

Fiscal 2017 Operating Budget Detail Backup

Finance Department Narrative

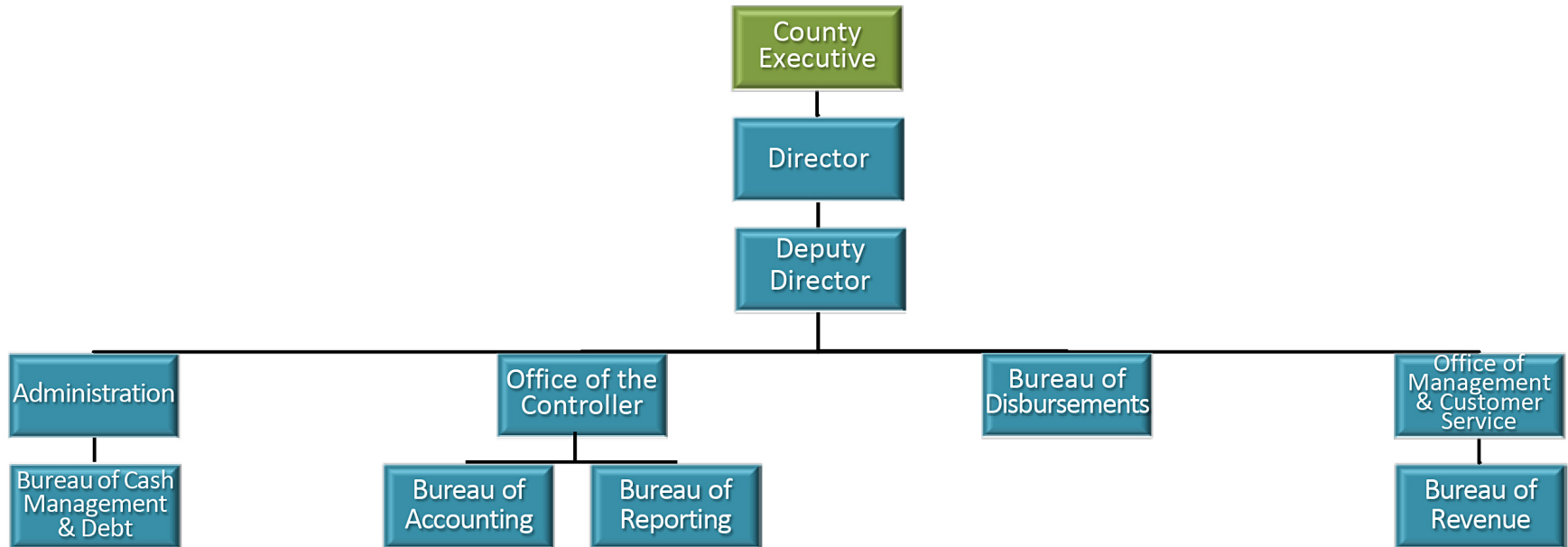
Department Description :

Outlook : (What is new or different about this years budget?)

The Finance department modified its organizational structure in FY17.

