

# Howard County, Maryland

Ken Ulman, County Executive



**Fiscal Year 2010**

**APPROVED OPERATING BUDGET DETAIL**





# Howard County, Maryland Approved Operating Budget, Fiscal Year 2010

---

## Submitted by

**County Executive  
Ken Ulman**

---

## Approved by

**The County Council  
Mary Kay Sigaty, Chairperson  
Jen Terassa, Vice Chairperson  
Calvin Ball, Council Member  
Greg Fox, Council Member  
Courtney Watson, Council Member**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Howard County  
Maryland**

For the Fiscal Year Beginning

**July 1, 2008**

President

Executive Director

*The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the Howard County Government Budget Office for its annual budget for the fiscal year beginning July 1, 2008.*

*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 communication device.*

*The 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.*



# Howard County, Maryland Approved Operating Budget, Fiscal Year 2010

## 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 2010

### Table of Contents

#### Summary Section

Mission Statement	
From the Executive	
Howard County Organizational Chart.....	1
Local Elected Officials .....	2
About the All Funds Total Budget .....	3
All Funds Budget – How the Budget is Funded.....	4
All Funds Budget – How the Budget is Spent .....	5
General Fund Revenues.....	6
General Fund Expenditures .....	7
Comparative Expenditures Summary .....	8
Questions About the Budget .....	10
Fiscal 2010 Budget Highlights .....	12
All Funds Revenues.....	13
General Fund Revenue Summary .....	16
General Fund Revenue .....	17
Employee Information .....	18
New Positions/Other Agencies.....	19
Fiscal FTE's by Function .....	20
Personnel Summary for 10-Year Period .....	21
About the Budget and the Budget Process.....	22
Budget Calendars.....	24
Budget and Financial Policies .....	25
Investment Policy .....	28
Budget Stabilization Account.....	29
Rainy Day Fund.....	30
County Council Districts.....	31
About Howard County .....	32
Capital Budget .....	36

#### Detail Section

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

Education.....	47
Public Safety .....	59
Public Facilities .....	75
Community Services .....	93
Legislative & Judicial.....	125
General Government .....	147
Capital, Debt & Service Reserves.....	177
Restricted Funds/Statements .....	183
Glossary .....	237





## HOWARD COUNTY OFFICE OF COUNTY EXECUTIVE

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

Ken Ulman,  
Howard County Executive  
kulman@howardcountymd.gov

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

April 20, 2009

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

Dear Chairperson Sigaty:

I am pleased to submit to you the proposed Howard County Government Operating Budget for Fiscal Year 2010. Despite the incredibly difficult worldwide financial crisis we are all facing, this budget proposal funds Howard County's crucial core priorities: education, public safety and critical human services, without raising taxes. I believe this budget maintains the sound fiscal management this County is known for and keeps us well-prepared for the upcoming years.

This proposal includes a total general fund budget of \$820,224,970 which represents a decrease of 4.0 percent from FY 2009. This is the largest dollar reduction in the budget in County history and the largest percentage decrease in 17 years. We have looked critically at every department's budget and sought savings and efficiencies wherever possible. Apart from education funding, this budget proposes reductions in every area of County Government. General Government spending is down 5.9%; Public Facilities spending is down 4.7%; Legislative and Judicial Services spending is down 5.4%; Public Safety spending is down 1.3%; and Community Services spending is down 4.2%. Education is the only category to see greater operating funds proposed than budgeted last year, with an increase of \$2.7 million for the Board of Education.

The global financial crisis impacts our County budget on several different levels. Both residential and commercial development projects have slowed due to lack of financing, and as a result, the County has seen a drop in development based revenues. Similarly, as more of our citizens are losing their jobs and fewer of our businesses are realizing profits, we are seeing income tax revenue decline. In addition, the impact of the financial crisis on the State translates into cuts in State aid. In this budget we have had to cope with all of these factors while continuing to focus on our most critical priorities.

The education system comprised of our local schools, community college and library is one of our County's greatest strengths. Maintaining the excellence of these educational institutions is of highest priority, and as in past years, funding for education represents the majority of our operating budget. The school system alone represents 60.1% of this proposed budget, and including the community college and library, education accounts for 65.6% of the budget. Even with the overall decrease in funds available for this budget, we have funded the required levels for maintenance of effort for the school system and

the community college. Despite reductions in State aid for libraries, we worked to maintain Sunday hours at all branches and to limit as much as possible the impact of the reduced funding.

Maintaining public safety is a critical function of government and a fundamental priority for this Administration. In the past two budgets, we added more than 50 police officers to our force. Despite these difficult times, we have maintained all sworn public safety positions in the budget and will not reduce the level of service in our Police Department or the number of officers on the street. Like all other departments of County Government, we have asked the Police Department to find operational efficiencies and administrative savings, but we will not allow these budget reductions to compromise the safety of our citizens.

In the Capital Budget released earlier this month, we announced the construction of new fire stations to ensure we meet our commitment to respond to medical and fire emergencies as quickly as possible. This budget continues to honor that commitment by restructuring the organization to staff the new Glenwood Fire Station.

It is during these difficult economic times when the county's financial resources are declining that our citizens most need the services the county provides. Despite cuts in other areas, we have maintained level funding of \$4.8 million in our Community Service Partnership grants program. We have restructured the distribution of individual grant awards to direct more funding to those agencies which address critical human service needs such as housing, food, health care, and crisis support. We have also created a \$40,000 Emergency Assistance Supplement to provide additional support to those with the most critical needs.

Unfortunately, we must ask both citizens and employees to participate in this year's budget cutbacks. All of the reductions to the departments will not come without cost. We are holding 50 positions vacant and cutting materials to minimum levels. There will be impacts. With reduced staffing, our departments may not be able to respond to service requests as quickly as in the past.

County employees will also feel the direct impact of these difficult financial conditions. There are no cost of living increases for County employees included in this budget. Additionally, we are proposing a four day furlough for all non-public safety employees. Under this proposal non-essential County facilities will be closed over the winter holidays (December 25-January 3), but County libraries will remain open.

County department heads will be furloughed one additional day for a total of five days; and although elected officials cannot legally be furloughed, I am asking all County elected officials to join me in voluntarily participating in a five-day "furlough" by returning the equivalent of five days worth of their salaries to the County.

In this budget proposal there are nine full-time layoffs. Three of these layoffs are a direct result of cuts from State aid in the Health Department; two positions eliminated in the Soil Conservation District were requested by the Soil Conservation Board; and four positions are being eliminated from the Sheriff's Department. In addition, 50 already vacant county positions will remain unfunded, and several contingent positions will be eliminated or reduced. Such cost-saving measures are critical to ensure that

our priorities – notably, public safety, education, and critical human services – receive the funding necessary to meet the needs of our community.

The decision to layoff and furlough county employees was the most difficult one I had to make; but by furloughing we dramatically reduced the number of layoffs we had to make. By closing down government operations during the winter holiday week, the County will save money on energy, custodial services, and general office expenditures. We are also hopeful that the extra time employees will have to spend with families and friends during the holiday season will alleviate some of the pain of this financial cut.

Though the budget challenges we face this year are formidable, we have positioned ourselves well to handle them with minimal impact on our quality of life. Over the past 12 months the County has realized significant cost savings by seeking efficiencies wherever possible. We have decreased trash disposal costs thanks to our upgraded recycling system; and we are realizing savings in replacement vehicles as well as fuel costs based on the dramatic reduction in County take-home vehicles. We continue to benefit from the savings of closing the County's outdated print shop, eliminating redundant cable TV studios, and bringing the collection of recordation tax under the County rather than paying the State for this service. We are also seeing millions of dollars of savings from efficiencies in technology. We will continually seek innovative approaches to find savings wherever possible and continue to practice sound fiscal management so we will be in the best position possible to face whatever financial conditions lie before us.

We are not alone in our struggle to balance the budget in the face of a slowing economy, but I believe we have wisely focused on opportunities to reduce spending and increase efficiency. This focus allows us to fund our priorities. We know these are difficult times, but we must remain true to our values and priorities. Just as residents are forced to make difficult financial decisions in economic downturns, so is government. What I am presenting to you is a budget that embodies a commitment to maintaining the superb quality of life in Howard County and to responsibly managing our finances in the face of challenges beyond our control.

Sincerely,



Ken Ulman  
County Executive



# Howard County Organizational Chart



<b>Other Agencies Which Receive County Funding:</b>	
Howard County Public School System	Maryland Cooperative Extension
Howard Community College	Sheriff's Office
Howard County Library	Circuit Court
Health Department	Orphan's Court
Social Services	Board of Elections
Soil Conservation	Mental Health Authority
Economic Development	State's Attorney
Revenue Authority	

Advisory boards and commissions are not shown

\*The Office of Law represents both the County Executive and the County Council.

## Local Elected Officials

### County Executive

Ken Ulman

### County Council

Mary Kay Sigaty, Chairperson

Jen Terrasa, Vice Chairperson

Calvin Ball

Greg Fox

Courtney Watson

---

### Department/Agency Officials

#### Education

Kate Hetherington, Ph.D., President, Howard  
Community College

Board of Education (*Elected Officials*)

Frank Aquino, Chairman

Ellen Flynn Giles, Vice Chairman

Larry Cohen

Allen Dyer

Sandra French

Patricia S. Gordon

Janet Siddiqui, M. D.

Adejire Bademosi, Student Member

Dr. Sydney L. Cousin, Superintendent,

Howard County Public School System

Valerie Gross, Executive Director & CEO,

Howard County Library

#### Public Safety

William McMahon, Chief,  
Dept. of Police

Jack Kavanagh, Director,  
Dept. of Corrections

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

#### Public Facilities

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

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

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

Robert Ensor, District Manager,  
Soil Conservation

### Community Services

Susan Rosenbaum, Director,  
Dept. of Citizen Services

Mary Ellen Waltemire, Regional Extension Director,  
Maryland Cooperative Extension Service

Dr. Peter Beilenson, Health Officer,  
Health Department

Charlene Gallion, Director  
Dept. of Social Services

Gary Arthur, Director,  
Dept. of Recreation & Parks

Donna Wells, Director,  
Mental Health Authority

### General Government

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

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

Margaret Ann Nolan, Solicitor,  
Office of Law

Sharon F. Greisz, Director,  
Dept. of Finance

Ira Levy, Director,  
Technology and Communication Services

Richard W. Story, Executive Director,  
Economic Development Authority

Stacy Spann, Director,  
Dept. of Housing and Community Development

### Legislative and Judicial

Stephen M. Le Gendre, Administrator,  
County Council

Haskell Arnold, Auditor,  
County Council

Diane O. Leasure, Chief Administrative Judge,  
Circuit Court

Ann Balcerzak, President,  
Board of Elections

### Elected Officials

Dario Broccolino,  
State's Attorney

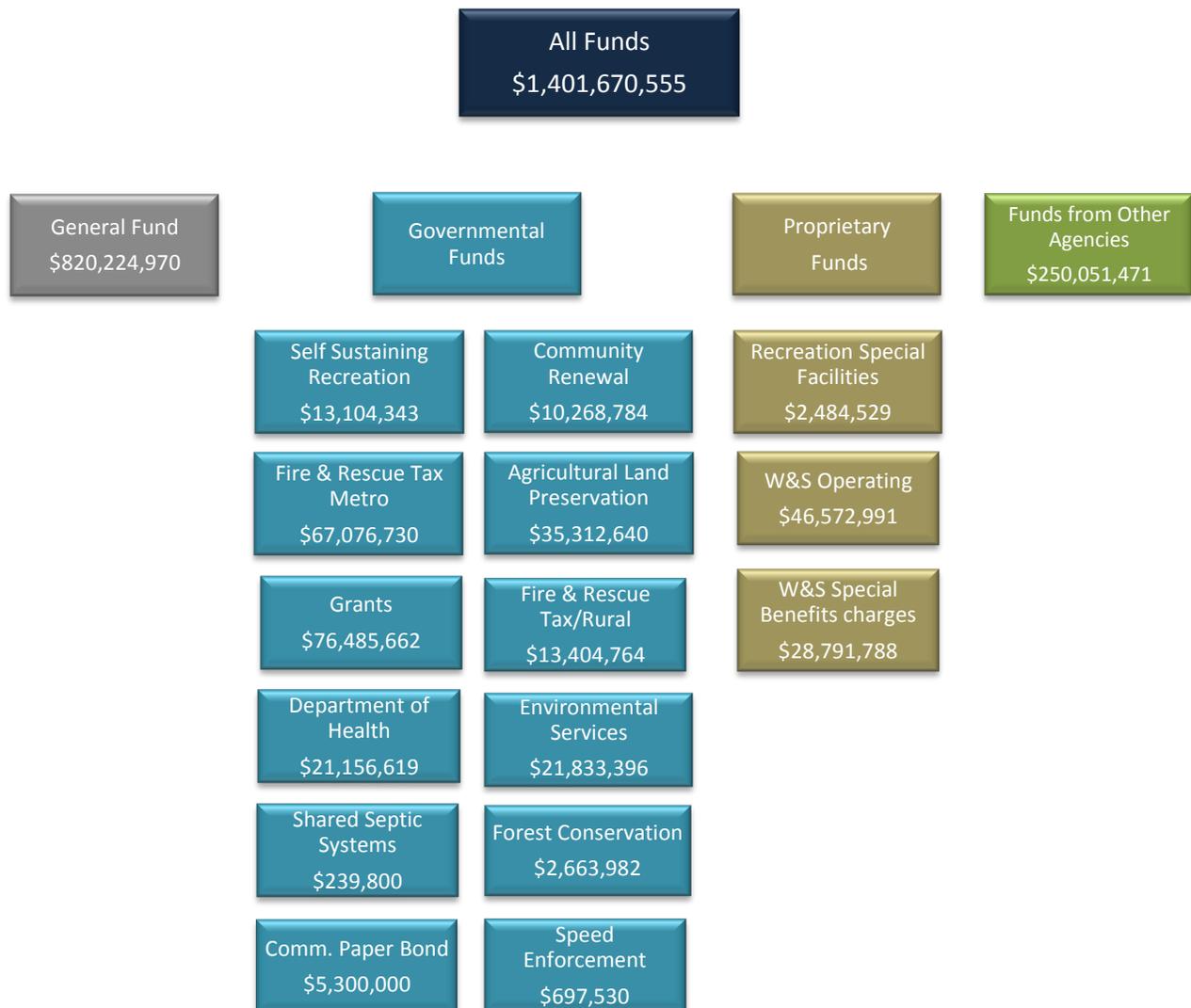
James F. Fitzgerald,  
Sheriff

Sherae McNeal, Chief Judge,  
Orphans Court

Margaret Rappaport,  
Clerk of the Court

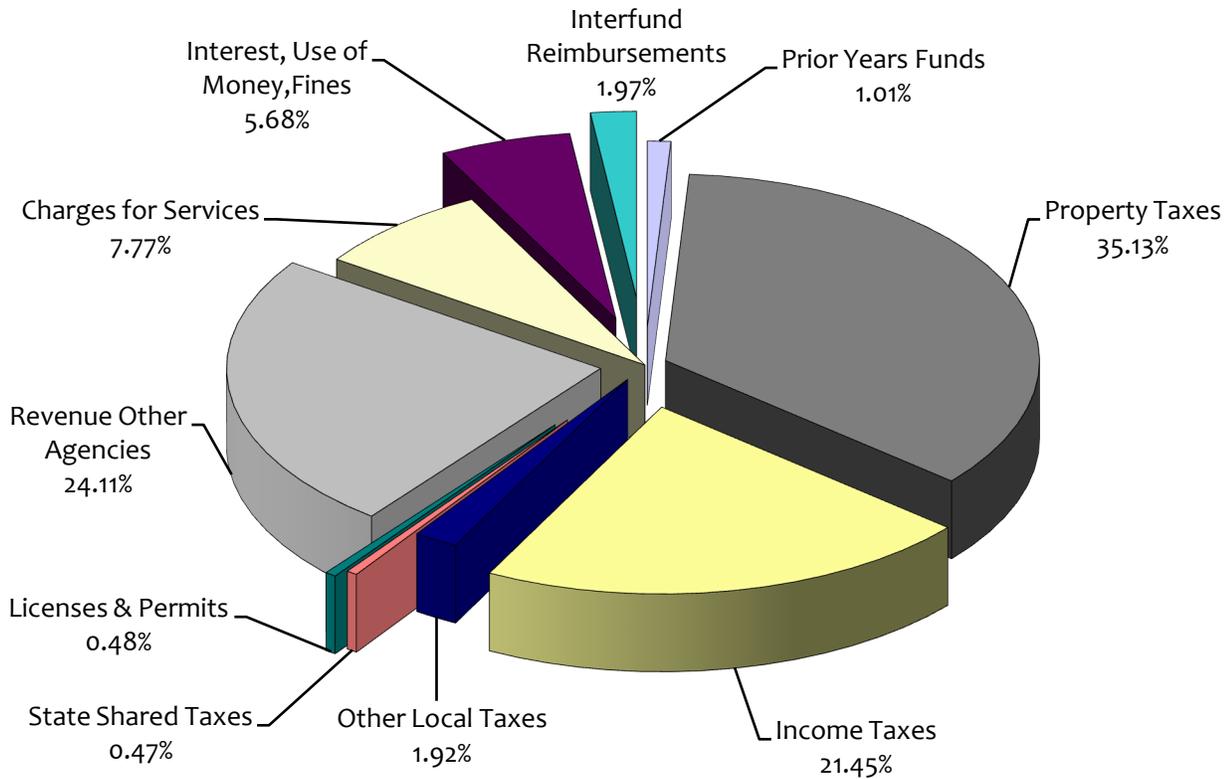
## About the All Funds Budget

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



## All Funds Budget

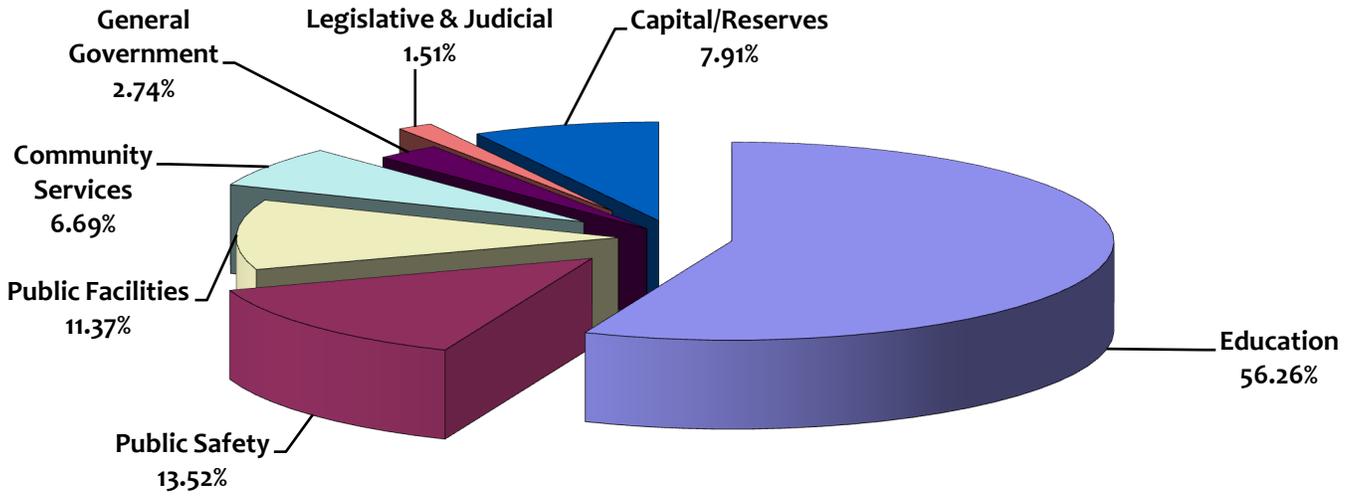
*How the Budget is Funded*



	Audit Fiscal 2008	Percent Change	Budget Fiscal 2009	Percent Change	Approved Fiscal 2010
Prior Years Funds	37,739,594	-13.37%	32,691,971	-56.57%	14,197,182
Property Taxes	426,188,706	7.50%	458,154,997	7.49%	492,453,457
Income Taxes	316,724,547	4.62%	331,351,570	-9.27%	300,650,000
Other Local Taxes	36,506,005	-6.70%	34,058,885	-21.09%	26,875,000
State Shared Taxes	15,513,178	1.79%	15,790,764	-57.94%	6,641,944
Licenses & Permits	6,861,979	3.23%	7,083,475	-4.85%	6,740,280
Revenue Other Agencies	264,619,833	20.47%	318,792,405	6.02%	337,983,648
Charges for Services	94,876,355	33.08%	126,261,145	-13.79%	108,851,934
Interest, Use of Money	20,258,587	261.52%	73,239,239	8.68%	79,599,374
Interfund Reimbursements	31,188,507	-18.97%	25,272,219	9.52%	27,677,736
<b>Total Budget</b>	<b>1,250,477,291</b>	<b>13.77%</b>	<b>1,422,696,670</b>	<b>-1.48%</b>	<b>1,401,670,555</b>

# All Funds Budget

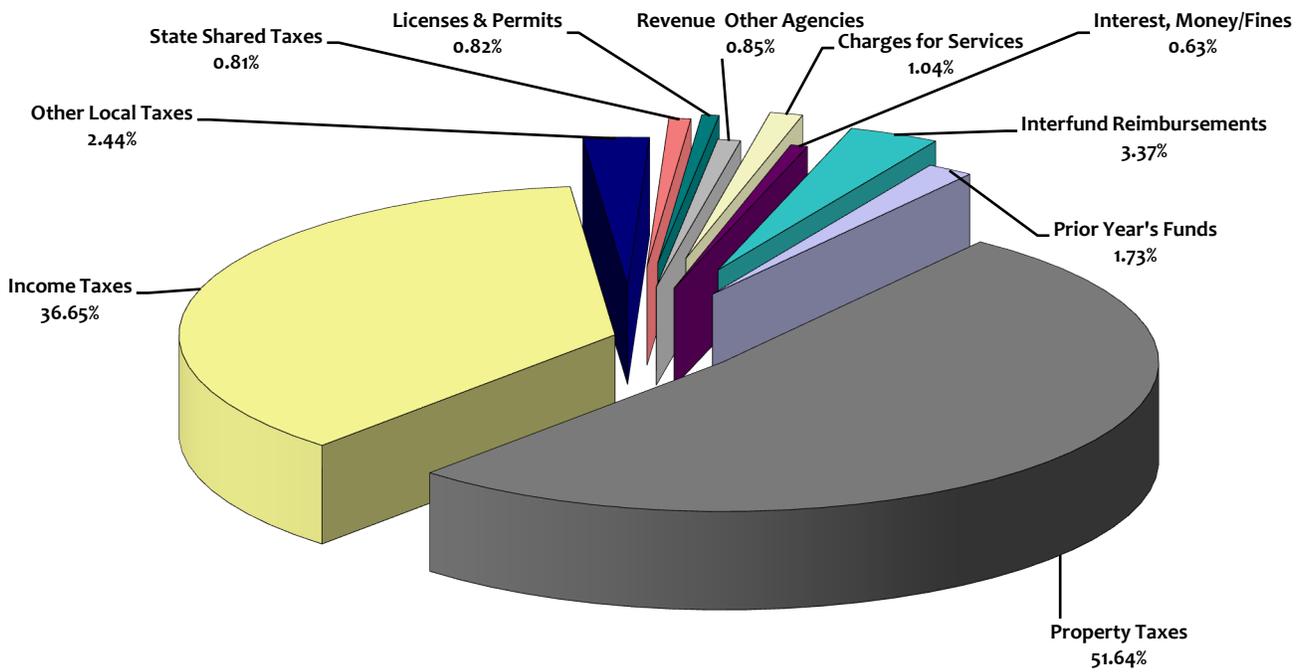
*How the Budget is Spent*



	Audit Fiscal 2008	Percent Change	Budget Fiscal 2009	Percent Change	Approved Fiscal 2010
Education	748,492,985	7.34%	803,398,583	-1.86%	788,447,345
Public Safety	157,834,870	15.56%	182,399,807	3.86%	189,446,094
Public Facilities	124,797,550	51.63%	189,234,971	-15.82%	159,292,508
Community Services	90,154,124	17.75%	106,156,809	-11.64%	93,799,411
General Government	30,785,767	32.24%	40,712,193	-5.22%	38,588,159
Legislative & Judicial	20,474,816	10.74%	22,672,893	-6.35%	21,233,468
Capital/Reserves	72,402,136	7.90%	78,121,504	41.91%	110,863,570
<b>Total Budget</b>	<b>1,244,942,248</b>	<b>14.28%</b>	<b>1,422,696,760</b>	<b>-1.48%</b>	<b>1,401,670,555</b>

# General Fund Revenues

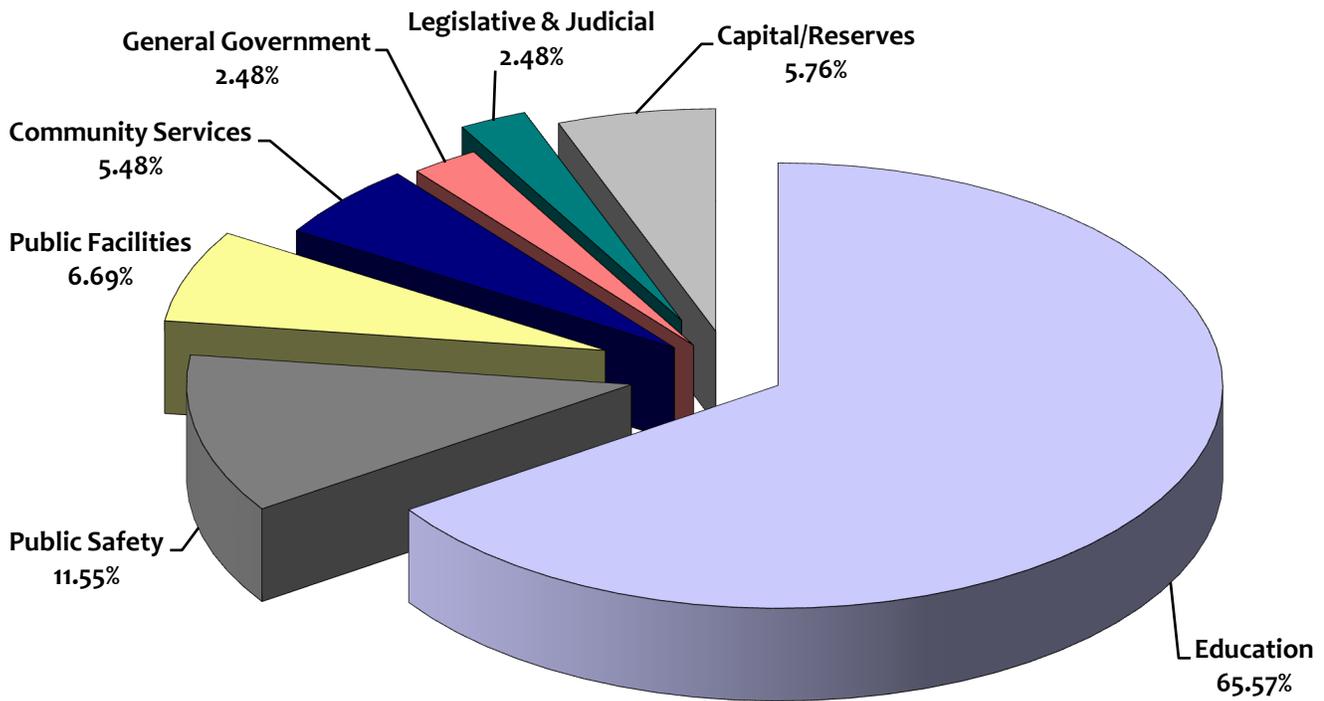
*How the Budget is Funded*



	Audit Fiscal 2008	Percent Change	Approved Fiscal 2009	Percent Change	Approved Fiscal 2010
Prior Year's Funds	37,739,594	-13.51%	32,640,985	-56.51%	14,197,182
Property Taxes	367,835,075	6.83%	392,965,607	7.80%	423,603,109
Income Taxes	316,724,547	4.62%	331,351,570	-9.27%	300,650,000
Other Local Taxes	24,130,408	4.47%	25,208,885	-20.66%	20,000,000
State Shared Taxes	15,513,178	1.79%	15,790,764	-57.94%	6,641,944
Licenses & Permits	8,193,156	-6.64%	7,648,975	-11.88%	5,263,600
Revenue Other Agencies	5,728,829	20.02%	6,875,977	1.61%	6,986,977
Charges for Services	11,571,303	-14.68%	9,872,325	-13.70%	10,006,400
Interest, Money/Fines	20,258,587	-66.07%	6,872,780	-24.22%	5,198,022
Interfund Reimbursements	22,755,096	11.06%	25,272,219	9.52%	27,677,736
<b>Total Revenues</b>	<b>830,449,773</b>	<b>2.90%</b>	<b>854,500,087</b>	<b>-4.01%</b>	<b>820,224,970</b>

# General Fund Expenditures

*How the Budget is Spent*



	Audit Fiscal 2008	Percent Change	Budget Fiscal 2009	Percent Change	Approved Fiscal 2010
Education	500,521,432	7.47%	537,894,852	-0.01%	537,846,890
Public Safety	85,570,689	12.15%	95,970,426	-1.30%	94,727,434
Public Facilities	60,496,749	-4.76%	57,615,409	-4.83%	54,834,492
Community Services	42,627,974	9.97%	46,878,133	-4.20%	44,909,313
General Government	22,336,053	-3.40%	21,576,704	-5.89%	20,305,825
Legislative & Judicial	19,574,168	9.55%	21,443,059	-4.95%	20,380,750
Capital/Reserves	72,402,135	0.99%	73,121,504	-35.42%	47,220,266
<b>Total Expenditures</b>	<b>803,529,200</b>	<b>6.34%</b>	<b>854,500,087</b>	<b>-4.01%</b>	<b>820,224,970</b>

## Comparative Expenditure Summary

By Function/Department/Object Class

Fiscal Years 2008-2010

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

	FY 2008 Actual	FY 2009 Approved	FY 2010 Approved	FY2009 vs. FY2010	
				Amount	Percent
<b>Expenditures by Function</b>					
Education	465,185,447	499,133,213	498,009,248	-1,123,965	-0.23%
Public Safety	156,404,770	182,864,807	190,012,093	7,147,286	3.91%
Public Facilities	115,583,051	131,509,794	130,500,720	-1,009,074	-0.77%
Community Services	90,816,818	113,897,383	103,183,991	-10,713,392	-9.41%
Legislative & Judicial	20,437,874	22,817,749	21,358,468	-1,459,281	-6.40%
General Government	102,318,934	137,004,400	123,456,640	-13,547,760	-9.89%
Capital, Debt & Reserves	139,946,907	201,323,599	204,153,907	2,830,308	1.41%
<b>Total Expenditures by Function</b>	<b>1,090,693,801</b>	<b>1,288,550,945</b>	<b>1,270,675,067</b>	<b>-17,875,878</b>	<b>-1.39%</b>
<b>Expenditures by Department</b>					
Howard County Public School System	427,176,316	458,233,637	457,560,424	-673,213	-0.15%
Howard Community College	23,635,010	25,289,690	25,195,470	-94,220	-0.37%
Howard County Library	14,374,121	15,609,886	15,253,354	-356,532	-2.28%
Police	74,004,199	86,968,969	85,465,912	-1,503,057	-1.73%
Fire & Rescue Services	69,638,703	82,676,555	91,163,310	8,486,755	10.27%
Corrections	12,761,868	13,219,283	13,382,871	163,588	1.24%
Planning & Zoning	11,375,240	13,005,571	13,591,245	585,674	4.50%
Public Works	97,181,834	110,697,243	109,974,797	-722,446	-0.65%
Inspections, Licenses & Permits	6,352,615	7,077,945	6,404,668	-673,277	-9.51%
Soil Conservation	673,362	729,035	530,011	-199,024	-27.30%
Recreation & Parks	27,901,285	30,891,552	29,738,104	-1,153,448	-3.73%
Citizen Services	19,057,997	22,709,234	17,463,565	-5,245,669	-23.10%
Transportation Services	18,519,012	22,457,619	18,451,229	-4,006,390	-17.84%
Health	18,976,226	30,600,743	30,376,200	-224,543	-0.73%
Mental Health Authority	310,000	330,000	330,000	0	0.00%
Social Services	519,463	668,714	584,311	-84,403	-12.62%
Maryland Cooperative Extension	413,391	422,524	416,463	-6,061	-1.43%
Community Service Partnerships	5,119,444	5,816,997	5,824,120	7,123	0.12%
County Council	2,851,195	3,314,835	3,242,866	-71,969	-2.17%
Circuit Court	2,856,871	3,228,714	3,122,567	-106,147	-3.29%
Orphans Court	43,861	46,085	43,172	-2,913	-6.32%
State's Attorney	6,311,730	6,931,146	6,755,325	-175,821	-2.54%
Sheriff's Office	6,075,018	6,547,434	6,123,134	-424,300	-6.48%
Board of Election Supervisors	2,299,199	2,749,535	2,071,405	-678,130	-24.66%

## Comparative Expenditure Summary – continued

	FY 2008 Actual	FY 2009 Approved	FY 2010 Approved	FY2009 vs. FY2010 Amount	FY2009 vs. FY2010 Percent
Office of the County Executive	1,045,732	1,041,247	989,670	-51,577	-4.95%
County Administration	64,235,597	86,216,121	78,655,255	-7,560,866	-8.77%
Finance	10,627,495	14,651,014	11,719,559	-2,931,455	-20.01%
Office of Law	2,897,547	3,167,402	3,262,011	94,609	2.99%
Economic Development Authority	1,266,869	1,384,594	1,322,661	-61,933	-4.47%
Technology & Communications Services	14,366,192	17,003,172	16,342,517	-660,655	-3.89%
Housing & Community Development	7,311,050	13,467,100	10,871,217	-2,595,883	-19.28%
Howard County Revenue Authority	4,848	0	220,000	220,000	
Employee Tuition Reimbursement	80,567	73,750	73,750	0	0.00%
Performance Awards	483,037	0	0	0	0.00%
Debt Service	102,507,453	119,438,041	123,719,459	4,281,418	3.58%
Pay-As-You-Go Funds	37,439,454	32,691,971	5,643,625	-27,048,346	-82.74%
Contingency Reserve		49,193,587	74,790,820	25,597,233	52.03%
<b>Total Expenditures by Department</b>	<b>1,090,693,801</b>	<b>1,288,550,945</b>	<b>1,270,675,067</b>	<b>-17,875,878</b>	<b>-1.39%</b>
<b>Expenditures by Object Class</b>					
Salaries, Wages & Benefits	224,996,954	242,721,281	242,724,170	2,889	0.00%
Contractual Services	116,441,642	138,409,646	135,002,046	-3,407,600	-2.46%
Supplies & Materials	20,330,198	29,675,133	28,081,331	-1,593,802	-5.37%
Business & Education Expenses	19,918,982	25,936,927	25,553,080	-383,847	-1.48%
Capital Outlay	22,499,134	29,224,314	10,774,713	-18,449,601	-63.13%
Other Operating Expenses	649,632,723	772,957,992	776,580,239	3,622,247	0.47%
Other Expenses	36,874,164	49,301,710	51,625,546	2,323,836	4.71%
Interfund Charges & Reimbursements	0	323,942	333,942	10,000	3.09%
<b>Total Expenditures by Object Class</b>	<b>1,090,693,797</b>	<b>1,288,550,945</b>	<b>1,270,675,067</b>	<b>-17,875,878</b>	<b>-1.39%</b>

## Questions About the Budget

Every year, questions are asked about the budget. The purpose of this section is to provide this information up front in the budget process. Unless otherwise noted, the questions and answers refer to the general fund operating budget of the county.

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

A. For fiscal 2010 the property tax rate is unchanged from fiscal 2009, however, each one-cent increase in the real property tax rate along with an automatically generated a 2.5 cent increase in the personal property tax rate generates \$4,209,190 in additional revenue.

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

The chart below shows property taxes paid for fiscal 2009 and for fiscal 2010. The fiscal 2009 rate of \$1.014 remains the same for fiscal 2010. However, residential assessments increased on average 5.0% over last year. That reassessment increase will be reflected in the taxes paid in fiscal 2010.

Home Value	Taxes FY 2009	Taxes FY 2010	Difference
\$250,000	\$2,535	\$2,662	\$127
\$300,000	\$3,042	\$3,194	\$152
\$350,000	\$3,549	\$3,726	\$177
\$450,000	\$4,563	\$4,791	\$228

**Q. There is a 5% cap on the assessment increase on which a homeowner can be taxed. How has the cap affected the tax bills?**

This year the county estimates that the 5% cap will save the homeowners \$106.3 million. There are about 71,300 homes that will receive this credit. That is an average savings of \$1,490 for each property owner in their tax bill. Another way to view this is to look at a example of an individual home. In this example we looked at a home purchased in the third assessment area in 2003 for \$200,000. Even though average home reassessments in this area declined 7% from the last time they were reassessed, homes in that area have had an annual average assessment increase of 13.7%. That means that this home is now assessed at

\$401,000. However, because of the 5% annual cap on taxable assessment increases that homeowner is paying taxes based on an assessment of \$281,470. This is 70% of the full assessable base for this property. At current tax rates this credit will generate savings of \$1,221 in their fiscal 2010 tax bill.

**Q. The general fund portion of the budget has decreased by \$34.3 million. How were those decreases distributed in the budget and what percent of the decrease did each area receive?**

Education	-\$0.05 million	0.1%
General Government	-\$1.3 million	3.7%
Public Safety	-\$1.2 million	3.6%
Community Services	-\$2.0 million	5.7%
Public Facilities	-\$2.7 million	7.9%
Capital/Reserves	-\$25.9 million	75.6%
Legislative/Judicial	-\$1.2 million	3.4%

**Q. What is the status of the county's Rainy Day Fund?**

The Charter requires the county to maintain a Rainy Day Fund of up to 7% of the latest audit of general fund expenditures at the time the budget is adopted. It further requires any surplus the county generates go into the fund until that goal is reached. When the goal is reached, any additional surplus can only be spent on capital projects, one-time expenditures or debt reduction. The current balance of the Rainy Day Fund is \$48,703,989. For fiscal 2010 the mandated level of the fund is based on audited spending for fiscal 2008. Seven percent of that amount will require a Rainy Day Fund of \$54,681,366. The county ended fiscal 2008 with an undesignated surplus of \$5,643,625. In addition, funds were designated in the fiscal 2008 financial statement to bring the fund up to the mandated level for fiscal 2009 and fiscal 2010.

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

OPEB is an acronym for Other Post Employment Benefits. These are benefits owed to county employees (including the Board of Education, the Library, the Community College, the Economic Development Authority, and the Mental Health Authority) for health care and insurance when they retire. Starting in fiscal 2008 state and local governments had to recognize these costs as a liability on their financial statements and establish a plan to fund them as they are incurred. The current actuarial

report states that the county needs to put aside an additional \$40 million a year above annual premium costs to completely fund the liability. The county began funding this liability in fiscal 2008 with a \$14 million appropriation from fund balance. During this current fiscal year the county created an OPEB Trust to receive this payment, invest it, and hold it for future OPEB costs. In fiscal 2009 the county began to fund the OPEB liability from current revenues. On April 9, 2009 the county announced changes in benefit calculations for future retirees effective July 1, 2009 designed to reduce the county's future OPEB cost. Details of these changes are available at the county's Office of Human Resources. Because of the current economic situation, in fiscal 2010, the county has deferred additional contributions to the OPEB Trust.

#### **Q. What are the county tax rates for fiscal 2010?**

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

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

#### **Fire and Rescue District Taxes:**

##### **Metropolitan Fire and Rescue District:**

Real Property: 13.55 cents

Personal Property: 33.875 cents

##### **Rural Fire and Rescue District:**

Real Property: 11.55 cents

Personal Property: 28.875 cents

**Local Income Tax** – Previously, this rate was stated as a percent of the state income tax liability as a “piggyback tax”. As a result of state legislative action this rate has been restated as a percent of Maryland Taxable Income. The rate in Howard County is 3.2%.

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

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

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

**Hotel Motel Tax** – 5% of the room rental charges for visitors using county motels and hotels.

**Local Property Transfer Tax** – 1% of the value of the property being transferred. This revenue is not included in the general fund, but is dedicated to special revenue funds as follows: 25% of the receipts for school land acquisition and construction, 25% for park construction and development, 25% for agricultural land preservation, 12.5% for housing and community development, and 12.5% for the fire and rescue service.

#### **Q. What are the major changes in fees and charges in FY 2010?**

There are several fees being increased in fiscal 2010 including:

##### **Water and Sewer User Charges**

Water and sewer rates are increasing by 6% to offset cost increases for purchased water and sewer services, treatment chemicals and propane, and electricity rates and increased usage. These costs help the county meet higher environmental standards for nutrient removal to discharge cleaner water into the Patuxent River.

##### **Trash Collection Fees**

Refuse and recycling collection fees will remain unchanged at \$225 per year for residents with yard waste service and \$210 per year for those without yard waste collection service. In addition, a new fee of \$39 will be charged by the county for residents who live on private roads to offset the cost of recycling collection.

##### **Public Safety Fees**

Weekend inmate fees charged by the Department of Corrections will increase from \$20 to \$25 per day to offset the daily cost of incarceration of \$98. Also, work release fees will increase from \$12.00 per day to \$15.00 per day for home detention inmates.

##### **Administrative Fees**

The Department of Finance will increase the fee for tax lien certification from \$20 to \$35 and will add personal property tax liens for business licenses.

Rental housing licenses will be increased from \$75 to \$85 to cover the costs incurred by the Office of Consumer Affairs for its mediation services function.

## Fiscal 2010 Budget Highlights

### Education

- Includes funds for the Howard County Public School System to accommodate student enrollment growth
- Includes funding for Howard Community College to increase faculty and staff positions
- Includes funding to retain Sunday hours during the school year at all branches, and Sunday during the summer months at both Miller and Central branches.

### Public Safety

- Full year funding for eight new dispatcher positions to improve the 911 fire/EMS service
- Three-quarter year funding for twelve firefighter trainee positions using a SAFER grant
- Funding for two capital projects serving the rural fire district
- Full year funding for two channel fire dispatch operations in the 911 center

### Public Facilities

- Funding for the Department of Public Works includes one new position in the Bureau of Utilities fund to support electrical maintenance of pumps, grinders and other mechanical equipment.
- The Department of Public Works will provide technical assistance to a recycling cooperative sponsored by the Howard County Chamber of Commerce to promote recycling for county businesses.

### Community Services

- Funds are provided to various community agencies to administer a variety of services to those in need.
- Funding is included for Healthy Howard.
- The Health Department will add one new county funded position for GIS/GPS services in addition to funds for health insurance, steps, position upgrades for county funded state merit positions

- The Mental Health Authority will continue operation of the Mobile Crisis Team seven days per week from noon to 11:00 p.m.
- The Department of Social Services will absorb several programs into one to provide more efficient services.
- Budget reductions will require the Health Department to temporarily suspend the popular and successful drive-thru flu clinic.

### Legislative & Judicial

- The Sheriff's Office will work with the Police Department to more effectively manage the warrant function with an emphasis on Domestic Violence warrants. A new Deputy Sheriff is proposed in the grant funded Domestic Violence Program to meet this need. The Community Service Program will be eliminated due to declining enrollments and increased county costs.
- The Circuit Court will continue to enhance its case and calendar management programs as well as aggressively seek grant funding for Alternative Dispute Resolution program.
- Funds are included in the County Council budget for the Hearing Examiner to now hear zoning violations. The cost is offset by fines collected by the Department of Planning and Zoning.

### General Government

- The Department of Finance will continue to coordinate the efforts of project development that is supported through tax increment financing (TIF).
- The Department of Housing and Community Development will transfer via long-term leases, all of the county owned rental housing properties to the Howard County Housing Commission.

### Capital, Debt Service & Reserves

- The grants contingency reserve has a significant increase in appropriation authority in anticipation of federal stimulus funds

## All Funds Revenues

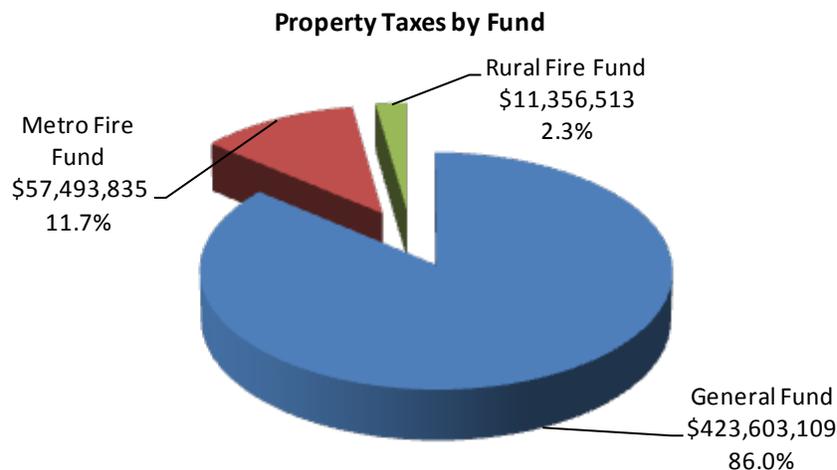
Forecasting revenues is the starting point for the budget process. The level of revenues expected governs the amount of expenditures available for government functions and services. Howard County is fortunate to have a diverse revenue stream that provides stability in what is frequently a volatile climate. There are over one hundred revenue sources that comprise the county’s revenue stream and these can be placed into one of eight basic categories. The following is a summary of categories broken out by fund distribution, if applicable. There are some revenues that are solely available to the general fund, such as income tax, state share taxes, licenses & permits and prior years funds and are therefore not presented graphically below. The general fund is the largest operating fund and accounts for 58.8 percent of the all funds budget. For this reason there are additional references to revenues associated with the general fund.

### Property Taxes

Property taxes are the largest source of revenue available to the county and represent taxes assessed on real and personal property. Property taxes make up 52 percent of general fund revenues. Property assessments are performed on a triennial basis by the State of Maryland, Department of Assessments &

Taxation to determine the property for taxing purposes. Tax billings and collections of the county share of property taxes are performed by the county. The tax due is determined by multiplying the assessed value of the property by the tax rate for each \$100 of assessed value. Even though many homes have declined in value, most homeowners will see a 5 percent increase in their property taxes. This is because Howard County applies a 5 percent cap on assessment increases and for many years most homeowners have paid taxes based on a factor that was lower than their actual assessment. Despite the decrease in home value experienced, there is still room for a 5 percent increase in their taxes paid. All property taxes are based on each \$100 of the full assessed value of the property multiplied by the applicable tax rates. For fiscal 2010 the tax rate is the same as last year, \$1.014 for real property and \$2.535 for corporate personal property.

In addition to the property tax levied to support the general fund there are two of fire tax districts that charge separate property taxes dedicated to the fire and rescue service. The tax rate for these fire tax districts is unchanged for fiscal 2010. Metropolitan District rates are \$.1355 for real property and \$.33875 for personal property. Rural District rates are \$.1155 for real property and \$.28875 for real property.



Property taxes are relatively stable and provide 35.1% of the total revenue received by the county. The triennial assessment of property is phased in 1/3 each year over a three year period, thus ensuring revenues are

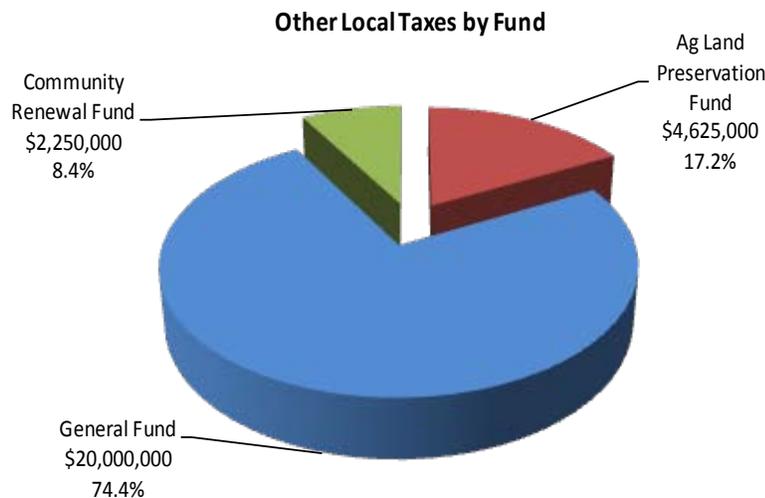
predictable and the burden to taxpayers is spread over three years. This, coupled with the previously noted county cap on property tax increases of no more than 5 percent per year (general fund portion only) smooth the revenue flow.

**Income Tax**

Income tax is the second largest revenue source for the county, representing 21.4 percent of total revenues and 37 percent of general fund revenues. It is the most economically sensitive revenue in the county and reflects downturns in the local economy much faster than the property tax. All income tax is allocated to the general fund. Maryland law requires counties and Baltimore City to impose upon their residents a local income tax. Previously the rate was stated as a percent of the state tax due. As a result of state legislative action this rate was restated as a percent of Maryland Net Taxable Income. The rate in Howard County is 3.2%. Revenue from the income tax is derived from personal income from county residents such as salaries and social security payments as well as income from capital gains, interest, and some business income. This tax is collected by the State Comptroller of the Treasury along with the State Income Tax. Distributions are made to the counties throughout the year based upon collection deadlines. This is the most difficult revenue to project due to this volatility. Due to current economic conditions a decline of 5.7 percent is projected for fiscal 2010 compared to estimated fiscal collections.

**Other Local Taxes**

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



**Revenue From Other Agencies**

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

undesignated state revenue has been eliminated. Only highway gas tax funds and state aid for police protection remain. For fiscal 2010, the state budget reduced the highway user revenues by 52 percent from what was originally projected. 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 are fees, licenses & permits charged by the county to perform specific services for individuals or organizations. The fees are designed to cover the cost of performing the service. More information on each fee is available in the Office of Budget’s publication Howard County, Maryland User Fees and Charges. This information can also be found online at [http://www.co.ho.md.us/DOA/Financial\\_Reports.htm](http://www.co.ho.md.us/DOA/Financial_Reports.htm).

**Interest, Use of Money, Fines & Forfeitures**

This group of revenues includes contingencies from various funds, interest income earned in the cash management portfolio, sale of property & equipment, rental of property and fines related to parking tickets, administrative court costs, violations of animal control laws and red light violations. This revenue group has declined from the previous year because of a decrease in investment income.

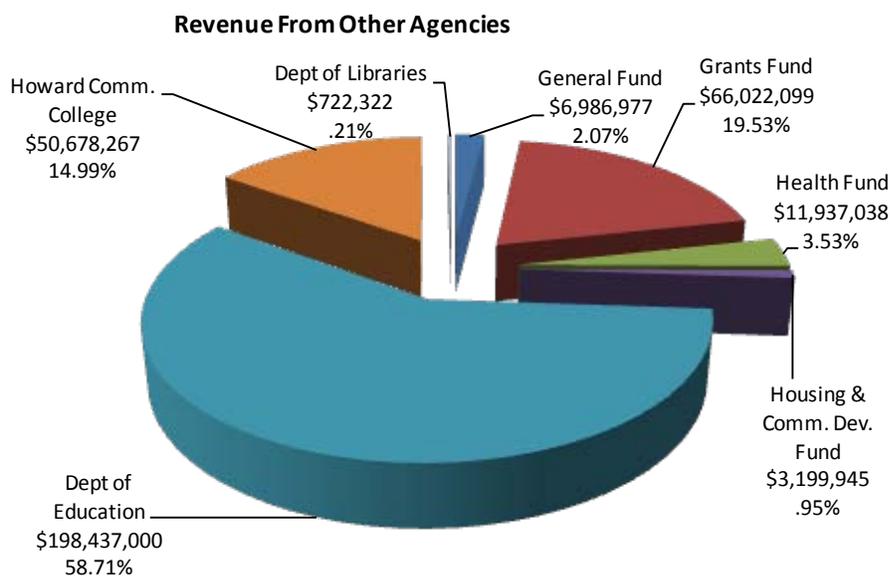
**Inter-fund Reimbursements**

Inter-fund reimbursements are paid to the general fund from other funds in the budget as a

reimbursement for services provided, including debt service and pro rata shares. Revenues are from the ag preservation fund, employees benefit fund, water & sewer funds, fire & rescue funds, housing & Community Development Fund and various capital funds for debt service paid by the general fund.

**Prior Years Funds**

These general fund revenues represent surplus funds from the prior year’s budget in excess of the amount needed to maintain the Rainy Day Fund of the county at the charter mandated levels. These funds may only be used for pay-go capital projects or one- time expenses per the Howard County Charter. Also, in fiscal 2010 there is an appropriation from fund balance in the general fund to pay a portion of the debt service. The level of funding available from this source fluctuates from year to year and often reflects local economic conditions.



