources (uses):			
Appropriation from fund balance	14,040,524	14,000,000	15,200,000
Funding of capital projects in 500 fund:			
Water in aid (to 500 fund)	(838,280)	(455,000)	0
Sewer in aid (to 500 fund)	(823,800)	(450,240)	(257,000)
Utility cash funding (to 500 fund)	(5,319,731)	(7,978,000)	(9,760,000)
Ad valorem charges (to 7012 fund)	(8,605,510)	(3,500,000)	0
Total other financing sources (uses)	(1,546,797)	1,616,760	5,183,000
Net assets:			
Change in net assets	7,704,101	12,328,244	11,361,186
Less appropriation from fund balance	(14,040,524)	(14,000,000)	(15,200,000)
Total net assets prior year	341,779,217	335,442,794	333,771,038
Ending net assets	335,442,794	333,771,038	329,932,224

Proprietary Funds

Fund 7360000000

Watershed Protection and Restoration Fund

Description

This fund is designed to provide a sustainable dedicated revenue source for the purpose of maintenance, operations and improvement of local stormwater management system. The money in this fund comes from an annual stormwater remediation fee assessed on a property at \$15.00 per 500 square feet of impervious surface. The fund is self-sustaining and does not depend upon general tax dollars.

	Actual FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Stormwater Remediation Fee	0	0	16,706,000
Credits	0	0	(423,000)
Total revenues	0	0	16,283,000
Expenses:			
Operating Expenses	0	0	7,023,113
Contingency	0	0	384,887
Total expenses	0	0	7,408,000
Other financing sources (uses):			
Transfer to capital projects	0	0	(8,875,000)
Total other financing sources	0	0	(8,875,000)
Net assets:			
Change in net assets	0	0	0
Total net assets prior year	0	0	0
Ending net assets	0	0	0

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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Greens Fees	1,114,326	1,125,000	1,161,420
Cart Fees	388,448	385,000	390,000
Driving Range	108,100	101,500	125,000
Merchandise Sales	114,133	103,503	119,000
Food & Beverage Sales	313,790	310,000	332,000
Other	96,115	35,000	50,000
Total Revenues	2,134,912	2,060,003	2,177,420
Expenditures:			
Golf Course Mgt./Operation	1,458,542	1,478,000	1,625,746
Bond Interest Payments	-	439,000	119,351
Bond Principle Payments	413,068	119,351	439,000
Amortized Discount Expense	64,273	-	49,750
Depreciation Expense	48,727	44,272	44,272
Contingency	-	-	63,420
Non operating expenses	-	-	-
Transfer out	(587,000)	-	(164,119)
Deferred refunding loss	(179,265)	221,736	-
Other	(30,050)	(1,000)	-
Total Expenditures	1,188,295	2,301,359	2,341,539
Net increase (decrease) in fund balance	946,617	(241,356)	(164,119)
Prior year fund balance	3,823,740	4,770,357	4,529,001
Ending fund balance	4,770,357	4,529,001	4,364,882

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 FY2012	Estimated FY2013	Budget FY2014
REVENUES			
Central stores chargebacks	-	-	-
Fleet operations charge backs (internal age	14,426,976	14,272,888	16,567,946
Fleet operations charge backs (external age	784,182	688,304	688,304
Fire Dept charge backs (internal plus Vol FC	2,104,722	1,861,368	2,208,160
Howard Transit/Anne Arundel (internal)	330,615	308,000	308,000
Contingency reserves	-	-	-
Sale of capital asset	561,181	500,000	500,000
Gain on assets transferred in (net)	271,451	-	-
Transfer	1,800,000	-	-
Other revenue	60,703	-	-
Interest on investment	7,522	-	-
Total revenues	20,347,352	17,630,560	20,272,410
EXPENDITURES			
Central stores	-	-	-
Fleet operations	16,600,002	18,285,074	18,886,954
Fuel Reserve	-	-	1,000,000
Non operating expenses	-	-	-
Interfund transfer to general fund	600,000	-	-
Transfer	7,522	-	-
Loss on sale of capital assets	164,109	-	-
Total expenditures	17,371,633	18,285,074	19,886,954
Net change in fund balance	2,975,719	(654,514)	385,456
Fund balances - beginning	20,578,619	23,554,338	22,899,824
Fund balances - ending	23,554,338	22,899,824	23,285,280
Less noncash assets	(18,185,217)	(18,185,217)	(18,185,217)
Reserved for Future Capital Purchases	-	-	(5,100,063)
Operating surplus/deficit	5,369,121	4,714,607	-