Fiscal 2017 Operating Budget Detail Backup

Finance Department Organizational Chart



Fiscal 2017 Operating Budget Detail Backup

Finance Department Personnel Summary

| Classification | Grade | FY 2016 Authorized | FY 2017 Proposed |
|--|-------|--------------------|------------------|
| 1200 - FISCAL ASSOCIATE | GI | 1.00 | 1.00 |
| 1201 - FISCAL SPECIALIST I | GJ | 4.00 | 4.00 |
| 1203 - FISCAL SPECIALIST II | GK | 16.00 | 17.00 |
| 1205 - FISCAL MANAGER I | GL | 9.00 | 6.00 |
| 1207 - FISCAL MANAGER II | GM | 2.00 | 4.00 |
| 1208 - FISCAL MANAGER III | GN | 0.00 | 1.00 |
| 1211 - DEPUTY DIRECTOR OF FINANCE | GO | 1.00 | 1.00 |
| 1217 - DIRECTOR OF FINANCE | GP | 1.00 | 1.00 |
| 1301 - ADMINISTRATIVE ANALYST I | GI | 2.00 | 2.00 |
| 1303 - ADMINISTRATIVE ANALYST II | GK | 1.00 | 0.00 |
| 1305 - SENIOR ADMINISTRATIVE ANALYST | GL | 1.00 | 1.00 |
| 1307 - ADMINISTRATIVE MANAGER | GN | 1.00 | 1.00 |
| 1407 - ADMINISTRATIVE SUPPORT TECHNICIAN II | GE | 9.00 | 9.00 |
| 1409 - ADMINISTRATIVE SUPPORT TECHNICIAN III | GF | 4.50 | 4.75 |
| 1411 - ADMINISTRATIVE AIDE | GG | 8.00 | 8.00 |
| 1413 - ADMINISTRATIVE ASSISTANT | GI | 2.00 | 2.00 |
| SBFS Total | | 62.50 | 62.75 |

Fiscal 2017 Operating Budget Detail Backup

Finance Department Expenditure Detail

01 - General Fund

| | FY 2015 Actual | FY 2016 Approved | FY 2016 Estimate | FY 2017 Proposed | \$ Change | % Change |
|--|-------------------|---------------------|---------------------|---------------------|-------------------|----------------|
| 1300000000 - Directors Office | | | | | | |
| 50 - Personnel Costs Total | 1,195,566 | 1,282,203 | 1,252,686 | 1,357,964 | 75,761 | 5.91% |
| 51 - Contractual Services Total | 1,076,865 | 974,175 | 954,123 | 1,003,189 | 29,014 | 2.98% |
| 52 - Supplies and Materials Total | 11,977 | 11,000 | 11,141 | 11,000 | 0 | 0.00% |
| 58 - Expense Other Total | 225,465 | 220,468 | 220,468 | 318,675 | 98,207 | 44.54% |
| 1300000000 - Directors Office Total | 2,509,873 | 2,487,846 | 2,438,418 | 2,690,828 | 202,982 | 8.16% |
| 1310000000 - Office of the Controller | | | | | | |
| 50 - Personnel Costs Total | 1,551,526 | 1,927,722 | 448,776 | 252,841 | -1,674,881 | -86.88% |
| 51 - Contractual Services Total | 395,587 | 415,919 | 23,465 | 23,140 | -392,779 | -94.44% |
| 52 - Supplies and Materials Total | 4,952 | 6,000 | 2,000 | 2,000 | -4,000 | -66.67% |
| 1310000000 - Office of the Controller Total | 1,952,065 | 2,349,641 | 474,241 | 277,981 | -2,071,660 | -88.17% |
| 1311000000 - Bureau of Accounting | | | | | | |
| 50 - Personnel Costs Total | 0 | 0 | 580,522 | 789,275 | 789,275 | N/A |
| 51 - Contractual Services Total | 0 | 0 | 320,129 | 380,908 | 380,908 | N/A |
| 52 - Supplies and Materials Total | 0 | 0 | 2,000 | 2,000 | 2,000 | N/A |
| 1311000000 - Bureau of Accounting Total | 0 | 0 | 902,651 | 1,172,183 | 1,172,183 | N/A |
| 1312000000 - Bureau of Reporting | | | | | | |
| 50 - Personnel Costs Total | 0 | 0 | 780,882 | 996,675 | 996,675 | N/A |
| 51 - Contractual Services Total | 0 | 0 | 57,075 | 57,710 | 57,710 | N/A |
| 52 - Supplies and Materials Total | 0 | 0 | 2,000 | 2,000 | 2,000 | N/A |
| 1312000000 - Bureau of Reporting Total | 0 | 0 | 839,957 | 1,056,385 | 1,056,385 | N/A |
| 1320000000 - Office of Business Management & Customer Service | | | | | | |
| 50 - Personnel Costs Total | 996,857 | 1,167,109 | 1,102,677 | 1,194,673 | 27,564 | 2.36% |
| 51 - Contractual Services Total | 569,334 | 526,980 | 440,440 | 490,058 | -36,922 | -7.01% |
| 52 - Supplies and Materials Total | 15,886 | 6,906 | 7,163 | 7,200 | 294 | 4.26% |
| 1320000000 - Office of Business Management & Customer Service Total | 1,582,077 | 1,700,995 | 1,550,280 | 1,691,931 | -9,064 | -0.53% |