## General Fund Revenue Summary

Category Name	Sub Category Name	Prior Year Audit	Current Year Approved	Current Year Estimated	Requested Budget	Proposed Budget	Approved Budget
<b>Taxes</b>							
Property		367,835,075	392,914,621	402,545,031	421,163,856	423,603,109	423,603,109
Income		316,724,547	331,351,570	319,000,000	300,000,000	300,650,000	300,650,000
Other		24,130,408	25,208,885	20,455,078	20,000,000	20,000,000	20,000,000
State		15,513,178	15,790,764	13,795,950	13,841,944	6,641,944	6,641,944
<b>Taxes Total</b>		<b>724,203,208</b>	<b>765,265,840</b>	<b>755,796,059</b>	<b>755,005,800</b>	<b>750,895,053</b>	<b>750,895,053</b>
<b>Licenses &amp; Permits</b>							
Licenses		2,030,684	1,155,000	1,139,100	1,989,500	2,126,080	2,126,080
Permits		5,070,277	5,547,000	3,703,500	3,900,000	3,900,000	3,900,000
Fees		1,092,195	946,975	838,775	714,200	714,200	714,200
<b>Licenses &amp; Permits Total</b>		<b>8,193,156</b>	<b>7,648,975</b>	<b>5,681,375</b>	<b>6,603,700</b>	<b>6,740,280</b>	<b>6,740,280</b>
<b>Revenues From Other Agencies</b>							
County		1,733,614	2,803,136	2,803,136	2,803,136	2,803,136	2,803,136
State		3,995,215	4,072,841	3,552,120	4,072,841	4,072,841	4,072,841
Other			0	0	111,000	111,000	111,000
<b>Revenues From Other Agencies Total</b>		<b>5,728,829</b>	<b>6,875,977</b>	<b>6,355,256</b>	<b>6,986,977</b>	<b>6,986,977</b>	<b>6,986,977</b>
<b>Charges For Services</b>							
Review Fees		3,694,208	3,574,500	2,509,000	2,449,500	2,449,500	2,449,500
Inmate Boarding		2,211,958	2,186,000	2,650,700	2,461,000	1,762,065	1,762,065
Miscellaneous		5,665,137	4,111,825	4,095,825	4,132,575	4,308,155	4,308,155
<b>Charges For Services Total</b>		<b>11,571,303</b>	<b>9,872,325</b>	<b>9,255,525</b>	<b>9,043,075</b>	<b>8,519,720</b>	<b>8,519,720</b>
<b>Forfeitures</b>							
Parking & Others		698,892	749,790	765,790	769,790	769,790	769,790
Redlight		2,205,140	2,250,000	1,820,000	2,000,000	2,000,000	2,000,000
False Alarm		454,228	468,000	518,000	490,000	490,000	490,000
<b>Forfeitures Total</b>		<b>3,358,260</b>	<b>3,467,790</b>	<b>3,103,790</b>	<b>3,259,790</b>	<b>3,259,790</b>	<b>3,259,790</b>
<b>Use Of Money &amp; Property</b>							
Interest on Investments		11,065,144	2,608,600	4,105,665	1,151,842	1,151,842	1,151,842
Installment Interest		64,697	69,890	69,890	69,890	69,890	69,890
Other		5,770,486	726,500	727,100	726,500	726,500	726,500
<b>Use Of Money &amp; Property Total</b>		<b>16,900,327</b>	<b>3,404,990</b>	<b>4,902,655</b>	<b>1,948,232</b>	<b>1,948,232</b>	<b>1,948,232</b>
<b>Interfund Reimbursements</b>							
Pro-Rata Charges		4,149,182	4,449,246	4,449,246	6,189,732	6,237,136	6,237,136
Debt Service		13,522,119	15,552,044	15,552,044	15,987,854	15,987,855	15,987,855
Other		5,083,795	5,270,929	5,235,929	5,452,745	5,452,745	5,452,745
<b>Interfund Reimbursements Total</b>		<b>22,755,096</b>	<b>25,272,219</b>	<b>25,237,219</b>	<b>27,630,331</b>	<b>27,677,736</b>	<b>27,677,736</b>
<b>Prior Year</b>							
Fund Balance		37,739,594	32,691,971	32,640,985	5,643,625	14,197,182	14,197,182
<b>Prior Year Total</b>		<b>37,739,594</b>	<b>32,691,971</b>	<b>32,640,985</b>	<b>5,643,625</b>	<b>14,197,182</b>	<b>14,197,182</b>
<b>Totals</b>		<b>830,449,773</b>	<b>854,500,087</b>	<b>842,972,864</b>	<b>816,121,530</b>	<b>820,224,970</b>	<b>820,224,970</b>

## General Fund Revenue

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

### Property Tax

The property tax makes up 52 percent of general fund revenues. The tax due is determined by multiplying the assessed value of the property by the tax rate for each \$100 of assessed value. The State of Maryland uses a triennial assessment system to determine the value of property for taxing purposes. Even though many homes declined in value, most homeowners will see a 5 percent increase in their property taxes paid. This is because Howard County applies a 5 percent cap on assessment increases and for many years most homeowners have paid taxes based on a factor that was lower than their actual assessment. Despite the decrease in home value they experienced, there is still room for a 5 percent increase in their taxes paid. For fiscal 2010 the approved tax rate is the same as last year, \$1.014 for real property and \$2.535 for corporate personal property.

### Income Tax

The income tax in Howard County makes up 39% of general fund revenues. It is the most economically sensitive revenue in the county. Previously the rate was stated as a percent of the state tax due. As a result of state legislative action this rate was restated as a percent of Maryland Net Taxable Income. The rate in Howard County is 3.2%. Revenue from the income tax is derived from personal income from county residents such as salaries and social security payments as well as income from capital gains, interest, and some business income. Because of the economic recession, the County is projecting a decline in income tax revenues.

### Other Local Taxes

Other local taxes include the recordation tax, admissions & amusement tax, the hotel/motel tax, and mobile home tax. For the past several years the strong local real estate market has provided strong growth in the recordation tax. However the bursting of the "real

estate bubble" has resulted in a decline in this revenue. Other revenues in the category are showing little or no growth.

### State Shared Taxes & Revenue From Other Agencies

State revenue as a major source has largely disappeared from the general fund of the county. All undesignated state revenue has been eliminated. Only highway gas tax funds and state aid for police protection remain. For fiscal 2010, the state budget reduced the highway user revenues by 52 percent from what was originally projected. State funding for education goes directly to the Board of Education and is not received by the general fund.

### Charges for Services & Licenses & Permits

The other revenues of the county are made up of charges for services provided to individuals or businesses and license and permit fees largely as a part of the development process. Fees for services are usually designed to recover the cost of the service provided. Descriptions and explanations for these revenues are included in the User Fees and Charges book for fiscal 2010 that is available from the Howard County Budget Office.

### Interest/Money/Fines

This portion of revenues has declined from the previous year because of a decrease in investment income. Other major sources of revenue in this section are from fines from tickets for running red lights and false alarm fines that are both expected to remain stable in fiscal 2010.

### Interfund Reimbursements

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

### Funds From Prior Years

This section includes surplus funds from the prior year's budget that were in excess of that needed to maintain the Rainy Day Fund of the county at the charter mandated levels. These funds may only be used for pay-go capital projects or one-time expenses per the Howard County Charter. Also, in fiscal 2010 there is an appropriation from fund balance to pay a portion of the debt service.

## Employee Information

### Summary of Employees by Department/Function

Department/Agency	FY2008 Actual	FY2009 Budget	FY2009 Adjusted	FY2010 Approved	Variance Adj vs Appr
Board of Education	7,212.60	7,376.60	7,376.60	7,436.30	59.70
Circuit Court	25.60	29.60	29.40	29.40	0.00
Citizen Services	123.00	122.70	124.94	124.19	-0.75
Corrections	144.00	144.00	144.00	144.00	0.00
County Administration	140.60	127.10	127.50	127.50	0.00
County Council	28.63	28.63	28.63	29.63	1.00
County Executive	8.00	8.00	8.00	8.00	0.00
Finance	56.50	57.50	56.00	56.00	0.00
Fire & Rescue Services	404.35	404.35	404.95	416.95	12.00
Health Department	208.00	207.00	207.00	200.00	-7.00
Housing & Community Development	38.38	43.88	43.88	43.88	0.00
Howard Community College	455.29	469.25	471.80	474.80	3.00
Howard County Library	220.50	220.50	220.50	220.50	0.00
Inspections, Licenses & Permits	66.00	66.00	66.00	65.00	-1.00
Md. Cooperative Extension	1.75	1.75	1.75	1.75	0.00
Office of Law	24.00	24.00	24.00	24.00	0.00
Planning & Zoning	68.90	70.00	69.88	69.88	0.00
Police	591.00	614.00	623.00	623.00	0.00
Public Works	435.38	436.38	436.38	437.38	1.00
Recreation & Parks	247.83	256.48	245.67	245.67	0.00
Sheriff's Office	74.00	74.00	75.00	71.00	-4.00
Social Services	1.00	1.88	1.88	1.88	0.00
Soil Conservation	7.00	7.00	7.00	5.00	-2.00
State's Attorney	69.40	70.40	71.35	71.35	0.00
Technology & Communication Services	71.00	72.00	72.00	72.00	0.00
Transportation Services	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
<b>Total</b>	<b>10,723.71</b>	<b>10,934.00</b>	<b>10,938.11</b>	<b>11,000.06</b>	<b>61.95</b>
<b>By Function</b>					
Education	7,888.39	8,066.35	8,068.90	8,131.60	62.70
Public Safety	1,139.35	1,162.35	1,171.95	1,183.95	12.00
Public Facilities	577.28	579.38	579.26	577.26	-2.00
Community Services	582.58	590.81	582.24	574.49	-7.75
Legislative & Judicial	197.63	202.63	204.38	201.38	-3.00
General Government	<u>338.48</u>	<u>332.48</u>	<u>331.38</u>	<u>331.38</u>	<u>0.00</u>
<b>Total</b>	<b>10,723.71</b>	<b>10,934.00</b>	<b>10,938.11</b>	<b>11,000.06</b>	<b>61.95</b>

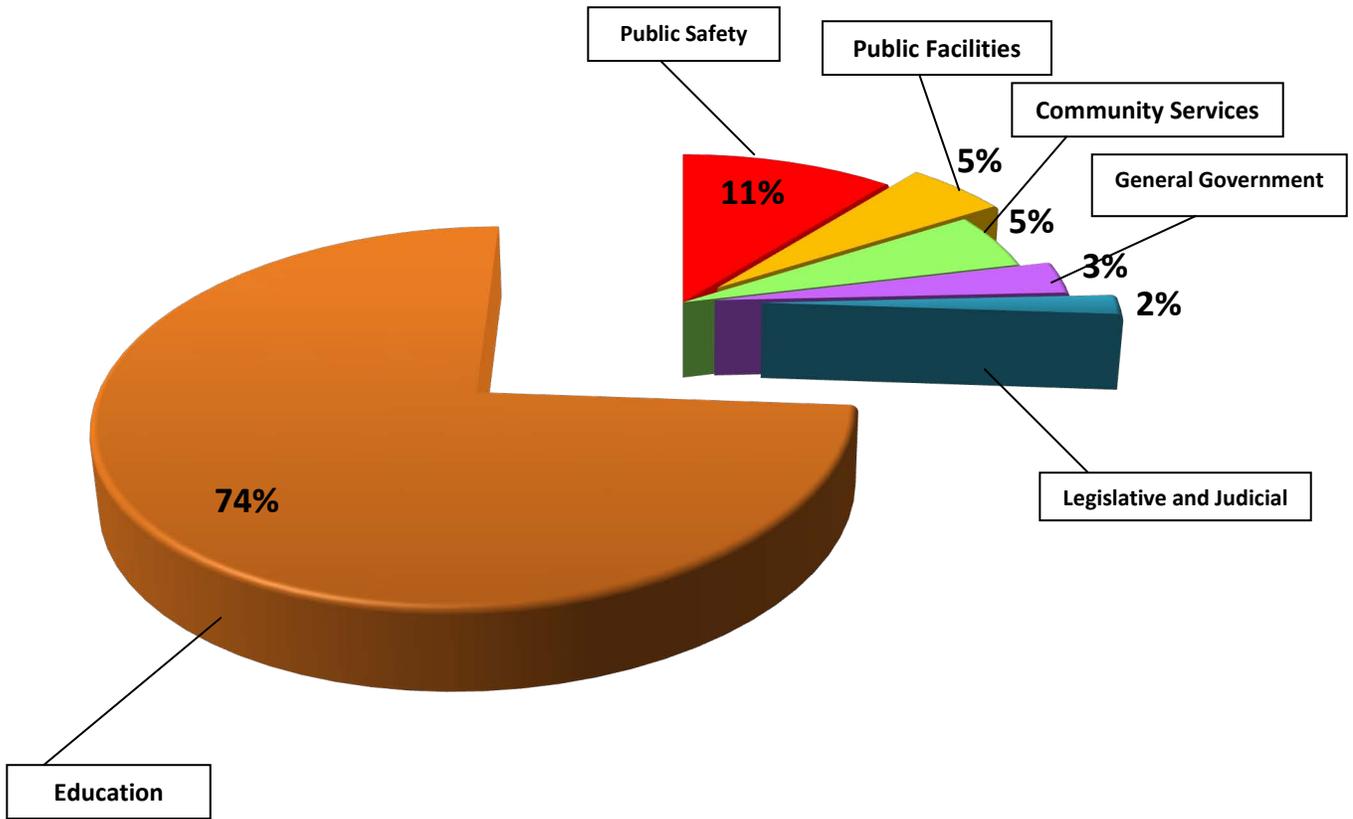
## New Positions

Department	Position Title	Number of Positions
Fire & Rescue Services	Fire Fighter Trainee	12.00
Public Works	Electrician	1.00
Sheriff's Office (Grant)	Deputy Sheriff	1.00
	<b>Total</b>	<b>14.00</b>

## New Positions/Other Agencies

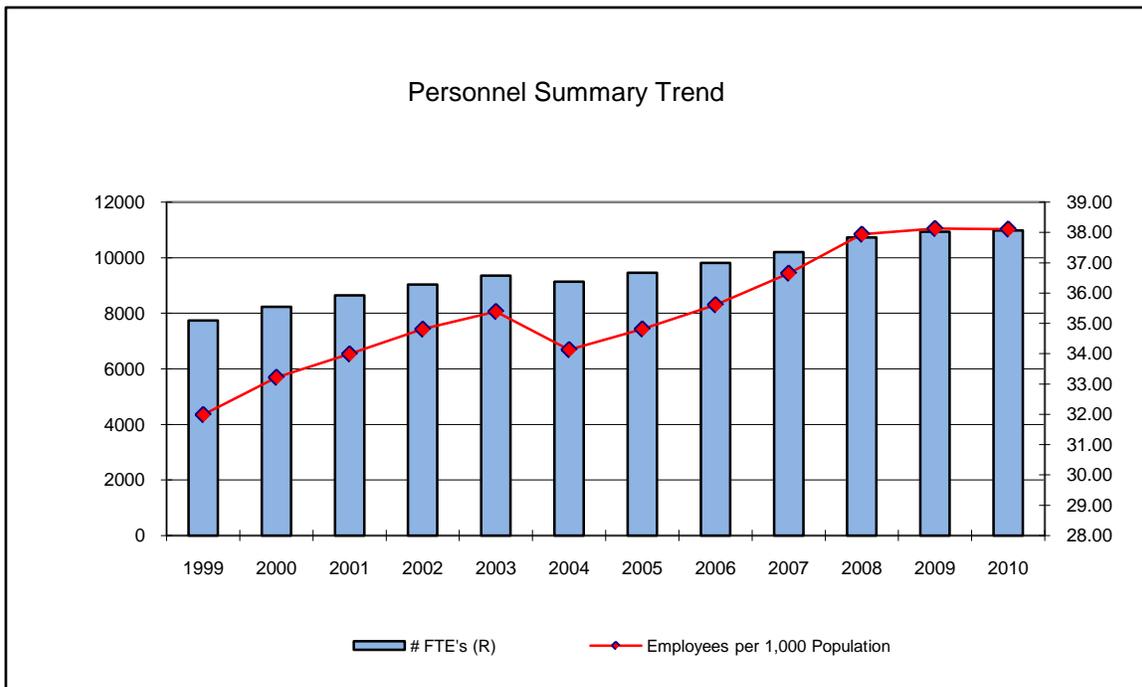
Department Category		Number of Positions
Howard Community College	Instruction	3.00
Board of Education General Fund		
	Administration	(3.7)
	Mid-Level Administration	1.00
	Instruction	51.90
	Special Education	11.00
	Transportation	1.00
	Health	1.00
	Maintenance Plant	(2.0)
	Community Services	(0.5)
	<b>Total</b>	<b>59.70</b>
	<b>Total Other Agencies</b>	<b>62.70</b>

### Fiscal 2010 FTE's by Function



## Personnel Summary for 10-Year Period

Year	#FTE's	% Change	Population	Employees per 1,000 Population
2000	8233.42	6.4%	247,842	33.22
2001	8647.54	5.0%	254,417	33.99
2002	9039.25	4.5%	259,693	34.81
2003	9351.68	3.5%	264,250	35.39
2004	9138.12	-2.3%	267,724	34.13
2005	9453.19	3.4%	271,535	34.81
2006	9808.23	3.8%	275,425	35.61
2007	10205.96	4.1%	278,457	36.65
2008	10723.71	5.1%	282,674	37.94
2009	10938.11	2.0%	286,891	38.13
2010	10976.46	0.4%	288,040	38.11



## About the Budget and the Budget Process

The Howard County budget has been the recipient of the Government Finance Officers Association's Distinguished Budget Presentation Award for the past fourteen years. According to the GFOA, it established the Budget Awards Program in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality. The documents must reflect both the guidelines established by the National Council on State and Local Budgeting and the GFOA's recommended practices on budgeting. The GFOA Budget Awards program recognizes individual governments that succeed in achieving that goal. Howard County will submit its fiscal 2010 approved budget for consideration of the Distinguished Budget Presentation Award.

### What?

As defined in the dictionary, a budget is a statement of the financial position of an administration for a definite period of time based on estimates of expenditures during the period and proposals for financing them. Developing the annual Howard County budget always involves making choices about what services can be funded and at what level. Once these decisions are made, the entire spending plan comes together in the form of a budget.

The Government Finance Officers Association identifies four basic functions of a state or local government budget:

#### 1. A Policy Document

The Howard County budget clearly articulates the county's priorities and issues for the budget year and the actions needed to address these issues. The budget also includes a discussion of long-term budgetary and financial policies, as well as plainly stated individual departmental goals and objectives.

#### 2. An Operational Tool

As an operations guide, the Howard County budget describes the activities, services and functions performed by county departments and agencies. It includes an organization chart of the entire county as well as individual departmental organization charts. The document also provides employee position counts for multiple years. Including this type information in the budget allows citizens to better understand county operations and how they are linked to the achievement of county-wide goals and objectives.

#### 3. A Communications Guide

The annual budget document offers the citizens of Howard County the opportunity for public examination of county operations and significant budgetary issues, both short and long term. Additionally, it explains the process for preparing, reviewing and adopting the budget, and provides financial data on both summary and detailed levels.

#### 4. A Financial Plan

The Howard County Code requires the budget to consist of the current expense budget, operating expense program, the capital budget and capital program, and the budget message. The annual budget represents a comprehensive financial plan for the county.

### Why?

The Howard County Charter and the Maryland Constitution both mandate the preparation and adoption of an annual Howard County budget. The operating budget covers day-to-day operations and the capital budget covers construction of major governmental facilities.

### How?

The annual budget process includes the following steps:

#### The First Step: The Spending Affordability Advisory Committee

Each fall, the county executive appoints a committee to advise him as he prepares the new budget. This committee, which is comprised of county residents and county officials who have expertise in financial matters, is charged with examining economic and fiscal data, multi-year revenue and expenditure projections and county infrastructure and service needs. The committee reports on its findings, which shall be used as guidelines in setting debt affordability levels for the upcoming budget.

#### The Second Step: Executive Development and Review

The public process begins in the fall when the county executive invites county residents to express their budget priorities. County agencies develop budget requests and submit them to the executive by February. The county executive holds a second

meeting in the spring to update the public on the budget in process. In April, the county executive presents the proposed budget to the county council.

**The Third Step: County Council Review and Final Approval**

The council conducts a series of public hearings and work sessions in April and May to review the executive's proposed budget. Citizens are given the opportunity to comment on the budget before the council takes action. The county council can reduce the executive's budget, but not increase it, except in the case of the Department of Education's budget. Per state law, the council may restore funds back to the level requested by the school board.

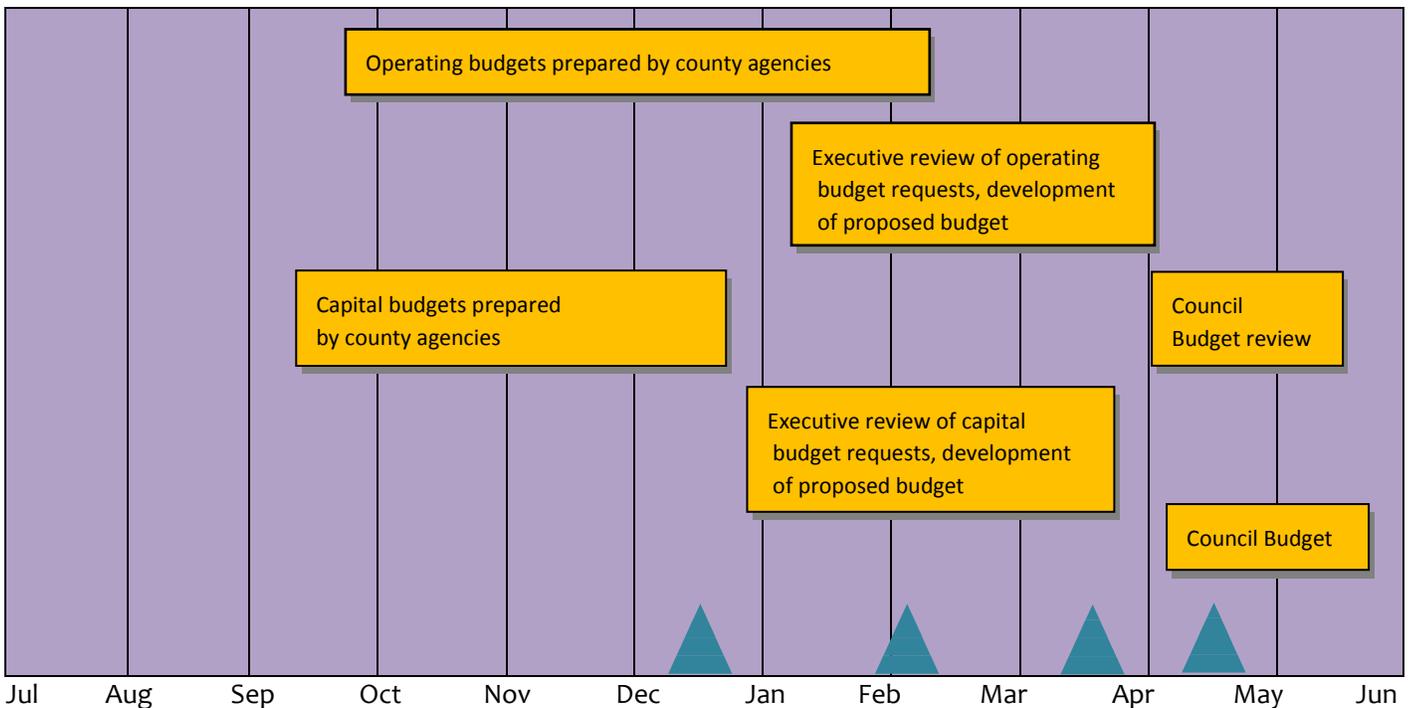
The capital budget follows a similar process of hearings. In addition, this budget is reviewed by the Planning Board. The sites of all new or substantially changed projects are posted, the projects advertised, and the board holds a public hearing in February. After its review, the county council finalizes the entire budget. The council also sets tax rates needed to generate enough revenue to balance the budget.

**During the Year: Amending the Approved Budget**

Once the budget is approved, it can only be amended by the county council upon the request of the county executive.

The operating budget may be amended through the use of Supplemental Budget Appropriation Ordinances (SAOs). The county executive may request, at any time during the fiscal year, that a SAO be approved by transferring funds from the county's general contingency reserve to an operating budget account. The county may not increase the bottom line of the budget through this process except in emergencies. During the last quarter of the fiscal year only, the county executive may request the county council to transfer funds from one county agency to another.

The capital budget of the county may be amended through the use of Transfer Appropriation Ordinances (TAOs). The county executive may request, at any time during the fiscal year that a TAO be approved by transferring funds from one capital project to another. At no time may the bottom line of the capital budget be increased.



 Public hearing (approximate dates)

## Budget Calendar

### Fiscal 2010 Operating Budget Calendar

Dates	Items
December 18, 2008	County Executive's Citizens' Budget Hearing
February 2, 2009	Budget requests due from all departments
March 2- March 31, 2009	Office of Budget review of departmental requests with departments and CAO
March 18, 2009	County Executive's Citizens' Budget Hearing
March –April 2009	County Executive reviews departmental requests with department heads
April 1 - April 17, 2009	County Executive makes final decisions on the operating budget
April 20, 2009	Fiscal 2010 operating budget presented to the County Council
April 1– May 2009	County Council hearings and work sessions on capital and operating budgets
May 20, 2009	County Council adopts fiscal operating budget and sets tax rate
June 1, 2009	Deadline for County Council budget approval (no later than 1st day of the last month of the fiscal year)

### Fiscal 2010 Capital Budget Calendar

Dates	Items
October 14, 2008	Deadline for receipt of requests for new projects from all departments and agencies.
November 3, 2008	Deadline for receipt of changes to existing projects from all departments and agencies
December 13-29, 2008	Department of Public Works reviews/compiles/reproduces draft capital budget
December 18, 2008	County Executive's Citizens' Budget Hearing
January 2, 2009	Public Works submits draft capital budget to CAO
February 2, 2009	County Executive transmits departmental budget requests to Planning Board
February 12, 2009	Planning Board hearing on capital budget requests
March 3, 2009	Planning board submits recommendations to County Executive
March 18, 2009	County Executive's Citizens' Budget Hearing
March 3-21, 2009	Executive reviews and makes final decisions on capital budget
April 1, 2009	Deadline (90 days prior to end of fiscal year) for County Executive to submit proposed capital budget to County Council
April – May 2009	County Council hearings and work sessions on capital and operating budgets
May 20, 2009	County Council adopts fiscal 2010 capital and operating budgets and sets tax rate
June 2, 2009	Deadline for council budget approval (no later than 1 <sup>st</sup> day of the last month of the fiscal year)

## Budget and Financial Policies

Howard County budget and financial policies are governed by the Maryland Constitution, the Howard County Charter, the Howard County Code, and generally accepted accounting practices. The following list the major budget and financial policies of Howard County.

### Fund Category:

At the heart of government finances is the concept of fund accounting. Governments create funds to account for related expenses and revenues. The funds are fiscal and accounting entities. They include a self-balancing set of accounts that record cash and other financial resources with all related liabilities and residual equities or balances and related changes. For example, the environmental services fund contains the budget to pay for the waste collection and disposal expenses including operations of the county landfill. Howard County collects charges for refuse and recycling collection for residential and commercial property. These fees support the environmental services fund.

### Governmental Funds

**General:** The general fund is probably the most visible part of the county budget. It includes the budgets to pay for police protection, run the school system, plow the snow, operate the county jail, and provide grants to community social service agencies and a host of other activities. The revenue to support the general fund comes primarily from local property and income taxes.

**Special Revenue:** Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for special purposes. The county uses a number of revenues for specific purposes only. For example, the county's 1 percent transfer tax pays for specific activities including agricultural land preservation, park acquisition and development, community renewal, school site acquisition and construction, and fire protection.

**Capital Projects:** Although the capital budget covers all county capital acquisition and construction projects, the cost of the projects and a listing of all revenues is included in the operating budget book under the special revenue funds section. There is a capital project fund for most major capital project categories. Related projects are often combined with these funds.

### Proprietary Funds

**Enterprise:** Some government operations are fully supported by fees charged to external users. The special facilities fund (golf course) and utilities fund are examples of enterprise funds in the county budget.

**Internal Service:** Some county departments operate purely to support other departments. For example, the risk management fund provides insurance coverage for county government agencies on a cost reimbursement basis. Other internal services funds include the information systems services operations, fleet operations and employee benefits.

### Basis of Accounting and Budgeting

Howard County conforms to generally accepted accounting principles (GAAP) as applicable to government units and has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for thirty-two consecutive years. Governmental and agency funds are maintained and reported on the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. Available means collectible within the current period or soon thereafter to be used to pay liabilities of the correct period. All other revenues are generally not susceptible to accrual because they are not measurable in advance of collection.

Governmental fund expenditures are recognized in the accounting period in which the fund liability is incurred, except for principal and interest on long-term debt, and certain long-term accrued obligations (compensated absences, claims and judgments, special termination benefits and landfill closure and post closure costs, which are recognized when paid.

The proprietary, pension trust and community college funds are reported on the accrual basis of accounting, except that no depreciation has been provided on the Howard Community College campus and equipment. Under this method of accounting, revenues are recognized when earned, and expenses are recorded when liabilities are incurred. In the enterprise funds, an estimated amount of user charge is recorded for services rendered but not yet billed at year-end.

## Budget Policies

The Howard County budget consists of the current expense budget and operating expense program, the capital budget and capital program, and the budget message. It represents a complete financial plan for the county reflecting receipts and disbursements from all sources, including all revenues, all expenditures and the surplus or deficit in the general fund and all special funds of the county government. It also includes the budgets as submitted by the County Council.

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

Not later than seventy days prior to the end of the fiscal year, the Executive must submit to the County Council the proposed current expense budget for the ensuing fiscal year, the operating expense program for the fiscal year covered by the current expense budget and the next succeeding five fiscal years, and that part of the budget message pertaining to the current expense budget. Not later than ninety days prior to the end of the fiscal year, the Executive shall submit to the County Council the proposed capital budget, the capital program for the fiscal year covered by the capital budget and the next succeeding five fiscal years, and that part of the budget message pertaining to the capital budget program.

Upon receipt of the proposed county budget the County Council holds a public hearing on the budget. The hearing must be no less than fifteen nor more than twenty days after the date of the filing of the proposed budget by the Executive.

The County Council cannot change the form of the budget as submitted by the Executive, to alter the revenue estimates or to increase any expenditure recommended by the Executive for current or capital purposes unless expressly provided in state law and except to correct mathematical errors.

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

Unless otherwise provided by public general law, all unexpended and unencumbered appropriations in the current expense budget remaining at the end of the fiscal year lapse into the county treasury, except appropriations to the risk management funds shall be non-reverting.

## Capital and Debt Policy

The county funds its capital program based on the requirements of the General Plan and supporting master plans for recreation & parks, human services, schools, water & sewer, solid waste, libraries, fire stations and public facilities. The county uses an annual debt affordability process to determine reasonable debt levels.

The county plans long and short-term debt issuance to finance its capital budget based on cash flow needs, sources of revenue, and capital construction periods, available financing instruments and market conditions. The county finances capital needs on a regular basis, dictated by capital spending patterns. A financial advisor and bond counsel assist the county in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors. Bonds issued by the county mature over a term matching the economic life of the improvements they finance.

General improvements are sold as Consolidated Public Improvement bonds with 20 year terms and water & sewer improvements into Metropolitan District Bonds with a maximum 30 year terms. Debt obligations are generally issued via competitive sale. However, the county may use a negotiated sale process when it provides significant saving and/or if the terms of the offering are sufficiently complex that the bond issue might be compromised in a competitive sale.

## The Budget Stabilization Account

The Howard County Charter requires the county to maintain a Rainy Day Fund of “up to” 7 percent 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, the surplus can only be spent on capital projects, one-time expenditures or debt reduction. The current balance of the Rainy Day Fund is \$48,703,989 which meets the mandated 7 percent level. For fiscal 2010 the mandated level of the Fund is based on audited spending for

fiscal 2008. Seven percent of that amount will require a Rainy Day Fund of \$54,681,366. Funds were designated in the fiscal 2008 financial statement to bring the fund up to mandated levels for fiscal 2009 and fiscal 2010.

#### **Policy on Maintaining the Account at Mandated Levels**

The County Executive has adopted the following policy that will be used to maintain the Rainy Day Fund:

Transfers to the general fund and/or under-funding of the Budget Stabilization Account will be addressed as quickly as possible. The primary method of filling the account is to use estimated or un-appropriated surpluses. If the account falls below the mandated Charter level for two fiscal years the county will replenish funds by direct appropriation. In the fiscal year following the two-year period, a direct line item appropriation is to be included in the operating budget. This direct appropriation to the operating budget will continue until the Budget Stabilization Account reaches the targeted level.

If it is not financially feasible for the county to budget a 25 percent direct appropriation of the amount required making up the difference, the county will budget a lesser amount, and reaffirm its commitment to fully replenish the reserve funds used, but over a longer period of time. When economic conditions improve, the county will again appropriate 25 percent of the difference between the maximum Budget Stabilization Account level and the existing balance. The direct budget appropriations will continue until the account is back to fully funded status.

## 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 governs 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.

## The Budget Stabilization Account

The Howard County Charter requires the county to maintain a Rainy Day Fund of “up to” 7 percent 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, the surplus can only be spent on capital projects, one-time expenditures or debt reduction. The current balance of the Rainy Day Fund is \$48,703,989 which meets the mandated 7% level. For FY 2010 the mandated level of the Fund is based on audited spending for FY 2008. Seven percent of that amount will require a Rainy Day Fund of \$54,681,366. Funds were designated in the FY 2008 financial statement to bring the fund up to mandated levels for FY2009 and FY2010.

### **Policy on Maintaining the Account at Mandated Levels**

The County Executive has adopted the following policy that will be used to maintain the Rainy Day Fund:

Transfers to the General Fund and/or under-funding of the Budget Stabilization Account will be addressed as quickly as possible. The primary method of filling the account is to use estimated or un-appropriated surpluses. If the account falls below the mandated

Charter level for two fiscal years the county will replenish funds by direct appropriation. In the fiscal year following the two-year period, a direct line item appropriation is to be included in the operating budget. This direct appropriation to the operating budget will continue until the Budget Stabilization Account reaches the targeted level.

If it is not financially feasible for the county to budget a 25% 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% 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.

## Howard County Maryland Budget Stabilization Account (Rainy Day Fund)

### I Charter Target as of June 30, 2008

Total FY 2006 Audited General Fund Expenditures:	\$655,410,431
Less funds appropriated as one time expenditures	<u>\$11,190,001</u>
Subtotal FY 2006 Audited General Fund Expenditures	\$644,220,430
Rainy Day Fund Percentage	<u>7%</u>
Maximum size of the fund for FY2008	<u><u>\$45,095,430</u></u>

### II Charter Target as of June 30, 2009

FY2007 Audited General Fund Expenditures:	\$717,053,280
Less FY2007 one time expenditures	<u>\$21,282,000</u>
Subtotal FY2007 Audited General Fund Expenditures	\$695,771,280
Rainy Day Fund Percentage	<u>7%</u>
Maximum Size of the Fund for FY2009	<u><u>\$48,703,990</u></u>

### III Actual and Projected Rainy Day Fund Balance

Amount in Rainy Day Fund at June 30, 2008	\$45,095,430
FY2008 Surplus Designated for Rainy Day Fund	<u>\$3,608,559</u>
Total Projected Rainy Day Fund Balance at June 30, 2009	<u><u>\$48,703,989</u></u>

### IV Charter Target as of June 30, 2010

FY2008 Audited General Fund Expenditures:	\$818,900,967
Less FY2008 one time expenditures	<u>\$37,738,594</u>
Subtotal FY2008 Audited General Fund Expenditures	\$781,162,373
Rainy Day Fund Percentage	<u>7%</u>
Maximum Size of the Fund for FY2010	<u><u>\$54,681,366</u></u>

### V Estimated Charter Target as of June 30, 2011

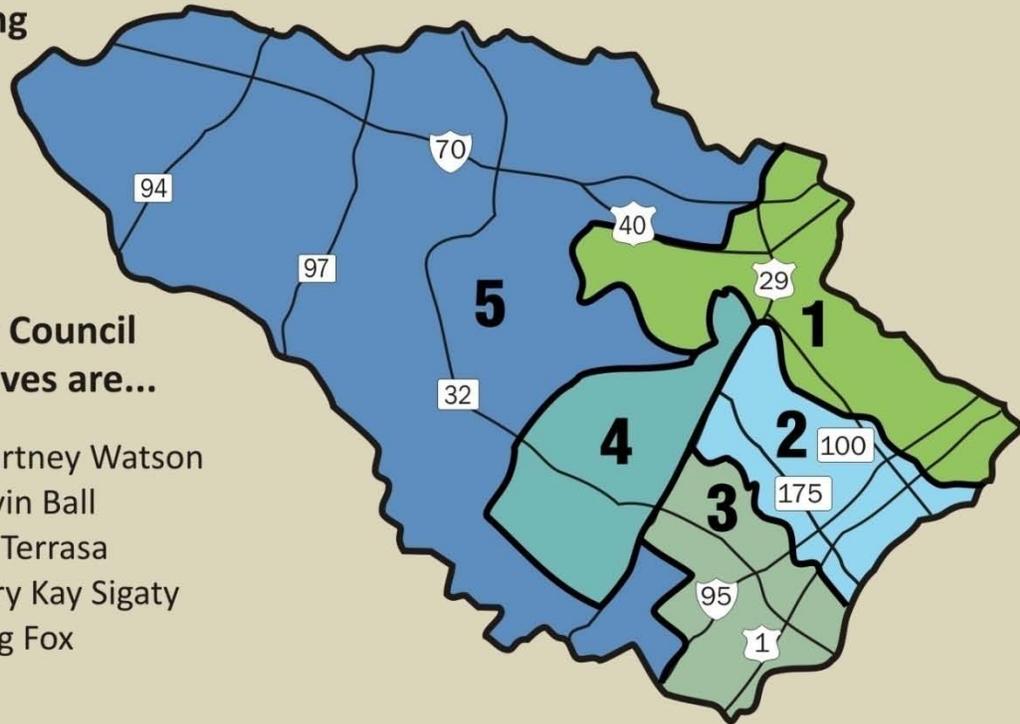
Anticipated FY2009 General Fund Expenditures	\$842,000,087
Less FY2009 one time expenditures	<u>\$32,691,971</u>
Subtotal FY2009 Audited General Fund Expenditures	\$809,308,116
Rainy Day Percentage	<u>7%</u>
Projected Size of the Rainy Day fund for FY2011	<u><u>\$56,651,568</u></u>

## 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.

Your County Council representatives are...

- District 1:** Courtney Watson
- District 2:** Calvin Ball
- District 3:** Jen Terrasa
- District 4:** Mary Kay Sigaty
- District 5:** Greg Fox



## About Howard County

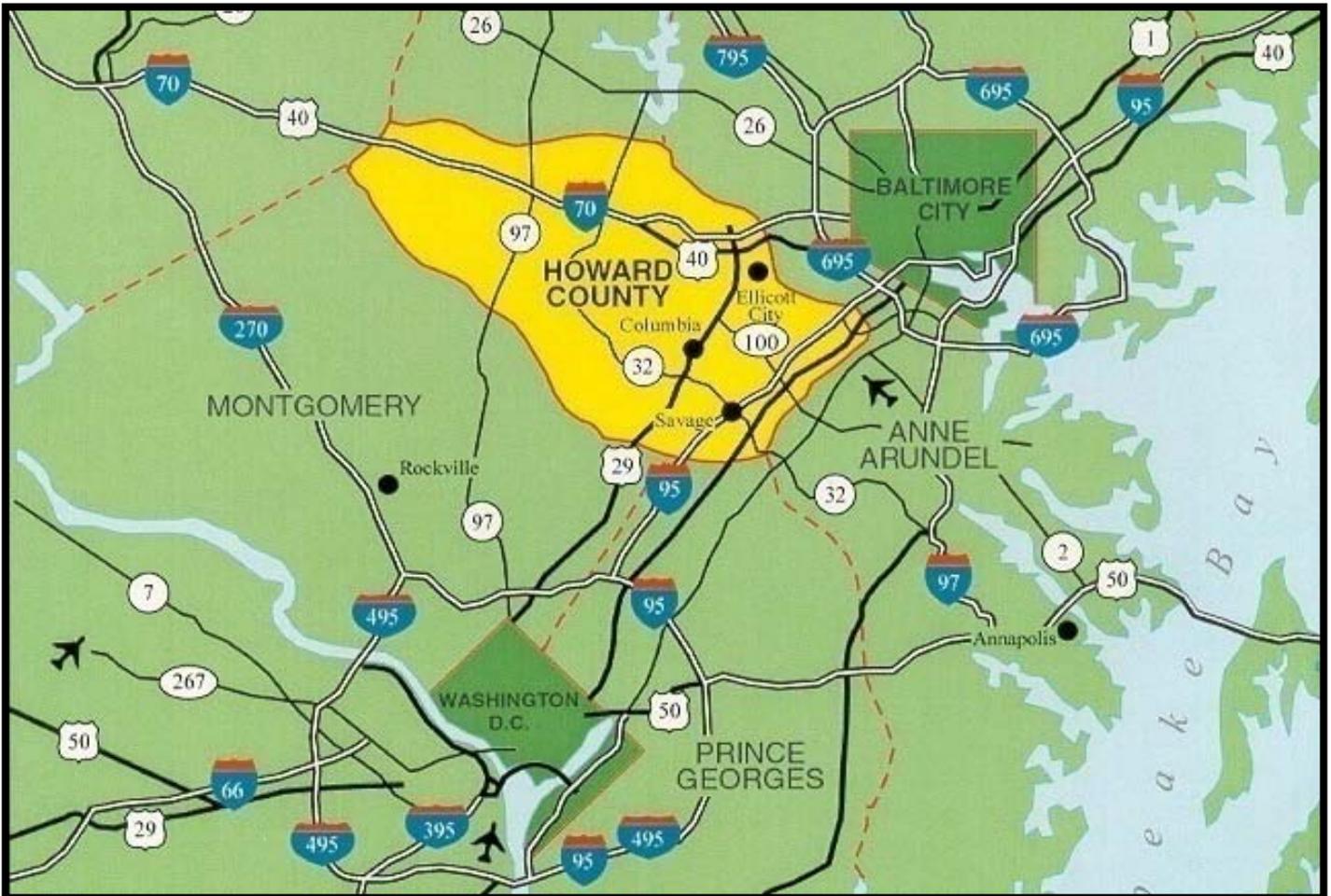
### A Brief History

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

The county is 251 square miles in area, and is home to approximately 280,000 residents. It is a unique

mixture of urban, rural and suburban communities.

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



**Population**

A period of rapid population growth began in the late 1960’s with the development of the new town of Columbia. The rate of growth has slowed over the last decade with the maturation of Columbia. Population density has increased from 247 persons per square mile in 1970 to an estimated 1,126 per square mile in 2009. The July 1, 2008 population was estimated to be 282,674. 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.

Male		Number	% Male	Female		Number	% Female
Under 5 years	8,970	6.7%	Under 5 years	8,486	6.1%		
5-19 Years	30,545	22.7%	5-19 Years	28,554	20.5%		
20-44 Years	45,701	34.0%	20-44 Years	47,947	34.4%		
45-54 Years	22,381	16.6%	45-54 Years	23,855	17.1%		
55-64 Years	15,812	11.8%	55-64 Years	16,290	11.7%		
Over 65 Years	11,037	8.2%	Over 65 Years	14,091	10.1%		
<b>Total</b>	<b>134,446</b>	<b>49.1%</b>	<b>Total</b>	<b>139,223</b>	<b>50.9%</b>		
<b>Combined Total:</b>	<b>273,669</b>	<b>100.0%</b>					

Source: US Census Bureau, Population Estimates Program

Howard County is a very diverse county. The minority share of the population has grown by over 8% since the 2000 census, from 67,042 minorities in 2000 to 96, 845 in 2007. At least 26 different nationalities are represented.

	July 1, 2007			April 1, 2000			Percentage Point Change in Minority Share (2007-2000)
	Total	Minority Population *	Minority Share	Total	Minority Population *	Minority Share	
Maryland	5,618,344	2,355,763	41.9%	5,310,916	1,995,919	37.6%	4.3%
Howard	273,669	96,845	35.4%	249,537	67,042	26.9%	8.5%

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

Prepared by the Maryland Dept. of Planning, Planning Data Services, from the Population Division, U.S. Census Bureau, August 2007.

**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.

<b>Educational Attainment of % Residents 25 Years &amp; Over</b>			
	High School Graduate or Above	Bachelor Degree	Graduate Degree
Howard County	93.8%	57.5%	27.8%
Maryland	89.8%	36.6%	15.7%
United States	84.1%	27.0%	9.8%

Source: US Census, American Community Survey 2006

### 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 8,300 businesses employ 147,000 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.

<b>Howard County's Top Ten Private Sector Employers As of March 2008</b>			
Employer	Products or Activities		Employment
Johns Hopkins Applied Physics Laboratory	R & D and Systems Engineering		4300
Verizon Wireless	Customer Service HQ and Operation Center		2028
SAIC	Research and Engineering		2000
Giant Food, Inc.	Food Distribution & Retail Stores		1953
Howard County General Hospital	Health Care		1720
The Columbia Association	Private Non-profit Organization		1600
Arbitron Inc.	Media Information		963
MICROS Systems, Inc.	Software Development for Hospitality Industry		815
Wells Fargo Bank Corporate Trust Services	Securities Administration		800
Dreyer's Grand Ice Cream, Inc.	Frozen Desert Manufacturing		750

Source: Howard County Economic Development Authority

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

## Average Unemployment Rate for Howard County, Maryland &amp; United States 1998-2008

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Howard County	2.5%	1.8%	1.9%	2.5%	3.0%	2.8%	2.9%	3.0%	2.9%	2.7%	2.7%
Maryland	4.2%	3.6%	3.6%	4.0%	4.5%	4.5%	4.3%	4.2%	3.8%	3.6%	3.9%
United States	4.5%	4.2%	4.0%	4.7%	5.8%	6.0%	5.5%	5.1%	4.6%	4.6%	5.3%

Source: Bureau of Labor Statistics

The following chart shows the distribution of industry in the county, the average employment level by industry group, total reported wages, and the average weekly wage of at place workers in the county for the fourth quarter of calendar year 2007.

## Fourth Quarter Calendar 2007

	Number of Reporting Units	Monthly Employment			Quarterly Average Employment	Total Wages	Average Weekly Wage Per Worker
		First	Second	Third			
<b>TOTAL EMPLOYMENT</b>	<b>8,760</b>	<b>147,688</b>	<b>147,734</b>	<b>148,189</b>	<b>147,870</b>	<b>\$1,982,204,832</b>	<b>\$1,031</b>
<b>GOVERNMENT SECTOR - TOTAL</b>	<b>129</b>	<b>17,387</b>	<b>17,407</b>	<b>17,412</b>	<b>17,402</b>	<b>217,834,074</b>	<b>963</b>
Federal Government	31	605	616	604	608	10,353,791	1,310
State Government	13	3,178	3,187	3,199	3,188	40,705,019	982
Local Government	85	13,604	13,604	13,609	13,606	166,775,264	943
<b>PRIVATE SECTOR - TOTAL ALL INDUSTRIES</b>	<b>8,631</b>	<b>130,301</b>	<b>130,327</b>	<b>130,777</b>	<b>130,468</b>	<b>1,764,370,758</b>	<b>1,040</b>
<b>GOODS-PRODUCING</b>	<b>1,196</b>	<b>18,893</b>	<b>18,600</b>	<b>18,143</b>	<b>18,545</b>	<b>294,341,851</b>	<b>1,221</b>
Natural Resources and Mining	26	295	235	224	251	2,218,974	680
Construction	937	11,778	11,577	11,110	11,488	179,097,388	1,199
Manufacturing	233	6,820	6,788	6,809	6,806	113,025,489	1,277
<b>SERVICE PROVIDING</b>	<b>7,427</b>	<b>111,405</b>	<b>111,723</b>	<b>112,628</b>	<b>111,919</b>	<b>1,469,982,450</b>	<b>1,010</b>
Trade, Transportation, and Utilities	1,754	35,299	35,822	36,513	35,878	421,244,810	903
Information	148	4,045	4,078	4,101	4,075	60,577,128	1,144
Financial Activities	923	8,503	8,436	8,388	8,442	136,703,512	1,246
Professional and Business Services	2,307	32,416	32,371	32,206	32,331	615,902,823	1,465
Education and Health Services	929	13,261	13,226	13,370	13,286	135,663,583	785
Leisure and Hospitality	609	13,625	13,540	13,827	13,664	63,352,826	357
Other Services	757	4,256	4,250	4,223	4,243	36,537,768	662
<b>UNCLASSIFIED</b>	<b>8</b>	<b>3</b>	<b>4</b>	<b>6</b>	<b>4</b>	<b>46,457</b>	<b>893</b>

Source: Maryland Dept. Labor, Licensing & Regulation

## The Capital Budget

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

Capital projects are funded by a number of revenue sources, including bonds, pay-go cash, developer contributions, transfer tax and utility funds and grants. Because the projects are usually major facilities, the county often borrows money to pay for them over a long period. The borrowed money, called bonds, is repaid through the operating budget debt service payments much like a homeowner makes mortgage payments. For fiscal 2010 the county has budgeted debt service payments of \$79,914,283 in the general fund.

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

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

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

### The Debt Affordability Process

To determine reasonable debt levels for the county as part of the capital budget process, each year the County Executive appoints a Spending Affordability Committee consisting of individual citizens with fiscal

expertise and county officials to review the county's ability to absorb and pay for bond debt. This review has become a regular function of the budget process and includes recommendations made by the committee regarding how much new debt can be afforded by the county without overburdening itself with debt service payments. In order to make its recommendations, the committee examines the following measures:

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

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

For fiscal 2010 the committee recommended that the county restrict the amount of new general obligation bonds authorized in the budget to \$100 million. The capital budget as submitted by the County Executive to the County Council follows that recommendation.

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



## HOWARD COUNTY OFFICE OF COUNTY EXECUTIVE

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

Ken Ulman  
Howard County Executive  
kulman@howardcountymd.gov

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

April 1, 2009

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

Dear Chairperson Sigaty:

I am pleased to submit to you the proposed Fiscal Year 2010 Capital Budget for Howard County. This budget reflects our priorities and our commitment to investing in our future, especially in difficult economic times. There is no question that these are difficult times and that providing for the community's infrastructure must be balanced by strict adherence to fiscal responsibility. Despite the difficulties of our current economic situation, we must continue to move forward by investing in the long-term infrastructure and public facility needs of the County.

Following the guidance of the Spending Affordability Committee, this proposed Capital Budget provides a plan for essential infrastructure investments while limiting new General Obligation Bond debt to \$100 million. This budget includes funding for projects which I believe will best serve our long-term interests by maintaining our infrastructure and improving the quality of life for our citizens. As the Spending Affordability Committee advised in its report, "*Postponing essential repairs and improvements will not serve the long term interests of the county.*"

Education Week recently reported that the State of Maryland has the best schools in the nation, and test results demonstrate that Howard County has the best school system in the State. In order to maintain this enviable position, we need to continue to make wise investments in our school system. The priority we place on education is clearly reflected in the \$52.5 million in local funding dedicated to the School System. This total represents approximately half of the Capital Budget. Although it is not possible to fully fund the Board of Education's request, funding is included for all projects that expand school

capacity or continue renovations already underway. Funding is provided for Mt. Hebron High School, Northfield Elementary School, Bellows Spring Elementary School, Stevens Forest Elementary School, and Hammond Elementary and Middle Schools.

Our Library System, also among the best anywhere, is a vital partner with the school system in the education of our children, as well as an essential component of the success of our community. Last year, we were able to begin funding the “new” Miller Library and Historical Center. This year, funding of \$14.4 million is included to complete the construction of what will become our largest and newest library branch. The addition of the Historical Center to the Miller branch – a partnership with the Howard County Historical Society – will enhance the library as a community resource.

Howard Community College is also an essential part of our community’s educational partnership. And in this economy, more students are turning to HCC for an affordable, top notch education. The Capital Budget invests \$4.3 million in Howard Community College, which will enable it to complete the renovation of the Student Services/Clark Building and proceed with important systemic improvements. We have included sufficient funding to move forward with the County match for the new Allied Health Building, should State funding toward that project become available.

Howard County’s recreation and parks system helps define our quality of life. I am proud to announce that this budget marks a major step forward in the enhancement of our parks system. After years of planning, we are finally at the point of beginning construction for Blandair Regional Park. The \$5.3 million in bonds proposed for this project will fully fund Phase I construction including three multipurpose artificial turf fields, a playground, trails, and restrooms. This proposed budget also includes \$1.6 million to begin construction of Troy Regional Park in Elkridge and \$1.0 million for outdoor recreational facilities around the North Laurel Community Center which was funded last year and is currently in the construction phase.

Enhancing our community also means continuing to improve services which protect our citizens from harm and ensuring quick and timely responses in times of medical emergency. This past year our Department of Fire and Rescue Services has been involved in a self–assessment, evaluating how well it achieves its goals as part of its reaccreditation process. As a result of this assessment, it is clear that we

need to make significant improvements, some of which have already been implemented and some of which are proposed as part of this budget. Specifically, we have included \$3.1 million for the construction of a new Fire Station to be located near the Glenwood Community Center to fill a critical hole in our ability to respond to emergencies along the Route 97 corridor in the western part of the county.

