

Howard County, Maryland

Allan H. Kittleman, County Executive



Fiscal Year 2016
APPROVED OPERATING BUDGET



Howard County, Maryland

Approved Operating Budget, Fiscal Year 2016

Submitted by

County Executive
Allan H. Kittleman

Approved By County Council

Mary Kay Sigaty, Chair
Jon Weinstein, Vice Chair
Dr. Calvin Ball
Greg Fox
Jennifer Terrasa

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Maryland**

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July 1, 2014

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, 2014**. 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.

LTHO.IN U.S.A.



Howard County, Maryland

Approved Operating Budget, Fiscal Year 2016

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

Approved Operating Budget, Fiscal Year 2016

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HOWARD COUNTY OFFICE OF COUNTY EXECUTIVE

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July 16, 2015

To the Residents and Businesses of Howard County,

We are pleased to present to you our approved Fiscal Year 2016 Operating Budget for Howard County Government. Despite anticipated fiscal challenges due to a weak revenue outlook, we are pleased that this budget provides continuous support to our strategic priorities and critical initiatives without raising taxes or cutting back services that could impact our tax payers and communities. In particular, you will find that this approved budget not only exceeds the Maintenance of Effort (MOE) requirement, but also fully makes up an anticipated \$2.8 million gap in state aid for the Howard County Public School System (HCPSS). These funds are needed to support continued excellence in our public schools.

During your review of this budget, you will find that our approved budget not only sustains our shared priorities for Howard County residents, but also provides funding for new initiatives which will help us ensure a more secure and sustainable future for the County.

Howard County's quality of life is a result of consistent investment in our priorities and the exceptional level of service county employees provide every day to our residents. This budget provides scheduled step increases for all eligible employees, while avoiding furloughs or layoffs.

The development of this budget was a cooperative process. We are thankful to the Howard County Police Officers' Association FOP Lodge 21, the Howard County Professional Fire Fighters IAFF Local 2000 and the Howard County Police Supervisor's Alliance FOP Lodge 143 for working with our staff to mitigate the impact of specific planned salary increases. We have also worked to find efficiencies in other areas of county government. For example, through consolidation of positions that previously reported to or were detailed to the Office of the County Executive from other departments, we have reduced the overall number of county positions in the Executive's Office.

The approved FY 2016 General Fund budget is \$1.0 billion, representing a decrease of \$15.2 million or 1.5 percent from the FY 2015 approved budget, primarily because the FY 2015 budget included a \$43.7 million use of fund balance for one-time initiatives. Excluding the use of fund balance, General Fund revenues are projected to increase by \$27.9 million or 2.8 percent from FY 2015. Of this increase, \$15.6 million is from on-going resources, \$5.5 million comes from one-time proceeds anticipated from a real estate sale, \$2.8 million is a technical increase in master lease which affects both revenues and expenditures equally, and \$4 million is expected from property sales proceeds to transfer to the capital budget.

Education remains our top priority, with \$13.7 million or 49.1 percent of the county's new revenue going to our school system. The County's FY 2016 contribution to HCPSS represents 53.7 percent of the total General Fund budget, compared to 51.6 percent in FY 2015.

This represents a 2.6 percent growth from the FY 2015 funding level. The County's total contribution of \$544.1 million is \$3 million higher than the MOE requirement and the required increase in the contribution to teachers' pensions.

We would like to thank the State for providing additional education dollars, and we are pleased to announce that our approved county contribution will fill the potential gap in state aid to the Board of Education. As a result, the joint efforts of the State and the County (together with federal and school sources) will satisfy 100 percent of the Board of Education's FY 2016 operating budget request of \$776.3 million. This funding will allow HCPSS to fund 101.7 new positions and implement new initiatives to meet the rising demands from the growing student population. The approved budget also maintains funding to both Howard Community College and the Howard County Library System at the historically high FY 2015 levels.

The FY 2016 approved budget provides approximately \$2.3 million in new funding to our public safety agencies. This budget will fund a new academy in fall 2015 for the Police Department to offset attrition and support community policing initiatives and other crime mitigation efforts. The budget also includes a \$2.5 million increase in debt service for General Obligation bonds to finance our existing and new Capital Improvement Program projects, and adds \$2.8 million in new debt services for the planned use of master leases to fund critical capital outlay needs, including school software purchases, fire apparatus and ambulances, and energy saving systems and renovations.

Improving human services, including mental health, is one of our priorities. The Behavioral Health Task Force provided us with a comprehensive blueprint for how we can improve mental health services. Recently, we announced a partnership with The Horizon Foundation and Howard County General Hospital to address critical mental health issues in the County. Our approved budget provides funding for a behavioral health specialist in the Howard County Health Department, a pilot program with Way Station to provide outpatient crisis stabilization services and necessary updates to the on-line provider directory of the Mental Health Authority for individuals in need. The budget also includes increased funding for organizations such as Hope Works to provide comprehensive services to victims of domestic violence and sexual assault.

In order to sustain a more secure future and our high quality of life, we must invest in infrastructure and projects that will drive revenue growth that is consistent with our population growth. We have many exciting economic development projects taking place throughout the County – from Route 1 to Maple Lawn and Columbia Gateway Business Park to Historic Ellicott City. New commercial space in Downtown Columbia, recent renovations to The Mall in Columbia and renovations to Merriweather Post Pavilion are projected to make Downtown Columbia a hub of commercial, residential and recreational activity. The County's approved budget provides \$1.4 million from one-time resources to support Phase I construction of the Merriweather Park at Symphony Woods. This project is expected to be completed by the spring of 2016. Combined with \$2 million for Merriweather Post Pavilion included in the State budget, this investment will help make Downtown Columbia a truly vibrant destination.

We are also working with Columbia's Village Boards in some of our aging communities to spur economic development and investment in those neighborhoods. A comprehensive community engagement process is underway to develop an Urban Renewal Plan for the Long Reach Village Center. County staff is working with stakeholders in Oakland Mills to develop long- and short-term plans to spur economic investment. Thanks to increased outreach to businesses along the Route 1 corridor, we are seeing an interest in the Route 1 Tax Credit Program, which was approved in April 2014 and went unused until now. In addition, we are pleased to allocate \$100,000 to Patapsco Heritage Greenway to leverage state funding and support the organization's efforts to bring economic benefit to Howard County while preserving and protecting the environment.

Development of the FY 2016 Operating Budget has been challenging given the tight fiscal constraints and many competing priorities. Our fiscal challenges are largely due to a weakening of revenue growth. Through a collaborative and cooperative approach, which involved input from many stakeholders including community representatives, collective bargaining units, individual departments and outside entities, we have developed an operating plan with a lean budget that will continue our successes while working toward building a vibrant and sustainable county. Cost-saving strategies, including a hiring freeze and agency-offered operating savings, have been carefully selected to ensure that we maintain and support essential services and priorities.

We wish to thank our county employees for working diligently to provide quality services to our residents despite increased workloads due to rising service needs and frozen positions. We would also like to thank Budget Director Dr. Holly Sun and her staff for hitting the ground running and working with each department to not only provide budget analysis, but also management analysis that helped us make the tough decisions that needed to be made. Last but not least, we want to thank the County Council for their leadership and collaboration in developing this budget.

We, the County Government, look forward to providing you with another year of exceptional levels of service, while continuing to invest in our priorities.

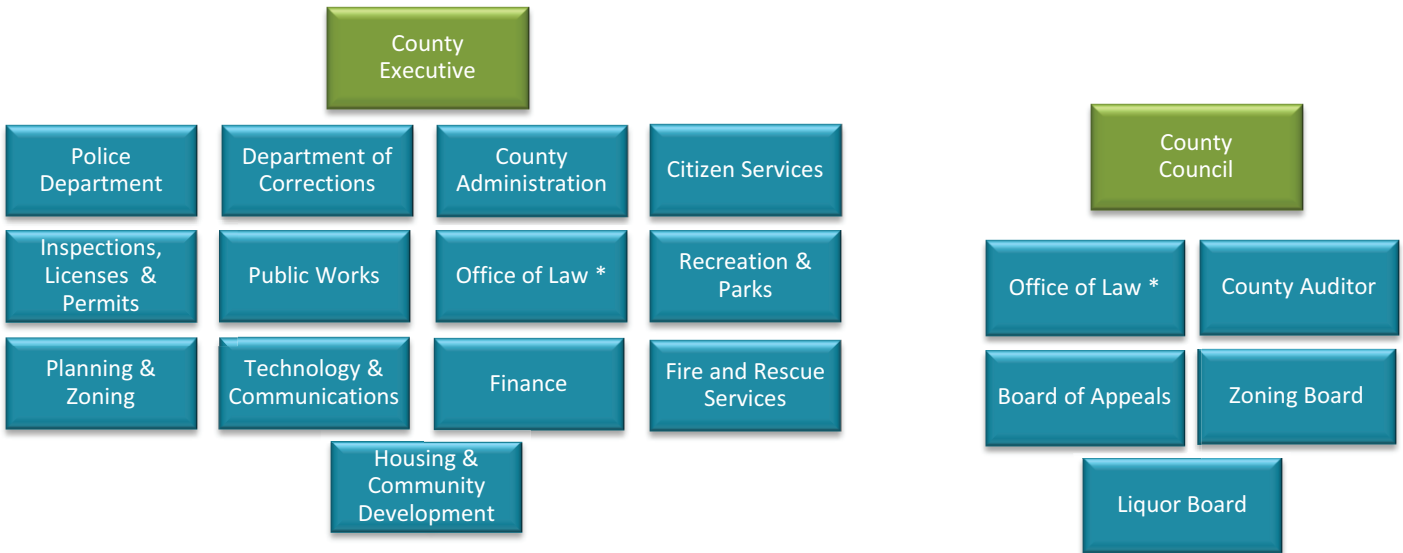
Sincerely,



Allan H. Kittleman
Howard County Executive



Howard County Organizational Chart



Other Affiliated Agencies:

- | | |
|------------------------------------|-------------------------|
| Howard County Public School System | UMD Extension Service |
| Howard Community College | Sheriff's Office |
| Howard County Library System | Circuit Court |
| Health Department | Orphans' 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

Allan H. Kittleman

County Council

Mary Kay Sigaty, Chairperson
Jon Weinstein, Vice Chairperson
Dr. Calvin Ball
Greg Fox
Jennifer Terrasa

Department/Agency Officials

Education

Dr. Kathleen Hetherington, President,
Howard Community College

Board of Education (*Elected Officials*)

Janet Siddiqui, M.D., Chairman
Ann DeLacy, Vice Chairman
Bess Altwerger, Ed.D
Sandra French
Ellen Flynn Giles
Christine E. O'Connor
Cynthia L. Vaillancourt
Patrick B. Mikulis, Student Member

Renee A. Foose, Ed.D., Superintendent,
Howard County Public School System

Valerie Gross, Executive Director & CEO,
Howard County Library System

Public Safety

Gary Gardner, Chief,
Dept. of Police
Jack Kavanagh, Director,
Dept. of Corrections
John S. Butler, 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
Valdis Lazdins, Director,
Dept. of Planning and Zoning
Robert Ensor, District Manager,
Soil Conservation

Community Services

Phyllis Madachy, 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
Diane Wilson, Chief of Staff,
Office of the County Executive
Gary W. Kuc, Solicitor,
Office of Law
Stanley Milesky, Director,
Dept. of Finance
Christopher Merdon, Director,
Technology and Communication Services
Lawrence Twele, Director & CEO,
Economic Development Authority
Tom Carbo, Director,
Dept. of Housing and Community Development

Legislative and Judicial

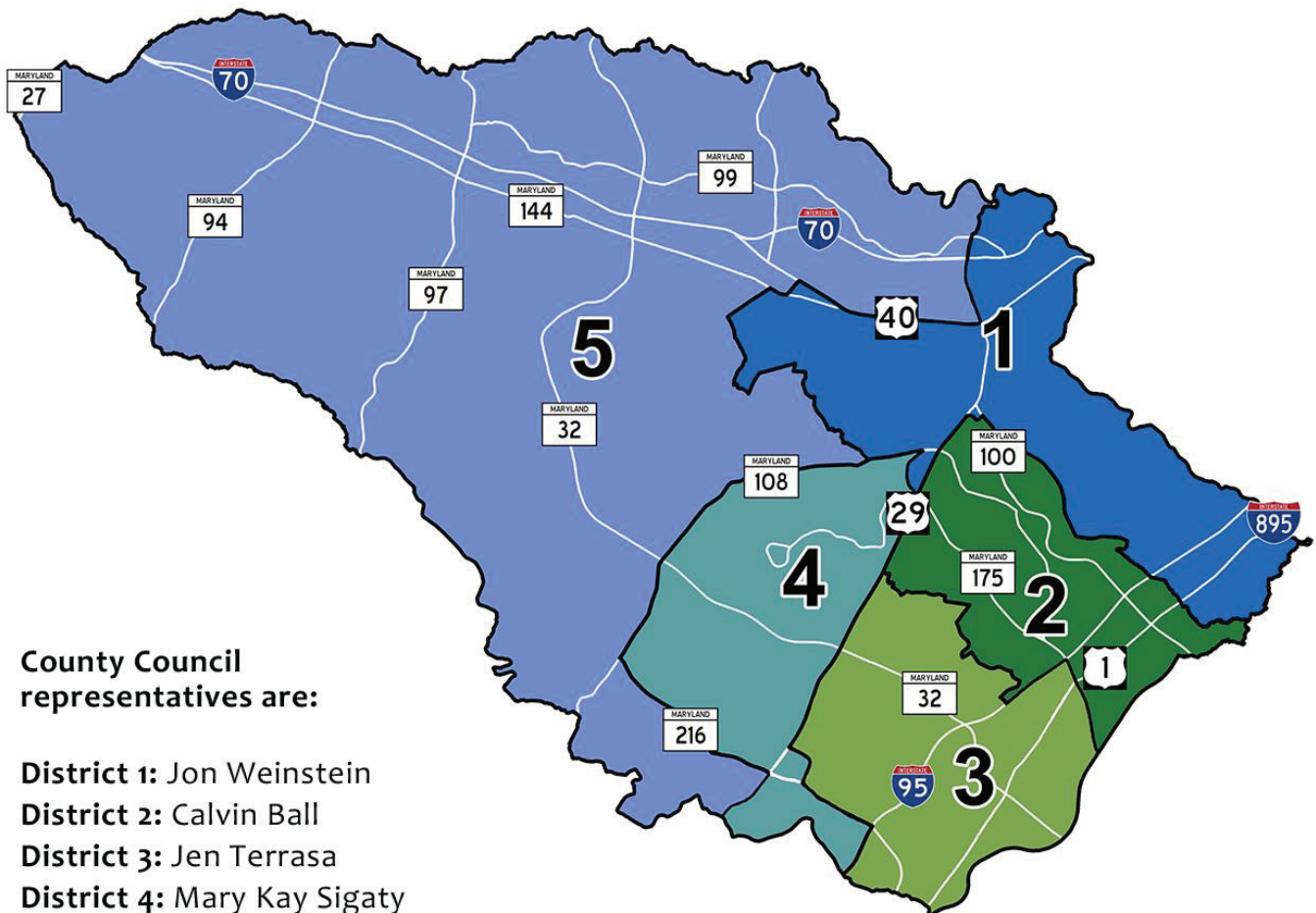
Jessica Feldmark, Administrator,
County Council
Craig Glendenning, Auditor,
County Council
Lenore R. Gelfman, Chief Administrative Judge,
Circuit Court
Guy Mickley, Director,
Board of Elections

Elected Officials

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

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.



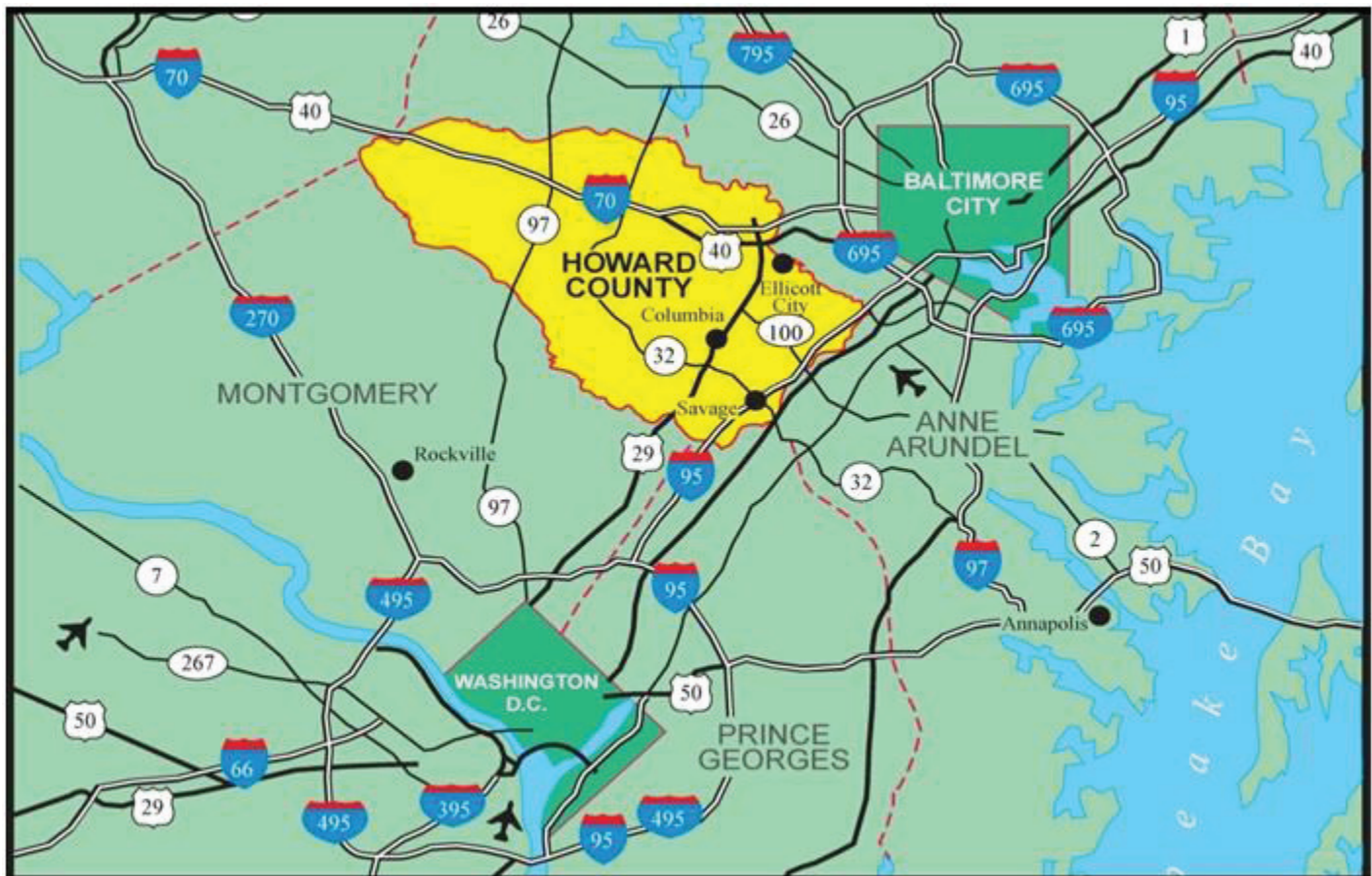
About Howard County

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 252 square miles in area, and is home to approximately 304,580 residents. It is a unique mixture of urban, rural and suburban communities.

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



Population

A period of rapid population growth began in the late 1960’s with the development of the new town of Columbia. The rate of growth has slowed over the last decade with the maturation of Columbia. Population density has increased from 247 persons per square mile in 1970 to an estimated 1,188 per square mile in 2012. The July 1, 2013 population was estimated to be 304,580.

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.

Population Distribution (2013)		
Age	Number	Percent
Under 5	18,107	5.9
5 - 19	65,130	21.4
20 - 44	97,923	32.2
45 - 64	87,639	28.9
65 and over	35,781	11.7
Total	304,580	100.0
Median Age (2011-2013)		38.8 years

*Note: DBED, Maryland Department of Planning, U.S. Census Bureau

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.

People	Maryland	Howard County	U.S.
White alone	60.5	61.4	77.7
Black or African American alone	30.1	18.4	13.2
American Indian and Alaska Native alone	0.6	0.4	1.2
Asian alone	6.1	16.2	5.3
Native Hawaiian and Other Pacific Islander alone	0.1	0.1	0.2
Two or More Races	2.6	3.5	2.4
Hispanic or Latino	9.0	6.3	17.1
White alone, not Hispanic or Latino	53.3	56.6	62.6

Note:

(a) Includes persons reporting only one race

(b) Hispanics may be of any race, so also are included in applicable race categories

(c) Economic Census - Puerto Rico data are not comparable to U.S. Economic Census data

QuickFacts data are derived from: Population Estimates, American Community Survey, Census of Population and Housing, Current Population Survey, Small Area Health Insurance Estimates, Small Area Income and Poverty Estimates, State and County Housing Unit Estimates, County Business Patterns, Nonemployer Statistics, Economic Census, Survey of Business Owners, Building Permits.

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 (2013, 5-Year Estimates)		
Education Level	Population	Percentage
Less than high school graduate	9,975	5.1%
High school graduate (includes equivalency)	28,413	14.5%
Some college or associate's degree	40,290	20.5%
Bachelor's degree	61,601	31.3%
Graduate or professional degree	56,297	28.6%
GRAND TOTAL	196,576	100.0%

*Source: 2012-2013: American Community Survey Detailed Table B15003: EDUCATIONAL ATTAINMENT FOR THE POPULATION 25 YEARS AND OVER - Universe: Population 25 years and over; 2009-2011: American Community Survey Detailed Table B15002: SEX BY EDUCATIONAL ATTAINMENT FOR THE POPULATION 25 YEARS AND OVER - Universe: Population 25 years and over

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 9,360 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.

Name	Number of Employees	Line of Business
Johns Hopkins University Applied Physics Laboratory	4,300	R&D systems engineering
Lorien Health Systems	2,000	Nursing care
Howard County General Hospital	1,788	Medical services
Verizon Wireless	1,700	Regional HQ/customer service ops center
Howard Community College	1,394	Higher education
Leidos	1,060	Engineering services
Coastal Sunbelt Produce	1,050	Produce processing
Columbia Association	900	Nonprofit civic organization
Wells Fargo	842	Banking services
Oracle	815	HQ/software development

*Note: This information was compiled from multiple sources and may not be the most up-to-date

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 2004-2014												
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Howard County	2.9%	3.0%	2.9%	2.7%	3.1%	5.3%	5.5%	5.2%	5.0%	5.0%	4.3%	4.3%
Maryland	4.3%	4.2%	3.8%	3.6%	4.3%	7.2%	7.4%	7.0%	6.7%	6.7%	5.8%	5.8%
United States	5.5%	5.1%	4.6%	4.6%	5.8%	9.2%	9.6%	9.0%	8.1%	7.4%	6.7%	5.8%

SOURCE: Maryland Department of Labor, Licensing, and Regulation.

Employment & Payrolls – County Industry Series – Howard County – Third Quarter 2013

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 2013.

	FOURTH QUARTER 2014				Quarterly Average Employment	Total Wages	Average Weekly Wage per Worker
	Monthly Employment						
	First	Second	Third				
Public Sector							
Federal Government	609	623	615	616	12,064,881	1,507	
State Government	1,816	1,832	1,812	1,820	26,503,314	1,120	
Local Government	15,148	15,020	14,413	14,860	196,847,267	1,019	
Total Public Sector	17,573	17,475	16,840	17,296	235,415,462	1,047	
Production							
Natural Resources/Mining	347	272	273	297	2,973,041	770	
Construction	10,426	10,426	10,329	10,394	180,367,982	1,335	
Manufacturing	7,481	7,614	7,542	7,546	136,166,955	1,388	
Total Production	18,254	18,312	18,144	18,237	319,507,978	1,164	
Service							
Trade, Transportation, and Utilities	33,254	33,815	34,358	33,809	480,970,537	1,094	
Information	3,503	3,488	3,512	3,501	75,093,504	1,650	
Financial Activities	9,182	9,215	9,205	9,201	181,640,726	1,519	
Professional and Business Services	42,812	42,795	42,777	42,795	993,298,511	1,785	
Education and Health Service	17,917	17,931	18,001	17,950	213,929,940	917	
Leisure and Hospitality	14,618	14,644	14,526	14,596	75,455,989	398	
Other Services	4,607	4,587	4,564	4,586	44,466,380	746	
Total Service	125,893	126,475	126,943	126,438	2,064,855,587	1,158	
Total Private Sector	144,147	144,787	145,087	144,675	2,384,363,565	1,161	
TOTAL EMPLOYMENT	161,720	162,262	161,927	161,971	2,619,779,027	1,104	

*SOURCE: Maryland Department of Labor, Licensing, and Regulation

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

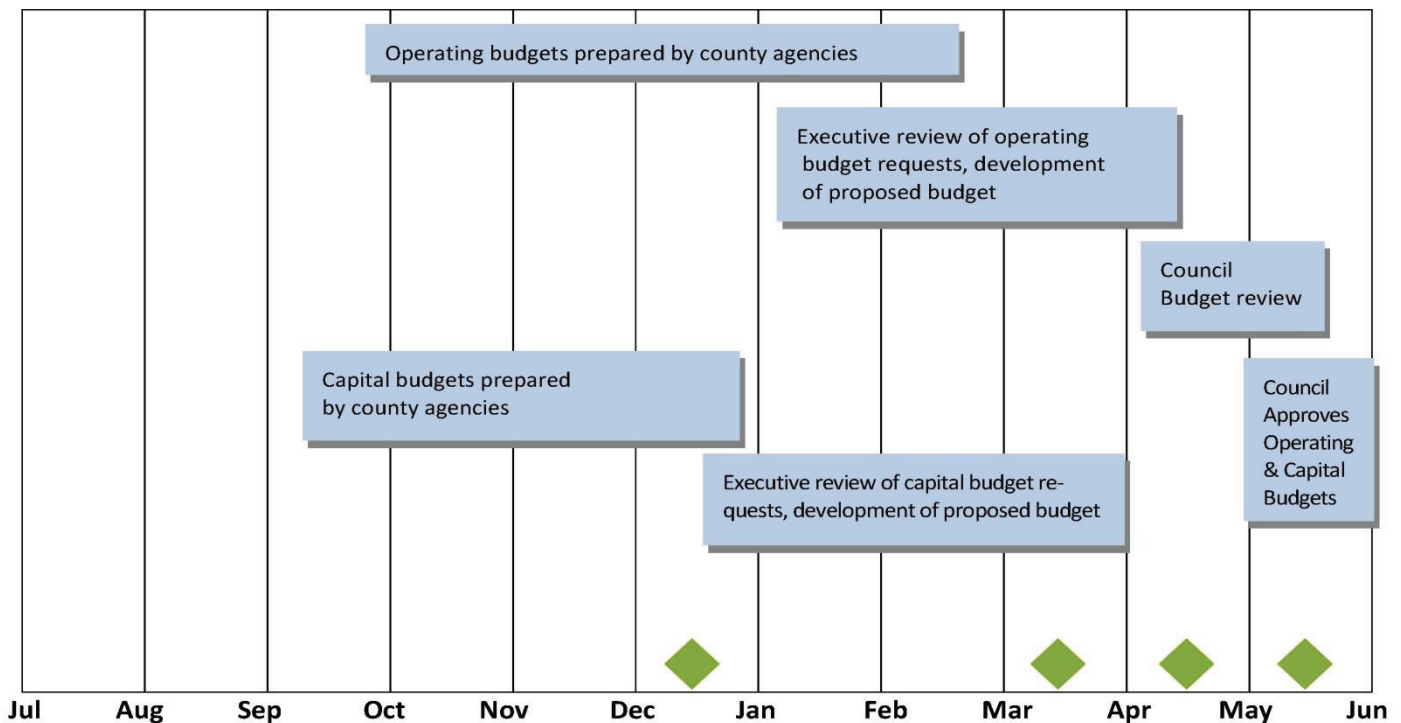
Each fall, as a first step in the budget process, the County Executive appoints a committee to advise him as he prepares the new budget. This committee, which is comprised of County residents and County officials who have expertise in financial matters, is charged with examining economic and fiscal data,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

Fiscal 2016 Budget Highlights

Education

- County funding exceeds the Maintenance of Effort (MOE) requirement and makes up for potential reductions of State aid. The approved county contribution, combined with anticipated State funding, fully funds the Howard County Board of Education's total budget request. It allows the school system to implement new initiatives and fund 101.7 new positions to meet the demands from student enrollment growth.
- The County will maintain its funding to the Howard County Library System and the Howard Community College at the historically high level of FY 2015. The funding will continue to support high quality education programs by both government entities.

General Government

- Start developing priority Government performance measures to enhance transparency and accountability.
- The new Office of Community Sustainability will continue to partner with various entities to advance existing programs, such as the successful Roving Radish pilot program and other agriculture and environmental sustainability initiatives, primarily through reallocating existing positions and resources.
- The Enterprise Resource Program, SAP, will start to implement the Human Resources module and other applications to improve efficiency, transparency and productivity. One position will be transferred to Communications and Technology Services to support the implementation of this SAP Module.
- An Internal Auditor position will be filled in County Administration for internal control.

Public Safety

- Funding to public safety agencies will increase from last year and reach a historically high level.
- Funding will support one new academy in the Police Department to offset attrition and continue community outreach and cross-agency collaboration on mental health issues.
- Master leases will be used in addition to routine purchases to meet critical needs of the Department of Fire and Rescue Services for apparatus, ambulances and heavy equipment/vehicles to support emergency response services.
- Corrections will implement video visitation Phase I, continue the development of the reentry program and utilize data to optimize productivity with limited resource increases.

Legislative & Judicial

- A new Attorney position will be created in the State's Attorney Office to pursue drug asset forfeiture cases that the Federal Government no longer handles.
- The 2007 Maryland General Assembly mandated a new voting system that produces a voter-verifiable paper record of each voter's selections. The FY 2016 budget provides funding for this new voting system, which is expected to cost the County nearly \$1 million.

Mental Health

- In partnership with the Horizon Foundation and the Howard County General Hospital, this budget will allow funding for a Behavioral Health Specialist, initiating a pilot program with Way Station to provide outpatient crisis stabilization services, and updating the on-line provider directory of the Mental Health Authority for individuals in-need.
- The Health Department will partner with various county agencies, the Mental Health Authority and multiple community partners in providing behavioral health services, using such initiatives as Opioid Overdose Prevention and Response Programs.
- The Mental Health Authority will receive funding to provide continued support for the Mobile Crisis Team, the mental health position within the Police Department, and the Emergency Department Follow-up Program.

Arts, Culture and Human Services

- A \$1.4 million grant will be provided to help the Inner Arbor Trust construct Phase I of the Merriweather Park at Symphony Woods project.
- Funding will be increased to Hope Works to provide comprehensive services to victims of domestic violence and sexual assault.
- Patapsco Heritage Gateway will receive \$100,000 to match State funding and support environmental preservation and economic development.

Community Services

- Two new positions will be created at the Department of Citizen Services to support the new Senior Center Annex in Columbia and the MA Waiver Program respectively.
- The Health Department will continue the successful School Based Wellness Center partnership with Howard County and seven schools, and continue the partnership with the Hilltop Institute to enhance the repository of county health data
- Full Time Employee increases by two in Recreation and Parks to reflect changed workload based on activities and increased maintenance needs for more parks and recreation facilities.

Questions about the Budget: FAQ

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 are the County tax rates for FY 2016?

There are no proposed changes in tax rates. Rates remain unchanged.

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

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

Admission and Amusement Tax is charged at 7.5% rate. All live shows, concerts, agritourism, and certain athletic activities are charged at a 5% rate.

Local Income Tax rate remains unchanged at 3.2% percent of the Maryland Net Taxable Income.

Hotel Motel Tax rate is 7% of the room rental charges for visitors using county motels and hotels. The first 5% of the rate is 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.

Transfer Tax rate is 1% of the value of the property being transferred. This revenue 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. 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 MOE 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 Fiscal 2016 the MOE minimum increase is \$8.3 million and the required State pension increase is \$2.4 million for a total required increase of \$10.7 million. For FY 2016 the County Executive has proposed an increase for the School System of \$13.7 million, approximately \$3.0 million higher than the MOE requirement.

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

OPEB is an acronym for "Other Post Employment Benefits." These are benefits paid to County employees including employees of the Board of Education, Library, 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 County is phasing in full funding of the full payment and plans to reach this level by the end of the current decade. 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 approved budget, the County has budgeted \$10.0 million from current revenues in excess of current obligations for OPEB. In other words, the County has budgeted \$10.0 million above current costs for payment to the OPEB Trust.

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 \$0.9900.

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

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 \$4.8 million in additional revenues.

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 goes 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.

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. Funds from other agencies are not included in the "All Funds."

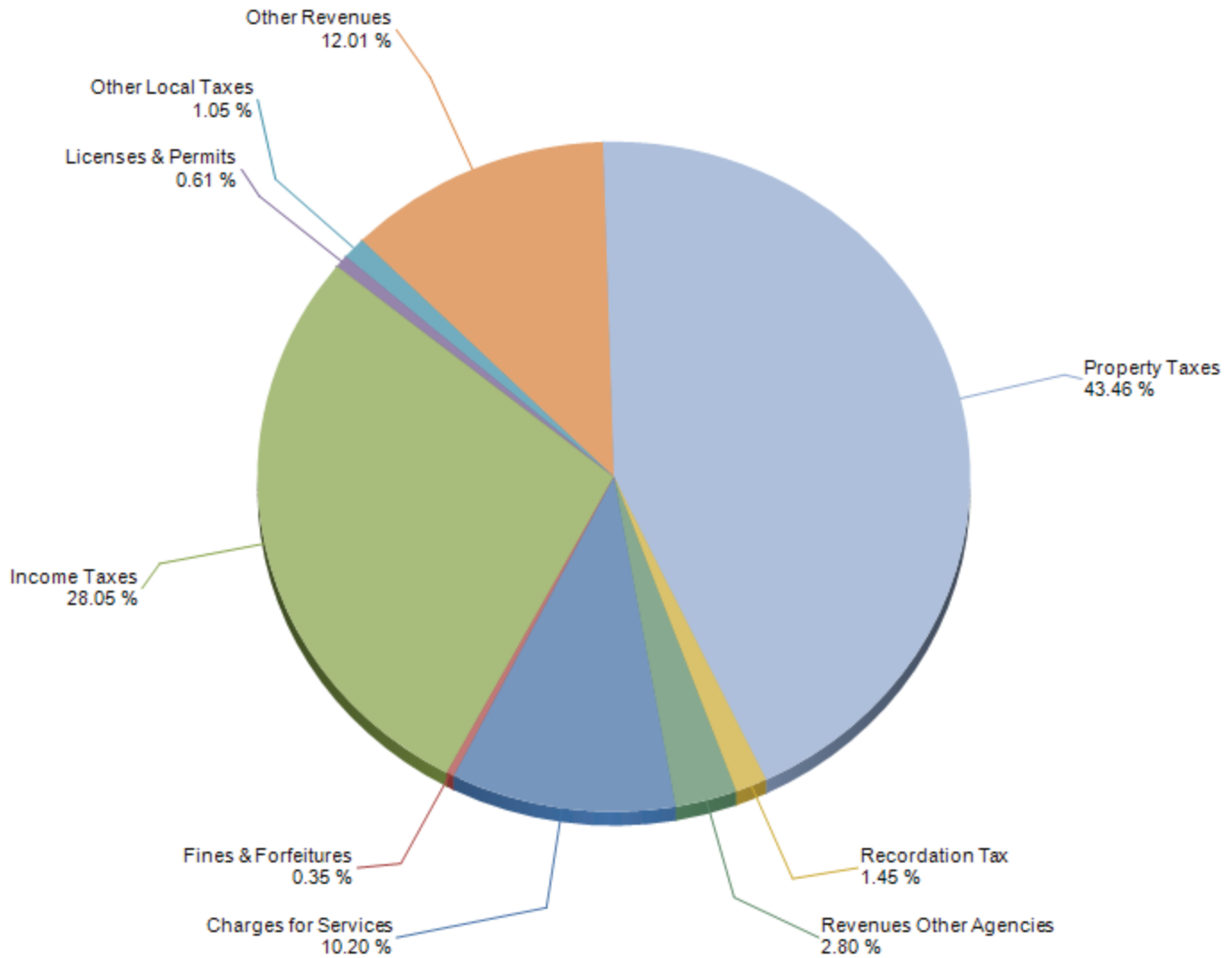
The chart below includes a complete picture of the total county operating budget. In FY 2016, all funds total decreases by 1.0% from FY 2015 primarily due to a weakening performance in the General Fund resulting from removing one-time FY 2015 funding in FY 2016 and the impact of mid-year downward revenue adjustment in FY 2015. Note that the total of all funds below does not represent total funding available but rather the total appropriation authority due to overlapping in certain funding. For example, most of the expenditures in the fleet fund is funded by departmental contribution from the General Fund and Other Funds and therefore are recorded twice. Also, funds from capital project funds and funds received directly by other agencies (e.g., the school system, community college, and libraries) such as designated federal and state aid to education are not included in this All Funds summary.

	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016 \$ Change % Change	
General Fund	962,818,966	1,027,550,315	1,008,304,050	1,012,304,050	-15,246,265	-1.48%
Special Revenue Funds	155,818,781	210,269,800	211,663,509	208,932,570	-1,337,230	-0.64%
Agricultural Preservation	8,670,678	12,091,121	11,343,296	11,343,296	-747,825	-6.18%
Commercial BAN	465,827	4,660,000	4,660,000	2,330,000	-2,330,000	-50.00%
Community Renewal Program	4,992,004	8,191,856	7,932,891	7,932,891	-258,965	-3.16%
Environmental Services	22,579,750	27,447,227	27,195,891	27,195,891	-251,336	-0.92%
Fire & Rescue Tax	81,004,594	91,182,374	93,007,958	91,207,958	25,584	0.03%
Forest Conservation	526,326	957,224	947,348	947,348	-9,876	-1.03%
Grants	16,613,068	29,349,695	31,756,148	34,247,344	4,897,649	16.69%
Program Revenue	2,136,623	11,609,282	11,253,353	9,407,525	-2,201,757	-18.97%
Savage Special Tax District	0	50,000	50,000	150,000	100,000	200.00%
Savage TIF District	63,489	100,000	100,000	150,000	50,000	50.00%
Self-Sustaining Recreation	17,827,659	22,217,323	22,474,624	22,974,624	757,301	3.41%
Speed Enforcement	796,409	1,328,160	890,000	993,693	-334,467	-25.18%
Trust and Agency Multifarious	142,354	1,085,538	52,000	52,000	-1,033,538	-95.21%
Enterprise Funds	63,640,044	146,839,678	157,847,679	137,437,731	-9,401,947	-6.40%
County Broadband initiative	0	1,099,079	575,000	575,000	-524,079	-47.68%
Non-County Broadband Initiative	0	773,690	1,113,720	1,113,720	340,030	43.95%
Private Sector Broadband Initiative	0	773,690	500,000	500,000	-273,690	-35.37%
Recreation Special Facilities	1,683,960	2,423,728	2,308,362	2,308,362	-115,366	-4.76%
Shared Septic Systems	208,860	617,665	736,550	736,550	118,885	19.25%
W&S Operating	52,415,360	74,591,926	64,938,500	64,938,500	-9,653,426	-12.94%
W&S Special Benefits Charges	725	56,215,800	76,455,547	56,455,547	239,747	0.43%
Watershed Protection & Rest.	9,331,139	10,344,100	11,220,000	10,810,052	465,952	4.50%
Internal Service Funds	95,206,268	107,747,647	99,180,042	99,180,042	-8,567,605	-7.95%
Employee Benefits	47,988,072	51,268,992	48,576,067	48,576,067	-2,692,925	-5.25%
Fleet Operations	18,252,742	24,065,263	17,930,166	17,930,166	-6,135,097	-25.49%
Risk Management	6,628,817	8,471,207	9,163,933	9,163,933	692,726	8.18%
Technology & Communication	22,336,637	23,942,185	23,509,876	23,509,876	-432,309	-1.81%
All Funds Total	1,277,484,059	1,492,407,440	1,476,995,280	1,457,854,393	-34,553,047	-2.32%

All funds totals have been restated to exclude Capital Project Funds for consistency. Also FY 2014 actual is based on budgetary basis.

All Funds Revenue

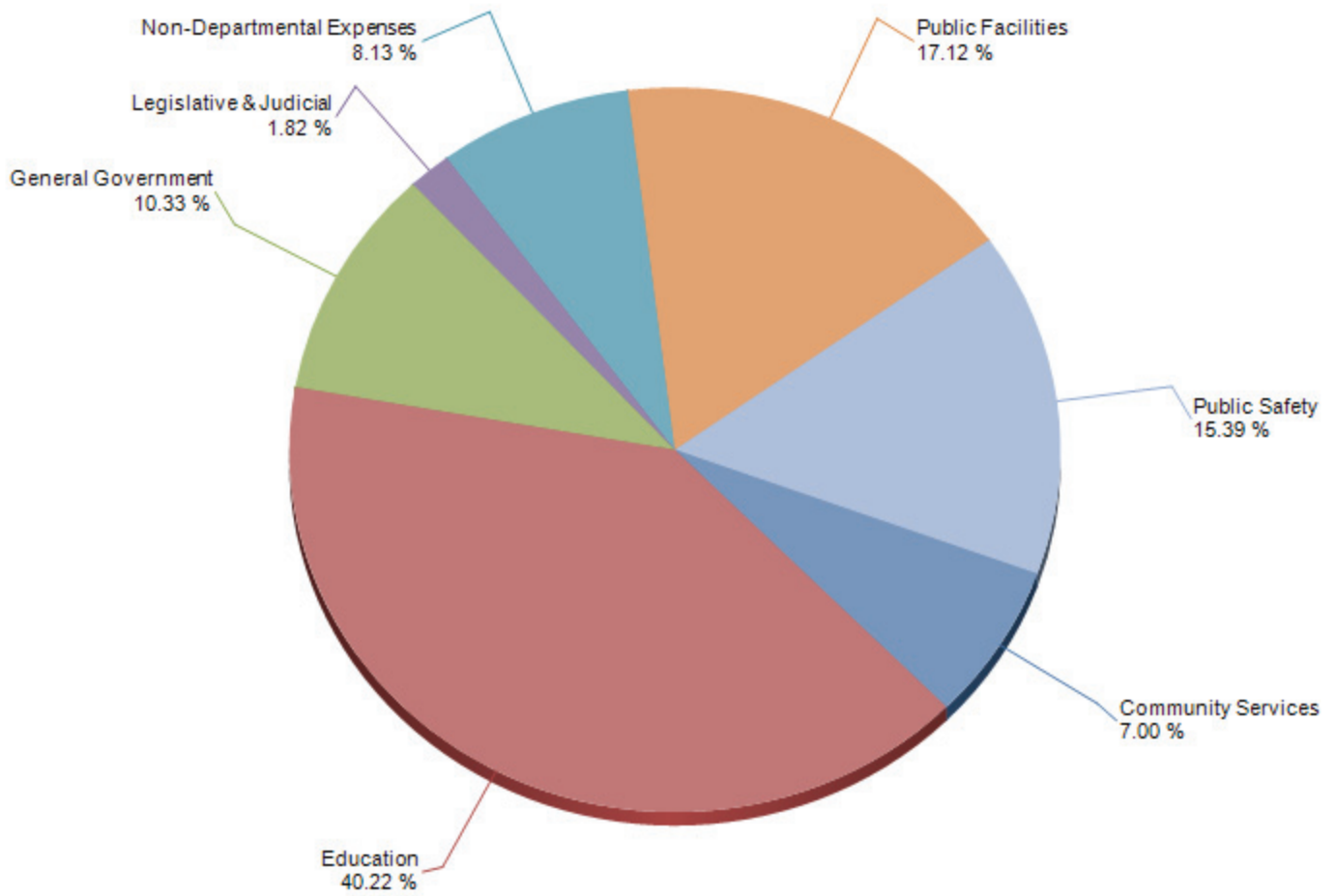
How the Budget is Funded



	FY 2014 Actual	FY 2015 Approved	FY 2016 Approved	FY 2015 vs 2016 \$ Change	FY 2015 vs 2016 % Change
Property Taxes	579,525,056	609,118,768	633,762,164	24,643,396	4.05%
Income Taxes	392,660,793	408,779,715	407,366,530	(1,413,185)	-0.35%
Recordation Tax	18,978,127	22,300,000	21,002,213	(1,297,787)	-5.82%
Other Local Taxes	17,997,524	18,305,000	15,304,400	(3,000,600)	-16.39%
States Shared Taxes	1,247,317	1,546,557	1,531,600	(14,957)	-0.97%
Charges for Services	130,714,661	145,340,972	148,615,364	3,274,392	2.25%
Licenses & Permits	9,437,126	8,890,100	8,911,600	21,500	0.24%
Interest, Use of Money	15,202,517	10,177,474	20,160,987	9,983,513	98.09%
Fines & Forfeitures	5,108,253	5,903,660	5,092,200	(811,460)	-13.75%
Revenues Other Agencies	23,294,738	47,332,305	48,555,070	1,222,765	2.58%
Interfund Reimbursement	102,406,617	120,091,469	115,662,569	(4,428,900)	-3.69%
Prior Years Funds	14,734,222	94,621,420	31,889,696	(62,731,724)	-66.30%
Total	1,311,306,951	1,492,407,440	1,457,854,393	(34,553,047)	-2.32%

All Funds Expenditures

How the Budget is Spent



	FY 2014	FY 2015	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Approved	\$ Change	% Change
Education	544,293,526	580,281,689	593,986,453	13,704,764	2.36%
Public Safety	195,611,899	220,557,658	225,718,670	5,161,012	2.34%
Public Facilities	155,221,570	241,773,528	232,441,427	(9,332,101)	-3.86%
Community Services	80,610,725	98,463,673	104,032,687	5,569,014	5.66%
Legislative & Judicial	22,776,826	25,224,923	26,890,093	1,665,170	6.60%
General Government	168,907,448	158,811,341	150,766,734	(8,044,607)	-5.07%
Non-Departmental Expenses	110,062,065	167,294,628	124,018,329	(43,276,299)	-25.87%
Total	1,277,484,059	1,492,407,440	1,457,854,393	(34,553,047)	-2.32%