Fiscal 2017 Operating Budget Detail Backup

Finance Department Expenditure Detail

01 - General Fund

| | FY 2015 Actual | FY 2016 Approved | FY 2016 Estimate | FY 2017 Proposed | \$ Change | % Change |
|---|-------------------|---------------------|---------------------|---------------------|----------------|---------------|
| 1330000000 - Water & Sewer Billing | | | | | | |
| 50 - Personnel Costs Total | 436,605 | 453,308 | 453,308 | 479,419 | 26,111 | 5.76% |
| 51 - Contractual Services Total | 84,055 | 91,546 | 91,546 | 91,792 | 246 | 0.27% |
| 52 - Supplies and Materials Total | 16,557 | 6,700 | 6,700 | 6,700 | 0 | 0.00% |
| 1330000000 - Water & Sewer Billing Total | 537,217 | 551,554 | 551,554 | 577,911 | 26,357 | 4.78% |
| 1340000000 - Bureau of Disbursements | | | | | | |
| 50 - Personnel Costs Total | 476,341 | 528,164 | 508,423 | 532,884 | 4,720 | 0.89% |
| 51 - Contractual Services Total | 413,541 | 412,624 | 412,493 | 389,352 | -23,272 | -5.64% |
| 52 - Supplies and Materials Total | 5,368 | 7,900 | 7,750 | 7,900 | 0 | 0.00% |
| 1340000000 - Bureau of Disbursements Total | 895,250 | 948,688 | 928,666 | 930,136 | -18,552 | -1.96% |
| 01 - General Fund Total | 7,476,482 | 8,038,724 | 7,685,767 | 8,397,355 | 358,631 | 4.46% |

Fiscal 2017 Operating Budget Detail Backup

Finance Department Expenditure Detail

10 - TIF Districts

| | FY 2015 Actual | FY 2016 Approved | FY 2016 Estimate | FY 2017 Proposed | \$ Change | % Change |
|--|-------------------|---------------------|---------------------|---------------------|----------------|----------------|
| 1300000000 - Directors Office | | | | | | |
| 51 - Contractual Services Total | 26,307 | 0 | 5,000 | 215,000 | 215,000 | N/A |
| 54 - Debt Service Total | 0 | 150,000 | 145,000 | 250,000 | 100,000 | 66.67% |
| 1300000000 - Directors Office Total | 26,307 | 150,000 | 150,000 | 465,000 | 315,000 | 210.00% |
| 10 - TIF Districts Total | 26,307 | 150,000 | 150,000 | 465,000 | 315,000 | 210.00% |

Fiscal 2017 Operating Budget Detail Backup

Finance Department Expenditure Detail

11 - Special Tax District

| | FY 2015 Actual | FY 2016 Approved | FY 2016 Estimate | FY 2017 Proposed | \$ Change | % Change |
|--|-------------------|---------------------|---------------------|---------------------|-----------------|----------------|
| 1300000000 - Directors Office | | | | | | |
| 54 - Debt Service Total | 0 | 150,000 | 150,000 | 5,000 | -145,000 | -96.67% |
| 1300000000 - Directors Office Total | 0 | 150,000 | 150,000 | 5,000 | -145,000 | -96.67% |
| 11 - Special Tax District Total | 0 | 150,000 | 150,000 | 5,000 | -145,000 | -96.67% |