We must also be able to meet the increasing demand for service in the eastern part of the county and have proposed \$4.1 million to construct a fire station and logistics facility at the site of our Mayfield Highway Maintenance Shop. This facility will be a temporary station while a new station is built near the intersection of Route 1 and Route 175 and then continue to serve permanently as a logistics center for the Department after a new Route 1 station is constructed. According to Fire and Rescue's assessment, the Route 1/Route 175 intersection is the optimal location to achieve the best response times along the Route 1 corridor. We have included \$600,000 in the budget to begin land acquisition for this station. I have directed our engineers to design and build adequate but utilitarian stations that will meet the needs of the Fire and Rescue Service while being dramatically less expensive than other fire stations. I have also directed the Department of Public Works to begin the land development for the relocation of the Savage Volunteer Station. We will include construction funding for this project in next year's budget. Finally, we are also continuing to fund the Rural Fire Protection Program, which started last year to augment fire protection for rural areas of the county not served by public water and sewer. All citizens, no matter where they live in the County, should have the same high level of fire protection and emergency medical service.

In addition to these priority issues, the budget shows a strong commitment to maintaining and improving County infrastructure. Road resurfacing projects are funded for a total \$4.5 million in pay-go funding. We have also included \$2.5 million for bridge and storm drainage maintenance and upgrades. As you and your colleagues on the Council are well aware, we are in the process of modernizing Howard County's government offices. In order to complete the ongoing County office renovation project, we have included \$6.5 million in bond funding for construction expenses. We are also planning for the modernization of other facilities in future fiscal years, as can be seen in the budget detail.

In accordance with the Spending Affordability Committee's recommended limit, the total proposed Capital Budget of \$392.2 million includes \$100.0 million in new General Obligation Bonds. In addition, this proposed budget includes \$54.8 million in Metropolitan District funds, as well as \$8.8 million in pay-as-you-go funds and \$5.9 million in Transfer Tax revenue. The Budget also includes spending authority through contingent funding in two new projects — \$67.0 million in potential Tax Increment Financing (TIF) bonds and \$109.4 million in potential grants from federal stimulus and other programs. This is a very optimistic figure for potential stimulus funding, but we must be fully prepared to take advantage of any such opportunities that become available to us.

Balancing the infrastructure needs of our County within our limited resources is a delicate and challenging process. The initial departmental Capital Budget requests totaled \$229.0 million in General Obligation Bonds, and a number of valuable projects had to be deferred in order to balance available funding sources. While we cannot fund everything we might have hoped to, we are able to make significant progress on a number of important priorities. Difficult economic times bring difficult budget decisions, but I am pleased with this proposed Capital Budget for FY 2010 and the opportunities it holds for enhancing Howard County's future.

As you begin your review of the FY 2010 Capital Budget, I am confident that through our continued partnership, we will be able to provide the infrastructure and community facilities that Howard County needs to remain one of the best communities in the United States. Should you have any questions during your review process, my staff is available to provide assistance.

Sincerely,



Ken Ulman

County Executive

**Howard County, MD**  
**Council Approved 2010 5 Year Capital Improvement Program Summary**  
(In Thousands of \$)

Program Title	Prior Appropriation	FISCAL 2010 Budget	Total Appropriation	Fiscal 2011	Fiscal 2012	Fiscal 2013	Fiscal 2014	Fiscal 2015	5 Year Program
Bridge Improvements	19,006	416	19,422	2,200	250	1,150	150	-	23,172
Storm Drainage	25,960	3,791	29,751	6,605	5,105	5,190	4,105	425	51,181
Road Resurfacing	30,290	12,500	42,790	11,870	9,870	2,870	2,750	2,000	72,150
Road Construction	209,015	20,365	229,380	40,100	34,595	7,910	5,555	9,705	327,245
Sidewalk/Curb Projects	9,044	375	9,419	3,430	2,230	2,365	1,120	1,363	19,927
Traffic Improvements	5,890	613	6,503	1,690	870	500	50	-	9,613
General County	162,811	199,814	362,625	56,780	18,640	19,615	11,820	7,285	476,765
Fire	53,043	8,250	61,293	28,825	19,000	14,240	1,350	1,250	125,958
Library	10,995	15,100	26,095	11,975	40,905	18,310	500	-	97,785
Police	6,255	-	6,255	2,065	5,065	1,885	-	-	15,270
Recreation & Parks	97,930	9,553	107,483	31,569	19,392	25,117	8,722	9,572	201,855
Agricultural Preservation	120,608	-	120,608	-	-	-	-	-	120,608
Community Renewal	15,300	-	15,300	4,000	1,000	-	-	-	20,300
Sewer	362,404	61,263	423,667	11,302	19,112	2,915	-	1,500	458,496
Water	162,456	22,692	185,148	59,936	6,379	1,274	2,544	5,514	260,795
Board of Education	460,966	70,762	531,728	104,532	129,090	127,649	124,879	107,704	1,125,582
Community College	87,415	7,724	95,139	24,172	51,399	48,008	59,287	41,870	319,875
<b>Total Capital</b>	<b>1,839,388</b>	<b>433,218</b>	<b>2,272,606</b>	<b>401,051</b>	<b>362,902</b>	<b>278,998</b>	<b>222,832</b>	<b>188,188</b>	<b>3,726,577</b>

**Howard County, MD**  
**Council Approved 2010 Capital Budget by Source of Funds**  
(In Thousands of \$)

Program Title	Current FY	Pay As You Go	TIF Bonds	Excise Bonds	MD School PSAC	Storm Drain Fund	G.O. Bonds	Developer Contrib.	Other	Grants	Transfer Tax	Utility Fund	Ed Excise Bonds	College Bonds	Water Quality Bonds	Metro Bonds	IAC
Bridge Improvements	416						(544)			960							
Storm Drainage	3,791						3,081	170		540							
Road Resurfacing	12,500	4,500								8,000							
Road Construction	20,365			11,200			415	9,610	(860)								
Sidewalk/Curb Projects	375						250	125	(245)	245							
Traffic Improvements	613						463	150									
General County	199,814	3,611	67,000				16,660		4,950	107,593							
Fire	8,250						5,005		2,245		1,000						
Library	15,100						14,440			660							
Recreation & Parks	9,553						7,910		418	812	413						
Agricultural Preservation									12,500		(12,500)						
Sewer	61,263	587						3,925		36,162		10,812			15,600	(5,823)	
Water	22,692							500				17,747				4,240	205
Board of Education	70,762				18,262		48,000				4,500						
Community College	7,724						4,320		1,400	2,004							
<b>Total Capital</b>	<b>433,218</b>	<b>8,698</b>	<b>67,000</b>	<b>11,200</b>	<b>18,262</b>	<b>0</b>	<b>100,000</b>	<b>14,480</b>	<b>20,408</b>	<b>156,976</b>	<b>(6,587)</b>	<b>28,559</b>	<b>0</b>	<b>0</b>	<b>15,600</b>	<b>(1,583)</b>	<b>205</b>

Howard County, Maryland

May 21, 2009

**Howard County, MD**  
**Council Approved Capital Budget Extended Summary For Fiscal Year 2010**  
(In Thousands of \$)

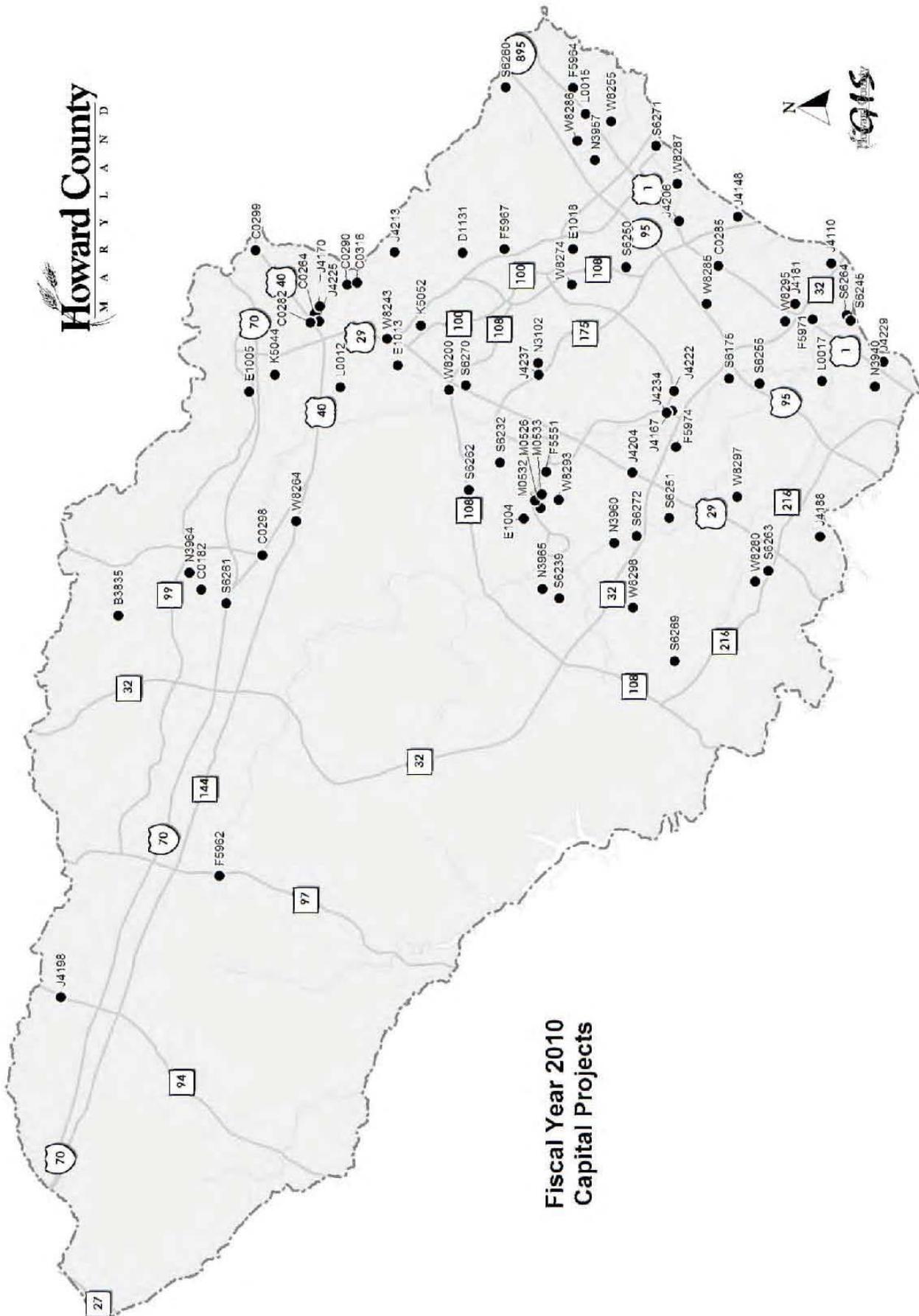
Program Title	Appropriation Total	5 Year Capital Program	Fiscal 2016	Fiscal 2017	Fiscal 2018	Fiscal 2019	Total Extended Capital Program
Bridge Improvements	19,422	3,750	-	-	-	-	23,172
Storm Drainage	29,751	21,430	-	-	-	-	51,181
Road Resurfacing	42,790	29,360	2,000	-	-	-	74,150
Road Construction	229,380	97,865	2,655	2,655	-	-	332,555
Sidewalk/Curb Projects	9,419	10,508	100	-	-	-	20,027
Traffic Improvements	6,503	3,110	-	-	-	-	9,613
General County	362,625	114,140	12,610	130	100	60	489,665
Fire	61,293	64,665	1,250	1,250	-	-	128,458
Library	26,095	71,690	-	-	-	-	97,785
Police	6,255	9,015	-	-	-	-	15,270
Recreation & Parks	107,483	94,372	1,052	52	-	-	202,959
Agricultural Preservation	120,608	-	-	-	-	-	120,608
Community Renewal	15,300	5,000	-	-	-	-	20,300
Sewer	423,667	34,829	-	-	-	-	458,496
Water	185,148	75,647	3,743	12,520	-	4,400	281,458
Board of Education	531,728	593,854	81,151	109,324	79,100	79,100	1,474,257
Community College	95,139	224,736	11,070	2,035	1,270	1,450	335,700
<b>Total Capital</b>	<b>2,272,606</b>	<b>1,453,971</b>	<b>115,631</b>	<b>127,966</b>	<b>80,470</b>	<b>85,010</b>	<b>4,135,654</b>

Howard County, MD  
CAPITAL PROGRAM SUMMARY (in 000's)

	PRIOR Appropriation	FISCAL 2010 Budget	TOTAL Appropriation	5yr Capital Improvement Program	Extended Program Total	TOTAL PROJECT
TRANSPORTATION	299,205	38,060	337,265	166,023	7,410	510,698
OTHER PROGRAMS	135,908	0	135,908	5,000	0	140,908
GENERAL COUNTY PROGRAM	233,104	223,164	456,268	259,510	15,400	731,178
RECREATION PARKS	97,930	9,553	107,483	94,372	1,104	202,959
WATER and SEWER	524,860	83,955	608,815	110,476	20,663	739,954
EDUCATION	548,381	78,486	626,867	818,590	364,500	1,809,957
	<b>1,839,388</b>	<b>433,218</b>	<b>2,272,606</b>	<b>1,453,971</b>	<b>409,077</b>	<b>4,135,654</b>
<b>REVENUES</b>						
TIF BONDS	0	67,000	67,000	0	0	67,000
BONDS	509,033	100,000	609,033	1,069,456	378,310	2,056,799
EXCISE TAX BACKED BONDS	146,910	11,200	158,110	68,425	0	226,535
METRO DISTRICT BOND	284,638	(1,583)	283,055	69,825	19,900	372,780
EDUCATION EXCISE BONDS	72,580	0	72,580	0	0	72,580
COLLEGE REVENUE BACKED BOND	1,213	0	1,213	8,360	0	9,573
UTILITY CASH	96,292	28,559	124,851	37,651	763	163,265
IN-AID of CONSTRUCT UTILITIES	25,854	205	26,059	3,000	0	29,059
PAY AS YOU GO	74,275	8,698	82,973	41,787	1,224	125,984
EXCISE TAX	33,878	0	33,878	6,445	0	40,323
TRANSFER TAX	129,696	(6,587)	123,109	15,906	0	139,015
STORM DRAINAGE FUND	4,130	0	4,130	1,225	0	5,355
GRANTS	123,942	156,976	280,918	116,031	5,380	402,329
WATER QUALITY State Bond Loan	88,751	15,600	104,351	0	0	104,351
STATE AID for SCHOOLS	85,183	18,262	103,445	0	0	103,445
DEVELOPER CONTRIBUTION	11,901	14,480	26,381	3,295	1,000	30,676
OTHER SOURCES	151,112	20,408	171,520	12,565	2,500	186,585
	<b>1,839,388</b>	<b>433,218</b>	<b>2,272,606</b>	<b>1,453,971</b>	<b>409,077</b>	<b>4,135,654</b>

Howard County, Maryland

May 21, 2009



Fiscal Year 2010  
Capital Projects

This budget prepared by the:

---

**Department of County Administration**

Lonnie Robbins, Chief Administrative Officer

---

**Office of Budget**

Raymond S. Wacks, Budget Administrator  
Gale P. Benson, Assistant Budget Administrator  
Gloria J. Berger  
Thomas W. Mullenix  
Donald L. Stitely, Jr.  
Sarah Sobeck

with the assistance of the:

---

**Office of Public Information**

Kevin Enright, Administrator  
Kathy Sloan-Beard  
Beth Vessey  
Scott Kramer

---

**Department of Finance**

Sharon Greisz  
Rafiu Ighile  
Shauna Lu  
Angela Phillips  
Sima Taghavi  
Sean Hollywood  
Sli Shirazie  
Michelle Harrod

---

**Department of Public Works**

Rebecca Kidwell

---

**Department of Technology & Communication Services**

Eytan Gess  
Art Helbig  
Manesh Pillai

---



Howard County Maryland

3430 Courthouse Drive  
Ellicott City, Maryland 21043

[www.howardcountymd.gov](http://www.howardcountymd.gov)



## Education

### *Section I*

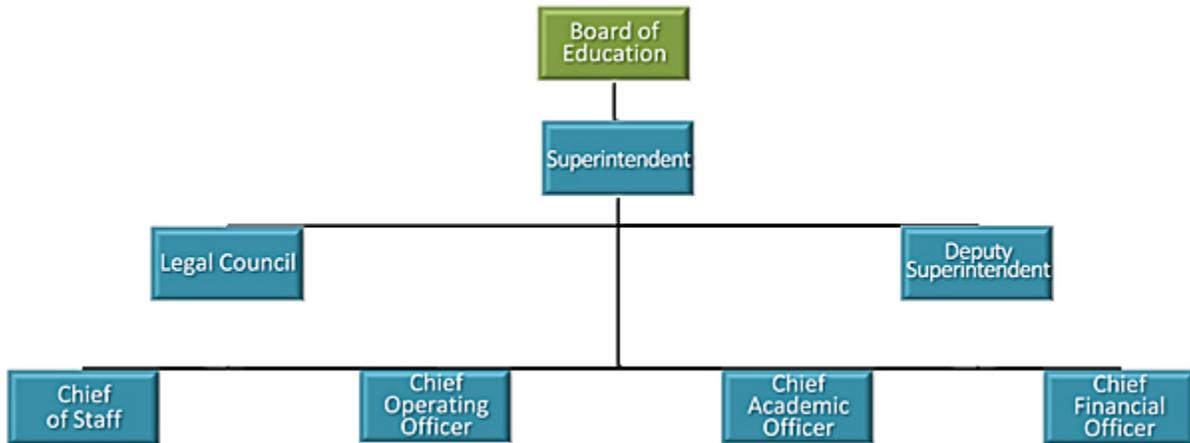
#### Table of Contents

Howard County Public School System .....	47
Howard Community College.....	51
Howard County Library.....	55



## Education

### Howard County Public School System



### Mission Statement

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



## Howard County Public 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 2008-2009 Highlights

- Melissa Shindel, Assistant Principal at Patuxent Valley Middle School, was named the 2009 NASSP/Vicro National Teacher of the Year. The award includes a \$5,000 cash award to be used in Ms. Shindel's school or for her own personal development.
- The culinary team from the Howard County Application and Research Lab's Hotel and Management Academy placed first in the state Culinary and Management Competitions for the fifth year.
- Thirty-seven schools earned recognition from the Maryland Department of Education for the performance of their students on the 2008 Maryland School Assessment.
- Hammomd Middle School was one of six schools named 2009 Maryland Blue Ribbon Schools.
- Based on data from the 2008 administration of the High School Assessment, 92.9 percent of Howard County's class of 2009 met the HSA graduation requirement by the end of eleventh grade.

### Fiscal Year 2009-2010 Goals

- Each school will provide a safe and nurturing school environment that values our diversity and commonality.

Board of Education

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	427,176,316	458,233,637	457,196,110	457,560,424	<b>457,560,424</b>	-673,213	-0.15 %
<b>TOTAL</b>	<b>427,176,316</b>	<b>458,233,637</b>	<b>457,196,110</b>	<b>457,560,424</b>	<b>457,560,424</b>	<b>-673,213</b>	<b>-0.15 %</b>
<b>Expenditures By Object Class</b>							
Other Operating Expenses	427,176,316	458,233,637	457,196,110	457,560,424	<b>457,560,424</b>	-673,213	-0.15 %
<b>TOTAL</b>	<b>427,176,316</b>	<b>458,233,637</b>	<b>457,196,110</b>	<b>457,560,424</b>	<b>457,560,424</b>	<b>-673,213</b>	<b>-0.15 %</b>
<b>Expenditures By Division</b>							
Board Of Education	427,176,316	458,233,637	457,196,110	457,560,424	<b>457,560,424</b>	-673,213	-0.15 %
<b>TOTAL</b>	<b>427,176,316</b>	<b>458,233,637</b>	<b>457,196,110</b>	<b>457,560,424</b>	<b>457,560,424</b>	<b>-673,213</b>	<b>-0.15 %</b>

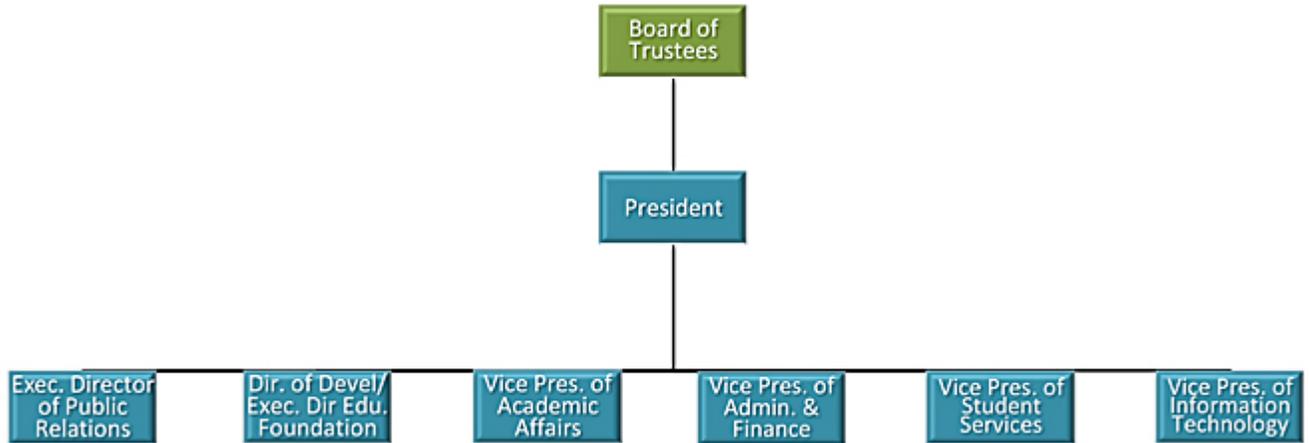
Personnel Summary	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	7212.60	7376.60	7376.60	7436.30	<b>7436.30</b>	59.70	0.81%

Total Expenses	FY 2009	FY 2010	Difference	Percent
Contribution to Operating Expenses	454,794,610	457,560,424	2,765,814	0.61%
Education OPEB Expense	3,439,027	0	(3,439,027)	-100.00%
Education Debt Service	35,042,158	35,471,840	429,682	1.23%
<b>TOTAL</b>	<b>493,275,795</b>	<b>493,032,264</b>	<b>(243,531)</b>	<b>-0.05%</b>



## Education

### Howard Community College



### Mission Statement

Providing pathways to success.



## 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 thirty percent of the unrestricted budget, with the remaining funds coming from state aid, tuition and auxiliary fees.

### Fiscal Year 2008-2009 Highlights

- HCC experienced unprecedented enrollment growth during fiscal 2009. In fiscal 2008 there were 11,274 credit students and 17,056 noncredit students. Full-time equivalent enrollment for spring increased 11 percent from last spring. Full-time equivalent enrollment for fall increased 6.26 percent from the previous fall.
- The college was one of 13 finalists from a field of 85 organizations in the U.S. for the Malcolm Baldrige National Quality Award.
- The new Radiologic Technology Lab was opened and provided needed space for radiologic technology students, who previously had to transfer to Anne Arundel Community College to continue their training. Funding and equipment was provided by federal and local government, CareFirst BlueCross BlueShield, and Howard County General Hospital.
- Thanks to Howard County Government, the Children's Learning Center, the only lab school in the county, was expanded. Now, even more students, faculty, staff, and community members are able to have their children in a nurturing lab school staffed by caring and committed teachers.

### Fiscal Year 2009-2010 Goals

- Increase student successful persistence rate
- Increase student graduation and transfer rate
- Increase stakeholder satisfaction for students and employees
- Reduce HCC's carbon footprint
- Increase resources for scholarships and facilities in order to support significant increases in enrollment
- Increase opportunities to serve the regional needs
- Complete renovations to the James Clark, Jr. Library
- Complete the college's Middle States Accreditation submission

**Howard Community College**

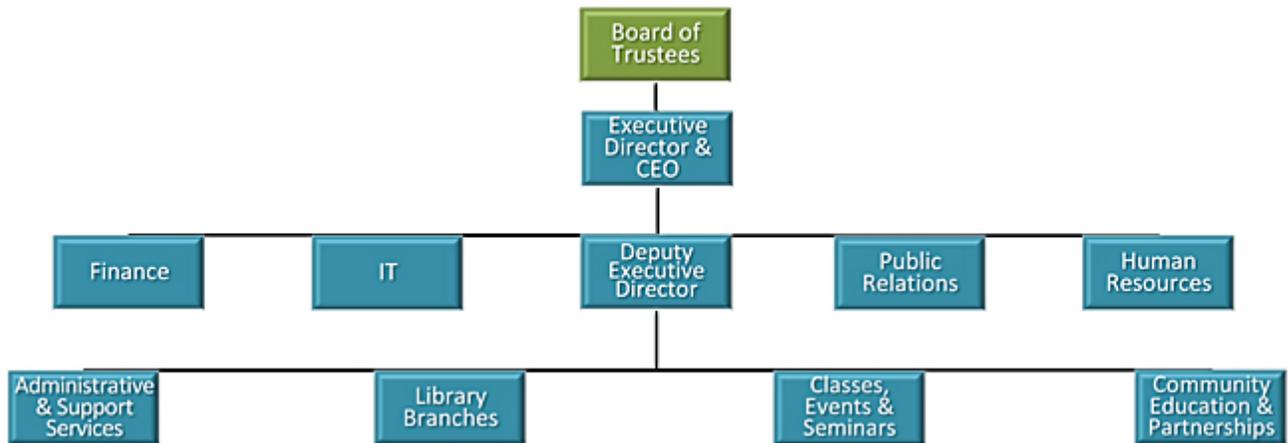
Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	23,635,010	25,289,690	26,707,200	25,195,470	<b>25,195,470</b>	-94,220	-0.37 %
<b>TOTAL</b>	<b>23,635,010</b>	<b>25,289,690</b>	<b>26,707,200</b>	<b>25,195,470</b>	<b>25,195,470</b>	<b>-94,220</b>	<b>-0.37 %</b>
<b>Expenditures By Object Class</b>							
Other Operating Expenses	23,635,010	25,289,690	26,707,200	25,195,470	<b>25,195,470</b>	-94,220	-0.37 %
<b>TOTAL</b>	<b>23,635,010</b>	<b>25,289,690</b>	<b>26,707,200</b>	<b>25,195,470</b>	<b>25,195,470</b>	<b>-94,220</b>	<b>-0.37 %</b>
<b>Expenditures By Division</b>							
Community College	23,635,010	25,289,690	26,707,200	25,195,470	<b>25,195,470</b>	-94,220	-0.37 %
<b>TOTAL</b>	<b>23,635,010</b>	<b>25,289,690</b>	<b>26,707,200</b>	<b>25,195,470</b>	<b>25,195,470</b>	<b>-94,220</b>	<b>-0.37 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	455.29	469.25	471.80	474.80	<b>474.80</b>	3.00	0.64%

Total Expenses	FY 2009	FY 2010	Difference	Percent
Contribution to Operating Expenses	25,195,470	25,195,470	0	0.00%
College OPEB	94,220	0	(94,220)	-100.00%
College Debt Service	3,719,481	4,365,802	646,321	17.38%
<b>TOTAL</b>	<b>29,009,171</b>	<b>29,561,272</b>	<b>552,101</b>	<b>1.90%</b>



# Education

## Howard County Library



### Mission Statement

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



## Howard County Library

### Description

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

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

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

### Fiscal Year 2008-2009 Highlights

- People of all ages and backgrounds visited the Library's six branches more than 2.6 million times last year to borrow 5.6 million items, conduct research and attend classes and seminars.
- Howard County Library earned top ranking among the nation's great public library systems (HAPLR Rankings, American Libraries, November 2008).
- Summer reading set new records in 2008, with 21,000 children and adults participating in our Catch the Reading Bug program. With 66 percent of its students enrolling, Northfield Elementary School won a trophy for highest percentage of participation.
- Howard County Library delivered an impressive line-up of STEM-related classes for all age students. The series included Fall into Science, Having a Ball with Chemistry, Make an Impact, Robotics Fair, and Everyday Engineering.
- Howard County Library established a Foundation Center at the Central Library for the convenience of grant seeking agencies, nonprofit organizations and students needing college scholarships.

### Fiscal Year 2009-2010 Goals

- Howard County Library will continue to develop an overall program that delivers excellence in education for students of all ages.
- For infants, toddlers and pre-K students, the Library will partner with preschool and childcare organizations to expand the dissemination of A+ educator cards and Library Link Satellite collections.
- For K-12 and post-secondary students, Howard County Library plans to strengthen and augment the A+ Partners in Education initiative with the Howard County Public School System and Howard Community College, and aims to establish formal partnerships with all Howard County private schools and postsecondary institutions.
- For adults, the Library will expand its line-up of classes, seminars, and workshops on topics of interest to the community. For the educational needs of foreign-born residents, the Library plans to re-position Cultural Connections as a major segment of its educational program.
- To augment library services for Howard County's growing population of older adults, the Library envisions expanding its Health Information Center to promote health and wellness.

*Library*

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
--------------	------------------	--------------------	---------------------	--------------------	--------------------	----------------------------------	-----------------------------------

**Expenditures By Fund**

General Fund	14,374,121	15,609,886	15,553,354	15,253,354	<b>15,253,354</b>	-356,532	-2.28 %
<b>TOTAL</b>	<b>14,374,121</b>	<b>15,609,886</b>	<b>15,553,354</b>	<b>15,253,354</b>	<b>15,253,354</b>	<b>-356,532</b>	<b>-2.28 %</b>

**Expenditures By Object Class**

Other Operating Expenses	14,374,121	15,609,886	15,553,354	15,253,354	<b>15,253,354</b>	-356,532	-2.28 %
<b>TOTAL</b>	<b>14,374,121</b>	<b>15,609,886</b>	<b>15,553,354</b>	<b>15,253,354</b>	<b>15,253,354</b>	<b>-356,532</b>	<b>-2.28 %</b>

**Expenditures By Division**

Dept Of Libraries	14,374,121	15,609,886	15,553,354	15,253,354	<b>15,253,354</b>	-356,532	-2.28 %
<b>TOTAL</b>	<b>14,374,121</b>	<b>15,609,886</b>	<b>15,553,354</b>	<b>15,253,354</b>	<b>15,253,354</b>	<b>-356,532</b>	<b>-2.28 %</b>

Personnel Summary	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
-------------------	------------------	--------------------	--------------------	--------------------	--------------------	------------------------------------	-------------------------------------

<b>Authorized Personnel</b>	220.50	220.50	220.50	220.50	<b>220.50</b>	0.00	0.00%
-----------------------------	--------	--------	--------	--------	---------------	------	-------

Total Expenses	FY 2009	FY 2010	Difference	Percent
Howard County Library	15,553,354	15,253,354	(300,000)	-1.93%
Library OPEB	56,532	0	(56,532)	-100.00%
<b>TOTAL</b>	<b>15,609,886</b>	<b>15,253,354</b>	<b>(356,532)</b>	<b>-2.28%</b>

## Public Safety

### *Section II*

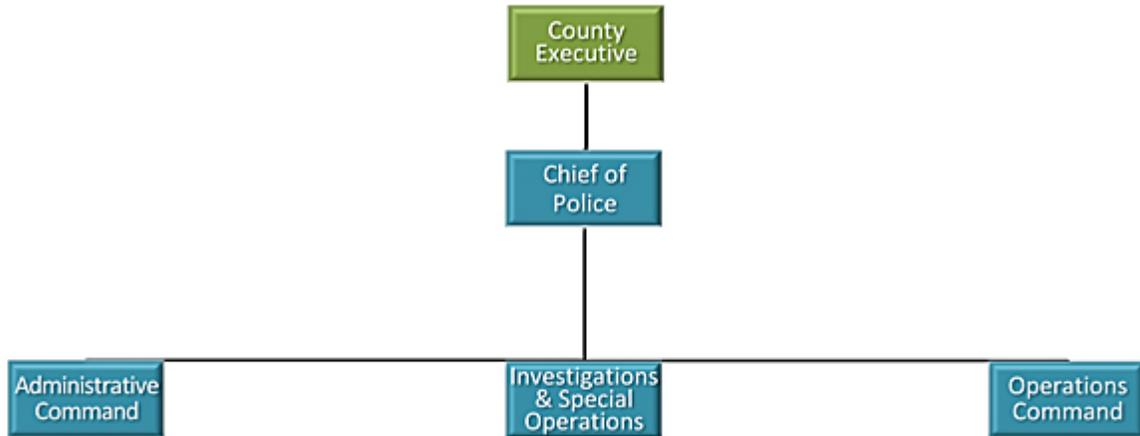
#### Table of Contents

Department of Police.....	59
Department of Corrections.....	65
Department of Fire & Rescue Services .....	69



# Public Safety

## Police



### Mission Statement

It is the mission of the Howard County Department of Police to provide a sense of security for the people by protecting life and property, reducing the opportunity for crime and disorder, enforcing the law, and providing other police-related services as required by the community in a manner consistent with the values of a free society.



## Police

### Department Description

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

### Division/Major Program Description

#### Office of the Chief

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

#### Command Operations

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

#### Investigations & Special Operations Command

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

#### Animal Control Division

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

#### Administration Command

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

#### Human Resources Bureau

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

## Police

### Fiscal Year 2008-2009 Highlights

- Increased the number of officers on the street with the addition of 22 new police officers.
- Hired civilian positions to assume administrative functions so that police officers could return to duties requiring police powers.
- Received Governor's Crime Prevention Award.
- Launched Holiday Detail--a multi-faceted enforcement to keep the citizens who live, work, shop and drive through Howard County safe during the 2008 Holiday season.
- Partnered with Rebuilding Together, a volunteer organization, to help provide low-income homeowners with warm, dry, safe living conditions

### Fiscal Year 2009-2010 Goals

- Attain re-accreditation from the Commission on Accreditation for Law Enforcement Agencies (CELEA).
- Continue to provide efficient and effective law enforcement services to the citizens.

## Police

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	72,729,377	82,781,143	83,311,829	81,414,563	<b>81,414,563</b>	-1,366,580	-1.65 %
Speed Enforcement Fund	0	0		697,530	<b>697,530</b>	697,530	0.00 %
Grants Fund	1,231,453	4,097,826	4,762,820	3,162,819	<b>3,162,819</b>	-935,007	-22.82 %
Trust and Agency Multifarious Fund	43,369	90,000	191,000	191,000	<b>191,000</b>	101,000	112.22 %
<b>TOTAL</b>	<b>74,004,199</b>	<b>86,968,969</b>	<b>88,265,649</b>	<b>85,465,912</b>	<b>85,465,912</b>	<b>-1,503,057</b>	<b>-1.73 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	60,269,803	66,912,515	67,812,632	67,186,217	<b>67,186,217</b>	273,702	0.41 %
Contractual Services	4,982,988	6,410,424	5,949,465	6,137,397	<b>6,137,397</b>	-273,027	-4.26 %
Supplies & Materials	1,576,973	2,080,080	1,921,553	1,811,937	<b>1,811,937</b>	-268,143	-12.89 %
Business & Education Expenses	5,191,222	6,053,757	5,968,508	5,535,550	<b>5,535,550</b>	-518,207	-8.56 %
Capital Outlay	570,646	2,399,684	3,397,100	1,758,100	<b>1,758,100</b>	-641,584	-26.74 %
Other Operating Expenses	1,412,568	3,112,509	3,216,391	3,036,712	<b>3,036,712</b>	-75,797	-2.44 %
<b>TOTAL</b>	<b>74,004,199</b>	<b>86,968,969</b>	<b>88,265,649</b>	<b>85,465,912</b>	<b>85,465,912</b>	<b>-1,503,057</b>	<b>-1.73 %</b>
<b>Expenditures By Division</b>							
Office Of The Chief	3,797,600	4,535,904	3,895,534	3,808,133	<b>3,808,133</b>	-727,771	-16.04 %
Animal Matters Hearing Board	8	160	170	170	<b>170</b>	10	6.25 %
Animal Control Division	1,193,914	1,513,840	1,463,308	1,431,506	<b>1,431,506</b>	-82,334	-5.44 %
Administrative Command	1,039,254	1,049,621	929,331	1,001,591	<b>1,001,591</b>	-48,030	-4.58 %
Command Operations	28,326,122	31,066,185	32,606,811	31,892,222	<b>31,892,222</b>	826,037	2.66 %
Investigations With Federal	379,526	2,450,000	3,600,000	2,000,000	<b>2,000,000</b>	-450,000	-18.37 %
Victim Assistance Program	87,050	102,215	93,486	93,486	<b>93,486</b>	-8,729	-8.54 %
Animal Shelter Contributions	11,252	40,000	40,000	40,000	<b>40,000</b>	0	0.00 %
Federal Task Force	39,705	100,000	100,000	100,000	<b>100,000</b>	0	0.00 %
Training-Other Jursidictions	2,195	30,000	34,000	34,000	<b>34,000</b>	4,000	13.33 %
Vehicle Theft Reduction Prog	106,789	160,634	138,367	138,366	<b>138,366</b>	-22,268	-13.86 %
Police Donations	1,922	20,000	12,000	12,000	<b>12,000</b>	-8,000	-40.00 %
Special Police Overtime	112,384	200,000	200,000	200,000	<b>200,000</b>	0	0.00 %
Community Traffic Safety Prog	45,439	192,000	197,270	197,270	<b>197,270</b>	5,270	2.74 %
School Bus Safety	6,418	15,000	15,000	15,000	<b>15,000</b>	0	0.00 %
Camp Bear Trax	11,468	46,050	43,250	43,250	<b>43,250</b>	-2,800	-6.08 %
Child Advocacy Center	3,940	32,500	25,500	25,500	<b>25,500</b>	-7,000	-21.54 %
Enhancing Communications with Hearing Impaired	0	11,000	0	0	<b>0</b>	-11,000	-100.00 %
Child Advocacy Center	0	0	30,000	30,000	<b>30,000</b>	30,000	100.00 %
05 COPS Tech Grant	21,087	147,996	78,000	78,000	<b>78,000</b>	-69,996	-47.30 %
Responsive Counseling	25,481	85,886	0	0	<b>0</b>	-85,886	-100.00 %
Domestic Violence Unit	237,372	294,781	17,500	17,500	<b>17,500</b>	-277,281	-94.06 %
Anti-gang Grant	34,806	50,000	60,000	60,000	<b>60,000</b>	10,000	20.00 %
Horizon Traffic Safety	1,746	10,000	85,000	85,000	<b>85,000</b>	75,000	750.00 %
Firearm Investigator	66,752	101,926	10,000	10,000	<b>10,000</b>	-91,926	-90.19 %
STAPLE	2,690	49,000	20,000	20,000	<b>20,000</b>	-29,000	-59.18 %
Police Special Ops Vehicles	28,000	0	75,000	75,000	<b>75,000</b>	75,000	100.00 %
E-citation Initiative	48,800	48,838	0	0	<b>0</b>	-48,838	-100.00 %
Monitoring Support	0	0	16,000	16,000	<b>16,000</b>	16,000	100.00 %
Crime Analyst	0	0	62,247	62,247	<b>62,247</b>	62,247	100.00 %
<b>TOTAL</b>	<b>35,631,720</b>	<b>42,353,536</b>	<b>43,847,773</b>	<b>41,486,241</b>	<b>41,486,241</b>	<b>-867,295</b>	<b>-2.05 %</b>

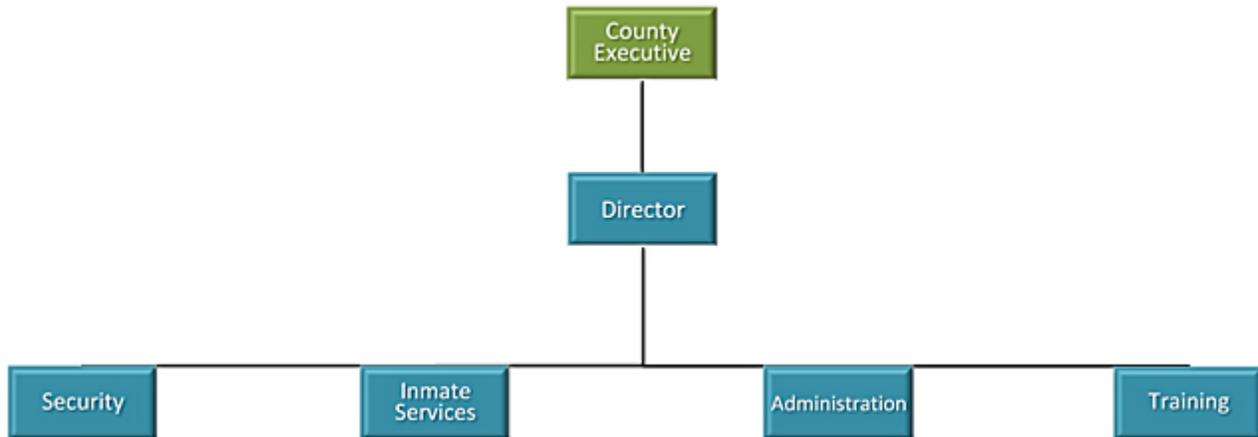
## Police

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 Prop.	
						Amount	Percent
<b>Expenditures By Division (Cont.)</b>							
MIEMSS EMD Training	0	0	1,200	<b>1,200</b>	<b>1,200</b>	1,200	100.00 %
Criminal Investigations Bureau	9,782,572	10,957,141	11,048,345	<b>10,919,777</b>	<b>10,919,777</b>	-37,364	-0.34 %
Special Operations Bureau	4,968,273	7,500,173	6,715,568	<b>6,435,991</b>	<b>6,435,991</b>	-1,064,182	-14.19 %
Speed Camera	0	0		<b>697,530</b>	<b>697,530</b>	697,530	0.00 %
Information & Technology Bur	11,911,973	13,154,519	13,014,056	<b>12,816,453</b>	<b>12,816,453</b>	-338,066	-2.57 %
Human Resources Bureau	2,974,354	3,398,094	4,766,303	<b>4,659,355</b>	<b>4,659,355</b>	1,261,261	37.12 %
Management Services Bureau	8,693,033	9,586,361	8,618,413	<b>8,200,343</b>	<b>8,200,343</b>	-1,386,018	-14.46 %
Investigations & Special Operations	42,273	19,145	253,990	<b>249,022</b>	<b>249,022</b>	229,877	1,200.72 %
<b>TOTAL</b>	<b>74,004,199</b>	<b>86,968,969</b>	<b>88,265,649</b>	<b>85,465,912</b>	<b>85,465,912</b>	<b>-1,503,057</b>	<b>-1.73 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop.	
						Amount	Percent
<b>Authorized Personnel</b>	591.00	614.01	623.00	623.00	<b>623.00</b>	0.00	0.00%



## Public Safety

### Corrections



### Mission Statement

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

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

## Corrections

### Department Description

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

### Division/Major Program Description

#### 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 included the Howard County Police Department, The Maryland State Police, The Department of Natural Resources Police Department, the Howard County Sheriff's Department 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.

#### Weekend Detention

Inmates may be sentenced to the Detention Center by judges of both the District Court of Maryland #10 and the Circuit Court for Howard County to a period of weekend incarceration. Each sentence is unique to the inmate's case, and the sentencing judge orders the individual to report and be discharged at a specific date and time of day.

### Fiscal Year 2008-2009 Highlights

- Began a unique partnership with the state in which inmates from the state-run Patuxent Institution will plant and care for 1,000 trees until they are mature enough to be transplanted to Howard County parks. This partnership falls under Governor Martin O'Malley's Maryland: Smart, Green & Growing. The program is a multi-agency, statewide initiative to help achieve a more sustainable future by linking community revitalization, transportation improvements, economic development, smart growth and environmental restoration efforts. Total cost of the program for Howard County is \$350.00.

### Fiscal Year 2009-2010 Goals

- Seek new revenue sources from federal marshal service for temporary housing of federal witnesses.
- Continue to provide a safe and secure environment for inmates, staff and the community.

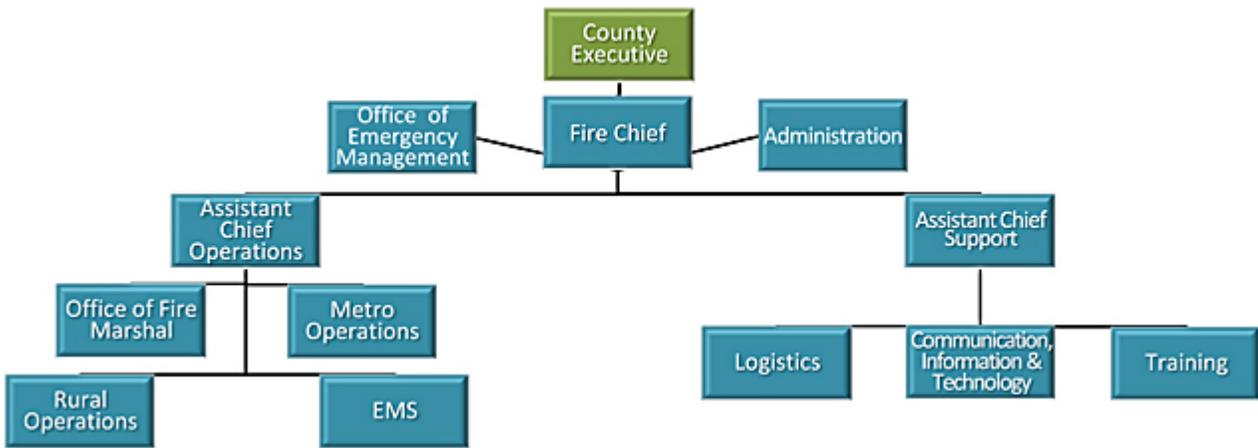
## Corrections

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	12,761,868	13,189,283	13,618,284	13,312,871	<b>13,312,871</b>	123,588	0.94 %
Grants Fund	0	30,000	70,000	70,000	<b>70,000</b>	40,000	133.33 %
<b>TOTAL</b>	<b>12,761,868</b>	<b>13,219,283</b>	<b>13,688,284</b>	<b>13,382,871</b>	<b>13,382,871</b>	<b>163,588</b>	<b>1.24 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	10,042,850	10,475,118	10,773,684	10,519,452	<b>10,519,452</b>	44,334	0.42 %
Contractual Services	180,541	202,510	200,990	191,164	<b>191,164</b>	-11,346	-5.60 %
Supplies & Materials	2,333,969	2,258,675	2,298,675	2,294,175	<b>2,294,175</b>	35,500	1.57 %
Business & Education Expenses	68,866	73,188	76,073	44,218	<b>44,218</b>	-28,970	-39.58 %
Capital Outlay	4,110	5,000	5,000	0	<b>0</b>	-5,000	-100.00 %
Other Operating Expenses	131,532	204,792	333,862	333,862	<b>333,862</b>	129,070	63.02 %
<b>TOTAL</b>	<b>12,761,868</b>	<b>13,219,283</b>	<b>13,688,284</b>	<b>13,382,871</b>	<b>13,382,871</b>	<b>163,588</b>	<b>1.24 %</b>
<b>Expenditures By Division</b>							
Department Of Corrections	12,761,868	13,189,283	13,618,284	13,312,871	<b>13,312,871</b>	123,588	0.94 %
SCAAP	0	30,000	70,000	70,000	<b>70,000</b>	40,000	133.33 %
<b>TOTAL</b>	<b>12,761,868</b>	<b>13,219,283</b>	<b>13,688,284</b>	<b>13,382,871</b>	<b>13,382,871</b>	<b>163,588</b>	<b>1.24 %</b>
<b>Personnel Summary</b>							
Personnel Summary	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	144.00	144.00	144.00	144.00	<b>144.00</b>	0.00	0.00%



# Public Safety

## Department of Fire and Rescue



### Mission Statement

Educate, Protect and Serve



## Department of Fire and Rescue

### Department Description

The Howard County Department of Fire & Rescue Services is a combination system in that services are provided through a partnership of volunteers and career personnel. There are four county stations (7, 9, 10, 11) staffed by career personnel and seven volunteer stations (1, 2, 3, 4, 5, 6, 8) owned by volunteer corporations and staffed by volunteer, contingent and career personnel.

### Division/Major Program Description

#### Emergency Management

Emergency Management Services coordinates civil preparedness duties assigned to Howard County by federal and state agencies. It surveys and catalogs resources to support emergency operations in the event of natural or man-made disasters. This division organizes exercises twice a year to test the response capabilities of county emergency service agencies in both the public and private sectors, and manages the Emergency Operations Center, flood warning and real time weather systems. It also coordinates the activities of the Local Emergency Planning Committee.

#### Training

Training provides centralized training and education programs in emergency management services, rescue, fire control, and special programs. It develops training and education programs designed to strengthen and maintain members of the county and volunteer personnel. This division provides a variety of training and educational programs to the general public. It takes the lead role in providing training and deploying new equipment related to homeland security/terrorism.

#### Administration

Administration provides overall administration, management and coordination of activities within the Department of Fire & Rescue Services, including: management of fire suppression, fire prevention, fire training, arson investigation, emergency medical services, and emergency management and civil defense.

#### Operations

Operations is responsible for the delivery of timely and proper services including fire, rescue and EMS while assuring compliance with federal, state and local regulations as they pertain to emergency services. Support for technical rescue and special operations personnel as well as emergency services and educational programs for citizens are provided by this bureau.

#### Metro General Operations

Metro General Operations provides fire and rescue services through county managed operations including Stations 7, 9, 10 and 11 and volunteer stations including Station 1 (Elkridge), Station 2 (Ellicott City), Station 5 (Clarksville), Station 6 (Savage) and Station 8 (Ellicott City).

#### The Fire Marshal

Fire Marshal is responsible for developing and enforcing strategies designed to reduce the loss of life and property resulting from fire. The division performs comprehensive plan review, code enforcement, public education and technical support. It supports the arson investigation unit (under continuing development) in concert with the Department of Police.

#### Emergency Medical Services

Emergency Medical Services is responsible for the overall administration, management and coordination of EMS while assuring compliance with federal, state and local regulations as they pertain to emergency services.

## *Department of Fire and Rescue*

### **Fiscal Year 2008-2009 Highlights**

- Personal Preparedness Expo demonstrated and exhibited ways for citizens to better prepare for times of disaster.
- William Goddard named Acting Fire Chief. William Goddard has over 30 years of experience working in Maryland Fire and Rescue Services. He was appointed Fire Chief in April 2009.
- Provided assistance during the presidential inauguration.
- Began installation of underground rural water tanks for fire protection.
- Held Citizens Emergency Readiness Training (CERT) for citizens.

### **Fiscal Year 2009-2010 Goals**

- Participate in the SAFER grant program to hire 12 additional firefighters.
- Continue to meet the evolving challenges and growing demands for services in an efficient manner.