All Funds Comparative Expenditure Summary

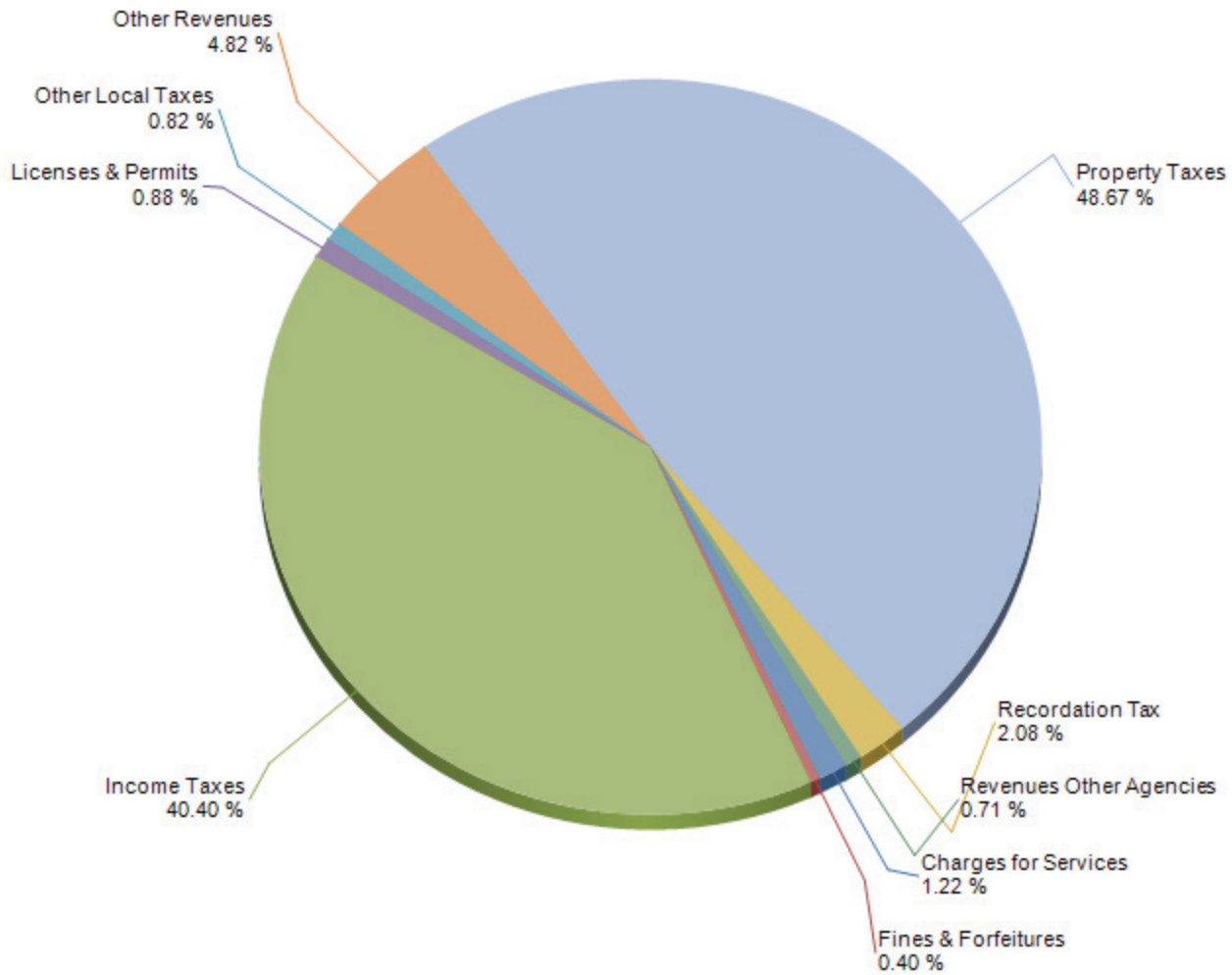
	FY 2014	FY 2015	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Approved	\$ Change	% Change
Expenditures By Function					
Education	544,293,526	580,281,689	593,986,453	13,704,764	2.36%
Public Safety	195,611,899	220,557,658	225,718,670	5,161,012	2.34%
Public Facilities	155,221,570	241,773,528	232,441,427	-9,332,101	-3.86%
Community Services	80,610,725	98,463,673	104,032,687	5,569,014	5.66%
Legislative & Judicial	22,776,826	25,224,923	26,890,093	1,665,170	6.60%
General Government	168,907,448	158,811,341	150,766,734	-8,044,607	-5.07%
Non-Departmental Expenses	110,062,065	167,294,628	124,018,329	-43,276,299	-25.87%
Total Expenditures By Function	1,277,484,059	1,492,407,440	1,457,854,393	-34,553,047	-2.32%
Expenditures by Department					
Howard County Public School System	497,485,719	530,439,861	544,144,625	13,704,764	2.58%
Howard Community College	29,131,683	31,000,287	31,000,287	0	0.00%
Howard County Library System	17,676,124	18,841,541	18,841,541	0	0.00%
Police	95,995,355	105,749,022	107,335,037	1,586,015	1.50%
Fire and Rescue Services	83,878,131	98,260,250	101,204,658	2,944,408	3.00%
Corrections	15,738,413	16,548,386	17,178,975	630,589	3.81%
Planning and Zoning	15,773,697	19,073,148	18,273,429	-799,719	-4.19%
Public Works	132,109,384	214,791,511	206,288,307	-8,503,204	-3.96%
Inspections, Licenses and Permits	6,630,508	7,145,704	6,976,275	-169,429	-2.37%
Soil Conservation District	707,981	763,165	903,416	140,251	18.38%
Recreation & Parks	37,129,374	44,761,791	45,981,557	1,219,766	2.73%
Citizen Services	14,797,138	17,596,890	17,968,357	371,467	2.11%
Transportation Services	10,215,607	15,962,444	19,519,287	3,556,843	22.28%
Health Department	9,084,838	9,003,880	8,180,645	-823,235	-9.14%
Mental Health Authority	400,000	545,000	545,000	0	0.00%
Social Services	466,060	920,608	906,341	-14,267	-1.55%
University of Maryland Extension	447,131	472,748	482,099	9,351	1.98%
Community Service Partnerships	8,070,577	9,200,312	10,449,401	1,249,089	13.58%
County Council	3,413,058	4,108,369	4,311,326	202,957	4.94%
Circuit Court	3,043,302	3,450,660	3,456,514	5,854	0.17%
Orphans Court	49,385	55,732	49,225	-6,507	-11.68%
State's Attorney	7,328,061	7,659,379	8,067,663	408,284	5.33%
Sheriff's Office	6,771,296	7,336,017	7,753,059	417,042	5.68%
Board of Elections	2,171,724	2,614,766	3,252,306	637,540	24.38%

All Funds Comparative Expenditure Summary

	FY 2014 Actual	FY 2015 Approved	FY 2016 Approved	FY 2015 VS. FY 2016 Amount	FY 2015 VS. FY 2016 Percent
Office of the County Executive	1,092,298	1,156,108	1,714,020	557,912	48.26%
County Administration	85,503,227	99,675,307	94,577,092	-5,098,215	-5.11%
Finance	46,790,806	12,952,762	10,668,724	-2,284,038	-17.63%
Office of Law	3,566,270	3,690,704	3,873,274	182,570	4.95%
Economic Development Authority	2,634,056	4,600,191	4,545,191	-55,000	-1.20%
Technology & Communication Services	22,548,375	27,048,063	26,190,917	-857,146	-3.17%
Housing and Community Development	6,772,416	9,688,206	9,197,516	-490,690	-5.06%
Debt Service	97,087,311	100,391,693	106,160,277	5,768,584	5.75%
Contingency Reserves	0	11,134,239	2,313,222	-8,821,017	-79.22%
Other Non-Departmental Expenses	12,974,754	55,768,696	15,544,830	-40,223,866	-72.13%
Total Expenditures by Department	1,277,484,059	1,492,407,440	1,457,854,393	-34,553,047	-2.32%
Expenditures by Commitment					
Personnel Costs	293,106,750	315,872,503	325,532,833	9,660,330	3.06%
Contractual Services	206,785,143	228,075,516	224,897,476	-3,178,040	-1.39%
Supplies & Materials	46,426,884	55,172,659	56,613,105	1,440,446	2.61%
Capital Outlay	12,338,705	32,807,500	30,375,078	-2,432,422	-7.41%
Debt Service	104,915,453	138,743,359	141,444,320	2,700,961	1.95%
Expense Other	567,971,945	633,530,051	647,194,079	13,664,028	2.16%
Operating Transfers	45,939,179	76,878,191	29,484,280	-47,393,911	-61.65%
Depreciation	0	193,422	0	-193,422	-100.00%
Contingencies	0	11,134,239	2,313,222	-8,821,017	-79.22%
Total Expenditures by Commitment	1,277,484,059	1,492,407,440	1,457,854,393	-34,553,047	-2.32%

General Fund Revenue

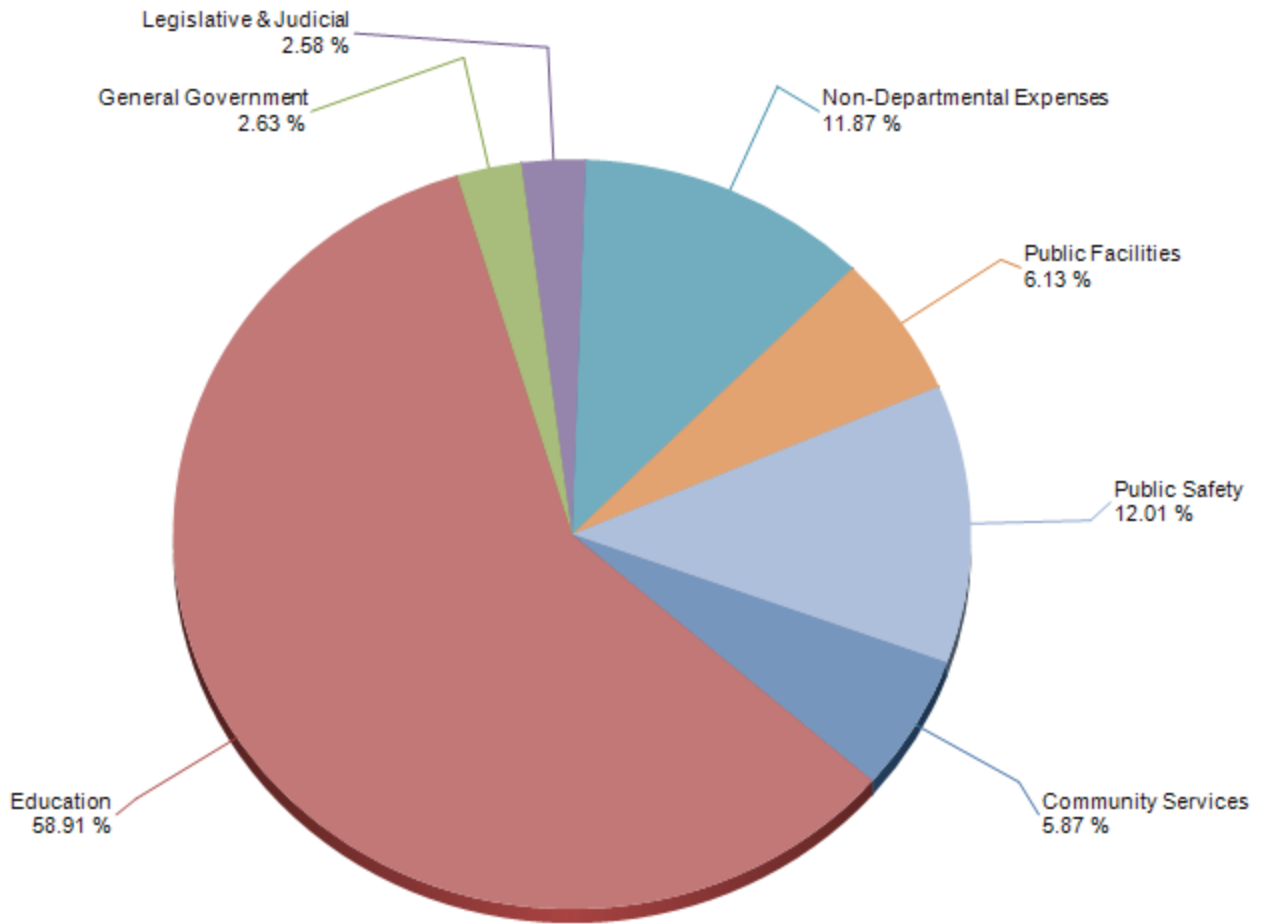
How the Budget is Funded



	FY 2014 Actual	FY 2015 Approved	FY 2016 Approved	FY 2015 vs 2016 \$ Change	FY 2015 vs 2016 % Change
Property Taxes	458,085,661	472,586,298	490,706,500	18,120,202	3.83%
Income Taxes	392,660,793	408,779,715	407,366,530	(1,413,185)	-0.35%
Recordation Tax	18,978,127	22,300,000	21,002,213	(1,297,787)	-5.82%
Other Local Taxes	7,907,106	8,180,000	8,304,400	124,400	1.52%
States Shared Taxes	1,247,317	1,546,557	1,531,600	(14,957)	-0.97%
Charges for Services	12,101,666	12,206,500	12,255,200	48,700	0.40%
Licenses & Permits	9,280,065	8,600,000	8,911,600	311,600	3.62%
Interest, Use of Money	2,517,476	2,038,600	11,419,500	9,380,900	460.16%
Fines & Forfeitures	3,810,052	4,540,500	4,007,200	(533,300)	-11.75%
Revenues Other Agencies	7,653,710	6,939,116	7,142,000	202,884	2.92%
Interfund Reimbursement	34,215,588	36,159,163	39,207,307	3,048,144	8.43%
Prior Years Funds	14,734,222	43,673,866	450,000	(43,223,866)	-98.97%
Total	963,191,783	1,027,550,315	1,012,304,050	(15,246,265)	-1.48%

General Fund Expenditures

How the Budget is Spent



	FY 2014	FY 2015	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Approved	\$ Change	% Change
Education	544,293,526	580,281,689	593,986,453	13,704,764	2.36%
Public Safety	109,362,948	118,716,133	120,994,185	2,278,052	1.92%
Public Facilities	61,970,464	62,039,818	61,822,759	(217,059)	-0.35%
Community Services	52,494,001	58,073,435	59,256,478	1,183,043	2.04%
Legislative & Judicial	22,137,806	24,400,394	26,001,428	1,601,034	6.56%
General Government	62,498,156	25,878,457	26,537,640	659,183	2.55%
Non-Departmental Expenses	110,062,065	158,160,389	123,705,107	(34,455,282)	-21.79%
Total	962,818,966	1,027,550,315	1,012,304,050	(15,246,265)	-1.48%

General Fund Expenditure Summary

	FY 2014	FY 2015	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Approved	\$ Change	% Change
Expenditures By Function					
Community Services	52,494,001	58,073,435	59,256,478	1,183,043	2.04%
Education	544,293,526	580,281,689	593,986,453	13,704,764	2.36%
General Government	62,498,156	25,878,457	26,537,640	659,183	2.55%
Legislative & Judicial	22,137,806	24,400,394	26,001,428	1,601,034	6.56%
Non-Departmental Expenses	110,062,065	158,160,389	123,705,107	-34,455,282	-21.79%
Public Facilities	61,970,464	62,039,818	61,822,759	-217,059	-0.35%
Public Safety	109,362,948	118,716,133	120,994,185	2,278,052	1.92%
Total Expenditures By Function	962,818,966	1,027,550,315	1,012,304,050	-15,246,265	-1.48%
Expenditures by Department					
Howard County Public School System	497,485,719	530,439,861	544,144,625	13,704,764	2.58%
Howard Community College	29,131,683	31,000,287	31,000,287	0	0.00%
Howard County Library System	17,676,124	18,841,541	18,841,541	0	0.00%
Police	93,798,490	102,451,815	104,298,710	1,846,895	1.80%
Corrections	15,564,458	16,264,318	16,695,475	431,157	2.65%
Planning and Zoning	6,781,137	7,147,427	6,793,566	-353,861	-4.95%
Public Works	47,929,692	47,075,650	47,244,403	168,753	0.36%
Inspections, Licenses and Permits	6,630,508	7,145,704	6,976,275	-169,429	-2.37%
Soil Conservation District	629,127	671,037	808,515	137,478	20.49%
Recreation & Parks	17,043,743	19,416,672	19,603,223	186,551	0.96%
Citizen Services	9,450,108	10,194,061	10,890,875	696,814	6.84%
Transportation Services	7,531,544	8,676,745	8,535,494	-141,251	-1.63%
Health Department	9,084,838	9,003,880	8,180,645	-823,235	-9.14%
Mental Health Authority	400,000	545,000	545,000	0	0.00%
Social Services	466,060	564,017	569,741	5,724	1.01%
University of Maryland Extension	447,131	472,748	482,099	9,351	1.98%
Community Service Partnerships	8,070,577	9,200,312	10,449,401	1,249,089	13.58%
County Council	3,413,058	4,108,369	4,311,326	202,957	4.94%
Circuit Court	2,504,037	2,748,801	2,831,933	83,132	3.02%
Orphans Court	49,385	55,732	49,225	-6,507	-11.68%
State's Attorney	7,238,238	7,581,709	7,828,579	246,870	3.26%
Sheriff's Office	6,761,364	7,291,017	7,728,059	437,042	5.99%
Board of Elections	2,171,724	2,614,766	3,252,306	637,540	24.38%

General Fund Expenditure Summary (Continued)

	FY 2014 Actual	FY 2015 Approved	FY 2016 Approved	FY 2015 VS. FY 2016	
				Amount	Percent
Office of the County Executive	1,092,298	1,156,108	1,714,020	557,912	48.26%
County Administration	9,263,049	10,174,273	10,164,110	-10,163	-0.10%
Finance	46,261,490	8,142,762	8,038,724	-104,038	-1.28%
Office of Law	3,566,270	3,690,704	3,873,274	182,570	4.95%
Economic Development Authority	2,113,810	2,475,191	2,475,191	0	0.00%
Technology & Communication Services	201,239	239,419	272,321	32,902	13.74%
Debt Service	97,087,311	100,391,693	106,160,277	5,768,584	5.75%
Contingency Reserves	0	2,000,000	2,000,000	0	0.00%
Other Non-Departmental Expenses	12,974,754	55,768,696	15,544,830	-40,223,866	-72.13%
Total Expenditures by Department	962,818,966	1,027,550,315	1,012,304,050	-15,246,265	-1.48%
Expenditures by Commitment					
Personnel Costs	186,457,542	188,701,300	195,489,624	6,788,324	3.60%
Contractual Services	83,772,823	80,640,087	76,617,911	-4,022,176	-4.99%
Supplies & Materials	9,186,371	8,338,702	8,020,874	-317,828	-3.81%
Capital Outlay	1,945,353	925,600	233,500	-692,100	-74.77%
Debt Service	97,247,504	100,391,693	106,160,277	5,768,584	5.75%
Expense Other	550,458,825	606,839,067	619,301,864	12,462,797	2.05%
Operating Transfers	33,750,548	39,713,866	4,480,000	-35,233,866	-88.72%
Contingencies	0	2,000,000	2,000,000	0	0.00%
Total Expenditures by Commitment	962,818,966	1,027,550,315	1,012,304,050	-15,246,265	-1.48%

General Fund Expenditure Breakdown

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Education	544,293,526	580,281,689	593,986,453	593,986,453	13,704,764	2.36%
Howard County Public School System	497,485,719	530,439,861	544,144,625	544,144,625	13,704,764	2.58%
Personnel Costs	12,448,477	0	0	0	0	0.00%
Expense Other	485,037,242	530,439,861	544,144,625	544,144,625	13,704,764	2.58%
Howard Community College	29,131,683	31,000,287	31,000,287	31,000,287	0	0.00%
Expense Other	29,131,683	31,000,287	31,000,287	31,000,287	0	0.00%
Howard County Library System	17,676,124	18,841,541	18,841,541	18,841,541	0	0.00%
Expense Other	17,676,124	18,841,541	18,841,541	18,841,541	0	0.00%
Public Safety	109,362,948	118,716,133	121,094,185	120,994,185	2,278,052	1.92%
Police	93,798,490	102,451,815	104,398,710	104,298,710	1,846,895	1.80%
Personnel Costs	76,046,331	82,598,248	85,422,012	85,697,795	3,099,547	3.75%
Contractual Services	8,430,540	10,123,765	10,438,702	10,347,632	223,867	2.21%
Supplies and Materials	1,672,929	2,199,944	2,538,277	2,303,564	103,620	4.71%
Capital Outlay	199,117	662,200	0	0	-662,200	-100.00%
Debt Service	160,193	0	0	0	0	0.00%
Expense Other	7,289,380	6,867,658	5,999,719	5,949,719	-917,939	-13.37%
Corrections	15,564,458	16,264,318	16,695,475	16,695,475	431,157	2.65%
Personnel Costs	11,801,476	12,684,700	13,109,011	13,109,011	424,311	3.35%
Contractual Services	2,637,513	2,577,138	2,622,810	2,622,810	45,672	1.77%
Supplies and Materials	1,011,619	912,630	875,580	875,580	-37,050	-4.06%
Expense Other	113,850	89,850	88,074	88,074	-1,776	-1.98%
Public Facilities	61,970,464	62,039,818	61,822,759	61,822,759	-217,059	-0.35%
Planning and Zoning	6,781,137	7,147,427	6,793,566	6,793,566	-353,861	-4.95%
Personnel Costs	5,579,915	5,808,546	5,625,777	5,625,777	-182,769	-3.15%
Contractual Services	925,152	1,001,521	909,522	909,522	-91,999	-9.19%
Supplies and Materials	18,927	45,012	43,931	43,931	-1,081	-2.40%
Capital Outlay	0	30,000	0	0	-30,000	-100.00%
Expense Other	257,143	262,348	214,336	214,336	-48,012	-18.30%
Public Works	47,929,692	47,075,650	47,244,403	47,244,403	168,753	0.36%
Personnel Costs	21,597,615	23,604,494	23,771,052	23,771,052	166,558	0.71%
Contractual Services	16,547,309	15,629,444	15,744,878	15,744,878	115,434	0.74%
Supplies and Materials	4,796,158	3,266,837	3,128,787	3,128,787	-138,050	-4.23%
Capital Outlay	339,981	0	0	0	0	0.00%
Expense Other	4,648,629	4,574,875	4,599,686	4,599,686	24,811	0.54%
Inspections, Licenses and Permits	6,630,508	7,145,704	6,976,275	6,976,275	-169,429	-2.37%
Personnel Costs	5,276,172	5,513,398	5,680,681	5,680,681	167,283	3.03%
Contractual Services	1,000,104	1,285,238	1,032,632	1,032,632	-252,606	-19.65%
Supplies and Materials	56,025	55,800	28,000	28,000	-27,800	-49.82%
Expense Other	298,207	291,268	234,962	234,962	-56,306	-19.33%
Soil Conservation District	629,127	671,037	808,515	808,515	137,478	20.49%
Personnel Costs	3,700	114,731	108,142	108,142	-6,589	-5.74%
Contractual Services	617,366	542,756	688,206	688,206	145,450	26.80%
Expense Other	8,061	13,550	12,167	12,167	-1,383	-10.21%
Community Services Total	52,494,001	58,073,435	59,156,478	59,256,478	1,183,043	2.04%
Recreation & Parks	17,043,743	19,416,672	19,603,223	19,603,223	186,551	0.96%
Personnel Costs	11,782,690	12,857,227	13,310,949	13,370,649	513,422	3.99%
Contractual Services	2,893,937	3,907,932	3,846,292	3,571,595	-336,337	-8.61%
Supplies and Materials	789,529	909,123	634,273	884,273	-24,850	-2.73%
Capital Outlay	176,679	226,400	228,500	228,500	2,100	0.93%
Expense Other	1,400,908	1,515,990	1,583,209	1,548,206	32,216	2.13%
Citizen Services	9,450,108	10,194,061	10,890,875	10,890,875	696,814	6.84%
Personnel Costs	7,801,328	8,350,276	8,978,525	8,978,525	628,249	7.52%
Contractual Services	1,424,158	1,525,105	1,719,599	1,719,599	194,494	12.75%
Supplies and Materials	190,529	276,118	165,810	165,810	-110,308	-39.95%
Expense Other	34,093	42,562	26,941	26,941	-15,621	-36.70%

General Fund Expenditure Breakdown (Continued)

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Transportation Services	7,531,544	8,676,745	8,535,494	8,535,494	-141,251	-1.63%
Personnel Costs	524,999	788,645	857,032	857,032	68,387	8.67%
Contractual Services	6,898,069	7,865,939	7,662,595	7,662,595	-203,344	-2.59%
Supplies and Materials	5,979	7,038	7,000	7,000	-38	-0.54%
Capital Outlay	86,503	0	0	0	0	0.00%
Expense Other	15,994	15,123	8,867	8,867	-6,256	-41.37%
Health Department	9,084,838	9,003,880	8,180,645	8,180,645	-823,235	-9.14%
Contractual Services	874,405	1,200,987	731,661	731,661	-469,326	-39.08%
Expense Other	19,885	7,802,893	7,448,984	7,448,984	-353,909	-4.54%
Operating Transfers	8,190,548	0	0	0	0	0.00%
Social Services	466,060	564,017	569,741	569,741	5,724	1.01%
Personnel Costs	160,461	228,349	241,417	241,417	13,068	5.72%
Contractual Services	299,150	329,034	322,759	322,759	-6,275	-1.91%
Expense Other	6,449	6,634	5,565	5,565	-1,069	-16.11%
University of Maryland Extension	447,131	472,748	482,099	482,099	9,351	1.98%
Personnel Costs	134,177	140,816	143,988	143,988	3,172	2.25%
Contractual Services	301,919	318,373	324,552	324,552	6,179	1.94%
Supplies and Materials	11,035	13,559	13,559	13,559	0	0.00%
Community Service Partnerships	8,070,577	9,200,312	10,349,401	10,449,401	1,249,089	13.58%
Contractual Services	8,070,577	9,200,312	10,349,401	10,449,401	1,249,089	13.58%
Mental Health Authority	400,000	545,000	545,000	545,000	0	0.00%
Expense Other	400,000	545,000	545,000	545,000	0	0.00%
Legislative & Judicial	22,137,806	24,400,394	26,001,428	26,001,428	1,601,034	6.56%
County Council	3,413,058	4,108,369	4,311,326	4,311,326	202,957	4.94%
Personnel Costs	2,812,169	3,177,207	3,386,230	3,386,230	209,023	6.58%
Contractual Services	518,601	823,612	840,132	840,132	16,520	2.01%
Supplies and Materials	31,961	70,270	52,750	52,750	-17,520	-24.93%
Capital Outlay	0	5,000	5,000	5,000	0	0.00%
Expense Other	50,327	32,280	27,214	27,214	-5,066	-15.69%
Circuit Court	2,504,037	2,748,801	2,831,933	2,831,933	83,132	3.02%
Personnel Costs	2,290,961	2,462,139	2,521,488	2,521,488	59,349	2.41%
Contractual Services	109,995	175,662	198,699	198,699	23,037	13.11%
Supplies and Materials	103,081	71,000	73,854	73,854	2,854	4.02%
Expense Other	0	0	7,892	7,892	7,892	100%
Operating Transfers	0	40,000	30,000	30,000	-10,000	-25.00%
State's Attorney	7,238,238	7,581,709	7,828,579	7,828,579	246,870	3.26%
Personnel Costs	6,594,968	6,880,803	7,162,229	7,162,229	281,426	4.09%
Contractual Services	520,129	566,277	533,456	533,456	-32,821	-5.80%
Supplies and Materials	71,766	83,000	78,000	78,000	-5,000	-6.02%
Expense Other	51,375	51,629	54,894	54,894	3,265	6.32%
Sheriff's Office	6,761,364	7,291,017	7,728,059	7,728,059	437,042	5.99%
Personnel Costs	5,383,034	5,803,903	6,149,361	6,149,361	345,458	5.95%
Contractual Services	607,038	622,203	685,067	685,067	62,864	10.10%
Supplies and Materials	109,345	146,800	129,200	129,200	-17,600	-11.99%
Expense Other	661,947	718,111	764,431	764,431	46,320	6.45%
Board of Elections	2,171,724	2,614,766	3,252,306	3,252,306	637,540	24.38%
Personnel Costs	220,761	310,848	263,895	263,895	-46,953	-15.10%
Contractual Services	1,894,109	2,229,259	2,933,000	2,933,000	703,741	31.57%
Supplies and Materials	34,002	52,700	41,000	41,000	-11,700	-22.20%
Capital Outlay	0	2,000	0	0	-2,000	-100.00%
Expense Other	22,852	19,959	14,411	14,411	-5,548	-27.80%
Orphans Court	49,385	55,732	49,225	49,225	-6,507	-11.68%
Personnel Costs	46,677	51,332	44,825	44,825	-6,507	-12.68%
Contractual Services	1,645	3,100	2,600	2,600	-500	-16.13%
Supplies and Materials	708	800	1,300	1,300	500	62.50%
Expense Other	355	500	500	500	0	0.00%

General Fund Expenditure Breakdown (Continued)

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
General Government	62,498,156	25,878,457	26,537,640	26,537,640	659,183	2.55%
Office of the County Executive	1,092,298	1,156,108	1,714,020	1,714,020	557,912	48.26%
Personnel Costs	1,066,838	1,097,522	1,610,125	1,610,125	512,603	46.71%
Contractual Services	16,479	26,086	34,545	34,545	8,459	32.43%
Supplies and Materials	7,490	7,500	7,500	7,500	0	0.00%
Expense Other	1,491	25,000	61,850	61,850	36,850	147.40%
County Administration	9,263,049	10,174,273	10,164,110	10,164,110	-10,163	-0.10%
Personnel Costs	6,875,214	7,459,756	7,481,552	7,481,552	21,796	0.29%
Contractual Services	2,059,033	2,439,793	2,421,342	2,421,342	-18,451	-0.76%
Supplies and Materials	92,773	69,015	70,160	70,160	1,145	1.66%
Capital Outlay	45,082	0	0	0	0	0.00%
Expense Other	190,947	205,709	191,056	191,056	-14,653	-7.12%
Finance	46,261,490	8,142,762	8,038,724	8,038,724	-104,038	-1.28%
Personnel Costs	4,500,436	5,030,752	5,358,506	5,358,506	327,754	6.52%
Contractual Services	14,849,638	2,808,089	2,421,244	2,421,244	-386,845	-13.78%
Supplies and Materials	112,145	78,456	38,506	38,506	-39,950	-50.92%
Capital Outlay	1,097,991	0	0	0	0	0.00%
Expense Other	141,280	225,465	220,468	220,468	-4,997	-2.22%
Operating Transfers	25,560,000	0	0	0	0	0.00%
Office of Law	3,566,270	3,690,704	3,873,274	3,873,274	182,570	4.95%
Personnel Costs	3,304,434	3,360,089	3,540,063	3,540,063	179,974	5.36%
Contractual Services	182,366	249,950	249,861	249,861	-89	-0.04%
Supplies and Materials	70,362	71,500	76,500	76,500	5,000	6.99%
Expense Other	9,108	9,165	6,850	6,850	-2,315	-25.26%
Economic Development Authority	2,113,810	2,475,191	2,475,191	2,475,191	0	0.00%
Personnel Costs	0	150,000	150,000	150,000	0	0.00%
Contractual Services	69,274	128,212	86,683	86,683	-41,529	-32.39%
Expense Other	2,044,536	2,196,979	2,238,508	2,238,508	41,529	1.89%
Technology & Communication Services	201,239	239,419	272,321	272,321	32,902	13.74%
Personnel Costs	176,914	177,519	187,281	187,281	9,762	5.50%
Contractual Services	24,317	60,300	83,440	83,440	23,140	38.37%
Supplies and Materials	8	1,600	1,600	1,600	0	0.00%
Non-Departmental Expenses	110,062,065	158,160,389	119,705,107	123,705,107	-34,455,282	-21.79%
Contingency Reserves	0	2,000,000	2,000,000	2,000,000	0	0.00%
Contingencies	0	2,000,000	2,000,000	2,000,000	0	0.00%
Debt Service	97,087,311	100,391,693	106,160,277	106,160,277	5,768,584	5.75%
Debt Service	97,087,311	100,391,693	106,160,277	106,160,277	5,768,584	5.75%
Other Non-Departmental Expenses	12,974,754	55,768,696	11,544,830	15,544,830	-40,223,866	-72.13%
Personnel Costs	27,795	50,000	50,000	50,000	0	0.00%
Contractual Services	12,000,000	15,000,000	10,000,000	10,000,000	-5,000,000	-33.33%
Expense Other	946,959	1,044,830	1,044,830	1,044,830	0	0.00%
Operating Transfers	0	39,673,866	450,000	4,450,000	-35,223,866	-88.78%
Total	962,818,966	1,027,550,315	1,008,304,050	1,012,304,050	-15,246,265	-1.48%

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. In the fall, the County conducts preliminary multi-year revenue projections to develop a medium-term economic and revenue outlook, which will serve as the base for developing budget instructions and planning for the upcoming fiscal year. In the spring, the multi-year projection is updated for both revenues and expenditures, which informs the Spending Affordability Advisory Group in recommending on spending ceilings and informs the budget review process for developing the Executive's proposed budget.

In FY 2016, the County faces fiscal challenges primarily due to an estimated significant revenue shortfall in FY 2015 driven by one-time reconciliation in Income Tax receipts. As a result, only a moderate growth is expected between FY 2015 budget and FY 2016 budget. The County's revenue outlook remains solid in a long run, but a short-term slowdown in revenue growth combined with rising service needs and cost pressure increases the needs for prudent forecasting, effective budget management, and proactive actions.

Howard County has 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 covering major sources of revenues. Two key sources, property tax and income tax, make up approximately 89 percent of the General Fund revenue stream. Most revenues listed below are solely available to the General Fund, such as income tax, state share taxes, licenses & permits and prior years' funds. The General Fund is the largest operating fund and accounts for 73 percent of the all funds revenue. For this reason the narratives in this section primarily refers to the General Fund unless indicated otherwise.

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 49 percent of General Fund revenues.

In FY 2016, real property taxes are projected to maintain a solid growth with the lagged impact of a recovering housing market. Latest State Department of Assessment and Taxation report indicates that

reassessment growth (for one third of county properties each year) for 2015 is 9.5% before the three-year phase-in, the highest in the last several years. It is anticipated that County will continue to experience an improvement in its property tax revenues.

Property assessments are performed on a triennial basis by the state of Maryland's Department of Assessments & Taxation to determine the value of property for taxing purposes. Tax billings and collections of the County's 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.

The move of the assessable base for tax purpose does not always go in the same direction as the market trend. In some years a home declines in market value, but its homeowners may continue to see an increase in their property taxes. This is because Howard County applies a 5 percent cap (homestead credit) on assessment increases for tax purpose for owner-occupied properties. Some homeowners have paid taxes based on a capped assessment for tax purposes that was lower than their actual property value for many years. As a result, even during an economic or real estate market downturn, their houses' market value might still stay much higher than the assessable value used for tax purpose. In such a case, their tax payments continue to grow because the taxable assessment is still lower than the market value.

All property taxes are based on each \$100 of the full assessed value of the property multiplied by the applicable tax rates. For fiscal 2016 the tax rate for the General Fund is the same as last year, \$1.014 for real property and \$2.535 for corporate personal property. The tax rates for the dedicated Fire & Rescue fund also remain unchanged for fiscal 2016 at \$0.0176 for real and \$0.044 for corporate personal property.

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

Income Tax

Income tax is the second largest revenue source for the County. It is also 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.

In FY 2016, this revenue is projected to largely stay flat from the FY 2015 budgeted level. The weak performance is primarily attributable to an estimated income tax shortfall of about \$15 million in FY 2015 due to the one-time loss, in the first quarter of the fiscal year, associated with reconciliation from prior year payments and swings in capital gains. FY 2016 projections assume a recovery from the estimated FY 2015 and also factor in \$2.5 million potential impact from the Wynne Case, which is pending Supreme Court decisions regarding local income tax credit for taxes paid to other states.

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 source. Howard County has weathered the recession and budget sequestration and is seeing strong signs of recovery.

Recordation Tax

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. Performance of this tax is impacted by property sales but also other activities such as refinancing. In FY 2016, recordation taxes are expected to continue a moderate growth based on housing market trend.

Other Local Taxes

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

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.

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 five or more rooms.

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 and 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. State funding for education goes directly to the Board of Education and is not received by the General Fund.

Charges for Services

Charges for Services and Licenses & Permits are fees charged by the County to perform specific services for individuals or organizations. License and permit fees are primarily related to the development process. These 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. Other major sources of revenue in this section are from fines from tickets for running red lights and false alarm fines; both of which are expected to remain stable in FY 2016.

Inter-fund Reimbursements

Inter-fund reimbursements are paid to the General Fund from other funds with dedicated revenue sources to reimburse the General Fund for services provided to those funds. Revenues here include transfers from the Agricultural Preservation Fund, Employees Benefit Fund, Water & Sewer funds, Fire & Rescue Fund and various capital funds for debt service paid by the General Fund for General Obligation bonds.

Prior Year Funds (Use of Fund Balance)

These General Fund revenues represent surplus funds from the prior year's budget in excess of the amount needed to maintain the County's Rainy Day Fund at the mandated levels. Use of fund balance is limited to pay-go capital projects or one-time operating expenses per the Howard County Charter. In FY 2016, hardly any fund balance is used except \$450,000 for CIP PAYGO, compared to \$43.7 million one-time use of fund balance budgeted in FY 2015.

General Fund Revenue Summary

Revenue Type	FY2014 Actual	FY2015 Approved	FY2015 Estimated	FY2016 Approved
Taxes	878,879,004	913,392,570	899,115,104	928,911,243
Property Tax	458,085,661	472,586,298	474,938,233	490,706,500
Other Tax	7,907,106	8,180,000	8,263,444	8,304,400
Income Tax	392,660,793	408,779,715	394,166,000	407,366,530
Recordation Tax	18,978,127	22,300,000	20,215,870	21,002,213
State Tax	1,247,317	1,546,557	1,531,557	1,531,600
Charges for Services	12,101,666	12,206,500	11,850,618	12,255,200
Miscellaneous	7,304,204	6,582,000	6,567,407	6,881,600
Review Fees	2,733,440	3,043,500	3,301,014	3,223,500
Inmate Boarding	2,064,022	2,581,000	1,982,197	2,150,100
Licenses & Permits	9,280,065	8,600,000	8,383,844	8,911,600
Licenses	926,959	850,000	867,000	879,800
Fees	3,169,817	2,303,500	2,352,191	2,783,300
Permits	5,183,289	5,446,500	5,164,653	5,248,500
Fines & Forfeitures	3,810,052	4,540,500	4,406,392	4,007,200
False Alarm	280,518	355,000	299,400	320,000
Parking & Others	1,446,650	1,835,500	1,878,892	1,387,200
Red Light	2,082,884	2,350,000	2,228,100	2,300,000
Use of Money & Property	2,517,476	2,038,600	1,783,254	11,419,500
Other use of Money & Property	2,228,729	1,430,600	1,285,254	10,848,000
Installment Interest	-282	8,000	8,000	8,000
Interest on Investment	289,029	600,000	490,000	563,500
Other Agency Revenue	7,653,710	6,939,116	6,787,811	7,142,000
Other Agencies	3,843,107	6,559,116	6,440,325	6,624,100
State Agencies	3,810,603	380,000	347,486	517,900
Interfund Reimbursements	34,215,588	36,159,163	36,518,697	39,207,307
Other	26,240,551	6,911,259	6,974,378	7,510,867
Pro-Rata Charges	7,094,980	8,667,197	8,947,057	8,955,766
Debt Service	880,057	20,580,707	20,597,262	22,740,674
Prior Year	14,734,222	43,673,866	43,673,866	450,000
Fund Balance	14,734,222	43,673,866	43,673,866	450,000
Totals	963,191,783	1,027,550,315	1,012,519,586	1,012,304,050

Employee Information Report

Summary of Employees by Department/Function

Department/Agency	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	Change 2015 vs 2016
Education	8465.54	8527.40	8542.29	8542.29	14.89
Howard County Public School System	7666.40	7693.20	7709.70	7709.70	16.50
Howard Community College	565.14	594.70	593.09	593.09	-1.61
Howard County Library System	234.00	239.50	239.50	239.50	0.00
Public Safety	1262.35	1296.36	1283.76	1284.76	-11.60
Police	651.00	672.01	667.01	667.01	-5.00
Fire and Rescue Services	463.35	472.35	464.75	464.75	-7.60
Corrections	148.00	152.00	152.00	153.00	1.00
Public Facilities	598.52	611.52	610.52	610.52	-1.00
Planning and Zoning	66.88	63.88	62.88	62.88	-1.00
Public Works	466.64	482.64	482.64	482.64	0.00
Inspections, Licenses and Permits	65.00	65.00	65.00	65.00	0.00
Community Services	543.51	572.75	575.29	575.29	2.54
Recreation & Parks	268.06	281.31	283.23	283.23	1.92
Citizen Services	130.32	134.31	135.93	135.93	1.62
Transportation Services	4.00	9.00	9.00	9.00	0.00
Health Department	133.00	133.00	133.00	133.00	0.00
Mental Health Authority	4.25	5.25	5.25	5.25	0.00
Social Services	1.88	7.88	6.88	6.88	-1.00
University of Maryland Extension	2.00	2.00	2.00	2.00	0.00
Legislative & Judicial	203.90	205.91	207.91	207.91	2.00
County Council	30.00	30.00	32.00	32.00	2.00
Circuit Court	29.30	29.31	29.31	29.31	0.00
State's Attorney	71.60	72.60	73.60	73.60	1.00
Sheriff's Office	73.00	74.00	73.00	73.00	-1.00
General Government	368.63	396.93	403.63	403.63	6.70
Office of the County Executive	8.00	8.00	12.00	12.00	4.00
County Administration	135.25	142.25	141.75	141.75	-0.50
Finance	56.50	60.30	62.50	62.50	2.20
Office of Law	25.00	25.00	25.00	25.00	0.00
Economic Development Authority	21.00	24.50	24.50	24.50	0.00
Technology & Communication Services	87.00	99.00	100.00	100.00	1.00
Housing and Community Development	35.88	37.88	37.88	37.88	0.00
Total	11442.45	11610.87	11623.40	11624.40	13.53

New Positions

Department Positions

Department	Position Class	Positions
Department of Finance	FISCAL SPECIALIST II	1.00
	Total	1.00
Department of Corrections	HUMAN SERVICES SPECIALIST II	1.00
	Total	1.00
Department of Citizen Services	ADMINISTRATIVE SUPPORT TECHNICIAN II	1.00
	HUMAN SERVICES SPECIALIST II	1.00
	Total	2.00
County Council	PUBLIC INFORMATION ADMINISTRATOR	1.00
	Total	1.00
State's Attorney	SENIOR ATTORNEY	1.00
	Total	1.00
	Total Departments	6.00

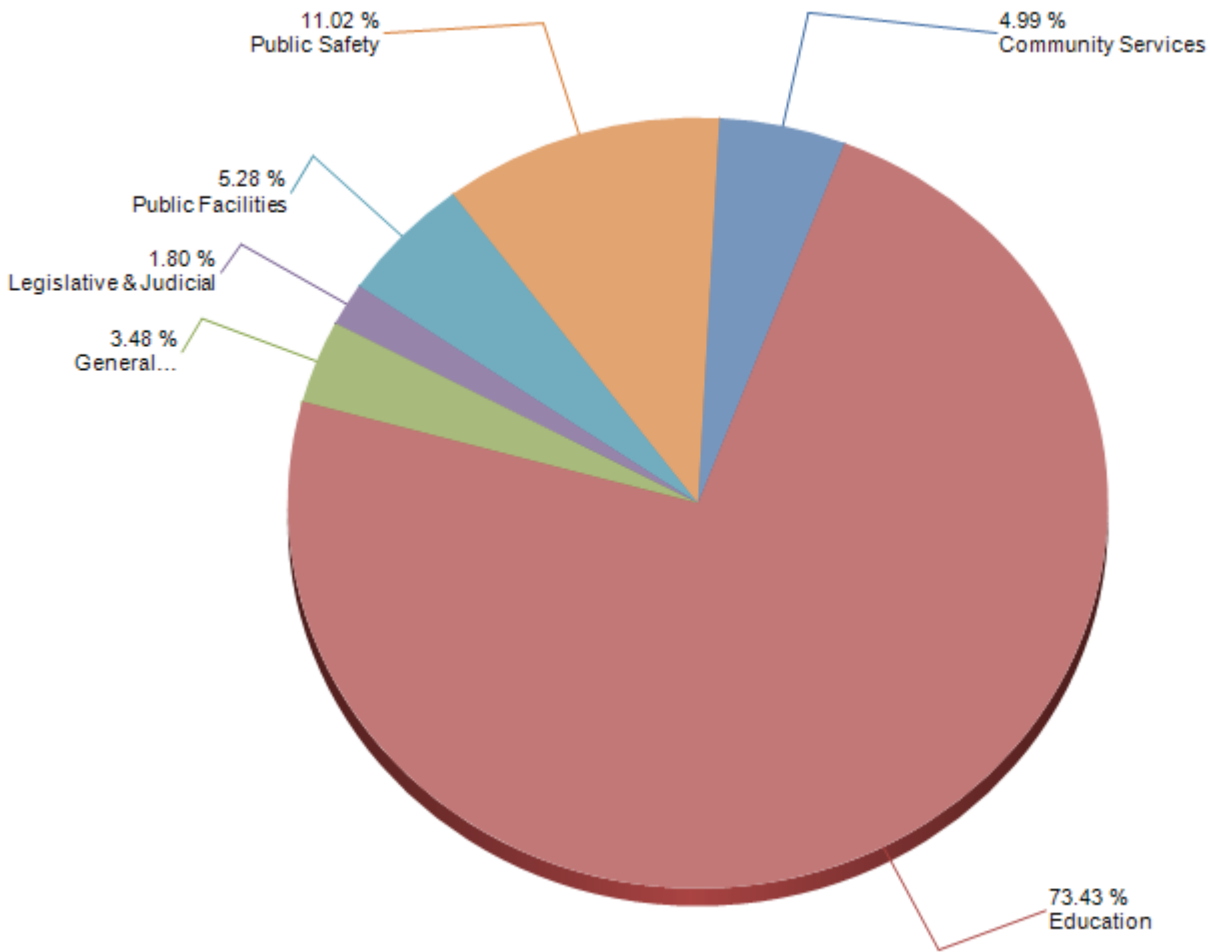
New Positions

Other Agencies

Agency	Category	Positions
Howard County Public School System	Guidance Counselor ES	1.00
	Guidance Counselor MS	2.00
	Liaison Bilingual Community	2.50
	Liaison Community BSAP	1.00
	Liaison Hispanic Achievement	3.00
	Media Specialist	1.50
	Nurse	3.00
	Paraeducator HS ESOL	1.00
	Paraeducator Kindergarten	4.50
	Paraeducator Prekindergarten	1.00
	Reading Specialist ES	2.50
	Reading Specialist HS	1.00
	Rep Area Custodial Services	1.00
	Secretary Risk Management	1.00
	Secretary Teachers	5.50
	Teacher Prekindergarten	1.00
	Teacher Kindergarten	9.00
	Teacher ES Instructional Technology	1.50
	Teacher ES World Language	14.40
	Teacher ES Art	3.00
	Teacher ES ESOL	1.50
	Teacher ES Physical Education	3.90
	Teacher ES Music Instrumental	1.20
	Teacher ES Vocal Music	3.50
	Teacher MS World Language	5.00
	Teacher MS Music Instrumental	0.60
	Teacher MS Staffing	9.00
	Teacher HS	11.00
	Teacher HS Career Academy	1.00
	Teacher HS ESOL	1.60
	Teacher HS Music Instrumental	1.00
	Teacher Other Special Education	1.00
	Teacher Resource World Language	1.00
	Total	101.70
Howard Community College	Faculty	1.00
	Professional/Technical	0.50
	Total	1.50
Total Other Agencies		103.20

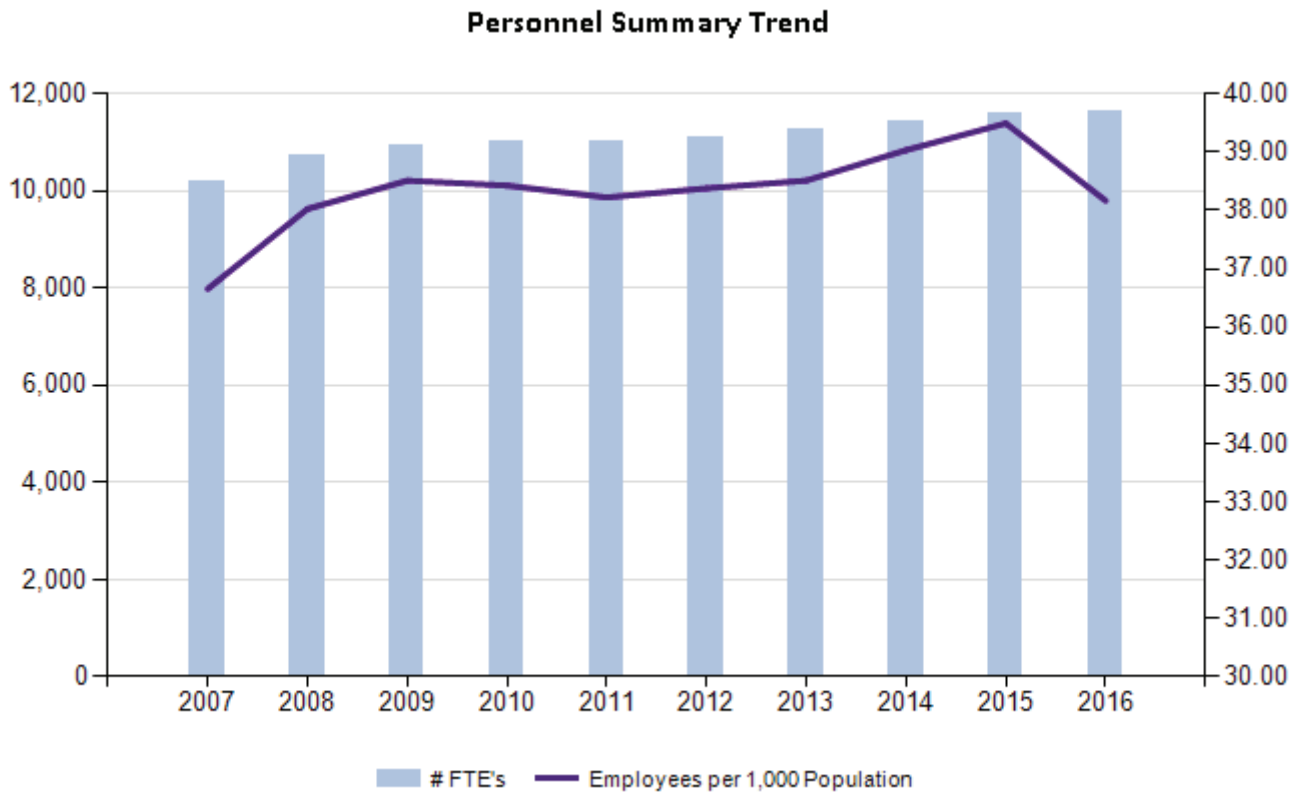
Fiscal FTE's By Function

Summary of Employees by Department/Function



Function	FTE Count
Education	8542.29
Public Safety	1284.76
Public Facilities	610.52
Community Services	575.29
Legislative & Judicial	207.91
General Government	403.63
Total	11624.40

Personnel Summary for 10-year Period



Fiscal Year	Howard County Employees	% Change from Prior Year	Howard County Population	Employees per 1000 population
2007	10205.96	3.90%	278,457	36.65
2008	10748.71	5.05%	282,674	38.03
2009	10953.11	1.87%	284,421	38.51
2010	11011.59	0.53%	286,574	38.42
2011	11007.01	-0.04%	287,983	38.22
2012	11096.03	0.80%	289,123	38.38
2013	11246.62	1.34%	292,041	38.51
2014	11442.45	1.71%	293,142	39.03
2015	11610.87	1.45%	294,000	39.49
2016	11624.40	0.12%	304,580	38.17

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 are 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 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 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.

In developing FY 2016 budget, the Charter target level of the fund based on audited spending in FY 2014 multiplied by seven percent is \$64,172,637. That amount is \$4.9 million higher than existing Rainy Day balance of \$59,271,162 at the end of FY 2014 based on FY 2014 CAFR before any actions. As a result, an additional \$4,901,655 was assigned from ending fund balance in FY 2014 to be deposited to the fund in FY 2015 in order to meet the required level of Rainy Day Fund.

