

Amendment 12 to Council Bill No. 25-2013

**BY: Chairperson at the request
of the County Executive**

**Legislative Day No. 7
Date: May 23, 2013**

Amendment No. 12

(This amendment inserts pages for Restricted Funds that were inadvertently omitted from the Bill as filed and includes the following changes:

- 1. Amends the Governmental Fund to include certain appropriations from the Health Department Fund Balance to be appropriated to the Board of Education (page 240);*
- 2. Amends the Fire & Rescue Tax fund to reflect an increased contingency amount (page 244); and*
- 3. In the Program Revenue Fund, increases the Catalyst Loan Fund and the contingency (page 248).)*

1 In Council Bill No. 25, insert pages 232 through 260 after page 231.

Governmental Funds

School Construction and Site Acquisition Fund

Description

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

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

Governmental Funds

General Improvement Capital Projects Fund

Description

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

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

Governmental Funds

Fire Service Building and Equipment Fund

Description

This fund pays for the construction of Fire Department projects. These projects can be found in the capital budget designated by the letter "F". This fund includes revenue from transfer tax, the sale of bonds and pay go from the fire tax. The bonds are repaid by transfer tax.

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

Governmental Funds

Recreation and Parks Capital Projects Fund

Description

This fund includes construction of parks projects in Howard County. The projects can be found in the capital budget designated as "N". Park projects are paid for from bond sales, grants and transfer taxes. The debt repayment has been funded by transfer taxes. General tax funds must be used where transfer tax is insufficient to cover debt service.

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

Governmental Funds

Storm Drainage Capital Projects Fund

Description

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

| | Actual FY2012 | Estimated FY2013 | Budget FY2014 |
|---|------------------|---------------------|------------------|
| Revenues: | | | |
| Developer contributions - storm drain | 77,240 | 121,251 | 0 |
| Total revenues | 77,240 | 121,251 | 0 |
| Expenditures: | | | |
| Storm drain funding | 0 | 121,251 | 0 |
| Total expenditures | 0 | 121,251 | 0 |
| Other financing sources (uses): | | | |
| Appropriation from fund balance | 0 | 0 | 0 |
| Total other financing sources (uses) | 0 | 0 | 0 |
| Fund balance: | | | |
| Net change in fund balance | 77,240 | 0 | 0 |
| Less appropriation from fund balance | 0 | 0 | 0 |
| Fund balances - beginning | 379,651 | 456,891 | 456,891 |
| Fund balance - ending: Developer contributions-storm drain | 456,891 | 456,891 | 456,891 |

Governmental Funds

Highway Projects Fund

Description

This fund pays for the construction of roadways related capital projects. The projects which can be found in the Capital Budget section include:

- Highway Resurfacing (H)
- Road Construction (J)
- Bridge Improvements (B)
- Sidewalks and Curbs (K)
- Intersection Improvement and Control (T)

The money to pay for these projects comes from the sale of bonds, grants receipts and developer bond defaults. Pay-as-you-go funds, which are general tax dollars, may also be used. Debt service for this fund is paid by the general fund through the Debt Service Fund. Transfer out represents future debt service payments on excise tax funded road construction bonds.

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

Governmental Funds

Fund 2050000000

Self-Sustaining Recreation Program Fund

Description

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

| | Actual FY2012 | Estimated FY2013 | Budget FY2014 |
|---|-------------------|---------------------|-------------------|
| Revenues: | | | |
| Charges for services | 13,314,969 | 13,666,072 | 17,604,500 |
| Licenses & permits | 0 | 44,700 | 55,000 |
| Revenue from other governments | 0 | 7,400 | 0 |
| Fines & forfeitures | 2,224 | 10,900 | 0 |
| Rental of property | 196,214 | 497,000 | 540,000 |
| Total Revenues | 13,513,407 | 14,226,072 | 18,199,500 |
| Expenditures: | | | |
| Recreation and Parks: | | | |
| Administration | 14,016,981 | 15,250,000 | 19,478,175 |
| Contingency | 0 | 0 | 153,213 |
| Total Expenditures | 14,016,981 | 15,250,000 | 19,631,388 |
| Excess (Deficiency) of revenues over expenditures | (503,574) | (1,023,928) | (1,431,888) |
| Other financing sources (uses) | | | |
| Appropriation from fund balance | 775,574 | 1,023,928 | 1,931,888 |
| Operating transfers in | 0 | 0 | 0 |
| General fund chargeback | 0 | 0 | (500,000) |
| Operating transfers out | (272,000) | 0 | 0 |
| Total other financing sources (uses) | 503,574 | 1,023,928 | 1,431,888 |
| Net increase (decrease) in fund balance | 0 | 0 | 0 |
| Less Appropriation from fund balance | (775,574) | (1,023,928) | (1,931,888) |
| Prior year fund balance | 3,731,390 | 2,955,816 | 1,931,888 |
| Prior year encumbrances lapsed | 0 | 0 | 0 |
| Ending fund balance | 2,955,816 | 1,931,888 | 0 |

