
ADOPTED BUDGET

FISCAL YEAR 2012



KEVIN KAMENETZ
BALTIMORE COUNTY EXECUTIVE

ADOPTED BY THE BALTIMORE COUNTY COUNCIL
MAY 26, 2011

BALTIMORE COUNTY, MARYLAND
ANNUAL OPERATING AND CAPITAL BUDGETS
FISCAL YEAR
2012

Kevin Kamenetz
County Executive

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John Olszewski, Sr., Chairman, Seventh District
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Tom Quirk, First District
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July, 2011

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Baltimore
Maryland**

For the Fiscal Year Beginning

July 1, 2010

A stylized signature in black ink, likely belonging to the President of the GFOA.A signature in black ink, likely belonging to the Executive Director of the GFOA.

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to County of Baltimore, Maryland for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



KEVIN KAMENETZ
County Executive

July 1, 2011

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

Dear County Executive and Council Members:

I respectfully present the published budget of Baltimore County, Maryland as approved by the County Council on May 26, 2011. This document highlights an \$1.9 billion capital program and a \$2.63 billion operating budget that includes \$1.60 billion in general funds. The budget represents a .13% decrease in total general fund spending over last year's budget and a .04% increase in on-going general fund expenses. There are no new taxes levied to fund the budget, and the property and income tax rates remain unchanged. It remains consistent with your stated goals and previous budgets and the current economic times.

In addition to the \$2.63 billion Operating Budget, we anticipate an additional \$235,776,533 will be spent through the County's Enterprise Funds. The activities of the Metropolitan Sewer & Water District, the food services in the public schools, and the Community College's book store, food services, and daycare centers, are considered proprietary, not governmental funds. The Council does not appropriate these amounts, but the financial information is incorporated into the budget documents for historical comparison purposes. Thus, the total FY 2012 Government-wide Operating Funds (Operating Budget plus Enterprise Funds) actually totals \$2,868,191,223 or a 1.75% increase over comparable FY 2011 numbers.

During the past several years, we have striven to maintain a stable capital budget through the prudent use of debt and sizable infusions of one-time operating funds. However, due to flat property and income tax revenues, we have only been able to include \$636,805 for PAYGO for technological enhancements in FY 2012. The shift back to a reliance on bond funding will cause the County to issue debt at a higher rate than in years past; however, related ratios such as debt to estimated full value and debt per capita are projected to remain close to or below the average of Triple Triple-A Counties throughout the capital program period, FY 2012 – 2017.

A key element in our ability to retain our Triple-A bond rating is maintaining a Total Unappropriated General Fund Balance that meets or exceeds the target 5% level. The County's Revenue Stabilization Reserve Account (RSRA) has a projected FY 2012 ending balance of approximately \$84.6 million or 5.5% of the FY 2012 General Fund revenues. In addition, the ending surplus readily available for appropriation is projected to be approximately \$68.1 million.

Thus, the total “unexpended and unappropriated funds set aside for contingencies” projected for FY 2012 is \$153.1 million. Retaining a sizable unappropriated balance into FY 2012 was a reaction to the struggling economy that will continue to impact state and local governments for the next few years. Possible state aid reductions and/or cost shifts to local governments continue to remain a concern. Therefore, for the next few years, until the outlook is clear, we will endeavor to maintain an Unappropriated General Fund Balance near 7% rather than the 5% target level.

Immediately after the new Administration took over in December, 2010, 143 vacant positions in general government were immediately eliminated and four agencies were consolidated into existing departments, resulting in \$8 million in savings. With this adopted budget, an additional 41 vacant positions have been eliminated. These reductions lower the total number of general government employees by 2.8% over last year. We are in the second year of our two-year labor agreements which include no employee cost-of-living (COLA) adjustments, but grants longevity and step increases and will continue to eliminate the threat of employee layoffs and furloughs in FY 2012.