In most fiscal years, operating budgets are expected to experience an increase from prior year (excluding the impact of one-time use of fund balance). Hence, the formula-driven Charter target Rainy Day Fund balance will grow accordingly. As a result, certain amount from current year surplus or existing unassigned fund balances will need to be assigned to Rainy Day Fund in order to meet the seven percent requirement.

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)

Budget Stabilization Account (Rainy Day Fund)

I Charter Target in Developing FY 2014 Budget

Total FY 2012 Audited General Fund Expenditures:	863,024,879
Less funds appropriated as one time expenditures	16,294,000
Subtotal FY 2012 Audited General Fund Expenditures	846,730,879
Rainy Day Fund Percentage	7%
Targeted Fund Level	59,271,162

II Charter Target in Developing FY 2015 Budget

Total FY 2013 Audited General Fund Expenditures:	896,963,950
Less FY2013 one time expenditures	21,812,885
Subtotal FY2013 Audited General Fund Expenditures	875,151,065
Rainy Day Fund Percentage	7%
Targeted Fund Level	61,260,575

III Charter Target in Developing FY 2016 Budget

Total FY2014 Audited General Fund Expenditures:	956,811,956
Less FY2014 one time expenditures	40,060,000
Subtotal FY2014 Audited General Fund Expenditures	916,751,956
Rainy Day Fund Percentage	7%
Targeted Fund Level	64,172,637

IV Existing Rainy Day Fund Balance Before Taking Actions

Existing Rainy Day Fund (based on FY 2014 CAFR)	59,271,162
Prior Year Assigned Amount to Rainy Day Fund (based on FY 2014 CAFR)	4,901,655
Total Rainy Day Fund Balance at June 30, 2015 Before Any Actions	64,172,817

V Estimated Charter Target in Developing FY 2017 Budget

Estimated FY2015 General Fund Expenditures	1,011,750,315
Less FY2015 one time expenditures	43,673,866
Subtotal FY 2015 Estimated General Fund Expenditures	968,076,449
Rainy Day Percentage	7%
Targeted Fund Level (Projected)	67,765,351

Estimated Amount That Need to Be Assigned To Rainy Day Fund on June 30, 2015 to Meet New Charter Target

3,592,534

Note: I, II, III and IV are based on FY 2014 CAFR; V is based on current fiscal year estimate.

The Capital Budget

The capital improvement program (CIP) budget includes the funds to construct major government facilities such as roads, bridges, schools, fire stations, etc. Capital projects usually take more than one year to complete, unlike operating budgets which cover only one year. The budget for any one project may include money which has already been spent, additional funds for the next year, and planned expenditures for five years in the future.

Capital projects are funded by various revenue sources, including bonds, pay-go cash, developer contributions, transfer tax and utility funds and grants. Because the projects are usually major facilities, the County often borrows money (bonds) to pay for them over a long period through the annual operating budget debt service payments much like a homeowner makes mortgage payments. FY 2016 CIP budget totals \$331.8 million, primarily funded through General Obligations (GO) bonds (\$95 million) and Metro bonds (\$120.9 million). Of the total GO bonds, \$58.7 million (61%) supports education. Metro bonds support water and sewer projects.

Operating Budget Impact of CIP

CIP projects impact operating budgets in various ways, including startup costs, operating and maintenance costs, PAYGO and debt service payments. In FY 2016 budget, no new positions are budgeted for CIP-related needs due to fiscal constraints and any increase of maintenance costs are primarily absorbed by agencies through savings elsewhere. FY 2016 General Fund debt service payments are budgeted at \$106.2 million, a net increase of \$5.8 million from FY 2015 resulting from issuing new bonds and retiring existing bonds.

The Adequate Public Facilities Process

Since the 1990's the county has had an adequate public facilities ordinance. The legislation requires the testing of proposed development for adequacy of schools and roads as a condition of subdivision or site development plan approval. The county adopts 10 year plans for its infrastructure of schools, roads, solid waste, water & sewage, and other governmental functions. These master plans are used to determine the adequacy of infrastructure necessary to allow. As such, the capital budget is the vehicle for determining how development will proceed in the county.

Multi-Year Debt Affordability Analysis

To determine reasonable debt levels for the County as part of the capital budget process, each year the County Executive appoints a Spending Affordability Advisory Committee consisting of individual citizens with fiscal expertise and county officials to review the County's ability to pay for existing and new bond debt. This review has become a regular function of the budget process and includes recommendations made by the committee regarding how much new debt can be afforded by the County without overburdening itself with debt service payments. In order to make its recommendations, the Committee examines the following key debt indicators using criteria commonly used by bond rating agencies and the industry:

- Debt measured as a percent of the county's assessable base. (Charter Limit: 4.8% based on 100% assessment value)
- Per capita debt as a percent of the County's per capita personal income.
- Per capita debt.
- Debt service (the repayment of bond principal and interest) as a percent of current general fund revenues. (Policy Target: less than 10%)

The committee reviews multi-year projections of the County's revenues and expenditures to determine debt affordability in the context of the County's future growth, economic conditions, service needs and overall fiscal situations.

The Committee recommended General Obligation Bond authorization of \$90 million in FY 2016, significantly lower than the ceiling of \$120 million in FY 2015. The recommendation was developed based on anticipated upward adjustments in interest rates, which makes it more expensive to borrow, and to ensure that the County has sufficient capacities to fund other strategic priorities in its operating budget besides paying off debt services.

Note: The Howard County Capital Budget is published separately from the operating budget. This operating budget book includes the County Executive's Capital Budget Message, a summary and maps highlighting capital projects.



HOWARD COUNTY OFFICE OF COUNTY EXECUTIVE

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July 16, 2015

To the Residents and Businesses of Howard County,

We are pleased to present to you our approved FY 2016 Capital Improvement Program (CIP) budget for Howard County. We are confident this approved CIP budget provides needed support to our strategic priorities, such as education (including the school system, the community college and libraries), essential infrastructure (including roads and facilities), public safety (including the detention center and police and fire stations), environmental projects (including stormwater, water and sewer), and quality of life projects (including recreation and park facilities). These investments promote long-term development of our communities and economic base, assuring they are financially, economically and environmentally sustainable.

As you know, the County currently faces fiscal challenges. We have to make hard choices in FY 2016 to stay within our budget constraints. The Spending Affordability Advisory Committee recommended General Obligation (GO) bond authorization of \$90 million for FY 2016, which is significantly lower than the \$120 million ceiling in the prior two years. The Committee urged lowering debt authorization to offset the impact from a significant growth of debt authorization in the past two years and also to allow the County's operating budget to keep sufficient capacity to fund strategic priorities (such as education) after paying increasing debt services.¹

The approved CIP budget for FY 2016 totals \$331.7 million. This includes \$96 million from GO bonds, which is close to the Spending Affordability Advisory Committee's recommended level. After making many hard choices and reducing total GO bonds from the original request of \$245.7 million to \$96 million, we believe the amount in the approved CIP budget represents the minimum level of funding needed in order to support critical CIP needs. This amount is necessary to continue/complete existing priority CIP projects that could not be stopped without significant waste of prior investment or disruption of the project. It is also needed to fund federal or state mandates and help meet the matching fund requirements for projects receiving state funding. Of the \$96 million GO bonds, \$58.7 million (or 61.1 percent) are earmarked for education projects, including the Howard County Public School system, Howard Community College and Howard County Public Library System.

¹ The Committee also pointed out the County's debt service payments will continue to grow based on \$485 million bonds previously authorized but not issued yet (as of March 2015) and anticipated increases of interest rates in the next few years (which will raise the cost for issuing same amount of debt).

The CIP spending program includes \$67.5 million for the Howard County Public School System, including \$41.7 million in county funding consisting of \$35 million General Obligation bonds and \$6.7 million in Transfer Tax funding.

County funding supports the new Elementary School #42 (\$2.8 million) to relieve the northeastern and southeastern regions, the Wilde Lake Middle School replacement project (\$4.9 million) to provide needed additional educational program spaces based on facilities assessment survey results, the Waverly Elementary School addition (\$3.8 million) to support redistricting planned for 2018, the Swansfield Elementary School renovation (\$9.9 million) to address its capacity issues, and the Patuxent Valley Middle School renovation project (\$2.2 million) to expand educational program spaces. In addition, this budget allows ongoing county investments in systematic renovation (\$8.8 million), technology (\$5 million), and other priority needs (\$4.3 million) of the school system.

In FY 2016, Howard Community College will receive \$16 million in county funding through GO bonds to support its Science, Engineering and Technology Building, which matches approved state funding to design and construct a 145,300-square-foot building with classrooms, labs and study areas. Another \$913,000 is slated for the design of the Nursing and Science Technology Building renovation project. Moreover, the County and Community College reached an agreement to launch the long needed Campus Roadway and Parking project, which will be financed through bonds supported entirely by student fees.

The County will continue its investment in the Elkridge Branch Library/Senior Center project with \$6.7 million budgeted in FY 2016 in addition to the prior appropriation of \$22.2 million.

In the realm of public safety, the approved CIP budget includes: \$8.6 million for the Detention Center renovation to solve severe challenges and meet regulatory mandates; \$2 million toward a third police station; and \$2.4 million (\$1.4 million GO bonds and \$1 million Transfer Tax) for the relocation of Fire Station #1 to Elkridge and to study building a new 30,000-square-foot Banneker Fire Station to replace the existing station. The budget also funds a feasibility study for the planned Circuit Courthouse project.

Water and sewer projects total \$137.4 million and are funded primarily by the self-sustaining Utility Fund Bond and Metro Bond. The largest project is \$84 million for a new facility to handle water treatment at the existing Little Patuxent Water Reclamation Plant (LPWRP), which will handle the biosolids processing facility to meet new regulations from the Maryland Department of the Environment (MDE). The County will also use \$7 million in GO bonds (including the mandated \$4.8 million maintenance of effort requirement) and \$6.4 million stormwater bonds in FY 2016 to fund various storm drainage projects to gradually address federal and state mandates and support the County's environmental sustainability efforts. This includes continued investment for the design and construction of flood mitigation and stormwater/waterway enhancement efforts in downtown Ellicott City.

The Department of Recreation and Parks will receive a total of \$5 million - \$2.5 million in GO bonds and \$2.5 million from designated Transfer Tax revenues. This funding will be used to finish the installation of artificial turf fields at county high schools, continue funding for the Blandair Regional Park and the Troy Park and Historic Preservation project, and on systematic replacements for recreation and parks facilities across the County.

This budget includes a \$3 million IT investment to improve government efficiency and productivity with a focus on continuing the SAP implementation and launching the long-awaited Human Resources module to replace the outdated paper timesheet

practice. This will allow more timely, accurate and integrated recording, analysis and monitoring of data. Funding also supports website redesign for enhanced transparency and better communications and to meet the CB-32-2014 mandates for information publication.

Due to considerable fiscal challenges, many projects - while desired and beneficial - cannot be funded or funded fully in FY 2016. However, during meetings with community representatives and key stakeholders, we made significant efforts to gather input to help prioritize CIP projects to maximize benefits for projects of greatest interest and need to our communities. We would like to thank the County Council for their collaboration and leadership in this budget process. We are proud to provide you with this FY 2016 CIP approved budget, which we believe is fiscally responsible and supports strategic priorities of the County.

Thank you for your continued support.

Sincerely,

A handwritten signature in blue ink, appearing to read "Allan H. Kittleman".

Allan H. Kittleman
Howard County Executive

Howard County, MD
Council Approved 2016 Capital Budget by Source of Funds
(In Thousands of \$)

Program Title	Current FY	Pay As You Go	Excise Bonds	MD School		Storm Drain Fund	GO Bonds	Dev Contrib.	Other Grants	Transfer Tax	Utility Fund	Ed Excise Bonds		Metro Bonds	Storm water Utility	College Bonds
				Excise Bonds	PSIAC							Ed Bonds	Excise Bonds			
Bridge Improvements	700	-	-	-	-	-	700	-	-	-	-	-	-	-	-	-
Storm Drainage	18,470	-	-	-	-	200	7,020	-	4,850	-	-	-	-	-	6,400	-
Road Construction	4,050	-	3,080	-	-	-	620	125	225	-	-	-	-	-	-	-
Sidewalk/Curb Projects	615	-	-	-	-	-	705	-	(90)	-	-	-	-	-	-	-
Traffic Improvements	4,930	100	-	-	-	-	1,020	610	3,020	180	-	-	-	-	-	-
General County	36,668	350	-	-	-	-	20,288	-	19,000 (3,850)	-	680	-	-	-	200	-
Fire	3,027	-	-	-	-	-	1,427	-	-	1,600	-	-	-	-	-	-
Library	6,732	-	-	-	-	-	6,732	-	-	-	-	-	-	-	-	-
Police	2,000	-	-	-	-	-	2,000	-	-	-	-	-	-	-	-	-
Recreation & Parks	8,148	-	-	-	-	-	2,500	-	1,812	1,336	2,500	-	-	-	-	-
Sewer	113,737	-	-	-	-	-	1,012	-	-	1,100	-	3,485	-	106,910	-	1,230
Water	23,670	-	-	-	-	-	-	52	-	-	7,615	-	-	13,953	-	2,050
Board of Education	67,470	-	-	-	25,770	-	35,000	-	-	-	6,700	-	-	-	-	-
Community College	41,523	-	-	-	-	-	16,952	-	-	16,854	-	-	-	-	-	7,717
Total Capital	331,740	450	3,080	25,770	200	95,976	787	23,832	20,605	10,800	11,780	0	120,863	6,600	3,280	7,717

May 22, 2015

Howard County, MD

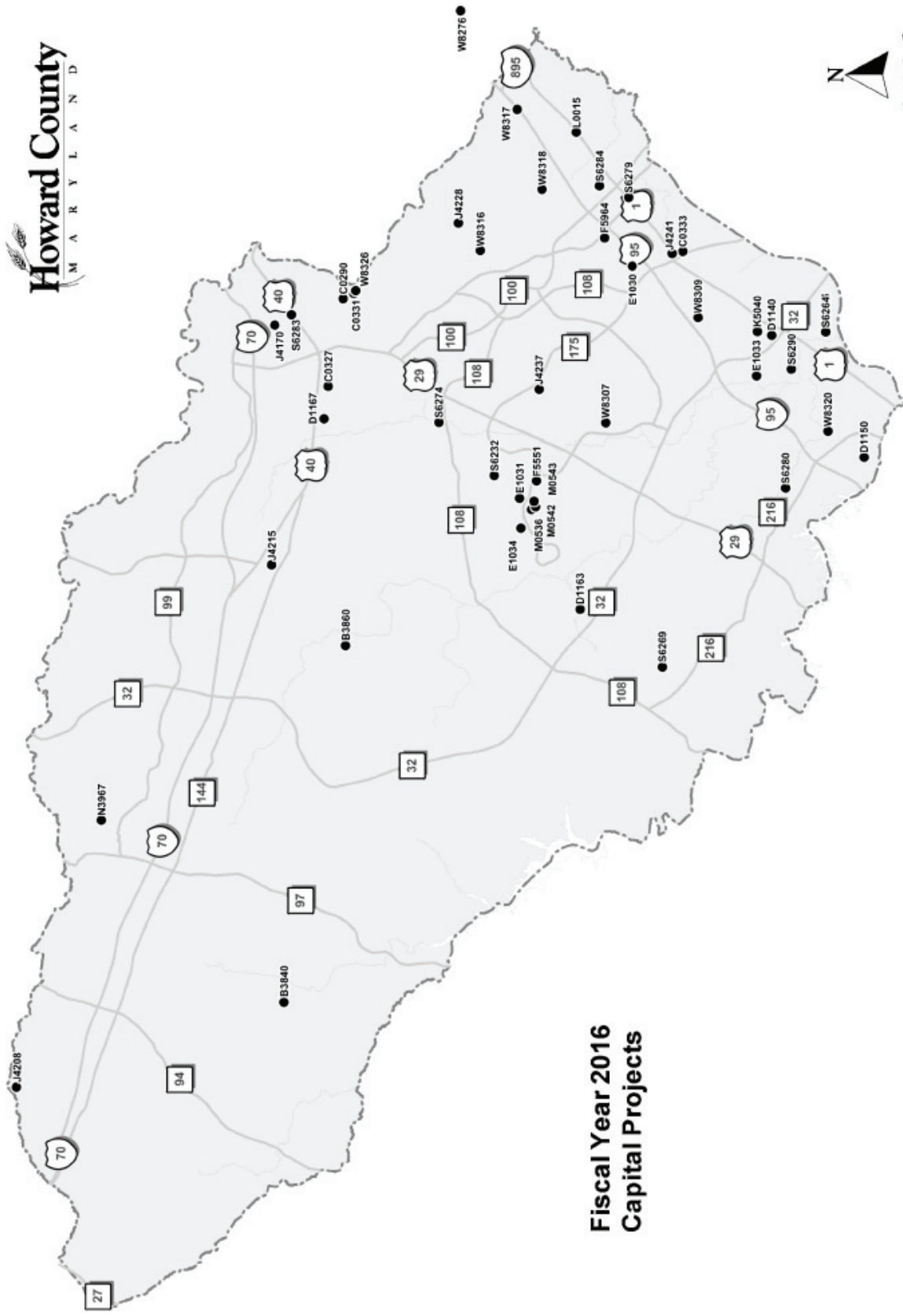
Version : Council Approved

Howard County, MD
Council Approved 2016 Year Capital Improvement Program Summary
 (In Thousands of \$)

Program Title	Prior Appropriation	Fiscal 2016 Budget	Total Appropriation	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021	5 Year Program
Bridge Improvements	16,649	700	17,349	1,975	1,525	800	1,300	-	22,949
Storm Drainage	70,102	18,470	88,572	17,545	20,565	16,890	12,215	10,465	166,252
Road Resurfacing	40,885	-	40,885	25,500	24,780	25,500	24,780	25,500	166,945
Road Construction	208,875	4,050	212,925	57,710	43,060	8,025	2,125	250	324,095
Sidewalk/Curb Projects	15,050	615	15,665	7,370	5,935	5,580	4,330	4,080	42,960
Traffic Improvements	12,478	4,930	17,408	2,720	3,245	2,725	1,875	775	28,748
General County	419,499	36,668	456,167	46,034	115,722	43,060	19,743	13,594	694,320
Fire	39,868	3,027	42,895	17,198	13,030	510	-	-	73,633
Library	67,666	6,732	74,398	7,308	5,443	29,439	-	-	116,588
Police	4,600	2,000	6,600	6,800	24,340	6,020	500	-	44,260
Recreation & Parks	177,627	8,148	185,775	21,430	32,380	28,615	20,407	10,200	298,807
Agricultural Preservation	170,608	-	170,608	-	-	-	-	-	170,608
Community Renewal	5,923	-	5,923	-	-	-	-	-	5,923
Sewer	297,616	113,737	411,353	41,245	23,570	17,150	7,140	6,300	506,758
Water	275,849	23,670	299,519	65,710	28,320	27,437	21,885	21,385	484,256
Board of Education	662,797	67,470	730,267	99,747	144,655	131,766	124,459	144,020	1,374,914
Community College	96,567	41,523	138,090	41,913	30,327	49,169	56,339	33,705	349,543
Total Capital	2,582,659	331,740	2,914,399	460,205	516,897	392,686	297,098	270,274	4,851,559

Howard County, MD
Council Approved Capital Budget Extended Summary For Fiscal Year 2016
 (In Thousands of \$)

Program Title	Appropriation Total	5 Yr Capital Program	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025	Total Extended Capital Program
Bridge Improvements	17,349	5,600	-	-	-	-	22,949
Storm Drainage	88,572	77,680	1,000	1,000	1,000	1,000	170,252
Road Resurfacing	40,885	126,060	23,280	24,000	23,280	24,000	261,505
Road Construction	212,925	111,170	250	-	-	-	324,345
Sidewalk/Curb Projects	15,665	27,295	3,150	650	650	650	48,060
Traffic Improvements	17,408	11,340	400	400	400	400	30,348
General County	456,167	238,153	17,611	8,900	7,543	15,204	743,578
Fire	42,895	30,738	-	-	-	-	73,633
Library	74,398	42,190	-	-	-	-	116,588
Police	6,600	37,660	-	-	-	-	44,260
Recreation & Parks	185,775	113,032	3,000	-	-	-	301,807
Agricultural Preservation	170,608	-	-	-	-	-	170,608
Community Renewal	5,923	-	-	-	-	-	5,923
Sewer	411,353	95,405	1,635	-	-	-	508,393
Water	299,519	164,737	-	-	-	-	464,256
Board of Education	730,267	644,647	126,754	151,998	155,968	170,625	1,980,259
Community College	138,090	211,453	38,791	31,097	17,443	-	436,874
Total Capital	2,914,399	1,937,160	215,871	218,045	206,284	211,879	5,703,638



**Fiscal Year 2016
Capital Projects**

Spending Affordability Advisory Committee Report



Fiscal Year 2016

Spending Affordability Advisory Committee

Citizen Committee Members

Lorenzo D. Ascoli
Nina Basu
Andrew E. Clark
Richard Clinch Ph.D.
Ryan Frederic
Ellen Flynn Giles, Howard County Board of Education
Bruce Harvey
Steve Hunt
Jim Hyatt
Barbara Lawson
Larry Letow
Milton Matthews, Columbia Association
Leonardo McClarty, Howard County Chamber of Commerce
Dwight Mikulis
Dennis Miller
Steve Poynot
Steve W. Sachs, Chair of the Spending Affordability Committee
Sue Song
Edward L. Waddell, CPA
James Young, Howard County General Hospital

Government Officials

Lynn Coleman, Howard Community College
Beverly Davis, Howard County Public School System
Craig Glendenning, Howard County Auditor
Stanley Milesky, Director, Department of Finance
Lonnie R. Robbins, Chief Administrative Officer
Jahantab Siddiqui, Deputy Chief of Staff, Office of the County Executive
Holly Sun, Budget Administrator
Larry Twele, Howard County Economic Development Authority
Raymond S. Wacks, Consultant

**Howard County Maryland
Spending Affordability
Advisory Committee
Report for Fiscal Year 2016**

March 2015

Purpose

County Executive Allan Kittleman renewed the Spending Advisory Committee in December 2014. His charge to the committee was to:

1. Review in detail the status and projections of revenues and expenditures for the county, not only for fiscal year 2016, but also for fiscal years 2017 through 2020.
2. Evaluate future county revenue levels and consider the impact of economic indicators such as changes in personal income, assessable base growth, and other data which the committee considers applicable.
3. Evaluate expenditure levels with consideration of the long-term obligations facing the county, and the best way to pay for them.

The committee shall present to the County Executive a report including:

- a. Projections of revenue for the upcoming fiscal year
- b. A recommended level of new county debt authorization
- c. The anticipated effect of the committee's budget recommendations on future budgets
- d. Other findings and/or recommendations that the committee deems appropriate

The Committee met seven times in January and February receiving presentations from economists, county agencies, and local educational institutions that addressed the County's economic outlook, revenue outlook, debt affordability, economic development, long-term planning, and critical operating and CIP needs. The Committee reviewed the significant fiscal issues that the County faces today and in the foreseeable future, brainstormed on potential options that could potentially help address such challenges, and summarized our findings and suggestions in this report. We would like to thank all Committee members for taking this task very seriously and diligently participating in the discussions and offering great ideas and thoughtful input. We also want to thank all the presenters who shared valuable information and insight with the Committee.

The report can be separated to two parts. The first part summarizes all major findings and recommendations of the Committee. The second part provides detailed background information on economic outlook, revenue outlook, debt indicators and the County's multi-year projections model.

I. SUMMARY OF FINDINGS AND RECOMMENDATIONS

The Committee was tasked with making recommendations on revenue projections, the debt ceiling, and long-term fiscal conditions, and providing other observations and recommendations, as appropriate. These are listed below.

1. Projections of Revenue for the Upcoming Fiscal Year

FY 2016 projected revenue is \$999,076,790, an increase of 1.5% (\$15,200,341) over the approved FY2015 budget (excluding use of fund balance). Unless additional revenues are realized or created, the Committee believes that spending must stay within that amount. The County is required by law to adopt a balanced budget and should spend within its means. The Committee believes that it is imperative that the County deliberately consider a range of revenue and expenditure options in order to position itself for the new norm of moderate revenue growth. The County also needs to monitor revenues closely, and make necessary expenditure adjustments swiftly.

This slowdown in revenue growth is partially attributable to one-time factors such as the impact on income tax reconciliation figures of the significant drop in capital gains between 2012 and 2013 because consumers realized capital gains in advance in anticipation of a "fiscal cliff", but also is attributable to a slowdown in personal income. Personal income in the County grew by only 1.5% in 2013. And, while property taxes continue to show signs of recovery, the overall General Fund revenues are anticipated to realize only moderate growth in the near future. Reductions in the State aid based on the Governor's proposed budget and the unknowns surrounding Federal government spending levels that impact Federal grants and/or employment of County residents working directly or indirectly for Federal agencies pose additional constraints on revenues.

2. A Recommended Level of New County Debt Authorization

Authorized new General Obligation bonds in FY 2016 should be limited to \$90 million. In addition, the County should keep a close eye on actual debt issuance and maintain future debt services below 10% of the total of General Fund and Fire tax revenues. The Committee recommends including fire taxes, which support CIP bond financing, in this calculation to align this measure with that applied by most other counties. The County is rapidly approaching its 10% policy ceiling for this debt indicator and risks exceeding it in the near future, based on existing and anticipated new bonds, unless the County keeps its average annual new bond authorization at or lower than \$90 million over the next six years. The Committee believes limiting new bond authorization to \$90 million is a reasonable and necessary approach partly because the County already has \$485 million in bonds previously authorized but unsold yet that will continue to add to its

existing debt obligations in coming years. Moreover, the actual cost of the debt services for bonds authorized for FY 2016 will likely increase due to an anticipated rise in interest rates and given the average lag of one to three years between bond authorization and bond issuance. The County should also continue to take advantage of refinancing opportunities, as practicable.

While it is understandable that the County issued bonds at higher than historical levels in recent years in an attempt to take advantage of low interest rates and to address rising needs in CIP projects, with the interest rate environment changing and revenue growth slowing down, it is important to make adjustments now so that the level of new debt taken on is affordable. This effort is necessary not just to meet industry standards and limit debt burden and liability, but also to provide resources to support other operating priorities of the County. The committee also encourages the County to develop long-term debt affordability models beyond five years, since most General Obligation (GO) bonds have 20-year terms with long-term liabilities and implications on future operating budget expense obligations.

3. The Anticipated Effect of The Committee's Budget Recommendations on Future Budgets

A multi-year revenue and expenditure model developed by the Budget Office indicates that **County General Fund revenues will likely show a growth of 3.6% per year on average over the four years beyond FY 2016**. The County must budget to spend within its means during this period. The Committee suggests that the County develop a multi-year fiscal plan that strategically balances service needs and resources to build a sound fiscal structure that supports our priorities.

It is important that the government and community leaders understand and adapt to the “new norm” with regard to growth in Howard County. We are still a vibrant and attractive County to new businesses and residents, but the land available for development (both in quantity and configuration) as well as the decreases in Federal spending and State funding will impact our near term growth. The development of growth corridors and re-development of Downtown Columbia will contribute to our long term economic vitality, but the County will need to adjust to a different period of growth, given our present constrained land inventory. As a result, the Committee urges the County to continue to explore a range of options to improve operational efficiencies and fund needed services in the long run.

4. Other Findings and/or Recommendations that the Committee Deems Appropriate

While the County continues to enjoy such strengths as a highly-educated workforce, net gains in income difference between those migrating in and those moving out, access to Fort Meade, etc., it also has certain limiting factors that impact its short-term and long-term development:

- ◆ Undiversified revenue structure (which limits fund raising capacity and increases volatility)
- ◆ Limits of large parcel greenfield land or space for development (which limits the County's future revenue streams)
- ◆ Preponderance of Federal government reliant employment (which contributed to a slowdown in income growth in 2013)

With a slowdown in revenue growth but continuous high demands in expenditures, it is clear that in FY 2016 the County will face a significant fiscal challenge. According to the County Budget Office, mandated and committed funding needs alone, including Maintenance of Effort (MOE) for the Board of Education, cost increases based on existing collective bargaining unit agreements, benefit increases, and debt services, already exceed projected revenue growth significantly. Moreover, the Committee is concerned about the County's ability to fund and support its development and services in the long run, in the face of a moderate rather than a strong revenue growth anticipated in the next several years coupled with land development

concerns.

The committee considered a variety of options that could help the County address such challenges in FY 2016 and beyond, and identified the options recommended for consideration shown below. These options are arranged in three categories – revenue options, expenditure control, and other / innovative approaches.

Revenue Options

- ◆ **Ambulance Fee:** The Committee suggests that the County explore the option of implementing an ambulance fee for use of EMT and Transportation Service to area hospitals. Other counties, including Montgomery County and Prince George’s County, collect such fees. This cost is reimbursable from most insurance carriers and a safety net can be implemented for those who do not have insurance or cannot afford the service. This revenue could help support the increasing operating expenses and potential CIP projects in the Fire Department. It is also suspected that without an ambulance fee, the County has been subsidizing surrounding jurisdictions that charge such a fee currently in term of regional insurance premiums.
- ◆ **Special Event Charges / County Cost Reimbursement:** The Committee strongly suggests that deployment (usually at overtime rates) of County Police (and other agencies) to support “for profit” events be reviewed with consideration to charge a fee to cover the additional cost of providing those services. As those fees will likely be included in a minor increase in the ticket price, the direct impact on those businesses will be minimal. The County should consider a fee schedule with a tiered system (e.g., free for non-profits headquartered in Howard, lower fees for non-profits outside of the County, and higher fees for private businesses). In addition, we recommend such fees be reviewed periodically for needed adjustments to align with the actual service costs.
- ◆ **Transfer Tax**
 - The Committee recommends consideration of an increase in the Transfer Tax by 50 basis points (BP) primarily in support of existing and new funding for education capital projects. This rate increase would make Howard County’s Transfer Tax rate comparable with most of the other metropolitan contiguous counties in Maryland and would generate an estimated \$13 million in revenue on an annual basis, which could leverage \$160~\$175 million in additional construction accumulatively through bond funding (based on 4%~5% interest rates).
 - The Committee also suggest that the County measure the present allocation of revenue on the existing 1% transfer tax every five years against existing needs to determine if it can be more appropriately re-allocated (with the support of the State Delegation through local legislation in the General Assembly) to best match the County’s existing capital investment needs. If the County decides to increase Transfer Tax to 1.50% to support school capital project expenditures, the allocation of new revenues from the additional 50 basis points should also be subjected to the same reviews every five years to assure that revenues and needs are appropriately matched.
 - In addition, the Committee recommends that the Offices of Finance and Budget review individual programs or sub-funds supported by the transfer tax fund on an annual basis and engage with the County Executive and County Council in determining if one-time transfers are achievable. For the purpose of illustration, a multi-year debt model produced by the County’s Finance Department for the Agricultural Preservation portion of the transfer tax fund

is included in the Appendix of this report. According to that model, (1) the agricultural preservation program or sub-fund will likely have outstanding fund balances in the next several years even after assuming \$18.5 million new land purchase needs in the next several years (which may or may not materialize), and (2) starting from FY 2023, its fund balance will likely grow significantly to approximately \$170 million by FY 2044. Based on these assumptions, opportunities may exist for one-time transfers without hurting the program's designated purpose and/or restructuring of transfer tax rates and reallocation of designated revenues in the future.

- ◆ **Storm Water Remediation Fee:** The Committee recommends that the County not remove the Storm Water Remediation Fee prior to establishment of an alternative fee structure. Otherwise, those mandated costs would further stress the General Fund budget by approximately \$10 million. Where it correlates with the priorities established by the Office of Sustainability, the County needs to ensure that the revenues are used for capital projects that would otherwise be bond funded. Another thought might be to use the fees as a revenue source for bonds issued specifically for storm drainage capital projects using the fees to leverage the debt.
- ◆ **Property Tax:** Property tax is the number one revenue source of the County and contributes nearly half of our total General Fund revenue. An increase of 1 cent of County real property tax rate equates to \$4.5 million of revenue annually. While the impact of any increase in the property tax must be considered carefully the Committee recommends that it remain on the table given the magnitude of potential new revenue capacity generated by raising this tax by one cent or two.

The Committee also suggests that the County look into other revenue options, including those applied by other counties in Maryland but not in Howard County (e.g., Telecommunications Tax, Energy Tax, etc.). However, in exploring any of the listed revenue options, it is important that the County compare the overall tax burden of its residents and businesses with those in other counties to make sure that the County maintain its competitive advantage in term of taxation. The Committee also wants to make it clear that it is our role to offer revenue and expenditure options for the County to explore, rather than to direct the County on its own policy decisions.

Expenditure Control Options

- ◆ **Maintenance of Effort (MOE) Contribution:** The school system's MOE increase (including the required teacher pension contribution) is \$10.9 million in FY 2016. While the County was able to fund in excess of the MOE amount in certain years, it has no obligation to fund over that amount. In fact, during FY 2009-FY 2013, the County only funded the MOE level due to its own fiscal constraints.
- ◆ **Other Post Employment Benefit (OPEB) Contribution beyond PAYGO:** The County Executive may opt to place a temporary hold on incremental OPEB funding in FY 2016 given the County's fiscal constraints. However, the County should resume using current revenues to fund OPEB incremental amount in FY 2017. While it is important that the County develop and execute a long-term plan to gradually increase funding to eventually fully fund OPEB, the amount and timing has to be examined and adjusted in consideration of other priorities.
- ◆ **Collective Bargaining Agreements:** The Committee recommends that the County Executive re-open negotiations with the Police and Fire collective bargaining units to explore an option of delaying the authorized 4% pay increase for FY 2016. This could greatly help address the FY 2016 budget challenge, while still funding the agreed upon total pay increases.

- ◆ **Pension Reforms Exploration:** The County should consider hiring an actuary to study the potential savings from introducing a defined contribution (DC) pension plan for new employees such as a 401k model with a small County match. Different governments, including the Federal government, have started to introduce or consider such options as pension cost has become one of the key cost drivers for most governments. Most private companies already use a similar retirement funding mechanism, which is portable and moves with the employee. As younger generations appear to be less inclined to stay in one job for one's whole life, introducing a portable pension plan could be appealing to new recruits while generating savings to the government compared to the current defined benefit (DB) plans, especially in long run with the mix of DB and DC employees change over time.
- ◆ **Use of Fund Balance:** The County Executive may want to consider implementing more restrictive policies on using prior year fund balances. For example, the Committee recommends utilizing no more than 50% of prior year unassigned fund balances in the upcoming fiscal year with the rest spread out over future years. This approach can avoid potential steep swings in the budget and also helps minimize the volatility in PAYGO funding for CIP projects. Similarly, the County can consider a policy of restricting PAYGO funding to capital projects only to provide a consistent support to cash-funded CIP projects (e.g., road resurfacing has historically been "PAYGO" funded).
- ◆ **Privatization:** The County should study the potential savings from privatizing fleet operations and contracting out other functions where feasible.

Other / Innovative Approaches

- ◆ **Fund/Agency Restructuring:** The County may want to consider changing the Department of Health into an operating agency. While a large percentage of that department's revenues are from the County General Fund, it is budgeted as a special revenue fund because of the nature of its relationship within the State health system and carries a separate fund balance as a result of relatively high rate of employee turnover that is subject to State authorization. Presently the monies remain in that fund versus other county agencies.
- ◆ **Partnership / Commercial Base Development:** The Committee recommends that the County, in consultation with the Economic Development Authority, aggressively review all vehicles to attract new businesses and employees in the Technology and Commercial businesses, which typically employ predominantly high wage employees. For example, the County can study and implement best practices for maximizing the function of Revenue Authorities based on positive contributions to the General Fund and measurable economic development results. As the County is focused on maintaining and improving quality of life in Howard County, seeking opportunities to jointly leverage resources to attract businesses to development corridors should be explored. This should include consideration of pooling resources to increase Economic Development Authority's capacity to attract commercial growth. Continued emphasis and increased support for entrepreneurship, innovation and small business programs will also help diversify the employment base. In addition, creative approaches to incentivize redevelopment will accelerate alternatives for a decreasing supply of greenfield options.
- ◆ **Buildable land use inventory:** A quantitative analysis of industrially zoned, vacant, buildable (total parcel size minus environmental and physical constraints) land should be performed to better assess the actual amount of possible new development. This analysis compared to historical patterns and rates would give a more accurate projection of development and provide a framework for new zoning needs or redevelopment requirements.

- ◆ **IT Investment for Efficiency & Productivity:** The Committee strongly recommends that the County aggressively pursue the integration of the SAP technology platform across County operations for enhanced efficiencies that should be achieved by exemplary execution. This may require an investment in personnel or contract talent to drive the required best in class performance. The Committee further suggests that specific objectives and metrics should be established to clearly measure progress.
- ◆ **Wynne Case Liability:** Within the budget process, it may be prudent for the County to set aside funding for a possible unfavorable ruling in the Wynne case by the Supreme Court this summer, as some other Counties have done.
- ◆ **Long-Term Facility Evaluation:** Consider the development of a comprehensive evaluation of the County's facilities (possibly including County roads) and the near-term and long-term needs and uses of these facilities. The evaluation should consider the County's uses and need for the facility, current condition, and the cost to rehabilitate if needed, and to maintain/sustain in an optimal condition.

II. DETAILS / BACKGROUND

1. Economic Outlook

The Howard County Budget Office retained Richard Clinch, PhD, Research Economist at the Battelle Memorial Institute's Technology Partnership Practice to prepare a county personal income projection through Fiscal Year 2018 and a report on overall national, state and regional economic trends and their expected impact on the County's economy and government finances. Dr. Clinch reported the following key findings to the County's Spending Affordability Committee:

National Economy

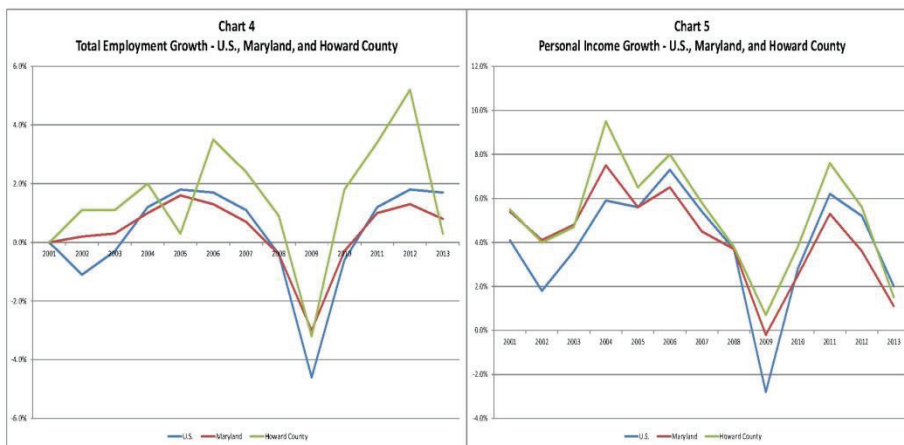
- ◆ The U.S. economic recovery from the "Great Recession" continued to strengthen in 2014. After experiencing a decline in the first quarter, real Gross Domestic Product (GDP) grew at an annual rate of 4.6% in the second quarter and 5% in the third. The nation added over 2.5 million jobs and the national unemployment rate fell from 6.7% in December 2013 to 5.6% in December of 2014.
- ◆ According to Moody's Economy.com (Moody's), U.S. GDP is projected to grow by 2.2% in 2014, 3.5% in 2015 and by 3.4% in 2016 in real terms. The Maryland Bureau of Revenue Estimates (BRE) projects slower GDP growth of 2.2%, 2.6% and 2.8% respectively.
- ◆ According to Moody's forecast, U.S. employment is projected to grow by 1.8% in 2014, by 2.4% in 2015 and by 2.6% in 2016, while the Maryland BRE is projecting slower U.S. employment growth of 1.8%, 1.9 and 1.5% respectively.
- ◆ While the magnitude of the two sources of forecast differs, both Moody's Economy.com and the Maryland BRE anticipate a continuous gradual improvement of the national economy.

State Economy

- ◆ While Maryland's reliance on federal spending cushioned it relative to other states during the past two recessions, in today's context of reductions in federal spending, this dependence on federal spending has suppressed Maryland's economic recovery relative to the rest of the nation. While economic conditions are improving in Maryland, Maryland has lagged the nation and many states in GDP, income and employment growth over the past three years. **Maryland's slower than national recovery is expected to continue into the future.**
- ◆ The recovery of Maryland's economy is expected to continue in the coming year but at a moderate pace. The Maryland BRE is predicting a continued slow recovery, while Moody's Economy.com is predicting a stronger growth. However, **both sources predict that Maryland's economic growth will continue to lag behind the national average.**
- ◆ Each organization has made the following forecasts:
 - The Maryland BRE has reduced its estimates for employment and personal income growth from last year. The BRE forecasts Maryland employment growth of 0.7% in 2014, 1.1% in 2015 to 1.3% in 2016. The BRE forecasts Maryland personal income growth of 3.3% in 2014, 3.8% in 2015 and to 4.1% in 2016.
 - Moody's Economy.com predicts that Maryland employment will increase by 1.0% in 2014, by 2.2% in 2015 and by 2.5% in 2016, with State personal income growth of 2.9%, 5.7% and 6.4% respectively over the same period.

Howard County Economy

- ◆ Until recently, Howard County has outperformed the nation and the State in terms of economic, employment, and population growth over the past decade. While overall employment fell with the recession, the County employment base had fully recovered by 2011 and the County had actually added jobs in the high wage professional services, education and health care sectors since 2007. Howard County led the State in private sector job creation in this period of time.
- ◆ However, this picture changed in 2013. As shown in Chart 4 below, in 2013, Howard County lagged both the nation and State of Maryland in employment growth for the first time since 2005. The County’s professional and technical services employment numbers actually fell in 2013 for the first time in a decade. The County’s personal income growth also lagged the nation for the first time in the last fourteen years as shown in Chart 5. County personal income growth in 2013 slowed down significantly to only 1.5%, compared to 5.6% in 2012. It is clear that the federal spending driven slowdown in Maryland is impacting the Howard County economy.

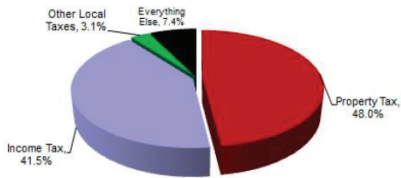


- ◆ Federal employment and spending, especially BRAC and cyber related activities at Fort Meade, has been a significant driver of the County economy. There is considerable uncertainty about future trends in federal spending at the national, State and local level. While there is a general consensus that the worst of the cuts appear to be over and federal spending will be less of a drag on the national and local economy, the future of spending at Fort Meade is uncertain, with some predicting continued strong growth and others a slower growth rate. Dr. Clinch noted that in this period of economic uncertainty, “the County needs to be cautious in its projections for future economic activity.”
- ◆ Dr. Clinch predicted that County personal income will recover gradually with a projected growth of 3.9% in 2014, 5.6% in 2015, 5.8% in 2016, 6.3% in 2017 and 4.5% in 2018. This translates to a predicted growth of 2.7% in FY 2014, 4.8% in FY 2015, 5.7% in FY 2016, 6.1% in FY 2017 and 5.4% in FY 2018. However, near term projections have been lowered from last year’s report. He also produced an alternative scenario with more conservative assumptions, projecting County personal income growth at 4.1% in FY 2014, 4.7% in FY 2015, 5.0% in FY 2016, 6.3% in FY 2017, and 4.5% in FY 2018.

2. Revenue Outlook

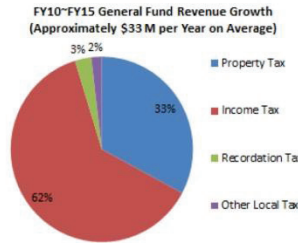
Howard County’s General Fund revenues rely primarily on property taxes and income taxes. In the FY 2015 budget, 90% of the General Fund revenues come from these two taxes. In addition, 95% of the General Fund revenue growth during the past five years was attributable to these two sources. Total General Fund revenues are projected to experience a weak growth of 1.5% between the FY 2015 and FY 2016 budgets, primarily due to a predicted revenue shortfall in income taxes in FY 2015.

Property Taxes and Income Taxes Represent 90% of General Fund Revenues



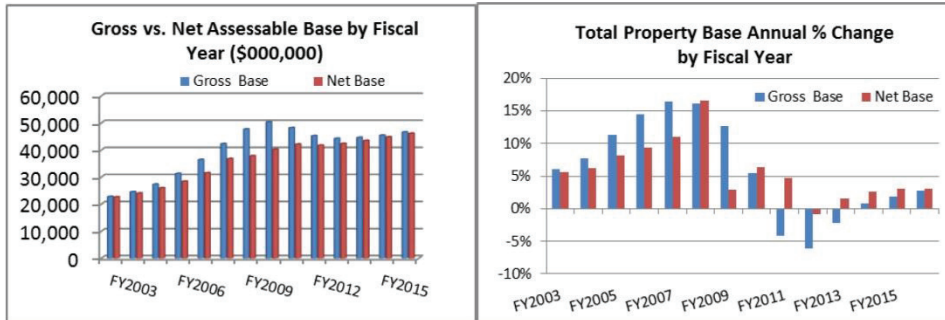
FY 2015 General Fund (not including one-time funds)

Property Taxes and Income Taxes Drive 95% of the Revenue Growth in the Past Five Years



Property Taxes are projected to continue the growth momentum of 4.0% in FY 2016 (over the FY 2015 budgeted level). County real property reassessment growth in 2015 for group 3 is 10.5% (prior to implementation of the three-year phase-in), the highest in the County over the past seven years. However, this growth rate is lower than the State average of 10.8% for the first time in four years; before that Howard County’s reassessment growth exceeded the statewide average three years in a row. Moreover, County commercial base reassessment growth of 13.4% in FY 2015 lags behind the state average of 18.6%.

The County’s net real property tax growth continues to benefit from diminishing assessments subject to the homestead tax credit. Unrealized revenues attributable to the homestead tax credit are expected to decrease from approximately \$11.4 million in FY 2014 to \$6.3 million in FY 2015 and \$4.9 million in FY 2016. And, as in past years, new construction will likely contribute to minor growth to total real property taxes each year. Personal property taxes also are projected to maintain a minor growth each year with the gradual improvement of the economy.



Income Taxes are projected to stay relatively flat between FY 2015 budget and FY 2016, based on the anticipated revenue shortfall in FY 2015 and limited recovery in FY 2016. In FY 2015, County income tax

is projected to basically stay unchanged from the FY 2014 actual level, or \$16.6 million lower than the original FY 2015 budget. This significant downward revenue adjustment is attributable to a huge drop in FY 2015 year-to-date income tax distributions in relation to prior year tax reconciliation. This revenue shortfall is partly attributable to a weakening in personal income growth, which was a mere 1.5% in tax year 2013 largely due to the impact of reductions in Federal spending related employment, and partly attributable to a one-time double-digit decrease in capital gains from an artificially high level in tax year 2012 resulting from consumer behavior changes in anticipation of a “fiscal cliff” and higher taxations.

In FY 2016, income taxes are projected to show some recovery with a predicted 3.9% growth from the estimated FY 2015 level. Still, that represents a budget-to-budget negative growth of -0.3% due to the revenue shortfall in FY 2015. The projected income tax growth is based on a potential improvement in personal income, which is expected to grow by 3.9% in 2014 and 5.6% in 2015 according to Dr. Clinch. These projections also factor in a potential revenue loss of \$2.5 million from the Wynne case, which, if the State and local governments lose the lawsuit, could result in an estimated \$2.5 million on-going annual loss and one-time loss of as high as \$20 million since the payback is retroactive by nature. The results of the Supreme Court decisions on the Wynne case won't be available until early summer.

Other revenues are projected to either stay flat or experience minor growth. Recordation taxes are expected to maintain a growth rate of 4.4%–4.5% in FY 2015 and FY 2016. The County's median home sales price experienced a moderate growth of 2% in calendar year 2014 and home sales volume stayed largely the same as a year ago. State aid to Howard County in FY 2016 is expected to suffer a reduction from the current application of funding formulas, but, in general, still demonstrates flat to minor growth over the FY 2015 level. According to the Governor's proposed budget, Howard County will lose \$7.9 million in State aid in FY 2016 compared to that available under current law. Most of the reductions impact education (\$6.6 million) and other funds; State aid to the County's General Fund is reduced by \$119,412.

3. Debt Indicators

In order to determine Howard County's relative debt position, the Committee in past years has evaluated Howard County's debt based on measures used and published by Moody's Investor Service and International City/County Management Association publications. Four measures have been used to evaluate the County's debt burden and debt affordability:

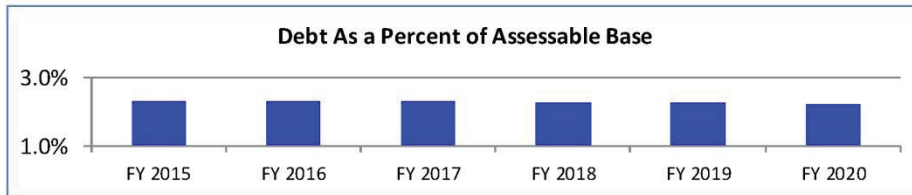
- ◆ Debt measured as a percent of the county's assessable base. The current County charter limit is set at 12 percent of assessed value. Because the State of has moved from the 40 percent cash value assessment of real property to a full cash value assessment, County debt should not exceed 4.8 percent of the full value assessment in order to remain consistent with the Charter limitation.
- ◆ Debt measured against the population on a per capita basis. Per capita debt exceeding \$1,200 (unadjusted for inflation over the past 10 years) may be considered excessive by rating agencies.

