



# **Baltimore County Maryland**

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**Comprehensive Annual Financial Report  
For The  
Fiscal Year Ended June 30, 2011**

# **Baltimore County, Maryland**



***Comprehensive Annual Financial Report***

***For The Fiscal Year Ended June 30, 2011***

***Prepared By The Office Of Budget and Finance***

# INTRODUCTORY



# SECTION

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BALTIMORE COUNTY, MARYLAND  
FOR THE YEAR ENDED JUNE 30, 2011  
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**KEVIN KAMENETZ**  
County Executive

**KEITH DORSEY, Director**  
Office of Budget and Finance

December 20, 2011

Honorable County Executive and Members of  
The Baltimore County Council

The Comprehensive Annual Financial Report (CAFR) of Baltimore County, Maryland (the "County") for the fiscal year ended June 30, 2011 is submitted herewith in accordance with the requirements of Section 516 of the Baltimore County Charter. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data as presented is accurate in all material aspects, that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures are included that are necessary to enable the reader to gain the maximum understanding of the County's financial affairs.

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles as applicable to governmental entities in the United States (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

The County's financial statements have been audited by Clifton Gunderson LLP, Independent Certified Public Accountants. The goal of the independent audit is to provide reasonable assurance that the County's financial statements for the fiscal year ended June 30, 2011 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit that the County's financial statements as of and for the fiscal year ended June 30, 2011, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section.

The County is required to undergo a federally mandated annual audit called "The Single Audit" which is designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the County's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County's separately issued Single Audit report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

## **PROFILE OF THE COUNTY**

### **The Reporting Entity And Its Services**

The County is a corporate polity which performs all local governmental functions within its jurisdiction, as there are no incorporated towns, villages, municipalities or other political subdivisions with separate taxing authority. Under home rule charter since 1957, the County is governed by an elected County Executive and a seven-member County Council with each serving separate executive and legislative functions, respectively.

The Community College of Baltimore County, the Board of Education of Baltimore County, and the Board of Library Trustees for Baltimore County are reported as discretely presented component units because they are deemed to be fiscally dependent on the County. The component units are reported separately within the County's financial statements to emphasize that they are legally separate from the County. The County and its component units provide the full range of municipal services contemplated by statute or charter. This includes education, police and fire protection, sanitation, health and social services, public improvements, planning and zoning, recreational and cultural activities, and general administrative services.

### **Adopted Budget**

The annual budget serves as the foundation for the County's financial planning and control. Pursuant to County Charter, the County Executive presents the capital and operating budgets to the County Council during April of each year. The County Council may decrease or delete any items in the budget except those required by the public laws of the State of Maryland and except any provision for debt service on outstanding obligations or for estimated cash deficits. In its deliberations, the Council considers the recommendations of the Spending Affordability Committee (SAC) consisting of 3 members of the County Council and 2 other members from an area of specialty, such as finance, organized labor, etc. On or before February 15 in each year, the Committee submits to the County Council and County Executive a report with recommendations on fiscal goals or growth in the County budget to a level that does not exceed the rate of growth of the County's economy. The budget must be adopted by the affirmative vote of not less than four members of the County Council on or before June 1 each year. The adopted budget becomes effective July 1 and provides the spending authority at the program level for the County's operations.

As demonstrated by the statements and schedules included in the financial section of this report, the County continues to meet its responsibility for sound financial management. A budget-to-actual comparison is provided for the General Fund on page 19 as part of the basic financial statements for the governmental funds. Additional information regarding the County's budget can be found in Note 1 of the notes to the basic financial statements and in schedules provided in the other supplementary information section.

As part of the annual operating budget process, the County develops a six-year Capital Improvement Program (CIP) consisting of the upcoming fiscal year's appropriations (the "Budget Year") and the succeeding five-year program. The CIP is divided into two areas: the Metropolitan District, for all water and sewer projects, and the Consolidated Public Improvements for all other capital projects. A major source of funding for the CIP is borrowed funds. CIP bond appropriations appearing in the Budget Year represent an authorization to borrow money. The cost to service this debt impacts the General Fund and the Metropolitan District Fund and increases with the amount of outstanding debt.