Fiscal 2017 Operating Budget Detail Backup

Finance Department Expenditure Detail

12 - Ban Anticipation Note Mgt Fund

| | FY 2015 Actual | FY 2016 Approved | FY 2016 Estimate | FY 2017 Proposed | \$ Change | % Change |
|--|-------------------|---------------------|---------------------|---------------------|----------------|--------------|
| 1310000000 - Office of the Controller | | | | | | |
| 51 - Contractual Services Total | 49,175 | 465,000 | 187,417 | 465,000 | 0 | 0.00% |
| 54 - Debt Service Total | 351,595 | 1,865,000 | 192,583 | 1,865,000 | 0 | 0.00% |
| 69 - Operating Transfers Total | 2,132,588 | 0 | 0 | 0 | 0 | N/A |
| 1310000000 - Office of the Controller Total | 2,533,358 | 2,330,000 | 380,000 | 2,330,000 | 0 | 0.00% |
| 12 - Ban Anticipation Note Mgt Fund Total | 2,533,358 | 2,330,000 | 380,000 | 2,330,000 | 0 | 0.00% |
| 1300 - Department of Finance Total | 10,036,147 | 10,668,724 | 8,365,767 | 11,197,355 | 528,631 | 4.95% |

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Division Narrative : 1300000000 - Directors Office

Fund : General Fund

Narrative :

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.

Overseeing and guiding all bureau and division activity, the Director's Office ensures the collection, protection, investment and distribution of the County's financial resources in a fiscally responsible manner.

The Director's Office 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 by maintaining financial systems structures on Generally Accepted Accounting Principles, preparing financial reports for use by management and outside parties and administering planning for all bond sales.

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Divison Personnel Summary : 1300000000 - Directors Office

Fund : General Fund

| Classification | Grade | FY 2016 Authorized | FY 2017 Proposed |
|--|-------|-----------------------|---------------------|
| 1201 - FISCAL SPECIALIST I | GJ | 1.00 | 1.00 |
| 1203 - FISCAL SPECIALIST II | GK | 2.00 | 2.00 |
| 1205 - FISCAL MANAGER I | GL | 1.00 | 0.00 |
| 1207 - FISCAL MANAGER II | GM | 0.00 | 1.00 |
| 1211 - DEPUTY DIRECTOR OF FINANCE | GO | 1.00 | 1.00 |
| 1217 - DIRECTOR OF FINANCE | GP | 1.00 | 1.00 |
| 1307 - ADMINISTRATIVE MANAGER | GN | 1.00 | 1.00 |
| 1407 - ADMINISTRATIVE SUPPORT TECHNICIAN II | GE | 2.00 | 2.00 |
| 1409 - ADMINISTRATIVE SUPPORT TECHNICIAN III | GF | 2.50 | 2.75 |
| 1413 - ADMINISTRATIVE ASSISTANT | GI | 1.00 | 1.00 |
| Total Positions | | 12.50 | 12.75 |

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Division Narrative : 1310000000 - Office of the Controller

Fund : General Fund

Narrative :

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 three areas of responsibility; the Division 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. Division of Financial Reporting prepares reports, schedules and statements that show the county's financial, economic and demographic position, as well the investing the County's surplus cash. Division of Grants Accounting has the overall responsibility for the operation, maintenance, and enhancement of all County-wide Grants and SAP support functions related to grants within Finance.