Per capita debt measured as a percent of the jurisdiction's per capita personal income. This measure should not exceed 10 percent in the view of many analysts.
- ◆ Debt Service as a percent of current revenues. This is the most important debt indicator among the four listed. Ten percent or below is considered an appropriate level, with 15 percent and above regarded a danger point.

The latest values of these four debt indicators are listed below with projected values for future years including critical indicators. (Note: The previous year's measures are shown in brackets []).

Measure #1: Debt as a Percent of the Assessable Base

As of June 30, 2014[2013], Howard County had an assessable base of \$45,552,141,271 [\$44,201,087,307] and a General Obligation (GO) Debt of \$989,035,000[\$943,831,000]. This means that the ratio of debt to base was 2.17% [2.13%] of assessed value versus the 4.8% limit. Preliminary projections indicate that this measure will remain low in coming years.



Measure #2: Debt measured against the population on a per-capita basis.

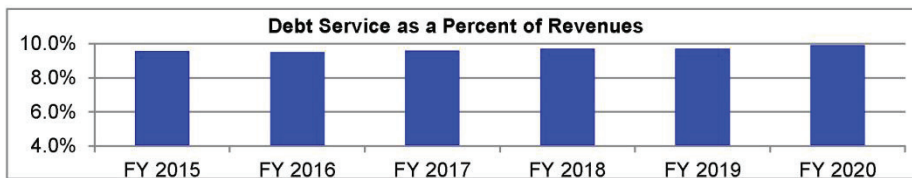
As of June 30, 2014[13], Howard County had a population of 302,311 [297,732] and a General Obligation Debt of \$989,035,000[\$943,831,000] generating a per-capita debt of \$3,271 [\$3,170].

Measure #3: Per-capita debt measured as a percent of per-capita income.

For 2014[13], Howard County residents had an estimated per-capita personal income of \$74,151 [\$75,336] and a per-capita debt of \$3,271 [\$3,170] equaling a per-capita debt of 4.4% [4.2%] of per-capita income.

Measure #4: Debt Service as a percent of current revenues.

In FY 2014 [13], the County received \$1,028,684,001 [\$992,189,221] in revenues from the General Fund and Fire and Rescue Fund and paid debt service of \$97,553,138 [\$90,611,471]. Thus, debt service equaled 9.48% [9.13%] of current revenues. This debt indicator is the most important measure of the four, indicating not only debt affordability but also the ability of the General Fund to support other strategic priorities (after dedicating resources to debt obligations). It is also a measure of concern because assuming a three-year lag between bond authorization and debt service payments based on practice, new bond authorization of \$90 million per year in FY 2016 and beyond, and current revenue projection of 3.6% growth per year (except FY 2016), debt service payments as a percentage of revenues will likely increase continuously and gradually approach the 10% cap in the next five years. The projected growth of debt burden is partially attributable to the significant increase of bond authorization (from \$95 million per year to \$118~\$120 million per year in FY 2014 and FY 2015), which has a lagged impact, and anticipated interest rate increases in coming years.

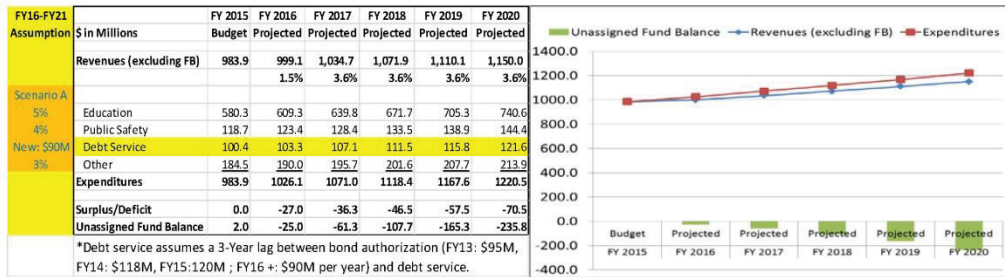


4. Multi-Year Projections

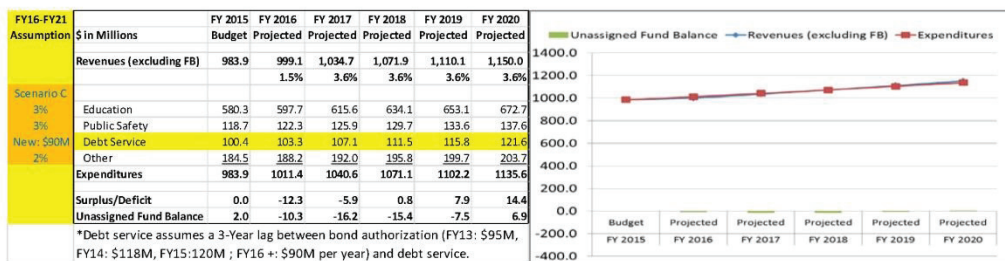
The County’s budget office developed multi-year projections based on historical trends and anticipated drivers of revenue growth and expenditure costs. Preliminary projections show that General Fund revenue growth during FY 2016 will be a weak 1.5% over the FY 2015 budgeted level, but will resume a moderate growth of 3.6% per year during the FY 2017–FY 2020 period. Such a level of growth is regarded solid but lower than what the County has been enjoying in some years in the past.

The Committee is concerned that such a moderate level of revenue growth may not meet the expenditure demands driven by education needs, potential growth in compensation and fringe benefits for existing employees, and other cost increases related to maintaining existing services. For illustration purposes, two scenarios are listed.

Scenario A assumes 5% growth for Education funding (including County contributions to BOE, Community College and Library), a 4% increase for Public Safety agencies, a 3% increase for all other agencies, and debt service payments calculated based on existing bond authorization of \$118~120 million per year in FY 2014 and FY 2015 and \$90 million new bond authorization per year in FY 2016 and beyond with a three-year lag between bond authorization and debt service payments (with 4%~5% interest rates). As shown below, projected expenditures would exceed projected revenues each year in the next six years with accumulative unassigned fund balance turning negative in FY 2016 (-\$25 million) and expanding to a shocking -\$235.8 million by FY 2020. It is clear that such a growth pattern is not affordable.



An alternative scenario was run, assuming 3% growth for Education and Public Safety, 2% growth for all other agencies and debt service payments assumptions unchanged. This time the financial situation improves, but as shown below, even with such a moderate growth rate, the County may not be able to afford the increase in costs over the next two to three years. FY 2016 and FY 2017 will likely experience an annual deficit with accumulative unassigned fund balance staying negative four years in a row (-\$16.2~-\$7.5 million). In other words, based on current revenue projections, the County has to manage its expenditures to limit growth in FY 2016 and FY 2017, before it can expect an improved growth forecast in later years.



The Committee urges the County to explore various options to boost revenues, manage expenditure growth and/or take innovative approaches to improve efficiency and productivity. Some of the options are discussed in detail in the first section of this report.

As in all models, the multi-year projection scenarios listed are based on a set of assumptions that could change when new information becomes available or the impact of changes in policy are considered. Nevertheless, this model provides a useful tool in identifying the affordable level of growth and understanding the implications of different scenarios.

Details of the multi-year revenue projections and one of the many possible expenditure scenarios that match the projected revenue growth are shown in Appendix II of this report.

Appendix I. Agricultural Land Preservation Program (Fund 2020) Cash Flow Model

Howard County Maryland									
Agricultural Land Preservation Program (Fund 2020)									
Cash Flow Analysis									
As of January 15, 2015									
Fiscal Year	Beginning Fund Balance	Revenues	Expenses				Other Exp. (Adm, etc.)	Total Expenses	Ending Balance
		Total Revenues	Existing Debt Service Net	Projected New Debt Service	TOTAL DEBT SERVICE				
2015	16,785,157	6,881,963	7,890,482	41,343	7,931,826	2,273,301	10,205,127	13,461,993	
2016	13,461,993	7,061,155	8,000,382	578,818	8,579,200	1,435,848	10,015,048	10,508,100	
2017	10,508,100	7,262,345	7,826,373	787,433	8,613,806	1,575,173	10,188,980	7,581,465	
2018	7,581,465	7,469,861	7,395,882	1,064,363	8,460,244	1,615,679	10,075,923	4,975,403	
2019	4,975,403	7,684,623	7,147,723	1,352,234	8,499,956	1,657,399	10,157,355	2,502,671	
2020	2,502,671	7,906,357	6,784,879	1,635,415	8,420,294	1,475,371	9,895,665	513,362	
2021	513,362	8,136,136	5,453,788	1,643,890	7,097,678	1,519,632	8,617,310	32,188	
2022	32,188	8,376,729	4,424,291	1,617,196	6,041,488	1,565,221	7,606,709	802,208	
2023	802,208	8,627,704	4,153,703	1,590,503	5,744,206	1,612,178	7,356,383	2,073,528	
2024	2,073,528	8,887,403	4,103,828	1,563,810	5,667,638	1,660,543	7,328,181	3,632,751	
2025	3,632,751	9,155,517	3,246,470	1,537,116	4,783,586	1,710,359	6,493,946	6,294,322	
2026	6,294,322	9,434,314	3,171,540	1,510,423	4,681,963	1,761,670	6,443,633	9,285,003	
2027	9,285,003	9,722,098	2,888,115	1,483,729	4,371,844	1,814,520	6,186,364	12,820,738	
2028	12,820,738	10,019,654	2,834,658	1,457,036	4,291,694	1,868,956	6,160,650	16,679,742	
2029	16,679,742	10,326,680	2,262,187	1,430,343	3,692,530	1,925,025	5,617,554	21,388,868	
2030	21,388,868	10,644,752	1,976,675	1,363,939	3,340,614	1,982,775	5,323,390	26,710,230	
2031	26,710,230	10,973,544	1,925,796	1,338,117	3,263,913	2,042,259	5,306,171	32,377,603	
2032	32,377,603	11,312,666	385,589	1,312,295	1,697,884	2,103,526	3,801,410	39,888,859	
2033	39,888,859	11,666,145	223,810	1,286,472	1,510,283	2,166,632	3,676,915	47,878,089	
2034	47,878,089	12,030,861		1,260,650	1,260,650	2,231,631	3,492,281	56,416,669	
2035	56,416,669	12,407,293		933,195	933,195	2,298,580	3,231,775	65,592,187	
2036	65,592,187	12,795,969		796,470	796,470	2,367,537	3,164,008	75,224,148	
2037	75,224,148	13,196,758		662,351	662,351	2,438,563	3,100,914	85,319,992	
2038	85,319,992	13,610,009		436,878	436,878	2,511,720	2,948,598	95,981,403	
2039	95,981,403	14,036,314		216,095	216,095	2,587,072	2,803,167	107,214,550	
2040	107,214,550	14,476,037				2,664,684	2,664,684	119,025,903	
2041	119,025,903	14,929,556				2,744,625	2,744,625	131,210,834	
2042	131,210,834	15,396,728				2,826,963	2,826,963	143,780,599	
2043	143,780,599	15,877,963				2,911,772	2,911,772	156,746,790	
2044	156,746,790	16,373,684				2,999,126	2,999,126	170,121,348	
Total			108,786,606		137,686,720		233,172,323		

*Actual Beginning fund #Includes encumbrances
Includes \$18.5 million in new funding, 5%down, 20 amort, current market rates

Appendix II. Howard County Revenue/Expenditure Growth Projection Model

The County's Budget Office develops multi-year projections for its General Fund. The following model shows updated FY 2015 and FY 2016 revenue projections as of February 2015. It also includes preliminary revenue projections for five years beyond FY 2016. On the expenditure side, there are multiple potential expenditure scenarios that could fit the revenue projections. What is shown in the table below, for illustration purpose, is just one of the many expenditure options that are affordable based on projected revenue level.

General Fund Multi-Year Projections (\$ in thousands)

	Actual	Budget	Estimated	Variance	Projected	Projected	Projected	Projected	Projected
	FY14	FY15	FY15	FY15	FY16*	FY17	FY18	FY19	FY20
Property Taxes	459,016	472,586	477,488	4,902	491,707	508,916	525,710	542,533	558,809
Income Taxes	392,661	408,780	392,212	(16,568)	407,699	424,822	443,939	463,916	486,184
Other Local Taxes	27,172	30,860	28,381	(2,480)	29,941	30,658	31,395	32,153	32,931
State Shared Taxes	1,247	1,547	1,547	0	1,532	1,563	1,594	1,626	1,658
Charges for Svcs/Other	28,011	27,366	26,271	(1,094)	27,162	27,641	28,131	28,633	29,148
Investments/Transfers	40,502	42,738	42,191	(547)	41,036	41,074	41,137	41,202	41,269
Prior Year Funds	14,734	43,674	43,674	0	-	-	0	0	0
Total Revenues	963,343	1,027,550	1,011,763	(15,787)	999,077	1,034,675	1,071,907	1,110,063	1,149,999
% Change (w/o Fund Balance)	3.8%	3.7%	2.1%		1.5%	3.6%	3.6%	3.6%	3.6%
Education	544,294	580,282	579,766	(516)	590,302	609,618	629,028	648,549	668,002
Public Safety	109,363	118,716	116,087	(2,629)	120,497	124,112	128,207	132,054	136,015
Public Facilities	69,497	62,040	61,322	(718)	62,970	64,860	67,000	69,010	71,080
Community Services	36,772	58,073	55,916	(2,157)	58,945	60,713	62,716	64,598	66,536
General Government	36,277	25,878	22,028	(3,850)	26,267	25,763	25,104	25,911	26,810
Legislative & Judicial	22,138	24,400	24,371	(29)	24,766	25,509	26,351	27,142	27,956
Debt Service	97,553	100,392	100,392	0	103,330	107,100	111,500	115,800	121,600
PAYGO/Other/Contingency	47,450	52,769	46,880	(5,888)	2,000	2,000	2,000	2,000	2,000
OPEB	-	5,000	5,000	0	10,000	15,000	20,000	25,000	30,000
Total Expenditures	963,343	1,027,550	1,011,763	(15,787)	999,077	1,034,674	1,071,907	1,110,063	1,149,999

* FY 2016 projected growth from FY 2015 Est. = 3.2%; FY 2016 Projected Growth from FY 2015 Budget = 1.5%

Note: expenditure projections are shown for illustration purpose and do not represent long-term fiscal plans.

Education

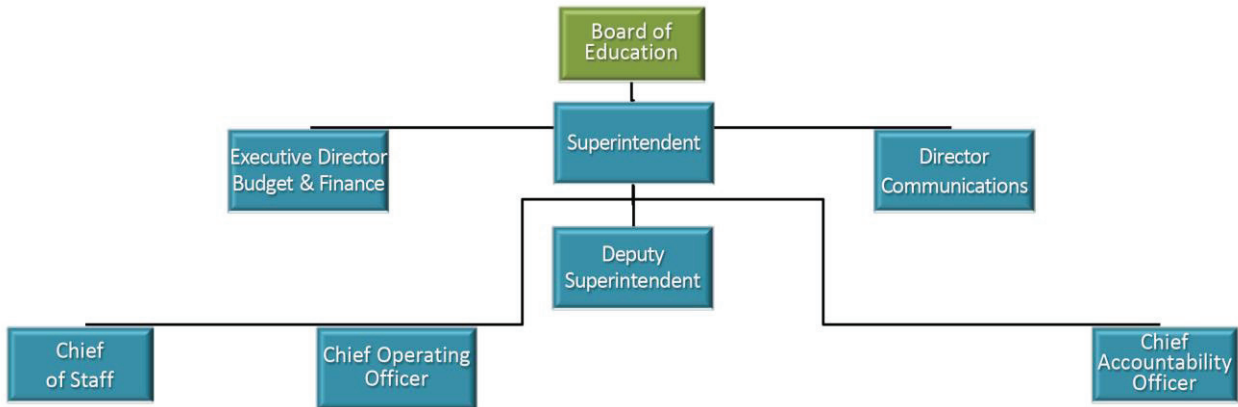
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Education

Howard County Public School System



Mission Statement

The Howard County Public School ensures excellence in teaching and learning so that each student will participate responsibly in a diverse and changing world.



Helping students get to class is just the first step towards ensuring that our children get the first-class education that Howard County Public Schools provide.

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 2014-2015 Highlights

- A new model for elementary education fosters the intellectual, social, emotional, and physical growth of the whole child through research-based components such as full-day pre-kindergarten; Spanish language instruction; departmentalized curriculum; strengths development for teachers and students; and a telemedicine pilot.
- Test results for the OECD Test for Schools show that most HCPSS high schools are performing as well as, or better than, the world's leading nations in educational achievement.
- Hammond High School teacher Jody Zepp was named the 2014-2015 Maryland Teacher of the Year by the Maryland State Department of Education and will be honored by the president at the White House in the spring.
- A new Citizen's Budget Guide provides important information about the HCPSS budgeting process, including factors that influence FY16 budget.
- A new early college program offered in partnership with Howard Community College opens pathways for more students to lucrative career opportunities in STEM. Participating high school students earn half of the credits needed toward an associate's degree.
- A new mobile application delivers HCPSS news, upcoming events, school menus, documents and minutes from Board of Education meetings, and direct connections to all system social media resources. The free HCPSS app is available on iTunes and Google Play.
- Thomas Viaduct Middle School, Howard County's 20th middle school, welcomed its first students in August. TVMS provides outdoor learning areas, science laboratories and other specialized learning spaces designed to engage and inspire learning. They feature high speed Internet access and a "green" design.

Fiscal Year 2015-2016 Goals

- In moving toward Vision 2018, the curriculum continues to emphasize essential core competencies: critical thinking and problem solving; collaboration; agility and adaptability; initiative and entrepreneurial spirit; effective speaking and writing skills; the ability to analyze information; and curiosity and imagination. These skills are critically important to success in college, in careers and throughout life.
- The scope of the HCPSS world languages is expanding to meet a goal for all students to develop intermediate, or above, proficiency level. The new HCPSS model for elementary education includes daily world language instruction in an immersion setting from Pre-K through grade 5. With this approach, students begin early to develop strong world language skills, and continue to gain proficiency in middle and high school. The new model is now in place in six elementary schools, and will be expanded into two more schools in the 2015-2016, when higher level language instruction will also be introduced in the middle schools that these students enter.
- English language and mathematics curricula have been fully aligned to the new Common Core state standards, and the alignment of the science curriculum to the Next Generation Science Standards is in process. These standards are based on the input of knowledgeable educators and subject matter experts. They show great promise for raising the level of rigor for all students, and ensuring they develop the knowledge and skills that they need to succeed in college and high wage careers.
- New learning management, student information, and data warehouse and reporting systems are in development with launch projected for the 2015-2016 school year. These systems will provide more comprehensive, accurate, meaningful student data to inform instruction; allow detailed analysis of achievement trends; and provide a more user-friendly and accessible interface for parents.

Howard County Public School System

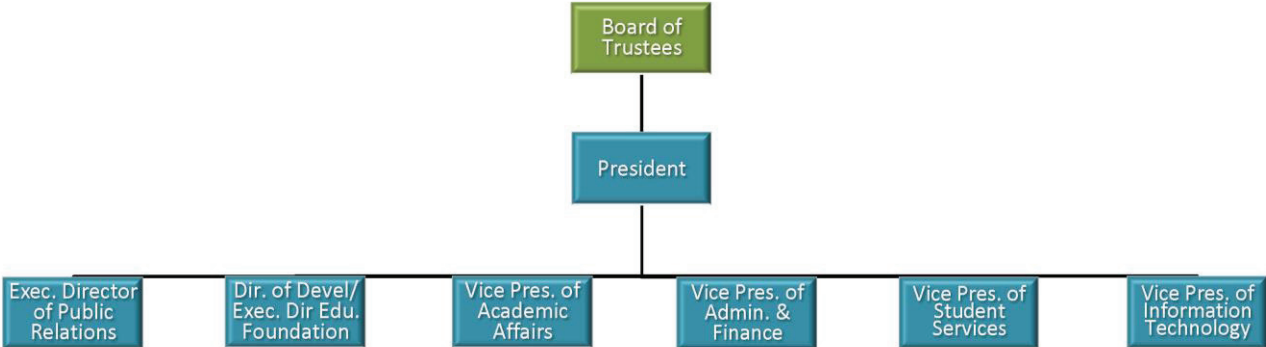
Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016 \$ Change % Change	
Expenditures By Fund/Fund Center						
General Fund	497,485,719	530,439,861	544,144,625	544,144,625	13,704,764	2.58%
Howard County Public Schools System	497,485,719	530,439,861	544,144,625	544,144,625	13,704,764	2.58%
TOTAL	497,485,719	530,439,861	544,144,625	544,144,625	13,704,764	2.58%
Expenditures By Commitment Summary						
Personnel Costs	12,448,477	0	0	0	0	N/A
Expense Other	485,037,242	530,439,861	544,144,625	544,144,625	13,704,764	2.58%
TOTAL	497,485,719	530,439,861	544,144,625	544,144,625	13,704,764	2.58%

Personnel Summary	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016 Amount %	
Authorized Personnel	7666.40	7693.20	7709.70	7709.70	16.50	0.21%

Total Expenses	2015	2016	Difference	Percent
Board of Education	515,530,636	526,861,080	11,330,444	2.20%
Board of Education OPEB	6,564,000	6,600,700	36,700	0.56%
Board of Education Debt Service	44,646,165	44,662,265	16,100	0.04%
Teacher Pension	14,909,225	17,283,545	2,374,320	15.93%
TOTAL	581,650,026	595,407,590	13,757,564	2.37%

Education

Howard Community College



Mission Statement

Howard County College provides pathways to success.



Over 14,000 credit students pursue degree or career programs at Howard Community College in a fiscal year and 1 of every 4 county high school graduating seniors enroll here.

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 2014-2015 Highlights

- 14,538 credit students and 15,735 non-credit students enrolled in FY14 totaling 30,273 students. 1,206 students earned certificates or degrees, representing a nine percent increase over the prior year and the highest graduating class in the college's history.
- 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 sixth year HCC received this honor and was the only community college in Maryland to receive this distinction for six consecutive years.
- HCC received the National Emerging Leadership Award from the American Association of Community Colleges (AACC). This award recognizes colleges for their investment in leadership development of their faculty and staff.
- The Health Sciences Building earned LEED Gold from the United States Green Building Council.
- The Continuing Education/Workforce Development division received the Gold Medallion Award for online marketing/advertising at the 2014 National Council for Marketing & Public Relations (NCMPR) District 1 conference in recognition of creativity in executing a search engine marketing campaign.
- Opened the new dental hygiene program to our first class of students.
- Completed the campus facilities master plan, which includes a space needs analysis, a technology and infrastructure review and a long-term deferred maintenance plan.

Fiscal Year 2015-2016 Goals

- Continue implementation of the strategic plan to increase student success through degree, transfer, professional advancement, and certificate attainment with an expanded focus on developmental mathematics and closing the achievement gap.
- Increase the number of Marylanders who receive skills training by continuing construction on the new science, engineering, and technology building which is scheduled to open in the summer of 2017. In addition to STEM offerings, the building will enable HCC students to meet critical workforce demands, including cyber security, cyber forensics, information assurance and network structure.
- Continue the design and start the construction of a new garage
- Increase resources for scholarships in order to support the growing number of financially needy students.
- Continue to expand internships for our students with our community partners.
- In conjunction with Howard County, implement The Partnership for Action Learning in Sustainability (PALS) at the University of Maryland, a campus-wide initiative that enlists faculty expertise and student ingenuity to offer fresh solutions to challenges facing Maryland communities.
- Increase the enrollment, transfer and college completion of minority and adult students
- Increase the enrollment in early college programs with the Howard County Public School System.
- Continue to create cost efficiencies while ensuring quality service to students.

Howard Community College

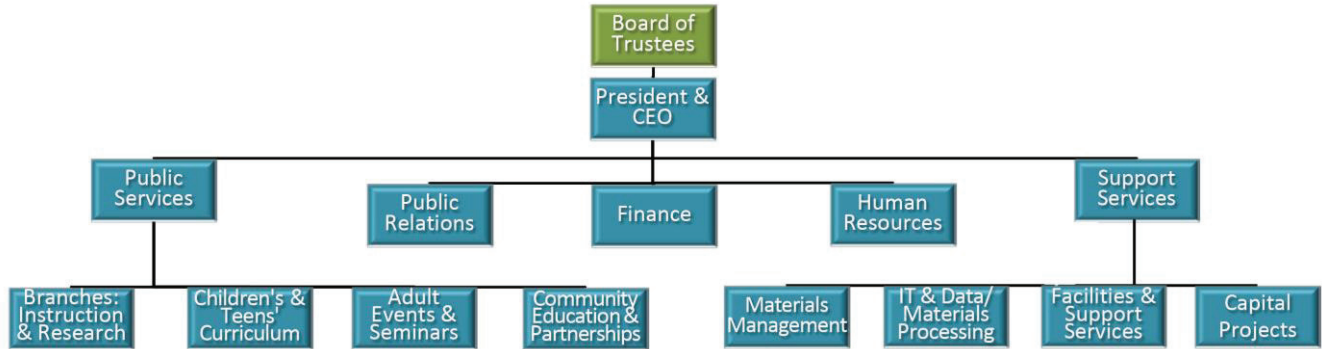
Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	29,131,683	31,000,287	31,000,287	31,000,287	0	0.00%
Howard Community College	29,131,683	31,000,287	31,000,287	31,000,287	0	0.00%
TOTAL	29,131,683	31,000,287	31,000,287	31,000,287	0	0.00%
Expenditures By Commitment Summary						
Expense Other	29,131,683	31,000,287	31,000,287	31,000,287	0	0.00%
TOTAL	29,131,683	31,000,287	31,000,287	31,000,287	0	0.00%

Personnel Summary	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	565.14	594.70	593.09	593.09	-1.61	-0.27%

Total Expenses	2015	2016	Difference	Percent
Howard Community College	31,000,287	31,000,287	0	0.00%
Howard Community College OPEB	204,000	263,300	59,300	29.07%
Howard Community College Debt Service	7,233,855	7,496,675	262,820	3.63%
TOTAL	38,438,142	38,760,262	322,120	0.84%

Education

Howard County Library System



Mission Statement

The Howard County Library System delivers high-quality public education for all ages.



The newly renovated Savage Branch Library and STEM Education Center is a technology oriented facility where young people can come to learn, grow and prepare for the future.

Howard County Library System

Description

A major component of Howard County's premier 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.

Representing less than 2 percent of the county's overall budget, HCLS' FY 2016 Operating Budget consists of 87 percent county funding, 4 percent Maryland State Department of Education funding, and 9 percent HCLS and grant funding.

Fiscal Year 2014-2015 Highlights

- Again named a Five-Star Library in 2014 by Library Journal. This prestigious accolade goes to only 1 percent of public libraries in the United States. HCLS is the only system in Maryland designated as Five Star.
- Accommodated nearly 3 million visits by community members to our six branches, borrowing or downloading 7 million items.
- Continued to increase attendance at HCLS' Instructive & Enlightening Experiences. The 263,000 people who came to witness events, ranging from Battle of the Books to presentations by best-selling authors, represent a 5 percent increase over last year's record-setting figures.
- Opened the HCLS Savage Branch & STEM Education Center to a crowd of 3,000 fans on July 11, 2014. Featured as an Innovation Showcase in Maryland in the area of technology, the Savage Branch makes science education a priority.

Fiscal Year 2015-2016 Goals

- HCLS will continue to focus on enhancing its curriculum that delivers excellence in education for students of all ages. Extraordinary customer service will remain an overarching goal, attained by a committed team of educators and support staff always striving to delight customers in both familiar and unexpected ways.
- HCLS will expand and diversify partnerships with new organizations, —similar to Well & Wise with Howard County General Hospital to advance health education, and HCLS' alliance with the Columbia Festival of the Arts to elevate the arts.
- HCLS will develop a robust line-up of STEM classes for adults, in addition to its distinctive curriculum for pre-school and K–12 students.
- HCLS will continue to eliminate achievement gaps experienced by K–12 students through innovative initiatives like Teen Time and Homework Club.
- Continue to diversify A+ Partners in Education curriculum for K–12 and post-secondary students through comprehensive partnership with the Howard County Public School System and Howard Community College.
- As lead organization among 125 Choose Civility Alliance Partners, HCLS aspires to further strengthen the unique Choose Civility initiative that serves as a model for the region and beyond. HCLS is the lead organization for the initiative among 125 Choose Civility Alliance Partners.

Howard County Library System

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016	
					\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	17,676,124	18,841,541	18,841,541	18,841,541	0	0.00%
Howard County Library	17,676,124	18,841,541	18,841,541	18,841,541	0	0.00%
TOTAL	17,676,124	18,841,541	18,841,541	18,841,541	0	0.00%
Expenditures By Commitment Summary						
Expense Other	17,676,124	18,841,541	18,841,541	18,841,541	0	0.00%
TOTAL	17,676,124	18,841,541	18,841,541	18,841,541	0	0.00%
Personnel Summary						
	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016	
					Amount	%
Authorized Personnel	234.00	239.50	239.50	239.50	0.00	0.00%

Public Safety

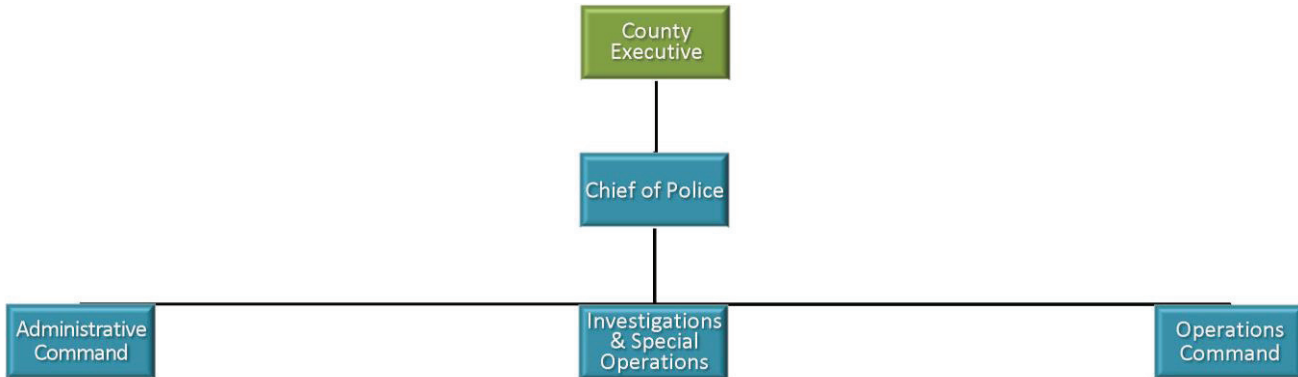
Section II

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Public Safety

Police



Mission Statement

The Police Department provides a secure environment for the residents 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. The department's values of "Integrity, Pride and Community" are stressed and are the hallmark of the department's service philosophy. The department is committed to resolving problems collaboratively through a partnership with the community.



The police department works to ensure the safety of the people who live in, work in, and visit our County.

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 two bureaus - Special operations and criminal investigations. These bureaus provide investigative services and special operations year round. Investigations, for serious crimes, apprehension of criminal offenders and enforcement of criminal and motor vehicle laws are handled through these bureaus.

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.

Administration Command

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

Investigations with Federal Agencies

Through investigations with Federal Agencies, the HCPD completes joint investigations with federal agencies such as the Federal Bureau of Investigation and the Drug Enforcement Administration. Money and property seized in joint investigations is used to further law enforcement efforts.

Special Operations Bureau

The Special Operations Bureau manages the Emergency Response and Automated Enforcement Divisions including: Tactical Section, Traffic Enforcement Section, Aviation Unit, Canine Support Unit, Police Auxiliary, Automated Enforcement Center, and False Alarm Reduction Section.

Human Resources Bureau

The Human Resources Bureau consists of Personnel, Recruitment, and Education & Training sections.

Police

Fiscal Year 2014 - 2015 Highlights

- Gained re-accreditation status from CALEA, the Commission on the Accreditation of Law Enforcement Agencies, through a mandatory three-year on-site assessment. The assessors found that the HCPD is meeting or exceeding national standards and recommended the agency for re-accreditation, which is expected to be approved by the full Commission.
- Created a Public Safety Overdose Response Program (ORP) to address the sharp increase in heroin overdoses in the region. This included certifying selected officers in the proper use of Narcan, a prescription medication that reverses an overdose. All training, certification, and supervision is being carried out in compliance with the Overdose Response Program established by Maryland Health General Article 13-3101-09 and COMAR 10.47.08. Once certified, officers are issued a Narcan kit for use in the field.
- Completed repairs to police helicopter, which was significantly damaged during an emergency landing after an in-flight engine failure in 2013. Due to excellent training and the use of night-vision goggles, none of the four aviation officers onboard were injured. After repairs that took 18 months to complete, the helicopter was returned to service on December 12, 2014, with more advanced state-of-the-art mission equipment and avionics.
- Expanded community outreach by creating a new Division. With nine new sworn positions, which were authorized in the FY2015 budget, the team now has 14 sworn and two civilian members. The Community Outreach Division is placing emphasis on crime prevention, mental health programs and building relationships and trust in the community.

Fiscal Year 2015 - 2016 Goals

- Continue growth of the new Community Outreach Division, to include the Pathway Patrol Unit. Expand relationships and host community events that encourage officer engagement, transparency and communication with community groups. These include, but are not limited to youth, minority, religious and multi-cultural groups.
- Conduct needs assessments and evaluate existing Neighborhood Community Policing Offices to ensure the offices are meeting the specific needs of communities these offices serve.
- Develop a process and timeline for all HCPD officers to participate in cultural awareness training to stay ahead of the changing cultural demographic in the County.
- Continue to increase mental health outreach through follow-up contact with mental health consumers and family members. Expand mental health awareness and education through the use of social media, updated informational materials, and increased community presentations. Continue collaboration with the State's Attorney's Office and court system to identify cases appropriate for a docket that deals specifically with mental health cases.

Police

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change

Expenditures By Fund/Fund Center

General Fund	93,798,490	102,451,815	104,398,710	104,298,710	1,846,895	1.80%
Chief of Police	4,750,512	5,106,090	5,751,016	5,678,016	571,926	11.20%
Administrative Command	612,591	740,377	640,264	628,794	-111,583	-15.07%
Human Resources Bureau	4,392,169	4,235,973	6,132,417	6,052,928	1,816,955	42.89%
Management Services Bureau	9,003,559	9,870,332	10,019,295	9,874,005	3,673	0.04%
Information & Technology Bureau	14,456,690	16,316,944	16,507,744	16,872,899	555,955	3.41%
Animal Control Division	1,432,667	1,664,827	1,687,597	1,674,925	10,098	0.61%
Command Operations	38,061,574	41,675,735	40,314,729	41,026,982	-648,753	-1.56%
Investigation & Special Operations	234,358	299,558	315,562	311,627	12,069	4.03%
Criminal Investigation Bureau	13,272,013	14,643,881	15,556,527	14,957,713	313,832	2.14%
Special Operations Bureau	7,582,357	7,898,098	7,473,559	7,220,821	-677,277	-8.58%
Program Revenue Fund	0	500,000	990,500	990,500	490,500	98.10%
Administrative Command	0	500,000	534,500	534,500	34,500	6.90%
Animal Control Division	0	0	230,000	230,000	230,000	N/A
Command Operations	0	0	21,000	21,000	21,000	N/A
Special Operations Bureau	0	0	205,000	205,000	205,000	N/A
Speed Cameras	796,409	1,328,160	890,000	993,693	-334,467	-25.18%
Special Operations Bureau	796,409	1,328,160	890,000	993,693	-334,467	-25.18%
Grants Fund	1,328,066	999,047	1,052,134	1,052,134	53,087	5.31%
Chief of Police	0	46,000	46,000	46,000	0	0.00%
Administrative Command	376,510	0	0	0	0	N/A
Management Services Bureau	2,742	35,260	0	0	-35,260	-100.00%
Information & Technology Bureau	2,255	113,000	113,000	113,000	0	0.00%
Command Operations	34,581	126,590	111,590	111,590	-15,000	-11.85%
Criminal Investigation Bureau	788,938	524,897	628,244	628,244	103,347	19.69%
Special Operations Bureau	123,040	153,300	153,300	153,300	0	0.00%
Trust And Agency Multifarious	72,390	470,000	0	0	-470,000	-100.00%
Administrative Command	53,349	120,000	0	0	-120,000	-100.00%
Animal Control Division	16,028	154,000	0	0	-154,000	-100.00%
Command Operations	3,013	21,000	0	0	-21,000	-100.00%
Special Operations Bureau	0	175,000	0	0	-175,000	-100.00%
TOTAL	95,995,355	105,749,022	107,331,344	107,335,037	1,586,015	1.50%

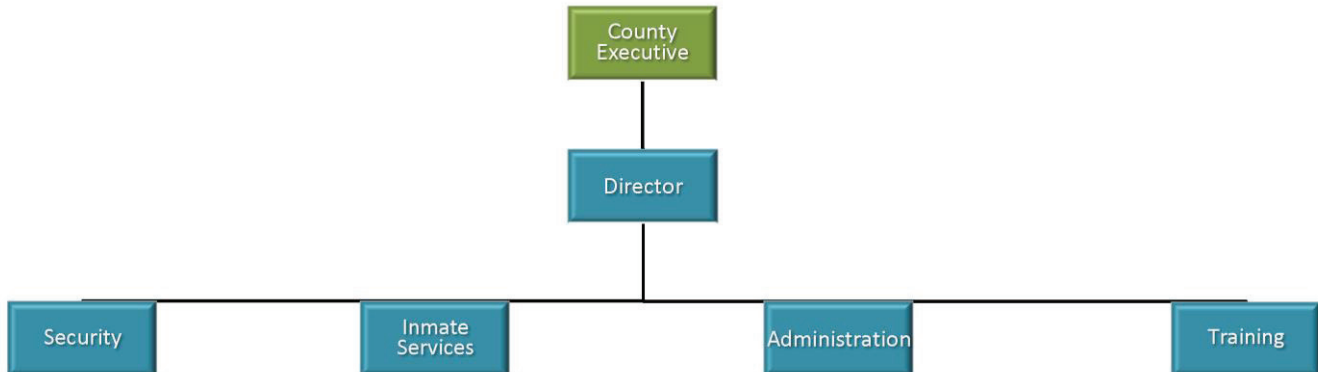
Expenditures By Commitment Summary

Personnel Costs	77,121,369	83,999,770	86,853,941	87,233,417	3,233,647	3.85%
Contractual Services	8,536,035	10,511,165	10,811,602	10,720,532	209,367	1.99%
Supplies and Materials	2,385,206	3,225,954	3,300,582	3,065,869	-160,085	-4.96%
Capital Outlay	503,172	926,950	345,500	345,500	-581,450	-62.73%
Debt Service	160,193	0	0	0	0	N/A
Expense Other	7,289,380	6,887,658	6,019,719	5,969,719	-917,939	-13.33%
Operating Transfers	0	197,525	0	0	-197,525	-100.00%
TOTAL	95,995,355	105,749,022	107,331,344	107,335,037	1,586,015	1.50%

Personnel Summary	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	651.00	672.01	667.01	667.01	-5.00	-0.74%

Public Safety

Corrections



Mission Statement

The Department of Corrections protects 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. Department policy ensures that inmates are not discriminated against with regard to programs, services, or activities on the basis of race, religion, national origin, sex, disability or political beliefs.

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 inmate’s human rights and dignity are respected.

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 who 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 2014 - 2015 Highlights

- Began using a validated risk assessment tool (LSCMI) to identify offender criminogenic factors, along with structured program plans to address those risk factors. All programs offered at the Detention Center have been validated as having a positive impact on recidivism and/or institution conduct. Established a county wide Reentry Coordinating Council in FY 2015. The Council includes representatives from government agencies, service providers, faith based organizations and academic institutions. The goal is to utilize the Council to work on challenges ex-offenders face in returning to the community include housing, employment, substance abuse and mental health treatment,. Public safety can be improved by reducing recidivism and community supervision (parole and probation) violations.
- Security Enhancements – Continued working with law enforcement to identify criminal gang members. All potential gang members are identified at intake processing and the information is forwarded to the Howard County Police Department for validation. Used information obtained through inmate communication to assist law enforcement and the State's Attorney's Office with criminal investigations and prosecutions. Issued hand held metal detectors to correctional officers to assist with searches and discovery of weapons. Implemented camera monitors at security posts to enhance supervision/monitoring of inmate activity. The Department has seen significant decreases in assaults on staff and inmates from 2013 to 2014. Assaults on staff dropped from 44 in 2013 to 6 in 2014. Inmate on inmate assaults dropped from 126 in 2013 to 89 in 2014.

Fiscal Year 2015 - 2016 Goals

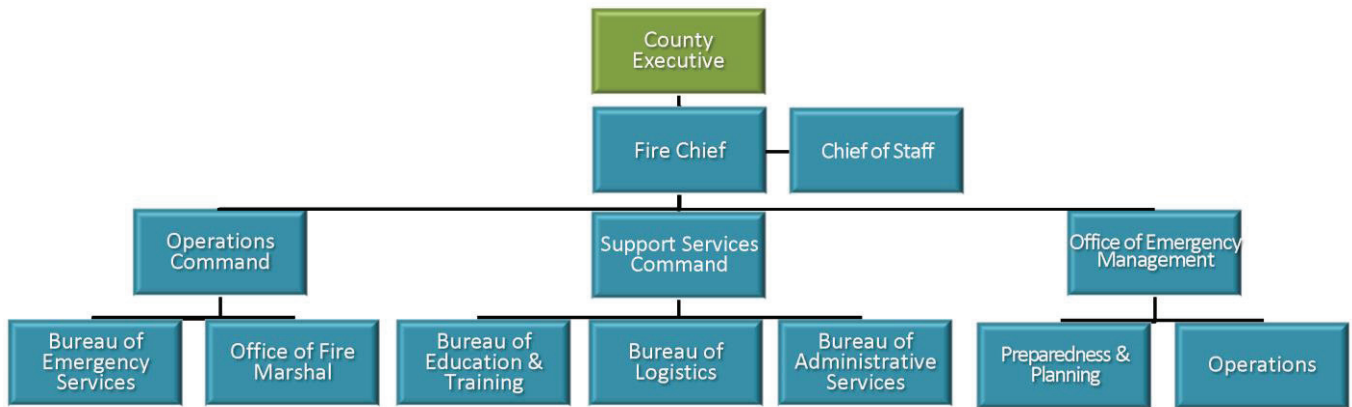
- Implement video visitation for three segments of the inmate population: inmates on segregation (for behavior/security concerns), federal detainees and minimum security detainees. Video visitation will decrease the amount of inmate movement as inmates will visit by screen in their housing unit rather than in the visiting room. If this first phase is successful, the Department will consider expansion of video visitations in FY 2017 at no additional cost, as it is part of our current inmate telephone contract.
- Continue development of the reentry program, which encourages potential employers to hire ex-offenders. Outreach will include benefits (tax incentives) and skill sets that inmates obtain while incarcerated. The Department will also operationalize its transitional housing unit with FY 16 funds. This unit will provide released offender, who have unstable home plans, with short-term (90-120 days) transitional housing.
- Further develop the Department's Ops Stat Program. The Department uses this process to measure the various units' performance as it relates to policy compliance, documentation compliance and staff performance. In FY 2015 the three security shifts were the first operational units monitored. Other areas to include dietary, classification, administration and medical will be added. The process pinpoints problem areas and follow-up action to correct those deficiencies; thereby improving operations and minimizing liability.

Corrections

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	15,564,458	16,264,318	16,695,475	16,695,475	431,157	2.65%
Corrections	15,564,458	16,264,318	16,695,475	16,695,475	431,157	2.65%
Program Revenue Fund	0	0	6,000	6,000	6,000	N/A
Corrections	0	0	6,000	6,000	6,000	N/A
Grants Fund	174,484	281,068	260,000	477,500	196,432	69.89%
Corrections	174,484	281,068	260,000	477,500	196,432	69.89%
Trust And Agency Multifarious	-529	3,000	0	0	-3,000	-100.00%
Corrections	-529	3,000	0	0	-3,000	-100.00%
TOTAL	15,738,413	16,548,386	16,961,475	17,178,975	630,589	3.81%
Expenditures By Commitment Summary						
Personnel Costs	11,872,102	12,810,768	13,184,011	13,184,011	373,243	2.91%
Contractual Services	2,731,770	2,712,138	2,807,810	3,010,310	298,172	10.99%
Supplies and Materials	1,020,691	935,630	881,580	896,580	-39,050	-4.17%
Expense Other	113,850	89,850	88,074	88,074	-1,776	-1.98%
TOTAL	15,738,413	16,548,386	16,961,475	17,178,975	630,589	3.81%
Personnel Summary						
	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	148.00	152.00	152.00	153.00	1.00	0.66%

Public Safety

Fire and Rescue Services



Mission Statement

The Department of Fire and Rescue maintains a safe environment and high quality of life in Howard County by educating, protecting and serving our citizens, members and visitors.



The Emergency Services Command Unit serves as a mobile office during emergency situations for Office of Emergency Management and other public safety personnel.

Fire and Rescue Services

Department Description

The Department of Fire and Rescue Services provides emergency response services and community risk reduction programs to the residents 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).

Emergency Services

Emergency Services 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 Fire 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.

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, 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 Howard County Police Department to identify the origin and cause of fire incidents and reduce the level of criminal fire activity in Howard County.

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.

The Office of Emergency Management [OEM]

The Office of Emergency Management [OEM] is established by County Code as an agency within DFRS. 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) and conducts community training programs and management exercises to ensure readiness.

Logistics Bureau

The Logistics Bureau administers and manages apparatus acquisition, testing, maintenance and replacement programs; tools and equipment specification, acquisition, and replacement; acquisition and distribution of medical supplies, personal protective equipment, and uniforms. This office also manages capital projects in conjunction with the Department of Public Works, including facility design and construction. Logistics provides oversight for building maintenance, security systems and maintenance of fixed equipment in the stations.

Fire and Rescue Services

Fiscal Year 2014 - 2015 Highlights

- Continued to improve the Sudden Cardiac Arrest Survivability rate in Howard County.
- Upgraded and replaced Self-Contained Breathing Apparatus for all career and volunteer personnel
- Piloted a master lease program for apparatus replacement to stabilize annual expenditures
- Achieved an improved Public Protection Classification Rating from the Insurance Services Office.
- Launched a county-wide resiliency program that focuses on critical infrastructure protection and continuity of operations planning.
- Reduced or maintained operating expenditures while continuing to meet the increasing service needs of the community.

Fiscal Year 2015 - 2016 Goals

- Complete construction and relocation of the Elkridge Volunteer Fire Department to a new station on Montgomery Road.
- Implement a comprehensive cardiac testing program to identify personnel at high-risk for cardiovascular disease in partnership with Johns Hopkins Medicine.
- Continue to refine call processing procedures, pilot Automatic Vehicle Location dispatch and modify emergency medical services deployment plans to more effectively manage existing resources
- Adopt the current version of National Fire Protection Association via the local fire Code.
- Continue to expand community outreach programs, services and partnerships
- Complete an apparatus replacement and right-sizing study
- Implement an improved personnel records management system.
- Develop a local all-hazards disaster recovery plan in coordination with MEMA and FEMA.