## Department of Fire and Rescue

Expenditures	FY2008	FY2009	FY2010	FY2010	FY2010	FY09 App. vs FY10 App.	
	Actual	Approved	Requested	Proposed	Approved	Amount	Percent
<b>Expenditures By Fund</b>							
Grants Fund	1,145,705	9,383,850	9,840,850	10,306,817	<b>10,306,817</b>	922,967	9.84 %
Fire and Rescue Tax - Metropolitan	57,561,545	61,827,165	59,763,554	67,076,730	<b>67,076,730</b>	5,249,565	8.49 %
Trust and Agency Multifarious Fund	53,624	375,000	375,000	375,000	<b>375,000</b>	0	0.00 %
<b>TOTAL</b>	<b>58,760,875</b>	<b>71,586,015</b>	<b>69,979,404</b>	<b>77,758,546</b>	<b>77,758,546</b>	<b>6,172,531</b>	<b>8.62 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	41,613,904	45,016,643	48,675,683	47,499,007	<b>47,499,007</b>	2,482,364	5.51 %
Contractual Services	1,748,161	2,662,841	3,504,078	3,556,754	<b>3,556,754</b>	893,913	33.57 %
Supplies & Materials	2,381,028	9,330,251	7,964,903	8,154,613	<b>8,154,613</b>	-1,175,638	-12.60 %
Business & Education Expenses	853,612	1,234,060	1,145,504	1,155,504	<b>1,155,504</b>	-78,556	-6.37 %
Capital Outlay	793,709	1,911,190	794,100	794,100	<b>794,100</b>	-1,117,090	-58.45 %
Other Operating Expenses	11,370,461	11,431,030	7,895,136	16,598,568	<b>16,598,568</b>	5,167,538	45.21 %
<b>TOTAL</b>	<b>58,760,875</b>	<b>71,586,015</b>	<b>69,979,404</b>	<b>77,758,546</b>	<b>77,758,546</b>	<b>6,172,531</b>	<b>8.62 %</b>
<b>Expenditures By Division</b>							
Sta. 1 Volunteer Operations	465,650	516,400	516,400	516,400	<b>516,400</b>	0	0.00 %
Administration	1,351,255	1,947,489	2,035,609	2,009,043	<b>2,009,043</b>	61,554	3.16 %
Sta. 2 Volunteer Operations	408,100	460,900	437,354	437,354	<b>437,354</b>	-23,546	-5.11 %
Fire Board	814	1,615	1,615	1,615	<b>1,615</b>	0	0.00 %
Logistics	1,481,690	1,703,999	2,257,251	2,422,738	<b>2,422,738</b>	718,739	42.18 %
Fire Marshall	770,603	833,121	742,327	727,013	<b>727,013</b>	-106,108	-12.74 %
Operations	656,589	699,895	474,915	463,591	<b>463,591</b>	-236,304	-33.76 %
Education & Training	676,288	883,204	829,071	714,308	<b>714,308</b>	-168,896	-19.12 %
Technology & Communications	786,642	762,370	2,380,876	2,396,808	<b>2,396,808</b>	1,634,438	214.39 %
Emergency Medical Services	0	0	355,361	346,077	<b>346,077</b>	346,077	100.00 %
Emergency Management	749,309	895,159	812,447	677,565	<b>677,565</b>	-217,594	-24.31 %
Sta. 5 Volunteer Operations	587,838	604,260	610,060	610,060	<b>610,060</b>	5,800	0.96 %
Emer Medical Serv Contr	51,748	150,000	150,000	150,000	<b>150,000</b>	0	0.00 %
County Stations	1,876	125,000	125,000	125,000	<b>125,000</b>	0	0.00 %
Emergency Mgmt	0	100,000	100,000	100,000	<b>100,000</b>	0	0.00 %
Sta. 6 Volunteer Operations	503,600	518,450	533,550	533,550	<b>533,550</b>	15,100	2.91 %
Sta. 8 Volunteer Operations	284,100	312,300	290,532	290,532	<b>290,532</b>	-21,768	-6.97 %
Metro General Operations	48,839,066	50,446,300	47,486,185	46,637,723	<b>46,637,723</b>	-3,808,577	-7.55 %
Fire Metro Contingency	0	1,241,703	0	8,292,352	<b>8,292,352</b>	7,050,649	567.82 %
Section 508 Equipment	398,737	450,000	450,000	450,000	<b>450,000</b>	0	0.00 %
Citizen Corp/CERT	3,981	250,000	250,000	250,000	<b>250,000</b>	0	0.00 %
Homeland Security Grant	742,988	8,683,850	9,140,850	9,140,850	<b>9,140,850</b>	457,000	5.26 %
SAFER Grant	0	0	465,967	465,967	<b>465,967</b>	465,967	0.00 %
<b>TOTAL</b>	<b>58,760,875</b>	<b>71,586,015</b>	<b>69,979,404</b>	<b>77,758,546</b>	<b>77,758,546</b>	<b>6,172,531</b>	<b>8.62 %</b>

## Department of Fire and Rescue

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
Fire and Rescue Tax - Rural	10,877,828	11,090,540	7,371,839	13,404,764	<b>13,404,764</b>	2,314,224	20.87 %
<b>TOTAL</b>	<b>10,877,828</b>	<b>11,090,540</b>	<b>7,371,839</b>	<b>13,404,764</b>	<b>13,404,764</b>	<b>2,314,224</b>	<b>20.87 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	573,994	634,588	619,628	619,628	<b>619,628</b>	-14,960	-2.36 %
Contractual Services	183,620	187,146	186,196	184,523	<b>184,523</b>	-2,623	-1.40 %
Capital Outlay	0	222,826	0	0	<b>0</b>	-222,826	-100.00 %
Other Operating Expenses	10,120,213	10,045,980	6,566,015	12,600,613	<b>12,600,613</b>	2,554,633	25.43 %
<b>TOTAL</b>	<b>10,877,828</b>	<b>11,090,540</b>	<b>7,371,839</b>	<b>13,404,764</b>	<b>13,404,764</b>	<b>2,314,224</b>	<b>20.87 %</b>
<b>Expenditures By Division</b>							
Sta. 3 Volunteer Operations	457,935	488,275	541,775	541,775	<b>541,775</b>	53,500	10.96 %
Sta. 4 Volunteer Operations	296,350	325,100	325,100	325,100	<b>325,100</b>	0	0.00 %
Rural General Operations	10,123,543	8,307,491	6,504,964	9,536,006	<b>9,536,006</b>	1,228,515	14.79 %
Fire Rural Contingency	0	1,969,674	0	3,001,883	<b>3,001,883</b>	1,032,209	52.41 %
<b>TOTAL</b>	<b>10,877,828</b>	<b>11,090,540</b>	<b>7,371,839</b>	<b>13,404,764</b>	<b>13,404,764</b>	<b>2,314,224</b>	<b>20.87 %</b>
<b>Fire Department Total</b>	<b>69,638,702</b>	<b>82,676,555</b>	<b>77,351,243</b>	<b>91,163,310</b>	<b>91,163,310</b>	<b>8,486,755</b>	<b>10.27 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	404.35	404.35	404.95	416.95	<b>416.95</b>	12.00	2.96%

## Public Facilities

### *Section III*

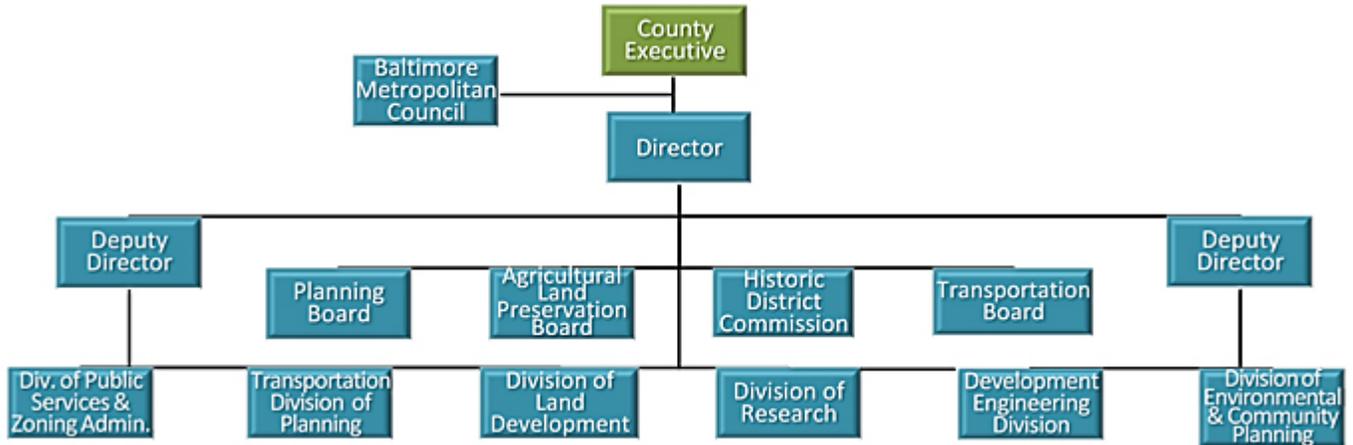
#### Table of Contents

Department of Planning & Zoning .....	75
Department of Public Works .....	79
Department of Inspections/ Licenses/Permits .....	85
Soil Conservation District.....	89



## Public Facilities

### Planning and Zoning



### Mission Statement

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

### Department Description

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

## Planning and Zoning

### Division/Major Program Description

#### Office of Director

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

#### Division of Transportation Planning

This division develops, implements and maintains a balanced transportation planning program, including pedestrian, highway and transit systems to support the mobility needs of residents. It develops travel forecasting models for transportation planning purposes, administers transportation grants supportive of local transportation planning programs and conducts transportation planning studies. The division is also responsible for coordination with state and federal agencies in planning for transportation facilities and programs.

#### Public Service & Zoning Administration

This division is responsible for interpreting and enforcing Zoning Board and Board of Appeals cases. It processes building permits, traders licenses and special permits. The division provides information, assistance and recommendations on proposed actions related to the Historic District Commission and works in coordination with the Cemetery Preservation Board.

#### Development Engineering Division

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

#### Division of Land Development

This division manages Howard County's development review process, provides information on planning, zoning, development and the subdivision process to the public. It develops and distributes information to the public, reviews and processes street name requests and identifies needed amendments to the county development regulations.

#### Research Division

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

#### Comprehensive & Community Planning Division

This division leads the county effort on implementation of General Plan 2000. The division directs and coordinates planning for revitalization efforts in the Route 1 Corridor, downtown Columbia, the Route 40 Corridor, and Columbia village centers.

#### Resource Conservation Division

This division supports the implementation of General Plan 2000, specifically the areas dealing with environmental planning, historic preservation and agricultural land preservation. It is responsible for the development of policies and plans for environmental protection and restoration, green neighborhoods, environmentally sustainable development and historic preservation.

## *Planning and Zoning*

### **Fiscal Year 2008-2009 Highlights**

- Continued efforts for the Downtown Columbia Master Plan.
- DPZ partnered with the Howard County Library to present a lecture series, hosted by the nationally recognized Ed McMahon, on topics related to sustainable development, land conservation, smart growth and historic preservation.
- Unveiled new Route 1 planning manual designed to revitalize the commercial, residential and industrial corridor.
- August 2008 new guidelines for the pilot Green Neighborhood Program were unveiled. This program is intended to help make Howard County communities more environmentally sustainable and sets new standards for resource conservation and energy efficiency as a part of the overall initiative to make Howard County a model green community.

### **Fiscal Year 2009-2010 Goals**

- Completion of the General Plan Monitoring Report.
- Implement ProjectDox system to electronically manage the plan review process and associated documents.
- Provide more responsive customer service through the use of ProjectDox.

## Planning and Zoning

Expenditures	FY2008	FY2009	FY2010	FY2010	FY2010	FY09 App. vs FY10 App.	
	Actual	Approved	Requested	Proposed	Approved	Amount	Percent
<b>Expenditures By Fund</b>							
General Fund	5,925,300	6,770,077	7,025,107	6,573,204	<b>6,573,204</b>	-196,873	-2.91 %
Grants Fund	298,609	408,508	668,608	668,607	<b>668,607</b>	260,099	63.67 %
Ag Land Preservation Fund	5,151,331	5,826,986	5,907,941	6,349,434	<b>6,349,434</b>	522,448	8.97 %
<b>TOTAL</b>	<b>11,375,240</b>	<b>13,005,571</b>	<b>13,601,656</b>	<b>13,591,245</b>	<b>13,591,245</b>	<b>585,674</b>	<b>4.50 %</b>

### Expenditures By Object Class

Salaries, Wages & Fringe Benefits	5,521,537	6,119,144	6,045,589	5,878,736	<b>5,878,736</b>	-240,408	-3.93 %
Contractual Services	251,493	562,699	718,748	580,212	<b>580,212</b>	17,513	3.11 %
Supplies & Materials	57,531	85,005	305,650	157,650	<b>157,650</b>	72,645	85.46 %
Business & Education Expenses	77,964	101,008	91,954	91,954	<b>91,954</b>	-9,054	-8.96 %
Capital Outlay	31,190	5,050	3,050	3,050	<b>3,050</b>	-2,000	-39.60 %
Other Operating Expenses	5,435,525	6,132,665	6,436,665	6,879,643	<b>6,879,643</b>	746,978	12.18 %
<b>TOTAL</b>	<b>11,375,240</b>	<b>13,005,571</b>	<b>13,601,656</b>	<b>13,591,245</b>	<b>13,591,245</b>	<b>585,674</b>	<b>4.50 %</b>

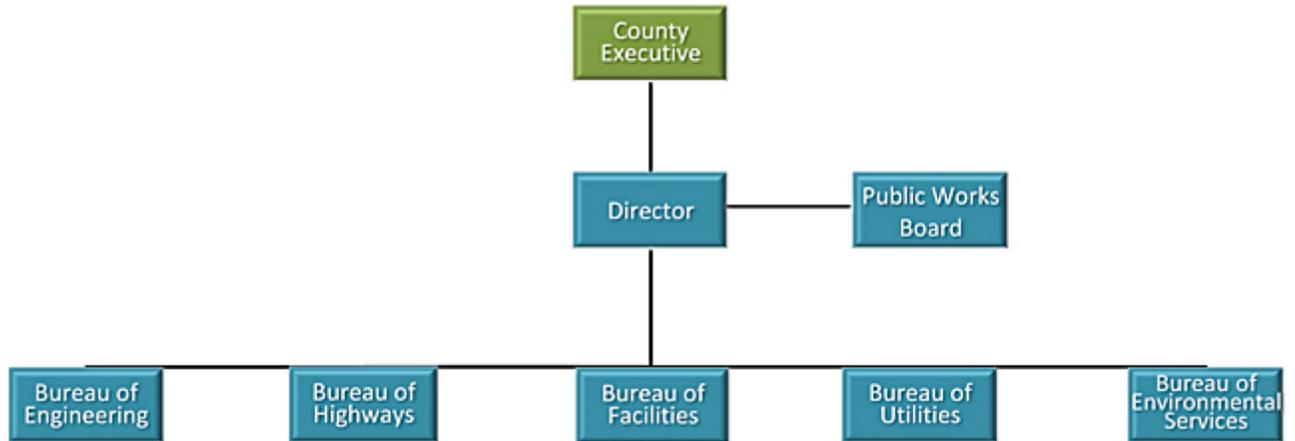
### Expenditures By Division

Office Of The Director	1,179,670	1,388,301	1,266,203	1,129,080	<b>1,129,080</b>	-259,221	-18.67 %
Historic District Commission	871	2,050	2,050	2,050	<b>2,050</b>	0	0.00 %
Ridesharing Coordinator Prgm	128,757	182,452	181,757	181,756	<b>181,756</b>	-696	-0.38 %
Planning Board	5,821	8,900	8,900	8,900	<b>8,900</b>	0	0.00 %
Development Engineering Div	1,107,708	1,300,293	1,257,115	1,233,105	<b>1,233,105</b>	-67,188	-5.17 %
Baltimore Metropolitan Council	71,724	80,224	80,224	80,224	<b>80,224</b>	0	0.00 %
Div Of Transportation Planning	482,784	546,850	500,418	494,600	<b>494,600</b>	-52,250	-9.55 %
Transportation Planning Grants	119,296	158,496	419,291	419,291	<b>419,291</b>	260,795	164.54 %
Maryland Historic Trust Grant	50,557	67,560	67,560	67,560	<b>67,560</b>	0	0.00 %
Public Transportation Board	248	900	900	900	<b>900</b>	0	0.00 %
Agri. Land Presv. & Promotion	4,966,550	5,639,639	5,720,594	5,747,956	<b>5,747,956</b>	108,317	1.92 %
Agri. Land Presv & Promotn Bd	459	1,900	1,900	1,900	<b>1,900</b>	0	0.00 %
Ag Land Prev & Promtn Intfd Bd	184,321	185,447	185,447	599,578	<b>599,578</b>	414,131	223.32 %
Public Service & Zoning Adm	705,960	803,544	714,220	675,855	<b>675,855</b>	-127,689	-15.89 %
Division Of Land Development	1,083,746	1,203,477	1,210,350	1,192,267	<b>1,192,267</b>	-11,210	-0.93 %
Division Of Research	614,441	746,628	1,130,086	957,592	<b>957,592</b>	210,964	28.26 %
Division Of Resource Conservation	672,328	688,910	435,106	458,360	<b>458,360</b>	-230,550	-33.47 %
Comprehensive & Community Planning	0	0	419,535	340,270	<b>340,270</b>	340,270	100.00 %
<b>TOTAL</b>	<b>11,375,240</b>	<b>13,005,571</b>	<b>13,601,656</b>	<b>13,591,245</b>	<b>13,591,245</b>	<b>585,674</b>	<b>4.50 %</b>

Personnel Summary	FY2008	FY2009	FY2009	FY2010	FY2010	FY09 Adj. vs. FY10 Prop.	
	Actual	Approved	Adjusted	Proposed	Approved	Amount	Percent
<b>Authorized Personnel</b>	68.90	70.00	69.88	69.88	<b>69.88</b>	0.00	0.00 %

## Public Facilities

### Public Works



### Mission Statement

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



## 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. Bureau of Utilities is part of the Water & Sewer Fund. Bureau of Environmental Services is partially funded by the Environmental Services Fund. The remaining bureaus are included in the county's general fund budget

### Bureau Descriptions

#### The Directors Office

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

#### Bureau of Engineering

The Bureau of Engineering designs the County's capital projects, implements state and federal traffic control regulations, and ensures that public works projects are constructed according to standards and specifications.

#### Bureau of Highways

The Bureau of Highways is responsible for pavement, sidewalks, storm drains, and trees along more than 1,000 miles of county roads for the convenience and safety of the public. This work includes preservation efforts such as road crack-sealing and tree trimming as well as remedial efforts such as snow removal and filling potholes.

#### Bureau of Facilities

The Bureau of Facilities is responsible for maintaining the daily operation 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, and providing security guards and systems where necessary.

#### Bureau of Environmental Services

The Bureau of Environmental Services operates county solid waste facilities. It manages contract services for the processing of solid waste and provides curbside refuse collection for county residents. The bureau provides community cleanup, waste collection and disposal, as well as management, planning, design, and implementation of solid waste programs and facilities. Investigation of environmental contamination on county owned properties and proposed property acquisitions are handled by the Bureau of Environmental Services.

#### Bureau of Utilities

The Bureau of Utilities administers and maintains the county's water and sewer system. Subdivisions within the bureau provide Howard County homes with a comprehensive system of public water and wastewater related services.

## Public Works

### Fiscal Year 2008-2009 Highlights

- Howard County Executive Ken Ulman joined the Bureau of Environmental Services in “rolling out” the county’s new 65-gallon, “big blue” wheeled recycling carts. The Executive hand-delivered several carts to homes on Jackson Court in North Laurel. The new carts (tested last year in a county pilot program) produced a 25% increase in recycling and are designed to make recycling easier and more convenient for homeowners.
- Received a \$35.5 million grant to upgrade county water reclamation plant.
- The Bureau of Utilities hosted Miss Utility Contractors Night. The program is designed to help contractors gain a better understanding of the call-before-you-dig law and how to more efficiently communicate with utility line locators.

### Fiscal Year 2009-2010 Goals

- Maintain Howard County’s buildings and grounds in a cost effective manner.
- Provide an efficient and effective solid waste program to Howard County residents and businesses.
- Provide reliable water and sewerage service to the Metropolitan District.
- Maintain the county’s highway system within the constraints of the authorized budget.

## Public Works

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	Percent
<b>Expenditures By Fund</b>							
General Fund	40,090,477	43,038,352	46,277,938	41,326,610	<b>41,326,610</b>	-1,711,742	-3.98 %
Grants Fund	5,720	7,000	2,000	2,000	<b>2,000</b>	-5,000	-71.43 %
Environment Services Fund	20,500,639	22,549,303	22,190,193	21,833,396	<b>21,833,396</b>	-715,907	-3.17 %
Water and Sewer Operating Fund	36,584,998	45,102,588	46,642,770	46,572,991	<b>46,572,991</b>	1,470,403	3.26 %
Shared Septic Fund	0	0	179,800	239,800	<b>239,800</b>	239,800	100.00 %
Water Sewer Special Benefits Charge	0	0	0	0	<b>0</b>	0	0.00 %
<b>TOTAL</b>	<b>97,181,834</b>	<b>110,697,243</b>	<b>115,292,700</b>	<b>109,974,797</b>	<b>109,974,797</b>	<b>-722,446</b>	<b>-0.65 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	31,676,140	33,313,161	34,777,891	33,139,727	<b>33,139,727</b>	-173,434	-0.52 %
Contractual Services	33,566,518	37,921,617	38,846,907	36,702,361	<b>36,702,361</b>	-1,219,257	-3.22 %
Supplies & Materials	6,256,160	5,799,938	6,397,989	5,983,489	<b>5,983,489</b>	183,551	3.16 %
Business & Education Expenses	6,057,640	7,925,039	8,787,864	7,860,016	<b>7,860,016</b>	-65,023	-0.82 %
Capital Outlay	144,152	1,518,153	468,453	128,453	<b>128,453</b>	-1,389,700	-91.54 %
Other Operating Expenses	5,585,315	5,550,449	5,928,682	6,075,837	<b>6,075,837</b>	525,388	9.47 %
Other Expenses	13,895,908	18,668,886	20,084,914	20,084,914	<b>20,084,914</b>	1,416,028	7.58 %
<b>TOTAL</b>	<b>97,181,834</b>	<b>110,697,243</b>	<b>115,292,700</b>	<b>109,974,797</b>	<b>109,974,797</b>	<b>-722,446</b>	<b>-0.65 %</b>
<b>Expenditures By Division</b>							
Director's Office	3,014,652	4,139,956	4,795,402	4,167,457	<b>4,167,457</b>	27,501	0.66 %
Capital Project/Admin Mgmt	578,524	613,420	621,400	480,556	<b>480,556</b>	-132,864	-21.66 %
Transportation & Special Proj	929,839	999,242	1,129,541	1,025,256	<b>1,025,256</b>	26,014	2.60 %
Const Insp. Division	2,810,902	3,143,849	3,359,744	2,906,683	<b>2,906,683</b>	-237,166	-7.54 %
Survey And Drafting Division	764,705	797,164	831,619	798,416	<b>798,416</b>	1,252	0.16 %
Highways Operations Division	1,038,694	1,129,591	1,157,592	1,127,913	<b>1,127,913</b>	-1,678	-0.15 %
Highway Maintenance Division	15,439,544	14,826,552	16,514,798	14,870,588	<b>14,870,588</b>	44,036	0.30 %
Traffic Engineering Division	1,231,247	1,402,676	1,594,280	1,202,257	<b>1,202,257</b>	-200,419	-14.29 %
Noxious Weed Grant	5,720	7,000	2,000	2,000	<b>2,000</b>	-5,000	-71.43 %
Facilities Administration	6,161,798	6,675,309	6,742,502	6,544,716	<b>6,544,716</b>	-130,593	-1.96 %
Facilities Maintenance	6,853,041	7,857,955	8,078,421	6,778,702	<b>6,778,702</b>	-1,079,253	-13.73 %
Administrative Services Division	606,206	590,525	646,616	643,224	<b>643,224</b>	52,699	8.92 %
Environmental Services Ops Div	8,696,246	10,032,714	10,121,031	9,129,072	<b>9,129,072</b>	-903,642	-9.01 %
Stormwater Management Division	1,267,531	1,452,638	1,452,638	1,424,067	<b>1,424,067</b>	-28,571	-1.97 %
Collection Division	4,445,800	5,148,283	5,184,271	5,179,027	<b>5,179,027</b>	30,744	0.60 %
Recycling Division	6,047,588	6,095,733	5,476,292	6,120,089	<b>6,120,089</b>	24,356	0.40 %
Environmental Svcs Pro Rata	703,275	682,048	761,983	761,983	<b>761,983</b>	79,935	11.72 %
Tree Buffer Program	1,525	0	0	0	<b>0</b>	0	0.00 %
Technical Support Division	15,144,964	17,604,913	17,468,843	17,443,314	<b>17,443,314</b>	-161,599	-0.92 %
Water Reclamation	11,458,755	16,596,726	18,550,860	18,462,119	<b>18,462,119</b>	1,865,393	11.24 %
Maintenance Division	3,798,561	4,025,808	3,902,128	4,027,438	<b>4,027,438</b>	1,630	0.04 %
Shared Septic Systems	70,472	426,796	0	0	<b>0</b>	-426,796	-100.00 %
Utilities Non-Operatng Expense	3,365,837	3,549,291	3,677,107	3,677,107	<b>3,677,107</b>	127,816	3.60 %
Service Division	1,855,657	1,969,666	2,127,785	2,027,971	<b>2,027,971</b>	58,305	2.96 %
Utility Design Division	778,158	806,850	823,733	816,225	<b>816,225</b>	9,375	1.16 %
Reclaimed Water Systems	112,594	122,538	92,314	118,817	<b>118,817</b>	-3,721	-3.04 %
Administration	0	0	0	60,000	<b>60,000</b>	60,000	0.00 %
Ashleigh Knolls	0	0	142,000	142,000	<b>142,000</b>	142,000	100.00 %
Lyndonbrooks	0	0	5,500	5,500	<b>5,500</b>	5,500	100.00 %
Brantwood	0	0	4,200	4,200	<b>4,200</b>	4,200	100.00 %

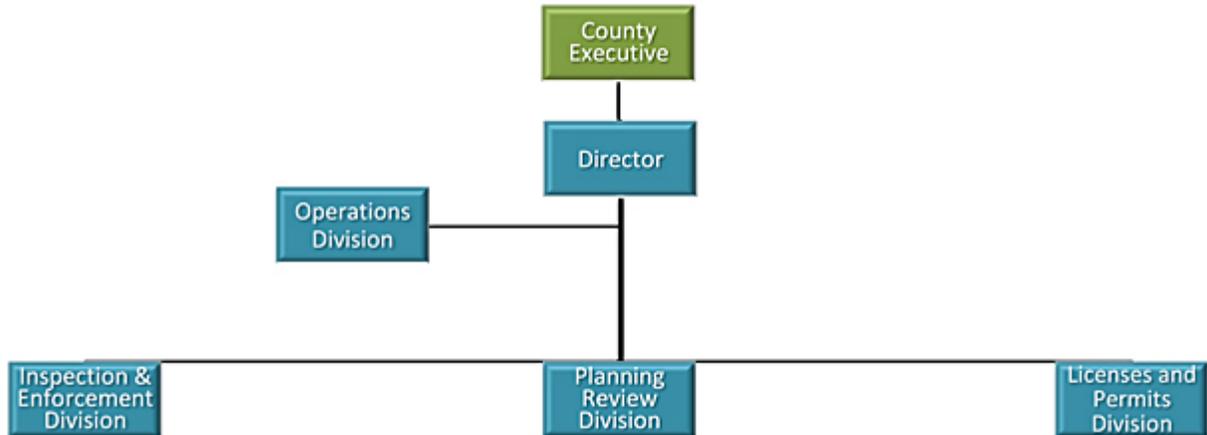
Public Works

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 Prop.	
						Amount	Percent
<b>Expenditures By Division (Cont.)</b>							
Friendship Lakes	0	0	2,600	<b>2,600</b>	<b>2,600</b>	2,600	100.00 %
Riggs Meadows	0	0	1,800	<b>1,800</b>	<b>1,800</b>	1,800	100.00 %
Maple Ridge	0	0	4,200	<b>4,200</b>	<b>4,200</b>	4,200	100.00 %
Pindell Woods	0	0	1,100	<b>1,100</b>	<b>1,100</b>	1,100	100.00 %
Paddocks East	0	0	4,600	<b>4,600</b>	<b>4,600</b>	4,600	100.00 %
Tridelphia Crossing	0	0	4,600	<b>4,600</b>	<b>4,600</b>	4,600	100.00 %
Owings Lot 3	0	0	4,200	<b>4,200</b>	<b>4,200</b>	4,200	100.00 %
Glenelg/Musgrove	0	0	5,000	<b>5,000</b>	<b>5,000</b>	5,000	100.00 %
<b>TOTAL</b>	<b>97,181,834</b>	<b>110,697,243</b>	<b>115,292,700</b>	<b>109,974,797</b>	<b>109,974,797</b>	<b>-722,446</b>	<b>-0.65 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop.	
						Amount	Percent
<b>Authorized Personnel</b>	435.38	436.38	436.38	437.38	<b>437.38</b>	1.00	0.23%



## Public Facilities

### *Inspections, Licenses and Permits*



### Mission Statement

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

### Department Description

The Department of Inspections, Licenses and Permits is responsible for the approval and issuance of various permits, licenses and the enforcement of county building codes and standards. These include the building, mechanical, plumbing, electrical, sign and property maintenance code. The department inspects and licenses rental housing, mobile home parks and taxi cabs and handles animal and massage licensing. It is responsible for staff duties associated with the Plumbing Advisory Board, The Board of Electrical Examiners and the Board of License Commissioners. The Department of Inspections, Licenses and Permits is organized into four divisions: Operations, Inspections and Enforcement, Plan Review, and Licenses and Permits.

## *Inspections, Licenses and Permits*

---

### **Division/Major Program Description**

#### **Inspections Enforcement**

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

#### **Plan Review Division**

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

#### **Operations Division**

This division is responsible for direction, functional oversight, general and administrative support including policy coordination, budget preparation and administration, department expenditures, legislative coordination, human resource management and statistical data reporting. The division is also responsible for staffing the Board of License Commissioners and Alcoholic Beverage Hearing Board, as well as issuing liquor licenses to establishments in Howard County.

#### **Licenses & Permits Division**

This division processes and issues permits or licenses for: buildings and structures, heating, ventilation, air conditioning systems, fire protection systems, site grading, plumbing systems, electrical systems, taxicab vehicles and drivers, rental housing and animals.

## *Inspections, Licenses and Permits*

### **Fiscal Year 2008-2009 Highlights**

- The 2008 National Electrical Code with local amendments was adopted by the Howard County Council (Council Bill #47-2008) and became effective on September 9, 2008.
- DILP launched an online service website, delivering powerful e-government services and providing valuable information about the community while making citizens' interactions with us more efficient, convenient, and interactive.

### **Fiscal Year 2009-2010 Goals**

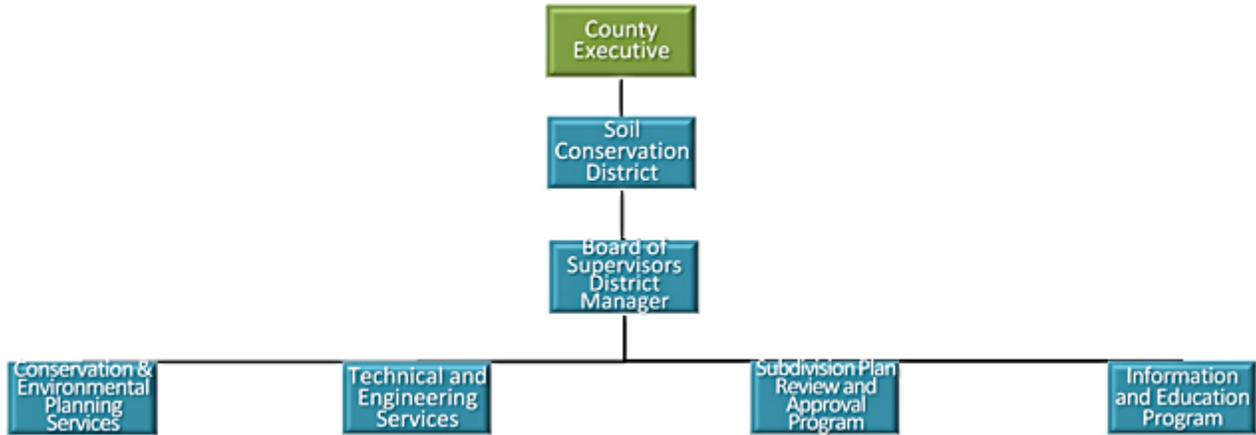
- Continue the conversion of assigned fleet vehicles from gas to hybrid, to reduce fuel costs.
- Provide an enhanced customer service experience by using the internet, credit card payments, and other services to ensure accurate and timely services to citizens who interact with the department.
- Continue the effort to increase the use of computer technology to manage permit and inspection operations and add modules of the Accela program for additional support.

## Inspections, Licenses and Permits

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	6,352,615	7,077,945	6,968,350	6,404,668	<b>6,404,668</b>	-673,277	-9.51 %
<b>TOTAL</b>	<b>6,352,615</b>	<b>7,077,945</b>	<b>6,968,350</b>	<b>6,404,668</b>	<b>6,404,668</b>	<b>-673,277</b>	<b>-9.51 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	5,026,542	5,286,189	5,359,276	4,869,641	<b>4,869,641</b>	-416,548	-7.88 %
Contractual Services	459,448	697,702	690,562	658,105	<b>658,105</b>	-39,597	-5.68 %
Supplies & Materials	59,260	87,600	67,000	67,000	<b>67,000</b>	-20,600	-23.52 %
Business & Education Expenses	176,870	332,966	307,604	297,514	<b>297,514</b>	-35,452	-10.65 %
Capital Outlay	87,397	62,000	95,000	63,500	<b>63,500</b>	1,500	2.42 %
Other Operating Expenses	543,098	611,488	448,908	448,908	<b>448,908</b>	-162,580	-26.59 %
<b>TOTAL</b>	<b>6,352,615</b>	<b>7,077,945</b>	<b>6,968,350</b>	<b>6,404,668</b>	<b>6,404,668</b>	<b>-673,277</b>	<b>-9.51 %</b>
<b>Expenditures By Division</b>							
Operations Division	1,685,637	2,273,674	2,118,736	1,956,327	<b>1,956,327</b>	-317,347	-13.96 %
Inspection Enforcement Div	2,968,755	3,036,525	3,057,800	2,775,120	<b>2,775,120</b>	-261,405	-8.61 %
Plan Review Division	994,233	1,051,249	1,083,514	979,201	<b>979,201</b>	-72,048	-6.85 %
Licenses And Permits Div	703,990	716,497	708,301	694,019	<b>694,019</b>	-22,478	-3.14 %
<b>TOTAL</b>	<b>6,352,615</b>	<b>7,077,945</b>	<b>6,968,350</b>	<b>6,404,668</b>	<b>6,404,668</b>	<b>-673,277</b>	<b>-9.51 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	66.00	66.00	66.00	65.00	<b>65.00</b>	-1.00	-1.52%

## 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. The HSCD has a memoranda of understanding with the county and works with agencies and organizations such as the Maryland Department of the Environment, Maryland Department of Agriculture, Maryland Department of Natural Resources, U.S. Army Corp of Engineers, U.S. Department of Agriculture, U.S. EPA as well as a host of county agencies, private organizations and groups.

Staff consists of Certified Professional Erosion and Sediment Control Specialists, Registered Professional Engineers, Certified Professional Agronomists, Equine Specialists and Wetlands Specialists. SCD 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 plans and nutrient management plans), oversees management of federal and state cost share programs, and oversees the planning, design and supervision of conservation practices.

#### **Assistance to Urban/Suburban Homeowners**

This program directs one-on-one assistance to homeowners and community associations with natural resource related problems and questions.

#### **Sediment, Erosion Control Plans and Small Pond Approvals**

This program reviews and approves sediment and erosion control plans and small pond designs for newly developing areas. It also conducts environmental site design reviews as stipulated in state law.

#### **Educational Outreach**

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

## Soil Conservation District

### Fiscal Year 2008-2009 Highlights

- Seventy-one best management practices (BMPs) were implemented preventing 30.2 tons of nitrogen and 8.2 tons of phosphorus from entering waterways and the loss of more than 266 tons of soil per year.
- Nine hundred eighty eight (6519 acres) sediment and erosion plans reviewed; 242 sediment and erosion plans approved; 24 storm water management ponds reviewed and approved.
- The Howard Soil Conservation District assisted county farmers in creating the following conservation plans: 23 (1,589.9 acres) New Plans acres; 13 (4,276.7 acres) Revised Plans acres.
- Sponsored and coordinated the county Envirothon and Junior Envirothon programs. The winning team from Wilde Lake High School competed at the State Envirothon. Eight public schools (76 students) participated in the Junior Envirothon.

### Fiscal Year 2009-2010 Goals

- Aggressively support efforts to fund programs in the Tridelphia Reservoir Watershed to provide best management practices to livestock owners.
- Continue to expand support to the Howard County Agland Preservation Program to assure compliance with easements within the conservation plan.
- Expand Cost Share Programs for smaller landowners not eligible for federal or state incentive programs to assist with runoff remediation and other cost management practices as a partner with EPA's
- Update the current Memorandum of Understanding (MOU) between the county and the District to provide for increased cooperation and accountability regarding plan review and sediment control via the county's Subdivision Review Committee.

## Soil Conservation District

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	673,362	729,035	756,685	530,011	<b>530,011</b>	-199,024	-27.30 %
<b>TOTAL</b>	<b>673,362</b>	<b>729,035</b>	<b>756,685</b>	<b>530,011</b>	<b>530,011</b>	<b>-199,024</b>	<b>-27.30 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	587,302	631,012	650,781	0	<b>0</b>	-631,012	-100.00 %
Contractual Services	52,346	59,067	51,136	0	<b>0</b>	-59,067	-100.00 %
Supplies & Materials	11,267	11,230	11,230	0	<b>0</b>	-11,230	-100.00 %
Business & Education Expenses	20,493	20,633	17,137	0	<b>0</b>	-20,633	-100.00 %
Capital Outlay	1,277	1,300	1,300	0	<b>0</b>	-1,300	-100.00 %
Other Operating Expenses	677	5,793	25,100	530,011	<b>530,011</b>	524,218	9,049.16 %
<b>TOTAL</b>	<b>673,362</b>	<b>729,035</b>	<b>756,685</b>	<b>530,011</b>	<b>530,011</b>	<b>-199,024</b>	<b>-27.30 %</b>
<b>Expenditures By Division</b>							
Soil Conservation District	673,362	729,035	756,685	530,011	<b>530,011</b>	-199,024	-27.30 %
<b>TOTAL</b>	<b>673,362</b>	<b>729,035</b>	<b>756,685</b>	<b>530,011</b>	<b>530,011</b>	<b>-199,024</b>	<b>-27.30 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY10 Prop. Percent
<b>Authorized Personnel</b>	7.00	7.00	7.00	5.00	<b>5.00</b>	-2.00	-28.57%

## Community Services

### *Section IV*

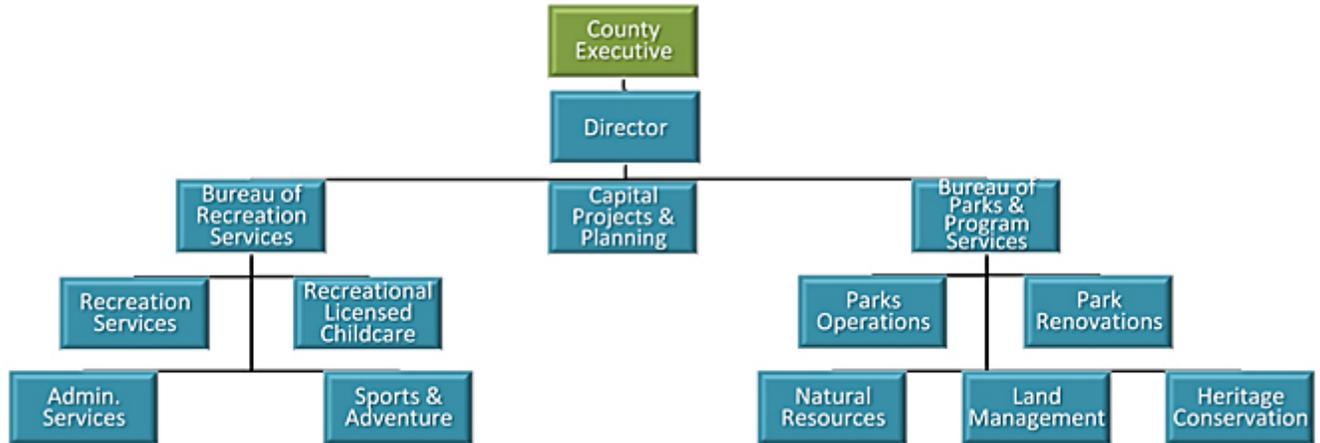
#### Table of Contents

Department of Recreation & Parks .....	93
Department of Citizen Services .....	97
Transportation Services/Coordination .....	94
Department of Health & Mental Hygiene .....	101
Mental Health Authority.....	109
Department of Social Services .....	111
Maryland Cooperative Extension .....	115
Community Service Partnerships.....	119



# Community Services

## Recreation & Parks



### Mission Statement

Our mission is to promote opportunities for all residents to pursue safe and enjoyable leisure activities in balance with the protection and conservation of natural resources. We utilize a very strong teamwork concept to involve the community in concert with our staff to identify and meet the needs of our citizens.



## Recreation & Parks

### Department Description

Organize and operate recreation programs in Howard County. Maintain parks, playgrounds, and other facilities. Plan and coordinate parkland development. Implement natural resource protections and management practices. Provide historic site preservation. Provide environmental education opportunities to the community. Administer grants related to open space, reforestation, the Middle Patuxent Environmental Area, the Patuxent Spur Railroad Trail and Forest Conservation.

### Division/Major Program Description

#### General Fund

The General Fund provides efficient and effective administrative support to the department through the Directors Office. Coordinates land acquisitions, land use agreements, property inventory and GIS mapping of the department's current and future land holdings. Coordinates park and open space planning and development in accordance with the Comprehensive Land Preservation and Recreation Plan. Provides technical and monetary support for a variety of community organizations and historical sites. Completes special services for county parks, including printing brochures, purchasing recreational supplies and managing facility rentals.

#### 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.

#### 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 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 the Chesapeake Bay Executive Council directive #94-1 related to Riparian Forest Buffers.

#### MPEA Operating Account

The MPEA Operating Account provides funds for operating and educational programs for 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.

#### Recreation Self-Sustaining

This program 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. Supervises the operation of service-oriented concession facilities in all county parks.

#### Reforestation Inspections

This program manages funds received for Open Space violations as established by Title 19 of Howard County Code. Educates the public regarding open space management. Supports the management of Open Space area throughout the county.

## Recreation & Parks

### Fiscal Year 2008-2009 Highlights

- Participation in the "Step Up to Health Awards Program" was a great addition to continuing efforts in support of the "Healthy Howard" initiative which tackles obesity and cardiovascular disease.
- County Executive Ken Ulman proclaimed July "Recreation and Parks Month" in Howard County. The proclamation coincided with the National Recreation & Park Association's kick off of its annual nationwide awareness campaign which encourages people to visit parks and get more involved in outdoor leisure and recreational activities.
- Howard County Department of Recreation & Parks was awarded a State of Maryland grant of \$50,000 to fund a feasibility study in the capital budget to determine the aquatic needs of the county.
- Greenfest 2009 - This event focused on alternative energy, energy efficiency, water conservation and water reuse. As is our tradition, other "green" themes were also featured, such as green buildings, green consumer products, green landscaping, wildlife and environmental education, and children's activities.
- Continued efforts for the Robinson Nature Project. The main objective of the Robinson Nature Center is to bring people together with nature, to learn, to experience nature and the environment around them, and to promote stewardship of the land.

### Fiscal Year 2009-2010 Goals

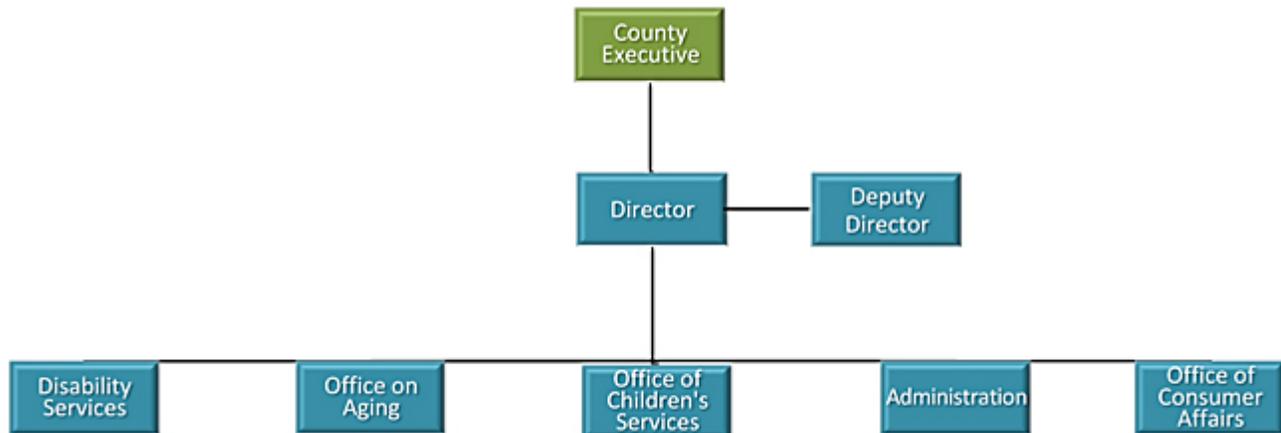
- Generate sufficient revenues from program fees, facility rentals and concessions to cover expenditures in the Self-Sustaining Fund.
- Continue to provide quality recreational programs and events designed to meet the needs of all citizens.
- Open the Meadowbrook Park Sports facility in fiscal 2010.
- Increase the acreage of trees planted/replanted and restore natural buffers in open space areas throughout the county.
- Continue to sponsor the Wine in the Woods Festival.

## Recreation &amp; Parks

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	12,695,904	14,018,864	14,038,864	13,039,053	<b>13,039,053</b>	-979,811	-6.99 %
Self-Sustaining Recreation Program Fund	12,739,577	13,092,861	13,092,861	12,944,980	<b>12,944,980</b>	-147,881	-1.13 %
Forest Conservation Fund	512,621	1,101,866	1,126,866	1,118,535	<b>1,118,535</b>	16,669	1.51 %
Grants Fund	93,224	148,510	156,381	155,142	<b>155,142</b>	6,632	4.47 %
Recreation Special Facilities	1,859,958	2,529,451	2,504,451	2,480,394	<b>2,480,394</b>	-49,057	-1.94 %
<b>TOTAL</b>	<b>27,901,285</b>	<b>30,891,552</b>	<b>30,919,422</b>	<b>29,738,104</b>	<b>29,738,104</b>	<b>-1,153,448</b>	<b>-3.73 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	17,822,311	18,117,393	18,017,929	17,235,589	<b>17,235,589</b>	-881,804	-4.87 %
Contractual Services	6,030,278	6,788,545	6,999,917	6,842,018	<b>6,842,018</b>	53,473	0.79 %
Supplies & Materials	1,821,768	2,600,757	2,596,911	2,546,911	<b>2,546,911</b>	-53,846	-2.07 %
Business & Education Expenses	1,722,032	1,775,913	1,700,857	1,561,777	<b>1,561,777</b>	-214,136	-12.06 %
Capital Outlay	34,154	190,500	190,500	160,500	<b>160,500</b>	-30,000	-15.75 %
Other Operating Expenses	398,979	1,362,444	1,357,308	1,335,308	<b>1,335,308</b>	-27,136	-1.99 %
Other Expenses	71,764	56,000	56,000	56,000	<b>56,000</b>	0	0.00 %
<b>TOTAL</b>	<b>27,901,285</b>	<b>30,891,552</b>	<b>30,919,422</b>	<b>29,738,104</b>	<b>29,738,104</b>	<b>-1,153,448</b>	<b>-3.73 %</b>
<b>Expenditures By Division</b>							
MPEA Operating Account	93,224	148,510	156,381	155,142	<b>155,142</b>	6,632	4.47 %
General Fund	12,695,904	14,018,864	14,038,864	13,039,053	<b>13,039,053</b>	-979,811	-6.99 %
Self Sustaining Fund	12,739,577	13,092,861	13,092,861	12,944,980	<b>12,944,980</b>	-147,881	-1.13 %
Forest Mitigation	447,441	877,345	902,345	895,275	<b>895,275</b>	17,930	2.04 %
Reforestation Inspections	65,180	224,521	224,521	223,260	<b>223,260</b>	-1,261	-0.56 %
Golf Course Operations	1,859,958	2,529,451	2,504,451	2,480,394	<b>2,480,394</b>	-49,057	-1.94 %
<b>TOTAL</b>	<b>27,901,285</b>	<b>30,891,552</b>	<b>30,919,422</b>	<b>29,738,104</b>	<b>29,738,104</b>	<b>-1,153,448</b>	<b>-3.73 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	247.83	256.48	245.88	245.67	<b>245.67</b>	-0.21	-0.09%

## Community Services

### Citizen Services



### Mission Statement

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

### Department Description

The Department of Citizen Services manages human service programs operated by the Office on Aging, Office of Children Services, Office of Consumer Affairs and Disabilities Services. It collaborates with local private and public agencies to strengthen effectiveness and efficiency of the county's human service delivery system. It manages the Community Service Partnerships program, which supports a variety of non-profit human service agencies. The Department administers federal, state, and private source grants providing services to individuals and families in the community including senior citizens, youth and the homeless. Staff support is provided to the Board to Promote Self-Sufficiency, Commission on Aging, Commission on Disability Issues, Commission for Women, Consumer Affairs Advisory Board, and the Local Children's Board.

## Citizen Services

### Division/Major Program Description

#### Citizen Services Administration

The division provides leadership, coordination and support to all of the other divisions in the department, including fiscal and payroll functions. Human service planning, including the Human Services Master Plan, BRAC, and emergency preparedness, are key components of this division. In addition, Citizen Services manages the human service portion of the county's Community Service Partnerships program which provides funding to non-profit human service agencies, and federal and state grants to support homeless services. Disability Services is part of this division.

#### Office of Consumer Affairs

The division is responsible for resolving complaints that arise between businesses and consumers in the county, and investigating marketplace practices that may be illegal, deceptive, or promote unfair trade practices. The Office of Consumer Affairs also licenses peddlers and solicitors, and trespass tow truck operators.

#### Office of Children's Services

Administration provides overall management and fiscal oversight of the Office of Children's Services programs.

Child Care Resources Center operates the CARE Center, LOCATE: Child Care, and training programs for child care professionals.

Parents as Teachers provides parent education and family support to improve school readiness and literacy skills for the hardest to reach populations.

Local Children's Board is legislated by the state to plan and develop a continuum of services for children and youth in the county.

#### Office on Aging

Administration provides overall management and fiscal oversight of all aging programs, including budget preparation and management. In fiscal 2010 the Public Education budget center is included in this division for organizational and budget management purposes.

The Client Services Division provides information and assistance through MD Access Point (MAP), independent living programs, oversight of small assisted living facilities, and guardianship for those with no relatives to serve this role.

The Senior Center Division operates eight senior centers and three Senior Center Plus sites. The centers serve as community focal points across the county, offering locations where seniors can exercise, learn, teach, socialize, enjoy a noon meal, and perform activities which enrich their lives.

The Health & Wellness Division provides evidence based interventions and other wellness strategies for older adults and younger adults with disabilities.

## Citizen Services

### Fiscal Year 2008-2009 Highlights

- Office of Consumer Affairs increased its efforts to alert residents of consumer scams and other consumer issues.
- The 2008 50+ Expo featured over 140 exhibits, workshops, a health fair, great food, day-long entertainment and free shuttle service.
- 13th Annual Howard County Women's Hall of Fame inducted five outstanding women: Gail Bates, Carroll Kitzmiller, Doris Thompson Slack, Beverly White-Seals, and the late Gloria Washington-Wallace. This program is hosted by the Howard County Women's Commission and the County Executive.
- Supported the successful launch of the County's Board to Promote Self-Sufficiency, and published the Human Services Master Plan "Quality of Life Indicators" report.
- Office on Aging MAP staff fielded an increasing number of calls from people needing financial assistance, providing budgeting information and reverse mortgage counseling, and helping people avoid evictions, utility turnoffs and foreclosures.
- The CARE Center (Children and Adolescent Resource Center) within the Office of Children's Services became fully operational, providing parents, early education professionals, and community members with information and resources to help them access needed services and resources.

### Fiscal Year 2009-2010 Goals

- Ensure Howard County continues to meet its human service needs.
- Lead a coordinated county-wide effort to implement the Human Services Master Plan.
- Provide services that are responsive to changing community needs, culturally sensitive, and proven to be effective.
- Enable residents to make informed decisions when choosing products and services.
- Strengthen the department's organizational effectiveness.