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 FY2012	Estimated FY2013	Budget FY2014
Revenues:			
Data Proceasing chargebacks	8,276,772	10,001,647	13,614,955
GIS chargebacks	879,916	887,042	1,773,579
GIS data	435	3,500	3,500
Records Management chargebacks	601,533	585,590	741,562
Radio Maintenance chargebacks	2,254,925	2,287,180	2,350,276
Telephone Services	2,350,046	2,520,460	2,498,120
PEG/INET	132,076	-	-
Copier Rentals	269,194	278,247	284,371
Tower Rentals	1,059,720	1,050,000	1,075,000
Broadband	-	80,000	300,000
Sale of capital asset	683,291	-	-
Transfer In	10,002	-	-
Interest on Investments	-	-	-
Total Revenues	16,517,910	17,693,666	22,641,363
Expenditures:			
Information System service	14,564,842	12,125,059	14,015,819
GIS operations	1,376,361	1,729,956	1,981,883
Radio Maintenance	2,859,444	3,314,564	3,047,708
Communication Equipment	391,440	391,440	551,000
Telephone Services	1,432,584	2,218,655	2,315,184
Records Management	650,294	704,483	897,539
PEG/INET	-	-	-
ERP	272,754	-	-
Contingency	-	-	96,383
Non operating expenses	-	-	-
Transfer out	10,002	-	-
Other	-	-	-
Total Expenditures	21,557,721	20,484,157	22,905,516
Net increase(decrease) in fund balance	(5,039,811)	(2,790,491)	(264,153)
Adjustment to beginning fund balance	-	-	-
Prior year fund balance	8,094,455	3,054,644	264,153
Ending fund balance	3,054,644	264,153	-
Less noncash assets	(1,989,848)	-	-
Operating surplus/deficit	1,064,796	264,153	-

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 FY2012	Estimated FY2013	Budget FY2014
REVENUES AND OTHER FINANCING SOURCES			
Insurance chargebacks	4,699,228	5,026,421	5,523,155
Insurance chargebacks allied agencies	-	348,320	329,170
Interest income	11,990	20,000	20,000
Insurance recoveries	219,341	200,000	220,000
Total revenues and other financing sources	4,930,559	5,594,741	6,092,325
EXPENDITURES			
Claims cost:			
Claims	3,125,760	3,400,000	4,395,000
Claims accrual adjustment	72,439	100,000	100,000
Insurance premiums	664,643	815,000	1,340,000
Other operating expenses	236,388	676,250	726,250
Administrative costs:			
Interfund transfer to general fund	434,191	404,085	450,139
Other administrative costs	746,142	655,741	789,218
Total expenditures	5,279,563	6,051,076	7,800,607
Net change in fund balance	(349,004)	(456,335)	(1,708,282)
Fund balances - beginning	(366,739)	(715,743)	(1,172,078)
Fund balances - ending	(715,743)	(1,172,078)	(2,880,360)
Required claims reserve	9,600,601	9,985,000	10,380,000
Cash balance	8,884,858	8,812,922	7,499,640

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 FY2012	Revised FY2013	Projected FY2014
REVENUES			
County Charge Backs	21,716,037	25,545,447	26,584,911
HCC Charge Backs	6,045,202	6,173,350	7,025,714
Library Charge Backs	1,876,878	2,237,012	2,427,394
EDA Charge Backs	99,664	179,790	194,852
Mental Health Authority Charge Backs	41,194	61,121	66,284
Soil Conservation District Charge Backs	11,873	52,495	56,818
County Charge Backs for OPEB Trust Premium	3,295,684	0	0
HCC Charge Backs for OPEB Trust Premium	214,405	0	0
Library Charge Backs for OPEB Trust Premium	0	0	0
Employee Contributions	4,005,870	4,127,930	4,326,878
Retiree Contributions	1,915,197	1,979,317	2,502,745
Supplemental Life Insurance	10,760	346,489	371,070
Long Term Disability	13,334	8,994	7,500
Leave With Out Pay	2,698	6,588	5,000
Prescription Drug Rebate	677,174	983,301	538,399
Part D Subsidy	0	259,046	244,074
Cobra	29,056	25,093	20,000
Insurance Recoveries	529,174	0	0
Other Revenue	0	2,980	0
Total revenues	40,484,200	41,988,953	44,371,639

Proprietary Funds

Fund 6050000000

continued...