Fire and Rescue Services

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016	
					\$ Change	% Change
Expenditures By Fund/Fund Center						
Fire & Rescue Reserve Fund	81,004,594	91,182,374	93,007,958	91,207,958	25,584	0.03%
Administration Bureau	3,147,023	5,017,071	5,470,378	5,470,378	453,307	9.04%
Logistics Bureau	7,444,780	7,872,066	8,646,289	6,846,289	-1,025,777	-13.03%
Information & Technology Bureau	3,751,461	3,802,820	4,072,276	4,072,276	269,456	7.09%
Training Bureau	1,459,001	1,710,818	1,700,480	1,700,480	-10,338	-0.60%
Office of Emergency Management	601,353	942,339	862,543	862,543	-79,796	-8.47%
Emergency Services Operation Bureau	56,692,038	62,275,723	61,863,081	61,863,081	-412,642	-0.66%
Emergency Services Management Bureau	1,008,233	1,066,664	1,054,723	1,054,723	-11,941	-1.12%
Office of Fire Marshall	2,245,299	2,605,616	2,254,324	2,254,324	-351,292	-13.48%
Fire Administrative Services Bureau	1,347,049	1,481,033	1,487,217	1,487,217	6,184	0.42%
Occupational Health and Safety	24,852	1,230,697	1,257,393	1,257,393	26,696	2.17%
Volunteer Support	3,283,505	3,177,527	4,339,254	4,339,254	1,161,727	36.56%
Grants Fund	2,848,768	6,802,876	9,996,700	9,996,700	3,193,824	46.95%
Administration Bureau	2,848,768	6,802,876	9,996,700	9,996,700	3,193,824	46.95%
Trust And Agency Multifarious	24,769	275,000	0	0	-275,000	-100.00%
Administration Bureau	24,769	275,000	0	0	-275,000	-100.00%
TOTAL	83,878,131	98,260,250	103,004,658	101,204,658	2,944,408	3.00%
Expenditures By Commitment Summary						
Personnel Costs	60,718,693	68,331,256	72,229,061	72,229,061	3,897,805	5.70%
Contractual Services	6,855,302	9,096,186	9,465,571	7,965,571	-1,130,615	-12.43%
Supplies and Materials	3,857,513	4,399,149	4,402,667	4,102,667	-296,482	-6.74%
Capital Outlay	3,652,447	4,731,250	4,044,023	4,044,023	-687,227	-14.53%
Debt Service	0	453,144	0	0	-453,144	-100.00%
Expense Other	8,294,176	11,249,265	12,065,324	12,065,324	816,059	7.25%
Operating Transfers	500,000	0	798,012	798,012	798,012	N/A
TOTAL	83,878,131	98,260,250	103,004,658	101,204,658	2,944,408	3.00%
Personnel Summary						
	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016	
					Amount	%
Authorized Personnel	463.35	472.35	464.75	464.75	-7.60	-1.61%

Public Facilities

Section III

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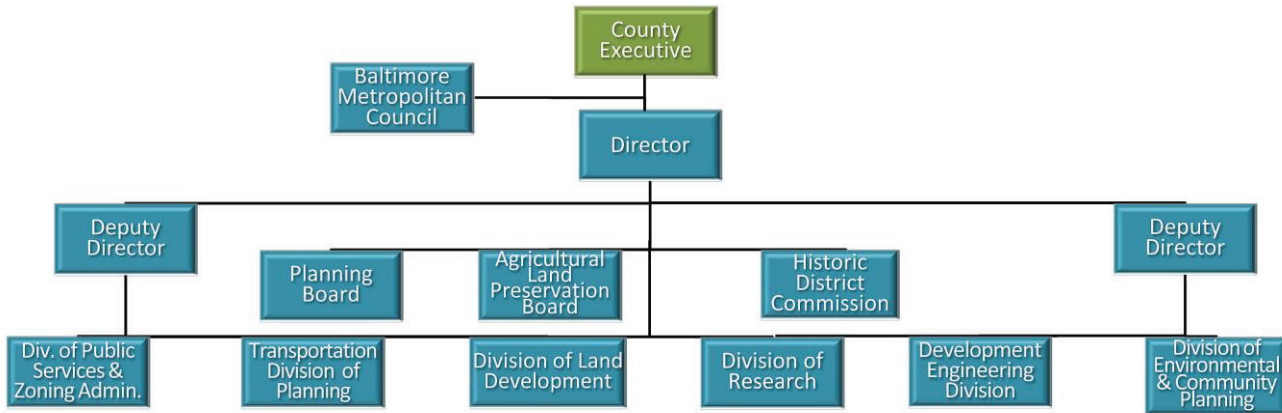
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Public Facilities

Planning and Zoning



Mission Statement

The Department of Planning and Zoning creates collaborative, innovative plans and implements strategies that effectively address growth and redevelopment challenges. Planning and Zoning seeks to enhance Howard County’s high quality of life, prosperity and stewardship of its 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 Preservation Commission, Agricultural Land Preservation Board, Cemetery Advisory Board and Design Advisory Panel.

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 provided to the advisory/planning bodies, including the staffing of the Planning Board. The Director's Office provides oversight regarding the drafting and implementation of plans, studies, regulations and legislation. Direction on the implementation of the General Plan and Adequate Public Facilities Ordinance is provided by this office, as well as communication with residents regarding county growth policies and the development management process.

Development Engineering Division

Development Engineering reviews and approves environmental concept, site development, sketch, preliminary, water and sewer, and final plans submitted for development projects in conformance with County Code, Design Manual and state and federal Laws.

Public Service & Zoning Administration Division

Public Service and Zoning Administration is responsible for interpreting and enforcing zoning regulations. It assists the public and processes building permits, traders' licenses and special permits

Land Development Division

Land Development manages the development review process and chairs the Subdivision Review Committee. It provides information on development and the subdivision process and reviews development plans for compliance with county regulations. It reviews and processes street name requests and identifies needed amendments to the subdivision regulations.

Research Division

Research maintains information in ProjectDox and databases for tracking development activity. It conducts research and provides data to support departmental activities. Research distributes census information and responds to public requests for data. The division provides the large format printing services as well as GIS services.

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's village centers. This division staffs the Design Advisory Panel.

Resource Conservation Division

Resource Conservation supports PlanHoward 2030, specifically in environmental planning, historic preservation and agricultural land preservation. The division supports and works in coordination with the Historic Preservation Commission, the Agricultural Land Preservation Board and the Cemetery Preservation Advisory Board.

Planning and Zoning

Fiscal Year 2014 - 2015 Highlights

- Led the County's revitalization efforts for Downtown Columbia and the Columbia villages. Convened community groups to develop a Southeast Area Plan.
- Managed the review and approval of major new projects in Downtown Columbia; the Metropolitan; the Mall in Columbia open air expansion; improvements to Merriweather Post Pavilion; and Symphony Woods; and the new mixed-use development of the Crescent. Also redevelopment of Wilde Lake Village Center, development of the two Transit Oriented Developments - Oxford Square and Annapolis Junction. Plus various economic development and infill residential projects elsewhere inside the Planned Service Area.
- Refreshed Historic Ellicott City with a new coat of paint through Benjamin Moore's "Main Street Matters" award and an additional county grant to the Ellicott City Historic District Partnership, Inc. Financially supported Ellicott City property owners through the Historic Downtown Facade Improvement Community Legacy Grant from the State of Maryland.
- Preserved 139 more acres under the Agricultural Land Preservation Program (ALPP) with the purchase of two easements. Six additional properties are under consideration for preservation. Partnered with the Economic Development Authority to help farmers expand and diversify agribusiness uses.
- Coordinated preliminary and final Water and Sewer process in ProjectDox to integrate with Site Development Plans and Final Plans to achieve a cohesive digital plan review processes.
- Led the county's effort to implement PlanHoward 2030 by facilitating community planning efforts for Columbia, the Southeast Area, Clarksville/River Hill, and Oakland Mills Village Center.
- Conducted field assessments of the Green Infrastructure Network and refined appropriate protection and enhancement tools, as outlined in the Green Infrastructure Network Plan.
- Provided demographic information and socio-economic analyses and reports.

Fiscal Year 2015 - 2016 Goals

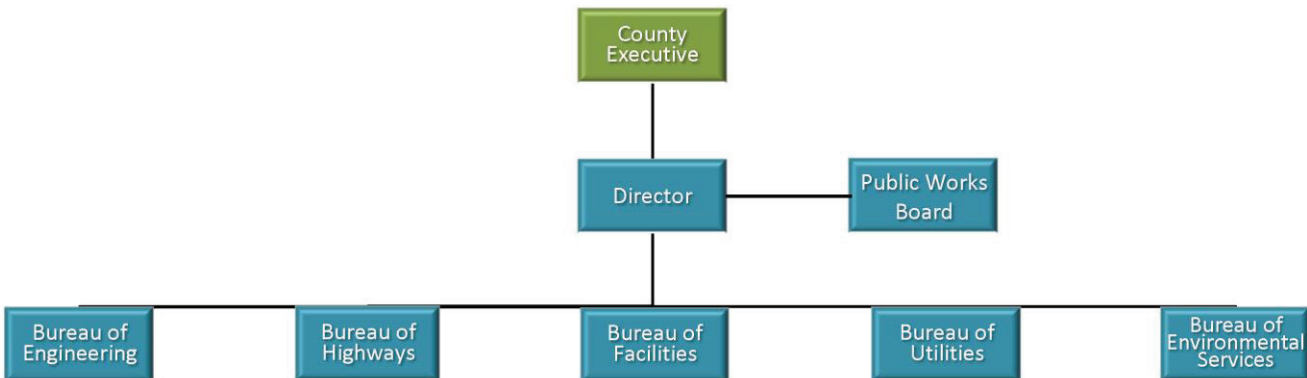
- Initiate review of the Zoning Regulations for Columbia to continue evolution of this unique community. Explore additional tools for revitalization of the Route 1 Corridor and other areas.
- Support the Adequate Public Facilities Ordinance (APFO) Task Force to develop recommendations for any changes in this program.
- Develop Urban Renewal Plan for Long Reach Village Center.
- Include the Environmental Concept Plan (ECP) and regulations to revise approved plans in county development regulations.
- Update the Forest Conservation and Landscape Manuals.
- Enhance public access to the development review process through a new ProjectDox public interface.
- Expand the Agricultural Land Preservation Program easement purchase program. Support local farmers with new business opportunities through the Agricultural Innovation Grant.
- Continue implementation of the Historic Preservation Plan, a new Oral History program that chronicles the historic farm community and Columbia. Provide educational assistance for cemetery restoration and preservation.
- Initial efforts in green infrastructure implementation. Provide field evaluations of priority hubs and corridors. Refine priorities for protection and restoration and develop prototype habitat management plans. Guide private property owners regarding stewardship best practices through outreach and educational materials.

Planning and Zoning

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016	
					\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	6,781,137	7,147,427	6,793,566	6,793,566	-353,861	-4.95%
Administration	1,562,923	1,697,949	1,577,609	1,577,609	-120,340	-7.09%
Development Engineering Division	1,064,701	1,213,109	964,008	964,008	-249,101	-20.53%
Public Services & Zoning Administration	985,620	1,074,646	1,067,498	1,067,498	-7,148	-0.67%
Land Development Division	1,143,899	1,263,758	1,329,215	1,329,215	65,457	5.18%
Research Division	844,841	889,781	851,086	851,086	-38,695	-4.35%
Resource Conservation Division	333,171	373,115	443,325	443,325	70,210	18.82%
Comprehensive & Community Planning Division	845,982	635,069	560,825	560,825	-74,244	-11.69%
Agricultural Land Preservation	8,670,678	11,738,951	11,343,296	11,343,296	-395,655	-3.37%
Administration	8,670,678	11,738,951	11,343,296	11,343,296	-395,655	-3.37%
Program Revenue Fund	0	0	70,000	70,000	70,000	N/A
Administration	0	0	70,000	70,000	70,000	N/A
Grants Fund	317,329	116,770	66,567	66,567	-50,203	-42.99%
Administration	6,695	0	0	0	0	N/A
DivTransporPlanning	-2,835	0	0	0	0	N/A
Research Division	0	0	66,567	66,567	66,567	N/A
Comprehensive & Community Planning Division	313,469	116,770	0	0	-116,770	-100.00%
Trust And Agency Multifarious	4,553	70,000	0	0	-70,000	-100.00%
Administration	4,553	70,000	0	0	-70,000	-100.00%
TOTAL	15,773,697	19,073,148	18,273,429	18,273,429	-799,719	-4.19%
Expenditures By Commitment Summary						
Personnel Costs	5,855,770	6,068,983	5,852,358	5,852,358	-216,625	-3.57%
Contractual Services	1,212,234	1,265,485	1,167,418	1,167,418	-98,067	-7.75%
Supplies and Materials	20,160	50,861	49,731	49,731	-1,130	-2.22%
Capital Outlay	0	30,000	0	0	-30,000	-100.00%
Debt Service	7,435,078	9,894,699	9,278,538	9,278,538	-616,161	-6.23%
Expense Other	1,250,455	1,763,120	1,925,384	1,925,384	162,264	9.20%
TOTAL	15,773,697	19,073,148	18,273,429	18,273,429	-799,719	-4.19%
Personnel Summary						
	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016	
					Amount	%
Authorized Personnel	66.88	63.88	62.88	62.88	-1.00	-1.57%

Public Facilities

Public Works



Mission Statement

The Department of Public Works advances the quality of life for the community by providing an exceptional level of public service.



Bureau of Utilities System Maintenance Division maintains Howard County's public water and sewer system ensuring high quality water service and fire protection.

Public Works

Department Description

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

DPW maintains 1,044 miles of roadway, 95 traffic signals, 132 school flashers, 280 bridges and culverts, 1,036 stormwater management facilities, and 177 buildings with approximately 2.13 million square feet of space. The Department also owns or leases 9,038 street lights. The Bureau of Utilities will provide 8.4 billion gallons of water through 1,056 miles of water line and collect and process 9.9 billion gallons of waste water through 1,004 miles of sewer line. The Bureau of Environmental Services oversees curbside collection of trash from 79,352 homes, recycling from 79,634 homes, food scraps from 15,211 homes and yard waste from 63,703 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.

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 pothole repair.

Bureau of Utilities

The Bureau operates and maintains the County's water and reclaimed water sewer systems, as well as various shared septic systems outside the Metropolitan District. 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 2014 - 2015 Highlights

- Completed major renovations at the Savage Library, Ellicott City Visitor's Center and the Circuit Court House. Completed the Master Plan for the Office of Aging services and facilities.
- Began Phase 2 construction of Blandair Park. This two year construction project includes new road and park entrance off MD 175, baseball fields, tennis courts, a comfort station and pavilion.
- Completed study phase for the Wilde Lake Water Main Study and Rehabilitation. This project will provide county wide benefits to better understand and use available technologies to assess aging ductile iron pipe water infrastructure and extend the life of these assets in a cost effective manner.

Fiscal Year 2015 - 2016 Goals

- Complete design of the Elkrigde Library and Senior Center.
- Complete construction of a major renovation at the Ellicott City Senior Center.
- Increase stormwater quality by reducing impervious cover throughout the County and reduce harmful nutrients from entering into county streams and rivers.
- Begin full operation of the pilot composting and wood waste operation at the landfill.
- Provide reliable and adequate water and sewerage service to the Metropolitan District.
- Provide operation and maintenance services for individual shared septic systems.

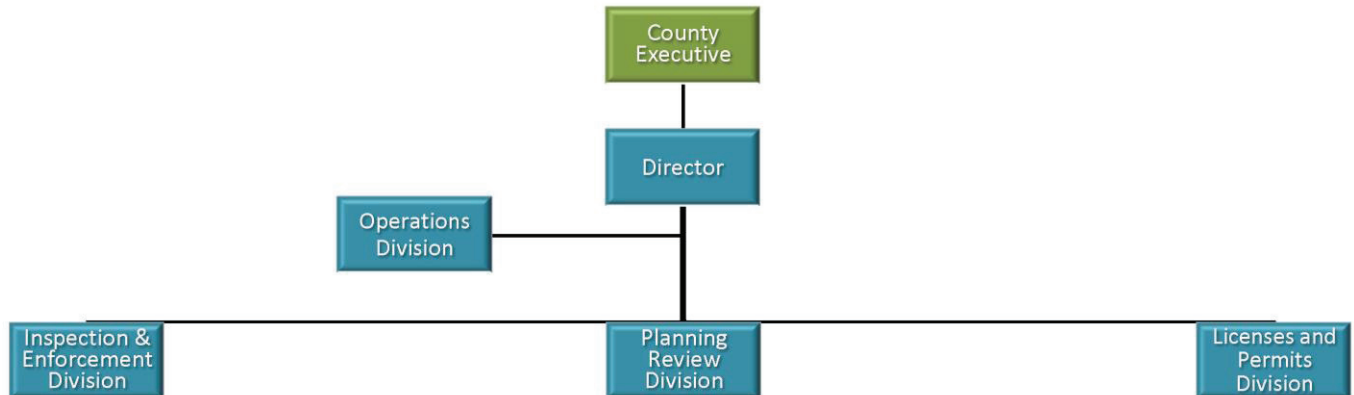
Public Works

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	47,929,692	47,075,650	47,244,403	47,244,403	168,753	0.36%
Directors Office	4,146,093	5,052,372	4,938,480	4,938,480	-113,892	-2.25%
Engineering - Administration	501,812	540,682	545,253	545,253	4,571	0.85%
Engineering - Transportation & Special Projects	1,189,194	1,562,376	1,314,274	1,314,274	-248,102	-15.88%
Engineering - Construction Inspection	2,611,902	2,793,589	2,890,379	2,890,379	96,790	3.46%
Engineering - Survey	835,410	863,472	942,726	942,726	79,254	9.18%
Highways - Administration	1,116,226	1,123,494	993,669	993,669	-129,825	-11.56%
Highways - Maintenance	19,227,174	16,883,822	16,613,818	16,613,818	-270,004	-1.60%
Highways - Traffic engineering	1,433,674	1,698,916	1,710,666	1,710,666	11,750	0.69%
Facilities - Administration	7,609,360	7,011,413	7,432,636	7,432,636	421,223	6.01%
Facilities - Maintenance	8,486,031	8,507,422	8,590,356	8,590,356	82,934	0.97%
Env Stormwater Mgmt	772,816	1,038,092	1,272,146	1,272,146	234,054	22.55%
Environmental Services Fund	22,579,750	26,687,227	27,195,891	27,195,891	508,664	1.91%
Environmental - Administration	2,117,404	2,543,600	2,543,748	2,543,748	148	0.01%
Environmental - Operations	10,784,836	12,421,745	12,944,740	12,944,740	522,995	4.21%
Environmental - Collections	4,464,389	5,131,921	5,127,197	5,127,197	-4,724	-0.09%
Environmental - Recycling	5,213,121	6,589,961	6,580,206	6,580,206	-9,755	-0.15%
Water & Sewer Operating Fund	52,415,360	74,591,926	64,938,500	64,938,500	-9,653,426	-12.94%
Utilities - Engineering Division	970,329	1,102,036	1,068,966	1,068,966	-33,070	-3.00%
Utilities - Administration & Technical Support	24,943,941	45,819,329	38,479,762	38,479,762	-7,339,567	-16.02%
Utilities - Reclaimed Water	129,774	136,274	140,190	140,190	3,916	2.87%
Utilities - Maintenance	3,976,982	4,713,681	5,129,871	5,129,871	416,190	8.83%
Utilities - Service	2,407,553	2,475,714	2,582,240	2,582,240	106,526	4.30%
Utilities - Water Reclamation	19,986,781	20,344,892	17,537,471	17,537,471	-2,807,421	-13.80%
W&S Special Benefit Charges Fund	725	56,215,800	76,455,547	56,455,547	239,747	0.43%
Stewardship Finance	725	56,215,800	76,455,547	56,455,547	239,747	0.43%
Watershed Protection & Restoration Fund	8,974,997	9,603,243	10,127,364	9,717,416	114,173	1.19%
Highways - Maintenance	689,723	1,175,998	1,473,614	1,063,666	-112,332	-9.55%
Env Stormwater Mgmt	8,285,274	8,427,245	8,653,750	8,653,750	226,505	2.69%
Shared Septic	208,860	617,665	736,550	736,550	118,885	19.25%
Utilities - Shared Septic System	208,860	617,665	736,550	736,550	118,885	19.25%
TOTAL	132,109,384	214,791,511	226,698,255	206,288,307	-8,503,204	-3.96%
Expenditures By Commitment Summary						
Personnel Costs	36,627,770	41,070,065	41,552,916	41,142,968	72,903	0.18%
Contractual Services	49,758,895	53,164,069	52,108,803	52,108,803	-1,055,266	-1.98%
Supplies and Materials	25,268,599	29,978,872	32,136,607	32,136,607	2,157,735	7.20%
Capital Outlay	1,464,905	18,804,400	20,081,640	20,081,640	1,277,240	6.79%
Debt Service	240	22,516,500	22,916,207	22,916,207	399,707	1.78%
Expense Other	11,613,975	15,037,183	16,352,088	16,352,088	1,314,905	8.74%
Operating Transfers	7,375,000	34,027,000	41,549,994	21,549,994	-12,477,006	-36.67%
Depreciation	0	193,422	0	0	-193,422	-100.00%
TOTAL	132,109,384	214,791,511	226,698,255	206,288,307	-8,503,204	-3.96%

Personnel Summary	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	466.64	482.64	482.64	482.64	0.00	0.00%

Public Facilities

Inspections, Licenses and Permits



Mission Statement

The Department of Inspections, Licenses and Permits provides the best and most efficient service to permit and construction customers while assuring inspected buildings are safe and meet required standards. The Department assures that licensees are well qualified for the task for which they are licensed and capable of performing to high standards.

Department Description

The Department of Inspections, Licenses and Permits is responsible for the approval and issuance of various permits, and licenses and the enforcement of county building codes and standards. These include 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 broker and massage establishment 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, data base administration, IT coordination and statistical data reporting.

Inspections & Enforcement

This division assures compliance with adopted codes and standards through the inspection process. It completes inspections for building, life safety, mechanical/HVAC, plumbing, electrical, fire code compliance and disabilities 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, HVAC systems, fire protection systems, site grading, plumbing systems, electrical systems, taxicab vehicles and drivers, rental housing, animals, massage establishments and pawn brokers. This division also manages records and related retention schedules and information requests.

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 also provides engineering review and approval of fire/sprinkler and other fire extinguishing systems.

Inspections, Licenses and Permits

Fiscal Year 2014 - 2015 Highlights

- Expanded online permitting to include residential interior alterations, residential decks, swimming pools, solar panels and commercial alterations.
- Updated business practices to require additional certification and testing in order to show compliance with the energy code.
- Expanded online services for homebuilders to allow for uploading of International Energy Conservation Code certifications.
- Received a 98.6 percent effectiveness rating from the Maryland Energy Administration for energy code compliance.
- Filled a previously approved but unfunded Engineering Associate position to keep up with increases in fire protection and commercial plan reviews.

Fiscal Year 2015 - 2016 Goals

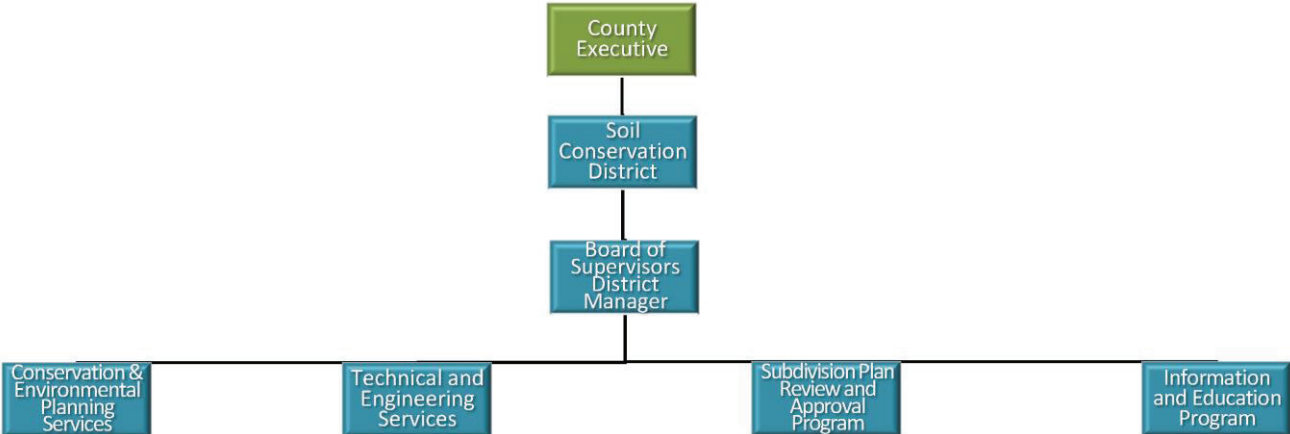
- Adopt the latest codes and standards.
- Implement credit card processing for customers at the front counter.
- Establish self-service kiosks in the George Howard Building.
- Launch online services to include residential plans on file.
- Cross-train license and permit technicians to increase efficiency and effectiveness.
- Expand DILPstat to include license and permit dimensions.

Inspections, Licenses and Permits

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016 \$ Change % Change	
Expenditures By Fund/Fund Center						
General Fund	6,630,508	7,145,704	6,976,275	6,976,275	-169,429	-2.37%
Administration	1,835,428	2,094,092	1,832,565	1,832,565	-261,527	-12.49%
Enforcement	3,117,525	3,207,519	3,218,120	3,218,120	10,601	0.33%
Plan Review	1,058,585	1,172,160	1,246,777	1,246,777	74,617	6.37%
License & Permits	618,970	671,933	678,813	678,813	6,880	1.02%
TOTAL	6,630,508	7,145,704	6,976,275	6,976,275	-169,429	-2.37%
Expenditures By Commitment Summary						
Personnel Costs	5,276,172	5,513,398	5,680,681	5,680,681	167,283	3.03%
Contractual Services	1,000,104	1,285,238	1,032,632	1,032,632	-252,606	-19.65%
Supplies and Materials	56,025	55,800	28,000	28,000	-27,800	-49.82%
Expense Other	298,207	291,268	234,962	234,962	-56,306	-19.33%
TOTAL	6,630,508	7,145,704	6,976,275	6,976,275	-169,429	-2.37%
Personnel Summary						
	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016 Amount %	
Authorized Personnel	65.00	65.00	65.00	65.00	0.00	0.00%

Public Facilities

Soil Conservation District



Department Description

The Howard Soil Conservation District is a unique partnership of state, federal and local entities, focused on the improvement and conservation of the county’s natural resources. As a separate political subdivision, the District currently operates under an MOU with the County that sets forth the mutual rights and responsibilities of the District and the County. Staff consists of Certified Professional Erosion and Sediment Control Specialists, Registered Professional Engineers, Certified Professional Agronomists, Equine Specialists and Wetlands Specialists. The District has access to federal and state specialists on an as-needed basis.

Soil Conservation District

Division/Major Program Description

Assistance to Rural, Agricultural Landowners

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

Assistance to Urban/Suburban Homeowners

This program directs one-on-one assistance to homeowner 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 landowners meet TMDL goals, plus create additional nitrogen and phosphorus credits for sale or trade above TMDL baseline and stormwater management thresholds.

Stormwater Remediation Fee

This program develops conservation plans on agriculturally assessed properties and assists landowners in making wise and sustainable decisions on their properties.

Soil Conservation District

Fiscal Year 2014 - 2015 Highlights

- Launched a major effort targeting livestock owners within the watershed of the Triadelphia Reservoir, which will result in improved water quality in the reservoir.
- Worked in conjunction with the Howard County Agland Preservation Program 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.
- Provided assistance to 1,125 owners of Ag assessed properties on the Stormwater Remediation Fee and scheduled the development of conservation plans on those properties without correct conservation plans.
- Succeeded in moving the prototype farm inventory developed in Howard County to statewide use and implementation through the Maryland Department of Agriculture
- Provided training to Virginia and Pennsylvania on the Howard County farm inventory prototype for use in farms in those states through the Chesapeake Bay Foundation.
- Chaired Chesapeake Bay Program Workgroup to farmer funded conservation practices (Resource Improvements) to be counted toward Bay TMDL goals.
- Purchased a building for use as a permanent home for the Howard Soil Conservation District.
- Participated in the County Mulch/Compost Task Force.

Fiscal Year 2015 - 2016 Goals

- Assist in the site analysis for stormwater remediation fees and opportunities for abatement on farms and large lots throughout the County.
- Provide direct assistance to the County and landowners in the Wildlife Hub and corridor program.
- Prepare, update and assist property owners in Agland Preservation Program with implementation of the required Soil Conservation and Water Quality Plan or 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 county residents.
- 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 benefitting residents.

Soil Conservation District

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	629,127	671,037	808,515	808,515	137,478	20.49%
Soil Conservation District	629,127	671,037	808,515	808,515	137,478	20.49%
Watershed Protection & Restoration Fund	78,854	92,128	94,901	94,901	2,773	3.01%
Soil Conservation District	78,854	92,128	94,901	94,901	2,773	3.01%
TOTAL	707,981	763,165	903,416	903,416	140,251	18.38%
Expenditures By Commitment Summary						
Personnel Costs	3,700	114,731	108,142	108,142	-6,589	-5.74%
Contractual Services	696,220	634,884	783,107	783,107	148,223	23.35%
Expense Other	8,061	13,550	12,167	12,167	-1,383	-10.21%
TOTAL	707,981	763,165	903,416	903,416	140,251	18.38%

Community Services

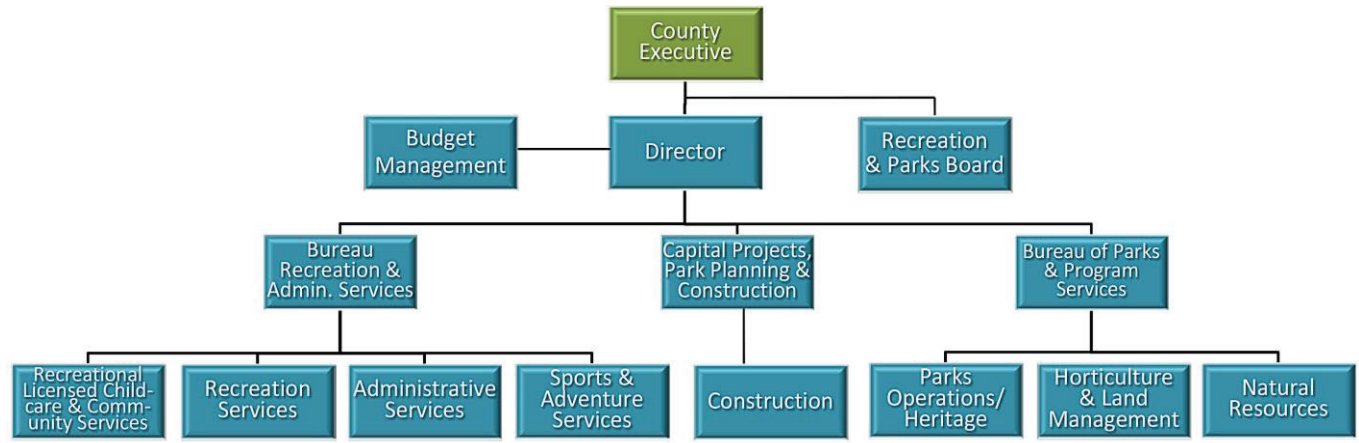
Section IV

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Community Services

Recreation & Parks



Mission Statement

The Department of Recreation and Parks responsibly manages natural resources; provide excellent parks, facilities, and recreation opportunities for the community; and ensures the highest quality of life for current and future generations.



Run by Recreation and Parks, the Columbia Baseball League provides instruction and gives players 4 to 12 years old a solid foundation of skills from which to build.

Recreation & Parks

Department Description

The Department of Recreation and Parks organizes and operates recreation programs throughout Howard County. The Department maintains parks, playgrounds and other facilities. It is responsible for planning and coordinating parkland development and implementing natural resource protections and management practices. Preserving historic sites, providing environmental education opportunities to the community and administering the Middle Patuxent Environmental Area also come under the purview of the Department.

Division/Major Program Description

General Fund

The General Fund provides efficient and effective administrative support to the department through the Director's Office. The Fund is used to coordinate land acquisitions, land use agreements, property inventory and GIS mapping of the Department's current and future land holdings. Park and open space planning and development are coordinated in accordance with the Comprehensive Land Preservation and Recreation Plan. Technical and monetary support are provided for a variety of community organizations and historical sites. The maintenance and daily operations for county parks are managed, and programs for seniors and therapeutic recreation services provided.

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 2014 - 2015 Highlights

- Designed and broke ground on Blandair Park Phase 2.
- Completed renovations and opened Belmont Manor and Historic Park.
- Established partnership with Howard Conservancy at Belmont.
- Opened Phase I of Troy Park and started construction of Phase 2.
- Opened Phase I of South Branch Park.
- Began the design of the East Columbia Library field renovations.
- Hired a trail consultant to assess natural surface trails and develop corrective measures.
- Began the construction of the Haviland Mill Trail project.
- Continued with the design of Blandair Phase 3.
- Updated all CAPRA accreditation teams and staff on the new standards and changes to NRPA's accreditation to be prepared for the 2017 accreditation and to be transparent.
- Replaced the playground at Cedar Villa Heights.
- Acquired the Simpsonville Mill Ruins.
- Started the design of Clover Hill Mansion renovations.
- Completed the construction of the pavilion and garden area at the Robinson Nature Center.
- Started the design of Blandair Phase 6.

Fiscal Year 2015 - 2016 Goals

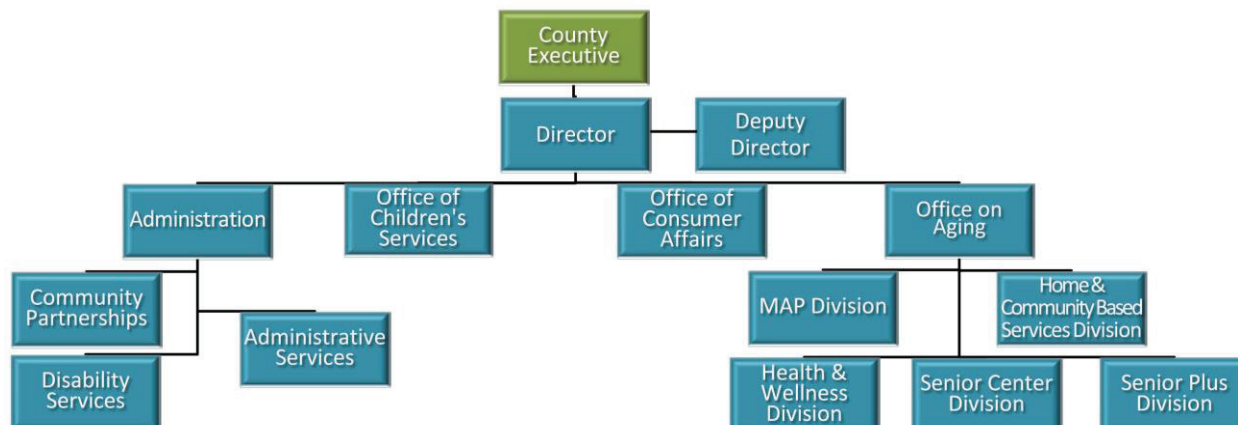
- Continue next phases of development of Blandair and Troy parks.
- Identify and expand partnership and sponsor opportunities.
- Continue comprehensive renovations of aging infrastructure and historic properties.
- Secure a lease contract for Timbers at Troy golf course.

Recreation & Parks

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016	
					\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	17,043,743	19,416,672	19,603,223	19,603,223	186,551	0.96%
Office of the Director	14,532,680	16,400,287	17,058,990	17,083,687	683,400	4.17%
Recreation & Administrative Services	35,157	35,448	35,448	35,448	0	0.00%
Licensed Childcare & Community Services Division	80,646	81,345	112,345	112,345	31,000	38.11%
Recreation Services Division	95,547	181,048	278,900	233,900	52,852	29.19%
Administrative Services Division	680,887	698,925	703,919	503,919	-195,006	-27.90%
Sports & Adventure Services Division	128,773	128,718	785	785	-127,933	-99.39%
Capital Projects Division	19,440	19,710	19,710	19,710	0	0.00%
Bureau of Parks & Program Services	49,938	52,250	52,250	52,250	0	0.00%
Park Operations Division	537,550	589,156	170,021	490,324	-98,832	-16.78%
Horticulture & Land Management Division	464,011	668,000	668,000	568,000	-100,000	-14.97%
Natural Resources Division	376,125	518,660	459,730	459,730	-58,930	-11.36%
Park Construction Division	42,989	43,125	43,125	43,125	0	0.00%
Program Revenue Fund	40,036	125,000	140,000	140,000	15,000	12.00%
Natural Resources Division	40,036	125,000	140,000	140,000	15,000	12.00%
Recreation Program Fund	17,827,659	21,929,641	22,474,624	22,974,624	1,044,983	4.77%
Office of the Director	10,737,630	13,566,010	13,988,468	14,488,468	922,458	6.80%
Recreation & Administrative Services	137,677	139,000	139,000	139,000	0	0.00%
Licensed Childcare & Community Services Division	622,695	823,698	1,077,750	1,077,750	254,052	30.84%
Recreation Services Division	1,788,711	1,520,911	1,463,253	1,463,253	-57,658	-3.79%
Administrative Services Division	1,119,172	1,197,419	1,203,811	1,203,811	6,392	0.53%
Sports & Adventure Services Division	2,576,423	3,342,200	3,257,700	3,257,700	-84,500	-2.53%
Capital Projects Division	162,994	169,621	173,860	173,860	4,239	2.50%
Bureau of Parks & Program Services	9,598	46,900	46,900	46,900	0	0.00%
Park Operations Division	521,664	854,250	854,250	854,250	0	0.00%
Horticulture & Land Management Division	2,927	40,500	40,500	40,500	0	0.00%
Natural Resources Division	148,212	229,132	229,132	229,132	0	0.00%
Park Construction Division	-44	0	0	0	0	N/A
Forest Conservation Fund (Legacy)	526,326	929,344	947,348	947,348	18,004	1.94%
Natural Resources Division	526,326	929,344	947,348	947,348	18,004	1.94%
Grants Fund	7,650	8,000	8,000	8,000	0	0.00%
Licensed Childcare & Community Services Division	7,650	8,000	8,000	8,000	0	0.00%
Recreation Special Facilities	1,683,960	2,353,134	2,308,362	2,308,362	-44,772	-1.90%
Golf Course Operations	1,683,960	2,353,134	2,308,362	2,308,362	-44,772	-1.90%
TOTAL	37,129,374	44,761,791	45,481,557	45,981,557	1,219,766	2.73%
Expenditures By Commitment Summary						
Personnel Costs	22,031,674	25,923,371	26,674,452	26,734,152	810,781	3.13%
Contractual Services	10,210,768	12,022,616	12,932,320	12,657,623	635,007	5.28%
Supplies and Materials	2,361,209	3,401,025	3,052,653	3,302,653	-98,372	-2.89%
Capital Outlay	475,464	638,900	631,698	631,698	-7,202	-1.13%
Debt Service	119,351	558,362	558,362	558,362	0	0.00%
Expense Other	1,892,036	2,217,517	1,583,209	2,048,206	-169,311	-7.64%
Operating Transfers	38,872	0	48,863	48,863	48,863	N/A
TOTAL	37,129,374	44,761,791	45,481,557	45,981,557	1,219,766	2.73%
Personnel Summary						
	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016	
					Amount	%
Authorized Personnel	268.06	281.31	283.23	283.23	1.92	0.68%

Community Services

Citizen Services



Mission Statement

The Department of Citizens Services coordinates human services and provides resources to county residents, including information and support services and funding for services provided by nonprofit agencies. The Department fosters collaboration and planning for human services across numerous organizations and non-profits.

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 manages donations in the 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 Local Children’s Board.

Citizen Services

Division/Major Program Description

Citizen Services Administration

Administration provides leadership, coordination and infrastructure support services to all components of the Department, including fiscal, payroll, data, technology, emergency management and communications and outreach functions. The Community Partnership unit manages the county's Continuum of Care for homeless services, human service grants in the Community Service Partnership program and the MultiService Center in North Laurel. The Americans with Disability Act (ADA) staff work to ensure that all county programs and facilities are fully accessible and handle questions and concerns from the public regarding accessibility and ADA compliance of facilities, programs and services operated by Howard County Government.

Office on Aging

The Office is the designated Area Agency on Aging (AAA) for Howard County, with the responsibility to plan, advocate, develop and coordinate programs and services for older adults, persons with disabilities and their family members or care partners. The Office provides information and assistance regarding community resources and counseling on long-term services and support options, evidence-based programming, exercise and nutrition classes, volunteer opportunities and other wellness strategies for adults with disabilities and older adults. The Senior Plus program provides a therapeutic social day program for older adults who have physical and/or cognitive disabilities, as well as manages the Home Delivered Meals program. The Office also provides in-home services to support aging in place, Medicaid Supports Planning services, advocacy for long term care residents, oversight of the small senior assisted living group home 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 promotes the well-being of children and youth by providing services and supports to their families and caregivers, empowering youth engagement, and serving as the county's Local Management Board (LMB). The Office provides information and referral to local resources, a home visiting program for parents and their children ages birth-5 years that supports school readiness, offers parent outreach and engagement activities and offers early childhood mental health screenings, training, consultation and intervention services to child care professionals, children and their parents. The Office also provides professional development opportunities to early care and education professionals as well as capacity building and technical assistance development. The Office staffs the LMB which serves to coordinate child and family serving agencies, clients, families and other community representatives.

Office of Consumer Affairs

The Office provides services for Howard County consumers and merchants as specified under Title 17, Subtitle 4 of the Howard County Code and other related sections. Primary functions include: 1) Education on consumer and merchant rights and responsibilities and public alerts on new and common scams and dangers in the marketplace; 2) Mediation of consumer complaints; 3) Investigation of potential unfair or deceptive trade practices (UDTP) and enforcement of county laws prohibiting UDTPs; and 4) Protection of consumer interests by encouraging local businesses to maintain high standards of honesty, fair business practices and public responsibility, and appearing before administrative, regulatory and legislative bodies. In addition, OCA performs regulation and enforcement of codes. The Office staffs the Consumer Affairs Advisory Board.

Citizen Services

Fiscal Year 2014 - 2015 Highlights

- Engaged in a comprehensive community planning process to address the needs of the growing older adult population.
- Construction of annex space for the Ellicott City Senior Center and started design of new center in Elkridge to expand programs and services in both locations.
- Held first annual elder abuse awareness conference in partnership with the Mental Health Authority and Police Department. Launched a quarterly education series and newsletter for family caregivers.
- Developed new programming for parents to provide information and resources on a wide variety of topics.
- Convened on-going meetings of the local home visiting programs serving families with children aged 5 and younger to improve outreach and limit service duplication.
- Initiated “Scam Alert!” to inform residents on the newest and most common scams, information on how to avoid scams and an easy way for residents to report scams.
- Launched a virtual Provider Information Network (HC PIN) to enable greater communication and information sharing between human service agencies.
- Coordinated the Board to Promote Self-Sufficiency’s “Getting Ahead” initiative, which enables people in poverty to increase their personal resources. There have been 100 graduates to date.
- Held first resource fair for the homeless, with nine public and private partners offering services such as hot meals, clothing, flu shots, employment services, transportation, and haircuts.
- Began utilizing the Results Scorecard across the entire Department to track program performance.

Fiscal Year 2015 - 2016 Goals

- Provide the leadership and support needed to implement the plan to support growing older adult population.
- Implement technology improvements in the senior centers to ensure full access and connectivity to services, including a swipe card system for each location.
- Expand the reach of the Aging in Place Program by producing video based and contextual learning modules for licensed geriatric professionals, consumers and caregivers.
- Pursue national accreditation for the county’s senior centers.
- Launch new evidence-based caregiver program, Powerful Tools for Caregivers.
- Continue to expand the Family Engagement project and the reach of Parents as Teachers to non-PAT families. Increase efforts to connect child care providers to Maryland EXCELS to promote high quality child care.
- Strengthen the role of the Local Children’s Board as the coordinating mechanism for child and family services.
- Update Howard County’s Plan to End Homelessness to reflect significant progress made, and future goals and action steps needed, to end homelessness in Howard County.
- Develop additional revenue-generating business models to ensure sustainability of the department’s programs and services.
- Work with partner organizations to identify community level indicators for key result areas (health, income, education, family and community); utilize Results Scorecard to make data accessible to public.

Citizen Services

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	9,450,108	10,194,061	10,890,875	10,890,875	696,814	6.84%
Administration	2,515,309	2,883,808	2,658,191	2,658,191	-225,617	-7.82%
Consumer Affairs	374,056	396,381	415,276	415,276	18,895	4.77%
Office of Aging	597,465	623,167	595,602	595,602	-27,565	-4.42%
Health & Wellness	558,371	571,648	622,490	622,490	50,842	8.89%
Senior Centers	1,567,867	1,646,344	1,657,486	1,657,486	11,142	0.68%
Home & Community Based Services	1,381,908	1,315,324	1,168,934	1,168,934	-146,390	-11.13%
Senior Plus	649,965	608,039	610,454	610,454	2,415	0.40%
MAP	802,521	947,646	922,311	922,311	-25,335	-2.67%
Community Partnerships	0	0	920,498	920,498	920,498	N/A
Children's Services	1,002,646	1,201,704	1,319,633	1,319,633	117,929	9.81%
Program Revenue Fund	1,481,396	3,228,652	3,043,448	3,043,448	-185,204	-5.74%
Administration	144,492	126,603	15,000	15,000	-111,603	-88.15%
Consumer Affairs	0	0	30,511	30,511	30,511	N/A
Office of Aging	3,326	141,587	65,239	65,239	-76,348	-53.92%
Health & Wellness	181,131	282,207	293,500	293,500	11,293	4.00%
Senior Centers	274,221	435,000	575,870	575,870	140,870	32.38%
Home & Community Based Services	450,120	1,626,976	1,327,431	1,327,431	-299,545	-18.41%
Senior Plus	213,789	325,100	317,634	317,634	-7,466	-2.30%
MAP	43,146	80,000	90,000	90,000	10,000	12.50%
Community Partnerships	0	0	13,500	13,500	13,500	N/A
Children's Services	171,171	211,179	314,763	314,763	103,584	49.05%
Grants Fund	3,864,087	4,054,177	4,034,034	4,034,034	-20,143	-0.50%
Administration	708,264	995,287	0	0	-995,287	-100.00%
Office of Aging	15,443	0	0	0	0	N/A
Health & Wellness	14,399	14,103	10,993	10,993	-3,110	-22.05%
Senior Centers	230,122	228,791	214,673	214,673	-14,118	-6.17%
Home & Community Based Services	933,950	932,817	1,057,422	1,057,422	124,605	13.36%
Senior Plus	162,293	157,578	173,220	173,220	15,642	9.93%
MAP	409,367	328,684	341,952	341,952	13,268	4.04%
Community Partnerships	0	0	1,170,579	1,170,579	1,170,579	N/A
Children's Services	1,390,249	1,396,917	1,065,195	1,065,195	-331,722	-23.75%
Trust And Agency Multifarious	1,547	120,000	0	0	-120,000	-100.00%
Administration	0	25,000	0	0	-25,000	-100.00%
Consumer Affairs	434	40,000	0	0	-40,000	-100.00%
Office of Aging	1,113	20,000	0	0	-20,000	-100.00%
Senior Centers	0	20,000	0	0	-20,000	-100.00%
Home & Community Based Services	0	5,000	0	0	-5,000	-100.00%
Childrens Services	0	10,000	0	0	-10,000	-100.00%
TOTAL	14,797,138	17,596,890	17,968,357	17,968,357	371,467	2.11%
Expenditures By Commitment Summary						
Personnel Costs	9,518,799	10,476,516	10,901,933	10,901,933	425,417	4.06%
Contractual Services	4,664,135	6,123,975	6,124,983	6,124,983	1,008	0.02%
Supplies and Materials	578,564	833,837	914,500	914,500	80,663	9.67%
Expense Other	35,640	162,562	26,941	26,941	-135,621	-83.43%
TOTAL	14,797,138	17,596,890	17,968,357	17,968,357	371,467	2.11%

Personnel Summary	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	130.32	134.31	135.93	135.93	1.62	1.21%

Community Services

Transportation Services

Department Description

The Office of Transportation provides management oversight of the County's fixed route and paratransit systems. As part of this effort, the Office of Transportation manages the transit operating and capital grants and matching funds in coordination with the county contract with First Transit, Inc.

Established in the Spring of 2012, the Office oversees the followings programs/activities:

- Regional Transportation Agency of Central Maryland (RTA) (fixed-route service)
- The RTA Mobility (ADA complementary and paratransit service)
- Howard Commuter Solutions (rideshare/vanpool services)
- Work-on-Wheels (reverse commute service)
- Pedestrian and Bicycle Master Planning
- Site Development Reviews
- Local and Regional Transportation Planning

Additionally, the Office provides financial and project support to a number of non-profit organizations, such as Humanim and Neighbor Ride.

While oversight of the Office is through County Administration, additional guidance and support is provided by the Howard County Public Transportation Board.



Regional Transportation Agency of Central Maryland (RTA) buses and transit vehicles will be serviced and maintained at this new facility in Annapolis Junction.

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 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 U.S. 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 annually to transit systems that operate fixed routes to provide complementary paratransit service to people with disabilities as required under the ADA. The primary goal is to provide transportation for people 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 people and people 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 Howard County to job sites within the County. The program benefits Howard County by assisting local employers in meeting their job placement and retention needs, especially for entry level and lower skill positions.

The Office of Transportation will coordinate with regional partners within Howard County government to modify the program to increase its effectiveness.

Transportation Services

Fiscal Year 2014 - 2015 Highlights

- Created a different organizational construct for the delivery of transit service . The Regional Transit Agency of Central Maryland opened on July 1, 2014 and officially began operations as the RTA. The partnership between Anne Arundel County, the City of Laurel, Prince George’s County and the Maryland Department of Transportation allowed coordination of fixed route and paratransit services to operate under one umbrella, thereby improving efforts and increasing service to the general public in the region.
- Add four Transportation Planners who previously been housed in the Department of Planning & Zoning. The addition of planners permitted the Office to more directly participate in site development reviews.
- Hired of the Bicycle and Pedestrian Coordinator which allowed the Office to impact and improve connectivity efforts throughout the County.