### **INFORMATION USEFUL IN ASSESSING THE GOVERNMENT'S ECONOMIC CONDITION**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

## **Economic Condition**

The County is situated in the geographic center of Maryland, surrounding the City of Baltimore almost entirely. The County is the largest jurisdiction in a metropolitan area with a population in excess of 2.6 million. The City of Baltimore and the County are entirely separate political units.

The County has the third largest land area of any political subdivision in the State of Maryland. Within its 612 square miles (plus an additional 28 square miles of water with over 175 miles of shoreline) are situated at least 29 identifiable, unincorporated communities which, as of 2000, ranged in population from approximately 4,300 to 63,000. The County's overall population grew 6.7% from 754,292 in 2000 to 805,029 in 2010. Today, the County has the third highest population in the State of Maryland, and the second highest number of jobs.

Healthcare and education, the sectors that consistently report job stability and growth despite economic downturns, are well represented in the County by five regional medical centers and five major colleges and universities. BD Diagnostic Systems shares a zip code with one of the largest concentrations of computer game developers on the East Coast. Headquarters for the Social Security Administration and Centers for Medicare and Medicaid Services and a corps of IT contractors form the Woodlawn Federal Center. Major operations of T. Rowe Price, Toyota Financial Services, Euler Hermes, Zurich America, Baltimore Life, and Bank of America form a powerful finance-insurance community. Manufacturing holds its place with General Motors, McCormick, Stanley Black & Decker, AAI, RG Steel and Procter & Gamble.

### ***New Business and Real Estate Activity***

From June 2010 through August 2011, the County worked directly with more than 100 business prospects resulting in the relocation of new companies and expansion of existing businesses. The following highlights some of the most recent activity:

Towson City Center is in the process of being converted into a green office building at a cost of approximately \$30 million. Once completed, it is anticipated to employ 500 people.

General Motors announced in 2010 that they are investing \$244 million in the White Marsh facility to enable the manufacturing of GRE drive units and motors. GM broke ground on the 40,000 square foot expansion in May 2011, creating 189 new jobs. The County will provide a \$6 million grant along with support for workforce training and recruitment.

Kaiser Permanente purchased 9.6 acres in the Beltway Business Park to construct a 130,000 square foot building that will be the first multi-specialty healthcare facility in the Baltimore region.

Telcordia is a global leader in the development of mobile, broadband and enterprise software and services has established a new location at bwtech@UMBC. This location will employ about 50 people and will amplify Telcordia's development of extensive tools to address cyber security and critical infrastructure protection. The firm will collaborate with UMBC personnel and resources.

Zynga East is a developer of massively multi-player online games Farmville and Frontierville and recently expanded into a larger space. A forthcoming IPO is expected to value the company at \$20 billion.

T Rowe Price recently constructed two new office buildings totaling 400,000 square feet at a total project cost of approximately \$185 million. Current employment is approximately 2,300.

Owings Mills Metro Centre construction has started on the centerpiece building at a 46-acre transit oriented town center. The six-story building will house the largest public library branch in the County and a center for the Community College of Baltimore County, Maryland's largest community college. This building is a major milestone in moving the Metro Centre project forward. Once the infrastructure for the library and college building has been completed, the private development team will turn its attention to the next phase of development, the Town Center, with a lively mix of shops, offices, a hotel and apartments.

Pharmaceuticals International is a contract drug manufacturer located in Hunt Valley, Maryland and has purchased several buildings, which include approximately 150,000 square feet of space. The company currently has approximately 380 employees. Project cost is in excess \$5 million.

Maricom Systems, Inc., a provider of healthcare information technology, added 100 new jobs in 2010. As a result of new federal contracts, the company is moving into larger offices in the Woodlawn Federal Center Enterprise Zone.

ViPS, a General Dynamics Information Technology Company, has added 100 new information technology jobs in the County during 2010. With offices in downtown Towson and Woodlawn, ViPS now employs more than 700 workers in the County.

MITRE Corporation recently moved to Rolling Run Road, bringing 85 jobs to Woodlawn. This firm works with CMS and other federal agencies. Their 22,000 square feet of new office space is in a building that used to be a manufacturing facility.