	Actual FY2012	Revised FY2013	Projected FY2014
EXPENDITURES			
EXPENDITURES	0	0	0
Administrative Costs	1,091,099	559,338	582,462
County Insurance Charges	23,951,080	31,743,060	35,457,098
HCC Insurance Charges	5,683,352	5,747,124	7,025,714
Library Insurance charges	2,555,145	2,706,418	2,427,394
Economic Development Insurance Charges	86,572	108,492	194,852
Mental Health Authority Insurance Charges	48,023	49,089	66,284
County OPEB Trust Premium	4,809,102	0	0
HCC OPEB Trust Premium	345,826	0	0
Library OPEB Trust Premium	195,681	0	0
Soil Conservation Insurance Charges	0	52,495	56,818
Employee Flexible Benefits	376,358	374,120	416,700
Long-Term Disability	0	476,026	604,500
Supplemental Life Insurance	326,966	352,331	371,070
County Life Insurance	589,195	579,346	625,076
ACA (Pay or Play Contingent Expenses)	0	0	594,000
Contingency	0	0	1,452,659
TOTAL EXPENDITURES	40,058,399	42,747,839	49,874,627
Net change in fund balance	425,801	(758,886)	(5,502,988)
Fund balances - beginning	10,125,775	10,551,576	9,792,690
Fund balances - ending	10,551,576	9,792,690	4,289,702

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 6/30/2013

	Principal	Interest	Total
School Construction	374,043,010	137,831,147	511,874,157
General County Bonds:			
Community College	72,427,781	31,249,391	103,677,171
Community Renewal	1,983,603	394,080	2,377,683
Fire Department	20,331,068	8,682,118	29,013,186
General County	231,543,459	91,000,568	322,544,027
Police Department	6,370,947	2,274,578	8,645,526
Recreation & Parks	31,836,855	13,255,948	45,092,803
Storm Drain	20,458,984	7,792,583	28,251,566
Total General County	384,952,697	154,649,265	539,601,962
Excise Bonds	34,251,642	11,289,084	45,540,726
DILP	3,600	180	3,780
School Surcharge	67,629,035	23,934,637	91,563,672
College Bonds	8,470,016	3,318,591	11,788,608
Total School, Gen. Co. & Other Bonds	869,350,000	331,022,904	1,200,372,904
Water & Sewer	206,785,000	108,023,578	314,808,578
Special Facility Revenue Bonds	5,022,000	657,014	5,679,014
Total Howard County Bonds	1,081,157,000	439,703,496	1,520,860,496

Statements

Total Debt Services Requirements

Fiscal Year 2014 – Final

	Principal	Interest	Total
School Construction Bonds	26,781,542	16,570,634	43,352,176
Total School Construction	26,781,542	16,570,634	43,352,176
General County Bonds:			
Community College	3,453,050	3,189,796	6,642,846
Community Renewal	456,771	92,749	549,520
Fire Department	1,021,826	829,553	1,851,379
General County (includes WQ - Loan #3)	14,987,906	10,320,801 *	25,308,707
Police Department	621,349	293,467	914,816
Recreation & Parks	2,059,241	1,409,507	3,468,748
Storm Drain	1,232,250	872,233	2,104,483
Total General County	23,832,393	17,008,106	40,840,499
Total School and General County	50,613,935	33,578,740	84,192,675
Excise Bonds			
Excise Bonds	2,503,003	1,503,079	4,006,082
DILP Technology	3,600	180	3,780
School Surcharge	4,882,247	3,184,372	8,066,619
College Bonds	412,221	405,947	818,168
Total School, Gen. Co. and Excise Bonds	58,415,006	38,672,318	97,087,324
Water & Sewer Bonds			
730 Fund (Metro Bonds & Middle Patuxent)	9,245,000	7,989,205	17,234,205
730 Fund (Water Quality - All Loans)	3,179,302	912,007 *	4,091,309
Total Water & Sewer Bonds	12,424,302	8,901,212	21,325,514
Special Facility Revenue Bonds	439,000	119,351	558,351
Total W & S and Sp. Fac. Rev. Bonds	12,863,302	9,020,563	21,883,865
Total Howard County Bonds	71,278,308	47,692,881	118,971,189
TOTAL BUDGET	71,278,308	47,692,881	118,971,189

* Includes administrative fee.