The FY 2012 budget for the Baltimore County Public Schools (BCPS) totals nearly \$1.4 billion and reflects growth of \$11.8 million, or 0.9 %, from the FY 2011 budget. The General Fund portion of the budget increases by \$7.5 million, or 1.1%, primarily due to personnel expenses that fully fund increment and longevity increases and slightly exceeds the County’s maintenance of effort (MOE) requirement. BCPS projects that system-wide enrollment will increase by 864, or 0.8%, for the 2011-2012 school year, the largest projected increase in 8 years. This enrollment increase, combined with a mere 1% increase in State Aid over last year’s funding, made it necessary to include an increase in teacher/student ratio and class size in this budget. However, Baltimore County will continue to have an average smaller class size than nearly every other major jurisdiction in Maryland.

The capital budget also reflects the ongoing economic difficulties by targeting funding to the most essential local government priorities. It provides \$104.5 million for capital projects to maintain and preserve our schools and allocates \$25 million for roadway resurfacing, \$5 million for curb, gutter, and sidewalk repair, and \$9.6 million for bridge repair.

These are just a few of the highlights contained in this budget. Unlike many jurisdictions at this time, Baltimore County has avoided layoffs, furloughs, hiring freezes, and reductions in services. Thank you for being partners in this endeavor.

Respectfully,



Keith Dorsey
Director of Budget and Finance

ABOUT THIS DOCUMENT

This document, the Adopted Budget for Fiscal Year 2012, is designed to provide a general synopsis of both the operating and capital budgets for Baltimore County, Maryland. It is the primary volume in a set of four documents: Adopted Budget FY 2012, Operating Budget Supporting Detail, Capital Budget Supporting Detail, and Operating Budget Personnel Detail. The layout of this document assumes that most readers want a concise resource that provides quick answers to basic questions about revenues, expenditures, and staffing. Its smaller size has proven to be less intimidating and more cost-effective for our citizens. Yet, it is still useful as a policy document that communicates the Administration's goals and outlook for the future.

However, for those persons who desire to look deeper into the budget, three other volumes provide detail:

OPERATING BUDGET SUPPORTING DETAIL

This volume provides a Managing for Results component, which was implemented in FY 2009. It outlines each agency's Strategic Plan - explaining each department's mission, strategic issues, and strategic results (goals). At each program level, you will find the Program's Operational Plan pages outlining a program's purpose, services offered, and performance measures measuring core service functions and strategic results of the agency. Also included are budget statements that outline the expenses grouped by major objects, the source of funding for that program, as well as position counts.

Funding sources by agency are also displayed in the Agency Appropriation Statement. Fund codes are denoted as the following:

- 001 - General Fund
- 002 - Liquor License Fund
- 005 - Gifts & Grants Fund
- 021 - Vehicle Operations/Maintenance (Internal Service Fund)
- 023 - Central Printing (Internal Service Fund)
- 030 - Metro Fund
- 099 - Special Fund (Other monies that are not paid to the County, e.g. tuition for the community college)

CAPITAL BUDGET SUPPORTING DETAIL

A project page for each project in the Capital Improvement Program provides a full description including the project's relationship to the County Master plan; the council district identification along with a map showing the project location; the source of funding for the project in each program year; and cost details for engineering, site acquisition, and construction in each year.

OPERATING BUDGET PERSONNEL DETAIL

This volume details the personnel services cost of each budget program. The number of positions, the full time equivalency, and allocated salary is provided for each job title assigned to a budget program. Information is provided for the prior fiscal year, the current year, and the ensuing fiscal year (FY 2012).

MORE ABOUT THIS DOCUMENT

For easy-to-understand summaries and history of the total operating budget for county agencies, the reader should refer to the Operating Budget Section. Likewise, summaries for each capital budget class can be found in the Capital Budget Section. The reader interested in a little detail (i.e., budget appropriations for each agency division, capital project or each revenue account) should refer to the Exhibits at the end of this book.