Governmental Funds

Fund 2060000000

Forest Conservation Fund

Description

This fund allows the departments of Planning & Zoning and Recreation & Parks to provide Forest Mitigation and reforestation inspections in compliance with local and state requirements. This fund receives revenues from developers and is used to cover expenses associated with plantings, inspections and engineering studies in compliance with forest conservation requirements.

| | Actual FY2012 | Estimated FY2013 | Budget FY2014 |
|---|------------------|---------------------|------------------|
| Revenues | | | |
| Developer contributions-Mitigation | 183,973 | 226,280 | 425,000 |
| Developer contributions-Inspections | 10,946 | 13,600 | 32,000 |
| Fine & Forfeitures | 75,252 | 45,000 | 75,000 |
| Parkland Restoration | | - | 25,000 |
| Interest on investments | 6,787 | 5,250 | 7,500 |
| Total Revenues | 276,958 | 290,130 | 564,500 |
| Expenditures | | | |
| Forest Mitigation | 515,256 | 518,260 | 921,900 |
| Contingency reserve | | - | 27,657 |
| Total Expenditures | 515,256 | 518,260 | 949,557 |
| Excess (Deficiency) of revenues over expenditures | (238,298) | (228,130) | (385,057) |
| Other financing sources (uses) | | | |
| Appropriation from fund balance | 238,298 | 228,130 | 385,057 |
| Transfers in | - | | |
| Transfers out | | | |
| Total other financing sources (uses) | 238,298 | 228,130 | 385,057 |
| Net increase (decrease) in fund balance | - | - | - |
| Less Appropriation from fund balance | (238,298) | (228,130) | (385,057) |
| Prior Year fund balance | 4,444,273 | 4,205,975 | 3,977,845 |
| Ending fund balance | 4,205,975 | 3,977,845 | 3,592,788 |
| Reserved for completion of current commitments | | | 1,000,000 |

Governmental Funds

Fund 2040000000

Department of Health and Mental Hygiene

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.

| | Estimated | Budget |
|--|-------------------|-------------------|
| | FY2013 | FY2014 |
| County financing sources (uses): | | |
| Transfer in from General Fund | 9,396,443 | 9,084,838 |
| Transfer out to Education PAYGO capital | 0 | (1,300,000) |
| Appropriation from fund balance | 0 | 6,212,550 |
| Total County financing sources (uses) | 9,396,443 | 13,997,388 |
| Fund balance: | | |
| Net change in fund balance | 2,056,443 | 0 |
| Less appropriation from fund balance | 0 | (6,212,550) |
| Fund balance - beginning | 9,100,851 | 11,157,294 |
| Fund balance - ending | 11,157,294 | 4,944,744 |

Governmental Funds

Fund 2110000000

Commercial Paper Bond Anticipation Note

Description

This fund has been created to allow the county to manage the Commercial Paper Bond Anticipation Note Program. The county uses this program for the capital budget. This program enables the county to borrow for the capital construction program at the lowest interest rates instead of using general funds. This program allows the county to use general funds to generate investment income. Included in this fund are all costs and revenues of the program. Revenue in excess of cost is returned to the general fund as investment income.

| | Actual FY2012 | Estimated FY2013 | Budget FY2014 |
|--|------------------|---------------------|------------------|
| REVENUES | | | |
| Commercial paper bond anticipation notes interest income | 91,945 | 4,660,000 | 4,660,000 |
| Total revenues | 91,945 | 4,660,000 | 4,660,000 |
| EXPENDITURES | | | |
| Commercial paper debt interest payments | 152,668 | 3,750,000 | 3,750,000 |
| Expenses of commercial paper sale | 411,116 | 910,000 | 910,000 |
| Total expenditures | 563,784 | 4,660,000 | 4,660,000 |
| Excess (deficiency) of revenues over expenditures | (471,839) | - | - |
| OTHER FINANCING SOURCES (USES) | | | |
| Appropriation from fund balance | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | (471,839) | - | - |
| Less appropriation to general fund interest income | 471,839 | - | - |
| Fund balances - ending | - | - | - |