## Citizen Services

Expenditures	FY2008	FY2009	FY2010	FY2010	FY2010	FY09 App. vs FY10 App.	
	Actual	Approved	Requested	Proposed	Approved	Amount	Percent
<b>Expenditures By Fund</b>							
General Fund	7,634,316	8,097,428	8,097,428	7,769,907	<b>7,769,907</b>	-327,521	-4.04 %
Grants Fund	11,419,935	14,461,806	9,623,783	9,528,658	<b>9,528,658</b>	-4,933,148	-34.11 %
Trust and Agency Multifarious Fund	3,746	150,000	150,000	165,000	<b>165,000</b>	15,000	10.00 %
<b>TOTAL</b>	<b>19,057,997</b>	<b>22,709,234</b>	<b>17,871,211</b>	<b>17,463,565</b>	<b>17,463,565</b>	<b>-5,245,669</b>	<b>-23.10 %</b>

### Expenditures By Object Class

Salaries, Wages & Fringe Benefits	8,337,651	9,023,382	8,983,665	8,719,493	<b>8,719,493</b>	-303,889	-3.37 %
Contractual Services	3,875,194	5,932,114	5,586,978	5,489,246	<b>5,489,246</b>	-442,868	-7.47 %
Supplies & Materials	602,564	750,022	784,330	766,859	<b>766,859</b>	16,837	2.24 %
Business & Education Expenses	167,800	239,773	216,775	195,547	<b>195,547</b>	-44,226	-18.44 %
Capital Outlay	18,252	27,000	11,620	5,460	<b>5,460</b>	-21,540	-79.78 %
Other Operating Expenses	6,056,537	6,736,943	2,287,843	2,286,960	<b>2,286,960</b>	-4,449,983	-66.05 %
<b>TOTAL</b>	<b>19,057,997</b>	<b>22,709,234</b>	<b>17,871,211</b>	<b>17,463,565</b>	<b>17,463,565</b>	<b>-5,245,669</b>	<b>-23.10 %</b>

### Expenditures By Division

Citizen Services Admin.	2,420,921	1,861,055	1,858,672	1,778,603	<b>1,778,603</b>	-82,452	-4.43 %
Women's Commission	4,376	5,800	4,300	4,300	<b>4,300</b>	-1,500	-25.86 %
Disability Issues Commission	439	1,190	1,190	1,190	<b>1,190</b>	0	0.00 %
Self Sufficiency Board	0	3,000	1,500	1,500	<b>1,500</b>	-1,500	-50.00 %
Office Of Consumer Affairs	363,404	390,394	395,827	387,506	<b>387,506</b>	-2,888	-0.74 %
Consumer Affairs Advisory Bd	0	500	500	500	<b>500</b>	0	0.00 %
Office On Aging	4,842,750	5,145,396	0	0	<b>0</b>	-5,145,396	-100.00 %
Senior Centers	3,228,569	2,879,460	1,400,774	1,371,862	<b>1,371,862</b>	-1,507,598	-52.36 %
Health & Wellness Division	0	1,048,721	453,001	452,104	<b>452,104</b>	-596,617	-56.89 %
Administration	307,860	524,721	147,250	147,249	<b>147,249</b>	-377,472	-71.94 %
Women'S Commission	0	10,000	10,000	10,000	<b>10,000</b>	0	0.00 %
Fbsc Donations	1,459	20,000	20,000	20,000	<b>20,000</b>	0	0.00 %
Ooa Donations	0	20,000	20,000	20,000	<b>20,000</b>	0	0.00 %
Children'S Services	0	10,000	10,000	10,000	<b>10,000</b>	0	0.00 %
Operations	0	25,000	25,000	25,000	<b>25,000</b>	0	0.00 %
Consumer Payments	837	30,000	30,000	30,000	<b>30,000</b>	0	0.00 %
Disability Services	1,449	15,000	15,000	15,000	<b>15,000</b>	0	0.00 %
Client Services	0	10,000	10,000	10,000	<b>10,000</b>	0	0.00 %
Program Education	0	10,000	10,000	10,000	<b>10,000</b>	0	0.00 %
Furlough Donations	0	0	0	15,000	<b>15,000</b>	15,000	0.00 %
Program Education	246,743	310,186	0	0	<b>0</b>	-310,186	-100.00 %
Client Services	3,559,079	4,528,605	3,252,832	3,215,542	<b>3,215,542</b>	-1,313,063	-28.99 %
Commission On Aging	2,425	2,980	2,850	2,850	<b>2,850</b>	-130	-4.36 %
Homeless Services	1,021,684	1,081,179	760,179	759,709	<b>759,709</b>	-321,470	-29.73 %
Office of Children's Services	0	687,113	687,113	678,502	<b>678,502</b>	-8,611	-1.25 %
Childrens Services	2,928,456	3,188,685	2,809,747	2,784,620	<b>2,784,620</b>	-404,065	-12.67 %
Human Services Grant	127,544	900,249	799,999	797,572	<b>797,572</b>	-102,677	-11.41 %
GF OOA Senior Centers	0	0	1,981,337	1,924,260	<b>1,924,260</b>	1,924,260	100.00 %
GF OOA Health and Wellness	0	0	507,149	418,922	<b>418,922</b>	418,922	100.00 %
GF OOA Administration	0	0	641,136	615,422	<b>615,422</b>	615,422	100.00 %
GF OOA Client Services	0	0	2,015,854	1,956,352	<b>1,956,352</b>	1,956,352	100.00 %
<b>TOTAL</b>	<b>19,057,997</b>	<b>22,709,234</b>	<b>17,871,211</b>	<b>17,463,565</b>	<b>17,463,565</b>	<b>-5,245,669</b>	<b>-23.10 %</b>

Personnel Summary	FY2008	FY2009	FY2009	FY2010	FY2010	FY09 Adj. vs. FY10 Prop.	
	Actual	Approved	Adjusted	Proposed	Approved	Amount	Percent
<b>Authorized Personnel</b>	123.00	122.70	124.94	124.19	<b>124.19</b>	-0.75	-0.60%

## Community Services

### Transportation Services

---

#### Department Description

Transportation Services provides management oversight of county transit system, coordinates paratransit rides with providers and functions as a clearinghouse for county transit grants and matching funds.



## Transportation Services

### Division/Major Program Description

#### **New Freedom Paratransit Grant**

This grant provides funding for paratransit trips for seniors and disabled citizens in the county.

#### **Paratransit Buses**

The grant program is funded jointly by the United States Department of Transportation, Maryland Department of Transportation and Howard County to purchase paratransit buses.

#### **FR Preventive Maintenance**

This grant program is funded by the Maryland Mass Transit Administration and receives matching dollars from Howard County to provide preventative maintenance on the Howard County transit fleet.

#### **Fixed Route Buses**

This grant program is funded jointly by the United States Department of Transportation, Maryland Department of Transportation and Howard County to purchase fixed route buses.

#### **Fixed Route Sec. 5307**

This grant provides urban mass transit activities that are funded by the Urban Mass Transportation Act of 1964, as amended. It utilizes federal and state grant funding to offset net project expenses incurred by the Howard Transit fixed route. Funds are also used to market Howard Transit to the public.

#### **Rural & Community Based Grant**

This grant is funded by the Federal Transit Administration used to address the imbalances between the location of available jobs and where the available workforce lives. It helps build upon existing shuttle services by adding daily connections between areas of high unemployment in the Westside Village of Baltimore City and the areas of high employment demand in Howard County.

## Transportation Services

### Fiscal Year 2008-2009 Highlights

- The Department of Transportation Services put two Hybrid buses in circulation for Howard County residents, thereby helping to save energy and the environment.
- Howard County Government released the final draft of a Transit Development Plan which recommends future service expansions and capital improvements for Howard Transit.
- Governor Martin O'Malley and Howard County Executive Ken Ulman announced an agreement to preserve partial MTA commuter bus service operating between Howard County and downtown Baltimore.

### Fiscal Year 2009-2010 Goals

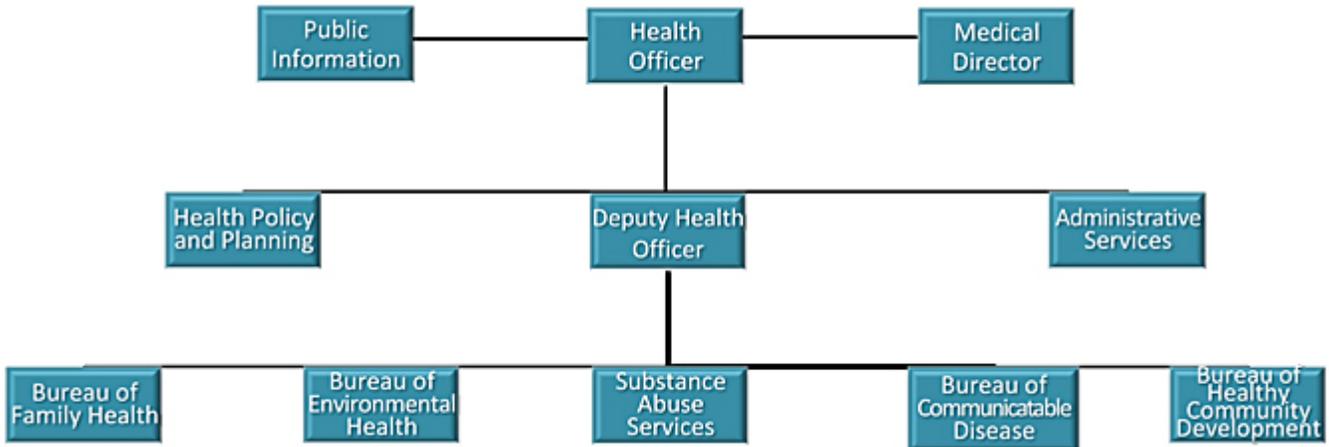
- Utilize farebox and bus advertising revenues to offset costs related to MTA commuter bus service subsidy and bus leasing.
- Continue to provide paratransit services to seniors and disabled citizens in Howard County.
- Continue to provide management oversight of Howard Transit and the delivery of the fixed route bus service.

## Transportation

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	7,325,325	8,052,468	9,723,843	7,725,878	<b>7,725,878</b>	-326,590	-4.06 %
Grants Fund	11,193,687	14,405,151	19,663,166	10,725,351	<b>10,725,351</b>	-3,679,800	-25.55 %
<b>TOTAL</b>	<b>18,519,012</b>	<b>22,457,619</b>	<b>29,387,009</b>	<b>18,451,229</b>	<b>18,451,229</b>	<b>-4,006,390</b>	<b>-17.84 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	68,782	71,090	72,459	70,974	<b>70,974</b>	-116	-0.16 %
Contractual Services	11,124,905	14,425,571	19,247,586	10,736,691	<b>10,736,691</b>	-3,688,880	-25.57 %
Other Operating Expenses	7,325,325	7,960,958	9,636,964	7,643,564	<b>7,643,564</b>	-317,394	-3.99 %
Other Expenses	0	0	430,000	0	<b>0</b>	0	100.00 %
<b>TOTAL</b>	<b>18,519,012</b>	<b>22,457,619</b>	<b>29,387,009</b>	<b>18,451,229</b>	<b>18,451,229</b>	<b>-4,006,390</b>	<b>-17.84 %</b>
<b>Expenditures By Division</b>							
Transportation Services	7,325,325	8,052,468	9,723,843	7,725,878	<b>7,725,878</b>	-326,590	-4.06 %
Fixed Route Transit Grant	0	0	745,000	0	<b>0</b>	0	100.00 %
Work on Wheels	386,028	361,500	361,500	361,500	<b>361,500</b>	0	0.00 %
Job Access Reverse Commute	0	100,000	100,000	0	<b>0</b>	-100,000	-100.00 %
Fixed Route Sec 5307	3,693,524	4,266,621	4,208,121	4,778,121	<b>4,778,121</b>	511,500	11.99 %
Fixed Route Sec 5311	990,995	673,322	673,322	673,322	<b>673,322</b>	0	0.00 %
Rural and Community Based Gt	1,201,794	1,112,078	1,112,078	1,112,078	<b>1,112,078</b>	0	0.00 %
Paratransit ADA	1,226,549	1,073,947	884,947	884,947	<b>884,947</b>	-189,000	-17.60 %
Paratransit SSTAP	2,921,795	2,949,483	2,915,383	2,915,383	<b>2,915,383</b>	-34,100	-1.16 %
New Freedom Para Gt	0	128,200	0	0	<b>0</b>	-128,200	-100.00 %
FR Preventive Maintenance	0	130,000	162,000	0	<b>0</b>	-130,000	-100.00 %
Fixed Route Buses	773,003	2,040,000	4,704,668	0	<b>0</b>	-2,040,000	-100.00 %
Paratransit Buses	0	1,200,000	1,866,147	0	<b>0</b>	-1,200,000	-100.00 %
Bus Shelters	0	20,000	100,000	0	<b>0</b>	-20,000	-100.00 %
CMAQ Route Bus (FR Capital)	0	350,000	1,430,000	0	<b>0</b>	-350,000	-100.00 %
New Freedom Paratransit	0	0	400,000	0	<b>0</b>	0	100.00 %
<b>TOTAL</b>	<b>18,519,012</b>	<b>22,457,619</b>	<b>29,387,009</b>	<b>18,451,229</b>	<b>18,451,229</b>	<b>-4,006,390</b>	<b>-17.84 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	1.00	1.00	1.00	1.00	<b>1.00</b>	0.00	0.00%

## Community Services

### Health & Mental Hygiene



### Mission Statement

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

### Department Description

The Health Department is the sole government agency responsible for improving the health of Howard County residents. By state and county authority, the Health 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 Howard County Health Department has an active, involved Board of Health that meets monthly and devotes endless hours to improving services to the citizens of Howard County.

The Howard County Health Department employs over 200 staff that work toward the mission and vision of the department 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.

## Health & Mental Hygiene

### Division/Major Program Description

#### Women's Health

The Howard County Health Department provides a variety of Women's Health Services which include various confidential and preventative health care measures for women and adolescents. Weekly maternity and family planning clinics are based on a sliding fee scale and are available by appointment.

#### Emergency Preparedness

This division answers calls from the public and medical community regarding exposure, symptoms and treatment recommendations. It helps to investigate the risk of individuals to exposure, consults with the state and the Centers for Disease Control (CDC), and recommends appropriate action. The division provides prophylactic treatment to exposed individuals, educates the public and health care providers about the risk of exposure and appropriate actions, and collects information on cases or exposures in Howard County.

#### Health Education and Wellness Programs

The Howard County Health Department is able to facilitate outreach programs and provide resources about wellness, disease prevention and chronic illnesses.

#### Environmental Health

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

#### Addiction Services

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

## Health & Mental Hygiene

### Fiscal Year 2008-2009 Highlights

- Conducted the largest Drive-thru Flu Immunization Clinic in the U.S. 5,000 flu shots were given, free of charge to county residents.
- The Obama-Biden Forum on Health Care Reform was hosted at the Bain Center in Columbia to discuss healthcare reform. County Executive Ken Ulman, Maryland Delegate Shane Pendergrass and Health Officer Dr. Peter Beilenson hosted the event. Over 175 people participated in the evening's small group discussions; forum topics included preventative care, health insurance and boutique medicine.

### Fiscal Year 2009-2010 Goals

- Expand within funding limitations the Healthy Howard initiative to create a "model public health community" within Howard County via multiple inter-agency cooperative efforts.
- Increase the Woman, Infant and Children (WIC) education program, via peer counseling in the North Laurel Multi-Purpose Center and Southeast Health Center.
- Increase the ratio of staff hours available in the Substance Abuse Counseling Program.
- Increase the maximum available clinic time where a Spanish interpreter is present.
- By offsetting reductions in core public health and categorical grant funds from the State Department of Health and Mental Hygiene, the County Health Department will continue its effort to privatize certain specialized services to decrease costs and maintain service levels at a partner provider.

## Health & Mental Hygiene

Expenditures	FY2008	FY2009	FY2010	FY2010	FY2010	FY09 App. vs FY10 App.	
	Actual	Approved	Requested	Proposed	Approved	Amount	Percent
<b>Expenditures By Fund</b>							
General Fund	8,296,382	9,463,638	9,463,638	9,219,581	<b>9,219,581</b>	-244,057	-2.58 %
Department of Health	10,679,844	21,137,105	21,400,676	21,156,619	<b>21,156,619</b>	19,514	0.09 %
<b>TOTAL</b>	<b>18,976,226</b>	<b>30,600,743</b>	<b>30,864,314</b>	<b>30,376,200</b>	<b>30,376,200</b>	<b>-224,543</b>	<b>-0.73 %</b>

### Expenditures By Object Class

Salaries, Wages & Fringe Benefits	222,915	317,521	697,310	697,310	<b>697,310</b>	379,789	119.61 %
Contractual Services	4,198,921	5,529,700	5,863,023	5,848,023	<b>5,848,023</b>	318,323	5.76 %
Supplies & Materials	604,336	1,514,500	1,512,500	1,512,500	<b>1,512,500</b>	-2,000	-0.13 %
Business & Education Expenses	108,000	318,600	335,566	335,566	<b>335,566</b>	16,966	5.33 %
Capital Outlay	125,452	326,000	279,000	264,000	<b>264,000</b>	-62,000	-19.02 %
Other Operating Expenses	13,716,601	22,270,480	21,842,973	21,384,859	<b>21,384,859</b>	-885,621	-3.98 %
Interfund Charges & Reimbursements	0	323,942	333,942	333,942	<b>333,942</b>	10,000	3.09 %
<b>TOTAL</b>	<b>18,976,226</b>	<b>30,600,743</b>	<b>30,864,314</b>	<b>30,376,200</b>	<b>30,376,200</b>	<b>-224,543</b>	<b>-0.73 %</b>

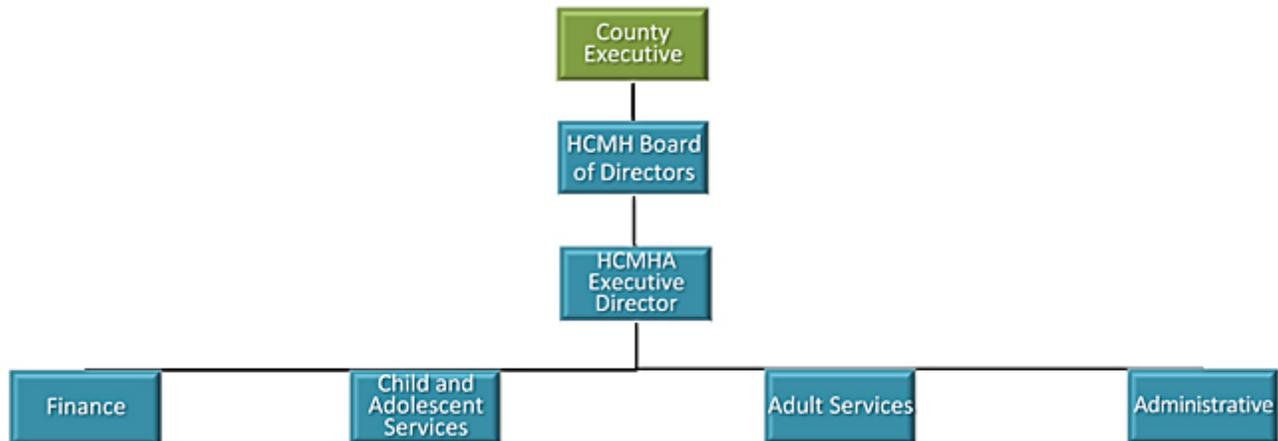
### Expenditures By Division

General Local Health Services	6,406,717	8,049,833	7,996,380	7,752,323	<b>7,752,323</b>	-297,510	-3.70 %
General Local Health Services	8,296,382	9,463,638	9,463,638	9,219,581	<b>9,219,581</b>	-244,057	-2.58 %
Targeted Funds	595,991	2,943,875	2,609,649	2,609,649	<b>2,609,649</b>	-334,226	-11.35 %
Bioterrorism	244,034	677,000	677,000	677,000	<b>677,000</b>	0	0.00 %
Tobacco Prevention & Education	158,704	592,000	592,000	592,000	<b>592,000</b>	0	0.00 %
Grants - Cancer Program	220,778	606,300	656,300	656,300	<b>656,300</b>	50,000	8.25 %
Local Non-Match	1,805,825	2,159,705	2,209,705	2,209,705	<b>2,209,705</b>	50,000	2.32 %
Grants Other	86,786	776,750	1,108,000	1,108,000	<b>1,108,000</b>	331,250	42.65 %
Oral Health Programs	81,711	168,200	168,200	168,200	<b>168,200</b>	0	0.00 %
Community Health Programs	116,055	586,000	586,000	586,000	<b>586,000</b>	0	0.00 %
WIC Program	99,880	1,314,500	1,316,500	1,316,500	<b>1,316,500</b>	2,000	0.15 %
Transportation/Arbovirus/Misc	423,991	592,950	653,000	653,000	<b>653,000</b>	60,050	10.13 %
AIDS & Health Education	60,016	399,050	492,000	492,000	<b>492,000</b>	92,950	23.29 %
Addictions Services	379,356	2,270,942	2,335,942	2,335,942	<b>2,335,942</b>	65,000	2.86 %
<b>TOTAL</b>	<b>18,976,226</b>	<b>30,600,743</b>	<b>30,864,314</b>	<b>30,376,200</b>	<b>30,376,200</b>	<b>-224,543</b>	<b>-0.73 %</b>

Personnel Summary	FY2008	FY2009	FY2009	FY2010	FY2010	FY09 Adj. vs. FY10 Prop.	
	Actual	Approved	Adjusted	Proposed	Approved	Amount	Percent
<b>Authorized Personnel</b>	<b>208.00</b>	<b>207.00</b>	<b>207.00</b>	<b>200.00</b>	<b>200.00</b>	<b>-7.00</b>	<b>-3.38%</b>

# Community Services

## Mental Health Authority



### Department Description

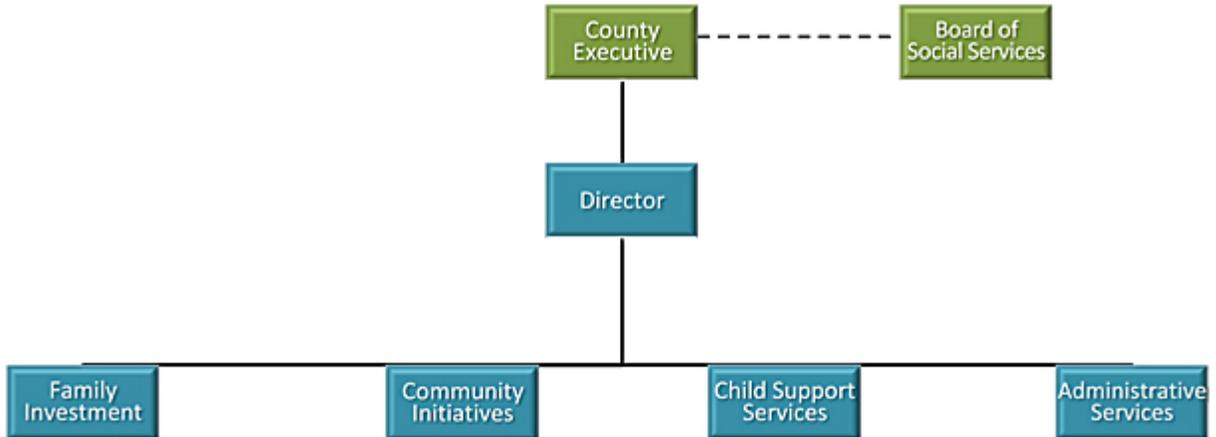
The Howard County Mental Health Authority is responsible for planning, developing, managing, and monitoring the publicly funded mental health system in Howard County. The most used services funded by the public mental health system include outpatient treatment, residential services, case management,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

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	310,000	330,000	365,000	330,000	<b>330,000</b>	0	0.00 %
<b>TOTAL</b>	<b>310,000</b>	<b>330,000</b>	<b>365,000</b>	<b>330,000</b>	<b>330,000</b>	<b>0</b>	<b>0.00 %</b>
<b>Expenditures By Object Class</b>							
Other Operating Expenses	310,000	330,000	365,000	330,000	<b>330,000</b>	0	0.00 %
<b>TOTAL</b>	<b>310,000</b>	<b>330,000</b>	<b>365,000</b>	<b>330,000</b>	<b>330,000</b>	<b>0</b>	<b>0.00 %</b>
<b>Expenditures By Division</b>							
Mental Health Authority	310,000	330,000	365,000	330,000	<b>330,000</b>	0	0.00 %
<b>TOTAL</b>	<b>310,000</b>	<b>330,000</b>	<b>365,000</b>	<b>330,000</b>	<b>330,000</b>	<b>0</b>	<b>0.00 %</b>



## Community Services

### Social Services



### Mission Statement

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

### Department Description

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

## Social Services

---

### Division/Major Program Description

#### **Jobs First Program**

The focus of Family Investment continues to be employment and personal responsibility. HCDSS continues our Jobs First welfare-to-work program with an increased focus on specialized training and post-placement support. We continue to serve all Howard County residents in our Jobs First Resource Room with access to the Maryland Job Service's database, computers and software, and training rooms for all job related services. Employment leads from local employers, area newspapers, Federal and State job listings, as well as information about transportation, child care resources and other community resources are available to customers.

#### **Continuous Quality Improvement**

The purpose of Continuous Quality Improvement is to ensure that the programs and staff at Howard County Department of Social Services adhere to continuous improvement, principles and practices that support the agency's mission. The Continuous Quality Improvement Council will develop a continuous quality improvement system that will enhance the performance of service delivery to the agency's internal and external customers and its stakeholders. In addition, the Continuous Quality Improvement Council will be responsible for the Strategic Plan.

#### **M.E.N.S. Program: Men Encouraging, Nurturing and Supporting**

The M.E.N.S Program encourages fathers to participate equally in the raising of their children. The role of two parents is critical in the healthiest development for children. M.E.N.S provides support services for non-custodial fathers residing in Howard County. Services include: weekly support groups, encouragement and facilitation of contact between fathers and the mothers, promotion of appropriate, custody arrangements, increased visitation, job training and evaluation, GED and educational services, and case management for specific services as necessary.

## Social Services

### Fiscal Year 2008-2009 Highlights

- Partnered with the Howard County Community College to provide one-on-one job counseling for our TCA (Temporary Cash Assistance) customers. The program is called WISH (Working for Independence, Success and Healthy Families)
- Child Support met all four federal goals in the first quarter of fiscal 2009.
- Implemented a process called Family Involvement Meeting (FIM). These meetings involve family members, friends, neighbors, community members, service providers and agency staff to discuss and develop a plan together to strengthen the family and ensure the protection and safety of our children.
- Partnered with the Local Children's Board and other community partners holding several meetings to develop an array of community service needs.

### Fiscal Year 2009-2010 Goals

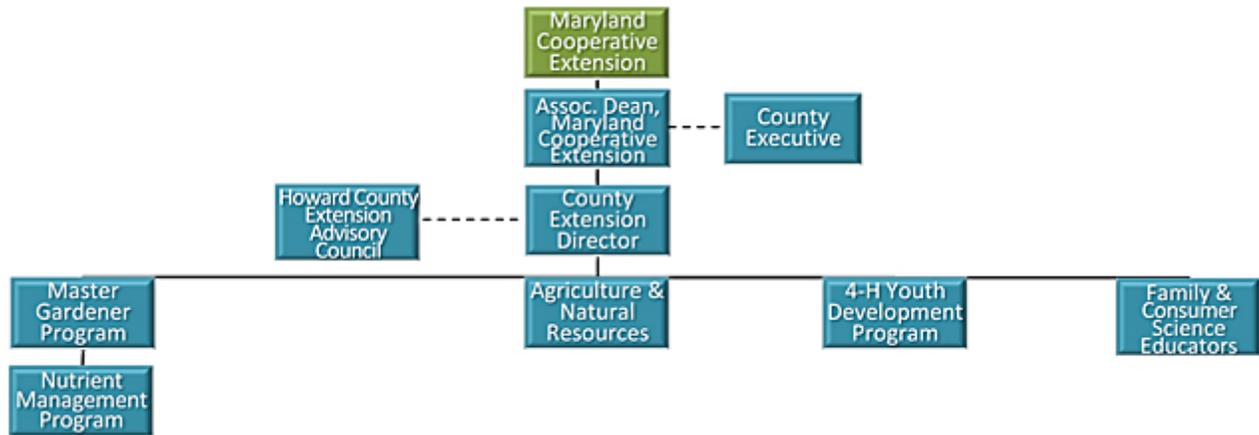
- Continue to maximize the use of prior year funding to support clerical, fiscal and legal support to the staff.
- Implement a program restructuring by eliminating a direct cost for services to vulnerable populations and absorbing these services into the Family and Individual Assistance Program.

## Social Services

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	519,463	668,714	586,677	584,311	<b>584,311</b>	-84,403	-12.62 %
<b>TOTAL</b>	<b>519,463</b>	<b>668,714</b>	<b>586,677</b>	<b>584,311</b>	<b>584,311</b>	<b>-84,403</b>	<b>-12.62 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	61,715	255,519	251,798	249,432	<b>249,432</b>	-6,087	-2.38 %
Contractual Services	52,100	52,000	52,000	52,000	<b>52,000</b>	0	0.00 %
Other Operating Expenses	405,648	361,195	282,879	282,879	<b>282,879</b>	-78,316	-21.68 %
<b>TOTAL</b>	<b>519,463</b>	<b>668,714</b>	<b>586,677</b>	<b>584,311</b>	<b>584,311</b>	<b>-84,403</b>	<b>-12.62 %</b>
<b>Expenditures By Division</b>							
Dept Of Social Services	519,463	668,714	586,677	584,311	<b>584,311</b>	-84,403	-12.62 %
<b>TOTAL</b>	<b>519,463</b>	<b>668,714</b>	<b>586,677</b>	<b>584,311</b>	<b>584,311</b>	<b>-84,403</b>	<b>-12.62 %</b>
<b>Personnel Summary</b>							
Personnel Summary	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	1.00	1.88	1.88	1.88	<b>1.88</b>	0.00	0.00%

## Community Services

### Cooperative Extension Service



### Mission Statement

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



## Cooperative Extension Service

### Department Description

The University of Maryland Cooperative Extension provides the following services: agriculture training and education, home economics education and training, 4-H youth development, training and education. This marks the 93rd year of the extension partnership in Howard County.

### Division/Major Program Description

#### Agriculture & Natural Resources

This program provides support and education to assist agricultural producers with responding to the changing face of agriculture in Howard 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. MCE also assists producers, free of charge, with writing state-mandated nutrient management plans to reduce pollution locally and in the Chesapeake Bay.

#### Howard County Master Gardeners

Master Gardeners educate Howard County residents about safe, effective and sustainable horticulture practices that build healthy gardens, landscapes and communities. Its programs include Bay Wise to promote environmentally sound landscaping practices; composting demonstrations; Grow It - Eat It, a nationally known initiative for encouraging growing your own food in limited spaces, and Ask the Master Gardener stations at Howard County libraries.

#### 4-H Youth Development

This program is the largest youth development program in the U.S. This non-formal education program enables youth 5-18 years of age to reach their fullest potential. Activities include clubs, after school programs, and camps. Howard County has one of the most active 4-H Programs in Maryland.

#### Family & Consumer Sciences

This program assists families and community members with research-based information to make practical, positive lifestyle changes. MCE provides educational initiatives in the Howard County community on topics such as healthy eating, food safety, healthy homes and financial planning. Initiatives are provided in workplaces, schools, faith-based organizations, and with many partnering organizations.

## Cooperative Extension Service

### Fiscal Year 2008-2009 Highlights

- 4-H Youth Development initiatives provided to 660 active members in thirty clubs with a total of 2,400 youth projects implemented
- Developed Nutrient Management Plans for 55 producers for a total of 6,534 acres.
- Trained volunteers provided 30,954 hours of services, valued at \$603,912.
- 176 active Master Gardener volunteers provided 6,688 client contacts.

### Fiscal Year 2009-2010 Goals

- Expand new Grow it, Eat it Program in Howard County.
- Expand regional programming to assist producers with increased diversity of agricultural operations.
- Implement Food Stamp Nutrition Education Program in Howard County.
- Implement Healthy Homes Initiative.
- Increase educational programming on topics such as healthy eating and financial management.
- Increase diversity (economic, geographic, ethnic/racial) of 4-H members and other MCE clients.

## Cooperative Extension Services

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	413,391	422,524	422,524	416,463	<b>416,463</b>	-6,061	-1.43 %
<b>TOTAL</b>	<b>413,391</b>	<b>422,524</b>	<b>422,524</b>	<b>416,463</b>	<b>416,463</b>	<b>-6,061</b>	<b>-1.43 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	110,819	114,012	114,285	111,792	<b>111,792</b>	-2,220	-1.95 %
Contractual Services	112,060	115,826	123,884	122,516	<b>122,516</b>	6,690	5.78 %
Supplies & Materials	22,601	29,655	23,330	21,830	<b>21,830</b>	-7,825	-26.39 %
Business & Education Expenses	4,721	7,236	4,800	4,100	<b>4,100</b>	-3,136	-43.34 %
Other Operating Expenses	163,190	155,795	156,225	156,225	<b>156,225</b>	430	0.28 %
<b>TOTAL</b>	<b>413,391</b>	<b>422,524</b>	<b>422,524</b>	<b>416,463</b>	<b>416,463</b>	<b>-6,061</b>	<b>-1.43 %</b>
<b>Expenditures By Division</b>							
Cooperative Extension Service	413,391	422,524	422,524	416,463	<b>416,463</b>	-6,061	-1.43 %
<b>TOTAL</b>	<b>413,391</b>	<b>422,524</b>	<b>422,524</b>	<b>416,463</b>	<b>416,463</b>	<b>-6,061</b>	<b>-1.43 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	1.75	1.75	1.75	1.75	<b>1.75</b>	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: Community Services, Arts & Tourism and Civic Organizations.

#### **Community Services**

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.

#### **Arts & Tourism**

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

#### **Civic Organizations**

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

## Community Service Partnerships

### Community Service Grants

#### **Adaptive Living**

Supports community-based housing for nine mentally challenged adults in Howard County, including counseling, education and training programs.

#### **Alianza**

Provides support for the Centro De Aydua (Help Center) to strengthen and expand service hours and sponsor workshops on health, legal, financial and education issues for the Hispanic/Latino community.

#### **American Red Cross**

Provides disaster relief services, disaster preparation training and facilitates partnering with local emergency management/disaster/crisis teams in the county.

#### **Autism Society/Parents Place**

One-on-one advocacy support for families seeking assistance with education processes and rights, and a three-tiered parent education program for parents and families of children with learning disabilities.

#### **Community Action Council**

Supports a private, non-profit agency working towards the elimination of the causes of poverty.

#### **Congregations Concerned for Homeless**

Provides transitional housing and life skills training to homeless families and individuals in Howard County.

#### **Domestic Violence Center**

Provides support services to victims of domestic violence, including 24-hour crisis counseling, emergency and transitional shelter; advocacy.

#### **Emergency Assistance Supplement**

Provides an emergency source of funds that will be made available to agencies providing crucial human services to county residents.

#### **Family & Children's Services**

Provides home care services to families, frail elderly or younger disabled persons with little or no resources.

#### **Family & Children/Family Life**

Supports a variety of counseling services to low-income families and minorities experiencing social and personal problems.

#### **FIRN**

The Foreign-Born Information and Referral Network (FIRN) assists new residents from other countries in becoming self-sufficient, contributing members of the community.

#### **Grassroots Crisis Intervention**

Supports the operation of a 24-hour crisis intervention service, transitional shelter, emergency shelter and men's shelter.

#### **HCGH Healthy Families**

A nationally credentialed program operated by Howard County General Hospital (HCGH), promoting health and wellness for first time parents.

#### **Healthy Howard**

An initiative to provide uninsured residents with low-cost access to health care with an emphasis on preventative care and improving health.

## Community Service Partnerships

### Hospice Services

Serves individuals facing life-threatening illnesses or death, offers bereavement support and provides speakers/educational programs on death, care giving and bereavement.

### Howard County Association for Retarded Citizens

Supports a respite care program to provide caregiver families relief from essential duties.

### Humanim

Provides employment, evaluation, training and work adjustment for 275 residents with physical, mental or emotional disabilities.

### Humanim-Step

Provides job placement and support program to serve severely disabled students who have graduated from county public schools within the past two years.

### Korean American Center

Supports the development and implementation of partnerships with existing agencies in the community to remove cultural and language barriers experienced by Korean Americans, and facilitates outreach to Korean constituents using Care Line Services.

### Legal Aid Bureau

Matching funds are provided for operation of the Office of Legal Aid Services in Howard County.

### MD Food Bank

MD Food Bank secures food donations and distributes food to the Howard County Food Bank and 17 other local assistance sites.

### Meals On Wheels

Provides funding for at-home meals to low-income residents over the age of 60 who are at nutritional risk.

### Metro Washington Ear

Funds support radio reading services for the blind and physically impaired. The program currently serves 14 Howard County residents.

### National Alliance on Mental Illness

Supports for operating costs for information, referral and counseling services and community outreach/education programs for this self help non-profit serving families with individuals with severe mental illness .

### National Family Resiliency

Provides services to children and families adjusting to separation/divorce and remarriage.

### Neighbor Ride

Volunteer based program providing door-to-door supplemental transportation for older adults for medical appointments, recreational/social events and other activities.

### North Laurel/Savage Multi-Service Center

Collaborative effort between the county and numerous human service agencies to address the needs of residents in the North Laurel/Savage area.

### On Our Own

Outreach program designed to educate the community about mental health issues and improve community attitudes toward persons with mental disorders.

### St. John's Mentoring

Provides funding specifically to develop a methodology/mechanism for replication and dissemination of its monitoring model to other groups.

### St. Stephen's

Supports nursing services for adult day care patients to help seniors age in place and their caretakers to care for aging parents during working hours.

## Community Service Partnerships

### STTAR

Supports crisis intervention services involving sexual assault and child abuse, including a 24-hour telephone hot line, counseling and self-help groups.

### Therapeutic & Recreational Riding Center

Provides funding for therapeutic riding and/or hippotherapy for autistic children.

### Voices For Children

Supports court-appointed advocates for abused and neglected children.

### Volunteer Center

Funding is provided to defray operational costs for the county wide Volunteer Center and Volunteer Mobilization Center.

### Way Station

Funds The Loan Closet, a free lending center for durable medical and rehabilitative equipment, in partnership with the Howard County Office on Aging and the Columbia Rotary Club.

### Winter Growth

Supports a certified medical day care program serving individuals in need of service but are ineligible for Medicaid.

### YMCA

Provides at risk youth with summer camp experience through a reach out summer program.

---

## Civic Grants

### Economic Development Grant Assistance Program

Provides funding for the administration and operation of the James Rouse Entrepreneurial Fund (JREF) assistance program. JREF offers financial incentives to private organizations to promote new and desirable industries in Howard County.

### Forest Conservancy District Board

Supports local projects related to forest conservation, including Awareness Week, Howard County Fair displays, and school reforestation projects.

### Howard County Historical Society

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

---

## Arts & Tourism

### Center for African American Culture

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

### Howard County Arts Council

Supports the administrative functions of the Howard County Arts Council and includes funding for local arts organizations and several Baltimore arts/cultural institutions.

### Tourism Council

Provides funding to promote tourism in Howard County.

## Community Service Partnerships

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	Percent
<b>Expenditures By Fund</b>							
General Fund	5,119,444	5,816,997	7,225,550	5,824,120	<b>5,824,120</b>	7,123	0.12 %
<b>TOTAL</b>	<b>5,119,444</b>	<b>5,816,997</b>	<b>7,225,550</b>	<b>5,824,120</b>	<b>5,824,120</b>	<b>7,123</b>	<b>0.12 %</b>
<b>Expenditures By Object Class</b>							
Other Operating Expenses	5,119,444	5,816,997	7,225,550	5,824,120	<b>5,824,120</b>	7,123	0.12 %
<b>TOTAL</b>	<b>5,119,444</b>	<b>5,816,997</b>	<b>7,225,550</b>	<b>5,824,120</b>	<b>5,824,120</b>	<b>7,123</b>	<b>0.12 %</b>
<b>Expenditures By Division</b>							
MD Food Bank	0	0		10,000	<b>10,000</b>	10,000	0.00 %
Humanin	66,100	38,880	19,440	16,524	<b>16,524</b>	-22,356	-57.50 %
YMCA	0	0	15,000	6,000	<b>6,000</b>	6,000	100.00 %
Crisis Intervention	1,068,500	1,213,585	1,225,000	1,258,240	<b>1,258,240</b>	44,655	3.68 %
Adaptive Living	16,000	17,000	18,000	17,000	<b>17,000</b>	0	0.00 %
Meals On Wheels	23,000	23,000	23,000	23,000	<b>23,000</b>	0	0.00 %
Community Action Council	534,674	634,936	645,230	655,230	<b>655,230</b>	20,294	3.20 %
Family & Children/Family	145,000	145,000	145,000	123,250	<b>123,250</b>	-21,750	-15.00 %
Sttar	232,300	237,300	232,964	232,964	<b>232,964</b>	-4,336	-1.83 %
Family & Children Srv. C.MD	75,000	90,000	90,000	90,000	<b>90,000</b>	0	0.00 %
Ho Co Assn For Retarded Citizn	102,000	112,200	162,200	112,200	<b>112,200</b>	0	0.00 %
Domestic Violence Center	382,000	447,000	484,387	455,940	<b>455,940</b>	8,940	2.00 %
FIRN	180,000	200,040	254,386	200,040	<b>200,040</b>	0	0.00 %
Hospice Services of Ho County	55,000	55,000	64,150	46,750	<b>46,750</b>	-8,250	-15.00 %
Humanin Step	185,500	225,500	244,940	225,500	<b>225,500</b>	0	0.00 %
Winter Growth	36,500	36,500	38,325	36,500	<b>36,500</b>	0	0.00 %
Nat'l Family Resiliency Ctr.	38,000	38,000	38,000	32,300	<b>32,300</b>	-5,700	-15.00 %
Voices For Children	15,400	15,400	15,400	15,400	<b>15,400</b>	0	0.00 %
Econ. Developmt. Grant Asst. Prog.	75,000	75,000	100,000	72,000	<b>72,000</b>	-3,000	-4.00 %
Local/Regional Arts Grants	440,100	460,535	460,535	442,114	<b>442,114</b>	-18,421	-4.00 %
Tourism Council	421,388	441,388	441,388	423,732	<b>423,732</b>	-17,656	-4.00 %
Historical Society	30,000	30,000	37,500	28,800	<b>28,800</b>	-1,200	-4.00 %
Legal Aid Bureau	80,000	87,500	87,500	87,500	<b>87,500</b>	0	0.00 %
Congregatns Concerned Homeless	105,000	156,000	160,000	160,000	<b>160,000</b>	4,000	2.56 %
Volunteer Center	18,000	35,500	35,000	35,000	<b>35,000</b>	-500	-1.41 %
St. John's Mentoring	5,500	5,500	7,500	4,675	<b>4,675</b>	-825	-15.00 %
Autism Society/Parents Place	35,000	37,000	37,500	37,000	<b>37,000</b>	0	0.00 %
Metro Washington Ear	3,000	3,000	3,000	2,000	<b>2,000</b>	-1,000	-33.33 %
Center African American Culture	35,000	35,000	35,000	33,600	<b>33,600</b>	-1,400	-4.00 %
Forest Conservancy Dist Bd.	0	5,000	5,000	4,800	<b>4,800</b>	-200	-4.00 %
Way Station	24,900	29,900	47,217	29,900	<b>29,900</b>	0	0.00 %
Therapeutic Riding Center	7,500	11,096	11,096	9,432	<b>9,432</b>	-1,664	-15.00 %
National Alliance on Mental Health	10,000	20,000	30,000	20,000	<b>20,000</b>	0	0.00 %
Alianza	15,600	15,600	20,000	13,260	<b>13,260</b>	-2,340	-15.00 %
Korean American Center	31,200	31,200	73,360	26,520	<b>26,520</b>	-4,680	-15.00 %
St. Stephen's	27,000	27,000	27,000	22,950	<b>22,950</b>	-4,050	-15.00 %
On Our Own	0	36,100	36,100	36,100	<b>36,100</b>	0	0.00 %
American Red Cross	8,700	10,300	25,000	10,300	<b>10,300</b>	0	0.00 %
N. Laurel Savage Multi-Service Ctr.	118,992	163,537	162,924	162,924	<b>162,924</b>	-613	-0.37 %
Neighbor Ride	20,000	26,000	29,100	26,000	<b>26,000</b>	0	0.00 %
HCGH Healthy Families	45,500	45,500	85,000	38,675	<b>38,675</b>	-6,825	-15.00 %
Human Service Master Plan	407,090	0	1,053,408	0	<b>0</b>	0	100.00 %
Healthy Howard	0	500,000	500,000	500,000	<b>500,000</b>	0	0.00 %
Emergency Assist Supplement	0	0		40,000	<b>40,000</b>	40,000	0.00 %
<b>TOTAL</b>	<b>5,119,444</b>	<b>5,816,997</b>	<b>7,225,550</b>	<b>5,824,120</b>	<b>5,824,120</b>	<b>7,123</b>	<b>0.12 %</b>

## Legislative & Judicial

### *Section V*

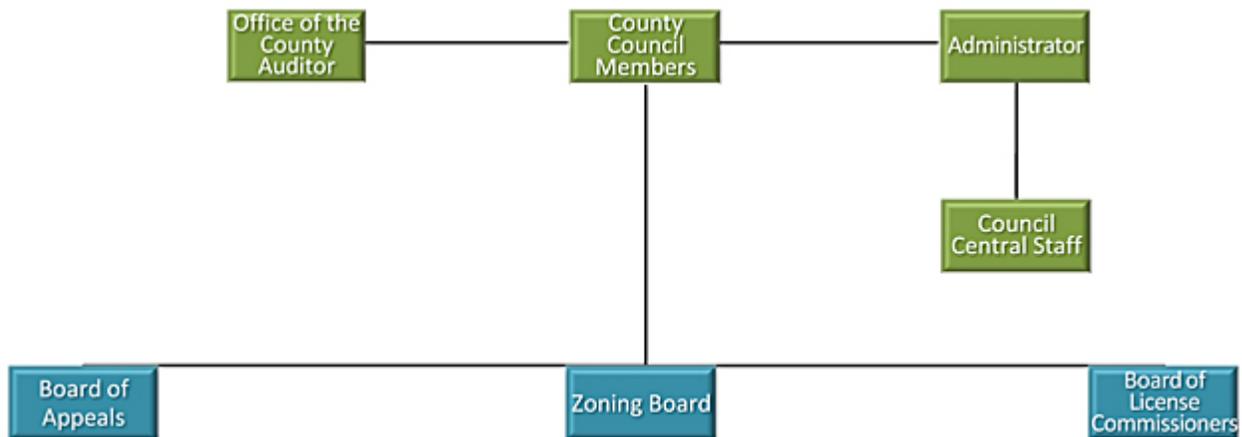
#### Table of Contents

County Council.....	125
Circuit Court.....	129
Orphans' Court .....	133
State's Attorney.....	135
Sheriff's Office .....	139
Board of Elections.....	143



# Legislative & Judicial

## County Council



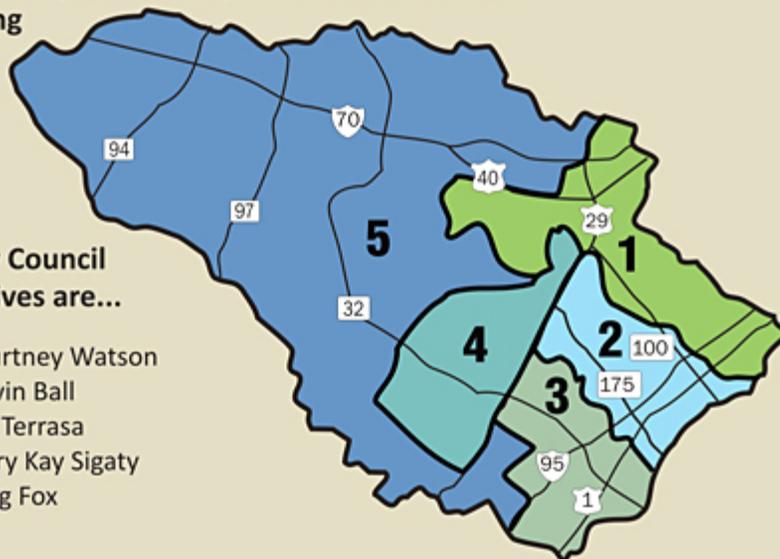
### Department Description

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 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 and all requests for zoning changes; and the Board of Appeals hears petitions for special exceptions, variances, confirmations of 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.**

**Your County Council representatives are...**

- District 1: Courtney Watson
- District 2: Calvin Ball
- District 3: Jen Terrasa
- District 4: Mary Kay Sigaty
- District 5: Greg Fox



## County Council

### Division/Major Program Description

#### Legislature

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

#### The Zoning Board

The Howard County Council comprise the members of the Zoning Board, the county's zoning authority. The Zoning Board guides the future growth of the county in accordance with a general plan which is developed to ensure the most beneficial and coherent relationships among the county's residential, nonresidential and public areas. The county's zoning regulations guard the character and social and economic stability of the county.

#### The Liquor Board

In Howard County, the five County Council members also sit as the local Board of License Commissioners, more familiarly known as the Liquor Board. Their duties include issuing and revoking licenses to sell alcoholic beverages and assuring adherence to Maryland laws and the county's rules and regulations pertaining to the sale of alcoholic beverages. Applications for liquor licenses may be made through the administrative assistant to the Board of License Commissioners.

#### Constituent Service

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

## County Council

### Fiscal Year 2008-2009 Highlights

- Received final reports from the Senior Tax Credit Task Force, the Public Engagement in Land Use Task Force and the Horse Park Task Force.
- Established a youth task force to study the role of youth in Howard County and make recommendations to foster youth involvement in the community.
- Began live coverage of Council legislative work sessions.
- Implemented an electronic sign-in-system for public hearings which allows citizens to sign up from home.
- Implemented a web-based link to report fraud, waste and abuse of county resources.
- The County Auditor performed the following reviews: financial disclosure procedures; county owned take home vehicles; software backup and disaster recovery procedures; and conducted surprise cash counts at several cashier locations.
- Staff support was provided to the independent auditor by employees of the Office of the County Auditor.

### Fiscal Year 2009-2010 Goals

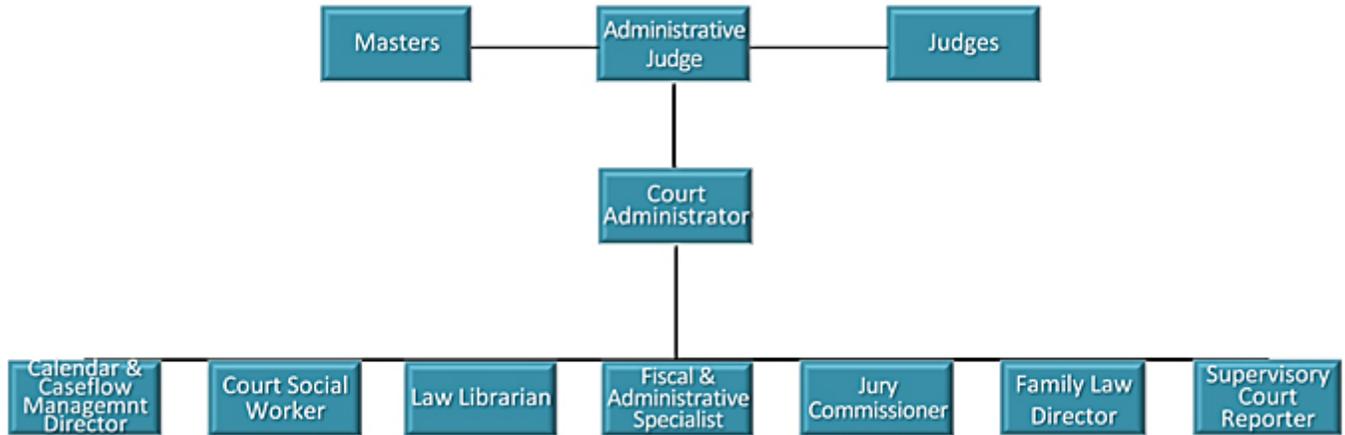
- Expand live Gtv coverage of Council meetings and work sessions.
- Introduce live web streaming of Council meetings.
- Create an archive for video of past meetings available on the website.
- Continue to work with citizens to enhance access to the legislative process.
- The County Auditor will perform audits that improve controls, reduce cost or increase revenue for the county.
- The County Auditor will continue to analyze the county budget for County Council members.

## County Council

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	2,851,195	3,314,835	3,306,677	3,242,866	<b>3,242,866</b>	-71,969	-2.17 %
<b>TOTAL</b>	<b>2,851,195</b>	<b>3,314,835</b>	<b>3,306,677</b>	<b>3,242,866</b>	<b>3,242,866</b>	<b>-71,969</b>	<b>-2.17 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	2,496,605	2,671,420	2,631,182	2,574,561	<b>2,574,561</b>	-96,859	-3.63 %
Contractual Services	160,548	362,171	368,481	361,291	<b>361,291</b>	-880	-0.24 %
Supplies & Materials	41,583	40,225	42,050	42,050	<b>42,050</b>	1,825	4.54 %
Business & Education Expenses	46,648	69,750	79,600	79,600	<b>79,600</b>	9,850	14.12 %
Capital Outlay	7,109	11,950	19,950	19,950	<b>19,950</b>	8,000	66.95 %
Other Operating Expenses	98,703	159,319	165,414	165,414	<b>165,414</b>	6,095	3.83 %
<b>TOTAL</b>	<b>2,851,195</b>	<b>3,314,835</b>	<b>3,306,677</b>	<b>3,242,866</b>	<b>3,242,866</b>	<b>-71,969</b>	<b>-2.17 %</b>
<b>Expenditures By Division</b>							
County Council	1,886,180	2,060,316	2,095,276	1,946,242	<b>1,946,242</b>	-114,074	-5.54 %
County Auditor	778,391	896,661	873,216	868,232	<b>868,232</b>	-28,429	-3.17 %
Board Of License Commissioners	8,148	19,205	19,205	109,013	<b>109,013</b>	89,808	467.63 %
Zoning Board	97,385	134,428	134,864	135,429	<b>135,429</b>	1,001	0.74 %
Board Of Appeals	81,091	204,225	184,115	183,949	<b>183,949</b>	-20,276	-9.93 %
<b>TOTAL</b>	<b>2,851,195</b>	<b>3,314,835</b>	<b>3,306,677</b>	<b>3,242,866</b>	<b>3,242,866</b>	<b>-71,969</b>	<b>-2.17 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	28.63	28.63	28.63	29.63	<b>29.63</b>	1.00	3.49%

## Legislative & Judicial

### Circuit Court



### Department Description

The Circuit Court is the highest common law and equity court of record exercising original jurisdiction within Howard County, Maryland. The court serves as the leader of the Judicial Branch and holds all jury trials. The bench is composed of five elected judges and three appointed masters. The staff is led by a court administrator and is composed of a combination of state-funded, county-funded and grant-supported positions.

### Circuit Court

#### Division/Major Program Description

##### Circuit Court Family Law Grant

Circuit Court Family Law Grant provides additional resources for the support and management of family law cases, e.g., divorce, custody, children-in-need of assistance and juvenile delinquency. These resources and programs include early intervention case management, mediation and Self-Represented legal service. The grant is provided by the Maryland Judiciary and requires no county matching funds.

##### Child Support Enforcement Grant

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

## Circuit Court

### Fiscal Year 2008-2009 Highlights

- Plans began for courthouse renovation project. The Circuit Court is working closely with the Department of Public Works to study renovation possibilities.

### Fiscal Year 2009-2010 Goals

- Continue the Alternative Dispute Resolution Program with county funds to encourage case settlement prior to trial in order to reduce costs and avoid case backlogs.
- Expand the use of non-county tax funds to support law library operations via appearance fees and grants.
- Increase utilization of performance metrics such as Case Time Standards (CTS) as established by the Maryland Judicial Council. Use of recently acquired case management software will enable the court to improve its scheduling and management of cases against the benchmarks. Also, it will improve the Circuit's standing relative to other Circuit Courts.