Saver Auto Parts has relocated its manufacturing operation from Baltimore City and is currently leasing a 102,000 square foot facility with the intent on purchasing the property in November 2011 for \$6 million. Current employment is 110. Private investment on this project is approximately \$6 million.

EA Engineering, Science, and Technology, Inc. (EA), has started construction on a new LEEDS platinum headquarters. The new facility will consolidate more than 200 employees from three Baltimore County locations and one York, Pennsylvania, location into a single building. The company plans to hire about 40 new employees over the next four years. Private investments total \$27 million for the headquarters building and new EA ecotoxicology and biological testing laboratories to be built next door.

## **Commercial Revitalization**

From July 2010 to July 2011, the Commercial Revitalization Program assisted 16 development projects. The County provided four Architect On-Call assists and one Commercial Revitalization Property Tax Credit, which leveraged over \$22,210,000 in investment in the districts. These projects affected over 305,000 square feet of space and impacted approximately 495 jobs.

Among the most substantial projects was the eagerly anticipated Walmart in Randallstown. After long negotiations, Walmart has signed a lease to locate into Liberty Plaza at the intersection of Liberty Road and Brenbrook Drive. This will transform the long vacant shopping center. The owner of the center, Centro Properties, broke ground on the project in May, 2011. The 160,000 square foot super center will employ over 350 people. Walmart is scheduled to open in fall 2011.

## ***Downtown Towson***

**Residential:** Since 2008, over 1,200 new luxury apartment units in three major projects have been completed. Towson Green, a 160-unit condominium and town home LEED certified development, is under construction. The Palisades of Towson, an 18 story 357 unit luxury apartment complex, opened in August of 2010 and was over 92 percent leased within one year.

**Retail:** From 2008 to 2011, over 110,000 square feet of new stores and restaurants have opened in the luxury wing of the regional Towson Town Center mall, including upscale retailers such as Tiffany, Louis Vuitton and Burberry. A freestanding Urban Outfitters store one mile from the mall will open for the 2011 holiday season, capitalizing on the demographic strengths of two major universities bracketing downtown Towson (Towson University and Goucher College).

**Office and Mixed Use:** A vacant, 12-story office building in the center of downtown Towson was purchased and is being redeveloped as a LEED certified mixed use project. The Towson City Center includes 150,000 square feet of office and commercial space with ground level retail and restaurants. Corporate headquarters for MileOne, one of the nation's largest privately held automobile sales and service delivery networks, is the lead tenant. The project has the capacity to bring 500 jobs to downtown Towson. Construction is underway, with completion targeted for June 2012.

Final development plans have been approved for Towson Circle III, a mixed use entertainment destination consisting of a 2,250 seat movie theater complex, 120,000 square feet of retail, restaurant, and office space, and a 700 space public parking garage.

### **Capital Improvements**

The availability of convenient transportation access and public infrastructure is critical to business location decisions. The County and the State have moved forward aggressively to construct several road projects to enable key development opportunities. One such project, Baltimore Crossroads @95 ("Crossroads"), is one of the largest development ready land opportunities between Philadelphia and Richmond along I-95. Crossroads, which consultants project holds the potential for 10,000 new jobs, has seen significant speculative and tenanted construction of office, flex and industrial buildings. Of the 1.6 million square feet proposed for the business park, 1.1 million square feet has been constructed, housing 1,250 employees and 30 businesses. Recent openings include: Mid-Atlantic Port Services, Social Solutions and CDS Logistics.

The Maryland Transportation Authority (MDTA) is constructing two additional lanes on the most congested 10-mile portion of I-95 north of Baltimore City to White Marsh in the County. These two lanes will be express toll lanes and will facilitate both regional commuting and interstate commercial and personal travel. The Express Toll Lanes are anticipated to be fully operational in 2014.