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Divison Personnel Summary : 1310000000 - Office of the Controller

Fund : General Fund

| Classification | Grade | FY 2016 Authorized | FY 2017 Proposed |
|--------------------------------------|-------|-----------------------|---------------------|
| 1201 - FISCAL SPECIALIST I | GJ | 3.00 | 0.00 |
| 1203 - FISCAL SPECIALIST II | GK | 8.00 | 0.00 |
| 1205 - FISCAL MANAGER I | GL | 7.00 | 1.00 |
| 1207 - FISCAL MANAGER II | GM | 1.00 | 0.00 |
| 1208 - FISCAL MANAGER III | GN | 0.00 | 1.00 |
| 1303 - ADMINISTRATIVE ANALYST II | GK | 1.00 | 0.00 |
| 1305 - SENIOR ADMINISTRATIVE ANALYST | GL | 1.00 | 0.00 |
| Total Positions | | 21.00 | 2.00 |

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Division Expenditure Detail : 1310000000 - Office of the Controller

Fund : General Fund

| | FY 2015 Actual | FY 2016 Approved | FY 2016 Estimate | FY 2017 Proposed | \$ Change | % Change |
|---|-------------------|---------------------|---------------------|---------------------|-------------------|----------------|
| 1000000000 - General Fund | | | | | | |
| Funded Program : 9999999999999999999999999999999900 - Administration | | | | | | |
| 521400 - Publications | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 52 - Supplies and Materials Total | 4,952 | 6,000 | 2,000 | 2,000 | -4,000 | -66.67% |
| 9999999999999999999999999999999900 - Administration Total | 1,952,065 | 2,349,641 | 474,241 | 277,981 | -2,071,660 | -88.17% |
| 1000000000 - General Fund Total | 1,952,065 | 2,349,641 | 474,241 | 277,981 | -2,071,660 | -88.17% |
| 1310000000 - Office of the Controller Total | 1,952,065 | 2,349,641 | 474,241 | 277,981 | -2,071,660 | -88.17% |

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Division Narrative : 1311000000 - Bureau of Accounting

Fund : General Fund

Narrative :

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Divison Personnel Summary : 1311000000 - Bureau of Accounting

Fund : General Fund

| Classification | Grade | FY 2016 Authorized | FY 2017 Proposed |
|-----------------------------|-------|-----------------------|---------------------|
| 1201 - FISCAL SPECIALIST I | GJ | 0.00 | 2.00 |
| 1203 - FISCAL SPECIALIST II | GK | 0.00 | 4.00 |
| 1205 - FISCAL MANAGER I | GL | 0.00 | 2.00 |
| 1207 - FISCAL MANAGER II | GM | 0.00 | 1.00 |
| Total Positions | | 0.00 | 9.00 |

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Division Narrative : 1312000000 - Bureau of Reporting

Fund : General Fund

Narrative :

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Divison Personnel Summary : 1312000000 - Bureau of Reporting

Fund : General Fund

| Classification | Grade | FY 2016 Authorized | FY 2017 Proposed |
|--------------------------------------|-------|-----------------------|---------------------|
| 1201 - FISCAL SPECIALIST I | GJ | 0.00 | 1.00 |
| 1203 - FISCAL SPECIALIST II | GK | 0.00 | 5.00 |
| 1205 - FISCAL MANAGER I | GL | 0.00 | 2.00 |
| 1207 - FISCAL MANAGER II | GM | 0.00 | 1.00 |
| 1305 - SENIOR ADMINISTRATIVE ANALYST | GL | 0.00 | 1.00 |
| Total Positions | | 0.00 | 10.00 |

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Division Narrative : 1320000000 - Office of Business Management & Customer Service

Fund : General Fund

Narrative :

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Division Personnel Summary : 1320000000 - Office of Business Management & Customer Service

Fund : General Fund

| Classification | Grade | FY 2016 Authorized | FY 2017 Proposed |
|--|-------|-----------------------|---------------------|
| 1203 - FISCAL SPECIALIST II | GK | 4.00 | 4.00 |
| 1207 - FISCAL MANAGER II | GM | 1.00 | 1.00 |
| 1301 - ADMINISTRATIVE ANALYST I | GI | 2.00 | 2.00 |
| 1407 - ADMINISTRATIVE SUPPORT TECHNICIAN II | GE | 3.00 | 3.00 |
| 1409 - ADMINISTRATIVE SUPPORT TECHNICIAN III | GF | 1.00 | 1.00 |
| 1411 - ADMINISTRATIVE AIDE | GG | 5.00 | 5.00 |
| Total Positions | | 16.00 | 16.00 |