Fiscal Year 2015 - 2016 Goals

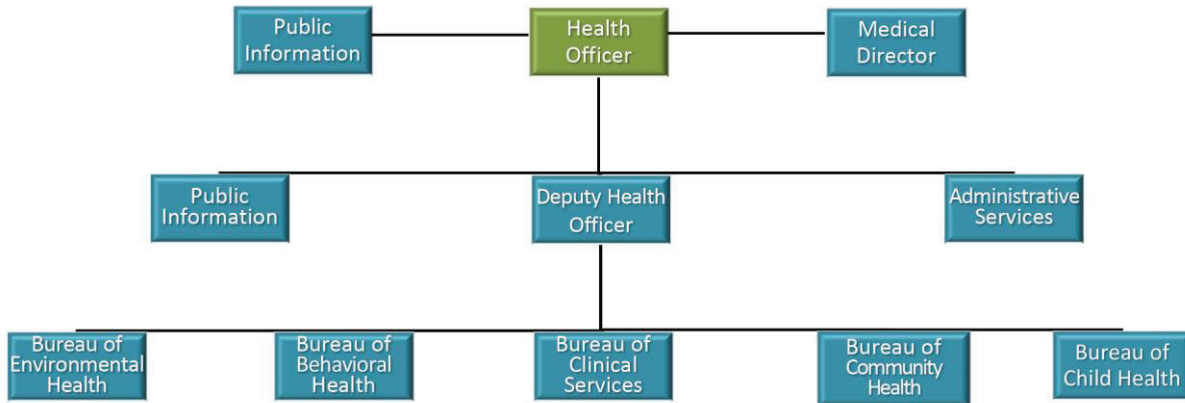
- Continued development of the Regional Transit Agency of Central Maryland (RTA). While the transition between the former contractor and First Transit was successful, the organization is still in its evolutionary phase and the County continues to be a primary driver for RTA activities.
- Develop a stronger focus on sidewalks and bicycle paths during the site review process. This will require close collaboration with the Department of Planning & Zoning and the Department of Public Works.
- Initiate a long-range roadway planning study similar to “Bike Howard” and “Walk Howard.” The County has not completed a long-range review for more than 20-years.
- Modify the Work-on-Wheels program to focus on Howard County residents. The program had provided transportation services to connect residents of Baltimore City with employment in Howard County. The program will now connect county residents to jobs within Howard County.
- Coordinate with the Maryland Transit Administration and the Baltimore Metropolitan Council to establish a regional rideshare program which would significantly improve the value of the rideshare programs in and around Howard County.
- Manage the Electric Bus Project, which will result in three inductively charged electric buses operating on Howard Transit routes.

Transportation Services

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	7,531,544	8,676,745	8,535,494	8,535,494	-141,251	-1.63%
Department of Transportation	7,531,544	8,676,745	8,535,494	8,535,494	-141,251	-1.63%
Program Revenue Fund	5,438	4,391,705	4,341,705	2,495,877	-1,895,828	-43.17%
Department of Transportation	5,438	4,391,705	4,341,705	2,495,877	-1,895,828	-43.17%
Grants Fund	2,678,625	2,893,994	6,642,088	8,487,916	5,593,922	193.29%
Department of Transportation	2,678,625	2,893,994	6,642,088	8,487,916	5,593,922	193.29%
TOTAL	10,215,607	15,962,444	19,519,287	19,519,287	3,556,843	22.28%
Expenditures By Commitment Summary						
Personnel Costs	629,998	1,091,082	1,308,383	1,308,383	217,301	19.92%
Contractual Services	9,472,608	14,845,424	18,195,037	18,195,037	3,349,613	22.56%
Supplies and Materials	10,504	7,189	7,000	7,000	-189	-2.63%
Capital Outlay	86,503	0	0	0	0	N/A
Expense Other	15,994	18,749	8,867	8,867	-9,882	-52.71%
TOTAL	10,215,607	15,962,444	19,519,287	19,519,287	3,556,843	22.28%
Personnel Summary						
	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	4.00	9.00	9.00	9.00	0.00	0.00%

Community Services

Health Department



Mission Statement

The Health Department promotes, preserves and protects 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 towards 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 and involved Board of Health that meets monthly and devotes endless hours to improving services to the residents 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

Environmental Health

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.

Behavioral Health

The only publicly funded addictions prevention and treatment program in the County that treats adult and adolescent patients regardless of their ability to pay. Individual or group assessments, 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 of Community Health serves as the county's safety net by providing a variety of preventive and clinical services. It is responsible for responding to public health emergencies, providing evaluation services to the elderly and disabled, providing cancer prevention, education and screening services, and enforcing laws prohibiting tobacco sales to minors.

Clinical Services

The Bureau of Clinical Services collects and monitors infectious disease data, identifies and responds to infectious disease outbreaks, assures case management and appropriate treatment of certain diseases, and provides health evaluations for refugees. The Bureau provides safety net services for women in need of reproductive health services and men or women needing evaluation and treatment of sexually transmitted infections.

Child Health

The Bureau of Child Health offers an array of services for children and parents, especially vulnerable, low income families. The Bureau provides vision and hearing screenings to school-aged children, provides case management for infants and toddlers with developmental delays, ensures access to nutritious foods for women and children, provides for child dental care through an agreement with Chase Brexton, and offers immunizations. The Bureau oversees seven School Based Wellness Centers, where primary and acute care is provided to students on site or through telemedicine. A major goal is to return children to class who are healthy and available to learn, and link ill children with their primary care provider for follow up care. The seven schools are Bollman Bridge, Phelps Luck, Bryant Woods, Running Brook, Stephens Forest, and Talbott Springs elementary schools and Patuxent Valley Middle School.

Division of MCHP/ACCU

The Medical Care Program unit processes Medicaid applications for low income children, pregnant women and families. The Medical Care Program provides health insurance to eligible children under the age of 19, pregnant women of any age and low income families. The Administrative Care Coordination/Ombudsmen Program assists clients in the utilization of healthcare services within the Medical Assistance Programs. These two programs work collaboratively to ensure access to timely and quality health care.

Health Department

Fiscal Year 2014 - 2015 Highlights

- The Health Department, in collaboration with the Local Health Improvement Coalition, Howard County General Hospital and The Horizon Foundation, created a Community Integrated Medical Home project to assist high utilizers of expensive health care in Howard County in adhering to doctors' care plans and accessing support services in the community. Preliminary figures indicate that the program has potentially reduced the number of anticipated hospitalizations and emergency department visits for the enrollees, thereby improving their health and creating substantial savings in healthcare dollars spent.
- Through two open enrollment periods, The Door to Health Care, Howard County's Connector Entity for coverage under the Affordable Care Act, has helped to enroll about 25,000 Howard County residents into Medical Assistance and subsidized health plans.
- The Health Department, in partnership with Howard County Public Schools, opened its first School Based Wellness Center at Bollman Bridge Elementary School to provide students with pediatric health services and mental health counseling. As a result of the program's success, six additional School Based Wellness Centers were opened in five more elementary schools and a middle school. The five new elementary schools use telemedicine to provide care.
- The University of Maryland's STAR TRACK Program screened 232 at-risk individuals for HIV and provided HIV prevention education.
- The Health Department has partnered with Hilltop Institute at UMBC to develop private and public data repository websites.
- Several Healthy Howard initiatives continue to recognize schools, restaurants, and businesses for their efforts to keep Howard County residents healthy.
- The Health Department has launched an Opioid Overdose Response Program to prevent overdoses from drugs.

Fiscal Year 2015 - 2016 Goals

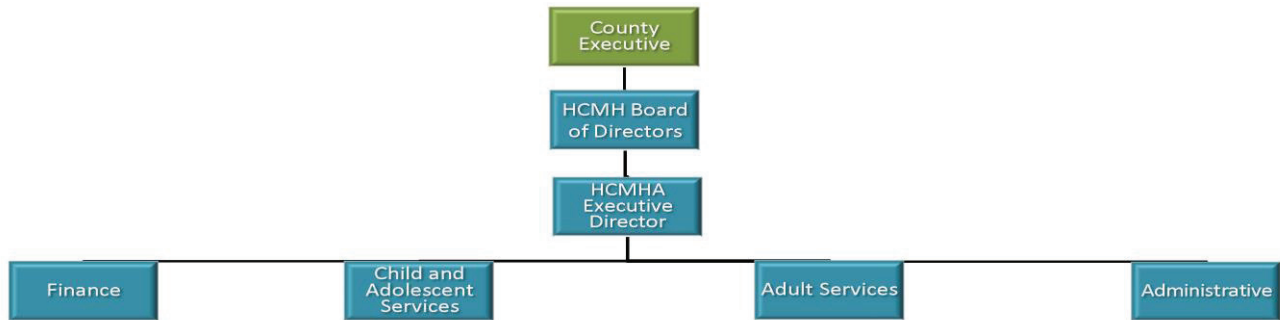
- Continue the success of the Community Integrated Medical Home project to improve the health of high utilizers of health care and reduce unnecessary re-hospitalizations and associated healthcare costs.
- Support the work of the Local Health Improvement Coalition to mobilize the community to work toward the goals identified in a revised Health Improvement Action Plan.
- Continue the successful School Based Wellness Center partnership with Howard County Public Schools at seven schools.
- Continue the partnership with the Hilltop Institute to complete and enhance the repository of Howard County population health data.
- Partner with the Detention Center, the Police Department, the Department of Fire and Rescue Services, the Mental Health Authority and multiple community partners in providing behavioral health services to Howard County residents. Initiatives include Opioid Overdose Prevention and Response Programs, as well as outreach and care coordination for individuals in recovery.
- Work with Healthy Howard, Inc. to serve as the Connector Entity to assist individuals in enrolling in public and private health plans under the Affordable Care Act.
- Continue the Healthy Schools, Healthy Restaurants, and Healthiest Maryland Businesses initiatives.
- Continue the Department's successful STAR TRACK HIV Testing and Education Program to assure at-risk young adults have access to testing and education in the community.

Health Department

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	9,084,838	9,003,880	8,180,645	8,180,645	-823,235	-9.14%
Health & Mental Hygiene	9,084,838	9,003,880	8,180,645	8,180,645	-823,235	-9.14%
TOTAL	9,084,838	9,003,880	8,180,645	8,180,645	-823,235	-9.14%
Expenditures By Commitment Summary						
Contractual Services	874,405	1,200,987	731,661	731,661	-469,326	-39.08%
Expense Other	19,885	7,802,893	7,448,984	7,448,984	-353,909	-4.54%
Operating Transfers	8,190,548	0	0	0	0	N/A
TOTAL	9,084,838	9,003,880	8,180,645	8,180,645	-823,235	-9.14%
Personnel Summary						
	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	133.00	133.00	133.00	133.00	0.00	00.00%

Community Services

Mental Health Authority



Department Description

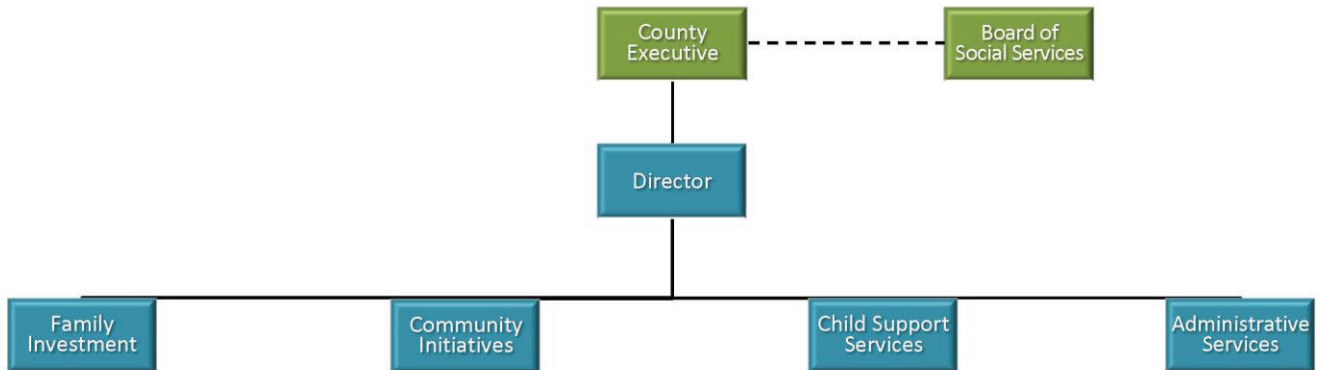
The Howard County Mental Health Authority is responsible for planning, developing, managing, and monitoring the publicly funded mental health system in Howard County. The most used services funded by the public mental health system include outpatient treatment, residential services, case management,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

Mental Health Authority

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016	
					\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	400,000	545,000	545,000	545,000	0	0.00%
Mental Health Authority	400,000	545,000	545,000	545,000	0	0.00%
TOTAL	400,000	545,000	545,000	545,000	0	0.00%
Expenditures By Commitment Summary						
Expense Other	400,000	545,000	545,000	545,000	0	0.00%
TOTAL	400,000	545,000	545,000	545,000	0	0.00%
Personnel Summary						
	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016	
					Amount	%
Authorized Personnel	4.25	5.25	5.25	5.25	0.00	-0.00%

Community Services

Social Services



Mission Statement

The Department of Social Services provides quality services to individuals and families with a focus on self-sufficiency, stability and safety from abuse and neglect.

Department Description

Howard County Department of Social Services provides human services to the residents of Howard County through a variety of programs such as food, cash and medical assistance; child and adult protective services; and child support enforcement. The income maintenance programs of the Family Investment Administration (FIA) help stabilize vulnerable households; for example, the Supplemental Nutrition Assistance Program (SNAP) helps low – income households buy healthy foods. Medical Assistance programs help all eligible recipients, including children in Foster Care and low- income families and individuals pay their medical bills. The Temporary Cash Assistance (TCA) program provides cash assistance to families with dependent children when available resources do not sufficiently address the family’s needs and while program participants are preparing for independence through work. Child Protective Services programs provide stable environments for children and adults who are at risk of neglect, abuse and exploitation. Finally, the Child Support Division administers enforcement and establishment programs that provide the financial, medical and emotional support that children need to grow and thrive.

Social Services

Division/Major Program Description

Family Investment Administration - FIA

This unit provides a wide range of income maintenance programs to support families and individuals. They determine eligibility for many programs, including Temporary Cash Assistance (TCA), Supplemental Nutritional Assistance (Food Supplement program), Medical Assistance (community and long term care), child care subsidy, temporary disability assistance. The division also provides job search and training opportunities to TCA customers through a partnership with Howard County Works, an employment support program. The targeted population for this program is TCA recipients and applicants, transitioning foster youth, individuals in the non-custodial parent employment program and food supplement employment & training program.

The division also determines eligibility for emergency assistance for families with children (EAFC). EAFC provides emergency cash assistance to families who need emergency help to prevent eviction, foreclosure, utility cutoff, etc. An eligible family may receive benefits once in a 24 month period. In addition to eligibility determination, FIA provides assistance to help move individuals to self-sufficiency through various programs; Welfare Avoidance Grant (WAG) is lump sum cash assistance provided to an individual to avoid the need for public assistance and/or other benefits. Payment is made on behalf of a family with children for immediate and limited work-related needs. Child Care Subsidy (CCS) program provides financial assistance with child care costs to eligible working, education, or specific 'job search' families. The program issues vouchers to families in need of help with the cost of child care or locating a licensed child care provider.

Child, Family and Adult Services

This unit provides a variety of programs and services designed to assist adults and children who are vulnerable to abuse, neglect and exploitation. Child protective services investigates allegations of current or past incidents of physical abuse, sexual abuse, neglect and mental injury and completes assessments of child safety and risk of continuing maltreatment. Foster care and adoption staff provides services to children placed out of home. Services are provided to parents and children to ensure child safety and improve child well-being. In-Home aides assist low income elderly or adults with disabilities (age 18 and over) who need help completing basic life functions in their home. In-Home Family Services (Consolidated Family Services) provides services to families whose children are identified as at risk of child maltreatment with the goal of improving family functioning leading to the well-being of the child. Project Home manages the Certified Adult Residential Environment (CARE) housing programs and provides supportive housing and case management to adults with disabilities, including people living with AIDS. The Social Services to Adults (SSTA) program provide services to help adults with disabilities or frail elderly residents reside in their homes without having to live in a nursing home.

Child Support Enforcement - CSEA

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. The MEN's program provides mentoring to non-custodial fathers to assist them in assuming parental responsibilities in the growth and development of their children.

Local General Administration - LGA

This unit is responsible for personnel, procurement, budget and fiscal management, facilities management, information technology, state car fleet and risk management.

Social Services

Fiscal Year 2014 - 2015 Highlights

- Recorded significant increase in caseload sizes for several programs and still maintained a 99% compliance in application processing.
- Within the last 2 years, 63% of TCA clients moved from welfare to self-sufficiency. EDSI, the agency's employment vendor for Howard County Works supports approximately 229 mandatory participants every month. From August 2014 to date, the agency has continuously achieved a work participation rate that exceeds the monthly federal mandated goal of 50%
- In the first quarter of FY 15, there was an increase of \$226,074 in current support collections and an increase of \$189,508 in arrears collections despite having 6 vacancies for a period of 6 months amongst a division of 20 staff.
- Child Support met 100% paternity establishment and collection goals.
- The department served a monthly average of 56 families through In-Home Services in FY 14. For FY 15, the Department has enhanced and fully integrated the model of Interagency Family Preservation Services with its existing continuum of child welfare services given both State and county support.
- We have met our goals for investigating Child Protective Services (CPS) cases within the mandated time frame of 60 days or less.
- Number of children in out of home placement – goal: 65 or fewer Outcome: 66%.
- We exceed our goal for monthly visits to foster children, demonstrating diligent and deliberate case practice in ensuring our children's' well-being.
- Placement Stability – percent of children in out of home care less than 12 months with two or less placements - our goal is 86% or higher, which we exceeded by accomplishing this 100% of the time
- 99% of adults with DSS contact are without a reoccurring claim of abuse within six months of first claim.
- Adoption goal was met for the 6th year in a row.
- Reduced the number of children in foster care.

Fiscal Year 2015 - 2016 Goals

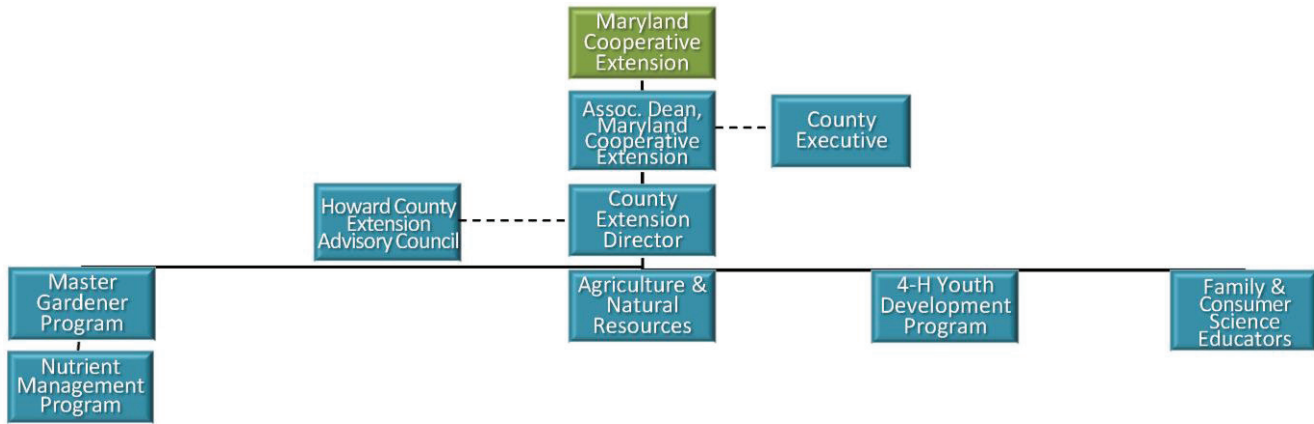
- Continue our commitment to keep children and vulnerable adults safe from abuse and neglect.
- With the Adult Protective Services program, we will move to investigate maltreatment of adults in mental health facilities, facilities for individuals with developmental disabilities and nursing homes.
- Improve case processing for a more seamless experience for customers.
- Improve customer service in all areas of the agency.
- Maximize and improve all processes to increase Child Support collections.

Social Services

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	466,060	564,017	569,741	569,741	5,724	1.01%
Department of Social Services	466,060	564,017	569,741	569,741	5,724	1.01%
Grants Fund	0	356,591	336,600	336,600	-19,991	-5.61%
Department of Social Services	0	356,591	336,600	336,600	-19,991	-5.61%
TOTAL	466,060	920,608	906,341	906,341	-14,267	-1.55%
Expenditures By Commitment Summary						
Personnel Costs	160,461	584,940	578,017	578,017	-6,923	-1.18%
Contractual Services	299,150	329,034	322,759	322,759	-6,275	-1.91%
Expense Other	6,449	6,634	5,565	5,565	-1,069	-16.11%
TOTAL	466,060	920,608	906,341	906,341	-14,267	-1.55%
Personnel Summary						
	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	1.88	7.88	6.88	6.88	-1.00	-12.69%

Community Services

University of Maryland Extension



Mission Statement

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



Young 4-H volunteers show the proper way to become acquainted with baby animals. 4-H is the youth development program of Cooperative Extension.

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, agricultural sciences (i.e. nutrient management, Master Gardeners, Watershed Stewards Academy, pesticide certification), 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 country. This non-formal education program targets youth ages 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 many 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, financial planning and health insurance 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. Within the Master Gardener program, the first Watershed Steward's Academy was conducted focusing on neighbor to neighbor implementation of best practices to mitigate storm water run-off. Other programs include Bay Wise, promoting environmentally sound landscaping practices; composting demonstrations; Grow It - Eat It, a nationally known initiative for encouraging growing food in limited spaces; and Ask the Master Gardener stations at Howard County libraries.

University of Maryland Extension

Fiscal Year 2014 - 2015 Highlights

- The Howard County Master Gardener program has 192 active volunteers who provided 8,286 volunteer hours, representing a value of \$191,000 based on Independent Volunteer Sector values.
- In Calendar 2014, the Howard County UME Nutrient Management Advisor developed 103 nutrient management plans for Howard County producers totaling over 5,000 acres.
- The Watershed Stewards Academy completed a second class.
- In Calendar 2014, 327 adult volunteers in the 4-H program donated 20,732 hours representing a value of \$467,500. Five hundred and fifteen youth from 23 clubs implemented 1,877 4-H projects in the areas of human, environmental and animal sciences.
- The Howard County Family Consumer Sciences Educator provided 14,768 educational contacts on nutrition and healthy eating through direct teaching and collaboration with trained trainers.
- The Howard County Family Consumer Sciences Financial Educator provided over 2,100 individuals with information on Smart Choice Health Insurance Literacy programs including courses for the general public, businesses and faith based organizations.

Fiscal Year 2015 - 2016 Goals

- Provide site and advisory responsibilities to the Watershed Stewards Academy including participant action projects.
- Improve the financial well-being of Maryland families through educational opportunities on financial management topics to various audiences.
- Improve the decision-making of Maryland families regarding health insurance choices.
- In cooperation with the Howard County Department of Economic Development, improve the business success of women in agriculture through the Annie's Project training and Food for Profit classes.

University of Maryland Extension

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016 \$ Change % Change	
Expenditures By Fund/Fund Center						
General Fund	447,131	472,748	482,099	482,099	9,351	1.98%
UMD Extension	447,131	472,748	482,099	482,099	9,351	1.98%
TOTAL	447,131	472,748	482,099	482,099	9,351	1.98%
Expenditures By Commitment Summary						
Personnel Costs	134,177	140,816	143,988	143,988	3,172	2.25%
Contractual Services	301,919	318,373	324,552	324,552	6,179	1.94%
Supplies and Materials	11,035	13,559	13,559	13,559	0	0.00%
TOTAL	447,131	472,748	482,099	482,099	9,351	1.98%
Personnel Summary						
	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016 Amount %	
Authorized Personnel	2.00	2.00	2.00	2.00	0.00	0.00%

Community Services

Community Service Partnerships

Description

Community Service Partnerships represent county contributions to various groups within the community providing a wide variety of services. Community Service Partnerships are divided into three groups: Arts & Tourism, Civic Organizations and Human Service Grants.

Arts & Tourism

Funding under this category is provided to the Howard County Arts Council, the Howard County Tourism Council and other non-profit organizations that promote arts and tourism. These funds are used to support various arts/cultural programs and organizations within the county and several art/cultural institutions in Baltimore, as well as the promotion of tourism in Howard County.

Civic 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

Human Service Grants

Adaptive Living

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

American Red Cross

Provides Compassionate Care to those in need.

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 housing location services to homeless individuals and families within Howard County Coordinated System of Homeless Services. Provides affordable housing with support program to Howard County low-wage worker families.

Camp Attaway

Focuses on children ages 7-13 with emotional & behavioral disorders who are often underserved by other camp programs. (H)

Community Action Council

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

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)

FIRN

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

Gilchrist Hospice

Offers hospice services for terminally-ill residents and support services for family caregivers. (H)

Grassroots Crisis Intervention

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

HC Drug Free

Provides substance abuse, education and prevention services

Healthy Howard/Door to Healthcare

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

Hope Works

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

Laurel 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)

Legal Aid Bureau

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

Living in Recovery

Provides affordable housing and a supportive environment for persons in recovery from alcohol and/or drug addiction. (ES/O)

MakingChange

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

Community Service Partnerships

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. (A/A/I&R,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)

On Our Own

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

Pathways Fund

Supports efforts to promote economic stability, self-sufficiency, and community integration. (A/A/I&R,ES/O)

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)

St. John's Evangelist Baptist Church

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

Supplemental Assistance Fund

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

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.

Ellicott City Historic District Partnership

Funding will support efforts to preserve and promote historic Ellicott City.

Arts & Tourism

African Art Museum of Maryland

Funding will support the preservation and exhibitions of artifacts, outreach and collaboration with other institutions.

HC Center of 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

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	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016	
					\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	8,070,577	9,200,312	10,349,401	10,449,401	1,249,089	13.58%
Community Service Partnerships	8,070,577	9,200,312	10,349,401	10,449,401	1,249,089	13.58%
TOTAL	8,070,577	9,200,312	10,349,401	10,449,401	1,249,089	13.58%
Expenditures By Commitment Summary						
Contractual Services	8,070,577	9,200,312	10,349,401	10,449,401	1,249,089	13.58%
TOTAL	8,070,577	9,200,312	10,349,401	10,449,401	1,249,089	13.58%
Community Grants						
Arts & Tourism	1,662,202	1,970,976	3,337,400	3,437,400	1,466,424	74.40%
African Art Museum of Maryland	0	0	12,000	12,000	12,000	N/A
Ellicott City Partnership	0	0	20,000	20,000	20,000	N/A
HC Center of African American Culture	34,600	34,600	34,600	34,600	0	0.00%
Inner Arbor	0	0	1,395,000	1,395,000	1,395,000	N/A
Local/Regional Arts Grants	766,875	1,000,000	800,000	800,000	-200,000	-20.00%
Mileage	727	0	0	0	0	N/A
Patapsco Heritage Greenway	60,000	0	0	100,000	100,000	N/A
Tourism Council	800,000	936,376	1,075,800	1,075,800	139,424	14.89%
Civic Grants	30,000	75,000	70,000	70,000	-5,000	-6.67%
Historical Society	30,000	75,000	70,000	70,000	-5,000	-6.67%
Human Service Grants	6,369,645	7,154,336	6,942,001	6,942,001	-212,335	-2.97%
CSP - Access, Advocacy & Info. Referral	1,062,352	1,048,755	776,927	776,927	-271,828	-25.92%
CSP - Capacity Building	176,390	20,000	0	0	-20,000	-100.00%
CSP - Crisis Intervention	1,379,129	1,054,320	918,386	918,386	-135,934	-12.89%
CSP - Economic Stability	1,172,501	938,216	1,023,567	1,023,567	85,351	9.10%
CSP - Family Stabilization	0	320,048	298,729	298,729	-21,319	-6.66%
CSP - Food & Shelter	1,622,205	1,731,996	1,734,155	1,734,155	2,159	0.12%
CSP - Health Services	763,299	610,471	698,222	698,222	87,751	14.37%
CSP - Independent Living	193,769	166,062	153,441	153,441	-12,621	-7.60%
CSP - Plan to End Homelessness	0	1,114,468	1,236,574	1,236,574	122,106	10.96%
CSP - Supplemental Fund	0	150,000	102,000	102,000	-48,000	-32.00%
TOTAL	8,061,847	9,200,312	10,349,401	10,449,401	1,249,089	13.58%

Legislative & Judicial

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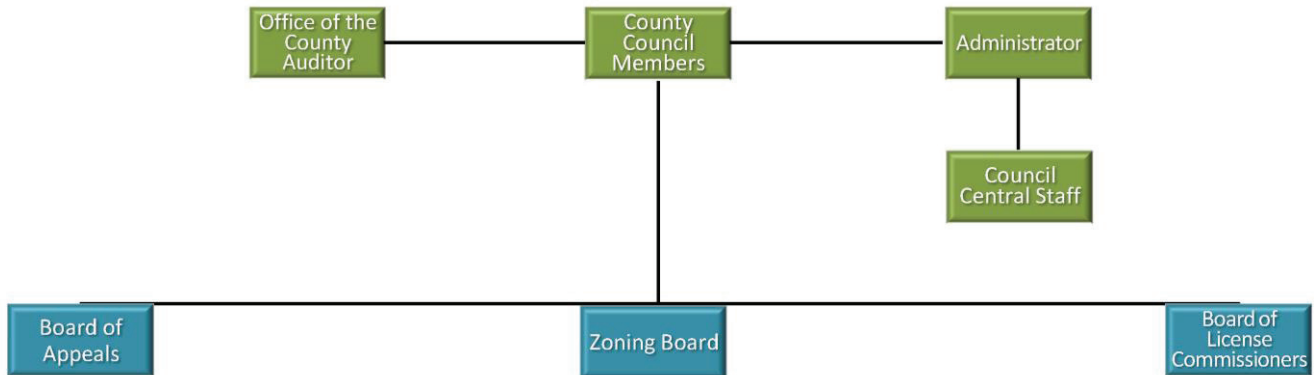
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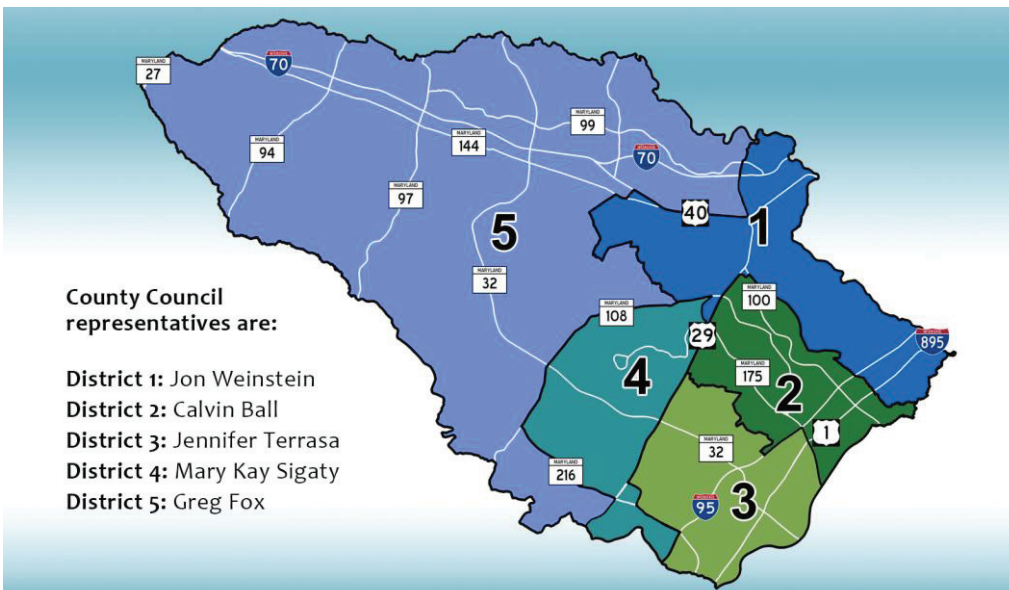
Legislative & Judicial

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 Zoning Board comprises the members of the Howard County Council and serves as 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 assist citizens in dealing with agencies of County government or work on 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 2014 - 2015 Highlights

- Adopted significant legislation to increase government transparency and freedom of information by making county documents and data easily accessible to the public in searchable formats.
- Authorized the “H2O” (Help to Others) program allowing residents to round-up their water and sewer bill payments, making donations to a new fund established to assist neighbors facing financial hardship and the possible disconnection of service.
- Approved a comprehensive energy performance contract for the retrofit and renovation of 68 county buildings which will reduce CO₂ production by 14 percent and save the County \$19.8 million over 13 years.
- Developed and approved county funding for a public-private partnership to renovate Merriweather Post Pavilion, ensuring that it remains one of the premier concert venues in the nation and a thriving centerpiece for the redevelopment Downtown Columbia.
- Completed renovations and upgraded equipment to enhance broadcasting and online streaming of all Council proceedings.
- The County Auditor performed several audits of county departments, investigated allegations submitted through the Fraud, Waste and Abuse website, reviewed proposed legislation for fiscal impact, and analyzed the proposed operating and capital budgets for County Council members.

Fiscal Year 2015 - 2016 Goals

- Improve communication and outreach efforts to keep the community better informed about Council activities and enhance public engagement.
- Continue to build online resources, expanding the historical record available through web-based legislative information system and adding pertinent information to the new website.
- Update and improve administrative and legislative record-keeping and move to an Open Source system for record-keeping in conformance with updated record retention schedule.
- Conduct a comprehensive review of and approve revisions to New Town zoning, updating the regulations to guide redevelopment and prepare for Columbia’s future.
- 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 review proposed legislation for fiscal impact and analyze the proposed operating and capital budget for County Council members.
- The Fiscal 2016 budget includes the creation of one Public Information Administrator position.

County Council

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change

Expenditures By Fund/Fund Center

General Fund	3,413,058	4,108,369	4,311,326	4,311,326	202,957	4.94%
County Council	2,235,406	2,609,659	2,864,314	2,864,314	254,655	9.76%
County Auditor	894,973	1,058,955	1,095,566	1,095,566	36,611	3.46%
Zoning Board	101,749	146,559	122,874	122,874	-23,685	-16.16%
Board of Appeals	79,790	167,535	101,945	101,945	-65,590	-39.15%
Board of License Comm.	101,140	125,661	126,627	126,627	966	0.77%
TOTAL	3,413,058	4,108,369	4,311,326	4,311,326	202,957	4.94%

Expenditures By Commitment Summary

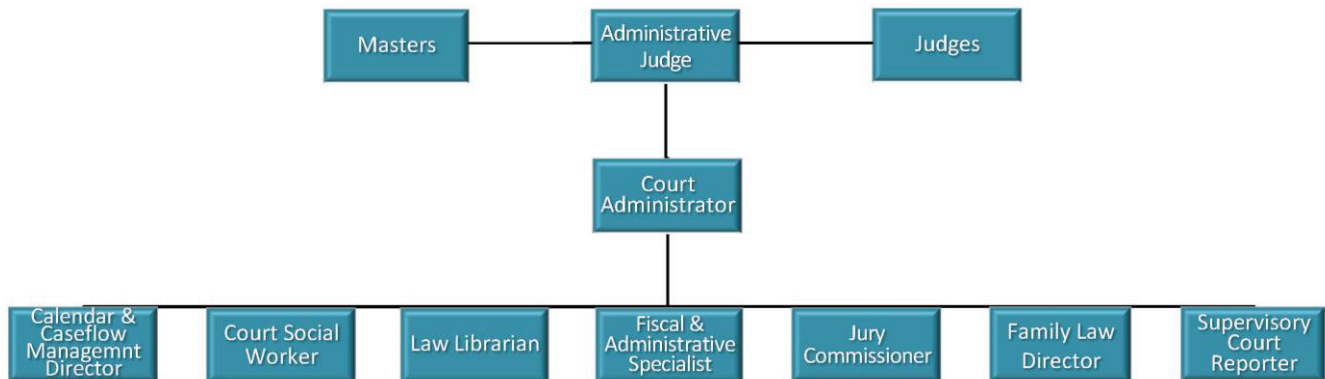
Personnel Costs	2,812,169	3,177,207	3,386,230	3,386,230	209,023	6.58%
Contractual Services	518,601	823,612	840,132	840,132	16,520	2.01%
Supplies and Materials	31,961	70,270	52,750	52,750	-17,520	-24.93%
Capital Outlay	0	5,000	5,000	5,000	0	0.00%
Expense Other	50,327	32,280	27,214	27,214	-5,066	-15.69%
TOTAL	3,413,058	4,108,369	4,311,326	4,311,326	202,957	4.94%

Personnel Summary	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%

Authorized Personnel	30.00	30.00	32.00	32.00	2.00	6.67%
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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, including divorce, custody, children-in-need of assistance and juvenile delinquency. These resources and programs include scheduling conferences, free legal assistance, mediation, parenting seminars, child custody evaluation, substance abuse 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 percent) and the local government (34 percent) 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 2014 - 2015 Highlights

- Held several Family Law Self- Help Workshops, expanding support of access to justice for all users. Workshops provided self-represented litigants with basic information on how to prepare for a court hearing.
- Continued to offer self-help clinics at the courthouse on Monday, Tuesday and Wednesday mornings. With expanded interest by attorneys to volunteer their time, we have expanded the family law self-help to some additional Fridays.
- Improved the interior and exterior of the courthouse. New sidewalks and crosswalks have improved walking and safety conditions from the parking lot to the courthouse.
- Installed an inmate transfer notification system, enhancing security in the hallway providing access to courtrooms by inmates, Judges, Masters, Sheriff, Clerk and administrative staff. Lights provide notification an inmate is being transported through the hallway, indicating other users should not be in the corridor.
- Completed partial replacement of the courthouse HVAC system. Areas not included in the HVAC replacement have had other improvements to address temperature concerns.
- Made interior improvements with a new fire enunciator system. Began new carpet and paint projects and renovations to the new Law Library and Legal Resource Center. Added television monitors to all jury deliberation rooms for viewing DVD or computer assisted evidence.

Fiscal Year 2015 - 2016 Goals

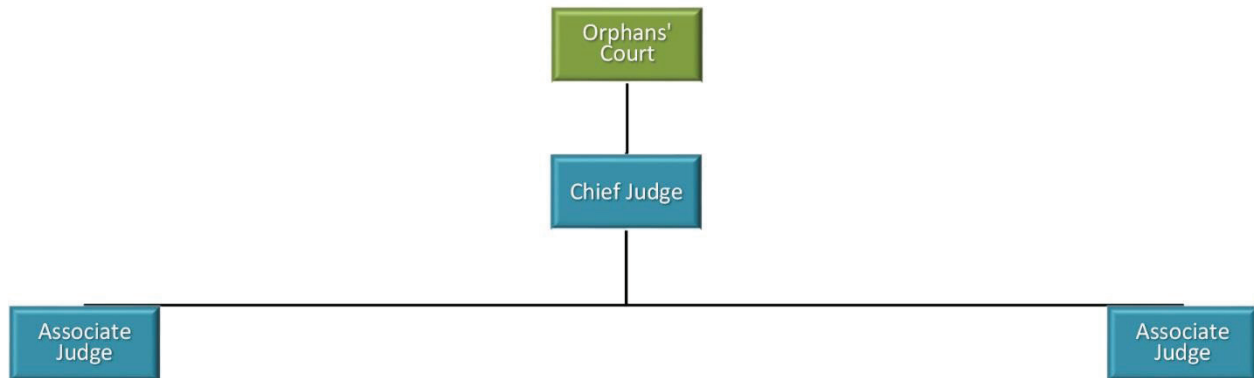
- Continue to review and enhance access to justice for all users of the judicial system. Volunteer lawyers and procedural guidance will continue in the form of self-help clinics and in person classes at the local library.
- Offer training sessions for attorneys on topics such as mediation, representing children and courtroom procedures.
- Continue to work creatively with county agencies to improve the facilities. A new project to replace signage and renumber rooms and floors will be completed in early Fiscal 2016
- Complete acoustic improvements including soundproofing jury rooms to protect the confidentiality of jury deliberations. Other acoustic improvements will prevent noise from interfering with court proceedings and the recording process in courtrooms.

Circuit Court

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016 \$ Change % Change	
Expenditures By Fund/Fund Center						
General Fund	2,504,037	2,748,801	2,831,933	2,831,933	83,132	3.02%
Circuit Court	2,504,037	2,748,801	2,831,933	2,831,933	83,132	3.02%
Program Revenue Fund	121,305	170,000	170,000	170,000	0	0.00%
Circuit Court	121,305	170,000	170,000	170,000	0	0.00%
Grants Fund	378,336	491,859	402,581	402,581	-89,278	-18.15%
Circuit Court	378,336	491,859	402,581	402,581	-89,278	-18.15%
Trust And Agency Multifarious	39,624	40,000	52,000	52,000	12,000	30.00%
Circuit Court	39,624	40,000	52,000	52,000	12,000	30.00%
TOTAL	3,043,302	3,450,660	3,456,514	3,456,514	5,854	0.17%
Expenditures By Commitment Summary						
Personnel Costs	2,617,693	2,891,257	2,874,122	2,874,122	-17,135	-0.59%
Contractual Services	282,904	405,299	417,646	417,646	12,347	3.05%
Supplies and Materials	103,081	74,104	74,854	74,854	750	1.01%
Expense Other	39,624	40,000	59,892	59,892	19,892	49.73%
Operating Transfers	0	40,000	30,000	30,000	-10,000	-25.00%
TOTAL	3,043,302	3,450,660	3,456,514	3,456,514	5,854	0.17%
Personnel Summary						
	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016 Amount %	
Authorized Personnel	29.30	29.31	29.31	29.31	0.00	0.00%

Legislative & Judicial

Orphans' Court



Department Description

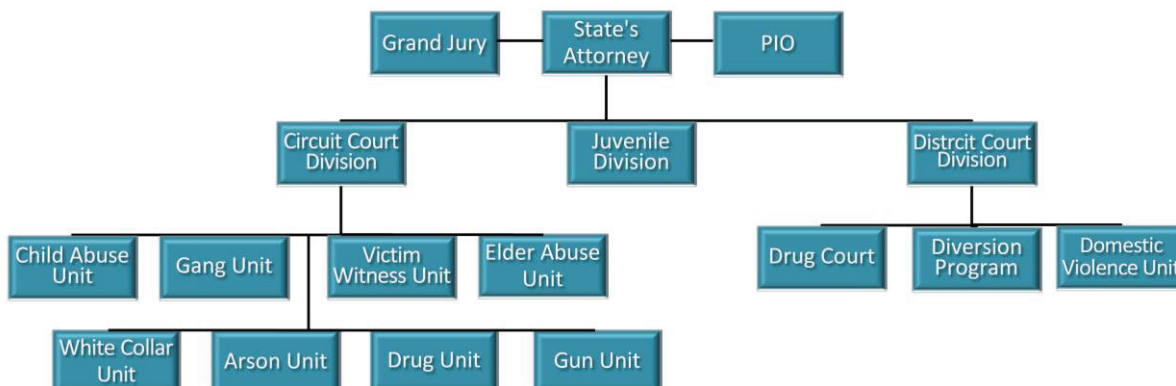
The Orphans' Court is composed of three judges elected for four-year terms who review all probate estates, appoint guardians for property of minors and schedule hearings to address problems that arise in the administration of an estate or guardianship account.

Orphans Court

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016	
					\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	49,385	55,732	49,225	49,225	-6,507	-11.68%
Orphans Court	49,385	55,732	49,225	49,225	-6,507	-11.68%
TOTAL	49,385	55,732	49,225	49,225	-6,507	-11.68%
Expenditures By Commitment Summary						
Personnel Costs	46,677	51,332	44,825	44,825	-6,507	-12.68%
Contractual Services	1,645	3,100	2,600	2,600	-500	-16.13%
Supplies and Materials	708	800	1,300	1,300	500	62.50%
Expense Other	355	500	500	500	0	0.00%
TOTAL	49,385	55,732	49,225	49,225	-6,507	-11.68%

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 Service Liaison for cases out of the Child Advocacy Center (The Listening Place). The Victim Service Liaison provides crisis intervention service, information and referrals to victims of child abuse and all sexually based crimes, as well as to their families. In addition, the liaison provides court accompaniment for the victims.

Domestic Violence Legal Assistant

The Domestic Violence Legal Assistant grant provides funding for a Legal Assistant designated to assist prosecutors by working solely in the preparation of domestic violence cases. During 2014, in the District Court, 592 domestic violence cases were prepared by this Legal Assistant. 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 2014 - 2015 Highlights

- In 2014, the State's Attorney's Office indicted 425 cases in Circuit Court, and District Court had 20,798 new cases filed. Twenty eight criminal cases in Circuit Court were tried by a jury.
- The Office continues to participate in the Drug Court in District Court, hoping to provide those with addictions a chance to receive needed treatment. The Office has increased its efforts at identifying those with mental health problems and ensuring that they similarly have ability to access necessary treatment so that they do not reoffend.

Fiscal Year 2015 - 2016 Goals

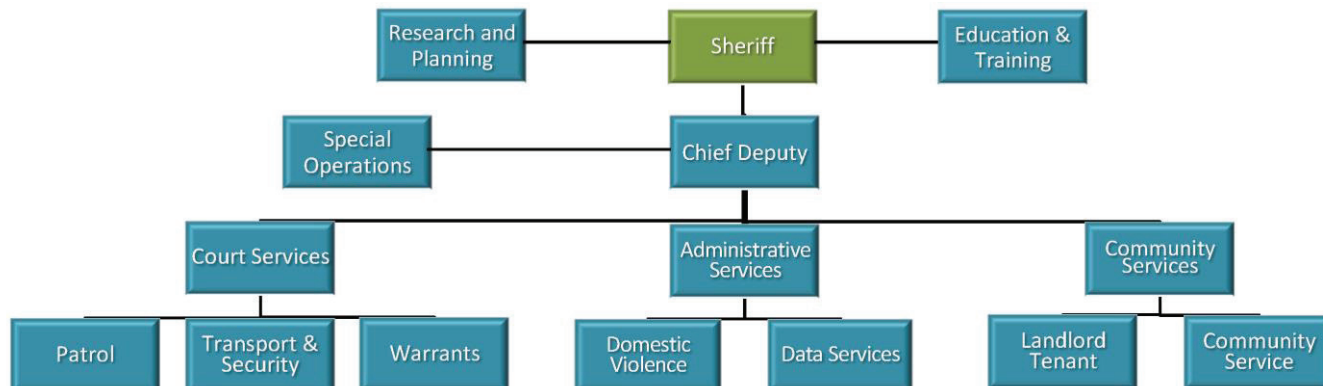
- The State's Attorney's Office will continue to work efficiently with partners in law enforcement and the court system to continue to get the best results in criminal prosecutions. This will include assisting the Howard County Police Department in training efforts as well as continuing an in-house training program for our attorneys. The Office will strive to deliver the best service and communication to the victims and witnesses served.
- The Domestic Violence Unit will continue to strengthen interagency cooperation through the Howard County Domestic Violence Fatality Review Team, as well as continue to aggressively prosecute domestic violence cases.
- The State's Attorney's Office will continue to work through an interdepartmental team approach in identifying defendants with mental health issues in order to refer them to the appropriate resources.
- The Fiscal 2016 proposed budget includes one new attorney position to pursue drug asset forfeiture cases no longer handled by the federal government.

State's Attorney

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016	
					\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	7,238,238	7,581,709	7,828,579	7,828,579	246,870	3.26%
States Attorney	7,238,238	7,581,709	7,828,579	7,828,579	246,870	3.26%
Grants Fund	89,823	77,670	239,084	239,084	161,414	207.82%
States Attorney	89,823	77,670	239,084	239,084	161,414	207.82%
TOTAL	7,328,061	7,659,379	8,067,663	8,067,663	408,284	5.33%
Expenditures By Commitment Summary						
Personnel Costs	6,684,791	6,958,473	7,401,313	7,401,313	442,840	6.36%
Contractual Services	520,129	566,277	533,456	533,456	-32,821	-5.80%
Supplies and Materials	71,766	83,000	78,000	78,000	-5,000	-6.02%
Expense Other	51,375	51,629	54,894	54,894	3,265	6.32%
TOTAL	7,328,061	7,659,379	8,067,663	8,067,663	408,284	5.33%
Personnel Summary						
	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016	
					Amount	%
Authorized Personnel	71.60	72.60	73.60	73.60	1.00	1.38%

Legislative & Judicial

Sheriff's Office



Mission Statement

The Sheriff's Office provides 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 2014 - 2015 Highlights

- Expanded hours of the Domestic Violence Section to 24 hours a day, 365 days per year.
- Increased security at the Circuit Courthouse, as the number of visitors to the Courthouse has increased by 2.5 percent (155,707).
- Accommodated a 2 percent and 10 percent increase in courtroom hours in Circuit Court District Court. respectively.
- Experienced a 21 percent and 7 percent increase in evictions and foreclosures in the Landlord/Tenant Section, respectively.
- Prisoner transports within the county increased by 65 percent and throughout the state by 3.5 percent.

Fiscal Year 2015 - 2016 Goals

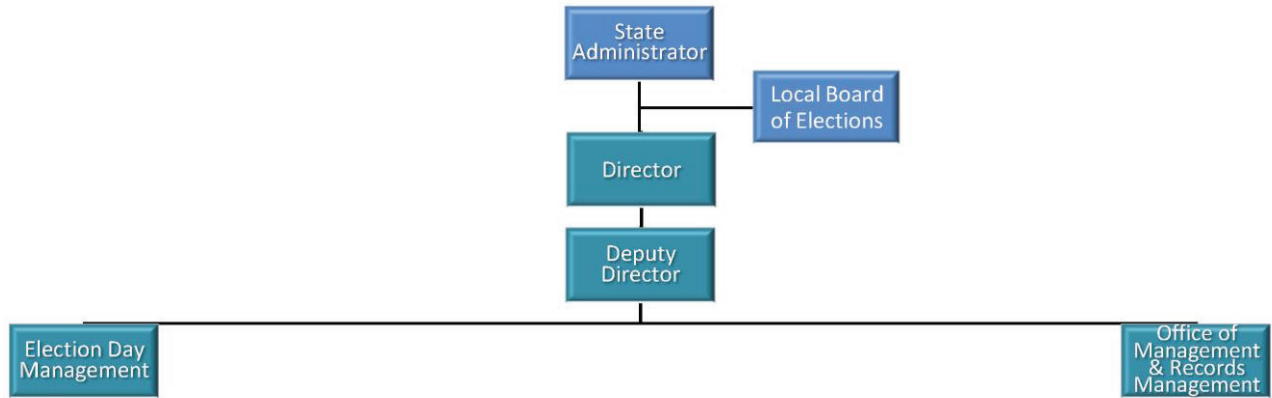
- Fully staff the Domestic Violence Section which assumes total control of the service of protective and peace orders
- Improve security and pedestrian traffic flow at the entrance to the Circuit Courthouse.
- Continue to improve the equipment and vehicles utilized by deputy sheriffs.
- Increase service to the victims of domestic violence and apprehension of offenders of domestic violence laws.
- Identify and apply for state and federal grants when available
- Continue to provide excellent service to residents and maintain tight fiscal accountability.