In response to an earlier feasibility study jointly funded by the County and the State, the State Highway Administration (SHA) initiated a formal project planning study for the I-795/Dolfield Boulevard area, including a potential interchange at the Pleasant Hill Road/Dolfield Boulevard overpass, to provide improved access to the major employment corridor along Red Run Boulevard on the west side of I-795. The SHA is currently analyzing and developing stormwater management plans, along with completing the environmental documents for the project. The preferred route will be chosen by the SHA Administrator in the near future.

### **Base Realignment and Closure (BRAC)**

When BRAC 2005 was first announced, the Baltimore region assumed that the influx of 15,000 new federal civilian jobs at Aberdeen Proving Ground and Fort Meade would have an enormous impact on the area as a whole. Although the actual federal jobs were all located on the two respective posts, it was assumed by all experts that there would be a significant "contractor tail" (private military contractors supporting the various missions) with up to 20,000 jobs that would be distributed more widely around surrounding jurisdictions. However, as the BRAC moves have become a reality (the majority of the relocations are expected to be complete by September 2011), the pace and pattern of contractor locations has differed significantly from what had been expected.

The number of contractor jobs moving to or being created in Maryland has not yet been as large as predicted. This is in part due to the confluence of BRAC with the extraordinary national financial recession, which seems to have caused many private contractors to be more cautious about opening new facilities and creating new positions. Also, some contractors reportedly have been waiting to see whether their expiring contracts with the federal commands will be renewed or awarded again before making real estate decisions.

In addition, the preference of contractors to locate either on or immediately outside the gate of the military installations where their clients are located is much stronger than predicted. As a result, the vast majority of BRAC-related contractor jobs have located in Harford County (near APG) and Anne Arundel County (near Fort Meade). The County's more modest results are comparable to those of the other jurisdictions in the Baltimore region that are not home to one of the BRAC-affected installations. The County has attracted Telcordia, which works with Department of Defense agencies at both Fort Meade and Aberdeen Proving Ground, and is the first major company to establish a presence in the County as a result of BRAC. The firm, a global leader in communications software, has opened an office at the bwtech@UMBC Research and Technology Park focused on developing tools to support and protect vital communications networks. MITRE, which has had an office in Catonsville serving both the Centers for

Medicare & Medicaid (CMS) and military contracts, has relocated to a larger, renovated space adjacent to the CMS campus.

## **Industrial Redevelopment**

### *Sparrows Point/Dundalk*

The Sparrows Point peninsula includes an estimated 2,200 acres of land with deepwater, heavy rail and interstate access. In March 2011, RG Steel, a subsidiary of the New York-based Renco Group became the largest property owner, when it purchased the Sparrows Point steel facility and two other mills in West Virginia and Ohio from Severstal North America in a \$1.2 billion deal. Severstal had idled most of the mill's operations and laid off workers in July 2010. RG has brought approximately 2,000 workers back to Sparrows Point and has resumed making steel at the East Coast's largest fully integrated steel mill. RG is the fifth owner of Sparrows Point in the last decade. The Sparrows Point plant has benefited from over \$700 million in capital investments and \$500 million in environmental upgrades over the past decade.

### *Essex/ Middle River*

The U.S. General Services Administration ("GSA") auctioned the 1.9 million square foot Federal Depot facility (the "Facility") in Middle River in 2006 for \$37.5 million, setting an on-line auction record for a GSA property sale. This higher-than-expected sale price was evidence of the success of the County's waterfront revitalization efforts over the past ten years. The Facility is strategically located near the waterfront and just three minutes from I-95 along the newly opened extension of MD43, and across the street from Martin State Airport, a general aviation facility that handles a significant level of corporate air travel. The County is working with the new owners of the property, a New York-based development team, to encourage a quality redevelopment that will incorporate a mix of business, residential and commercial uses. The County and the State are partnering on a study to determine the feasibility of relocating a nearby MARC commuter rail station to the Facility to facilitate redevelopment as a major transit-oriented development, with direct access to Baltimore, Washington and Aberdeen Proving Ground.

## **Technology Locations**

### *bwtech@UMBC*

The County and the University of Maryland Baltimore County (UMBC) jointly developed a 71-acre research and technology park adjacent to the University campus. The facility offers companies a setting for research and development in such fields as cyber security, photonics, biotechnology, and computer software development.