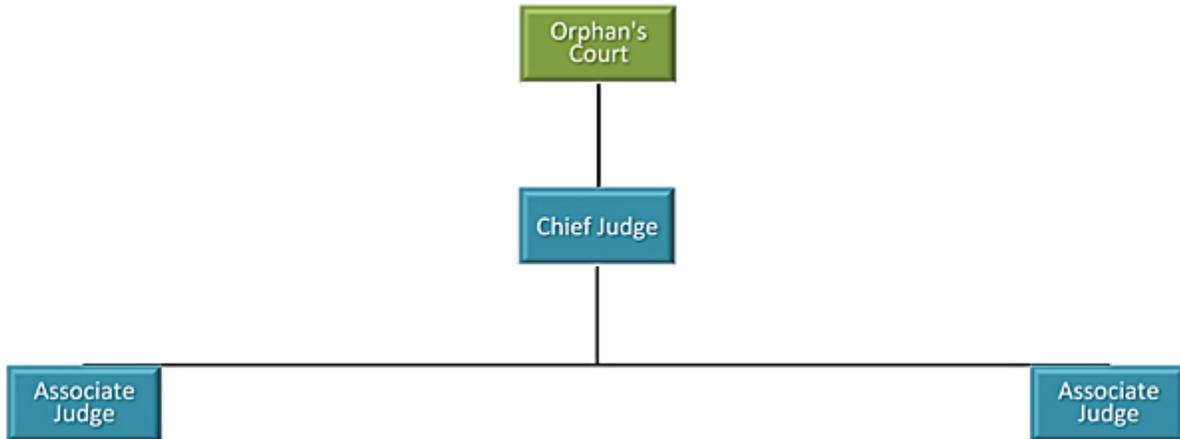
## Circuit Court

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	2,363,994	2,535,756	2,535,756	2,460,193	<b>2,460,193</b>	-75,563	-2.98 %
Grants Fund	481,474	592,958	536,081	562,374	<b>562,374</b>	-30,584	-5.16 %
Trust and Agency Multifarious Fund	11,402	100,000	100,000	100,000	<b>100,000</b>	0	0.00 %
<b>TOTAL</b>	<b>2,856,871</b>	<b>3,228,714</b>	<b>3,171,837</b>	<b>3,122,567</b>	<b>3,122,567</b>	<b>-106,147</b>	<b>-3.29 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	2,230,052	2,624,210	2,631,382	2,587,409	<b>2,587,409</b>	-36,801	-1.40 %
Contractual Services	310,611	234,313	247,697	214,133	<b>214,133</b>	-20,180	-8.61 %
Supplies & Materials	54,348	61,900	58,210	58,210	<b>58,210</b>	-3,690	-5.96 %
Business & Education Expenses	22,791	35,500	28,965	26,011	<b>26,011</b>	-9,489	-26.73 %
Capital Outlay	42,164	21,000	12,503	10,000	<b>10,000</b>	-11,000	-52.38 %
Other Operating Expenses	196,906	251,791	193,080	226,804	<b>226,804</b>	-24,987	-9.92 %
<b>TOTAL</b>	<b>2,856,871</b>	<b>3,228,714</b>	<b>3,171,837</b>	<b>3,122,567</b>	<b>3,122,567</b>	<b>-106,147</b>	<b>-3.29 %</b>
<b>Expenditures By Division</b>							
Circuit Court	2,363,994	2,535,756	2,535,756	2,460,193	<b>2,460,193</b>	-75,563	-2.98 %
Child Support Enforcement	96,991	148,148	107,543	105,247	<b>105,247</b>	-42,901	-28.96 %
Circuit Court-Family Law Grant	249,862	356,976	388,538	382,637	<b>382,637</b>	25,661	7.19 %
Alternative Dispute Resolution Grant	32,087	33,978	0	34,490	<b>34,490</b>	512	1.51 %
CINA Mediation Grant	2,145	31,856	20,000	20,000	<b>20,000</b>	-11,856	-37.22 %
Court Technology Grant	80,751	0	0	0	<b>0</b>	0	0.00 %
Law Library Grant	19,639	22,000	20,000	20,000	<b>20,000</b>	-2,000	-9.09 %
Circuit Court T&A	11,402	100,000	100,000	100,000	<b>100,000</b>	0	0.00 %
<b>TOTAL</b>	<b>2,856,871</b>	<b>3,228,714</b>	<b>3,171,837</b>	<b>3,122,567</b>	<b>3,122,567</b>	<b>-106,147</b>	<b>-3.29 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	25.60	29.60	29.40	29.40	<b>29.40</b>	0.00	0.00%



# Legislative & Judicial

## Orphans Court



### Department Description

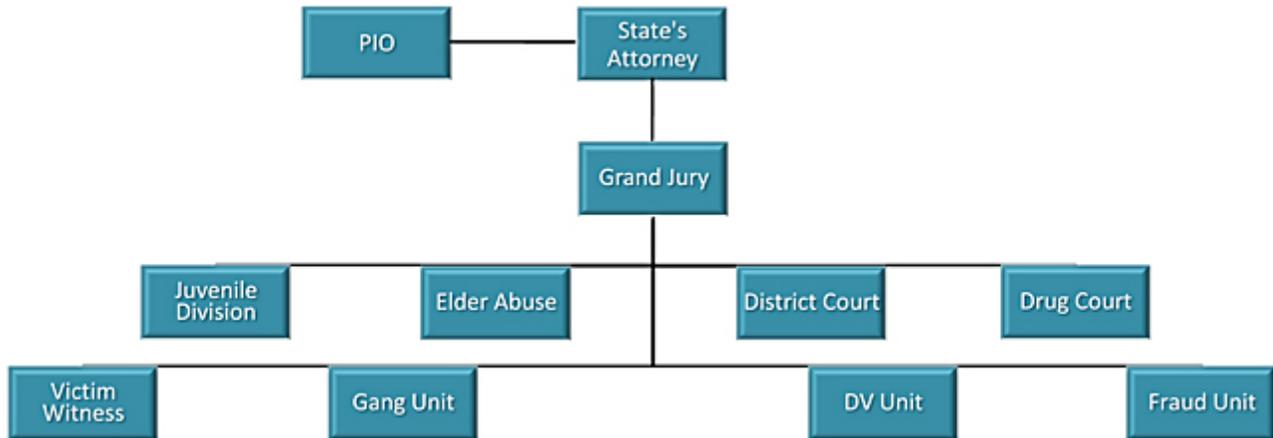
The Orphans' Court is composed of three judges elected for four-year terms who review all probate estates, appoint guardians for property of minors and schedule hearings to address problems that arise in the administration of an estate or guardianship account.

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	43,861	46,085	43,705	43,172	<b>43,172</b>	-2,913	-6.32 %
<b>TOTAL</b>	<b>43,861</b>	<b>46,085</b>	<b>43,705</b>	<b>43,172</b>	<b>43,172</b>	<b>-2,913</b>	<b>-6.32 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	39,622	38,755	38,755	38,222	<b>38,222</b>	-533	-1.38 %
Contractual Services	500	500	500	500	<b>500</b>	0	0.00 %
Supplies & Materials	1,357	1,200	1,000	1,000	<b>1,000</b>	-200	-16.67 %
Business & Education Expenses	2,382	3,730	3,050	3,050	<b>3,050</b>	-680	-18.23 %
Capital Outlay	0	0	0	0	<b>0</b>	0	0.00 %
Other Operating Expenses	0	1,900	400	400	<b>400</b>	-1,500	-78.95 %
<b>TOTAL</b>	<b>43,861</b>	<b>46,085</b>	<b>43,705</b>	<b>43,172</b>	<b>43,172</b>	<b>-2,913</b>	<b>-6.32 %</b>
<b>Expenditures By Division</b>							
Orphans Court	43,861	46,085	43,705	43,172	<b>43,172</b>	-2,913	-6.32 %
<b>TOTAL</b>	<b>43,861</b>	<b>46,085</b>	<b>43,705</b>	<b>43,172</b>	<b>43,172</b>	<b>-2,913</b>	<b>-6.32 %</b>



## 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 grand juries. It works with other criminal justice agencies, particularly the Police Department , in combating crime in Howard County.

### State's Attorney

#### 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 State’s Attorney’s office works with other criminal agencies, particularly the Police Department, in combating crime in Howard County.

#### Child Advocacy Grant

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

#### DUI Court

Beginning in fiscal 2005, the State’s Attorney’s Office was awarded funding from the State Highway Administration through the Drug Treatment Court Commission for a part-time assistant state’s attorney.

#### DV Legal Assistant

The Domestic Violence Legal Assistant grant provides support to prosecutors by working solely in the preparation of domestic violence cases which numbered in excess of 600 in district court. The grant helps in obtaining police reports and medical records, as well as requesting subpoenas and conducting legal research.

## State's Attorney

### Fiscal Year 2008-2009 Highlights

- During fiscal 2009, the State's Attorney's Office was awarded a grant under the Violence Against Women Grant Program through the Governor's Office of Crime Control and Prevention. This grant provides funding for a Legal Assistant in the Domestic Violence Unit. The current funding for this grant will end on October 1, 2009, if the grant is not renewed.
- During fiscal 2009, the State's Attorney's Office was awarded a grant from the State Highways Administration to partially fund a prosecutor for the DUI Court. This grant will end September 30, 2009. The State's Attorney's Office will continue funding through the general fund, if the grant is not renewed.

### Fiscal Year 2009-2010 Goals

- Provide program continuity by increasing county funds for the DUI court and DV Legal Assistant programs formerly funded by state grants.
- Foster inter-governmental cooperation by detailing a prosecutor to the U.S. Attorney's Office to be reimbursed by the University of Maryland via a grant from the Department of Justice.
- Continue to expand the utilization of software to more effectively manage workload and avoid duplication of data entry funds through inter-connectivity with the county's Police Department iLeads Program.

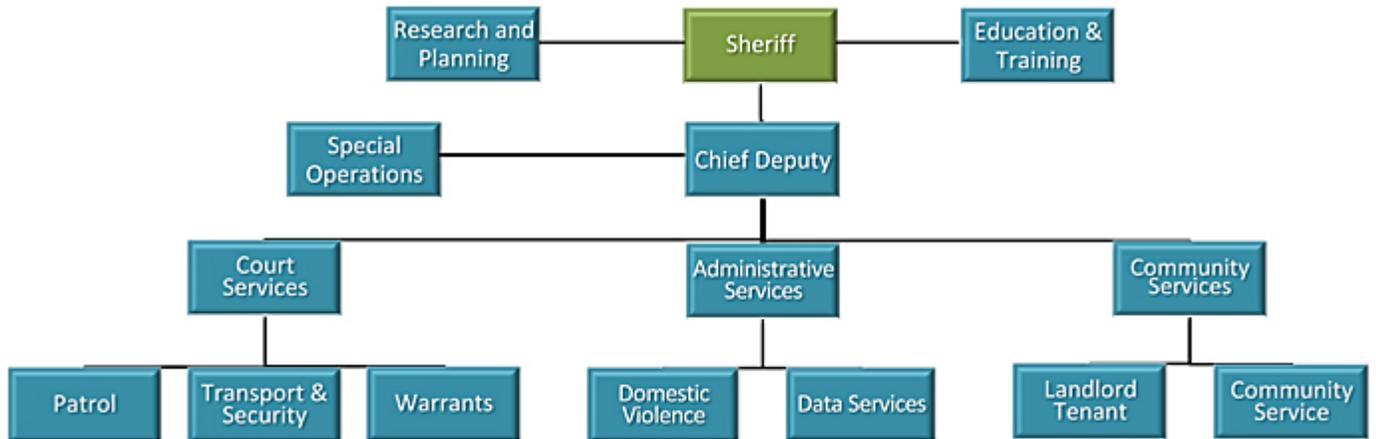
## State's Attorney

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	6,153,084	6,685,857	6,757,802	6,577,420	<b>6,577,420</b>	-108,437	-1.62 %
Grants Fund	158,646	245,289	191,775	177,905	<b>177,905</b>	-67,384	-27.47 %
<b>TOTAL</b>	<b>6,311,730</b>	<b>6,931,146</b>	<b>6,949,577</b>	<b>6,755,325</b>	<b>6,755,325</b>	<b>-175,821</b>	<b>-2.54 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	5,825,195	6,257,373	6,297,144	6,126,254	<b>6,126,254</b>	-131,119	-2.10 %
Contractual Services	134,214	170,699	134,699	125,777	<b>125,777</b>	-44,922	-26.32 %
Supplies & Materials	59,755	82,000	69,000	69,000	<b>69,000</b>	-13,000	-15.85 %
Business & Education Expenses	54,032	61,469	36,620	36,050	<b>36,050</b>	-25,419	-41.35 %
Capital Outlay	60,475	3,000	0	0	<b>0</b>	-3,000	-100.00 %
Other Operating Expenses	178,058	356,605	412,114	398,244	<b>398,244</b>	41,639	11.68 %
<b>TOTAL</b>	<b>6,311,730</b>	<b>6,931,146</b>	<b>6,949,577</b>	<b>6,755,325</b>	<b>6,755,325</b>	<b>-175,821</b>	<b>-2.54 %</b>
<b>Expenditures By Division</b>							
States Attorney	6,153,084	6,685,857	6,757,802	6,577,420	<b>6,577,420</b>	-108,437	-1.62 %
Child Advocacy Center	67,939	75,860	77,309	71,446	<b>71,446</b>	-4,414	-5.82 %
DUI Court	48,249	52,927	53,661	49,603	<b>49,603</b>	-3,324	-6.28 %
VAWA	42,459	51,902	0	0	<b>0</b>	-51,902	-100.00 %
DV Legal Assistant	0	64,600	60,805	56,856	<b>56,856</b>	-7,744	-11.99 %
<b>TOTAL</b>	<b>6,311,730</b>	<b>6,931,146</b>	<b>6,949,577</b>	<b>6,755,325</b>	<b>6,755,325</b>	<b>-175,821</b>	<b>-2.54 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	69.40	70.40	71.35	71.35	<b>71.35</b>	0.00	0.00%



## Legislative & Judicial

### Sheriff's Office



### Mission Statement

The mission of the Howard County Sheriff's Office is to provide judicial enforcement and physical security for the Circuit Court, to provide a variety of quality services for citizens, and to assist other law enforcement agencies in maintaining law and order in Howard County.

### Department Description

The Sheriff's Office provides services for the various courts in the judicial system including serving all arrest warrants and papers issued by the Howard County court system. It provides security in and around the Circuit Court, transports inmates from the Detention Center to court and extradites fugitives from other states. It also handles landlord tenant disputes, rentals, evictions, domestic violence service of ex parte and protective and peace orders.

### Sheriff's Office

#### Division/Major Program Description

##### 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

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

## Sheriff's Office

### Fiscal Year 2008-2009 Highlights

- Placed an all electric patrol vehicle into service to enhance security at the Circuit Court complex. This vehicle was purchased with grant funding with no cost to the citizens of Howard County.
- Established a welfare security check program for our citizens who seek the protection of the courts regarding domestic violence. This program has been recognized by the Governor's office and our office is the recipient of the 2009 Governor's Victim Assistance Award.
- The Sheriff's Office domestic violence and arrest warrant files were audited by the Maryland State Police and the FBI. A perfect score was awarded to our unit by both agencies.
- During the past year the office has been able to maintain full staffing, thus providing total service to both the courts and the citizens of Howard County.

### Fiscal Year 2009-2010 Goals

- Aggressively pursue non-county funds to sustain programs supporting domestic violence (i.e., achieve 24/7 coverage, insure delivery of court documents and continue 24/7 welfare checks) and increase the service goals of our Child Support Unit.
- Continue to pursue the accreditation process established by the Commission on Accreditation for Law Enforcement Agencies to achieve and objectively verify our high quality operations.
- Expand the use of automation to improve efficiency and accountability of administrative processes.
- Seek opportunities to improve service levels by community and interdepartmental partnerships that increase the ability of the Office to act within the law enforcement environment.

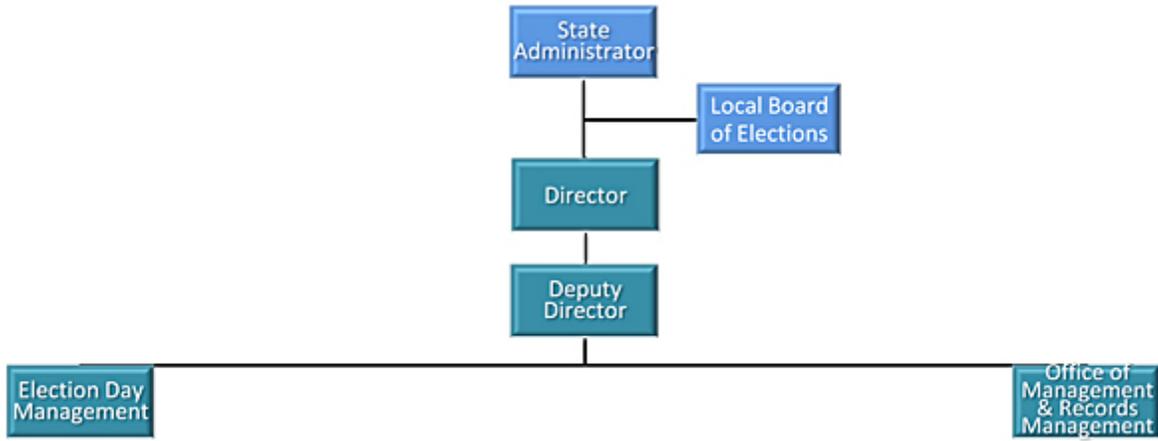
## Sheriff's Office

Expenditures	FY2008	FY2009	FY2010	FY2010	FY2010	FY09 App. vs FY10 App.	
	Actual	Approved	Requested	Proposed	Approved	Amount	Percent
<b>Expenditures By Fund</b>							
General Fund	5,724,625	6,110,991	6,866,876	5,985,695	<b>5,985,695</b>	-125,296	-2.05 %
Grants Fund	350,392	411,443	521,691	112,439	<b>112,439</b>	-299,004	-72.67 %
Trust and Agency Multifarious Fund	0	25,000	25,000	25,000	<b>25,000</b>	0	0.00 %
<b>TOTAL</b>	<b>6,075,018</b>	<b>6,547,434</b>	<b>7,413,567</b>	<b>6,123,134</b>	<b>6,123,134</b>	<b>-424,300</b>	<b>-6.48 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	4,730,889	5,094,673	5,629,294	4,985,166	<b>4,985,166</b>	-109,507	-2.15 %
Contractual Services	156,275	262,555	269,088	194,499	<b>194,499</b>	-68,056	-25.92 %
Supplies & Materials	158,788	166,600	185,700	135,250	<b>135,250</b>	-31,350	-18.82 %
Business & Education Expenses	678,141	589,892	676,501	503,407	<b>503,407</b>	-86,485	-14.66 %
Capital Outlay	12,509	25,000	25,000	0	<b>0</b>	-25,000	-100.00 %
Other Operating Expenses	338,416	408,714	627,984	304,812	<b>304,812</b>	-103,902	-25.42 %
<b>TOTAL</b>	<b>6,075,018</b>	<b>6,547,434</b>	<b>7,413,567</b>	<b>6,123,134</b>	<b>6,123,134</b>	<b>-424,300</b>	<b>-6.48 %</b>
<b>Expenditures By Division</b>							
Sheriffs Department	5,724,625	6,110,991	6,866,876	5,985,695	<b>5,985,695</b>	-125,296	-2.05 %
Community Service Program	350,392	411,443	446,743	0	<b>0</b>	-411,443	-100.00 %
Sheriff Dept Donation	0	25,000	25,000	25,000	<b>25,000</b>	0	0.00 %
Domestic Violence Unit	0	0	74,948	112,439	<b>112,439</b>	112,439	100.00 %
<b>TOTAL</b>	<b>6,075,018</b>	<b>6,547,434</b>	<b>7,413,567</b>	<b>6,123,134</b>	<b>6,123,134</b>	<b>-424,300</b>	<b>-6.48 %</b>
<b>Personnel Summary</b>							
Personnel Summary	FY2008	FY2009	FY2009	FY2010	FY2010	FY09 Adj. vs. FY10 Prop.	
	Actual	Approved	Adjusted	Proposed	Approved	Amount	Percent
<b>Authorized Personnel</b>	74.00	74.00	75.00	71.00	<b>71.00</b>	-4.00	-5.33%



## Legislative & Judicial

### Board of Elections



### Mission Statement

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



## *Board of Elections*

---

### Department Description

The Board of Election Supervisors is responsible for the maintenance of an accurate list of eligible voters for Howard County. That includes registration, change of address, name, affiliation, cancellation of those not eligible in Howard County, and statistical data. In addition, it's responsible for conducting elections, dispensing information regarding elections, candidates, and voting districts.

---

### Division/Major Program Description

#### **Board of Election Supervisors**

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

#### **Election Expense**

The Election Expense Division provides funding for elections and election associated costs. There will be no elections in fiscal 2010.

## Board of Elections

### Fiscal Year 2008-2009 Highlights

- Howard County had the highest voter turnout for the 2008 Presidential General Election in the State of Maryland, with a 83.3 % turnout.
- Administered and oversaw the voting process with 100% of polls opening on time on election day.

### Fiscal Year 2009-2010 Goals

- Work with county planners to relocate office storage and training functions to county owned space to eliminate the cost of rent in commercial properties.
- Continue to convert paper records to electronic records via a "backscanning" project as funds are available.
- Respond to legislative requirements to implement an early voting system for the fall 2010 election cycle which may also include same day registration.

## Elections Supervisors

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	2,299,199	2,749,535	2,253,004	2,071,405	<b>2,071,405</b>	-678,130	-24.66 %
<b>TOTAL</b>	<b>2,299,199</b>	<b>2,749,535</b>	<b>2,253,004</b>	<b>2,071,405</b>	<b>2,071,405</b>	<b>-678,130</b>	<b>-24.66 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	239,786	380,024	222,889	219,723	<b>219,723</b>	-160,301	-42.18 %
Contractual Services	1,196,363	1,290,094	984,958	806,525	<b>806,525</b>	-483,569	-37.48 %
Supplies & Materials	134,070	277,000	150,000	150,000	<b>150,000</b>	-127,000	-45.85 %
Business & Education Expenses	37,083	58,419	42,572	42,572	<b>42,572</b>	-15,847	-27.13 %
Capital Outlay	10,507	21,275	4,000	4,000	<b>4,000</b>	-17,275	-81.20 %
Other Operating Expenses	681,389	722,723	848,585	848,585	<b>848,585</b>	125,862	17.41 %
<b>TOTAL</b>	<b>2,299,199</b>	<b>2,749,535</b>	<b>2,253,004</b>	<b>2,071,405</b>	<b>2,071,405</b>	<b>-678,130</b>	<b>-24.66 %</b>
<b>Expenditures By Division</b>							
Board Of Election Supervisors	1,072,551	1,234,033	1,476,413	1,321,424	<b>1,321,424</b>	87,391	7.08 %
Election Expense	1,226,648	1,515,502	776,591	749,981	<b>749,981</b>	-765,521	-50.51 %
<b>TOTAL</b>	<b>2,299,199</b>	<b>2,749,535</b>	<b>2,253,004</b>	<b>2,071,405</b>	<b>2,071,405</b>	<b>-678,130</b>	<b>-24.66 %</b>

## General Government

### Section VI

#### Table of Contents

Office of County Executive .....	147
Dept. of County Administration.....	151
Department of Finance.....	157
Office of Law .....	161
Economic Development Authority .....	163
Dept. of Technology & Communication Services .....	167
Dept. of Housing & Community Development .....	171
Employee Tuition Reimbursement .....	175



## General Government

### Office Of the County Executive



#### Department Description

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



## Office Of the County Executive

### Fiscal Year 2008-2009 Highlights

- 2008 was another banner year for Howard County--national publications again ranked our county as one of the best places to live, our school system was arguably the best in the state, and for the 12th straight year the county received a Triple-A bond rating from all three rating agencies. County government continued to provide solid management and quality services to residents, while making groundbreaking advances in health care and environmental solutions.

### Fiscal Year 2009-2010 Goals

- Continue to ensure an open county government that listens to the people and engages all interested parties.
- Provide efficient and effective government with a continuous focus on improving the high quality of life Howard County residents expect and deserve.
- Maintain strong support for our excellent school system which serves as critical component of our quality of life and economic health.
- Continue to strengthen all aspects of public safety by providing unwavering support to the county employees who provide it, and the citizens who rely on it.
- Strengthen and improve environmental policies that can decrease our energy costs and our carbon footprint.

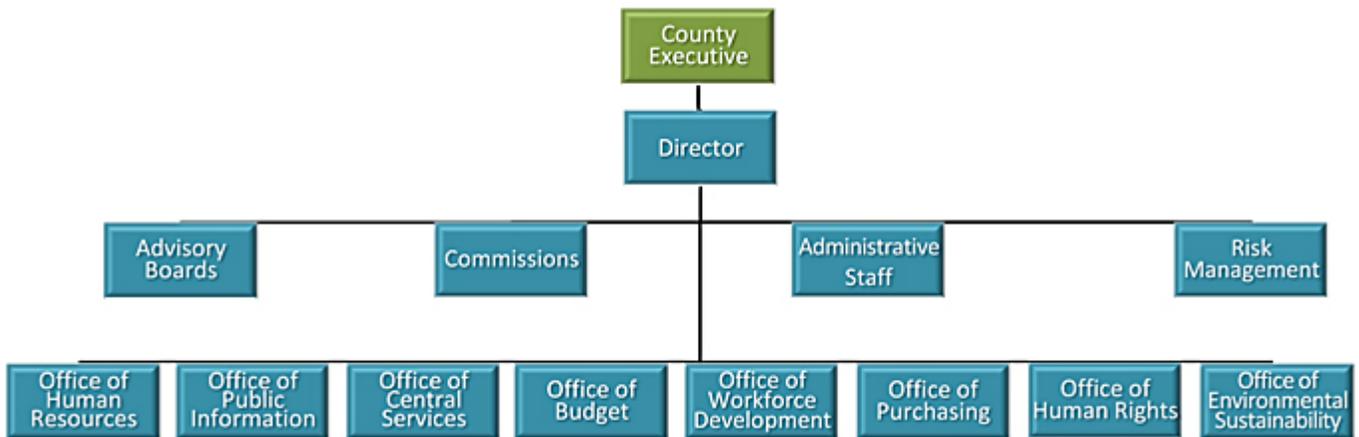
## Office of the County Executive

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	1,045,732	1,041,247	1,029,247	989,670	<b>989,670</b>	-51,577	-4.95 %
<b>TOTAL</b>	<b>1,045,732</b>	<b>1,041,247</b>	<b>1,029,247</b>	<b>989,670</b>	<b>989,670</b>	<b>-51,577</b>	<b>-4.95 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	920,392	932,616	952,370	911,928	<b>911,928</b>	-20,688	-2.22 %
Contractual Services	13,111	13,881	13,811	11,676	<b>11,676</b>	-2,205	-15.89 %
Supplies & Materials	14,973	12,000	11,500	11,500	<b>11,500</b>	-500	-4.17 %
Business & Education Expenses	52,078	62,750	34,566	34,566	<b>34,566</b>	-28,184	-44.91 %
Other Operating Expenses	45,179	20,000	17,000	20,000	<b>20,000</b>	0	0.00 %
<b>TOTAL</b>	<b>1,045,732</b>	<b>1,041,247</b>	<b>1,029,247</b>	<b>989,670</b>	<b>989,670</b>	<b>-51,577</b>	<b>-4.95 %</b>
<b>Expenditures By Division</b>							
Office Of The County Executive	1,045,732	1,041,247	1,029,247	989,670	<b>989,670</b>	-51,577	-4.95 %
<b>TOTAL</b>	<b>1,045,732</b>	<b>1,041,247</b>	<b>1,029,247</b>	<b>989,670</b>	<b>989,670</b>	<b>-51,577</b>	<b>-4.95 %</b>
<b>Personnel Summary</b>							
Personnel Summary	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
Authorized Personnel	8.00	8.00	8.00	8.00	<b>8.00</b>	0.00	0.00%



# General Government

## County Administration



### Mission Statement

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

In order to accomplish this, County Administration will:

- Prepare a fiscally prudent annual budget and ensure county funds are used efficiently.
- Supervise day-to-day administrative functions of county government.
- Coordinate legislation between the County Executive branch and the County Council.



## County Administration

### Department Description

The Department of County Administration assists the County Executive by supervising the day-to day operations of the county government. The Chief Administrative Officer is responsible for preparation of the annual budget, human resources, fleet operations, inter-department coordination between the executive and legislative branches, special projects, policy and procedure development, labor relations, human rights, workforce development, risk management and purchasing.

### Division/Major Program Description

#### Staff Services

Includes 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.

#### The Office Of Purchasing

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

#### Office of Human Resources

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

#### Fleet Operations Division

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

#### Office of Budget

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

#### Office of Environmental Sustainability

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

#### The Office of Human Rights

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

#### Office of Workforce Development

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

#### Risk Management

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

#### Public Information

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

## County Administration

### Fiscal Year 2008-2009 Highlights

- Revisions made to the take home vehicle policy are expected to save the county \$700,000 annually.
- The Office of Human Resources unveiled a new online employment application process. This process is saving 40,000 sheets of paper each year and hours of staff time.
- The Office of Human Rights launched a new website that has information available for residents about their rights and remedies available to them if they feel that their rights have been violated. The site includes a link that can provide the information in Spanish or Korean.
- The Howard County Office of Workforce Development hosted a presentation to update community residents on Base Realignment and Closure (BRAC) jobs.
- With the elimination of the county's in-house print shop, the services are now outsourced and savings to the county are approximately \$500,000 a year.
- The county run television station (Gtv) was consolidated with the Howard Community College television station, resulting in a \$500,000 annual savings to County Government.
- The county launched Wellness Works for employees of the government and its allied agencies. The aim of the initiative is to promote personal health and well-being with a future outcome of savings in employee health care benefits.

### Fiscal Year 2009-2010 Goals

- Continue to strengthen the spirit and legal requirements of fair housing laws with the sponsorship of a April 2010 certified workshop for property managers, leasing agents and realtors. The Howard County Office of Human Rights will co-sponsor the workshop with the Howard County Realtor's Association.
- Have at least 70% of the county government employees and allied agencies complete a health risk assessment by December 2009.
- Increase the number of preventive care physicals by June 2010.
- Continue roll out of NeoGov, the county's new online human resources system. An objective is to expand use of the requisition feature, as well as the interview scheduling module.

## County Administration

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	8,764,007	7,975,947	7,975,949	7,656,346	<b>7,656,346</b>	-319,601	-4.01 %
Grants Fund	1,232,534	5,106,028	7,187,882	7,411,117	<b>7,411,117</b>	2,305,089	45.14 %
Fleet Operations Fund	15,951,754	22,597,197	17,870,394	17,802,845	<b>17,802,845</b>	-4,794,352	-21.22 %
Risk Management Fund	4,643,761	7,498,184	7,439,075	7,428,275	<b>7,428,275</b>	-69,909	-0.93 %
Employee Benefits Fund	33,643,541	43,038,765	45,340,016	38,336,673	<b>38,336,673</b>	-4,702,092	-10.93 %
Trust and Agency Multifarious Fund	0	0	0	20,000	<b>20,000</b>	20,000	0.00 %
<b>TOTAL</b>	<b>64,235,597</b>	<b>86,216,121</b>	<b>85,813,316</b>	<b>78,655,255</b>	<b>78,655,255</b>	<b>-7,560,866</b>	<b>-8.77 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	11,692,919	11,482,764	11,947,245	11,700,538	<b>11,700,538</b>	217,774	1.90 %
Contractual Services	38,525,939	43,740,912	45,299,468	45,153,210	<b>45,153,210</b>	1,412,298	3.23 %
Supplies & Materials	3,729,043	4,012,890	3,775,198	3,770,702	<b>3,770,702</b>	-242,188	-6.04 %
Business & Education Expenses	4,144,406	6,397,061	7,301,642	7,291,042	<b>7,291,042</b>	893,981	13.97 %
Capital Outlay	27,946	130,000	115,000	115,000	<b>115,000</b>	-15,000	-11.54 %
Other Operating Expenses	2,066,631	15,835,494	12,774,763	6,024,763	<b>6,024,763</b>	-9,810,731	-61.95 %
Other Expenses	4,048,711	4,617,000	4,600,000	4,600,000	<b>4,600,000</b>	-17,000	-0.37 %
<b>TOTAL</b>	<b>64,235,597</b>	<b>86,216,121</b>	<b>85,813,316</b>	<b>78,655,255</b>	<b>78,655,255</b>	<b>-7,560,866</b>	<b>-8.77 %</b>
<b>Expenditures By Division</b>							
Staff Services	2,094,216	1,783,158	1,792,429	1,762,423	<b>1,762,423</b>	-20,735	-1.16 %
Greenfest	0	0	0	20,000	<b>20,000</b>	20,000	0.00 %
Personnel Board	0	2,300	0	0	<b>0</b>	-2,300	-100.00 %
Environmental Sustainability	0	108,490	111,314	109,272	<b>109,272</b>	782	0.72 %
Economic Development Incentive	30,000	700,000	700,000	700,000	<b>700,000</b>	0	0.00 %
Catalyst Loan Program	0	0	0	250,000	<b>250,000</b>	250,000	0.00 %
Office Of Human Rights	692,594	691,215	675,520	595,640	<b>595,640</b>	-95,575	-13.83 %
Equal Opportunity Grant	37,713	54,988	55,791	55,791	<b>55,791</b>	803	1.46 %
Human Rights Commission	16,336	17,400	17,400	17,400	<b>17,400</b>	0	0.00 %
Local Law Enforcement Grant	0	71,000	71,000	71,000	<b>71,000</b>	0	0.00 %
Local Law Enforcement Grant li	21,639	40,000	40,000	40,000	<b>40,000</b>	0	0.00 %
Local Law Enforcement Gr lii	0	85,000	75,000	75,000	<b>75,000</b>	-10,000	-11.76 %
Office of Workforce Development	174,889	343,676	295,788	295,788	<b>295,788</b>	-47,888	-13.93 %
Administrative Cost Pool	276,177	487,974	390,950	372,920	<b>372,920</b>	-115,054	-23.58 %
Alternative Funding	33,023	118,000	183,500	183,500	<b>183,500</b>	65,500	55.51 %
WIA	75,421	155,000	1,226,140	1,226,140	<b>1,226,140</b>	1,071,140	691.06 %
County Supplemental Training	0	15,000	15,000	15,000	<b>15,000</b>	0	0.00 %
BRAC Projects	1,883	500,000	250,000	250,000	<b>250,000</b>	-250,000	-50.00 %
Training Cost Pool	342,968	354,066	408,552	399,817	<b>399,817</b>	45,751	12.92 %
Carroll Co. Pass-Thru	413,709	575,000	1,226,139	1,226,139	<b>1,226,139</b>	651,139	113.24 %
WISH	0	0	304,000	304,000	<b>304,000</b>	304,000	100.00 %
Budget Division	781,698	763,309	758,640	717,350	<b>717,350</b>	-45,959	-6.02 %
Office Of Human Resources	1,368,660	1,639,184	1,632,088	1,484,329	<b>1,484,329</b>	-154,855	-9.45 %
Environmental Sustainability Board	0	800	800	800	<b>800</b>	0	0.00 %
Purchasing Division	973,978	1,108,165	1,133,639	1,160,005	<b>1,160,005</b>	51,840	4.68 %
Central Services Division	847,392	899,688	1,502	0	<b>0</b>	-899,688	-100.00 %
Central Services Staff	1,307,882	667,136	658,779	655,802	<b>655,802</b>	-11,334	-1.70 %
Risk Mgmt Workers Comp	2,004,870	3,400,500	3,400,500	3,400,500	<b>3,400,500</b>	0	0.00 %
Risk Mgmt Gen.Lib	510,356	762,500	762,500	762,500	<b>762,500</b>	0	0.00 %
Vehicle Liability	350,832	1,075,750	1,070,750	1,070,750	<b>1,070,750</b>	-5,000	-0.46 %

## County Administration

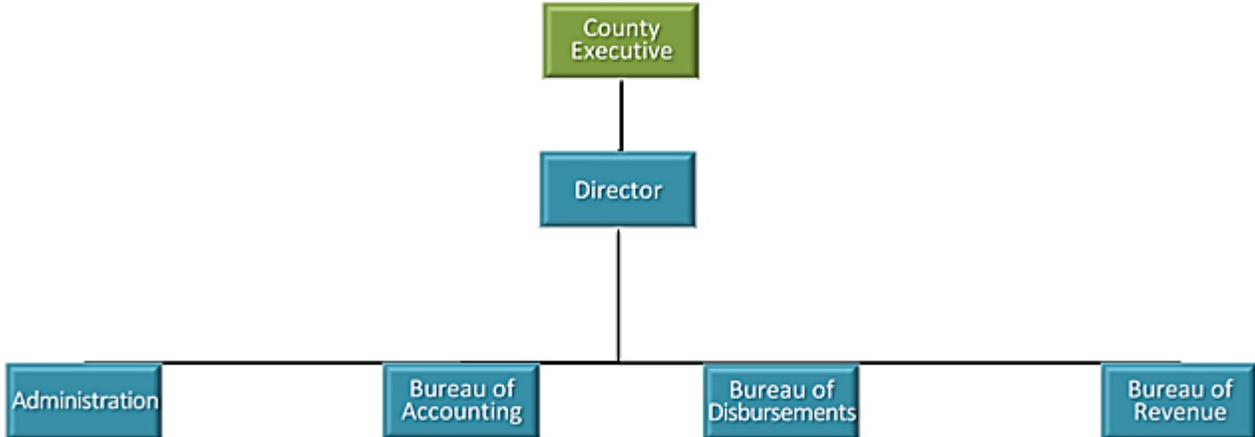
Expenditures	FY2008	FY2009	FY2010	FY2010	FY2010	FY09 App. vs FY10 Prop.	
	Actual	Approved	Requested	Proposed	Approved	Amount	Percent
<b>Expenditures By Division (Cont.)</b>							
Risk Mgmt Admin.	1,041,201	1,169,434	1,125,325	<b>1,114,525</b>	<b>1,114,525</b>	-54,909	-4.70 %
Environmental Liability	0	100,000	100,000	<b>100,000</b>	<b>100,000</b>	0	0.00 %
Public Information	1,353,753	851,114	899,551	<b>857,538</b>	<b>857,538</b>	6,424	0.75 %
Long Term Disability & Life	1,060,668	1,090,000	1,190,000	<b>1,190,000</b>	<b>1,190,000</b>	100,000	9.17 %
County Life Insurance	182,347	210,540	216,000	<b>216,000</b>	<b>216,000</b>	5,460	2.59 %
Employee Benefits	256,987	7,820,019	7,327,984	<b>324,641</b>	<b>324,641</b>	-7,495,378	-95.85 %
Flexible Benefits	3,905,824	4,053,469	4,053,469	<b>4,053,469</b>	<b>4,053,469</b>	0	0.00 %
County Health Insurance	23,334,910	23,978,472	26,136,534	<b>26,136,534</b>	<b>26,136,534</b>	2,158,062	9.00 %
Hcc Health Insurance	3,793,022	4,178,202	4,554,240	<b>4,554,240</b>	<b>4,554,240</b>	376,038	9.00 %
Libraries Health Insurance	1,003,223	1,440,913	1,570,595	<b>1,570,595</b>	<b>1,570,595</b>	129,682	9.00 %
Economic Dev Health Insur	75,912	133,575	145,597	<b>145,597</b>	<b>145,597</b>	12,022	9.00 %
Mental Health Auth Insur	30,649	133,575	145,597	<b>145,597</b>	<b>145,597</b>	12,022	9.00 %
Drug Asset Forfeiture	0	350,000	350,000	<b>350,000</b>	<b>350,000</b>	0	0.00 %
Economic Develop Fund	0	1,500,000	1,500,000	<b>1,500,000</b>	<b>1,500,000</b>	0	0.00 %
Lake Kittamaquondi State Grant	0	100,000	100,000	<b>100,000</b>	<b>100,000</b>	0	0.00 %
BRAC Grant	0	0	291,810	<b>291,810</b>	<b>291,810</b>	291,810	100.00 %
<b>TOTAL</b>	<b>64,235,597</b>	<b>86,216,121</b>	<b>85,813,316</b>	<b>78,655,255</b>	<b>78,655,255</b>	<b>-7,560,866</b>	<b>-8.77 %</b>

Personnel Summary	FY2008	FY2009	FY2009	FY2010	FY2010	FY09 Adj. vs. FY10 Prop.	
	Actual	Approved	Adjusted	Proposed	Approved	Amount	Percent
<b>Authorized Personnel</b>	141.60	127.10	127.50	127.50	<b>127.50</b>	0.00	0.00%



## General Government

### Finance



### Mission Statement

The mission of the Department of Finance is to ensure that the County's financial resources are collected, protected, invested and distributed in a fiscally responsible manner; and to provide optimal financial services to a wide range of constituents including citizens, taxpayers, businesses, agencies and employees of the county with an effective and efficient team of employees.

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

### Department Description

The Department of Finance is responsible for the collection of property and recordation taxes, custody of revenues and other receipts and the control of expenditures based on County Council approved budgets. It also maintains financial systems structured on generally accepted accounting principles, prepares financial reports for use by management and outside parties and administers planning for all bond sales.

## Finance

### Division/Major Program Description

#### **The Office of Director**

The Office of Director administers the collection of state and county taxes, special assessments, metropolitan district charges and other fees and revenues. It enforces collection of taxes in the manner provided by law.

#### **Bureau of Accounting**

Serves as a daily financial accounting operation for Howard County Government. The bureau maintains the county's main accounting system along with a series of smaller systems. The bureau is divided into two areas of responsibility; the Bureau of Accounting provides training to county employees on proper use of the financial system, controls the loading and reconciliation of the operating and capital budgets, reconciles balance sheet accounts, processes developer rebates and maintains the integrity of the financial system. Financial Management prepares reports, schedules and statements that show the county's financial, economic and demographic position.

#### **Bureau of Accounting & Customer Services**

The bureau services bills and collects real property taxes, personal property taxes and recordation tax.

#### **Utility & Miscellaneous Billing**

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

#### **Financial Disbursement**

This division is responsible for most of the payments made by Howard County Government. This includes payroll and accounts payable transactions. The payroll division processes county bi-weekly payroll, reconciles the payroll interface into the financial system, processes year end W-2 forms and works with the county's outside service providers on implementing payroll law changes and modifications to the payroll system. The Accounts Payable Division processes most of the county's disbursements, maintains capital project files, processes 1099 forms and works with other county agencies and outside vendors on the correct processing of payments.

## Finance

### Fiscal Year 2008-2009 Highlights

- Began the collection of recordation tax, previously a function of the State. With this change the County is saving approximately \$650,000 in administrative costs charged by the State of Maryland.
- Received the Certificate of Achievement of Excellence in Financial Reporting from the GFOA for the 33rd year in a row.
- Began implementation of a new credit card contract and on-line payments option for county agencies.
- Partnered with the Public Schools in bidding the 457 Deferred Compensation Plan provider/administrator which resulted in significantly lowering the plan fees paid by participants.
- Implemented remote deposit of county receipts with our banking services provider. Remote deposit provides for earlier crediting of deposits to our accounts and reduces the costs of armored car courier service.
- Implemented new financial advisory services contracts for tax increment financing projects.

### Fiscal Year 2009-2010 Goals

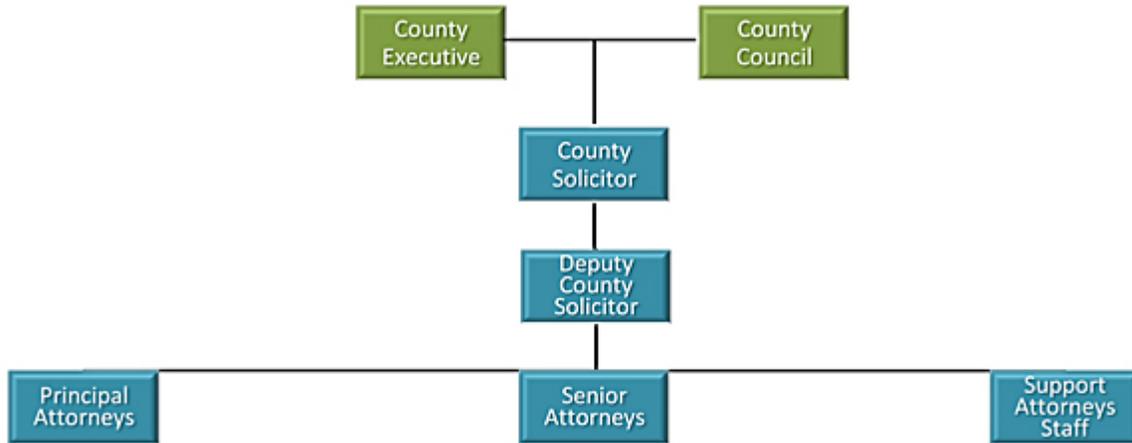
- Consider opportunities for replacing, and possibly outsourcing, parking ticket operation in the county.
- Request and evaluate proposals to implement a new payroll system for the county.
- Request and evaluate proposals to implement a new banking services contract for county.
- Fully implement on-line payments functionality for customers paying tax and water and sewer bills, and parking fines.
- Integrate use of new SAP financial system and business model into day-to-day operations of the Department of Finance

## Finance

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	6,401,230	6,930,514	6,583,159	6,119,559	<b>6,119,559</b>	-810,955	-11.70 %
Commercial Paper Bond Anticipation Fund	4,226,265	7,720,500	7,720,500	5,300,000	<b>5,300,000</b>	-2,420,500	-31.35 %
Savage TIF District Fund	0	0		150,000	<b>150,000</b>	150,000	0.00 %
Savage Special Tax District Fund	0	0		150,000	<b>150,000</b>	150,000	0.00 %
<b>TOTAL</b>	<b>10,627,495</b>	<b>14,651,014</b>	<b>14,303,659</b>	<b>11,719,559</b>	<b>11,719,559</b>	<b>-2,931,455</b>	<b>-20.01 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	3,711,946	4,304,965	4,293,001	3,962,131	<b>3,962,131</b>	-342,834	-7.96 %
Contractual Services	763,457	903,519	968,354	962,610	<b>962,610</b>	59,091	6.54 %
Supplies & Materials	94,508	96,700	104,775	98,275	<b>98,275</b>	1,575	1.63 %
Business & Education Expenses	35,195	56,878	56,552	28,232	<b>28,232</b>	-28,646	-50.36 %
Capital Outlay	1,688	14,600	41,922	0	<b>0</b>	-14,600	-100.00 %
Other Operating Expenses	6,020,702	9,274,352	8,839,055	6,668,311	<b>6,668,311</b>	-2,606,041	-28.10 %
<b>TOTAL</b>	<b>10,627,495</b>	<b>14,651,014</b>	<b>14,303,659</b>	<b>11,719,559</b>	<b>11,719,559</b>	<b>-2,931,455</b>	<b>-20.01 %</b>
<b>Expenditures By Division</b>							
Office Of The Director	2,163,595	1,932,110	1,426,391	1,403,446	<b>1,403,446</b>	-528,664	-27.36 %
Bureau Of Accounting	1,259,238	1,557,203	1,634,356	1,429,991	<b>1,429,991</b>	-127,212	-8.17 %
Bur Revenue and Customer Svc	1,388,193	1,650,723	1,553,245	1,445,116	<b>1,445,116</b>	-205,607	-12.46 %
Bond Issue Expense	208,688	300,000	410,000	359,756	<b>359,756</b>	59,756	19.92 %
Commercial Paper Program	4,226,265	7,720,500	7,720,500	5,300,000	<b>5,300,000</b>	-2,420,500	-31.35 %
Savage TIF District	0	0		150,000	<b>150,000</b>	150,000	0.00 %
Savage Special Tax District	0	0		150,000	<b>150,000</b>	150,000	0.00 %
Utility & Miscellaneous Bill	502,186	515,864	567,201	557,689	<b>557,689</b>	41,825	8.11 %
Financial Disbursements	879,331	974,614	991,966	923,561	<b>923,561</b>	-51,053	-5.24 %
<b>TOTAL</b>	<b>10,627,495</b>	<b>14,651,014</b>	<b>14,303,659</b>	<b>11,719,559</b>	<b>11,719,559</b>	<b>-2,931,455</b>	<b>-20.01 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	56.50	57.50	56.00	56.00	<b>56.00</b>	0.00	0.00%

# General Government

## Office Of Law



## Office Of Law

### Description

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

### Fiscal Year 2008-2009 Highlights

- Reviewed approximately 1,500 documents for legal sufficiency.
- Litigated contract disputes, torts, condemnation matters, and consumer protection actions involving foreclosure scams and unfair and deceptive trade practices.
- **Pursued over 100 civil citations and code enforcement actions**
- Collected \$1.3 million in money owed to the County.
- Provided advice to the County Council on ordinances and resolutions, pursuant to the Charter.

### Fiscal Year 2009-2010 Goals

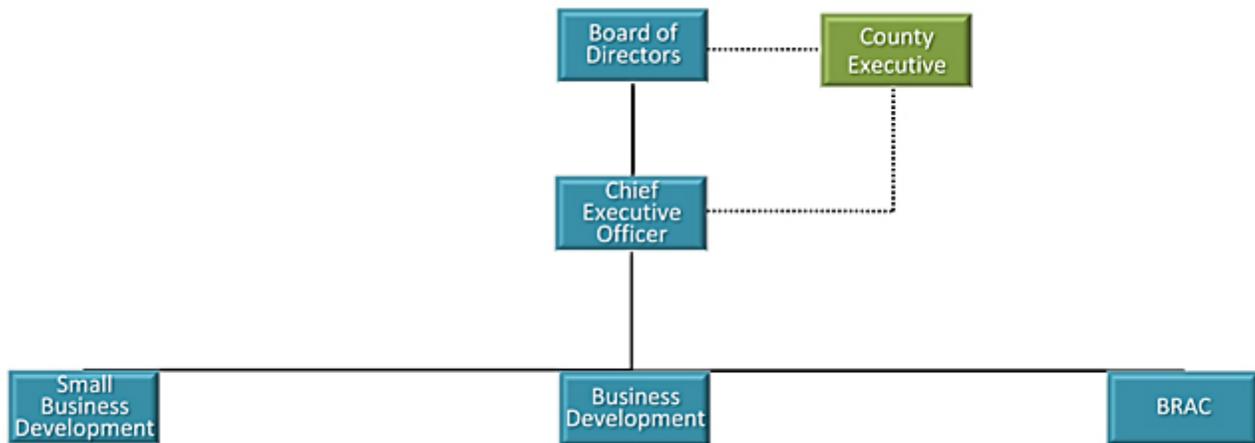
- Successfully conclude pending litigation on the County's behalf.
- Fully implement electronic case management system.
- Achieve greater efficiencies in collection and code enforcement actions.
- In conjunction with agencies, revise financial disclosure and lobbyist registration forms to provide electronic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

## Office of Law

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	2,897,547	3,167,402	3,167,402	3,262,011	<b>3,262,011</b>	94,609	2.99 %
<b>TOTAL</b>	<b>2,897,547</b>	<b>3,167,402</b>	<b>3,167,402</b>	<b>3,262,011</b>	<b>3,262,011</b>	<b>94,609</b>	<b>2.99 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	2,687,109	2,895,021	2,944,586	3,041,607	<b>3,041,607</b>	146,586	5.06 %
Contractual Services	23,424	34,493	33,393	30,981	<b>30,981</b>	-3,512	-10.18 %
Supplies & Materials	62,862	77,350	77,500	77,500	<b>77,500</b>	150	0.19 %
Business & Education Expenses	24,934	33,150	24,000	24,000	<b>24,000</b>	-9,150	-27.60 %
Capital Outlay	3,584	5,000	0	0	<b>0</b>	-5,000	-100.00 %
Other Operating Expenses	95,634	122,388	87,923	87,923	<b>87,923</b>	-34,465	-28.16 %
<b>TOTAL</b>	<b>2,897,547</b>	<b>3,167,402</b>	<b>3,167,402</b>	<b>3,262,011</b>	<b>3,262,011</b>	<b>94,609</b>	<b>2.99 %</b>
<b>Expenditures By Division</b>							
Office Of Law	2,897,547	3,167,402	3,167,402	3,262,011	<b>3,262,011</b>	94,609	2.99 %
<b>TOTAL</b>	<b>2,897,547</b>	<b>3,167,402</b>	<b>3,167,402</b>	<b>3,262,011</b>	<b>3,262,011</b>	<b>94,609</b>	<b>2.99 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	24.00	24.00	24.00	24.00	<b>24.00</b>	0.00	0.00%

## General Government

### Economic Development Authority




---

### Mission Statement

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

---

### Department Description

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

## Economic Development Authority

### Fiscal Year 2008-2009 Highlights

- The Government Contracting Institute developed and produced, with TargetGov and the Governor's Office of Minority Affairs, in-depth training on how to enter the market and how to succeed as a federal government contractor.
- More than 100 appointments were scheduled for county department heads, EDA board members, representatives of the Chamber of Commerce and other partners during Business Appreciation Week. Companies were presented with a certificate of appreciation, and valuable information was gathered on their growth plans, specific needs and other issues during these visits.
- NeoTech achieved 100% occupancy during most of the fiscal year. One incubator firm (Ilex) was acquired this year and a Leadership Development annual program was initiated for a select group of high growth potential NeoTech CEOs. Twenty-five resident companies and seven "affiliates" receive coaching, mentoring and a myriad of other direct services at NeoTech.
- Catalyst Loan Program was established for small, start-up firms in Howard County and is designed to lend from \$50,000 to \$100,000 to companies as an important stage in their growth. The program offers low interest rates, with pay-back in two to five years. Initial funding in the program is \$500,000.