Governmental Funds

Fund 2010000000/2080000000

Community Renewal Program Fund/Rehabilitation Loan

Fund 420 Description

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

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

Fund 430 Description

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

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

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

Governmental Funds

Fund 2020000000

Agricultural Preservation and Promotion Fund

Description

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

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

Governmental Funds

Fund 2030000000

Fire & Rescue Tax

Description

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

| | Actual FY2012 | Estimated FY2013 | Budget FY2014 |
|---|-------------------|---------------------|-------------------|
| Revenues: | | | |
| Property taxes | 62,503,906 | 78,121,620 | 82,017,442 |
| Fire Inspections & Services | 70,526 | 115,000 | 125,000 |
| Miscellaneous | 119,729 | 170,000 | 20,000 |
| Interest on investments | - | - | 50,000 |
| Total Revenues | 62,694,161 | 78,406,620 | 82,212,442 |
| Expenditures: | | | |
| Public Safety: | | | |
| Operations & Administration | 60,994,799 | 69,285,711 | 75,328,070 |
| Capital equipment & construction | 1,710,000 | 4,250,000 | 5,109,500 |
| Non Operating Expenses | | | |
| Contingency | - | - | 2,575,056 |
| Total Expenditures | 62,704,799 | 73,535,711 | 83,012,626 |
| Excess (Deficiency) of revenues over expenditures | (10,638) | 4,870,909 | (880,184) |
| Other financing sources (uses) | | | |
| Appropriation from fund balance | 4,501,352 | 16,763,099 | 6,197,835 |
| Rural fire district reimbursement | 8,509,449 | - | - |
| General fund chargeback | (4,490,714) | (4,621,144) | (4,897,651) |
| Transfers out | (8,509,449) | - | (500,000) |
| Total other financing sources (uses) | 10,638 | 12,141,955 | 880,184 |
| Net increase in fund balance | - | 17,012,864 | - |
| Less Appropriation from fund balance | (4,501,352) | (16,763,099) | 6,197,835 |
| Prior year fund balance | 22,249,645 | 17,764,703 | 18,014,468 |
| Prior year encumbrance lapsed | 16,410 | - | - |
| Ending fund balance | 17,764,703 | 18,014,468 | 11,816,633 |

Governmental Funds

Fund 2100000000

Savage TIF District Fund

Description

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

| | Actual FY2012 | Estimated FY2013 | Budget FY2014 |
|--|------------------|---------------------|------------------|
| REVENUES | | | |
| Incremental Real Property Tax | - | 150,000 | 150,000 |
| Total revenues | - | 150,000 | 150,000 |
| EXPENDITURES | | | |
| Bond Principal Payments | - | 105,000 | 105,000 |
| Bond Interest Payments | - | 45,000 | 45,000 |
| Total expenditures | - | 150,000 | 150,000 |
| Excess (deficiency) of revenues over expenditures | - | 150,000 | - |
| OTHER FINANCING SOURCES (USES) | | | |
| Appropriation from fund balance | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | - | 150,000 | - |
| Less appropriation to general fund interest income | - | (150,000) | - |
| Fund balances - ending | - | - | - |

Governmental Funds

Fund 2120000000

Speed Enforcement Fund

Description

This fund allows the Department of Police to implement a speed enforcement program in Howard County to increase public safety on county roadways in compliance with local and state requirements. This fund receives revenues from fines paid by motor vehicle operators exceeding the posted speed limits on designated county roadways. Citations are issued based upon review of photographic evidence provided by speed camera equipment in compliance with local and state requirements. Funds in excess of those needed to operate the program can be used for other public safety uses in the capital and operating budget.