The five building, 355,000 square foot complex is complete. RWD Applied Technology Solutions, a division of RWD Technologies specializing in internet technologies for start-up companies, occupies the first building in bwtech, at 60,000 square feet. The complex has fully leased buildings that includes the NASA Goddard Earth Sciences and Technology Center, healthcare communications and technology firms Physicians Practice, Inc. and Med IQ, IT firm Avande, cybersecurity companies, Converger Technologies and Clear Resolution Consulting, Audaacious Inquiry specializing in health information systems, Cardio Med Devices and the U.S. Forest. The U.S. Geological Survey occupies a building, which contains 23,500 square feet of office and wet lab space. Corporate Office Properties Trust has completed a 110,400 square foot multi-tenant office building and has attracted RMF Engineering to the County as lead tenant. Observation Baltimore and Maryland Business Roundtable for Education have also leased space, as well as Research Triangle Institute and cyber tenants to include: an intelligence agency, Telcordia, RTGX, Fairfield Systems and twelve companies that are part of the new Cyber incubator. Allegis occupies another building at 100,000 square feet

The UMBC Incubator and Accelerator (bwtech@UMBC South), a successful technology incubator is less than one mile from bwtech@UMBC. Opening in late 1998, nearly forty bioscience,

information technology and related research companies are now located in the former Lockheed Martin laboratory complex.

Together, these two projects create a critical mass of technology research and development in the southwest area of the County. Marketing efforts draw on UMBC's international reputation as a research institution and location of the facilities near I-95, BWI, Baltimore-Washington technology corridor, and for cyber companies, close proximity to Ft. Meade.

### **Enterprise Zones**

An enterprise zone is a tool that the State of Maryland offers to local jurisdictions for promoting economic development in certain qualifying areas. The County has three Enterprise Zones - the North Point Zone, located along the industrial North Point corridor in southeast Baltimore County; the Southwest Zone, located in the Washington Boulevard/Hollins Ferry Road industrial corridor; and the newest zone – the Federal Center at Woodlawn Zone, just approved in June 2011. These three areas contain over 5,400 acres of industrial- and office-zoned land, and over 550 businesses. Since the approval of the first zone in December 1995, 120 businesses in the North Point and Southwest enterprise zones have committed to investing over \$300 million in real property improvements and \$221 million in machinery and equipment. In addition, over 3,070 new jobs have been created. The Halethorpe-Arbutus area in the Southwest Enterprise Zone has seen particularly dramatic growth, with almost 600 new jobs in a four year period.

The program offers two primary benefits to businesses in the designated zone that make new investments or hire new employees:

1. *Property Tax Credits.* The local jurisdiction provides an annual property tax credit that is phased out over a ten-year period. For the first five years, the credit is equal to 80% of the increase in property tax resulting from the new investment in real property. In the subsequent five years, the credit decreases 10% annually until it is phased-out entirely in the eleventh year.
2. *Income Tax Credits.* For each new, full-time job created in an enterprise zone, the State grants a \$1,000, one-time State income tax credit to the employer. If a worker who is certified as economically disadvantaged fills the new job, the credit can total as much as \$6,000 over three years.

The local property tax credit is applied only to the increased tax liability resulting from the new investment. Therefore, the County experiences no loss in property tax revenue as a result of the program; it simply foregoes a portion of the increase in property tax revenue that results from the new investment. Additionally, the State of Maryland reimburses the County for 50% of the amount of the property tax credits granted to businesses.

### **Economic Development Financing Assistance**

In FY2011, the County provided financial assistance to 20 companies for various projects with significant economic benefit for the County. In each of these projects, the County has leveraged its investment with additional financial assistance provided by public or private resources. Together, these 20 projects are expected to result in over \$116 million in new investment, creating more than 191 new jobs and retaining 604 existing jobs.

### **Relevant Financial Policies**

The County's debt and financial management policies as set forth by the County Executive were recognized by all major rating agencies with the continuation of the County's triple-A credit rating. The policies included target ratios to be met and ceiling or floor ratios. The County will take appropriate corrective action to ensure that ratios do not go above or drop below their respective desired ceiling or floor.