Statements

Legal Debit Limits

Fiscal Year 2014

	Audit FY2012	Estimated FY2013	Budget FY2014
Assessable Base	\$45,177,520,098	\$44,296,943,891	\$44,067,133,490
Debt Limitation	4.80%	4.80%	4.80%
Legal Limit of Borrowing Amount of General Obligation	\$2,168,520,965	\$2,126,253,307	\$2,115,222,408
Outstanding Debt subject to the Limitation	\$827,580,000	\$865,315,070	\$903,987,388
Percent of Assessable Base	1.83%	1.95%	2.05%
Legal Debt Margin	\$1,340,940,965	\$1,260,938,237	\$1,211,235,020

Statements

Five Year Projected Budgets Fiscal Year 2015 through 2019

	Projected Budget FY 2015	Projected Budget FY 2016	Projected Budget FY 2017	Projected Budget FY 2018	Projected Budget FY 2019
Prior Year's Funds	0	0	0	0	0
Property Taxes	477,673,711	483,008,192	490,575,473	498,265,155	506,079,946
Income Taxes	392,200,000	415,732,000	440,675,920	467,116,475	495,143,463
Other Local Taxes	26,629,500	27,428,385	28,251,236	29,098,773	29,971,736
State Shared Taxes	1,559,025	1,605,795	1,653,969	1,703,588	1,754,695
Licenses & Permits	5,643,885	5,813,202	5,987,598	6,167,225	6,352,242
Rev. From Other Agencies	8,796,473	9,060,367	9,332,178	9,612,143	9,900,510
Charges for Services	13,284,735	13,683,277	14,093,775	14,516,588	14,952,085
Use of Money/Fines/Interest	9,369,884	9,650,980	9,940,510	10,238,725	10,545,887
Interfund Reimbursements	32,106,897	33,070,103	34,062,206	35,084,072	36,136,595
Subtotal:	967,264,110	999,052,301	1,034,572,865	1,071,802,744	1,110,837,159
Projected Expenditures	953,882,591	988,401,247	1,023,948,816	1,060,077,792	1,097,088,846
Excess of Revenues vs. Expenditures	13,381,519	10,651,054	10,624,049	11,724,952	13,748,313
Increases from year to year on total revenue.					
	0.05%	3.18%	3.43%	3.47%	3.51%

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, 2013

Fund Balances From the FY 2013 CAFR:	TOTAL
Unassigned Fund Balance June 30,2012	10,616,787
Designated Fund Balance to OPEB Trust	7,000,000
Total Available Fund Balance	17,616,787
Add:	
Subtotal FY 2013 Estimated Receipts	902,218,332
Total Available Resources for FY 2014	919,835,119
Deduct:	
Estimated Expenditures:	
	892,680,512
	(21,812,885)
	870,867,627
Subtotal Estimated Fund Balance	48,967,492
To Be designated to Future Rainy Day Fund payments	1,689,572
Allocated for Paygo funding in the FY 2014 Budget	38,925,000
Allocated to the OPEB Trust	7,000,000
Total Appropriated to the FY 2014 Budget	45,925,000
Projected Undesignated Fund Balance for FY 2013:	1,352,920

Statements

Statement of Assessable Base and Estimated Collections Real and Personal Property Taxes (Thousands of Dollars)

	Fiscal 2012		Fiscal 2013		Fiscal 2014	
	Assessable Base	Audited Revenues	Estimated Base	Estimated Revenues	Projected Base	Projected Revenues
Real Property(gross)	43,621,862	440,408	42,701,714	431,612	42,728,879	434,138
Operating Personal Property	25,962	658	22,625	574	24,011	609
Operating Business Corporations	1,477,553	37,815	1,541,163	39,068	1,536,929	38,961
Unincorporated Property	52,143	1,322	31,442	797	56,227	1,425
Subtotal Personal Property	1,555,658	39,795	1,595,230	40,439	1,617,167	40,995
Total Real and Personal Property	45,177,520	480,203	44,296,944	472,051	44,346,046	475,133
County Property Tax per \$100 of Assessed Valuation						
Real Property		\$1.014		\$1.014		\$1.014
Personal Property		\$2.535		\$2.535		\$2.535

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

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.

Construction Fund.

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:

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