### Fiscal Year 2009-2010 Goals

- The Authority will renew its Route 1 Corridor Loan Program with partnership of seven banks that provide attractive below market rate programs. It is anticipated that substantial growth will occur within the corridor as a result of its close proximity to the Base Realignment and Closure (BRAC) activity at Fort Meade. Marketing efforts will be focused on small to medium defense contractors doing business with the Defense Information Security Agency (DISA) and substantial growth in contracts with the National Security Agency (NSA).
- Increase awareness of Howard County through targeted advertising and a multi-dimensional direct mail campaign addressed to approximately 1,500-2,000 CEOs and C-Level Management of resident companies, small businesses, entrepreneurs and Fortune 1000 companies residing in the mid-atlantic and midwest regions and national site selection consultants. The objective is to market the strategic advantages of a Howard County location as a business opportunity at a time when other jurisdictions are reducing their marketing activities.
- The Center for Business and Technology Development will deliver more content online using webinars, news, social networks and other tools to enhance the county's entrepreneurial and small business environment. The Government Contracting Institute will be held again in the fall of 2009 and probably again in the spring of 2010.

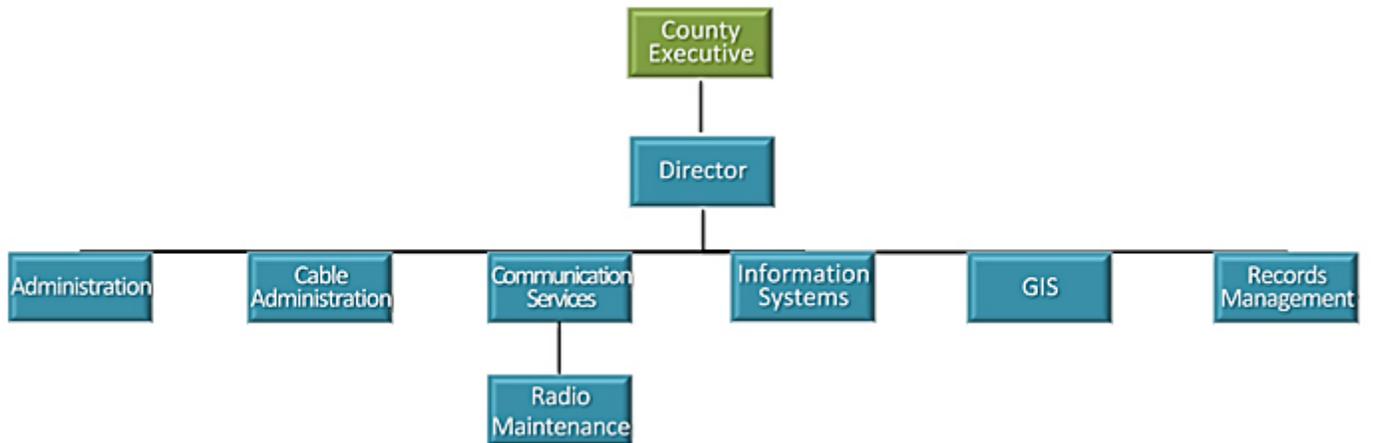
## Economic Development Authority

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	1,266,869	1,384,594	1,384,594	1,322,661	<b>1,322,661</b>	-61,933	-4.47 %
<b>TOTAL</b>	<b>1,266,869</b>	<b>1,384,594</b>	<b>1,384,594</b>	<b>1,322,661</b>	<b>1,322,661</b>	<b>-61,933</b>	<b>-4.47 %</b>
<b>Expenditures By Object Class</b>							
Other Operating Expenses	1,266,869	1,384,594	1,384,594	1,322,661	<b>1,322,661</b>	-61,933	-4.47 %
<b>TOTAL</b>	<b>1,266,869</b>	<b>1,384,594</b>	<b>1,384,594</b>	<b>1,322,661</b>	<b>1,322,661</b>	<b>-61,933</b>	<b>-4.47 %</b>
<b>Expenditures By Division</b>							
Economic Development	1,266,869	1,384,594	1,384,594	1,322,661	<b>1,322,661</b>	-61,933	-4.47 %
<b>TOTAL</b>	<b>1,266,869</b>	<b>1,384,594</b>	<b>1,384,594</b>	<b>1,322,661</b>	<b>1,322,661</b>	<b>-61,933</b>	<b>-4.47 %</b>



## General Government

### Technology



### Mission Statement

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

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



## Technology

### 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. The department's analysts and programmers use leading systems development tools in their software production efforts. Where applicable and cost effective, standard applications available from outside vendors are procured. The department also plays a major role in support of public safety systems, including the 911 system and multiple homeland security initiatives.

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

### Division/Major Program Description

#### Administration

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

#### Cable Administration

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

#### 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 a wide range of vital services encompassing systems programming, data communications, database administration and the technical help desk. Division employees develop application systems, provide maintenance and use support, and plan development and implementation of application systems for county agencies.

#### 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. It also provides intranet access to electronically stored documents.

## Technology

### Fiscal Year 2008-2009 Highlights

- The County Executive named Ira Levy the Chief Performance Officer for Howard County Government with the directive to improve government efficiency through creative solutions - and thus save county funds.
- The addition of Voice Over IP System saved the county \$425,000 in fiscal 2009 and is expected to save \$950,000 in fiscal 2010
- Baltimore SmartCEO Magazine named Ira Levy "Smart CIO"
- Howard County was awarded the 3rd most Digital County Government by the Center for Digital Government.
- The Department of Technology is leading the implementation of the SAP enterprise resource planning system that is to replace the county's current financial accounting system and purchasing system.
- The County Cable Advisory Committee held a Community Digital Transition Forum for county residents, educating them on the transition from analog broadcast to digital broadcast.

### Fiscal Year 2009-2010 Goals

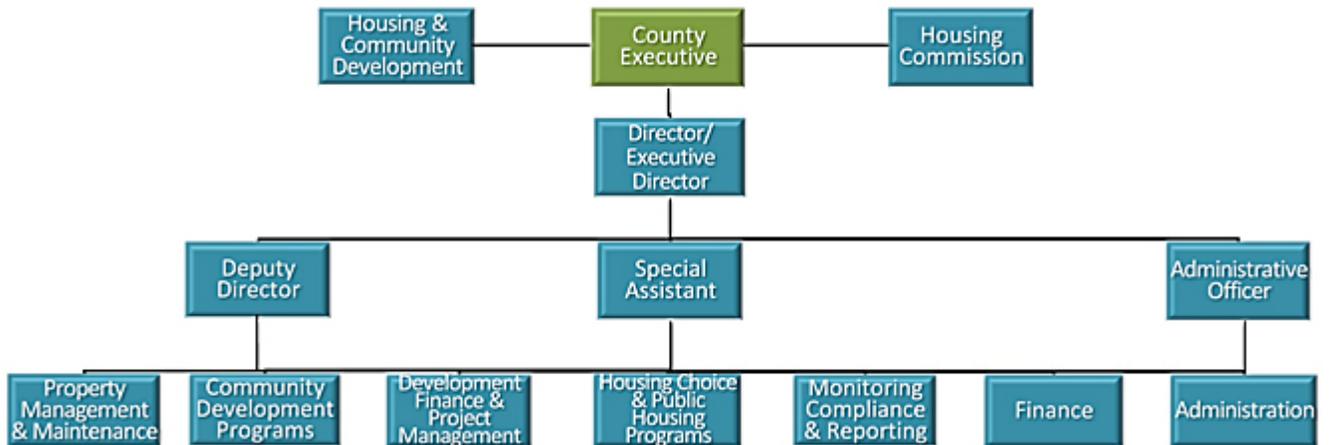
- Continue to plan and fully implement the SAP ERP system.
- Continue to implement a three year replacement/refresh schedule for county agencies for desktops and laptops.
- Continue expansion of microwave system use for data transmissions to select buildings resulting in savings from monthly carrier charges.
- Explore efficiencies and cost savings measures related to wireless services utilized by the county.
- Develop and deploy new or improved web mapping applications throughout the county.
- Deploy a fiber optic network for the Howard County Wide Area Network (WAN).

## Technology

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	Percent
<b>Expenditures By Fund</b>							
General Fund	706,641	982,250	977,713	881,828	<b>881,828</b>	-100,422	-10.22 %
Data Processing Fund	13,659,552	16,020,922	15,814,453	15,460,689	<b>15,460,689</b>	-560,233	-3.50 %
<b>TOTAL</b>	<b>14,366,192</b>	<b>17,003,172</b>	<b>16,792,166</b>	<b>16,342,517</b>	<b>16,342,517</b>	<b>-660,655</b>	<b>-3.89 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	5,339,159	6,520,496	6,544,121	6,421,386	<b>6,421,386</b>	-99,110	-1.52 %
Contractual Services	5,919,986	5,703,140	6,277,815	5,965,401	<b>5,965,401</b>	262,261	4.60 %
Supplies & Materials	132,181	209,030	292,080	282,580	<b>282,580</b>	73,550	35.19 %
Business & Education Expenses	221,647	240,332	220,464	215,464	<b>215,464</b>	-24,868	-10.35 %
Capital Outlay	2,140,363	2,206,800	1,783,975	1,783,975	<b>1,783,975</b>	-422,825	-19.16 %
Other Operating Expenses	187,920	1,515,757	1,046,120	1,046,120	<b>1,046,120</b>	-469,637	-30.98 %
Other Expenses	424,938	607,617	627,591	627,591	<b>627,591</b>	19,974	3.29 %
<b>TOTAL</b>	<b>14,366,192</b>	<b>17,003,172</b>	<b>16,792,166</b>	<b>16,342,517</b>	<b>16,342,517</b>	<b>-660,655</b>	<b>-3.89 %</b>
<b>Expenditures By Division</b>							
Administration	318,162	322,428	373,102	373,123	<b>373,123</b>	50,695	15.72 %
Cable Advisory Committee	0	1,100	800	800	<b>800</b>	-300	-27.27 %
Cable Television Administrator	179,112	254,331	268,655	255,140	<b>255,140</b>	809	0.32 %
Communication Services	527,529	726,819	708,257	625,888	<b>625,888</b>	-100,931	-13.89 %
Geographical Info Systems	739,952	1,173,615	835,550	825,576	<b>825,576</b>	-348,039	-29.66 %
Radio Maintenance	2,728,277	3,272,786	3,062,193	3,054,017	<b>3,054,017</b>	-218,769	-6.68 %
Telephone Services	2,558,113	2,488,145	2,488,145	2,300,000	<b>2,300,000</b>	-188,145	-7.56 %
Information Systems Office	6,905,091	8,231,666	8,500,151	8,365,117	<b>8,365,117</b>	133,451	1.62 %
Records Management Div	409,957	532,282	555,312	542,855	<b>542,855</b>	10,573	1.99 %
<b>TOTAL</b>	<b>14,366,192</b>	<b>17,003,172</b>	<b>16,792,166</b>	<b>16,342,517</b>	<b>16,342,517</b>	<b>-660,655</b>	<b>-3.89 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	Percent
<b>Authorized Personnel</b>	71.00	72.00	72.00	72.00	<b>72.00</b>	0.00	0.00%

## General Government

### Housing and Community Development



### Department Description

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



## Housing and Community Development

### Division/Major Program Description

#### Housing and Community Development

This program develops and provides affordable housing for county residents and manages county owned subsidized housing. It provides counseling services pertaining to home purchase and maintenance, as well as, funds emergency housing for the homeless.

#### Housing Initiative

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

#### Housing and Community Development Board

The Housing and Community Development Board is an advisory board established to provide guidance on Howard County's efforts to create and maintain affordable, safe and decent housing, and to upgrade existing housing stock. The board is composed of seven private citizens appointed by the County Executive and approved by the County Council.

#### 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 between \$1,000,000 and \$1,400,000 annually to be used for housing and community development activities.

## Housing and Community Development

### Fiscal Year 2008-2009 Highlights

- The third annual "Come Home to Howard County" Housing Fair was held in April. The event is a celebration of the benefits of living in Howard County and provides the opportunity for attendees to meet one-on-one with over 45 exhibitors to learn everything about renting, buying or fixing up a home in Howard County. The Fair also includes a house lottery drawing where qualified winners have the opportunity to buy a new or renovated home at a substantially reduced price.
- The Department entered a partnership with the federal Department of Housing and Urban Development in an attempt to diminish fraud and abuse in federally sponsored housing programs in Howard County.
- Housing and Community Development continued administration and oversight of the Moderate Income Housing Unit program. MIHU requires developers of new housing in certain zoning districts to sell or rent some of the new dwelling units to households of moderate income. The program offers quality new homes at reduced prices and rents to eligible families.
- The Howard County Housing Commission completed a \$36 million acquisition of Columbia Landing, a 300-unit apartment community on Tamar Drive in Columbia.

### Fiscal Year 2009-2010 Goals

- Continue the commitment of providing high quality, sustainable and affordable housing for low- and moderate- income individuals and families who live and work in Howard County.
- Reduce departmental expenses by 20% with the transfer, via long-term leases, of all county owned rental housing properties to the Howard County Housing Commission.

## Housing and Community Development

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
Grants Fund	2,126,260	3,563,775	3,603,573	3,602,433	<b>3,602,433</b>	38,658	1.08 %
Community Renewal Program Fund	5,184,789	9,903,325	7,332,555	7,268,784	<b>7,268,784</b>	-2,634,541	-26.60 %
<b>TOTAL</b>	<b>7,311,050</b>	<b>13,467,100</b>	<b>10,936,128</b>	<b>10,871,217</b>	<b>10,871,217</b>	<b>-2,595,883</b>	<b>-19.28 %</b>
<b>Expenditures By Object Class</b>							
Salaries, Wages & Fringe Benefits	2,663,980	3,231,677	3,419,613	3,358,250	<b>3,358,250</b>	126,573	3.92 %
Contractual Services	2,413,794	4,145,607	4,077,981	4,074,433	<b>4,074,433</b>	-71,174	-1.72 %
Supplies & Materials	119,274	90,525	68,300	68,300	<b>68,300</b>	-22,225	-24.55 %
Business & Education Expenses	69,858	172,073	113,590	113,590	<b>113,590</b>	-58,483	-33.99 %
Capital Outlay	12,590	64,000	21,000	21,000	<b>21,000</b>	-43,000	-67.19 %
Other Operating Expenses	2,031,554	5,763,218	3,235,644	3,235,644	<b>3,235,644</b>	-2,527,574	-43.86 %
<b>TOTAL</b>	<b>7,311,050</b>	<b>13,467,100</b>	<b>10,936,128</b>	<b>10,871,217</b>	<b>10,871,217</b>	<b>-2,595,883</b>	<b>-19.28 %</b>
<b>Expenditures By Division</b>							
Housing & Comm Development	4,639,804	5,352,936	5,385,815	5,321,377	<b>5,321,377</b>	-31,559	-0.59 %
Community Dev Committee	188	8,390	6,940	6,940	<b>6,940</b>	-1,450	-17.28 %
Housing Initiative	492,858	4,439,350	1,939,800	1,939,800	<b>1,939,800</b>	-2,499,550	-56.30 %
Pleasant Chase	51,940	102,649	0	667	<b>667</b>	-101,982	-99.35 %
CDBG	2,126,260	3,306,775	3,428,573	3,427,433	<b>3,427,433</b>	120,658	3.65 %
Community Legacy Program	0	257,000	175,000	175,000	<b>175,000</b>	-82,000	-31.91 %
<b>TOTAL</b>	<b>7,311,050</b>	<b>13,467,100</b>	<b>10,936,128</b>	<b>10,871,217</b>	<b>10,871,217</b>	<b>-2,595,883</b>	<b>-19.28 %</b>
<b>Personnel Summary</b>							
	FY2008 Actual	FY2009 Approved	FY2009 Adjusted	FY2010 Proposed	FY2010 Approved	FY09 Adj. vs. FY10 Prop. Amount	FY09 Adj. vs. FY10 Prop. Percent
<b>Authorized Personnel</b>	38.38	43.38	43.88	43.88	<b>43.88</b>	0.00	0.00%

## General Government

### Employee Tuition Reimbursement

#### Department Description

Maintains funds to reimburse employees for approved college tuition for work-related courses and degree programs

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	80,567	73,750	110,000	73,750	<b>73,750</b>	0	0.00 %
<b>TOTAL</b>	<b>80,567</b>	<b>73,750</b>	<b>110,000</b>	<b>73,750</b>	<b>73,750</b>	<b>0</b>	<b>0.00 %</b>
<b>Expenditures By Object Class</b>							
Business & Education Expenses	80,567	73,750	110,000	73,750	<b>73,750</b>	0	0.00 %
<b>TOTAL</b>	<b>80,567</b>	<b>73,750</b>	<b>110,000</b>	<b>73,750</b>	<b>73,750</b>	<b>0</b>	<b>0.00 %</b>
<b>Expenditures By Division</b>							
Employee Tuition Reimbursement	80,567	73,750	110,000	73,750	<b>73,750</b>	0	0.00 %
<b>TOTAL</b>	<b>80,567</b>	<b>73,750</b>	<b>110,000</b>	<b>73,750</b>	<b>73,750</b>	<b>0</b>	<b>0.00 %</b>



## Capital, Debt Service & Reserves

### *Section VII*

#### Table of Contents

Debt Service.....	177
Pay-As-You-Go Funds .....	179
Contingency Reserves.....	181



# Capital, Debt Service & Reserves

## Debt Service

### Department Description

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

## Debt Service

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	70,048,666	77,691,172	78,914,283	79,914,283	<b>79,914,283</b>	2,223,111	2.86 %
Water Sewer Special Benefits Charge	19,868,021	27,193,791	0	28,791,788	<b>28,791,788</b>	1,597,997	5.88 %
General Imps Capital Projects Fund	5,368,246	6,852,207	7,757,041	7,757,041	<b>7,757,041</b>	904,834	13.21 %
Fire Service Buildings & Equipment Fund	647,628	696,503	1,093,293	1,093,293	<b>1,093,293</b>	396,790	56.97 %
Recreation and Parks Capital Project Fund	3,341,139	3,315,215	3,165,132	3,165,132	<b>3,165,132</b>	-150,083	-4.53 %
Highway Capital Projects	3,233,753	3,689,153	2,997,922	2,997,922	<b>2,997,922</b>	-691,231	-18.74 %
<b>TOTAL</b>	<b>102,507,453</b>	<b>119,438,041</b>	<b>93,927,671</b>	<b>123,719,459</b>	<b>123,719,459</b>	<b>4,281,418</b>	<b>3.58 %</b>
<b>Expenditures By Object Class</b>							
Other Operating Expenses	84,074,610	94,085,834	86,170,630	97,462,418	<b>97,462,418</b>	3,376,584	3.59 %
Other Expenses	18,432,843	25,352,207	7,757,041	26,257,041	<b>26,257,041</b>	904,834	3.57 %
<b>TOTAL</b>	<b>102,507,453</b>	<b>119,438,041</b>	<b>93,927,671</b>	<b>123,719,459</b>	<b>123,719,459</b>	<b>4,281,418</b>	<b>3.58 %</b>
<b>Expenditures By Division</b>							
Water & Sewer Spec Debt Servic	18,304,461	25,772,786	0	27,447,974	<b>27,447,974</b>	1,675,188	6.50 %
MD Watr Quality Revolving Loan	1,563,560	1,421,005	0	1,343,814	<b>1,343,814</b>	-77,191	-5.43 %
Fire Service Debt	647,628	696,503	1,093,293	1,093,293	<b>1,093,293</b>	396,790	56.97 %
Recreation Debt Service	3,341,139	3,315,215	3,165,132	3,165,132	<b>3,165,132</b>	-150,083	-4.53 %
Highways Debt Service	3,233,753	3,689,153	2,997,922	2,997,922	<b>2,997,922</b>	-691,231	-18.74 %
Gen Imps Capital Debt Service	5,368,246	6,852,207	7,757,041	7,757,041	<b>7,757,041</b>	904,834	13.21 %
Police Department	482,986	491,101	503,877	503,877	<b>503,877</b>	12,776	2.60 %
Schools	19,851,894	21,640,988	21,188,631	22,188,631	<b>22,188,631</b>	547,643	2.53 %
Community College	1,683,252	2,054,701	2,404,526	2,404,526	<b>2,404,526</b>	349,825	17.03 %
Fire Fund	443,368	483,115	631,846	631,846	<b>631,846</b>	148,731	30.79 %
General County Projects	13,612,066	14,200,623	14,729,271	14,729,271	<b>14,729,271</b>	528,648	3.72 %
Recreation And Parks	2,385,506	2,420,671	2,386,647	2,386,647	<b>2,386,647</b>	-34,024	-1.41 %
Community Renewal	718,105	722,212	753,074	753,074	<b>753,074</b>	30,862	4.27 %
Storm Drainage	657,260	686,998	779,828	779,828	<b>779,828</b>	92,830	13.51 %
Excise Bonds Principal	2,464,000	2,580,000	1,758,369	1,758,369	<b>1,758,369</b>	-821,631	-31.85 %
DILP Technology Bonds Principal	444,800	454,400	458,000	458,000	<b>458,000</b>	3,600	0.79 %
School Surcharge Principal	2,003,763	2,651,453	3,007,935	3,007,935	<b>3,007,935</b>	356,482	13.44 %
College Bonds Principal	203,000	228,743	348,001	348,001	<b>348,001</b>	119,258	52.14 %
Police	331,630	314,739	310,940	310,940	<b>310,940</b>	-3,799	-1.21 %
Schools	12,545,940	13,401,170	13,283,209	13,283,209	<b>13,283,209</b>	-117,961	-0.88 %
Community College	1,254,898	1,664,780	1,961,276	1,961,276	<b>1,961,276</b>	296,496	17.81 %
Fire Fund	204,260	213,388	461,447	461,447	<b>461,447</b>	248,059	116.25 %
General County Projects	5,673,530	7,209,535	7,233,891	7,233,891	<b>7,233,891</b>	24,356	0.34 %
Recreation & Parks	955,633	894,544	778,485	778,485	<b>778,485</b>	-116,059	-12.97 %

Community Renewal	300,324	276,754	221,393	221,393	<b>221,393</b>	-55,361	-20.00 %
Storm Drainage	433,091	474,493	530,979	530,979	<b>530,979</b>	56,486	11.90 %
Excise Bonds Interest	769,753	1,109,153	1,239,553	1,239,553	<b>1,239,553</b>	130,400	11.76 %
DILP Technology	59,807	49,076	34,005	34,005	<b>34,005</b>	-15,071	-30.71 %
School Surcharge interest	2,309,876	3,149,950	3,436,031	3,436,031	<b>3,436,031</b>	286,081	9.08 %
College Bonds interest	259,924	318,585	473,069	473,069	<b>473,069</b>	154,484	48.49 %
<b>TOTAL</b>	<b>102,507,453</b>	<b>119,438,041</b>	<b>93,927,671</b>	<b>123,719,459</b>	<b>123,719,459</b>	<b>4,281,418</b>	<b>3.58 %</b>

## Capital, Debt Service & Reserves

### Pay-As-You-Go-Funds

#### Department Description

Pay-As-You-Go-Funds provide cash financing for capital projects from the general fund. Projects funded are those with a usable life less than the time required to pay off bonds normally sold to fund capital projects, or which the county chooses to pay from current revenues. The pay-as-you-go financing is also used in the operating budget to pay for capital outlay and for non-recurring expenses.

#### Pay As You Go Funds

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	37,439,454	32,691,971	0	5,643,625	<b>5,643,625</b>	-27,048,346	-82.74 %
<b>TOTAL</b>	<b>37,439,454</b>	<b>32,691,971</b>	<b>0</b>	<b>5,643,625</b>	<b>5,643,625</b>	<b>-27,048,346</b>	<b>-82.74 %</b>
<b>Expenditures By Object Class</b>							
Capital Outlay	18,369,860	20,052,986	0	5,643,625	<b>5,643,625</b>	-14,409,361	-71.86 %
Other Operating Expenses	19,069,594	12,638,985	0	0	<b>0</b>	-12,638,985	-100.00 %
<b>TOTAL</b>	<b>37,439,454</b>	<b>32,691,971</b>	<b>0</b>	<b>5,643,625</b>	<b>5,643,625</b>	<b>-27,048,346</b>	<b>-82.74 %</b>
<b>Expenditures By Division</b>							
Pay As You Go Funds	37,439,454	32,691,971	0	5,643,625	<b>5,643,625</b>	-27,048,346	-82.74 %
<b>TOTAL</b>	<b>37,439,454</b>	<b>32,691,971</b>	<b>0</b>	<b>5,643,625</b>	<b>5,643,625</b>	<b>-27,048,346</b>	<b>-82.74 %</b>



## Capital, Debt Service & Reserves

### Contingency Reserve

#### Department Description

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

### Contingency Revenue

Expenditures	FY2008 Actual	FY2009 Approved	FY2010 Requested	FY2010 Proposed	FY2010 Approved	FY09 App. vs FY10 App. Amount	FY09 App. vs FY10 App. Percent
<b>Expenditures By Fund</b>							
General Fund	0	1,500,000	1,500,000	1,500,000	<b>1,500,000</b>	0	0.00 %
Self-Sustaining Recreation Program Fund	0	1,765	0	159,363	<b>159,363</b>	157,598	8,929.07 %
Forest Conservation Fund	0	1,788,799	0	1,545,447	<b>1,545,447</b>	-243,352	-13.60 %
Grants Fund	0	5,000,000	5,000,000	30,000,000	<b>30,000,000</b>	25,000,000	500.00 %
Fleet Operations Fund	0	920,731	0	1,844,345	<b>1,844,345</b>	923,614	100.31 %
Data Processing Fund	0	1,659,332	0	3,305,368	<b>3,305,368</b>	1,646,036	99.20 %
Employee Benefits Fund	0	3,030,201	0	3,908,959	<b>3,908,959</b>	878,758	29.00 %
Community Renewal Program Fund	0	4,661,372	0	3,000,000	<b>3,000,000</b>	-1,661,372	-35.64 %
Ag Land Preservation Fund	0	30,531,387	0	28,963,206	<b>28,963,206</b>	-1,568,181	-5.14 %
Trust and Agency Multifarious Fund	0	100,000	0	560,000	<b>560,000</b>	460,000	460.00 %
Recreation Special Facilities	0	0		4,135	<b>4,135</b>	4,135	0.00 %
<b>TOTAL</b>	<b>0</b>	<b>49,193,587</b>	<b>6,500,000</b>	<b>74,790,823</b>	<b>74,790,823</b>	<b>25,597,236</b>	<b>52.03 %</b>
<b>Expenditures By Object Class</b>							
Other Operating Expenses	0	49,193,587	6,500,000	74,790,823	<b>74,790,823</b>	25,597,236	52.03 %
<b>TOTAL</b>	<b>0</b>	<b>49,193,587</b>	<b>6,500,000</b>	<b>74,790,823</b>	<b>74,790,823</b>	<b>25,597,236</b>	<b>52.03 %</b>
<b>Expenditures By Division</b>							
Employee Benefits Fund Cont	0	3,030,201	0	3,908,959	<b>3,908,959</b>	878,758	29.00 %
Rec Self Sustaining Contingency	0	1,765	0	159,363	<b>159,363</b>	157,598	8,929.07 %
General Fund Contingency	0	1,500,000	1,500,000	1,500,000	<b>1,500,000</b>	0	0.00 %
Data Processing Contingency	0	1,659,332	0	3,305,368	<b>3,305,368</b>	1,646,036	99.20 %
Community Renewal Contingency	0	4,661,372	0	3,000,000	<b>3,000,000</b>	-1,661,372	-35.64 %
Ag Land Pres.& Prom. Contg Res	0	30,531,387	0	28,963,206	<b>28,963,206</b>	-1,568,181	-5.14 %
Central Operations Contingency	0	920,731	0	1,844,345	<b>1,844,345</b>	923,614	100.31 %
Trust & Agency Contingency	0	100,000	0	560,000	<b>560,000</b>	460,000	460.00 %
Forest Conservation Fund Contingency	0	1,788,799	0	1,545,447	<b>1,545,447</b>	-243,352	-13.60 %
Special Facilities Contingency	0	0		4,135	<b>4,135</b>	4,135	0.00 %
Unanticipated Grant Contingenc	0	5,000,000	5,000,000	30,000,000	<b>30,000,000</b>	25,000,000	500.00 %
<b>TOTAL</b>	<b>0</b>	<b>49,193,587</b>	<b>6,500,000</b>	<b>74,790,823</b>	<b>74,790,823</b>	<b>25,597,236</b>	<b>52.03 %</b>

## Funds/Statements

### Section VIII

## Table of Contents

### Governmental Funds:

#### Capital Projects Funds

Description .....	185
School Construction & Site Acquisition Fund .....	186
General Improvement Capital Projects Fund .....	187
Fire Service Building & Equipment Fund .....	188
Recreation and Parks Capital Projects Fund .....	189
Storm Drainage Capital Projects Fund .....	190
Highway Capital Projects Fund .....	191

#### Special Revenue

Description .....	193
Speed Enforcement Fund .....	194
Self-Sustaining Recreation Program Fund .....	195
Forest Conservation Fund .....	196
Department of Health and Mental Hygiene .....	197
Grants Funds—Revenues .....	198
Grants Funds—Expenditures .....	202
Commercial Paper Bond Anticipation Note .....	205
Community Renewal Prog. Fund/Rehab. Loan .....	206
Ag. Land Preservation and Promotion Fund .....	207
Fire and Rescue Tax-Metropolitan .....	208
Fire and Rescue Tax-Rural .....	209
Savage TIF District Fund .....	210
Savage Special Tax District Fund .....	211
Trust and Agency Multifarious Fund .....	212
Environmental Services Fund .....	213

### Proprietary Funds:

#### Enterprise Funds

Description .....	215
Water and Sewer Operating Fund .....	216
Shared Septic Systems .....	217
Water/Sewer Special Benefits Charges Fund .....	218
Recreation Special Facilities Fund .....	219

#### Internal Service Funds

Description .....	221
Central Operations Fund .....	222
Technology and Communication Fund .....	223
Risk Management Fund .....	224
Employee Benefits Fund .....	225
All Funds Summary .....	226

### Statements

Description .....	229
Long Term Debt Outstanding .....	230
Total Debt Service Requirements .....	231
Legal Debt Limits .....	232
Five Year Projected Revenue Estimates .....	233
Five Year Projected Budget .....	234
Estimated Surplus .....	235
Assessable Base and Estimated Collection .....	236



## Governmental Funds

### *Capital Projects*

---

#### Description

Capital projects funds are used to account for the construction of major capital facilities and to account for miscellaneous revenues that can only be used as pay-go funding on capital projects to fund debt service. The schedules in this section reflect only the collection and uses of those 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

### Fund 610

#### School Construction and Site Acquisition Fund

### Description

The School Construction and Site Acquisition Fund contains revenues which amount to 25% of transfer tax collected by the county and are appropriated by the Board of Education for capital projects or held in one of two contingency reserves: land for school sites reserve or school construction and site acquisition reserve.

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>Revenues:</b>			
Local transfer taxes and interest	6,254,989	4,500,000	4,500,000
<b>Total Revenues</b>	<b>6,254,989</b>	<b>4,500,000</b>	<b>4,500,000</b>
<b>Expenditures:</b>			
Transfer tax funding	8,660,736	10,000,000	4,500,000
<b>Total Expenditures</b>	<b>8,660,736</b>	<b>10,000,000</b>	<b>4,500,000</b>
Excess (Deficiency) of revenues over expenditures	(2,405,747)	(5,500,000)	-
Other financing sources (uses):			
Appropriation from fund balance			
<b>Total other financing sources (uses)</b>			
Net increase (decrease) in fund balance	(2,405,747)	(5,500,000)	-
Less Appropriation from fund balance			
Prior year fund balance	8,558,385	6,152,638	652,638
Ending fund balance:			
Transfer tax	6,152,638	652,638	652,638
Reserved for Unspent Appropriation			
Unreserved Fund Balance	6,152,638	652,638	

## Governmental Funds

### Fund 810

#### 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.

	Fiscal Year 2008	Estimated FY2009	Budget FY2010
<b>Revenues:</b>			
Technology fees	578,279	400,000	400,000
Education development tax (Surcharge)	4,749,863	3,723,941	3,817,040
<b>Total Revenues</b>	<b>5,328,142</b>	<b>4,123,941</b>	<b>4,217,040</b>
<b>Expenditures:</b>			
Technology fee funding	550,000	547,328	400,000
Transfer out - debt service/Oper.Exp(DILP Tech)	504,607	503,476	492,005
Education development tax (Surcharge)	4,313,639	5,801,403	6,443,966
<b>Total Expenditures</b>	<b>5,368,246</b>	<b>6,852,207</b>	<b>7,335,971</b>
<b>Net increase(decrease)in fund balance</b>	<b>(40,104)</b>	<b>(2,728,266)</b>	<b>(3,118,931)</b>
Technology fees	(476,328)	(650,804)	(492,005)
Education development tax (Surcharge)	436,224	(2,077,462)	(2,626,926)
<b>Prior year fund balances</b>	<b>18,124,862</b>	<b>18,084,758</b>	<b>15,356,492</b>
Technology fees	1,197,994	721,666	70,862
Education development tax (Surcharge)	16,926,868	17,363,092	15,285,630
<b>Ending fund balance:</b>	<b>18,084,758</b>	<b>15,356,492</b>	<b>12,237,561</b>
Technology fees	721,666	70,862	(421,143)
Education development tax (Surcharge)	17,363,092	15,285,630	12,658,704

## Governmental Funds

### Fund 811

#### 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 paygo from the Fire tax. The bonds are repaid by transfer tax.

	Fiscal Year 2008	Estimated FY2009	Budget FY2010
<b>Revenues:</b>			
Local transfer taxes	\$3,000,768	2,250,000	2,250,000
Fire tax paygo	\$ 7,655,000	4,375,000	2,245,000
<b>Total Revenues</b>	<b>10,655,768</b>	<b>6,625,000</b>	<b>4,495,000</b>
<b>Expenditures:</b>			
Equipment	2,015,000	1,500,000	1,000,000
Fire Tax cash	7,655,000	4,375,000	2,245,000
Transfer out - debt service	647,628	696,503	1,093,293
<b>Total Expenditures</b>	<b>10,317,628</b>	<b>6,571,503</b>	<b>4,338,293</b>
Excess (Deficiency) of revenues over expenditures	338,140	53,497	156,707
<b>Other financing sources (uses):</b>			
Appropriation from fund balance	647,629	696,503	0
<b>Total other financing sources (uses)</b>	<b>647,629</b>	<b>696,503</b>	<b>0</b>
Net increase (decrease) in fund balance	985,769	750,000	156,707
Less Appropriation from fund balance	(647,629)	(696,503)	0
Prior year fund balance	(591,368)	(253,228)	(199,731)
<b>Ending fund balance: Transfer tax</b>	<b>(253,228)</b>	<b>(199,731)</b>	<b>(43,024)</b>

## Governmental Funds

### Fund 813

#### 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." The debt repayment has been funded by transfer taxes. General tax funds must be used where transfer tax is insufficient to cover debt service. Park projects are paid for from bond sales, grants and transfer taxes.

	Fiscal Year 2008	Estimated FY2009	Budget FY2010
<b>Revenues:</b>			
Local transfer taxes	6,001,535	4,500,000	4,500,000
Developer contributions - open space	51,000	27,000	18,000
<b>Total Revenues</b>	<b>6,052,535</b>	<b>4,527,000</b>	<b>4,518,000</b>
<b>Expenditures:</b>			
Transfer tax funding	3,773,000	1,000,000	-
Open space funding		-	418,000
Transfer out - debt service	3,341,139	3,315,215	3,165,132
<b>Total Expenditures</b>	<b>7,114,139</b>	<b>4,315,215</b>	<b>3,583,132</b>
Excess (Deficiency) of revenues over expenditures	(1,061,604)	211,785	934,868
<b>Other financing sources (uses):</b>			
Appropriation from fund balance	130,994	3,315,215	3,124,039
<b>Total other financing sources (uses)</b>	<b>130,994</b>	<b>3,315,215</b>	<b>3,124,039</b>
Net increase (decrease) in fund balance	(930,610)	3,527,000	4,058,907
Less Appropriation from fund balance	(130,994)	(3,315,215)	(3,124,039)
Prior year fund balance	657,065	(404,538)	(192,753)
<b>Ending fund balance:</b>			
Transfer tax	(490,324)	(305,539)	1,029,329
Developer contributions	85,786	112,786	(287,214)

## Governmental Funds

### Fund 814

#### Storm Drainage Capital Projects Fund

### Description

This fund covers construction of storm drain projects in Howard County. The projects can be found in the Capital Budget section. They are designated by the letter D. The money to fund storm drain projects comes from the sale of bonds, grants, developer contributions and the Stormwater Management fee funds. Debt service to repay storm drainage bonds is paid primarily by a General Fund subsidy.

	Fiscal Year 2008	Estimated FY2009	Budget FY2010
<b>Revenues</b>			
Developer contributions - storm drain	\$ 88,171	56,775	56,775
<b>Total revenues</b>	<b>88,171</b>	<b>56,775</b>	<b>56,775</b>
<b>Expenditures</b>			
Storm drain funding	225,212	50,000	-
Total expenditures	225,212	50,000	-
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(137,041)</b>	<b>6,775</b>	<b>56,775</b>
<b>Other Financing Sources (uses)</b>			
Appropriation from fund balance	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	(137,041)	6,775	56,775
Less appropriation from fund balance	-	-	-
Fund balances - beginning	145,001	7,960	14,735
<b>Fund balances - ending: Developer contribution -storm drain</b>	<b>\$ 7,960</b>	<b>14,735</b>	<b>71,510</b>

## Governmental Funds

### Fund 816

#### Highway Capital Projects Fund

### Description

This fund pays for the construction of roadway-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.

	Fiscal Year 2008	Estimated FY2009	Budget FY2010
<b>Revenues:</b>			
Excise tax	\$ 5,016,936	3,414,756	3,416,101
Interest	1,914,029	1,043,405	812,852
Race track	152,750	55,000	55,000
Developer contributions	1,326,026	555,284	300,000
<b>Total Revenues</b>	<b>8,409,741</b>	<b>5,068,445</b>	<b>4,583,953</b>
<b>Expenditures:</b>			
Excise tax pay-as-you-go	0	14,798,000	-
Excise bonds debt service	3,233,753	3,689,153	2,997,922
Race track pay-as-you-go	0	180,000	342,723
Developer contributions pay-as-you-go	1,326,026	3,835,000	7,595,000
<b>Total Expenditures</b>	<b>4,559,779</b>	<b>22,502,153</b>	<b>10,935,645</b>
Excess (Deficiency) of revenues over expenditures	3,849,962	(17,433,708)	(6,351,692)
<b>Other financing sources (uses):</b>			
Appropriation from fund balance	0	0	2,672,701
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>2,672,701</b>
Net increase (decrease) in fund balance	3,849,962	(17,433,708)	(3,678,991)
Less Appropriation from fund balance			(2,672,701)
Prior year fund balance	46,743,623	50,593,584	33,159,876
<b>Ending fund balance:</b>			
Excise tax pay-as-you-go			
Excise tax future debt service	48,755,474	34,726,482	35,957,513
Race track pay-as-you-go	232,723	107,723	(180,000)
Developer contributions pay-as-you-go	1,605,387	(1,674,329)	(8,969,329)
			<b>26,808,184</b>



## 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 015

#### 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.

	Fiscal Year FY2008	Estimated FY2009	Budget FY2010
<b>Revenues</b>			
Speed camera fines			697,530
<b>Total Revenues</b>			<b>697,530</b>
<b>Expenditures</b>			
Program Operations (Vendor contract)			510,239
Equipment & staffing			187,291
Contingency Reserve			-
<b>Total Expenditures</b>			<b>697,530</b>
Excess (Deficiency) of revenues over expenditures			0
<b>Other financing sources (uses)</b>			
Appropriation from fund balance			0
Transfers in			0
Transfers out			0
<b>Total other financing sources (uses)</b>			<b>0</b>
Net increase (decrease) in fund balance			0
Less Appropriation from fund balance			0
Prior Year fund balance			0
<b>Ending fund balance</b>			<b>0</b>

## Governmental Funds

### Fund 018

#### 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. This fund also includes revenues from concession stands operated in county parks.

Administrative costs for this fund are covered by the general fund and all excess revenues are returned to the general fund. The contingency reserve in the self-sustaining fund is used to accommodate growth in recreation programs. Beginning in fiscal 2009 the general fund operating costs attributed to this fund will not be budgeted. These expenses are offset by contributions made by this fund to the general fund.

	Fiscal Year 2008	Estimated FY2009	Budget FY2010
<b>Revenues:</b>			
Charges for services	\$ 11,966,534	11,163,038	13,144,585
Interest on investments	29,360		-
<b>Total Revenues</b>	<b>11,995,894</b>	<b>11,163,038</b>	<b>13,144,585</b>
<b>Expenditures:</b>			
Recreation and Parks:			
Administration	11,973,478	11,365,506	12,944,980
Contingency	0	0	159,363
<b>Total Expenditures</b>	<b>11,973,478</b>	<b>11,365,506</b>	<b>13,104,343</b>
Excess (Deficiency) of revenues over expenditures	22,416	(202,468)	40,242
<b>Other financing sources (uses)</b>			
Appropriation from fund balance	-	161,976	-
Operating transfers in	0		
General fund chargeback	0		
Operating transfers out	(29,360)		
<b>Total other financing sources (uses)</b>	<b>(29,360)</b>	<b>161,976</b>	<b>0</b>
Net increase (decrease) in fund balance	(6,944)	(40,492)	40,242
Less Appropriation from fund balance	-	(161,976)	0
Prior year fund balance	169,170	162,226	(40,242)
<b>Ending fund balance</b>	<b>\$ 162,226</b>	<b>(40,242)</b>	<b>0</b>

## Governmental Funds

### Fund 019

#### 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 are used to cover expenses associated with plantings, inspections and engineering studies in compliance with forest conservation requirements.

	Fiscal Year FY2008	Estimated FY2009	Budget FY2010
<b>Revenues</b>			
Developer contributions-Mitigation	794,071	360,000	200,000
Developer contributions-Inspections	42,461	13,200	10,000
Fine & Forfeitures	40,666	9,000	10,000
Interest on investments	151,234	15,000	5,000
<b>Total Revenues</b>	<b>1,028,432</b>	<b>397,200</b>	<b>225,000</b>
<b>Expenditures</b>			
Reforestation Inspections (DRP)	65,180	74,800	223,260
Forest Mitigation (DRP)	447,441	452,000	895,275
Contingency reserve			1,545,447
<b>Total Expenditures</b>	<b>512,621</b>	<b>526,800</b>	<b>2,663,982</b>
Excess (Deficiency) of revenues over expenditures	515,811	(129,600)	(2,438,982)
<b>Other financing sources (uses)</b>			
Appropriation from fund balance	1,236,539	1,890,665	2,438,982
Transfers in	-		
Transfers out	32,606		
<b>Total other financing sources (uses)</b>	<b>1,269,145</b>	<b>1,890,665</b>	<b>2,438,982</b>
Net increase (decrease) in fund balance	1,784,956	1,761,065	-
Less Appropriation from fund balance	(1,236,539)	(1,890,665)	(2,438,982)
Prior Year fund balance	4,020,165	4,568,582	4,438,982
<b>Ending fund balance</b>	<b>4,568,582</b>	<b>4,438,982</b>	<b>1,000,000</b>
<b>Reserved for completion of current commitments</b>			<b>1,000,000</b>

## Governmental Funds

Fund 035

Department of Health and Mental Hygiene

### Description

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

Services offered by the 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.

	Actual FY2008	Estimated FY2009	Budget FY2010
<b>REVENUES</b>			
Revenue from other agencies	\$ 2,131,918	7,936,198	8,809,389
Charges for services	915,025	1,882,219	1,987,361
Interest on investments	84,662	1,005,050	-
Other	49,241	850,000	1,140,288
<b>Total revenues</b>	<b>3,180,846</b>	<b>11,673,467</b>	<b>11,937,038</b>
<b>EXPENDITURES</b>			
General local health services	6,504,123	8,049,833	7,009,876
Targeted funds	595,991	2,618,875	2,609,649
Non matching programs	1,805,825	2,434,705	2,209,705
Grant programs	2,007,478	8,033,692	9,327,389
<b>Total expenditures</b>	<b>10,913,417</b>	<b>21,137,105</b>	<b>21,156,619</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(7,732,571)</b>	<b>(9,463,638)</b>	<b>(9,219,581)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in general fund	8,296,382	9,463,638	9,219,581
Transfers out	(57,850)	-	-
<b>Total other financing sources (uses)</b>	<b>8,238,532</b>	<b>9,463,638</b>	<b>9,219,581</b>
Net change in fund balance	505,961	-	-
Fund balances - beginning	286,979	792,940	792,940
<b>Fund balances - ending</b>	<b>\$ 792,940</b>	<b>792,940</b>	<b>792,940</b>

## Governmental Funds

### Grants Fund Revenues

#### Fund 051

Grant Title	Source of Funds	Budget fiscal 2010
<b>Circuit Court</b>		
Child Support Enforcement	Maryland State Grant	79,014
Child Support Enforcement	Howard County Matching Funds	26,233
CINA Mediation	Maryland State Grant	20,000
Circuit Court Family Law Grant	Maryland State Grant	382,637
Law Library Grant	Maryland State Grant	20,000
Alternative Dispute Resolution	Howard County Matching Funds	34,490
<b>Department of Citizen Services</b>		
Administration	Other Collections	144,000
Administration	Revenue from Other Agencies	3,250
Children's Services	Other Collections	283,173
Children's Services	Maryland State Grant	1,728,834
Children's Services	Department of Defense	10,000
Children's Services	Dept of Health & Human Resources	407,000
Children's Services	Horizon Foundation	33,900
Children's Services	Howard County Matching Funds	276,713
Children's Services	Revenue from Other Agencies	45,000
Client Services	Other Collections	637,860
Client Services	Department of Defense	8,217
Client Services	Dept. of Health & Human Resources	816,334
Client Services	Maryland Office on Aging	942,832
Client Services	Howard County Matching Funds	732,636
Client Services	Revenue from Other Agencies	77,663
Health & Wellness Division	Other Collections	438,268
Health & Wellness Division	Dept of Health & Human Resources	13,836
Health & Wellness Division	Howard County Matching Funds	-
Homeless Services	Other Collections	49,530
Homeless Services	US Dept. Housing and Urban Dev	507,179
Homeless Services	US Dept of Agriculture	3,000
Homeless Services	Md. Dept of Human Resources	160,000
Homeless Services	Revenue from Other Agencies	40,000
Human Services Grants	Department of Defense	200,000
Human Services Grants	Horizon Foundation	100,000
Human Services Grants	Revenue from Other Agencies	497,572
Senior Centers	Other Collections	498,397
Senior Centers	Dept of Health & Human Resources	277,394
Senior Centers	Maryland Office on Aging	25,782
Senior Centers	Howard County Matching Funds	504,515
Senior Centers	Revenue from Other Agencies	65,773

*Grant Fund Revenues - continued*

Grant Title	Source of Funds	Budget fiscal 2010
<b>Department of Public Works</b>		
Noxious Weed Grant	MD Dept. of Agriculture	2,000
<b>Sherriff's Office</b>		
Domestic Violence Unit	Howard County Matching Funds	28,109
Domestic Violence Unit	Maryland State Grant	84,330
<b>Department of Police</b>		
2005 COPS Technology Grant	U.S. Dept of Justice	78,000
Anti-gang Grant	U.S. Dept of Justice	60,000
Camp Bear Trax	Maryland State Grant	43,250
Child Advocacy Center	Other Collections	2,500
Child Advocacy Center	U.S. Dept of Justice	23,000
Crime Analyst	Maryland State Grant	62,247
Community Traffic Safety Program	Maryland State Grant	122,270
Community Traffic Safety Program	Howard County Matching Funds	75,000
Domestic Violence Unit	U.S. Dept of Justice	17,500
Monitoring Support	Maryland State Grant	16,000
Federal Task Force	Other Collections	100,000
Firearm Investigator	U.S. Dept of Justice	10,000
Horizon Traffic Safety	Horizon Foundation	85,000
MIEMSS EMD Training		1,200
Investigations with Federal Agencies	U.S. Dept of Justice	1,500,000
Investigations with Federal Agencies	Revenue from Other Agencies	480,000
Investigations with Federal Agencies	Interest on Investment	20,000
School Bus Safety	Maryland State Grant	15,000
Special Police Overtime	Other Collections	200,000
STAPLE	Horizon Foundation	20,000
Vehicle Theft Reduction Program	Maryland State Grant	138,366
Victim Assistance Program	Dept of Human Resources	68,486
Victim Assistance Program	Howard County Matching Funds	25,000
<b>Dept. of County Administration</b>		
Administrative Cost Pool	Federal Grant	81,184
Administrative Cost Pool	Howard County Matching Funds	284,000
Alternative Funding	Federal Grant	183,500
BRAC Grant	Federal Grant	291,810
BRAC Projects	Federal Grant	250,000
Carrol County Pass-Thru	Federal Grant	1,226,139
County Supplemental Training	Federal Grant	15,000
Drug Assest Forfeiture	Revenue from Other Agencies	350,000
Eco Dev Fund		1,500,000
Eco Dev Incentives Fund/Issuer Fee	Economic& Community Development	700,000
Equal Opporntnity Grant	Federal Grant	55,791

*Grant Fund Revenues - continued*

Grant Title	Source of Funds	Budget fiscal 2010
Lake Kittamaquondi State Grant	Maryland State Grant	100,000
Catalyst Loan Program	Maryland State Grant	250,000
Local Law Enforcement Grant	U.S Dept of Justice	71,000
Local Law Enforcement Grant	U.S Dept of Justice	40,000
Local Law Enforcement Grant	U.S Dept of Justice	75,000
Training Cost Pool	Federal Grant	407,553
WISH	Federal Grant	304,000
WIA	Federal Grant	1,226,140
<b>Transportation Services Coordination</b>		
Fixed Route Sec. 5307	MD Department of Transportation	765,000
Fixed Route Sec. 5307	Howard County Matching Funds	3,413,121
Fixed Route Sec. 5307	Fare Box Collections	550,000
Fixed Route Sec. 5307	Bus Advertising	50,000
Fixed Route Sec. 5311	U.S. Department of Transportation	289,418
Fixed Route Sec. 5311	MD Department of Transportation	98,998
Fixed Route Sec. 5311	Howard County Matching Funds	284,906
Paratransit ADA	MD Department of Transportation	430,000
Paratransit ADA	Howard County Matching Funds	454,947
Paratransit SSTAP	MD Department of Transportation	162,520
Paratransit SSTAP	Howard County Matching Funds	2,752,863
Rural & Community Based Grant	MD Department of Transportation	652,425
Rural & Community Based Grant	Howard County Matching Funds	459,653
Work on Wheels	Revenue from Other Agencies	190,000
Work on Wheels	Howard County Matching Funds	171,500
<b>Department of Fire and Rescue Services</b>		
Citizen Corp/CERT	Horizon Foundation	250,000
Homeland Security Grant	Maryland State Funded Grants	100,000
Homeland Security Grant	Dept of Homeland Security	1,000,000
Homeland Security Grant	Federal Emergency Mgmt Agcy	500,000
Homeland Security Grant	MD Emergency Mgmt Agcy	7,090,850
Homeland Security Grant	Howard County Matching Funds	450,000
Section 508 Equipment	Maryland State Funded Grant	450,000
SAFER Grant	Federal Emergency Management	419,370
SAFER Grant	Howard County Matching Funds	46,597
<b>State's Attorney</b>		
Child Advocacy	Maryland State Funded Grant	40,458
Child Advocacy	Howard County Matching Funds	30,988
DUI Court	US Dept. of Transportation	3,000
DUI Court	Howard County Matching Funds	46,603
DV Legal Assistant	Maryland State Funded Grant	11,250
DV Legal Assistant	Howard County Matching Funds	45,606

*Grant Fund Revenues - continued*

Grant Title	Source of Funds	Budget fiscal 2010
<b>Department of Corrections</b>		
SCAAP	U.S. Dept of Justice	70,000
<b>Department of Planning &amp; Zoning</b>		
Maryland Historic Trust Grant	Maryland Historical Trust	35,000
Maryland Historic Trust Grant	Howard County Matching Fund	32,560
Ridesharing Coordinator Program	U.S Dept of Transportation	104,406
Ridesharing Coordinator Program	MD Dept of Transportation	26,101
Ridesharing Coordinator Program	Howard County Matching Fund	29,249
Ridesharing Coordinator Program	Developer Contributions	22,000
Transporation Planning Grants	U.S Dept of Transportation	384,633
Transporation Planning Grants	Howard County Matching Fund	34,658
<b>Department of Recreation &amp; Parks</b>		
MPEA Operating Account	Other Agencies	155,142
Grants Contingency Reserve	Other Agencies	30,000,000
<b>Housing and Community Development</b>		
CDBG	Federal	3,452,433
Community Legacy Program	Other Agencies	150,000
<b>Total</b>		<b>76,485,662</b>

## Governmental Funds

### Grant Funds-Expenditures

#### Fund 051

Title	Budget Fiscal 2010
<b>Circuit Court</b>	
CINA Mediation	20,000
Child Support Enforcement	105,247
Circuit Court Family Law Grant	382,637
Law Library Grant	20,000
Alternative Dispute Resolution	34,490
<b>Department of Citizen Services</b>	
Client Services	3,215,542
Homeless Services	759,709
Children's Services	2,784,620
Senior Centers	1,371,862
Health & Wellness Division	452,104
Administration	147,249
Human Services Grant	797,572
<b>Department of Public Works</b>	
Noxious Weed Grant	2,000
<b>Grants Contingency Reserve</b>	
Unanticipated Grants Contingency	30,000,000
<b>Sheriff's Office</b>	
Domestic Violence Unit	112,439
<b>Housing &amp; Community Development</b>	
CDBG & HOME Program	3,427,433
Community Legacy Program	175,000
<b>Department of Police</b>	
Investigations with Federal Agencies	2,000,000
Victim Assistance Program	93,486
Federal Task Force	100,000
Community Traffic Safety Program	197,270
Child Advocacy Center	25,500
2005 COPS Technology Grant	78,000
Firearm Investigator	10,000
Vehicle Theft Reduction Program	138,366
Special Police Overtime	200,000
School Bus Safety	15,000
Camp Bear Trax	43,250
Domestic Violence Unit	17,500
Anti-gang Grant	60,000
Horizon Traffic Safety	85,000

**Grant Funds-Expenditures - continued**

Grants Title	Total
STAPLE	20,000
Monitoring Support	16,000
Crime Analyst	62,247
MIEMSS EMD Training	1,200
<b>Department of Recreation &amp; Parks</b>	
MPEA Operating Account	155,142
<b>Depart. of County Administration</b>	
Justice Assistance Grant I	40,000
Justice Assistance Grant II	75,000
Workforce Investment Act	1,226,140
Carroll County Pass-Thru	1,226,139
Drug Asset Forfeiture	350,000
Lake Kittamaquondi State Grant	100,000
Eco Dev Incentives Fund/Issuer Fee	700,000
Equal Opportunity Grant	55,791
Justice Assistance Grant 2008	71,000
Administrative Cost Pool	372,920
Alternative Funding	183,500
County Supplemental Training	15,000
Training Cost Pool	399,817
Economic Development Fund	1,500,000
BRAC Grant	291,810
BRAC Projects	250,000
Catalyst Loan Program	250,000
WISH	304,000
<b>Transportation Services/Coordination</b>	
Work on Wheels	361,500
Rural & Community Based Grant	1,112,078
Fixed Route Sec. 5307	4,778,121
Fixed Route Sec. 5311	673,322
Paratransit ADA	884,947
Paratransit SSTAP	2,915,383
<b>Department of Fire &amp; Rescue Services</b>	
Section 508 Equipment	450,000
Citizen Corp/CERT	250,000
SAFER Grant	465,967
Homeland Security Grant	9,140,850

*Grant Funds-Expenditures - continued*

Grants Title	Total
<b>State's Attorney</b>	
Child Advocacy	71,446
DUI Court	49,603
DV Legal Assistant	56,856
<b>Department of Corrections</b>	
SCAAP	70,000
<b>Department of Planning &amp; Zoning</b>	
Rideshare Coordinator Program	181,756
Transportation Planning Grants	419,291
Maryland Historic Trust Grant	67,560
<b>Total</b>	<b>\$76,485,662</b>

## Governmental Funds

### Fund 052

#### 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 as a 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 interest income.