The County's long-term policy was to produce unreserved General Fund fund balance equal to 5% of General Fund revenues each year. The volatility in the national economy and potential changes in intergovernmental aid required the County to take the fiscally prudent step of raising its target level for unreserved General Fund balances during this period to 7% of General Fund revenues. Most of the 7%, an amount equal to 5% of the revenue budget will be placed in the County's Revenue Stabilization Account to protect the County from unforeseen emergencies and future economic downturns which result in major revenue shortfalls. Funds in the account may not be utilized for any other purpose without the specific recommendation of the County Executive and a majority plus one approval of the County Council.

Any unreserved fund balance in excess of the 7% of revenues target level will be retained to provide only short-term tax stabilization. Any excess well above the target level will be eliminated through tax rate reductions or dedicated to one time items such as pay-as-you-go contributions in order to reduce the level of programmed borrowing for capital expenditures.

### **Major Initiatives**

The following are some selected highlights and budget priorities for FY11 that are expected to affect future financial position:

Education – The FY11 budget continued to make education the County's top priority. The budget included a \$695.5 million General Fund appropriation for our public schools system, which is slightly above the "maintenance of effort" level.

Funding was provided for 17 infants and toddlers positions to be converted from 10 to 12 month positions. In addition, funding was included to provide 11 additional administrative and support staff positions for the new West Towson Elementary School that opened in August 2010.

The Community College of Baltimore County added a \$350,000 Opportunity Grant for students who do not qualify for Pell or other federal or state assistance.

Public Safety – The Fire Department will bring in one new class of 29 EMT recruits in FY11. Despite the new class, the FY11 budget has maintained spending near the FY10 appropriation level.

Community Conservation – The Housing Office projects that it will receive over \$3.2 million in additional federal funds for the Housing Choice Voucher Program. These rental assistance funds are used to fill the gap between what a family can afford to pay in rent and the actual rent payment. The total program appropriation is \$48,725,000.

The Housing Office will also receive an additional \$291,500 for the HUD – VA Supportive Housing Program. These funds assist eligible, homeless veterans with long-term rental assistance and on-going Veteran's Administration case management and clinical services. The total program appropriation is \$1,291,500.

Other – The Office of Workforce Development will be opening a west-side Career Development Center in Randallstown, at a site to be shared with CCBC and the Department of Social Services. This will be the third Career Development Center in the County.

### **AWARDS AND ACKNOWLEDGEMENTS**

The GFOA has awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended June 30, 2010. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This CAFR must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. The County has received a Certificate of Achievement for the last 32 consecutive years (fiscal years ended June 30, 1979 – 2010).

We believe that our current report continues to conform to the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Financial Operations Division. I would like to express my appreciation to them for their dedication to ensuring the financial integrity of the County and in the preparation of this report.