Sheriff's Office

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	6,761,364	7,291,017	7,728,059	7,728,059	437,042	5.99%
Sheriff's Office	6,761,364	7,291,017	7,728,059	7,728,059	437,042	5.99%
Grants Fund	9,932	20,000	25,000	25,000	5,000	25.00%
Sheriff's Office	9,932	20,000	25,000	25,000	5,000	25.00%
Trust And Agency Multifarious	0	25,000	0	0	-25,000	-100.00%
Sheriff's Office	0	25,000	0	0	-25,000	-100.00%
TOTAL	6,771,296	7,336,017	7,753,059	7,753,059	417,042	5.68%
Expenditures By Commitment Summary						
Personnel Costs	5,392,966	5,823,903	6,174,361	6,174,361	350,458	6.02%
Contractual Services	607,038	622,203	685,067	685,067	62,864	10.10%
Supplies and Materials	109,345	146,800	129,200	129,200	-17,600	-11.99%
Expense Other	661,947	743,111	764,431	764,431	21,320	2.87%
TOTAL	6,771,296	7,336,017	7,753,059	7,753,059	417,042	5.68%
Personnel Summary						
	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	73.00	74.00	73.00	73.00	-1.00	-1.35%

Legislative & Judicial

Board of Elections



Mission Statement

The Board of Elections provides 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. This includes registration, change of address, name, party affiliation, cancellation of those not eligible to vote in the County, and statistical data. In addition, the department is responsible for conducting elections, including maintaining, updating, and testing 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 maintenance of voter registration 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 2014 - 2015 Highlights

- We have one election in this year's budget. We will continue offering Early Voting for eight days preceding Election Day.
- Election with new, optical scan, paper based voting equipment, which will increase workload on the office due to implementation of a new voting system, Same Day Registration and other associated functions of the election process.

Fiscal Year 2015 - 2016 Goals

- Successfully implement new voting system for the voters in Howard County.

Board of Elections

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	2,171,724	2,614,766	3,252,306	3,252,306	637,540	24.38%
Supervisors	1,427,880	1,544,468	1,665,672	1,665,672	121,204	7.85%
Elections Expense	743,844	1,070,298	1,586,634	1,586,634	516,336	48.24%
TOTAL	2,171,724	2,614,766	3,252,306	3,252,306	637,540	24.38%
Expenditures By Commitment Summary						
Personnel Costs	220,761	310,848	263,895	263,895	-46,953	-15.10%
Contractual Services	1,894,109	2,229,259	2,933,000	2,933,000	703,741	31.57%
Supplies and Materials	34,002	52,700	41,000	41,000	-11,700	-22.20%
Capital Outlay	0	2,000	0	0	-2,000	-100.00%
Expense Other	22,852	19,959	14,411	14,411	-5,548	-27.80%
TOTAL	2,171,724	2,614,766	3,252,306	3,252,306	637,540	24.38%

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. The Executive 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 3,000 County employees and appoints members of boards, commissions and authorities.



County Executive Allan H. Kittleman holds the first of what will be quarterly Town Hall meetings, community discussions to address residents' concerns and questions.

Office of the County Executive

Fiscal Year 2014 - 2015 Highlights

- Expanded sustainability efforts in Howard County through the creation of the Office of Community Sustainability, with a renewed focus on the environment, agriculture, economics, and infrastructure.
- Maintained all County services, supported K-12 education and public safety, and strengthened infrastructure projects, including stormwater management and flood mitigation projects despite fiscal challenges due to a weakened revenue outlook.
- Built an open data portal, the first step towards implementing HoCoStat, a performance measurement system for government agencies.
- Expanded community policing efforts.
- Launched the Early Childhood Education Action Group.
- Developed the Roving Radish Program to incorporate produce from local Howard County farms.
- Experienced crime rates at their lowest levels since the 1970's.

Fiscal Year 2015 - 2016 Goals

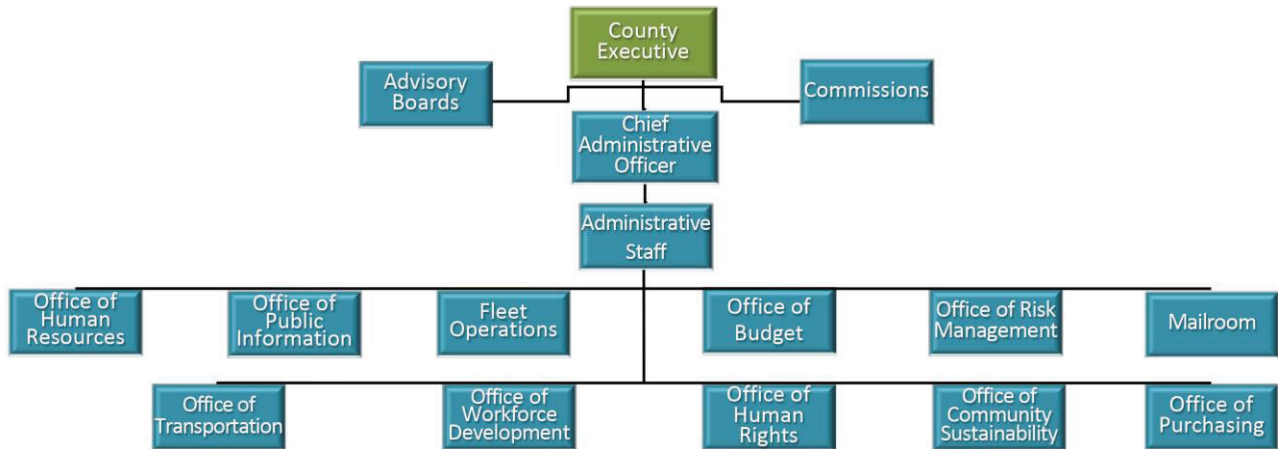
- Bridge Open Data with HoCoStat and OpenHoward by developing priority-specific performance measures.
- Begin work to close the achievement gap in education through 24-7 Education Initiatives.
- Expand commercial tax base by continuing to invest in economic development efforts and growing innovation economy.
- Begin revitalizing the Long Reach and Oakland Mills Village Centers.
- Expand mental health services by strengthening urgent care delivery systems, which includes incorporating mental health into the County's Community Care Teams.
- Ensure an open, accessible government through community engagement, including Town Hall meetings.
- Expand the Budget Officer's role to assist County departments with management analysis and performance management.
- Expand the amount of produce from local Howard County farms distributed by the Roving Radish Program to more than 50 percent of the total produce utilized by the program.
- Continue working with small and local businesses to create a friendlier business climate in Howard County.

Office of the County Executive

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	1,092,298	1,156,108	1,714,020	1,714,020	557,912	48.26%
Office of the County Executive	1,092,298	1,156,108	1,714,020	1,714,020	557,912	48.26%
TOTAL	1,092,298	1,156,108	1,714,020	1,714,020	557,912	48.26%
Expenditures By Commitment Summary						
Personnel Costs	1,066,838	1,097,522	1,610,125	1,610,125	512,603	46.71%
Contractual Services	16,479	26,086	34,545	34,545	8,459	32.43%
Supplies and Materials	7,490	7,500	7,500	7,500	0	0.00%
Expense Other	1,491	25,000	61,850	61,850	36,850	147.40%
TOTAL	1,092,298	1,156,108	1,714,020	1,714,020	557,912	48.26%
Personnel Summary						
	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	8.00	8.00	12.00	12.00	4.00	50.00%

General Government

County Administration



Mission Statement

The Department of County Administration ensures 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 and coordinate legislation between the County Executive branch and the County Council.



The County Executive and staff members meet with the president and vice-president of the Korean Society of Maryland.

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, environmental sustainability, 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 Community Sustainability

The Office of Community Sustainability coordinates and promotes sustainability efforts by assessing the economic, agricultural, infrastructure, and environmental impacts of all initiatives across the County. 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 Human Rights Commission 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. The Office of Human Rights, which was established in 1979, receives, investigates and resolves complaints of discrimination and assists the Commission in its work.

Public Information

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

Office of Workforce Development

The Office of Workforce Development works 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 a wide range of tools and resources necessary to remain competitive in today's labor market and achieve their workforce development goals.

Office Of Purchasing

The Office of Purchasing manages and administers the centralized procurement of goods and services for all county agencies. It oversees the Minority Business Enterprise initiative, the purchasing card program, and surplus property.

Office of Budget

The Office of Budget formulates, prepares and analyzes the annual county capital and operating budgets. Beginning in FY 2016, the Office will also coordinate the development and implementation of the County's strategic plan and performance management system and conduct management analyses. It also makes recommendations to the County Executive and the Chief Administrative Officer on fiscal matters and strategic policy issues. 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 2014 - 2015 Highlights

- Launched new highly successful Roving Radish pilot through the Office of Community Sustainability that provides 125 healthy meal kits per week to Howard County residents, using local produce and proteins. The Roving Radish was a partnership between Howard County, the Horizon Foundation and The United Way of Central Maryland.
- The Office of Community Sustainability continues to advance existing programs, while assimilating new responsibilities focusing on agriculture, infrastructure and economic sustainability.
- Increased connectivity between job-seekers and businesses at Workforce Development through industry-specific targeted recruitment events, such as Healthcare, Retail and IT job fairs.
- Rolled out the emergency preparedness training for all building captains/floor coordinators in major county buildings. This training effort, coordinated by the Office of Risk Management and the Office of Emergency Management, will continue as practice drills are scheduled.
- Increased communication with the public and access to the County Executive through forums such as Town Hall meetings, and community meetings the Public Information Office.
- Closed two aging fuel sites that were not cost effective to maintain. This action, coordinated by Central Fleet, has reduced the price per gallon for fuel that the county pays.

Fiscal Year 2015 - 2016 Goals

- Expand the reach and visibility of the Office of Human Rights, in the community becoming more proactive in the prevention of sexual and workplace harassment, employment discrimination, and increase the activity of the Human Trafficking Task Force.
- Implement the new Workforce Innovation and Opportunity Act through the Office of Workforce Development while simultaneously continuing to provide customer-focused services to job seekers and businesses.
- Hire a Senior Administrative Analyst in the Office of Human Resources to serve as the county's lead Training and Development Manager.
- Hire an Internal Auditor in County Administration to conduct complex auditing assignments of internal controls.
- Implement electronic bidding in the Office of Purchasing.
- Enhance records management for the entire claims operation under Risk Management.
- Overhaul the county's website with a more user friendly format under the guidance of the Public Information Office.
- Converting Fleet Management to the County's Enterprise Resource Program, SAP. This will provide transparency of Fleet operating expenses to the County Executive, Chief Administrative Officer and County Department Directors. This will also improve data integrity and provide management analysis / reporting of Fleet activities.

County Administration

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	9,263,049	10,174,273	10,164,110	10,164,110	-10,163	-0.10%
Staff Services	2,721,039	3,120,700	2,768,703	2,768,703	-351,997	-11.28%
Community Sustainability	286,894	249,732	456,841	456,841	207,109	82.93%
Office of Human Rights	740,167	755,473	724,371	724,371	-31,102	-4.12%
Workforce Development	134,677	220,978	220,978	220,978	0	0.00%
Office of Budget	682,220	735,168	811,170	811,170	76,002	10.34%
Office of Human Resources	1,783,014	1,945,150	1,941,311	1,941,311	-3,839	-0.20%
Office of Purchasing	1,132,210	1,274,133	1,322,025	1,322,025	47,892	3.76%
Mail Services	821,779	800,719	843,137	843,137	42,418	5.30%
Office of Public Information	961,049	1,072,220	1,075,574	1,075,574	3,354	0.31%
Program Revenue Fund	288,204	855,791	491,700	491,700	-364,091	-42.54%
Staff Services	95,351	350,000	350,000	350,000	0	0.00%
Community Sustainability	167,767	450,000	100,000	100,000	-350,000	-77.78%
Office of Human Rights	25,086	55,791	41,700	41,700	-14,091	-25.26%
Grants Fund	2,805,055	6,385,242	7,208,735	7,566,603	1,181,361	18.50%
Community Sustainability	153,087	0	172,750	172,750	172,750	N/A
Workforce Development	2,651,968	6,385,242	7,035,985	7,393,853	1,008,611	15.80%
Fleet Operations Fund	18,252,742	23,364,333	17,930,166	17,930,166	-5,434,167	-23.26%
Central Services	14,916,412	19,595,383	14,459,116	14,459,116	-5,136,267	-26.21%
FLEET Cooksville Maintenance Shop	363,576	368,300	365,000	365,000	-3,300	-0.90%
FLEET Dayton Maintenance Shop	325,035	354,600	348,300	348,300	-6,300	-1.78%
FLEET Guilford Maintenance Shop	106,592	111,150	107,850	107,850	-3,300	-2.97%
FLEET Mayfield Maintenance Shop	540,417	651,700	591,800	591,800	-59,900	-9.19%
FLEET Ridge Rd Maintenance Shop	1,166,189	1,296,300	1,171,000	1,171,000	-125,300	-9.67%
FLEET Ridge Road Fire Maintenance Shop	739,831	882,100	790,900	790,900	-91,200	-10.34%
FLEET Alpha Ridge Maintenance Shop	94,690	104,800	96,200	96,200	-8,600	-8.21%
Risk Management Self-Insurance	6,628,817	8,471,207	9,163,933	9,163,933	692,726	8.18%
Office of Risk Management	6,628,817	8,471,207	9,163,933	9,163,933	692,726	8.18%
Employee Benefits Self-Ins	47,988,072	49,775,732	48,576,067	48,576,067	-1,199,665	-2.41%
Office of Human Resources	47,988,072	49,775,732	48,576,067	48,576,067	-1,199,665	-2.41%
Watershed Protection & Restoration Fund	277,288	648,729	684,513	684,513	35,784	5.52%
Community Sustainability	277,288	648,729	684,513	684,513	35,784	5.52%
TOTAL	85,503,227	99,675,307	94,219,224	94,577,092	-5,098,215	-5.11%

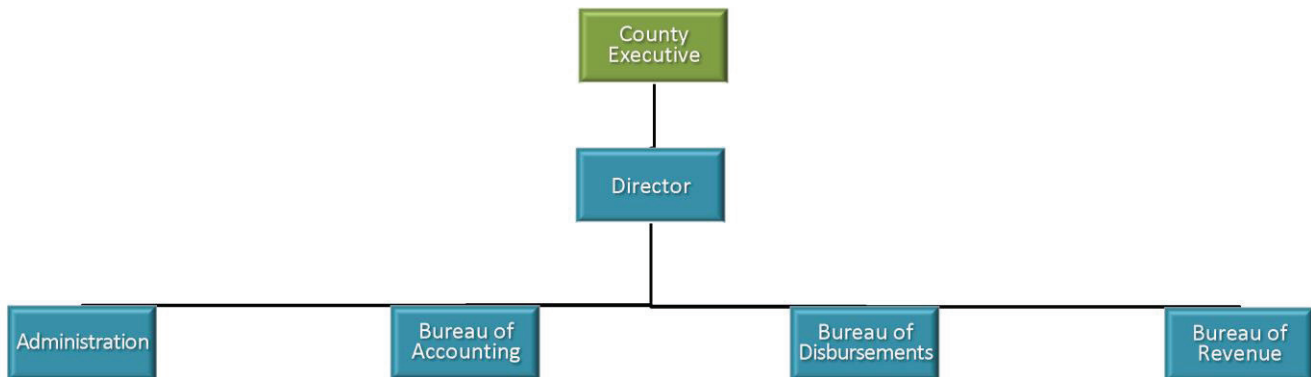
Expenditures By Commitment Summary

Personnel Costs	13,084,494	16,186,786	16,204,249	16,290,383	103,597	0.64%
Contractual Services	55,183,671	65,670,829	64,392,451	64,663,385	-1,007,444	-1.53%
Supplies and Materials	7,954,018	8,267,608	7,463,764	7,464,564	-803,044	-9.71%
Capital Outlay	4,626,289	7,075,000	4,673,217	4,673,217	-2,401,783	-33.95%
Expense Other	654,755	2,010,684	878,132	878,132	-1,132,552	-56.33%
Operating Transfers	4,000,000	464,400	607,411	607,411	143,011	30.79%
TOTAL	85,503,227	99,675,307	94,219,224	94,577,092	-5,098,215	-5.11%

Personnel Summary	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	135.25	142.25	141.75	141.75	-0.50	-0.35%

General Government

Finance



Mission Statement

The Department of Finance ensures 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

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;
8. Such other functions as may be prescribed by directive of the County Executive, by legislative act of the Council or by law.

Bureau of Disbursements

The Bureau of Disbursements is responsible for most of the payments made by the County. This includes payroll and accounts payable transactions. The Payroll Division processes the County bi-weekly payroll, reconciles the payroll interface into the financial system, processes year end W-2 forms and works with ADP, the County's outside service provider, to implement payroll law changes and modifications to the payroll system. The Accounts Payable Division processes most of the County's disbursements, processes 1099 forms, and works with other County agencies and outside vendors on the correct and accurate processing of payments.

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 which support the activities of County government.

The Division of Customer Service handles all phone inquiries regarding property taxes which entail providing accurate information to callers on billing and payment status of tax accounts, addressing issues related to lien and deed certifications and researching and correcting any discrepancies found in a timely manner. This division is also responsible for the collection of parking citations, room rental tax, mobile home tax, civil citations and gross receipts.

The Division of Property Tax Accounting is responsible for the administration of the tax billing system which handles both Real and Personal Property tax billing for the County. Additionally, this division serves as the administration of Trash, Storm Water, Front Foot and Ad Valorem billings of about 98,000 accounts. It also conducts the County Annual Tax Sale for delinquent taxpayers.

Bureau of Accounting & Reporting

The Bureau of Accounting and Reporting is responsible for the daily financial accounting operation and reporting for the County government. The Bureau maintains the SAP General Ledger system along with a series of smaller systems. The Bureau is divided into five areas of responsibility: the Divisions of Accounting, Financial Reporting, Capital Projects/Fixed Assets, Grants, and Pensions/OPEB

Division of Water and Sewer Billing

The Division of Water and Sewer Billing is responsible for the administration of the water/sewer billing system and the quarterly billing and collection of over 74,000 residential and commercial accounts.

Finance

Fiscal Year 2014 - 2015 Highlights

- The websites and mobile app have officially been launched, giving the public access to its water and sewer billing information twenty-four hours a day, seven days a week. The Division has worked with the Bureau of Utilities to finalize legislation for authorization to collect donations from water and sewer customers, which has been approved by the County Council. The Division has also worked with Utilities, the Department of Technology and Communications and the Department of Citizen Services to implement the Water Turn-off Fund, known as the “H2O Program”.
- In FY 2014, this division of Pension and OPEB implemented GASB 67, Financial Reporting for Pension Plans which has improved financial reporting by state and local governmental pension plans and has created additional transparency through enhancement of note disclosure and supplemental information.
- The Bureau of Disbursements is presently updating payroll business rules, new procedures and requirements in anticipation of a possible implementation of a new Time and Attendance module. The Bureau has implemented its COOP (Continuity of Operations Program) plan and is working to launch payroll and disbursements from remote locations. The Bureau is actively working with staff in cross training efforts to enable the staff’s proficiency in both payroll and Accounts Payable to ensure the COOP plan. The Bureau is also continuing its efforts in Accounts Payable's processes and procedures to significantly tighten the internal controls and reconciliation requirements. The Bureau will continue its efforts to increase the number of vendors paid electronically thereby increasing the convenience to our customers and decreasing the costs of service delivery.

Fiscal Year 2015 - 2016 Goals

- Sign Water and Sewer customers up for websites and/or mobile app and get their feedback. Also, we are hoping for the H2O Program to be successful by making sure that repeat customers are provided the case management needed for them to become financially stable.
- As the number of Property Tax billing accounts increases each year, the Bureau of Revenue has had to look to new innovations to improve operating systems to handle the added volume. This will be completed by moving forward onto the Tyler Saas Software program otherwise known as “Munis Cloud”, as this will enable the Bureau of Revenue to run billing jobs with ease by completing functions in half the time of what our existing systems are capable of and reduce the number of system failures and processing delays.
- The Division of Accounting will continue to work closely with the County’s user-agencies. The Division will assist with the implementation of the ad-hoc reporting module of SAP known as Business Objects.
- The Division of Pension and OPEB will continue working closely with investment managers, trust custodian banks, actuaries, and financial advisors to maintain the high quality of financial accounting and reporting of public funds. Also, this division will be implementing GASB 68 which will provide useful information regarding pension obligations in the County's comprehensive annual financial report.

Finance

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change

Expenditures By Fund/Fund Center

General Fund	46,261,490	8,142,762	8,038,724	8,038,724	-104,038	-1.28%
Directors Office	2,144,540	2,728,636	2,487,846	2,487,846	-240,790	-8.82%
Bureau of Accounting	41,276,658	2,276,251	2,349,641	2,349,641	73,390	3.22%
Bureau of Revenue	1,508,813	1,691,207	1,700,995	1,700,995	9,788	0.58%
Water & Sewer Billing	502,559	544,870	551,554	551,554	6,684	1.23%
Bureau of Disbursements	828,920	901,798	948,688	948,688	46,890	5.20%
Savage TIF District	63,489	100,000	100,000	150,000	50,000	50.00%
Directors Office	63,489	100,000	100,000	150,000	50,000	50.00%
Savage Spec Tax District	0	50,000	50,000	150,000	100,000	200.00%
Directors Office	0	50,000	50,000	150,000	100,000	200.00%
Ban Anticipation Note Mgt Fund	465,827	4,660,000	4,660,000	2,330,000	-2,330,000	-50.00%
Bureau of Accounting	465,827	4,660,000	4,660,000	2,330,000	-2,330,000	-50.00%
TOTAL	46,790,806	12,952,762	12,848,724	10,668,724	-2,284,038	-17.63%

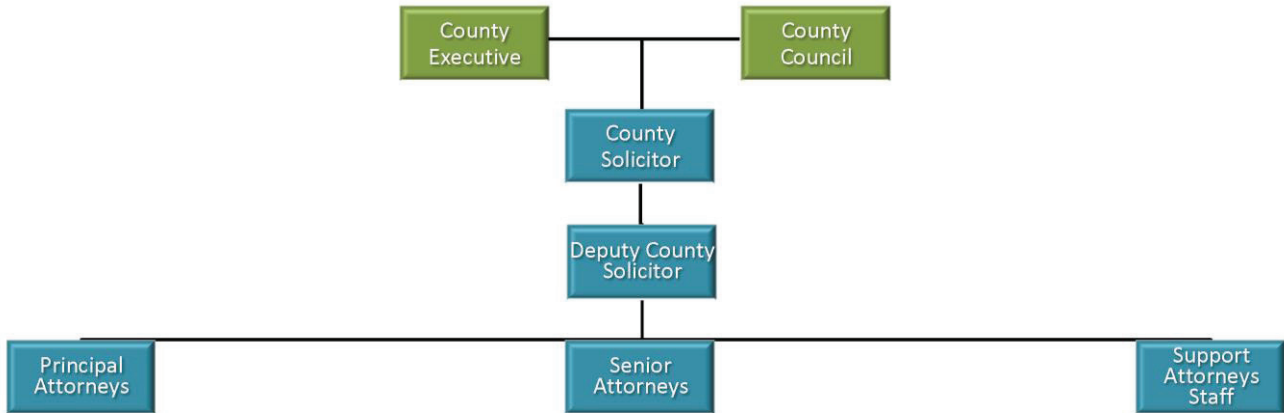
Expenditures By Commitment Summary

Personnel Costs	4,500,436	5,030,752	5,358,506	5,358,506	327,754	6.52%
Contractual Services	15,265,674	3,718,089	3,331,244	2,886,244	-831,845	-22.37%
Supplies and Materials	112,145	78,456	38,506	38,506	-39,950	-50.92%
Capital Outlay	1,097,991	0	0	0	0	N/A
Debt Service	113,280	3,900,000	3,900,000	2,165,000	-1,735,000	-44.49%
Expense Other	141,280	225,465	220,468	220,468	-4,997	-2.22%
Operating Transfers	25,560,000	0	0	0	0	N/A
TOTAL	46,790,806	12,952,762	12,848,724	10,668,724	-2,284,038	-17.63%

Personnel Summary	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	56.50	60.30	62.50	62.50	2.20	3.65%

General Government

Office of Law



Mission Statement

The Office of Law provides legal representation and advice to Howard County Government and its agencies in an expeditious and professional manner, to enforce effectively the civil laws of the County, and to be responsive and timely in providing quality legal services and advice.

Department Description

The Office of Law, administered by the County Solicitor, is the legal advisor to both the Executive Branch and the Legislative Branch of the Howard County Government. The Office provides legal advice 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 or reviews all legal documents and contracts entered into by Howard County. The Office represents the County in legal actions brought by and against it in State and federal courts.

Office of Law

Fiscal Year 2014 - 2015 Highlights

- Advised County Council on approximately 100 Council Bills and Resolutions and Annual Budget & Appropriation Ordinance.
- Represented the Alcoholic Beverage Hearing Board in 57 cases and the Inspector in 11 enforcement cases.
- Represented the County in 62 cases in federal and State court (including risk management, condemnation, employment discrimination, petitions for judicial review of administrative decisions, tax sales).
- Represented DILP, DPW, DPZ, DRP, Consumer Affairs, DFRS, Police and Health departments in: citations before the Hearing Examiner (60 cases); forfeiture (479 cases); red light (242 cases); speed camera (10 cases); false alarms (21 cases); and Animal Matters Hearing Board (78 cases).
- Collected more than \$1.3 million in matters involving personal property taxes, bankruptcy claims, forfeitures, red light cases, citations, and many other collection categories.
- Reviewed more than 1,000 contracts and other documents for legal sufficiency.
- Reviewed nearly 200 cases for the Department of Social Services, including CINA (81); adult guardianship (53); voluntary placement (20); termination of parental rights, adoption and post guardianship (13); contested case hearings (9); response to protective orders (13).

Fiscal Year 2015 - 2016 Goals

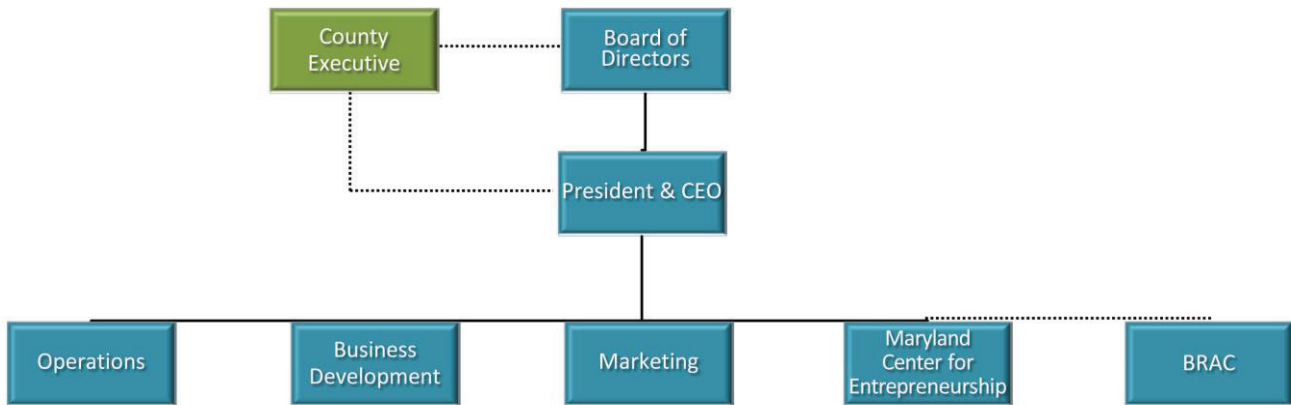
- Conclude pending litigation on County's behalf.
- Prepare for successful transition for the next County Solicitor.
- Continue with Electronic Record Retention/Litigation. Hold training and assist DTCS with implementation of the Records and Information Management (RIM) project.

Office of Law

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	3,566,270	3,690,704	3,873,274	3,873,274	182,570	4.95%
Office of Law	3,566,270	3,690,704	3,873,274	3,873,274	182,570	4.95%
TOTAL	3,566,270	3,690,704	3,873,274	3,873,274	182,570	4.95%
Expenditures By Commitment Summary						
Personnel Costs	3,304,434	3,360,089	3,540,063	3,540,063	179,974	5.36%
Contractual Services	182,366	249,950	249,861	249,861	-89	-0.04%
Supplies and Materials	70,362	71,500	76,500	76,500	5,000	6.99%
Expense Other	9,108	9,165	6,850	6,850	-2,315	-25.26%
TOTAL	3,566,270	3,690,704	3,873,274	3,873,274	182,570	4.95%
Personnel Summary						
	FY2014	FY2015	FY2016	FY2016	FY2015 vs FY2016	
	Authorized	Authorized	Proposed	Approved	Amount	%
Authorized Personnel	25.00	25.00	25.00	25.00	0.00	0.00%

General Government

Economic Development Authority



Mission Statement

The Economic Development Authority promotes economic growth and stability in Howard County by supporting existing businesses, attracting targeted new businesses and attracting corporate and/or regional headquarters; serve as the liaison between public and private economic development and planning organizations; 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 residents have come to expect.

Economic Development Authority

Fiscal Year 2014 - 2015 Highlights

- Nearly 1 million sq. ft. of commercial space leased over the 12 months ending December 2014.
- Howard County's 3.9% unemployment rate was the lowest in Maryland at the close of 2014.
- Over the past two years, nearly 2,900 private sector jobs were added in Howard County. Strong growth sectors include cyber security, health care, and information technology.
- Development in Downtown Columbia continues to progress. The county's first Whole Foods Market opened in the former Rouse building. Additionally, The Columbia Association opened Haven on the Lake, a new spa and fitness center. Construction is underway on Little Patuxent Square. Leasing also began at The Metropolitan, a new luxury apartment complex. The Mall at Columbia completed its 75,000 sq. ft. expansion and fully leased the new space adding major restaurants and retailers.
- Maple Lawn Building 6 is complete and fully leased. Building 8 is under construction.
- Transit Oriented Development projects Annapolis Junction Town Center and Oxford Square are under construction. The two projects combined will create more than 350,000 sq. ft. of office space.
- The Coastal Companies broke ground on a new 332,000 sq. ft. headquarters, processing and distribution facility. The project retained 1,000 county jobs and the company expects to hire 500 additional workers.
- IronMark relocated to Howard County moving into a 50,000 sq. ft. facility in Annapolis Junction. The deal represents a \$1.3 million capital investment and brought 113 new jobs to the county.
- W.R. Grace opened its newly constructed 90,000 sq. ft. global headquarters on the company's 160 acre campus in Columbia.
- NAFCO & Congressional Seafood broke ground on a new headquarters and distribution facility in Jessup. The project represents a \$10 million capital investment.

Fiscal Year 2015 - 2016 Goals

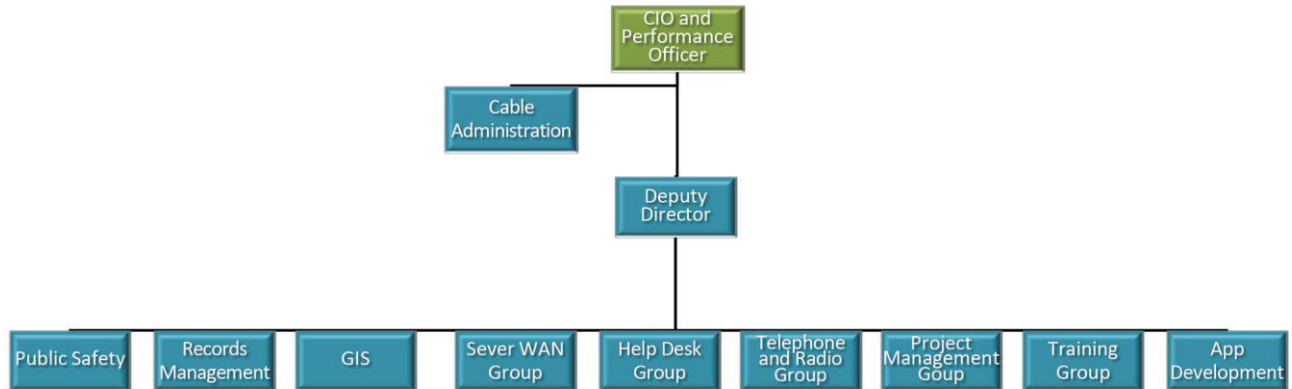
- Continue to place greater emphasis on small businesses growth through the Maryland Center for Entrepreneurship, Agriculture Innovation Grants, and our new Catalyst Loan Fund. Our efforts will be aided by innovative initiatives like the Accelerator for the Commercialization of Technology, which was recently awarded \$50,000 by the U.S. Small Business Administration.
- Works to aggressively leverage our advantages in cyber security and information technology, and also increase efforts to diversify the types of companies we attract to Howard County.
- Continue efforts to attract businesses to Downtown Columbia.
- Continue redevelopment efforts through the Route 1 Revitalization tax credit.
- Continue engagement with Ellicott City Historic District Partnership to capitalize on the Main Street Maryland designation achieved with HCEA support.

Economic Development Authority

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016	
					\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	2,113,810	2,475,191	2,475,191	2,475,191	0	0.00%
Economic Development Authority	2,113,810	2,475,191	2,475,191	2,475,191	0	0.00%
Program Revenue Fund	200,244	2,000,000	2,000,000	2,000,000	0	0.00%
Economic Development Authority	200,244	2,000,000	2,000,000	2,000,000	0	0.00%
Grants Fund	320,002	125,000	0	70,000	-55,000	-44.00%
Economic Development Authority	320,002	125,000	0	70,000	-55,000	-44.00%
TOTAL	2,634,056	4,600,191	4,475,191	4,545,191	-55,000	-1.20%
Expenditures By Commitment Summary						
Personnel Costs	0	275,000	150,000	220,000	-55,000	-20.00%
Contractual Services	389,276	128,212	86,683	86,683	-41,529	-32.39%
Expense Other	2,244,780	2,196,979	2,238,508	2,238,508	41,529	1.89%
Operating Transfers	0	2,000,000	2,000,000	2,000,000	0	0.00%
TOTAL	2,634,056	4,600,191	4,475,191	4,545,191	-55,000	-1.20%
Personnel Summary						
	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016	
					Amount	%
Authorized Personnel	21.00	24.50	24.50	24.50	0.00	0.00%

General Government

Technology & Communication Services



Mission Statement

The Department of Technology and Communication Services makes Howard County Government a leader in the use of Information Technology to best serve its citizens. The consistent use of proven technologies enhances the ability of employees from all departments to do their jobs efficiently and effectively.



ICBN (One Maryland: Inter-County Broadband Network), Tell HoCo reporting system, GIS mapping and a new Open Data portal are all projects of the Department of Technology.

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 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.

Staff is highly trained in information and communication technologies required to support different jobs and functions necessary to run the government. Customer satisfaction is greatly emphasized to ensure that citizens and county workers are best served by using optimal technology.

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 and roads. 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 2014 - 2015 Highlights

- Continued the systematic and timely turn-up of ISP and WAN services for county agencies and offices cutting over to ICBN fiber network.
- Completed DMZ Refresh for Web Services, which provides redundancy and failover support for public-facing web services.
- Developed and launched several public-facing applications such as the Notify Me Howard citizen alert system and the Tell HoCo app.
- Upgraded and modernized the county's records management system; this project is near completion throughout the County.
- Initiated steps necessary for on-time implementation of Council Bill 32-2014, which requires governmental transparency and accessible data, by selecting open data portal provider and collecting data sets from county departments.
- Completed the high definition upgrade in the C. Vernon Gray room, allowing live broadcasts of County Council and County Executive hearings to take place in this setting.

Fiscal Year 2015 - 2016 Goals

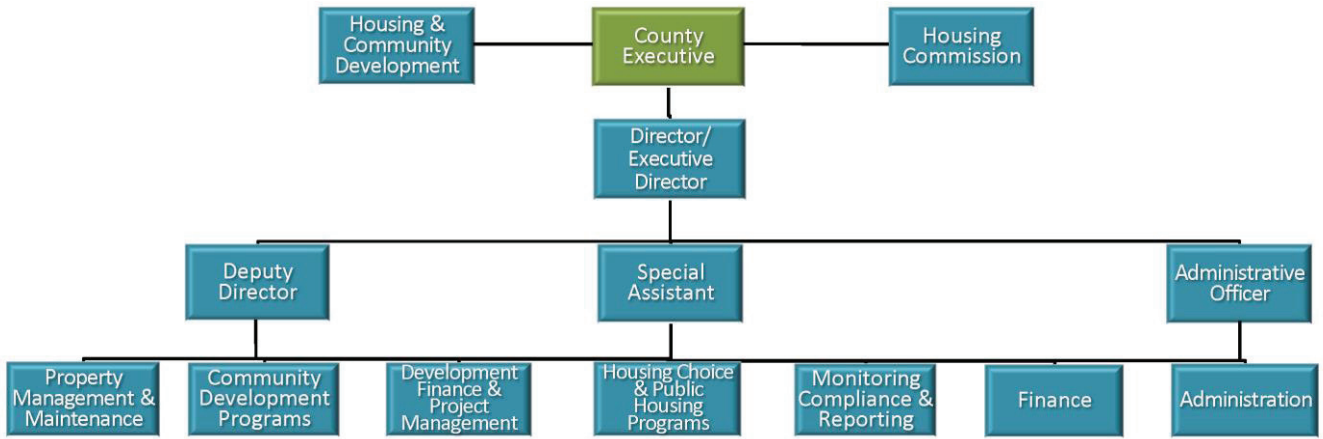
- Develop and launch new and improved county intranet site and internet site.
- Continue the multi-year phased approach for wireless and VOIP implementations in county-owned buildings.
- Replace teleworking and remote access capabilities to improve performance and ease of use by using Virtual Desktop Infrastructure (VDI) and cloud-based storage solutions.
- Continue to enhance and upgrade data center infrastructure to improve stability and redundancy.
- Continue to connect community anchor institutions such as schools, libraries, and community centers to the county's fiber optic broadband network.
- Implement Fleet Maintenance Management module in SAP.

Technology & Communication Services

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016 \$ Change % Change	
Expenditures By Fund/Fund Center						
General Fund	201,239	239,419	272,321	272,321	32,902	13.74%
Cable Administration	201,239	239,419	272,321	272,321	32,902	13.74%
Grants Fund	10,499	220,000	220,000	220,000	0	0.00%
Administration	0	220,000	0	0	-220,000	-100.00%
Cable Administration	10,499	0	220,000	220,000	220,000	N/A
Technology & Communications Fund	22,336,637	23,942,185	23,509,876	23,509,876	-432,309	-1.81%
Administration	1,028,796	964,782	1,086,176	1,086,176	121,394	12.58%
Systems Development	1,347,105	1,660,070	1,329,031	1,329,031	-331,039	-19.94%
Project Management	579,428	1,013,519	1,493,917	1,493,917	480,398	47.40%
Public Safety	777,611	883,667	901,027	901,027	17,360	1.96%
Records Management	909,144	999,730	888,127	888,127	-111,603	-11.16%
GIS	893,565	1,115,834	1,163,688	1,163,688	47,854	4.29%
Special Projects	354,801	786,789	757,242	757,242	-29,547	-3.76%
Server	2,462,670	1,881,544	2,148,992	2,148,992	267,448	14.21%
Help Desk	1,344,010	3,369,700	2,911,920	2,911,920	-457,780	-13.59%
Telephone Contingency	7,159	200,000	200,000	200,000	0	0.00%
WAN	2,661,166	2,517,408	1,975,632	1,975,632	-541,776	-21.52%
Radio Maintenance	3,577,108	3,951,448	4,010,114	4,010,114	58,666	1.48%
Telephone	1,711,428	2,153,258	1,994,613	1,994,613	-158,645	-7.37%
SAP Group	1,568,832	2,444,436	2,649,397	2,649,397	204,961	8.38%
Broadband	3,113,814	0	0	0	0	N/A
County Government BBI	0	1,099,079	575,000	575,000	-524,079	-47.68%
Broadband	0	1,099,079	575,000	575,000	-524,079	-47.68%
Non-County Government BBI	0	773,690	1,113,720	1,113,720	340,030	43.95%
Broadband	0	773,690	1,113,720	1,113,720	340,030	43.95%
Private Sector BBI	0	773,690	500,000	500,000	-273,690	-35.37%
Broadband	0	773,690	500,000	500,000	-273,690	-35.37%
TOTAL	22,548,375	27,048,063	26,190,917	26,190,917	-857,146	-3.17%
Expenditures By Commitment Summary						
Personnel Costs	8,235,718	10,956,236	9,596,441	9,596,441	-1,359,795	-12.41%
Contractual Services	11,481,915	10,810,551	11,565,888	11,565,888	755,337	6.99%
Supplies and Materials	2,341,498	3,364,400	4,078,120	4,078,120	713,720	21.21%
Capital Outlay	431,934	594,000	594,000	594,000	0	0.00%
Debt Service	0	632,970	0	0	-632,970	-100.00%
Expense Other	57,310	264,506	356,468	356,468	91,962	34.77%
Operating Transfers	0	425,400	0	0	-425,400	-100.00%
TOTAL	22,548,375	27,048,063	26,190,917	26,190,917	-857,146	-3.17%
Personnel Summary						
	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016 Amount %	
Authorized Personnel	87.00	99.00	100.00	100.00	1.00	1.01%

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 annual Come Home to Howard County Housing Fair brings together resources to help people learn everything about buying or renting a home in Howard County.

Housing and Community Development

Division/Major Program Description

Housing and Community Development

This program develops and provides affordable housing for county residents and oversees several programs administered by the Howard County Housing Commission and the County. The Department provides counseling services pertaining to home purchase and maintenance, as well as funds for 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 how 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 Loan Fund

The Housing Initiatives Loan Fund was established to provide the county with the ability to respond to opportunities to create resources for low and moderate income housing. 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 \$1.5 million over the last several years to be used for housing and community development activities.

Housing and Community Development

Fiscal Year 2014 - 2015 Highlights

- Acquired the 200 -unit Columbia Commons community.
- Completed the relocation of residents from the Beechcrest mobile home park to quality, affordable housing.
- Held the ninth "Come Home to Howard County" Housing Fair in April, 2015. The event showcases the benefits of living in Howard County and provides the opportunity for attendees to meet one-on-one with over 50 exhibitors to learn about renting, buying, or fixing up a home in Howard County. The fair also included a house lottery drawing through which qualified winners have the opportunity to buy a new or renovated home at a substantially reduced price.

Fiscal Year 2015 - 2016 Goals

- Add a new Human Services Specialist II position to the Development and Finance Division.
- Add a second Human Services Specialist II position to serve as Public Relations Liaison.
- 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.
- Complete design and begin construction on Phase II of the Hilltop redevelopment as well as Phase II of the Greenwood project.
- Complete design and begin construction of a small efficiency apartment complex to be used as permanent supportive housing for recently homeless individuals and as a new day resource center in accordance with the County's Plan to End Homelessness.
- Assist in the revitalization of communities by developing a program to provide loans to homebuyers to rehabilitate homes in aging neighborhoods.

Housing and Community Development

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016	
					\$ Change	% Change
Expenditures By Fund/Fund Center						
Community Renewal Program Fund	4,992,004	8,120,805	7,932,891	7,932,891	-187,914	-2.31%
Housing & Community Development	4,992,004	8,120,805	7,932,891	7,932,891	-187,914	-2.31%
Grants Fund	1,780,412	1,517,401	1,264,625	1,264,625	-252,776	-16.66%
Housing & Community Development	1,780,412	1,517,401	1,264,625	1,264,625	-252,776	-16.66%
Trust And Agency Multifarious	0	50,000	0	0	-50,000	-100.00%
Housing & Community Development	0	50,000	0	0	-50,000	-100.00%
TOTAL	6,772,416	9,688,206	9,197,516	9,197,516	-490,690	-5.06%
Expenditures By Commitment Summary						
Personnel Costs	2,712,816	3,577,402	3,625,458	3,625,458	48,056	1.34%
Contractual Services	3,757,214	5,112,163	4,404,580	4,404,580	-707,583	-13.84%
Supplies and Materials	21,002	53,645	53,645	53,645	0	0.00%
Debt Service	0	395,991	365,936	365,936	-30,055	-7.59%
Expense Other	6,625	499,005	747,897	747,897	248,892	49.88%
Operating Transfers	274,759	50,000	0	0	-50,000	-100.00%
TOTAL	6,772,416	9,688,206	9,197,516	9,197,516	-490,690	-5.06%
Personnel Summary						
	FY2014 Authorized	FY2015 Authorized	FY2016 Proposed	FY2016 Approved	FY2015 vs FY2016	
					Amount	%
Authorized Personnel	35.88	37.88	37.88	37.88	0.00	0.00%

Non-Departmental Expenses

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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	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016	
					\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	97,087,311	100,391,693	106,160,277	106,160,277	5,768,584	5.75%
Stewardship Finance	97,087,311	100,391,693	106,160,277	106,160,277	5,768,584	5.75%
TOTAL	97,087,311	100,391,693	106,160,277	106,160,277	5,768,584	5.75%
Expenditures By Commitment Summary						
Debt Service	97,087,311	100,391,693	106,160,277	106,160,277	5,768,584	5.75%
TOTAL	97,087,311	100,391,693	106,160,277	106,160,277	5,768,584	5.75%

Non Departmental Expenses

Pay-As-You-Go-Funds

Capital Funds

Description

In FY2016, \$4,450,000 is budgeted as PAYGO transfer to CIP projects. Of the total, \$450,000 is funded through use of fund balance and \$4.0 million is designated from anticipated property sales proceeds to Land Acquisition Contingency Reserve (project C0309) in FY 2016 CIP budget.

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
Operating Transfers	25,360,000	16,950,000	450,000	4,450,000	-12,500,000	-73.75%
TOTAL	25,360,000	16,950,000	450,000	4,450,000	-16,500,000	-73.75%

Non-Departmental Expenses

Contingency Reserves

Description

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

Contingency Reserves

Expenditures	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	FY 2016 Approved	FY 2015 vs 2016	
					\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	0	2,000,000	2,000,000	2,000,000	0	0.00%
Contingency	0	2,000,000	2,000,000	2,000,000	0	0.00%
Environmental Services Fund	0	760,000	0	0	-760,000	-100.00%
Contingency	0	760,000	0	0	-760,000	-100.00%
Community Renewal Program Fund	0	71,051	0	0	-71,051	-100.00%
Contingency	0	71,051	0	0	-71,051	-100.00%
Agricultural Land Preservation	0	352,170	0	0	-352,170	-100.00%
Contingency	0	352,170	0	0	-352,170	-100.00%
Program Revenue Fund	0	338,134	0	0	-338,134	-100.00%
Contingency	0	338,134	0	0	-338,134	-100.00%
Recreation Program Fund	0	287,682	0	0	-287,682	-100.00%
Contingency	0	287,682	0	0	-287,682	-100.00%
Forest Conservation Fund (Legacy)	0	27,880	0	0	-27,880	-100.00%
Contingency	0	27,880	0	0	-27,880	-100.00%
Grants Fund	0	5,000,000	0	0	-5,000,000	-100.00%
Contingency	0	5,000,000	0	0	-5,000,000	-100.00%
Trust And Agency Multifarious	0	32,538	0	0	-32,538	-100.00%
Contingency	0	32,538	0	0	-32,538	-100.00%
Fleet Operations Fund	0	700,930	0	0	-700,930	-100.00%
Contingency	0	700,930	0	0	-700,930	-100.00%
Employee Benefits Self-Ins	0	1,493,260	0	0	-1,493,260	-100.00%
Contingency	0	1,493,260	0	0	-1,493,260	-100.00%
Watershed Protection & Restoration Fund	0	0	313,222	313,222	313,222	N/A
Contingency	0	0	313,222	313,222	313,222	N/A
Recreation Special Facilities	0	70,594	0	0	-70,594	-100.00%
Contingency	0	70,594	0	0	-70,594	-100.00%
TOTAL	0	11,134,239	2,313,222	2,313,222	-8,821,017	-79.22%
Expenditures By Commitment Summary						
Contingencies	0	11,134,239	2,313,222	2,313,222	-8,821,017	-79.22%
TOTAL	0	11,134,239	2,313,222	2,313,222	-8,821,017	-79.22%

Non-Departmental Expenses

Other Non-Departmental Expenses

Description

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

For FY 2016 these include:

State Assessment Office Assistance : \$1,044,830

State Law requires the County to make this payment annually from General Funds.

General Fund Revenues Emergency Overtime : \$50,000

This account will be used to pay overtime for non-represented employees during emergencies.

OPEB Payment from General Fund : \$10,000,000

The County is phasing into full funding of the OPEB required payment. This appropriation represents the general fund revenue payment to the OPEB Trust Fund on top of the annual PAY-GO amount for OPEB.