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>Revenues</b>			
Commercial Paper BAN Interest Income	5,281,213	1,050,000	5,300,000
<b>Total Revenues</b>	<b>5,281,213</b>	<b>1,050,000</b>	<b>5,300,000</b>
<b>Expenditures</b>			
Commercial Paper Debt Interest Payments	4,019,153	915,000	5,100,000
Expenses of Commercial Paper Sale	207,111	175,000	200,000
Total Expenditures	4,226,264	1,090,000	5,300,000
Excess (deficiency) of Revenues Over Expenditures	<b>1,054,949</b>	<b>(40,000)</b>	<b>0</b>
<b>Other Financing Sources (Uses):</b>			
Appropriation From Fund Balance	0	0	0
Total Other Financing Sources (Uses)	<b>0</b>	<b>0</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	1,054,949	(40,000)	0
Less Appropriation to General Fund Interest Income	(1,054,949)	40,000	0
<b>Ending Fund Balance:</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Governmental Funds

### Fund 420/430

#### Community Renewal Program Fund/Rehabilitation Loan

##### Fund 420 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 projects and creation of new low and moderate income housing opportunities.

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

##### Fund 430 Description

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

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

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>REVENUES</b>			
Local taxes	\$ 3,000,768	2,250,000	2,250,000
Rental of property	361,259	405,000	-
Revenue from other agencies	507,020	1,925,650	3,199,945
Miscellaneous	44,157	1,841,837	-
Interest on investments	822,333	-	-
<b>Total revenues</b>	<b>4,735,537</b>	<b>6,422,487</b>	<b>5,449,945</b>
<b>EXPENDITURES</b>			
Community services:			
Housing and community development administration	3,257,081	4,133,591	3,787,360
Community development committee	215	1,390	6,940
Guilford Gardens		20,000	-
Tiber Hudson		60,000	-
Housing initiatives	492,858	6,939,350	1,939,800
Pleasant Chase	51,940	25,000	667
Capital improvements	78,131	1,000,000	-
Contingency reserve	-	161,372	3,000,000
<b>Total expenditures</b>	<b>3,880,225</b>	<b>12,340,703</b>	<b>8,734,767</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>855,312</b>	<b>(5,918,216)</b>	<b>(3,284,822)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Appropriation from fund balance	8,066,994		-
Transfers in	-	-	-
Transfers out - debt service	(1,018,429)	(1,059,113)	(974,466)
Transfers out - interfund reimbursement	(669,344)	(403,524)	(559,551)
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>6,379,221</b>	<b>(1,462,637)</b>	<b>(1,534,017)</b>
<b>Net change in fund balance</b>	<b>7,234,533</b>	<b>(7,380,853)</b>	<b>(4,818,839)</b>
Less appropriation from fund balance	(8,066,994)	-	-
Fund balances - beginning	16,598,210	15,765,749	8,384,896
<b>Fund balances - ending</b>	<b>\$ 15,765,749</b>	<b>8,384,896</b>	<b>3,566,057</b>
Reserved for noncurrent loans receivables/encumbrances	6,272,324	7,183,403	-
<b>Unreserved</b>	<b>\$ 9,493,425</b>	<b>\$ 1,201,493</b>	<b>-</b>

## Governmental Funds

### Fund 440

#### Agricultural Land Preservation and Promotion Fund

### Description

The Agricultural Land Preservation & Promotion Fund supports the Agricultural Land Preservation and Promotion Program, which is designed to preserve the open character and agricultural use of land in Howard County. The Department of Planning & Zoning is charged by the Howard County Code to provide staff services and assist the Agricultural Land Preservation & Promotion Board and the County Executive with the implementation of the program. Revenue from the fund comes from 25% of the local transfer tax, investment income, and the development transfer tax paid when land assessed for agriculture is converted to other uses.

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>Revenues:</b>			
Transfer tax	\$ 6,001,535	4,796,765	4,500,000
County development tax	466,135	125,000	125,000
Interest on investments	5,219,490	499,075	
Miscellaneous	42,828	15,000	15,000
<b>Total Revenues</b>	<b>11,729,988</b>	<b>5,435,840</b>	<b>4,640,000</b>
<b>Expenditures:</b>			
Agricultural land preservation program administration	363,340	707,746	243,282
Agricultural land preservation board	459	600	1,900
Tax credits	-	-	125,000
Principal payments on debt	232,000	146,000	237,000
Interest payments on debt	4,371,210	4,585,892	4,573,827
Additional debt service	-	200,000	568,847
General fund chargeback	184,321	185,447	599,578
Interest expense	-		
Contingency			28,963,206
<b>Total Expenditures</b>	<b>5,151,330</b>	<b>5,825,685</b>	<b>35,312,640</b>
Net increase (decrease) in fund balance	6,578,658	(389,845)	(30,672,640)
Prior year fund balance	58,579,727	65,158,385	64,768,540
<b>Ending fund balance</b>	<b>65,158,385</b>	<b>64,768,540</b>	<b>34,095,900</b>
Reserved for:			
Accreted value zero coupon bonds	(23,579,913)	(25,021,241)	(25,021,241)
Unrealized gain/loss	(6,719,500)	(9,074,659)	(9,074,659)
<b>Unreserved fund balance</b>	<b>\$ 34,858,972</b>	<b>30,672,640</b>	<b>-</b>
Outstanding agricultural debt			(116,381,838)
Add maturity value of coupons			58,380,200
<b>Payments to be funded from future revenues</b>			<b>(58,001,638)</b>

## Governmental Funds

### Fund 460

#### Fire & Rescue Tax Metropolitan

### Description

Howard County is divided into two fire districts -metropolitan and rural. The boundary for the districts is the western edge of the planned water and sewer service area. The fire tax provides funding for the operation of the Fire & Rescue service. Metro fire tax rate for fiscal 2010 is 13.55 cents for real property and 33.875 cents for personal property.

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>Revenues:</b>			
Property taxes	48,738,527	54,312,310	57,493,835
Fire Inspections & Services		10,000	12,000
Miscellaneous	14,922	5,000	20,000
Interest on investments	804,868	80,000	50,000
<b>Total Revenues</b>	<b>49,558,317</b>	<b>54,407,310</b>	<b>57,575,835</b>
<b>Expenditures:</b>			
Public Safety:			
Metro fire district	49,212,034	52,243,799	54,430,646
Capital equipment & construction	5,741,250	3,705,500	
Non Operating Expenses			
Contingency			8,292,352
<b>Total Expenditures</b>	<b>54,953,284</b>	<b>55,949,299</b>	<b>62,722,998</b>
Excess (Deficiency) of revenues over expenditures	(5,394,967)	(1,541,989)	(5,147,163)
<b>Other financing sources (uses)</b>			
Appropriation from fund balance	3,527,739	2,452,486	3,359,764
Rural fire district reimbursement	7,350,056	4,719,367	6,141,131
General fund chargeback	(2,634,121)	(2,929,163)	(4,353,732)
Transfers out	(804,868)	-	-
<b>Total other financing sources (uses)</b>	<b>7,438,806</b>	<b>4,242,690</b>	<b>5,147,163</b>
Net increase in fund balance	2,043,839	2,700,701	-
Less Appropriation from fund balance	(3,527,739)	(2,452,486)	(3,359,764)
Prior year fund balance	4,595,449	3,111,549	3,359,764
<b>Ending fund balance</b>	<b>3,111,549</b>	<b>3,359,764</b>	<b>-</b>

## Governmental Funds

Fund 461

Fire & Rescue Tax Rural

### Description

Howard County is divided into two fire districts - metropolitan and rural. The boundary for the districts is the western edge of the planned water and sewer service area. The fire tax provides funding for the operation of the fire & rescue services. Rural fire tax rate for fiscal 2010 is 11.55 cents for real property and 28.875 for personal property.

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>Revenues:</b>			
Property taxes	9,586,324	10,695,064	11,356,513
Interest on Investment	28,781	16,000	4,000
<b>Total Revenues</b>	<b>9,615,105</b>	<b>10,711,064</b>	<b>11,360,513</b>
<b>Expenditures:</b>			
Public Safety:			
Rural fire district	1,511,901	1,857,935	1,671,026
Capital equipment & construction	1,913,750	2,419,500	2,245,000
<b>Non Operating Expenses</b>			
Contingency			3,001,883
<b>Total Expenditures</b>	<b>3,425,651</b>	<b>4,277,435</b>	<b>6,917,909</b>
Excess (Deficiency) of revenues over expenditures	6,189,454	6,433,629	4,442,604
<b>Other financing sources (uses)</b>			
Appropriation from fund balance	1,665,041	387,476	766,686
Chargeback from Rural to Metro	(7,350,056)	(4,719,367)	(6,141,131)
General fund chargeback	(102,122)	(124,064)	(345,724)
Operating transfers out	-		
<b>Total other financing sources (uses)</b>	<b>(5,787,137)</b>	<b>(4,455,955)</b>	<b>(5,720,169)</b>
Net increase in fund balance	402,317	1,977,674	(1,277,565)
Less Appropriation from fund balance	(1,665,041)	(387,476)	(766,686)
Prior year fund balance	1,716,777	454,053	2,044,251
<b>Ending fund balance</b>	<b>454,053</b>	<b>2,044,251</b>	<b>-</b>

## Governmental Funds

Fund 465

Savage TIF District Fund

### Description

This fund has been created, as required and authorized by the legislation creating the Savage Towne Centre 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 Tax 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.

	Fiscal Year 2008	Estimated FY2009	Budget FY2010
<b>Revenues</b>			
Incremental Real Property Tax	-	-	150,000
<b>Total revenues</b>	-	-	<b>150,000</b>
<b>Expenditures</b>			
Bond Principal Payments	-	-	105,000
Bond Interest Payments			45,000
<b>Total expenditures</b>	-	-	<b>150,000</b>
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-
<b>Other Financing Sources (uses)</b>			
Appropriation from fund balance	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-
<b>Net change in fund balance</b>	-	-	-
Less appropriation to general fund interest income	-	-	-
<b>Fund balances - ending</b>	-	-	-

## Governmental Funds

Fund 466

Savage Special Tax District Fund

### Description

This fund has been created, as required and authorized by the legislation creating the Savage Towne Centre Special Taxing District and Savage Towne Centre Special Taxing District Fund, to deposit any special taxing district real property taxes received from owners of property located in the Savage Towne Centre Special Taxing 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 Town Centre Tax Increment Financing District.

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>REVENUES</b>			
Special Tax	-	-	150,000
Total revenues	-	-	150,000
<b>EXPENDITURES</b>			
Bond Principal Payments	-	-	105,000
Bond Interest Payments			45,000
Total expenditures	-	-	150,000
Excess (deficiency) of revenues over expenditures	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Appropriation from fund balance	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	-	-
Less appropriation to general fund interest income	-	-	-
<b>Fund balances - ending</b>	-	-	-

## Governmental Funds

Fund 615

Trust and Agency Multifarious Funds

### Description

This fund allows adequate accounting and control of escrow accounts, while at the same time permitting citizens contributions for special purposes. Accounts have been established for use by various county agencies.

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
Revenues			
Contributions	911,924	940,000	1,656,000
<b>TOTAL REVENUES</b>	<b>911,924</b>	<b>940,000</b>	<b>1,656,000</b>
Expenditures			
Administrative/Operating Costs	112,141	840,000	1,096,000
Contingency	0	0	560,000
<b>TOTAL EXPENDITURES</b>	<b>112,141</b>	<b>840,000</b>	<b>1,656,000</b>
Excess (deficiency) of revenues over expenditures	799,783	100,000	0
Other financing sources (uses)			
Total other financing sources (uses)	0	0	0
Net increase in fund balance	799,783	100,000	0
Less appropriation from fund balance	0	0	0
Prior year fund balance	0	0	100,000
<b>Ending Fund Balance</b>	<b>799,783</b>	<b>100,000</b>	<b>100,000</b>

## Governmental Funds

### Fund 640

#### Environmental Services Fund

### Description

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

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>REVENUES</b>			
Charges for services	\$ 14,130,087	17,950,000	18,200,000
Landfill user fees	1,740,418	1,700,000	1,800,000
Single stream recycling proceeds	-	700,000	100,000
Other recycling proceeds	423,323	400,000	176,000
Miscellaneous	68,349	-	-
Penalties	38,615	-	-
Interest on investments	420,657	-	-
<b>Total revenues</b>	<b>16,821,449</b>	<b>20,750,000</b>	<b>20,276,000</b>
<b>EXPENDITURES</b>			
Waste management:			
Administrative services	606,206	590,525	643,225
Operations (0602) less object 0254	4,459,146	5,332,714	4,429,072
Object 0254 - Waste Export	4,246,763	4,700,000	4,700,000
Collections (0604) less Object 0209	631,161	848,283	879,027
Object 0209 - Refuse collections	3,814,639	4,300,000	4,300,000
Recycling Operations (0605 )		5,061,733	6,120,089
Capital purchases containers		1,034,000	-
Contingency reserve	-	-	-
<b>Total expenditures</b>	<b>13,757,915</b>	<b>21,867,255</b>	<b>21,071,413</b>
Excess (deficiency) of revenues over expenditures	3,063,534	(1,117,255)	(795,413)
<b>OTHER FINANCING SOURCES (USES)</b>			
General fund chargeback	(703,275)	(682,048)	(761,983)
Transfers out	(420,657)	-	-
<b>Total other financing sources (uses)</b>	<b>(1,123,932)</b>	<b>(682,048)</b>	<b>(761,983)</b>
Net change in fund balance	1,939,602	(1,799,303)	(1,557,396)
Less appropriation from fund balance	-	-	-
Fund balances - beginning	5,192,676	7,132,278	5,332,975
<b>Fund balances - ending</b>	<b>\$ 7,132,278</b>	<b>5,332,975</b>	<b>3,775,579</b>



## 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 710

#### Water and Sewer Operating Fund

### Description

This fund covers the operation of the county water and sewer systems. Water and sewer operations are further detailed in the Department of Public Works operating budget under the Bureau of Utilities. The money to fund the water and sewer comes primarily from user charges. The fund is self-supporting and does not depend upon general tax dollars. This budget reflects the new water and sewer rates.

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>Revenues:</b>			
Water use charge	15,061,822	16,222,875	16,631,761
Sewer use charge	19,369,212	20,916,136	21,287,900
Fire protection charge	720,704	786,458	889,059
Industrial waste surcharge	1,066,097	996,500	1,000,000
Water and sewer penalty	564,682	562,747	612,798
Special charges	60,965	50,000	50,000
Water connections	347,119	460,000	100,000
Sewer connections	63,151	110,000	-
Miscellaneous sales	209,454	185,000	185,000
W&S Capital Project Pro-rata	-	113,500	110,000
Installment Interest	657	-	-
Interest on investments	286,881	222,500	200,000
Shared septic fees	148,415	150,000	-
Other revenues	129,415	10,580	-
<b>Total revenues</b>	<b>38,028,574</b>	<b>40,775,716</b>	<b>41,066,518</b>
<b>Expenses:</b>			
Salaries, wages & benefits	9,808,153	10,359,506	10,461,329
Utilities	2,778,595	3,501,200	3,106,000
Contract services	624,418	452,200	331,200
Sludge hauling	1,295,277	1,743,617	2,127,424
Supplies / inventory	1,549,564	1,781,596	1,937,816
Chemicals	301,343	1,341,294	1,242,325
Vehicle maintenance	1,204,749	1,912,751	1,811,293
Pro-rata share	3,365,837	3,660,841	3,677,107
Chargebacks for services	1,115,362	245,469	296,250
Purchased water	11,028,068	13,100,000	12,972,000
Outside sewerage services	2,727,403	5,081,762	6,955,689
Other expenses	941,387	1,922,352	1,654,558
Contingency reserve	-	-	-
<b>Total expenses</b>	<b>36,740,156</b>	<b>45,102,588</b>	<b>46,572,991</b>
Other financing sources:			
Ad valorem charges (from 730 fund)	2,697,127	4,326,872	3,000,000
<b>Total other financing sources</b>	<b>2,697,127</b>	<b>4,326,872</b>	<b>3,000,000</b>
Change in net assets	3,985,545	-	(2,506,473)
Total net assets prior year	2,278,682	6,264,227	6,264,227
<b>Ending net assets</b>	<b>6,264,227</b>	<b>6,264,227</b>	<b>3,757,754</b>

## Proprietary Funds

Fund 720

Shared Septic Systems

### Description

This fund covers the operation of the county shared septic systems. These systems were previously funded in the Public Works operating budget under the Bureau of Utilities. Data for fiscal 2009 is the cumulative estimate from prior years' operations. The money to fund shared septic systems comes primarily from user charges and to the extent needed general tax dollars as provided by the authorization in the county code.

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>Revenues:</b>			
User fees from homeowners	-	122,685	122,685
General fund support	-	-	67,115
Prior year general fund	-	-	-
Other revenues	-	-	-
<b>Total revenues</b>		<b>122,685</b>	<b>189,800</b>
<b>Expenses:</b>			
Salaries,wages and benefits	-	-	-
Professional services	-	-	21,100
Contract services	-	72,872	92,900
Septic tank maintenance	-	-	14,450
Grounds maintenance	-	-	14,350
Supplies/Inventory	-	-	2,000
Pro-rata share	-	-	10,000
Capital equipment	-	-	35,000
Contingency	-	-	50,000
<b>Total expenses</b>	-	<b>72,872</b>	<b>239,800</b>
Excess (deficiency of revenues over expenditures)	-	49,813	(50,000)
Other financing sources:			
Reserve accounts (contingency)	-	-	50,000
<b>Total other financing sources</b>	-	-	<b>50,000</b>
Change in net assets	-	49,813	-
Total net assets prior year	-	122,685	172,498
Reserve for capital and risk pool	-	291,488	241,488
<b>Ending net assets</b>	-	<b>172,498</b>	<b>172,498</b>

## Proprietary Funds

### Fund 730

#### Water and Sewer Special Benefit Charges Fund

### Description

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

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>Revenues:</b>			
Water & sewer ad valorem	27,199,512	31,600,000	32,600,000
Water front foot benefit charges	2,010,559	3,000,000	2,920,000
Sewer front foot benefit charges	3,660,816	4,700,000	4,556,000
Water in aid of construction charges	1,035,000	1,356,000	250,000
Sewer in aid of construction charges	1,018,415	2,152,160	250,000
Interest on investments	2,639,513	976,360	500,000
Penalty and interest	81,970	50,476	50,000
<b>Total Revenues</b>	<b>37,645,785</b>	<b>43,834,996</b>	<b>41,126,000</b>
<b>Expenses:</b>			
Bond principal payments	5,765,000	5,290,000	6,210,000
Bond interest payments	5,236,625	3,767,786	4,632,724
Major water & sewer loan payments	84,424	500,000	500,000
State loan principle payments	3,619,189	3,611,000	3,758,615
State loan interest payments	1,563,560	1,421,005	1,343,816
Other financial matters	2,489	15,342	15,000
Bond sale expenses	750	240,000	240,000
Amortized discount expense	1,316,926	200,000	200,000
ERP/utility billing system	-	2,500,000	-
Depreciation expense	17,501,178	18,500,000	18,500,000
Commercial Paper			3,860,250
<b>Total Expenses</b>	<b>29,325,141</b>	<b>30,755,133</b>	<b>33,050,405</b>
<b>Other financing sources and uses:</b>			
Appropriation from fund balance	17,501,178	15,813,209	18,500,000
Funding of capital projects in 500 fund:			
Water in aid (to 500 fund)	205,000	3,190,000	287,000
Sewer in aid (to 500 fund)	1,055,000	3,735,000	-
Utility cash funding (to 500 fund)		15,661,000	28,559,000
Ad valorem charges (to 710 fund)	2,697,127	4,326,872	3,000,000
<b>Net other financing sources (uses)</b>	<b>13,544,051</b>	<b>(11,099,663)</b>	<b>(13,501,000)</b>
<b>Change in net assets</b>	<b>21,864,695</b>	<b>1,980,200</b>	<b>(5,425,405)</b>
<b>Less appropriation from fund balance</b>	<b>(17,501,178)</b>	<b>(15,813,209)</b>	<b>(18,500,000)</b>
<b>Total net assets prior year</b>	<b>392,422,406</b>	<b>396,785,923</b>	<b>382,952,914</b>
<b>Ending net assets</b>	<b>396,785,923</b>	<b>382,952,914</b>	<b>359,027,509</b>

## Proprietary Funds

Fund 780

Recreation Special Facilities Fund

### Description

This is an Enterprise Fund created to show the receipts and expenses for the operation & management of the Timbers at Troy golf course. An enterprise fund is structured much like a private enterprise, reflecting all of the costs associated with the program. Timbers at Troy is the first county-owned golf course. It opened August 1996.

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>Revenues:</b>			
Greens Fees	\$ 1,226,020	1,400,000	1,434,451
Cart Fees	446,062	425,000	445,000
Driving Range	90,570	90,000	95,000
Merchandise Sales	141,937	130,000	165,000
Food & Beverage Sales	333,250	310,000	335,000
Other	19,872	12,000	8,000
<b>Total Revenues</b>	<b>2,257,711</b>	<b>2,367,000</b>	<b>2,482,451</b>
<b>Expenditures:</b>			
Golf Course Mgt./Operation	1,533,517	1,568,020	1,550,594
Debt Service	758,573	763,323	763,375
Capital Assets	71,764	40,000	166,425
Contingency		-	4,135
Non operating expenses			.
Transfer out	3,755	-	-
Other	18,085	-	-
<b>Total Expenditures</b>	<b>2,385,694</b>	<b>2,371,343</b>	<b>2,484,529</b>
Net increase (decrease) in fund balance	(127,983)	(4,343)	(2,078)
Prior year fund balance	134,404	6,421	2,078
<b>Ending fund balance</b>	<b>6,421</b>	<b>2,078</b>	-
Less noncash assets	-	-	-
<b>Operating surplus/deficit</b>	<b>\$ 6,421</b>	<b>2,078</b>	-



## 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 financial reporting purposes. The funds are budgeted on a modified accrual basis. Fixed assets 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 221

#### 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 the users. Included are the salaries of the mechanics who maintain county vehicles, the cost of supplies and depreciation on all vehicles maintained by the bureau.

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>REVENUES</b>			
Central stores chargebacks	\$ 762,844	\$418,100	\$0
Fleet operations chargebacks	15,282,831	13,907,000	16,639,334
Sale of capital asset	288,849	250,000	200,000
Interest on investment	248,878	-	-
<b>Total revenues</b>	<b>16,583,402</b>	<b>14,575,100</b>	<b>16,839,334</b>
<b>EXPENDITURES</b>			
Central stores	869,869	822,993	-
Fleet operations	15,147,541	14,725,000	17,802,845
Non operating expenses			
Interfund transfer to general fund	-	3,000,000	
Transfer out	248,878		-
Loss on Sale of capital asset	-	-	-
Contingency			1,844,345
<b>Total expenditures</b>	<b>16,266,288</b>	<b>18,547,993</b>	<b>19,647,190</b>
Net change in fund balance	317,114	(3,972,893)	(2,807,856)
Fund balances - beginning	25,310,480	25,627,594	21,654,701
Fund balances - ending	25,627,594	21,654,701	18,846,845
Less noncash assets	(18,846,845)	(18,846,845)	(18,846,845)
<b>Operating surplus/deficit</b>	<b>\$ 6,780,749</b>	<b>2,807,856</b>	

## Proprietary Funds

### Fund 225

#### Technology & Communication Fund

### Description

This fund charges the cost of central data processing operations, geographical information systems, records management services, radio maintenance and telephone services to county agencies. These costs are charged to county agencies utilizing the systems/services thru chargebacks paid to the fund. Effective July 1, 2008 the Radio Maintenance Fund and Technology & Communication Fund were combined.

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>Revenues:</b>			
Data Processing chargebacks	\$ 6,502,634	8,403,860	8,504,643
GIS chargebacks	607,245	863,072	1,190,855
GIS data	5,912	3,500	5,000
Records Management chargebacks	393,774	483,039	546,909
Radio Maintenance chargebacks	2,125,580	2,255,838	2,255,850
Telephone Services	2,482,999	2,669,590	2,026,377
PEG/INET			70,000
Copier Rentals			338,000
Tower Rentals	422,590	410,000	410,000
Sale of capital asset	173,433	10,000	10,000
Transfer in	405,100		
<b>Total Revenues</b>	<b>13,119,267</b>	<b>15,098,899</b>	<b>15,357,634</b>
<b>Expenditures:</b>			
Information System service	7,320,585	7,386,341	8,668,240
GIS operations	873,076	1,163,615	825,577
Radio Maintenance	2,255,389	2,410,986	2,485,042
Communication Equipment	600,969	781,800	568,975
Telephone Services	2,558,113	2,448,145	2,300,000
PEG/INET			70,000
Other	409,957	503,782	542,855
ERP		750,000	
Contingency			3,305,368
Non operating expenses			
Transfer out	405,100		
Other			
<b>Total Expenditures</b>	<b>14,423,189</b>	<b>15,444,669</b>	<b>18,766,057</b>
Net increase(decrease) in fund balance	(1,303,922)	(345,770)	(3,408,423)
Prior year fund balance	6,676,776	5,372,854	5,027,084
<b>Ending fund balance</b>	<b>5,372,854</b>	<b>5,027,084</b>	<b>1,618,661</b>
Less noncash assets			(1,618,661)
<b>Operating surplus/deficit</b>	<b>\$5,372,854</b>	<b>5,027,084</b>	<b>-</b>

## Proprietary Funds

### Fund 242

#### 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 include safety and loss control charges, and excess insurance premiums. Howard County insures these exposures with an appropriate combination of self-insurance and purchased excess insurance. The County Library, Howard Community College, the Economic Development Authority, the Housing Commission and the Mental Health Authority participate in the Risk Management Fund.

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

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
Insurance chargebacks	\$ 5,135,892	4,719,752	4,179,221
Insurance chargebacks allied agencies			278,020
Interest income	384,592	150,000	150,000
Insurance recoveries	124,743	150,000	150,000
<b>Total revenues and other financing sources</b>	<b>5,645,227</b>	<b>5,019,752</b>	<b>4,757,241</b>
<b>EXPENDITURES</b>			
<b>Claims cost:</b>			
Claims	2,283,034	3,725,000	4,650,000
Claims accrual adjustment	327,034	100,000	100,000
Insurance premiums	696,356	811,001	1,032,500
Other operating expenses	296,136	491,250	531,250
<b>Administrative costs:</b>			
Interfund transfer to general fund	450,638	494,091	475,715
Other administrative costs	590,563	675,343	638,810
<b>Total expenditures</b>	<b>4,643,761</b>	<b>6,296,685</b>	<b>7,428,275</b>
Net change in fund balance	1,001,466	(1,276,933)	(2,671,034)
Fund balances - beginning	669,987	1,671,453	394,520
Fund balances - ending	1,671,453	394,520	(2,276,514)
Required claims reserve	7,372,714	7,472,714	7,572,714
<b>Cash balance</b>	<b>\$ 9,044,167</b>	<b>7,867,234</b>	<b>5,296,200</b>

## Proprietary Funds

### Fund 248

#### Employee Benefits Fund

### Description

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

	Actual Fiscal 2008	Estimated Fiscal 2009	Budget Fiscal 2010
<b>REVENUES</b>			
County chargebacks	\$23,069,611	21,176,440	19,503,234
Component unit chargebacks	6,127,284	5,608,265	6,138,029
OPEB trust premium (Pay-Go)	2,804,261	3,215,872	3,215,872
Employee contributions	6,557,147	3,985,200	3,985,200
Cobra & retiree contributions	1,613,733	1,725,622	1,797,622
Optional Life Insurance		190,043	216,000
Interest on investment	907,045	-	-
<b>Total revenues</b>	<b>41,079,081</b>	<b>35,901,442</b>	<b>34,855,957</b>
<b>EXPENDITURES</b>			
Administrative costs	296,987	820,019	324,641
County insurance charges	21,771,596	20,973,140	22,920,662
Component unit insurance charges	4,691,094	5,886,265	6,416,029
OPEB trust premium (Pay-Go)	2,804,261	3,215,872	3,215,872
Employee flexible benefits	4,088,171	4,053,469	4,053,469
Long Term Disability & Life		1,090,000	1,190,000
County Life Insurance			216,000
Contingency			3,908,959
Non operating expenses	-	-	
Interfund transfer to general fund	-	7,000,000	
Transfer out	907,045	-	-
<b>Total expenditures</b>	<b>34,559,154</b>	<b>43,038,765</b>	<b>42,245,632</b>
Net change in fund balance	6,519,927	(7,137,323)	(7,389,675)
Fund balances - beginning	8,007,071	14,526,998	7,389,675
Fund balances - ending	14,526,998	7,389,675	
Less noncash assets	-	-	-
<b>Operating surplus/deficit</b>	<b>\$14,526,998</b>	<b>7,389,675</b>	<b>-</b>

## All Funds Summary

### Statements of Revenues, Expenditures and Changes in Fund Balance

Fund Category	Fiscal 2008 Actual	Fiscal 2009 Estimated	Fiscal 2010 Budget
<b>General Fund</b>			
Revenues	719,698,522	825,359,569	854,500,087
Expenditures	692,197,549	812,533,705	854,500,087
Excess (deficiency) of revenues over expenditures	27,500,973	12,825,864	0
Other financing sources (uses)	-1,026,678	-22,640,985	0
Net increase (decrease) in fund balance	26,474,295	-9,815,121	0
Less appropriation from fund balance	-21,282,000	0	0
Prior year fund balance	110,776,965	115,969,260	106,154,139
<b>Ending fund balance</b>	<b>115,969,260</b>	<b>106,154,139</b>	<b>106,154,139</b>
<b>II. Capital Projects Funds</b>			
Revenues	43,206,601	30,947,334	27,931,689
Expenditures	37,497,912	30,124,095	47,635,540
Excess (deficiency) of revenues over expenditures	5,708,689	823,239	-19,703,851
Other financing sources (uses)	4,097,229	827,497	2,835,889
Net increase (decrease) in fund balance	9,805,918	1,650,736	-16,867,962
Less appropriation from fund balance	-4,097,229	-827,497	-2,835,889
Prior year fund balance	68,366,956	74,075,645	74,898,884
<b>Ending fund balance</b>	<b>74,075,645</b>	<b>74,898,884</b>	<b>55,195,033</b>
<b>III. Special Revenue Funds</b>			
Revenues	147,240,088	172,444,296	190,488,261
Expenditures	137,558,218	184,019,236	242,602,115
Excess (deficiency) of revenues over expenditures	9,681,870	-11,574,940	-52,113,854
Other financing sources (uses)	13,749,187	18,657,945	9,840,377

## All Funds Summary - continued

Fund Category	Fiscal 2008 Actual	Fiscal 2009 Estimated	Fiscal 2010 Budget
Net increase (decrease) in fund balance	23,431,057	7,083,005	-42,273,477
Less appropriation from fund balance	-6,223,865	-14,546,313	-4,892,603
Prior year fund balance	74,335,563	91,542,755	84,079,447
<b>Ending fund balance</b>	<b>91,542,755</b>	<b>84,079,447</b>	<b>36,913,367</b>
<b>IV. Internal Service Funds</b>			
Revenues	72,596,071	71,277,872	72,149,432
Expenditures	58,848,307	73,941,379	94,765,332
Excess (deficiency) of revenues over expenditures	13,747,764	-2,663,507	-22,615,900
Other financing sources (uses)	0	0	0
Net increase (decrease) in fund balance	13,747,764	-2,663,507	-22,615,900
Less appropriation from fund balance	0	0	0
Prior year fund balance	27,536,978	41,284,742	38,621,235
<b>Ending fund balance</b>	<b>41,284,742</b>	<b>38,621,235</b>	<b>16,005,335</b>
<b>V. Enterprise Funds</b>			
Revenues	68,270,344	80,017,022	86,312,167
Expenditures	61,104,208	67,753,305	74,825,830
Excess (deficiency) of revenues over expenditures	7,166,136	12,263,717	11,486,337
Other financing sources (uses)	3,609,450	-1,374,000	-7,812,791
Net increase (decrease) in fund balance	10,775,586	10,889,717	3,673,546
Less appropriation from fund balance	-16,972,026	-17,500,000	-15,813,209
Prior year fund balance	401,179,695	394,983,255	388,372,972
<b>Ending fund balance</b>	<b>394,983,255</b>	<b>388,372,972</b>	<b>376,233,309</b>
<b>TOTAL ALL FUNDS</b>			
Revenues	1,051,011,626	1,180,046,093	1,231,381,636
Expenditures	987,206,194	1,168,371,720	1,314,328,904
Excess (deficiency) of revenues over expenditures	63,805,432	11,674,373	-82,947,268

*All Funds Summary - continued*

Fund Category	Fiscal 2008 Actual	Fiscal 2009 Estimated	Fiscal 2010 Budget
Other financing sources (uses)	20,429,188	-4,529,543	4,863,475
Net increase (decrease) in fund balance	84,234,620	7,144,830	-78,083,793
Less appropriation from fund balance	-48,575,120	-32,873,810	-23,541,701
Prior year fund balance	682,196,157	717,855,657	692,126,677
<b>Ending fund balance</b>	<b>717,855,657</b>	<b>692,126,677</b>	<b>590,501,183</b>

## 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 projections and five-year departmental budget projections.

## Statements

### Statement of Long Term Debt Outstanding as of 6/30/2009

	Principal	Interest	Total
<b>School Construction</b>	<b>301,975,218</b>	<b>110,520,149</b>	<b>412,495,367</b>
<b>General County Bonds:</b>			
Community College	43,156,172	19,492,392	62,648,564
Community Renewal	4,801,907	947,756	5,749,663
Fire Department	10,157,563	4,414,739	14,572,302
General County	166,350,936	61,895,069	228,246,005
Police Department	7,472,083	2,635,264	10,107,347
Recreation & Parks	17,346,614	4,807,751	22,154,365
Storm Drain	11,897,105	4,873,500	16,770,605
<b>Total General County</b>	<b>261,182,380</b>	<b>99,066,471</b>	<b>360,248,851</b>
Excise Bonds	28,672,000	10,151,627	38,823,627
DILP	939,600	58,151	997,751
School Surcharge	77,074,650	37,582,924	114,657,574
College Bonds	10,016,966	5,372,103	15,389,069
<b>Total School, Gen. Co. &amp; Other Bonds</b>	<b>679,860,814</b>	<b>262,751,425</b>	<b>942,612,239</b>
Water & Sewer	110,889,110	52,752,255	163,641,365
Special Facility Revenue Bonds	7,395,000	1,613,472	9,008,472
<b>Total Howard County Bonds</b>	<b>798,144,924</b>	<b>317,117,152</b>	<b>1,115,262,076</b>

## Statements

### All Howard County Bonds – Debt Services Requirements Fiscal Year 2010 - Final

	Principal	Interest	Total
School Construction Bonds	22,188,631.00	13,283,209.00	35,471,840.00
<b>Total School Construction</b>	<b>22,188,631.00</b>	<b>13,283,209.00</b>	<b>35,471,840.00</b>
General County Bonds:			
Community College	2,404,526.00	1,961,276.00	4,365,802.00
Community Renewal	753,074.00	221,393.00	974,467.00
Fire Department	631,846.00	461,447.00	1,093,293.00
General County (includes WQ - Loan #3)	14,729,271.00	7,233,891.00	21,963,162.00
Police Department	503,877.00	310,940.00	814,817.00
Recreation & Parks	2,386,647.00	778,485.00	3,165,132.00
Storm Drain	779,828.00	530,979.00	1,310,807.00
<b>Total General County</b>	<b>22,189,069.00</b>	<b>11,498,411.00</b>	<b>33,687,480.00</b>
<b>Total School and General County</b>	<b>44,377,700.00</b>	<b>24,781,620.00</b>	<b>69,159,320.00</b>
Excise Bonds	1,758,369.00	1,239,553.00	2,997,922.00
DILP	458,000.00	34,005.00	492,005.00
School Surcharge	3,007,935.00	3,436,031.00	6,443,966.00
College Bonds	348,001.00	473,069.00	821,070.00
<b>Total School, Gen. Co. &amp; Other Bonds</b>	<b>49,950,005.00</b>	<b>29,964,278.00</b>	<b>79,914,283.00</b>
	49,950,005.00	29,964,278.00	79,914,283.00
<b>Water &amp; Sewer Bonds</b>			
730 Fund (Metro Bonds & Middle Patuxent)	6,210,000.00	4,632,724.00	10,842,724.00
730 Fund (Water Quality - All Loans)	3,758,615.00	1,343,816.00 *	5,102,431.00
<b>Total Water &amp; Sewer Bonds</b>	<b>9,968,615.00</b>	<b>5,976,540.00</b>	<b>15,945,155.00</b>
Special Facility Revenue Bonds	525,000.00	232,347.00	757,347.00
<b>Total W &amp; S and Sp. Fac. Rev. Bonds</b>	<b>10,493,615.00</b>	<b>6,208,887.00</b>	<b>16,702,502.00</b>
<b>TOTAL BUDGET</b>	<b>60,443,620.00</b>	<b>36,173,165.00</b>	<b>96,616,785.00</b>

## Statements

### Legal Debt Limits

#### Fiscal Year 2010

	Audit FY 2008	Estimated FY 2009	Budget FY 2010
Assessable Base	\$42,258,202,000	\$47,587,254,922	\$50,216,898,888
Debt Limitation	4.80%*	4.80%	4.80%
Legal Limit of Borrowing Amount of General Obligation	\$2,136,119,376	\$2,395,176,517	\$2,521,404,213
Outstanding Debt subject to the Limitation	\$658,635,000	\$654,439,000	\$684,966,000
Percent of Assessable Base	1.56%	1.38%	1.36%
Legal Debt Margin	\$1,477,484,376	\$1,740,737,517	\$1,836,438,213

\*The County Charter sets the legal debt limit at 12% of the assessable base. However, effective in FY 2002 the assessment ratio on real property was changed from 40% to 100%. A commensurate change in the debt limit lowers it from 12% to 4.8% of the assessable base for real property and 12% for personal property.

## Statements

### Projected Revenue Estimates

Fiscal Years 2011 Through 2015

	Projected Budget FY 2011	Projected Budget FY 2012	Projected Budget FY 2013	Projected Budget FY 2014	Projected Budget FY 2015
Prior Year's Funds	0	0	0	0	0
Property Taxes	438,010,410	455,530,827	473,752,060	492,702,142	512,410,228
Income Taxes	319,300,000	328,879,000	338,745,370	348,907,731	359,374,963
Other Local Taxes	20,600,000	21,218,000	21,854,540	22,510,176	23,185,481
State Shared Taxes	14,257,202	14,684,918	15,125,466	15,579,230	16,046,607
Licenses & Permits	5,295,300	5,454,159	5,617,784	5,786,317	5,959,907
Rev. From Other Agencies	6,875,977	7,082,256	7,294,724	7,513,566	7,738,973
Charges for Services	10,890,652	11,217,372	11,553,893	11,900,509	12,257,525
Use of Money/Fines/Interest	8,072,790	8,314,974	8,564,423	8,821,356	9,085,996
Interfund Reimbursements	25,756,153	26,528,838	27,324,703	28,144,444	28,988,777
<b>Subtotal:</b>	<b>849,058,484</b>	<b>878,910,344</b>	<b>909,832,962</b>	<b>941,865,471</b>	<b>975,048,457</b>
Projected Expenditures	852,443,428	887,430,359	923,507,244	961,714,393	1,000,093,635
Excess of Revenues vs. Expenditures	-3,384,944	-8,520,015	-13,674,282	-19,848,922	-25,045,178
<b>Increases from year to year on total revenue</b>					
	15.65%	3.40%	3.40%	3.40%	3.40%

## Statements

### Projected Budget

### Fiscal Years 2011 Through 2015

	Projected Budget FY2011	Projected Budget FY2012	Projected Budget FY2013	Projected Budget FY2014	Projected Budget FY2015
County Executive	1,019,360	1,049,941	1,081,439	1,113,882	1,147,299
Dept of County Administration	7,886,036	8,122,617	8,366,296	8,617,285	8,875,803
Dept of Finance	6,303,146	6,492,240	6,687,007	6,887,618	7,094,246
Office of Law	3,359,871	3,460,667	3,564,487	3,671,422	3,781,565
Dept. of Planning & Zoning	6,770,400	6,973,512	7,182,717	7,398,199	7,620,145
Dept of Police	83,857,000	86,372,710	88,963,891	91,632,808	94,381,792
Dept. of Recreation & Parks	13,430,225	13,833,131	14,248,125	14,675,569	15,115,836
Dept of Public Works	42,566,408	43,843,401	45,158,703	46,513,464	47,908,868
Dept. of Citizen Services	8,003,004	8,243,094	8,490,387	8,745,099	9,007,452
Dept. of Corrections	13,712,257	14,123,625	14,547,334	14,983,754	15,433,266
Dept of Licenses & Permits	6,689,401	6,890,083	7,096,785	7,309,689	7,528,980
Dept. of Technology & Comm.	908,283	935,531	963,597	992,505	1,022,280
Economic Development	1,362,341	1,403,211	1,445,307	1,488,667	1,533,327
Transportation Services	7,957,654	8,196,384	8,442,275	8,695,544	8,956,410
Community Svc. Partnership	5,998,844	6,178,809	6,364,173	6,555,098	6,751,751
County Council	3,247,557	3,344,984	3,445,333	3,548,693	3,655,154
Circuit Court	2,533,999	2,610,019	2,688,319	2,768,969	2,852,038
Orphan's Court	44,468	45,802	47,176	48,592	50,049
State's Attorney	6,774,743	6,977,985	7,187,324	7,402,944	7,625,032
Sheriff's Office	6,165,266	6,350,224	6,540,731	6,736,952	6,939,061
Library	15,710,955	16,182,283	16,667,752	17,167,784	17,682,818
Elections	3,365,910	2,951,887	3,040,444	2,415,225	3,500,000
Health Dept.	9,496,168	9,781,053	10,074,485	10,376,720	10,688,021
Mental Health Authority	339,900	350,097	360,600	371,418	382,560
Dept . of Social Services	601,840	619,896	638,492	657,647	677,377
Maryland Cooperative Extension	428,957	441,826	455,080	468,733	482,795
Soil Conservation	545,911	562,289	579,157	596,532	614,428
Debt Service	81,281,711	83,720,163	86,231,768	88,818,721	91,483,282
Education	475,862,841	494,897,355	514,693,249	535,280,979	556,692,218
Community College	25,951,334	26,729,874	27,531,770	28,357,723	29,208,455
Contingencies	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Pay-As-You-Go	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
OPEB	5,000,000	10,000,000	15,000,000	21,000,000	26,000,000
<b>Total</b>	<b>852,443,428</b>	<b>887,430,359</b>	<b>923,507,244</b>	<b>961,714,393</b>	<b>1,000,093,635</b>

## Statements

### *Statements of Estimated Surplus June 30, 2009*

From the FY 2008 CAFR:	TOTAL
Undesignated Fund Balance, July 1, 2008	\$5,643,625
Designated for Future Rainy Day Fund Contribution	\$9,585,936
<b>Subtotal Unappropriated Fund Balance</b>	<b>\$15,229,561</b>
Add:	
Estimated Revenues for FY 2009	
Estimated Current Revenues:	\$785,094,660
Estimated Interfund Reimbursements:	\$25,237,219
Appropriation From Fund Balance	\$32,640,985
<b>Subtotal FY 2009 Revenues</b>	<b>\$842,972,864</b>
<b>Total Available Resources</b>	<b>\$858,202,425</b>
Deduct:	
Estimated Expenditures for FY 2009	\$833,446,530
<b>Subtotal:</b>	<b>\$24,755,895</b>
Less:	
Funds designated for the Budget Stabilization Account For FY2009	(\$3,608,559)
Fund Balance Appropriated for One Time Expenses in FY2010	(\$5,643,625)
Appropriation From Fund Balance for FY 2010 Debt Principal Payments	(\$8,553,557)
Funds Designated for the Budget Stabilization Account For FY2010	(\$5,997,377)
<b>Projected Undesignated Fund Balance for FY09</b>	<b>\$952,777</b>
available for appropriation in the FY 2011 Budget	

## Statements

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

	Fiscal 2008		Fiscal 2009		Fiscal 2010	
	Assessable Base	Audited Revenues	Estimated Base	Estimated Revenues	Projected Base	Projected Revenues
Real Property (gross)	40,762,013	410,888	46,150,961	466,550	48,408,267	493,085
Operating Personal Property	26,040	660	29,688	752	27,397	695
Operating Business Corporations	1,439,551	36,493	1,460,455	37,023	1,486,768	37,690
Unincorporated Property	30,598	776	30,861	782	27,405	694
Subtotal Personal Property	1,496,189	37,929	1,521,003	38,557	1,541,570	39,079
<b>Total Real and Personal Property</b>	<b>42,258,202</b>	<b>448,817</b>	<b>47,671,964</b>	<b>505,107</b>	<b>49,949,837</b>	<b>532,164</b>
County Property Tax per \$100 of Assessed Valuation						
Real Property		\$1.014		\$1.014		\$1.014
Personal Property		\$2.54		\$2.54		\$2.54

## Glossary

### *Glossary of Budgetary Terms*

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 constructions of all public buildings, roads, and other facilities planned by County agencies over a six-year period. The CIP constitutes both a fiscal plan for proposed project expenditures and funding and an annual capital budget for appropriations to fund project activity during the first fiscal year of the plan.

**Chargebacks/Charges to Others**

In the budget presentation, costs of services or work years which, while shown as expenditures within an agency, are chargeable to another agency or fund.

**Collective Bargaining Agreement**

A legal contract between the County Government or an agency as employer and a certified representative of a recognized bargaining unit for specific terms and conditions of employment; e.g., hours, working conditions, salaries or employee benefits.

**Community Service Partnerships**

County funds given to cultural or human service organizations which serve County residents.

**Constant Yield Tax Rate**

A rate, which, when applied to the upcoming year's assessable base, excluding the estimated assessed value of property appearing on tax rolls for the first time (new construction) will produce tax revenue equal to that produced in the current tax year. State law prohibits local taxing authorities from levying a tax rate in excess of the Constant Yield Tax Rate unless the intent to levy a higher rate is advertised and public hearings are held.

**Contingency Reserve**

Monies budgeted for unanticipated expenses or emergencies which arise during a fiscal year. Use of contingencies must be approved by the County Council and County Executive. Every fund in the budget may have a contingency reserve. By law, the general fund contingency cannot exceed 3 percent of the total budget.

**Crime Rate**

The crime rate is the number of crimes per 1,000 population.

**Debt Service**

Funds required to repay bonds issued by the County.

**Department (See Agency)****Division (See Organization)****Encumbrance**

An accounting commitment that reserves appropriated funds for a future expenditure. The total of all expenditures and encumbrances for a department or agency in a fiscal year may not exceed its total appropriation. The commitments relate to unperformed contracts for goods or services.

**Enterprise Fund**

A fund used to record the fiscal transactions of government activities financed and operated in a manner similar to private enterprise, with the intent that the costs of providing goods and services, including financing, are wholly recovered through charges to consumers or users. The County has two enterprise funds, Water & Sewer and Special Recreation Facilities Funds.

**Expense Category**

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

**Expenses**

Money budgeted and spent by the County.

**Fee**

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

**Fiduciary Fund Type-Trust & Agency Funds**

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

**Fines**

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

**Fiscal Year**

An accounting period covered by the budget. Howard County's fiscal year begins on July 1st and ends on the following June 30th. Fiscal year 2003, for example, began on July 1, 2002 and ended on June 30, 2004.

**Full-time Equivalent (FTE)**

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

**Fund**

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

**Fund Balance**

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

**General Fund**

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

**General Obligation (GO) Debt**

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

**General Revenues**

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

**Grant**

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

**Interfund Transfer**

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

**Internal Service Funds**

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

**Licenses and Permits**

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

**Line Item**

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

**Major Crimes**

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

**OPEB**

OPEB is an acronym for Other Post Employment Benefits. These are benefits owed to county employees (including the Board of Education, Howard County Library, and the Howard County Community College) for health care and insurance when they retire. GASB Statement No. 45 requires public-sector employers to recognize the cost of other postemployment 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.

**Spending Affordability Advisory Committee**

A group of Howard County citizens appointed by the County Executive to review in detail the status and projections of County revenue, expenditures and debt capacity. The task force prepares an annual report, which includes revenue projections, recommended spending levels for the next fiscal year, as well as recommended levels of new County debt authorization.

**Supplemental Appropriation Ordinance****(SAO)**

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

**Transfer Appropriation Ordinance (TAO)**

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

This budget prepared by the:

---

**Department of County Administration**

Lonnie Robbins, Chief Administrative Officer

---

**Office of Budget**

Raymond S. Wacks, Budget Administrator  
Gale P. Benson, Assistant Budget Administrator  
Gloria J. Berger  
Thomas W. Mullenix  
Donald L. Stitely, Jr.  
Sarah Sobek

with the assistance of the:

---

**Office of Public Information**

Kevin Enright, Administrator  
Kathy Sloan-Beard  
Beth Vessey  
Scott Kramer

---

**Department of Finance**

Sharon Greisz  
Rafiu Ighile  
Shauna Lu  
Angela Phillips  
Sima Taghavi  
Sean Hollywood  
Sli Shirazie  
Michelle Harrod

---

**Department of Public Works**

Rebecca Kidwell

---

**Department of Technology & Communication Services**

Eytan Gess  
Art Helbig  
Manesh Pillai

---



Howard County Maryland

3430 Courthouse Drive  
Ellicott City, Maryland 21043

[www.howardcountymd.gov](http://www.howardcountymd.gov)