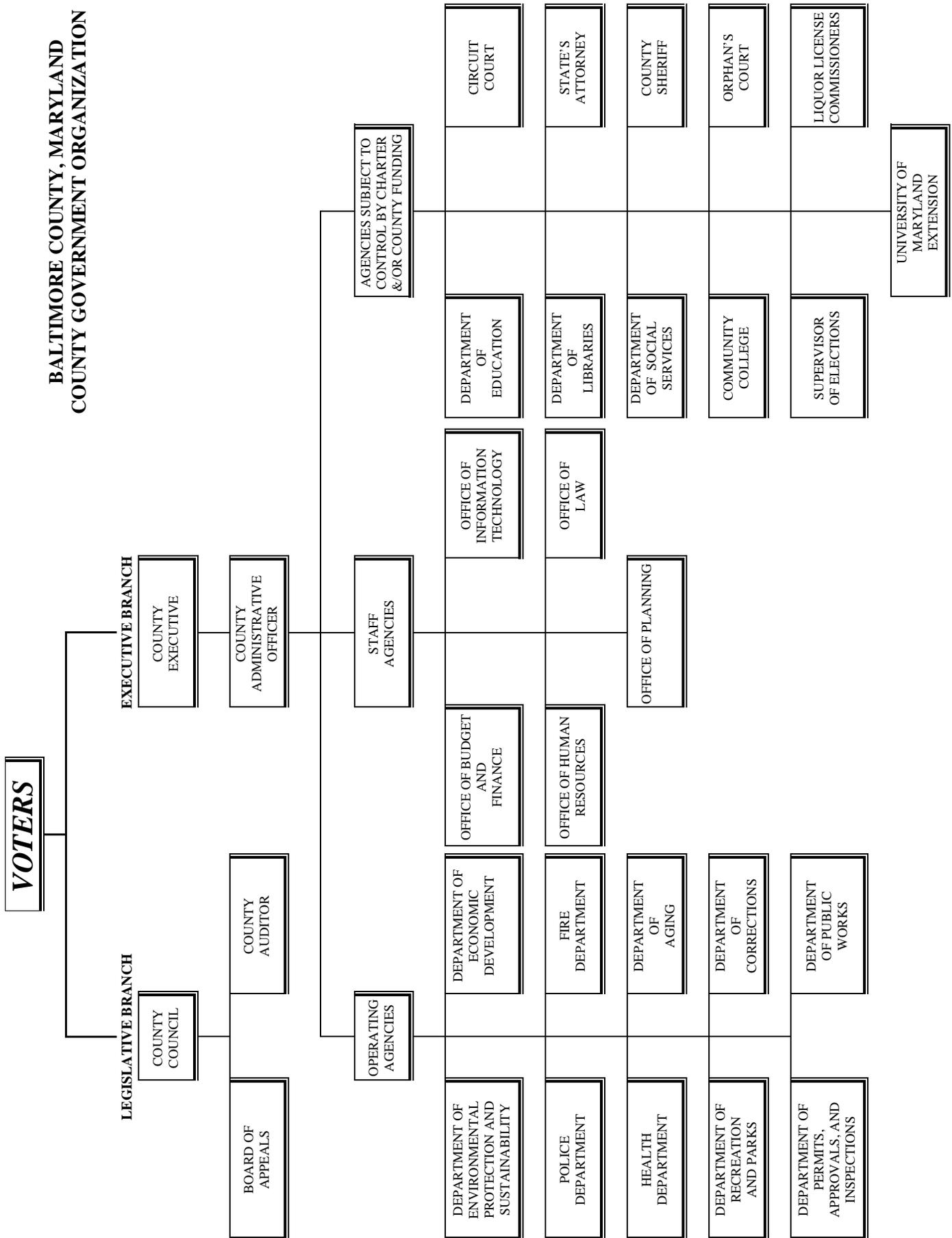
Credit also must be given to the County Executive and the County Council for their support in maintaining the highest standards of professionalism in the management of the County's finances.

Respectfully submitted,

A handwritten signature in black ink that reads "Keith Dorsey". The signature is written in a cursive style with a prominent loop at the end of the last name.

Keith Dorsey, Director  
Office of Budget and Finance

**BALTIMORE COUNTY, MARYLAND  
COUNTY GOVERNMENT ORGANIZATION**



**LIST OF PRINCIPAL OFFICIALS**  
**June 30, 2011**

---

*Elective*

**County Executive**  
**County Council**

**Kevin Kamenetz**  
**Tom Quirk**  
**Vicki Almond**  
**Todd Huff**  
**Kenneth N. Oliver**  
**David Marks**  
**Cathy Bevins**  
**John Olszewski, Sr.**

*Administrative*

**Administrative Officer**  
**Director of Budget and Finance**  
**County Attorney**  
**County Auditor**  
**Director of Public Works**  
**Chief of Police**  
**Fire Chief**  
**Director of Aging**  
**Director of Economic Development**  
**Director of Environmental Protection**  
**and Sustainability**  
**Director of Information Technology**  
**Director of Permits, Approvals**  
**and Inspections**  
**Director of Human Resources**  
**Director of Planning**  
**Director of Recreation and Parks**  
**Superintendent of Schools**  
**Health Officer**  
**Director of Libraries**  
**Director of Social Services**  
**President of Community College**  
**Director of Corrections**  
**Administrative Law Judges**

**Fred Homan**  
**Keith A. Dorsey**  
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