Total: \$11,094,830

Other Non-Departmental Expenses

Expenditures	FY 2014	FY 2015	FY 2016	FY 2016	FY 2015 vs 2016	
	Actual	Approved	Proposed	Approved	\$ Change	% Change
Expenditures By Fund/Fund Center						
General Fund	12,974,754	38,818,696	11,094,830	11,094,830	-27,723,866	-71.42%
Non-Departmental Expenses	12,974,754	38,818,696	11,094,830	11,094,830	-27,723,866	-71.42%
TOTAL	12,974,754	38,818,696	11,094,830	11,094,830	-27,723,866	-71.42%
Expenditures By Commitment Summary						
Personnel Costs	27,795	50,000	50,000	50,000	0	0.00%
Contractual Services	12,000,000	15,000,000	10,000,000	10,000,000	-5,000,000	-33.33%
Expense Other	946,959	1,044,830	1,044,830	1,044,830	0	0.00%
Operating Transfers	0	22,723,866	0	0	-22,723,866	-100.00%
TOTAL	12,974,754	38,818,696	11,094,830	11,094,830	-27,723,866	-71.42%

Funds/Statements

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All Funds Summary

Description

The All Funds Summary is the total county operating budget including the General Fund, Government Funds, and Proprietary Funds.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Fund Category			
I. General Fund			
Revenues	963,191,783	1,012,519,586	1,012,304,050
Expenditures	962,818,966	1,011,750,315	1,012,304,050
Excess (deficiency) of revenues over expenditures	372,817	769,271	-
Other financing sources (uses)	-	-	-
Net increase (decrease) in fund balance	372,817	769,271	-
Less appropriation from fund balance	-	(43,673,866)	(450,000)
Prior year fund balance	138,293,735	138,755,686	95,851,091
Ending fund balance	138,755,686	95,851,091	95,401,091
II. Special Revenue Funds (Governmental Funds)			
Revenues	153,515,884	180,715,718	192,012,223
Expenditures	165,751,190	183,052,162	199,676,417
Excess (deficiency) of revenues over expenditures	(12,235,306)	(2,336,444)	(7,664,194)
Transfers In	22,419,404	14,546,327	7,277,446
Transfers Out	(1,989,548)	(8,428,918)	(9,256,153)
Total other financing sources (uses)	20,429,856	6,117,409	(1,978,707)
Net increase (decrease) in fund balance	8,194,550	3,780,965	(9,642,901)
Less appropriation from fund balance	(12,843,660)	(14,609,424)	(7,277,446)
Prior year fund balance	132,354,165	127,705,055	116,876,596
Ending fund balance	127,705,055	116,876,596	99,956,249

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
III. Internal Service Funds (Proprietary Funds)			
Revenues	101,714,591	93,046,100	99,476,544
Expenditures	89,735,723	96,364,879	99,180,042
Excess (deficiency) of revenues over expenditures	11,978,868	(3,318,779)	296,502
Transfers In	541,114	-	-
Transfers Out	(4,014,313)	(1,000,000)	-
Other financing sources (uses)	(3,473,199)	(1,000,000)	-
Net increase (decrease) in fund balance	8,505,669	(4,318,779)	296,502
Less appropriation from fund balance	-	-	-
Prior year fund balance	39,850,151	48,355,820	44,037,041
Ending fund balance	48,355,820	44,037,041	44,333,543
IV. Enterprise Funds (Proprietary Funds)			
Revenues	114,246,944	119,329,881	123,394,730
Expenditures	95,295,538	106,533,975	116,457,731
Excess (deficiency) of revenues over expenditures	18,951,406	12,795,906	6,936,999
Transfers In	30,447	12,000,000	14,324,587
Transfers Out	(19,042,963)	(33,420,728)	(20,980,000)
Other financing sources (uses)	(19,012,516)	(21,420,728)	(6,655,413)
Net increase (decrease) in fund balance	(61,110)	(8,624,822)	281,586
Less appropriation from fund balance	-	-	(14,324,587)
Prior year fund balance	364,515,582	364,454,472	355,829,650
Ending fund balance	364,454,472	355,829,650	341,786,649

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
V. TOTAL ALL FUNDS			
Revenues	1,332,669,202	1,405,611,285	1,427,187,547
Expenditures	1,313,601,417	1,397,701,331	1,427,618,240
Excess (deficiency) of revenues over expenditures	19,067,785	7,909,954	(430,693)
Transfers In	22,990,965	26,546,327	21,602,033
Transfers Out	(25,046,824)	(42,849,646)	(30,236,153)
Other financing sources (uses)	(2,055,859)	(16,303,319)	(8,634,120)
Net increase (decrease) in fund balance	17,011,926	(8,393,365)	(9,064,813)
Less appropriation from fund balance	(12,843,660)	(58,283,290)	(22,052,033)
Prior year fund balance	675,013,633	679,271,033	612,594,378
Ending fund balance	679,271,033	612,594,378	581,477,532
VI. Capital Project Funds (Governmental Funds) - not included in All Funds Total			
Revenues	31,550,935	31,375,000	32,835,000
Expenditures	29,391,935	39,849,181	29,561,443
Excess (deficiency) of revenues over expenditures	2,159,000	(8,474,181)	3,273,557
Other financing sources (uses)	-	-	-
Net increase (decrease) in fund balance	2,159,000	(8,474,181)	3,273,557
Less appropriation from fund balance	-	-	-
Prior year fund balance	77,076,819	79,235,819	70,761,638
Ending fund balance	79,235,819	70,761,638	74,035,195

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 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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Local transfer taxes and interest	6,728,022	6,750,000	7,000,000
Total Revenues	6,728,022	6,750,000	7,000,000
Expenditures:			
Appropriated but Unspent from Prior Years		2,578,729	
Transfer tax funding	6,508,865	7,000,000	6,700,000
Total Expenditures	6,508,865	9,578,729	6,700,000
Excess (Deficiency) of revenues over expenditures	219,157	(2,828,729)	300,000
Other financing sources (uses):			
Appropriation from fund balance			
Total other financing sources (uses)			
Net increase (decrease) in fund balance	219,157	(2,828,729)	300,000
Less Appropriation from fund balance			
Prior year fund balance	-		
Fund Balance-Beginning	2,993,762	3,212,919	384,190
Fund Balance-Ending (Transfer Tax)	3,212,919	384,190	684,190
Restricted	3,212,919	384,190	684,190

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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Technology fees			
Education development tax (Surcharge)	6,765,059	6,800,000	6,800,000
Total Revenues	6,765,059	6,800,000	6,800,000
Expenditures:			
Technology fee funding			
Transfer out - debt service/Oper. Exp(DILP Tech)			
Education development tax (Surcharge)	8,066,618	7,500,572	7,203,683
Total Expenditures	8,066,618	7,500,572	7,203,683
Net increase(decrease)in fund balance	(1,301,559)	(700,572)	(403,683)
Prior year fund balances	11,170,548	9,868,989	9,168,417
Ending fund balance:			
Technology fees		-	-
Education development tax (Surcharge)	9,868,989	9,168,417	8,764,734

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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Local transfer taxes available	3,363,473	3,375,000	3,500,000
Fire tax paygo			
Total Revenues	3,363,473	3,375,000	3,500,000
Expenditures:			
Fire & Public Safety Capital Projects	1,422,398	2,770,000	1,600,000
Appropriated but Unspent from Prior Years		430,234	
Transfer out - debt service	1,851,378	3,074,751	1,965,699
Total Expenditures	3,273,776	6,274,985	3,565,699
Excess (Deficiency) of revenues over expenditures	89,697	(2,899,985)	(65,699)
Other financing sources (uses):			
Appropriation from fund balance			
Total other financing sources (uses)			
Net increase (decrease) in fund balance	89,697	(2,899,985)	(65,699)
Less appropriation from fund balance			
Fund Balances - beginning Transfer tax	4,738,275	4,827,972	1,927,987
Ending Fund balance: Transfer tax	4,827,972	1,927,987	1,862,288

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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Local transfer taxes	6,726,946	6,750,000	7,000,000
Developer contributions - open space	42,000		
Total Revenues	6,768,946	6,750,000	7,000,000
Expenditures:			
Transfer tax funding	4,094,148	6,250,000	2,500,000
Appropriated but Unspent From Prior Years		1,989,033	
Transfer out - debt service	3,468,747	3,520,887	3,765,829
Total Expenditures	7,562,895	11,759,920	6,265,829
Excess (Deficiency) of revenues over expenditures	(793,949)	(5,009,920)	734,171
Other financing sources (uses):			
Appropriation from fund balance			
Total other financing sources (uses)			
Net increase (decrease) in fund balance	(793,949)	(5,009,920)	734,171
Less Appropriation from fund balance			
Prior year fund balance	9,851,494	9,057,545	4,047,625
Ending fund balance:			
Transfer tax	8,719,759	6,816,073	4,444,010
Developer contributions	337,786	295,786	337,786

Governmental Funds

Storm Drainage Capital Projects Fund

Description

This fund covers construction of storm drain projects which can be found in the capital budget section 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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Developer contributions - storm drain	62,825	0	0
Total revenues	62,825	0	0
Expenses			
Storm drain funding	0	0	0
Total expenses	0	0	0
Fund balance:			
Net change in fund balance	62,825	0	0
Fund balances - beginning	609,837	672,662	672,662
Fund balance - ending	672,662	672,662	672,662

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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Excise tax	7,088,747	7,600,000	7,600,000
Interest	61,466	100,000	200,000
Race track	-	-	-
Developer contributions	712,397		735,000
Total Revenues	7,862,610	7,700,000	8,535,000
Expenditures:			
Excise tax pay-as-you-go	(26,300)		
Excise bonds debt service	4,006,081	5,069,975	5,826,232
Race track pay-as-you-go			
Developer contributions pay-as-you-go		(335,000)	
Total Expenditures	3,979,781	4,734,975	5,826,232
Excess (Deficiency) of revenues over expenditures	3,882,829	2,965,025	2,708,768
Other financing sources (uses):			
Appropriation from fund balance			
Total other financing sources (uses)			
Fund Balance - beginning	47,712,903	51,595,732	54,560,757
Fund Balance - ending	51,595,732	54,560,757	57,269,525

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 FY2014	Estimated FY2015	Budget FY2016
Revenues:			
Charges for services	16,209,654	18,978,000	20,872,000
Licenses & permits		58,000	58,000
Revenue from other governments	15,727		
Fines & forfeitures	2,593		
Rental of property	187,150	610,000	610,000
Total Revenues	16,415,124	19,646,000	21,540,000
Expenditures:			
Recreation and Parks:			
Administration	17,788,755	21,269,315	22,474,624
Contingency			
Total Expenditures	17,788,755	21,269,315	22,474,624
Excess (Deficiency) of revenues over expenditures	(1,373,631)	(1,623,315)	(934,624)
Other financing sources (uses)			
Appropriation from fund balance	1,412,503	873,404	
Operating transfers in			
General fund chargeback		(500,000)	(500,000)
Operating transfers out	(38,872)		
Total other financing sources (uses)	1,373,631	373,404	(500,000)
Net increase (decrease) in fund balance	-	(1,249,911)	(1,434,624)
Less Appropriation from fund balance	(1,412,503)		-
Prior year fund balance	2,285,907	873,404	(376,507)
Prior year encumbrances lapsed	-		
Ending fund balance	873,404	(376,507)	(1,811,131)

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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
REVENUES			
Developer contributions-Mitigation	\$ 300,905	500,000	500,000
Developer contributions-Inspections	31,591	50,000	50,000
Fines & Forfeitures	31,932	50,000	50,000
Parkland Restoration	-	-	-
Interest on investments	5,368	7,500	7,500
Total revenues	369,796	607,500	607,500
EXPENDITURES			
Reforestation Inspections (DRP)			
Forest Mitigation (DRP)	526,325	929,344	947,348
Contingency reserve	-	27,880	-
Total expenditures	526,325	957,224	947,348
Excess (deficiency)of revenues over expenditures	(156,529)	(3 49,724)	(339,848)
OTHER FINANCING SOURCES (USES)			
Appropriation from fund balance	156,529	349,724	339,848
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	156,529	349,724	339,848
Net change in fund balance	-	-	-
Less appropriation from fund balance	(156,529)	(349,724)	(339,848)
Fund balances - beginning	4,241,514	4,084,985	3,735,261
Fund balances - ending	\$ 4,084,985	3,735,261	3,395,413

Governmental Funds

Fund 2040000000

Department of Health

Description

The Department of Health 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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
County	9,084,838	9,003,880	8,180,645
Total revenues	9,084,838	9,003,880	8,180,645
Expenses:			
Operating expenditures	9,084,838	8,466,744	8,180,645
Special initiatives from fund balance	7,131,021	2,474,669	1,296,707
Total expenses	16,215,859	10,941,413	9,477,352
Other financing sources/(uses):			
Appropriation from fund balance	7,131,021	2,474,669	1,296,707
Total other financing sources/(uses)	7,131,021	2,474,669	1,296,707
Fund balance:			
Net change in fund balance	0	537,136	0
Less appropriation from fund balance	(7,131,021)	(2,474,669)	(1,296,707)
Fund balance - beginning	10,409,202	3,278,181	1,340,648
Fund balance - ending	3,278,181	1,340,648	43,941
Reserved for special initiatives	2,474,669	1,296,707	0

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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
REVENUES			
Commercial paper bond anticipation notes interest income	84,941	4,660,000	2,330,000
Total revenues	84,941	4,660,000	2,330,000
EXPENDITURES			
Commercial paper debt interest payments	113,280	3,750,000	1,865,000
Expenses of commercial paper sale	352,457	910,000	465,000
Total expenditures	465,737	4,660,000	2,330,000
Excess (deficiency) of revenues over expenditures	(380,796)	-	-
OTHER FINANCING SOURCES (USES)			
Appropriation from fund balance	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	(380,796)	-	-
Less appropriation to general fund interest income	380,796	-	-
Fund balances - ending	-	-	-

Governmental Funds

Fund 2010000000/2080000000

Community Renewal Program Fund/Rehabilitation Loan

Description

The Housing and Community Development Department manages the Community Renewal Program Fund. This fund deals 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.

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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
REVENUES			
Local taxes	\$ 3,363,473	3,375,000	3,500,000
Rental of property	-	-	-
Revenue from other agencies	-	2,401,136	2,459,130
Miscellaneous	1,521,371	140,000	140,000
Principle Repayment	-	10,000	10,000
General Fund Supplement	-	-	-
Installment interest on community loans	217,957	75,000	75,000
Interest on investments	-	-	-
Total revenues	5,102,801	6,001,136	6,184,130
EXPENDITURES			
Community services:			
Housing and community development administration	2,943,905	3,878,533	4,195,202
Community development committee	-	3,900	6,940
Guilford Gardens	-	-	-
Tiber Hudson	-	-	-
Housing initiatives	1,768,842	2,300,000	2,625,000
Pleasant Chase	-	-	-
Capital improvements	-	-	-
Contingency reserve	-	-	-
Total expenditures	4,712,747	6,182,433	6,827,142
Excess (deficiency) of revenues over expenditures	390,054	(181,297)	(643,012)
OTHER FINANCING SOURCES (USES)			
Appropriation from fund balance	-	-	-
Transfers in	200,000	-	-
Transfers out - debt service	-	(527,987)	(365,936)
Transfers out - interfund reimbursement	-	(487,677)	(739,813)
Transfers out	(274,760)	-	-
Total other financing sources (uses)	(74,760)	(1,015,664)	(1,105,749)
Net change in fund balance	315,294	(1,196,961)	(1,748,761)
Prior Period Adjustment	-	-	-
Fund balances - beginning	16,956,887	17,272,181	16,075,220
Fund balances - ending	\$ 17,272,181	16,075,220	14,326,459
Reserved for noncurrent loans receivables	14,560,905	13,600,000	13,600,000
Unreserved	\$ 2,711,276	\$ 2,475,220	\$ 726,459

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. 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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
REVENUES			
Transfer tax	6,726,946	6,750,000	7,000,000
County development tax	153,431	150,000	150,000
Interest on investments	1,327,072	1,000,000	1,000,000
Miscellaneous	12,800	15,000	15,000
Total revenues	8,220,249	7,915,000	8,165,000
EXPENDITURES			
Agricultural land preservation program administration	1,235,250	340,754	870,696
Agricultural land preservation board	350	1,900	1,900
Support of EDA Ag Initiatives	-	122,000	122,000
Tax credits	-	125,000	125,000
Principal payments on debt	2,018,375	2,450,578	3,154,228
Interest payments on debt	5,416,703	5,430,890	5,604,310
Additional debt service	-	-	520,000
General fund chargeback	-	734,598	945,162
Capital improvements	9,464,156	-	-
Contingency	-	-	-
Total expenditures	18,134,834	9,205,720	11,343,296
Excess (deficiency) of revenues over expenditures	(9,914,585)	(1,290,720)	(3,178,296)
OTHER FINANCING SOURCES (USES)			
Appropriation from fund balance	4,962,970	1,290,720	-
Installment purchase agreements	4,951,615	-	-
Total other financing sources (uses)	9,914,585	1,290,720	-
Net change in fund balance	-	-	(3,178,296)
Less appropriation from fund balance	(4,962,970)	(1,290,720)	-
Fund balances - beginning	73,330,737	68,367,767	67,077,047
Fund balances - ending	68,367,767	67,077,047	63,898,751
Reserved for:			
Accreted value zero coupon bonds	(36,659,255)	-	-
Unrealized gain/loss	(14,247,415)	-	-
Unreserved fund balance	17,461,097	67,077,047	63,898,751
Outstanding agricultural debt	-	(99,072,575)	(108,171,345)
Add maturity value of coupons	-	58,995,200	58,995,200
Payments to be funded from future revenues	-	(40,077,375)	(49,176,145)

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 FY16 is 17.60 cents for real property and 44.00 cents for personal property. Fiscal year 2013 was the first year under a single fire tax.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Property taxes	80,766,155	82,134,221	86,518,724
Revenue from other agencies	15,899	-	-
Fire inspections & services	116,673	125,000	125,000
Miscellaneous	54,851	-	-
Interest on investments	-	30,000	30,000
Total Revenues	80,953,578	82,289,221	86,673,724
Expenditures:			
Public Safety:			
Operations & Administration	80,504,588	78,697,857	80,813,582
Capital equipment & construction	-	2,406,250	2,164,665
Non Operating Expenses			
Contingency	-	-	2,500,000
Total Expenditures	80,504,588	81,104,107	85,478,247
Excess (Deficiency) of revenues over expenditures	448,990	1,185,114	1,195,477
Other financing sources (uses)			
Appropriation from fund balance	-	8,893,153	-
General fund chargeback	-	(5,402,267)	(4,931,699)
Transfers out	(500,000)	-	(798,012)
Total other financing sources (uses)	(500,000)	3,490,886	(5,729,711)
Net increase in fund balance	(51,010)	4,676,000	(4,534,234)
Less Appropriation from fund balance	-	(8,893,153)	-
Prior year fund balance	20,435,859	20,384,849	16,167,696
Ending fund balance	20,384,849	16,167,696	11,633,462

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.

	FY2014 Actual	FY 2015 Estimated	FY 2016 Budget
Revenues:			
Speed Camera Fines	942,503	945,000	950,000
Other	19,063		
Total Revenues	961,566	945,000	950,000
Expenditures:			
Program Operations (Vendor Contract)	473,101	370,000	400,000
Equipment & Staffing	323,308	490,000	593,693
Total Expenditures	796,409	860,000	993,693
Excess (Deficiency) of revenues over expenditures	165,157	85,000	(43,693)
Other financing sources (uses):			
Appropriation from fund balance	-	-	-
Available for Public Safety Uses	-	(197,525)	
Transfers in	-	-	-
Transfers out (Pedestrian Safety Capital Projects)	-	-	-
Total other financing sources (uses)	-	(197,525)	-
Net increase (decrease) in fund balance	165,157	(112,525)	(43,693)
Less Appropriation from fund balance	-	-	
Prior year fund balance	6,468	171,625	59,100
Ending fund balance:	171,625	59,100	15,407

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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
REVENUES			
Incremental Real Property Tax	-	63,097	150,000
Developer Fees	156,962		
Total revenues	156,962	63,097	150,000
EXPENDITURES			
Bond Principal Payments	-		105,000
Bond Interest Payments			45,000
Other expenditures	595,529		
Total expenditures	595,529	-	150,000
Excess (deficiency) of revenues over expenditures	(438,567)	63,097	-
OTHER FINANCING SOURCES (USES)			
Appropriation from fund balance	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	(438,567)	63,097	-
Less appropriation to general fund interest income	438,567	(63,097)	-

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.

	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget
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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
REVENUES			
Program Revenue	1,951,880	6,142,819	9,407,525
Total revenues	1,951,880	6,142,819	9,407,525
EXPENDITURES			
Expenditures	-	-	-
Administrative/Operating costs	2,051,333	5,959,132	9,407,525
Contingencies		183,687	-
Total expenditures	2,051,333	6,142,819	9,407,525
Excess (deficiency) of revenues over expenditures	(99,453)	-	-
OTHER FINANCING SOURCES (USES)			
Appropriation from fund balance	-	-	-
Transfers in	3,604,766	-	-
Transfers out	-	-	-
Total other financing sources (uses)	3,604,766	-	-
Net change in fund balance	3,505,313	-	-
Less appropriation from fund balance	-	-	-
Fund balances - beginning	-	3,505,313	3,505,313
Plus prior year encumbrances lapsed	-	-	-
Fund balances - ending	3,505,313	3,505,313	3,505,313

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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues			
Contributions	102,573	1,406,250	52,000
TOTAL REVENUES	102,573	1,406,250	52,000
Expenditures			
Administrative/Operating Costs	102,573	1,406,250	52,000
Contingency	-	-	-
TOTAL EXPENDITURES	102,573	1,406,250	52,000
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, established in fiscal year 1997, pays for the waste collection, disposal, and recycling expenses including the County landfill operation.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Charges for services	18,344,079	18,550,000	18,600,000
Landfill user fees	1,918,725	2,035,000	1,900,000
Single stream recycling proceeds	370,205	150,000	175,000
Other recycling proceeds	473,935	288,000	285,000
Miscellaneous	552,170	475,000	555,000
Penalties	41,704	42,000	40,000
Total revenues	21,700,818	21,540,000	21,555,000
Expenses:			
Administrative services	941,488	1,086,106	1,068,049
Operations	6,505,141	6,208,630	7,099,746
Waste Export	4,279,695	4,450,000	5,400,000
Collections	489,112	567,826	627,197
Refuse collections	3,975,277	4,000,000	4,500,000
Recycling operations	5,213,121	5,452,037	6,580,206
Total expenses	21,403,834	21,764,599	25,275,198
Other financing sources/(uses):			
Appropriation from fund balance	0	1,538,061	5,640,891
Transfer to General Fund	0	0	(444,994)
General fund chargeback	(1,175,916)	(1,313,462)	(1,475,699)
Total other financing sources/(uses)	(1,175,916)	224,599	3,720,198
Fund balance:			
Net change in fund balance	(878,932)	0	0
Less appropriation from fund balance	0	(1,538,061)	(5,640,891)
Fund balances - beginning	15,096,793	14,217,861	12,679,800
Fund balance - ending	14,217,861	12,679,800	7,038,909

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 services comes primarily from user charges. This fund is self-sustaining and does not depend upon general tax dollars.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Water use charge	23,079,702	25,600,000	26,140,000
Sewer use charge	29,478,590	33,200,000	34,220,000
Fire protection charge	1,246,779	1,100,000	1,172,000
Industrial waste surcharge	1,317,993	1,000,000	1,000,000
Water and sewer penalty	850,639	883,000	905,000
Special charges	873,948	250,000	250,000
Water connections	74,309	50,000	50,000
W&S Capital Project Pro-rata	110,000	110,000	110,000
Water reclamation	0	0	1,000,000
Interest on investments	24,594	18,000	25,000
Other revenues	163,424	133,500	66,500
Total revenues	57,219,978	62,344,500	64,938,500
Expenses:			
Salaries, wages & benefits	11,021,009	11,269,750	12,273,009
Utilities	2,716,136	2,925,000	3,050,000
Contract services	2,463,691	3,165,200	4,145,397
Sludge hauling	2,522,167	3,500,000	3,500,000
Supplies/inventory	1,646,194	1,214,500	1,921,645
Chemicals	62,589	942,300	1,071,000
Vehicle maintenance	1,979,655	1,990,100	1,962,265
Pro-rata share	3,337,384	3,560,600	4,126,437
Chargebacks for services	1,266,088	1,574,500	1,346,718
Purchased water	17,404,845	22,400,000	24,800,000
Outside sewerage services	6,968,764	3,150,000	3,500,000
Other expenses	131,982	2,293,050	2,151,800
Contingency	0	0	1,090,229
Total expenses	51,520,504	57,985,000	64,938,500
Other financing sources/(uses):			
Transfer to 7012 fund	0	(12,000,000)	0
Total other financing sources/(uses)	0	(12,000,000)	0
Net assets:			
Change in net assets	5,699,474	(7,640,500)	0
Total net assets prior year	24,291,775	29,991,249	22,350,749
Net assets - ending	29,991,249	22,350,749	22,350,749

Proprietary Funds

Fund 7200000000

Shared Septic Systems

Description

This fund covers the operation of the county shared septic systems. Funding comes primarily from user charges, and to the extent needed, general tax dollars as provided by the authorization in the County code.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
O & M user fees from homeowners	164,102	410,460	541,250
Capital reserve	31,951	36,190	36,170
Risk pool reserve	29,030	32,900	32,900
General fund support	0	0	26,600
Other revenue	753	14,025	10,090
Total revenues	225,836	493,575	647,010
Expenses:			
Professional services	16,341	207,383	254,190
Contract services	29,889	125,910	149,100
Septic Tank Maintenance	5,348	21,215	26,100
Ground maintenance	5,220	9,080	11,400
Supplies/inventory	45,688	100,862	141,175
Other expenses	267	53,600	154,585
Total expenses	102,753	518,050	736,550
Other financing sources/(uses):			
Appropriation from fund balance	0	0	89,540
Total other financing sources/(uses)	0	0	89,540
Net assets:			
Change in net assets	123,083	(24,475)	0
Less appropriation from fund balance	0	0	(89,540)
Total net assets prior year	587,182	710,265	685,790
Net assets - ending	710,265	685,790	596,250
Reserve - capital and risk pool	710,265	685,790	596,250

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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Water & sewer ad valorem	29,197,344	29,975,700	30,575,000
Water front foot benefit charges	459,578	383,000	325,500
Sewer front foot benefit charges	1,961,359	1,797,000	1,635,000
Water in aid of construction charges	1,570,700	913,300	2,100,000
Sewer in aid of construction charges	1,823,610	2,904,500	1,300,000
Developer contributions	8,950,202	5,566,000	5,700,000
Interest on investments	107,522	115,964	115,000
Other financial matters	26,025	30,000	30,000
Amortization of premium	353,915	400,000	400,000
Penalty and interest	38,299	40,000	40,000
Total revenues	44,488,554	42,125,464	42,220,500
Expenses:			
Bond principal payments	9,245,000	9,640,000	9,500,000
Bond interest payments	8,187,039	8,210,488	8,637,360
Major water & sewer loan payments	42,109	453,754	450,000
State loan principal payments	3,179,301	3,251,704	3,171,029
State loan interest payments	881,839	839,603	757,818
Other financial matters	485	1,000	1,000
Bond sale expenses	427,759	400,000	400,000
Amortized discount expense	23,682	23,000	23,000
Depreciation expense	18,840,603	18,397,309	19,135,340
Total expenses	40,827,817	41,216,858	42,075,547
Other financing sources/(uses):			
Appropriation from fund balance	0	0	14,235,047
Transfer from 7010 fund	0	12,000,000	0
Funding of capital projects in 500 fund:			
Water in aid (to 500 fund)	(800,000)	(200,000)	(2,050,000)
Sewer in aid (to 500 fund)	(1,057,710)	(2,198,000)	(1,230,000)
Utility cash funding (to 500 fund)	(9,560,463)	(12,154,000)	(11,100,000)
Total other financing sources/(uses)	(11,418,173)	(2,552,000)	(144,953)
Net assets:			
Change in net assets	(7,757,436)	(1,643,394)	0
Less appropriation from fund balance	0	0	(14,235,047)
Total net assets prior year	334,121,204	326,363,768	324,720,374
Net assets - ending	326,363,768	324,720,374	310,485,327

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 systems. The money in this fund comes from an annual stormwater remediation fee. The fund is self-sustaining and does not depend upon general tax dollars.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Stormwater Remediation Fee	10,272,437	11,112,316	11,200,000
Other financial matters	30,434	18,126	20,000
Total revenues	10,302,871	11,130,442	11,220,000
Expenses:			
Operating Expenses	1,232,289	3,566,721	3,896,830
Contingency	0	0	313,222
Total expenses	1,232,289	3,566,721	4,210,052
Other financing sources/(uses):			
Transfer to capital projects	(7,375,000)	(6,600,000)	(6,600,000)
Total other financing sources/(uses)	(7,375,000)	(6,600,000)	(6,600,000)
Net assets:			
Change in net assets	1,695,582	963,721	409,948
Total net assets prior year	0	1,695,582	2,659,303
Net assets - ending	1,695,582	2,659,303	3,069,251

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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Greens Fees	1,148,106	1,175,000	1,175,000
Cart Fees	280,350	350,000	350,000
Driving Range	105,083	125,000	125,000
Merchandise Sales	115,919	135,000	135,000
Food & Beverage Sales	334,183	345,000	345,000
Other	26,064	25,000	25,000
Total Operating Revenues	2,009,705	2,155,000	2,155,000
Expenditures:			
Golf Course Mgt./Operation	1,570,610	1,744,772	1,750,000
Bond Principle Payments	-	450,000	450,000
Bond Interest Payments	-	108,362	108,362
Depreciation Expense	41,565	-	-
Contingency	-	-	-
Total Operating Expenses	1,612,175	2,303,134	2,308,362
Operating Income	397,530	(148,134)	(153,362)
Non operating revenues (expenses)			
Interest on Investments	447	-	-
Interest Expense	(119,351)	-	-
Other	(130,439)	-	-
Total nonoperating revenues (expenses)	(249,343)	-	-
Net income before contributions and transfers	148,187	(148,134)	(153,362)
Transfers In	30,000	-	-
Transfers Out	-	(268,728)	-
Net increase (decrease) in fund balance	178,187	(416,862)	(153,362)
Prior year fund balance	5,515,421	5,693,608	5,276,746
Ending fund balance	5,693,608	5,276,746	5,123,384

Proprietary Funds

Fund 7410000000

County Government Broadband Initiative Fund

Description

This enterprise fund was created to manage the contracts and to deliver broad band services to County government agencies. Revenues generated come from negotiated fees and charges for the services provided.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Broad Band (Fees & Charges)	\$ -	-	-
Transfer In	-	575,000	575,000
Total Revenues	-	575,000	575,000
Expenditures:			
Operating Expenses	-	575,000	575,000
Master Lease Debt Service	-	-	-
Non operating expenses			
Transfer out	-	-	-
Other	-	-	-
Total Expenditures	-	575,000	575,000
Net increase(decrease) in fund balance	-	-	-
Adjustment to beginning fund balance	-	-	-
Prior year fund balance	-	-	-
Ending fund balance	-	-	-

Proprietary Funds

Fund 7420000000

Non-County Government Broadband Initiative Fund

Description

This enterprise fund was created to manage the contracts and to deliver broad band services to Non-County government agencies. Revenues generated come from negotiated fees and charges for the services provided.

	FY 2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Broad band (Fees & Charges)		466,770	1,113,720
Total Revenues	-	466,770	1,113,720
Expenditures:			
Operating Expenses		334,212	350,000
Master Lease Debt Service			1,113,720
Non operating expenses			
Transfer out			
Other			
Total Expenditures	-	334,212	1,113,720
Net increase(decrease) in fund balance	-	132,558	-
Adjustment to beginning fund balance			
Prior year fund balance			132,558
Ending fund balance		132,558	132,558
Less noncash assets			-
Operating surplus/deficit			132,558

Proprietary Funds

Fund 7430000000

Private Sector Broadband Initiative Fund

Description

This enterprise fund was created to manage the contracts and to deliver broad band services to private sector businesses. Revenues generated come from negotiated fees and charges for the services provided.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Broad band (Fees & Charges)		39,130	525,000
Total Revenues	-	39,130	525,000
Expenditures:			
Operating Expenses		35,000	500,000
Master Lease Debt Service			
Non operating expenses			
Transfer out			
Other			
Total Expenditures	-	35,000	500,000
Net increase(decrease) in fund balance	-	4,130	25,000
Adjustment to beginning fund balance			
Prior year fund balance			4,130
Ending fund balance		4,130	29,130

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.

	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget
Revenues:			
Fleet operations charges (internal agencies)	16,238,098	15,986,211	16,370,166
Fleet operations charges (external agencies)	1,336,628	1,211,159	1,300,000
Sale of capital asset	260,250	260,000	260,000
Other revenue	8,572	0	0
Total revenues	17,843,548	17,457,370	17,930,166
Expenses:			
Fleet operations	17,442,754	17,460,085	17,930,166
Total expenses	17,442,754	17,460,085	17,930,166
Other financing sources/(uses):			
Capital contributions received	541,114	0	0
Transfer to General Fund	(6,110)	(1,000,000)	0
Total other financing sources/(uses)	535,004	(1,000,000)	0
Net assets:			
Change in net assets	935,798	(1,002,715)	0
Total net assets prior year	25,306,553	26,242,351	25,239,636
Net assets - ending	26,242,351	25,239,636	25,239,636
Non cash assets	20,103,095	23,864,500	24,000,000
Cash	6,139,256	1,375,136	1,239,636

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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
Data Processing chargebacks	13,565,620	16,884,491	15,075,132
GIS chargebacks	1,793,464	980,232	941,825
GIS data	0	3,500	-
Records Management chargebacks	741,562	897,539	886,243
Radio Maintenance chargebacks	2,348,246	1,818,602	1,916,845
Telephone service chargebacks	2,372,571	3,279,995	3,365,697
Broadband revenues	667	-	-
Copier Rentals	313,717	226,836	348,891
Tower Rentals	997,902	1,012,452	1,047,533
Donation of capital assets	12,607,028	-	-
Sale of capital asset	4,800		
Other			
Total Revenues	34,844,080	25,103,647	23,582,166
Expenditures:			
Information System service	9,336,784	13,295,237	14,753,334
GIS operations	1,671,174	1,999,501	1,163,688
Radio Maintenance	6,207,641	3,400,448	4,010,114
Communication Equipment	-	551,000	500,000
Telephone Services	4,174,099	2,353,258	2,194,613
Records Management	909,143	999,730	888,127
Non operating expenses			
Transfer out		1,343,011	
Total Expenditures	22,298,841	23,942,185	23,509,876
Net increase(decrease) in fund balance	12,545,239	1,161,462	72,290
Adjustment to beginning fund balance			
Prior year fund balance	8,762,615	21,307,854	22,469,316
Ending fund balance	21,307,854	22,469,316	22,541,606
Less noncash assets	(20,115,375)	(20,115,375)	(20,115,375)
Operating surplus/deficit	1,192,479	2,353,941	2,426,231

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, Economic Development Authority, Housing Commission and 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.

	FY2014 Actual	FY2015 Estimated	FY2016 Budget
Revenues:			
County charges	5,543,688	6,810,693	8,799,185
Community College charges	251,450	311,590	327,200
Library charges	57,660	91,950	110,900
Housing Commission charges	16,660	9,230	11,190
Mental Health Authority charges	340	360	640
Economic Development Authority charges	3,060	3,080	4,030
Interest income	8,300	20,000	10,000
Insurance recoveries	118,725	200,000	125,000
Total revenues	5,999,883	7,446,903	9,388,145
Expenses:			
Claims cost:			
Claims	3,643,482	5,031,765	5,530,000
Claims accrual adjustment	370,131	83,235	200,000
Insurance premiums	895,366	1,272,423	1,280,000
Other operating expenses	571,602	635,750	837,250
Administrative costs:			
Interfund transfer to general fund	450,139	427,765	450,144
Other administrative costs	698,100	846,394	866,539
Total expenses	6,628,820	8,297,332	9,163,933
Fund balance:			
Net change in fund balance	(628,937)	(850,429)	224,212
Fund balance - beginning	(2,568,514)	(3,197,451)	(4,047,880)
Fund balance - ending	(3,197,451)	(4,047,880)	(3,823,668)
Required claims reserve	11,816,765	11,900,000	12,100,000
Cash balance	8,619,314	7,852,120	8,276,332

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.

	FY2014 Actual	FY2015 Estimate	FY2016 Budget
Revenues:			
County Charge Backs	27,269,977	27,729,382	32,100,169
Community College Charge Backs	6,599,268	6,085,552	6,546,301
Library Charge Backs	1,921,061	2,340,598	2,429,522
EDA Charge Backs	150,733	167,300	202,661
Mental Health Authority Charge Backs	41,517	42,132	52,236
Soil Conservation District Charge Backs	11,400	50,000	78,793
Employee Contributions	4,157,130	4,300,000	4,809,755
Retiree Contributions	1,816,778	1,894,000	1,976,130
Supplemental Life Insurance	301,219	318,716	350,000
Long Term Disability	9,005	12,000	7,500
Leave With Out Pay	7,631	1,500	3,000
Prescription Drug Rebate	407,172	0	0
Part D Subsidy	267,367	0	0
Cobra	58,119	97,000	20,000
Other Revenue	8,703	0	0
Total revenues	43,027,080	43,038,180	48,576,067
Expenses:			
Administrative Costs	284,183	899,627	899,354
County Health Insurance Charges	34,490,365	35,490,000	36,766,380
Community College Health Insurance Charges	5,486,846	6,085,552	6,546,301
Library Health Insurance charges	1,574,917	2,340,598	2,429,522
Economic Development Authority Health Insurance Charges	102,949	167,300	202,661
Mental Health Authority Insurance Charges	25,690	42,132	52,236
Soil Conservation District Health Insurance Charges	25,100	50,000	78,793
Employee Flexible Benefits	349,276	373,596	324,462
Long-Term Disability	183,789	366,441	370,000
Supplemental Life Insurance	250,099	318,716	350,000
County Life Insurance	592,094	531,315	556,358
Total expenses	43,365,308	46,665,277	48,576,067
Other financing sources/(uses):			
Transfer to General Fund	4,008,203	0	0
Total other financing sources/(uses)	4,008,203	0	0
Fund balance:			
Net change in fund balance	(4,346,431)	(3,627,097)	0
Fund balances - beginning	8,349,497	4,003,066	375,969
Fund balance - ending	4,003,066	375,969	375,969

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 Estimated Long Term Debt Outstanding as of 6/30/2015

	Principal	Interest	Total
School Construction	405,769,318	137,659,716	543,429,033
General County Bonds:			
Community College	75,775,757	28,719,821	104,495,578
Community Renewal	2,415,451	806,597	3,222,048
Fire Department	21,275,294	8,287,890	29,563,184
General County	259,492,033	91,638,783	351,130,816
Police Department	5,082,587	1,616,310	6,698,898
Recreation & Parks	39,823,172	15,477,391	55,300,562
Storm Drain	22,341,173	7,720,645	30,061,817
Total General County	426,205,467	154,267,436	580,472,903
Excise Bonds	55,057,764	19,591,368	74,649,131
School Surcharge	61,892,368	17,439,421	79,331,789
College Bonds	7,463,337	2,154,640	9,617,977
Environmental Services	6,307,346	2,594,886	8,902,232
Total Other Bonds	130,720,815	41,780,314	172,501,129
Total School, Gen. Co. & Other Bonds	962,695,599	333,707,466	1,296,403,065
Water & Sewer	258,413,599	122,551,268	380,964,867
Special Facility Revenue Bonds	4,247,000	455,344	4,702,344
Total Howard County Bonds	1,225,356,198	456,714,079	1,682,070,277

Statements

Total Debt Services Requirements

Fiscal Year 2016 – Final

HOWARD COUNTY, MARYLAND

ALL HOWARD COUNTY BONDS - DEBT SERVICE REQUIREMENTS

FISCAL YEAR 2016

	Principal	Interest	Total
School Construction:			
Bonds	27,671,910	16,990,355	44,662,265
Total School Construction	27,671,910	16,990,355	44,662,265
General County Bonds:			
Community College	4,264,614	3,232,061	7,496,675
Community Renewal	259,334	106,603	365,937
Fire Department	1,070,648	895,052	1,965,700
General County (includes WQ - Loan #3)	17,354,981	10,482,211	27,837,192
Police Department	368,062	240,253	608,315
Recreation & Parks	2,124,145	1,641,685	3,765,830
Storm Drain	1,366,842	910,499	2,277,341
Total General County	26,808,626	17,508,364	44,316,989
Total School and General County	54,480,536	34,498,719	88,979,254
Excise Bonds	3,564,394	2,261,839	5,826,233
School Surcharge	4,565,919	2,638,765	7,204,684
College Bonds	589,926	309,279	899,205
Environmental Services	245,230	199,765	444,995
Total School, Gen. Co. and Excise Bonds	63,446,005	39,908,367	103,353,371
Water & Sewer Bonds			
730 Fund (Metro Bonds)	9,500,000	8,637,360	18,137,360
730 Fund (Water Quality - All Loans)	3,171,029	757,818	3,928,847
Total Water & Sewer Bonds	12,671,029	9,395,178	22,066,207
Special Facility Revenue Bonds	450,000	108,362	558,362
Total W & S and Sp. Fac. Rev. Bonds	13,121,029	9,503,540	22,624,569
Total Howard County Bonds	76,566,034	49,411,907	125,977,940
Master Lease			2,806,909
TOTAL BUDGET	76,566,034	49,411,907	128,784,849

* Includes administrative fee.

Statements

Legal Debt Limits

Fiscal Year 2016

	FY 2014	FY 2015	FY 2016
Assessable Base	\$44,552,141,271	\$45,356,326,000	\$46,937,792,000
Debt Limitation	4.80%	4.80%	4.80%
Legal Limit of Borrowing Amount of General Obligation	\$2,138,502,781	\$2,177,103,648	\$2,253,014,016
Outstanding Debt subject to the Limitation	\$991,865,000	\$961,460,300	\$1,006,227,106
Percent of Assessable Base	2.23%	2.12%	2.14%
Legal Debt Margin	\$1,146,637,781	\$1,215,643,348	\$1,246,786,910

Statements

Statement of Estimated Surplus

June 30, 2015

Unassigned Fund Balance on June 30,2014 (FY 2014 CAFR):	2,831,646
FY 2015 Estimated Receipts (Excluding Use of Fund Balance)	968,845,720
FY 2015 Estimated Expenditures:	
FY 2015 total estimated expenditures	1,011,750,315
Less one-time expenditures (through use of Fund Balance)	(43,673,866)
FY 2015 Net Expenditures	968,076,449
FY 2015 Estimated Current Year Surplus	769,271
Estimated Total Fund Balance on June 30, 2015 Before Taking Actions	3,600,917
Estimated Amount To Be assigned to Future Rainy Day Fund (Based on 7% formula)	3,592,534
Projected Undesignated Fund Balance on June 30, 2015:	8,383

Statements

Statement of Assessable Base and Estimated Collections

Real and Personal Property Taxes (Thousands of Dollars)

	Fiscal 2014		Fiscal 2015		Fiscal 2016	
	Assessable Base	Audited Revenues	Estimated Base	Estimated Revenues	Projected Base	Projected Revenues
Real Property(gross)	42,990,610	418,724	43,770,725	435,279	45,329,563	449,823
Personal Property	1,561,531	39,362	1,585,601	39,659	1,608,229	40,884
Total Real and Personal Property	44,552,141	458,086	45,356,326	474,938	46,937,792	490,707

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 organization's budget is approved by categories of expense such as salaries, supplies and equipment. Expense categories are also called object classes. Categories are further divided into detailed line items (or objects).

Expenses

Money budgeted and spent by the County.

Fee

A charge for service to the user or beneficiary of the service. According to State law, charges must be related to the cost of providing the service.

Fiduciary Fund Type-Trust & Agency Funds

Includes Pension Trust Funds used to account for the activities of the County's single-employer public employee retirement plans and Agency Funds used to account for assets held for other funds, governments, or individuals. Examples are the Howard County Employees' Pension Trust Fund, Police & Fire Employees' Pension Trust Fund, Street Light District Fund, School Construction Fund, State Property Tax & Interest Fund, Road Surety Deposit Fund and Community College Construction Fund.

Fines

Charges levied for violation of laws, regulations, or codes. They are established through Executive Regulation as provided for in County law.

Fiscal Year

An accounting period covered by the budget. Howard County's fiscal year begins on July 1st and ends on the following June 30th. Fiscal year 2012, for example, begins on July 1, 2011 and ends on June 30, 2012.

Full-time Equivalent (FTE)

A method of showing part-time positions as portions of full-time slots. An employee who works half of the regular full-time workweek in a position is shown as 0.5 FTE.

Fund

Resources segregated for the purpose of implementing specific activities or achieving certain objectives in accordance with special regulations, restrictions, or limitations, and constituting an independent fiscal and accounting entity.

Fund Balance

Undesignated reserves in a fund the amount by which resources exceed the obligations of the fund. Fund balance may be measured as a percentage of revenues or expenditures.

General Fund

The principal operating fund for the County government. It is used to account for all financial resources except for those required by the law, County policy and generally accepted accounting principles to be accounted for in another fund.

General Obligation (GO) Debt

Bonded debt incurred under the general obligation and backed by the full faith and credit of the County to pay its scheduled retirement of principal and interest.

General Revenues

Money received which may be used to fund general County expenditures such as education, public safety, welfare, debt service, etc. Funds received are restricted as to use (such as recreation) are not general revenues and are accounted for in other funds.

Grant

Money given by another government (or other source) to the County, usually for a specific purpose.

Interfund Transfer

A transfer of resources from one fund to another as required by law or appropriation. The funds are considered revenue of the source fund, not the receiving fund.

Internal Service Funds

Funds used to account for goods and services furnished by certain County agencies to other County agencies primarily on a cost reimbursement basis. Includes Central Stores Fund, Information Systems Services Fund, Risk Management Fund, Employee Benefits Fund and Radio Maintenance Fund.

Licenses and Permits

Documents issued in order to regulate various kinds of businesses and other activity within the community. Inspection may accompany the issuance of a license or permit, as in the case of food vending licenses or building permits. In most instances, a fee is charged in conjunction with the issuance of a license or permit, generally to cover all or part of the related cost.

Line Item

A detailed item within an expense category in the budget. For example, office furniture is a line item within the category of equipment. Line items are also called objects.

Major Crimes

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

OPEB

OPEB is an acronym for Other Post Employment Benefits. These are benefits owed to county employees (including the Board of Education, Howard County Library, and the Howard County Community College) for health care and insurance when they retire. GASB Statement No. 45 requires public-sector employers to recognize the cost of other post-employment benefits over the active life of their employees rather than on a pay-as-you-go basis.

Operating Budget

A comprehensive plan by which the County's operating programs is funded for a single fiscal year. Includes descriptions of programs, appropriation authority, estimated revenues and related program data and information related to the fiscal management of the County.

Organization

A sub-unit, within an agency, with its own budget. For example, the Personnel Office is an organization in the Department of County Administration (an agency).

Part II & III Offenses

Refers to crimes such as simple assault, forgery/counterfeiting, fraud, embezzlement, vandalism, weapons violations, sex offenses, drug violations, driving while intoxicated, child abuse/neglect, liquor law violations, disorderly conduct and other crimes not defined under major crimes.

Pay-As-You-Go Funds

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

Program (See Activity)**Proposed Budget**

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

Proprietary Fund Type

Funds used to account for the County's ongoing organizations and activities, which are similar to those often found in the private sector. The measurement focus is based upon determination of net income. Included are Enterprise and Internal Services Funds.

Rainy Day Fund

As account in which money is set aside for emergencies, such as severe revenue shortfalls, or recovery from natural disasters. In Howard County, the formal name of the rainy day fund is the Budget Stabilization Account. According to the County Charter, any surplus general funds the County has must be put into this account until it equals seven percent (7%) of the prior year's audited general fund expenditures. The Charter further states that any money in excess of that amount can only be used for one-time expenditures.

Real Property

Real estate, including land and improvements (buildings, fences, pavements, etc.), classified for purposes of assessment.

Requested Budget

The budget for the next fiscal year, sought by a County agency and submitted to the County Executive for review. Revenue Money received by the County to support its budget. Property taxes and building permit fees are examples of revenues in the County general fund. By law, revenues must equal or exceed budgeted expenditures-the County must have a balanced budget.

Restricted Funds

A term used to collectively describe all funds other than the general fund that provide services and activities conducted by the County. Included are the Special Revenue Funds, Capital Projects Funds, Proprietary Funds and Fiduciary Fund-Trust & Agency Funds.

Risk Management

A process used to identify and measure the risks of accidental loss, to develop and implement techniques for handling risk, and to monitor results. Techniques used may include self-insurance, commercial insurance and loss control activities.

Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources, which by law designated to finance particular functions or activities. Includes the Environmental Services Fund, Community Renewal Fund, Agricultural Land Preservation Fund, Fire & Rescue Reserve Funds, Grants Funds, Health Department Fund and Recreation Program Fund.

Supplemental Appropriation Ordinance (SAO)

An amendment to the Operating Budget requested by the County Executive for approval by the County Council.

Transfer Appropriation Ordinance (TAO)

An amendment to the Capital Budget requested by the County Executive for approval by the County Council.