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

0

Governmental Funds

Fund 2101000000

Savage Special Tax District Fund

Description

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

| | Actual FY2012 | Estimated FY2013 | Budget FY2014 |
|--|------------------|---------------------|------------------|
| REVENUES | | | |
| Special Tax | - | 150,000 | 150,000 |
| Total revenues | - | 150,000 | 150,000 |
| EXPENDITURES | | | |
| Bond Principal Payments | - | 105,000 | 105,000 |
| Bond Interest Payments | - | 45,000 | 45,000 |
| Total expenditures | - | 150,000 | 150,000 |
| Excess (deficiency) of revenues over expenditures | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | |
| Appropriation from fund balance | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | - | - | - |
| Less appropriation to general fund interest income | - | - | - |
| Fund balances - ending | - | - | - |

Governmental Funds

Fund 2150000000

Program Revenue Fund

Description

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

| | Actual Fiscal 2012 | Estimated Fiscal 2013 | Budget Fiscal 2014 |
|--------------------------------|-----------------------|--------------------------|-----------------------|
| Revenues | | | |
| Program Revenue | - | 5,671,200 | 6,142,819 |
| TOTAL REVENUES | - | 5,671,200 | 6,142,819 |
| Expenditures | - | - | |
| Administrative/Operating costs | - | 5,671,200 | 5,959,132 |
| Contingency | - | - | 183,687 |
| Contingency | - | - | 183,687 |
| TOTAL EXPENDITURES | - | 5,671,200 | 6,142,819 |

Governmental Funds

Fund 5080000000

Trust and Agency Multifarious Funds

Description

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

| | Actual FY2012 | Estimated FY2013 | Budget FY2014 |
|---|------------------|---------------------|------------------|
| Revenues | | | |
| Contributions | 188,797 | 1,406,250 | 1,005,795 |
| TOTAL REVENUES | 188,797 | 1,406,250 | 1,005,795 |
| Expenditures | | | |
| Administrative/Operating Costs | 188,797 | 1,406,250 | 976,500 |
| Contingency | - | - | 29,295 |
| TOTAL EXPENDITURES | 188,797 | 1,406,250 | 1,005,795 |
| Excess (deficiency) of revenues over expenditures | - | - | - |
| Other financing sources (uses) | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net increase in fund balance | - | - | - |
| Less appropriation from fund balance | - | - | - |
| Prior year fund balance | - | - | - |
| Ending Fund Balance | - | - | - |

Governmental Funds

Fund 2000000000

Environmental Services Funds

Description

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

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

Proprietary Funds

Fund 701000000

Water and Sewer Operating Fund

Description

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

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

Proprietary Funds

Fund 7200000000

Shared Septic Systems

Description

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

| | Actual FY2011 | Estimated FY2013 | Budget FY2014 |
|--|------------------|---------------------|------------------|
| Revenues: | | | |
| O & M user fees from homeowners | 119,918 | 170,735 | 367,875 |
| Capital reserve | 23,100 | - | - |
| Risk pool reserve | 21,000 | 67,890 | 16,125 |
| Other revenue | 835 | - | - |
| Total revenues | 164,853 | 238,625 | 384,000 |
| Expenses: | | | |
| Contract services | 43,652 | 107,085 | 130,825 |
| Septic Tank Maintenance | - | 14,700 | 20,100 |
| Ground maintenance | - | 16,150 | 3,400 |
| Supplies/inventory | 3,648 | 63,530 | 100,500 |
| Contingency | - | 49,200 | 68,600 |
| Total expenses | 47,300 | 290,455 | 469,615 |
| Other financing sources: | | | |
| Appropriation from fund balance | - | 51,830 | 85,615 |
| Total other financing sources | 326,339 | 51,830 | 85,615 |
| Net Assets: | | | |
| Change in net assets | 443,892 | - | - |
| Less appropriation from fund balance | - | (51,830) | (85,615) |
| Total net assets prior year | 60,802 | 504,694 | 452,864 |
| Ending net assets | 504,694 | 452,864 | 367,249 |
| Reserve for capital and risk pool | 504,694 | 452,864 | 367,249 |

Proprietary Funds

Fund 7012000000

Water and Sewer Special Benefits Charges Fund

Description

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

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

Proprietary Funds

Fund 7360000000

Watershed Protection and Restoration Fund

Description

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

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

Proprietary Funds

Fund 7110000000

Recreation Special Facilities Fund

Description

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

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

Proprietary Funds

Fund 602000000

Fleet Operations Fund

Description

The Fleet Operations Fund is responsible for the purchase, operation and maintenance of all county vehicles. Revenue to operate fleet operations is generated from charges to users. Included are the salaries of the mechanics who maintain county vehicles, the cost of supplies and depreciation on all vehicles maintained by the bureau.

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

Proprietary Funds

Fund 6030000000

Technology & Communication Fund

Description

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

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

Proprietary Funds

Fund 6040000000

Risk Management Fund

Description

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

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

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

Proprietary Funds

Fund 6050000000

Employee Benefits Fund

Description

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

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

Proprietary Funds

Fund 6050000000

continued...

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