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Division Expenditure Detail : 1320000000 - Office of Business Management & Customer Service

Fund : General Fund

| | FY 2015 Actual | FY 2016 Approved | FY 2016 Estimate | FY 2017 Proposed | \$ Change | % Change |
|--|-------------------|---------------------|---------------------|---------------------|---------------|---------------|
| 1000000000 - General Fund | | | | | | |
| Funded Program : 9999999999999999999999999999999900 - Administration | | | | | | |
| 521400 - Publications | 0 | 406 | 663 | 700 | 294 | 72.41% |
| 52 - Supplies and Materials Total | 15,886 | 6,906 | 7,163 | 7,200 | 294 | 4.26% |
| 9999999999999999999999999999999900 - Administration Total | 1,582,077 | 1,700,995 | 1,550,280 | 1,691,931 | -9,064 | -0.53% |
| 1000000000 - General Fund Total | 1,582,077 | 1,700,995 | 1,550,280 | 1,691,931 | -9,064 | -0.53% |
| 1320000000 - Office of Business Management & Customer Service Total | 1,582,077 | 1,700,995 | 1,550,280 | 1,691,931 | -9,064 | -0.53% |

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Division Narrative : 1330000000 - Water & Sewer Billing

Fund : General Fund

Narrative :

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.

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Divison Personnel Summary : 1330000000 - Water & Sewer Billing

Fund : General Fund

| Classification | Grade | FY 2016 Authorized | FY 2017 Proposed |
|--|-------|-----------------------|---------------------|
| 1203 - FISCAL SPECIALIST II | GK | 1.00 | 1.00 |
| 1407 - ADMINISTRATIVE SUPPORT TECHNICIAN II | GE | 4.00 | 4.00 |
| 1409 - ADMINISTRATIVE SUPPORT TECHNICIAN III | GF | 1.00 | 1.00 |
| 1413 - ADMINISTRATIVE ASSISTANT | GI | 1.00 | 1.00 |
| Total Positions | | 7.00 | 7.00 |

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Division Narrative : 1340000000 - Bureau of Disbursements

Fund : General Fund

Narrative :

This bureau 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, processes 1099 forms and works with other county agencies and outside vendors on the correct processing of payments.

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Divison Personnel Summary : 1340000000 - Bureau of Disbursements

Fund : General Fund

| Classification | Grade | FY 2016 Authorized | FY 2017 Proposed |
|-----------------------------|-------|-----------------------|---------------------|
| 1200 - FISCAL ASSOCIATE | GI | 1.00 | 1.00 |
| 1203 - FISCAL SPECIALIST II | GK | 1.00 | 1.00 |
| 1205 - FISCAL MANAGER I | GL | 1.00 | 1.00 |
| 1411 - ADMINISTRATIVE AIDE | GG | 3.00 | 3.00 |
| Total Positions | | 6.00 | 6.00 |

Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Division Narrative : 1300000000 - Directors Office

Fund : Community Renewal Program Fund

Narrative :

Fiscal 2017 Operating Budget Detail Backup

No Division SBFS exists for this division



Fiscal 2017 Operating Budget Detail Backup

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Fiscal 2017 Operating Budget Detail Backup

Finance Division Detail

Division Narrative : 1310000000 - Office of the Controller

Fund : Ban Anticipation Note Mgt Fund

Narrative :

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 three areas of responsibility; the Division 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. Division of Financial Reporting prepares reports, schedules and statements that show the county's financial, economic and demographic position, as well the investing the County's surplus cash. Division of Grants Accounting has the overall responsibility for the operation, maintenance, and enhancement of all County-wide Grants and SAP support functions related to grants within Finance.

Fiscal 2017 Operating Budget Detail Backup