To budget and account for government receipts and expenditures according to generally accepted accounting principles, the County creates various “funds” within the Operating Budget. The General Fund is the County’s most important operating fund, accounting for 60% of the Operating Budget. This fund supports the vast majority of County government services – police, fire, education, the general government, and the like. All of the public’s tax dollars end up in the General Fund, as do most user charges, license and permit fees, certain dedicated and non-dedicated revenues from the State and Federal governments. Therefore, greater emphasis is placed on the General Fund in the presentation of information in this document.

Some of the summary data highlights functional groupings (General Government, Public Safety, etc.) rather than individual agencies. The General Government function consists of agencies that provide legislative and executive controls, financial and personnel administration, information technology, planning and zoning administration, and legal counsel. Some agencies are State mandated to receive county funding but remain almost completely under state control in operational matters. Those agencies include Maryland constitutional officers such as the Courts, the States’ Attorney, and the Sheriff, as well as the Boards of Elections and Liquor Licenses. Along with the functional areas of Public Safety, Public Works, Education, Health & Human Services, and Community & Economic Development, the County has a grouping of budget accounts described as Non-Departmental. This category reflects the centralized funding of certain expenditures for debt service, retirement and social security contributions, general and employee insurance, operating budget contributions to the Capital Budget, required local matches for state & federal grants, and a contingency reserve for unforeseen budget imbalances.



BUDGET MESSAGE

The FY 2012 budget presented in this document will both support the needs of our growing population and continue to fund essential government services within a sustainable fiscally prudent environment. This budget is an innovative, responsible, and efficient use of the taxpayer dollars. It is committed to the Administration's goal of reshaping County government around these three principles. By consolidating resources and applying innovative technology to increase efficiencies, we create additional savings in this budget and budgets in the years to come.

Like prior budgets, the FY 2012 budget complies with the Spending Affordability guidelines established by the County Council. However, in light of the challenges posed by the current economic environment, this year's budget draws on \$60.6 million of Baltimore County's reserve funds. These reserves exist to help balance the budget in difficult times, and they are being utilized to do just that. These funds will not only help navigate this economy, but will also prevent compromising core government services. In order to retain the County's Triple-A bond rating, this budget still maintains 9.9% in cash reserves for future "rainy days." Most importantly, it also maintains the existing income tax rate and property tax rate, which have not been increased in 19 years and 23 years, respectively.

However, fixed costs continue to rise. During the past year, fuel for County vehicles increased by 15.5%. Healthcare, payroll costs, and retirement benefits for County employees demand an increasingly larger share of the budget, now approximately 70 cents of every county tax dollar. And one fourth of County employees are eligible for step and longevity increases that the County is contractually obligated to pay. At the same time, State government continues to pass along costs that the County is now mandated to pay. Despite these increased expenses the general government budget rises by a minimal two tenths of one percent over last year's budget.

BALTIMORE COUNTY WORKS

Anticipating this year's fiscal reality, 143 vacant positions in County Government were eliminated and four agencies were consolidated into existing departments, resulting in taxpayer savings of \$8 million annually. With the FY 2012 budget, an additional 41 positions will be eliminated, removing a total of 184 positions. These reductions lower the total number of general government employees by 2.8% from last year. This brings the total number of general government employees the lowest it has been in the past 25 years. Yet, at the same time, through attrition and job reassignment, County employees will experience no furloughs and no lay offs in the upcoming year.

By utilizing innovation, consolidation, and efficiency, a reduction in employee positions will not result in a reduction in core services. For example, because it is important that the crime rate remain low, it is critical that more police officers get back on the streets. Implementation of our automated court reporter system has allowed the reallocation of those courthouse positions to the police department, where these civilian employees will replace sworn personnel to help transcribe data for DNA analysis and other clerical functions. Reassigning the Police Athletic League function back to the Department of Recreation and Parks allows trained recreational

leaders to work with the County's youth, and makes it possible to put more police officers back on our neighborhood streets.

To maintain 21st century standards of government service, it is essential to leverage the potential of technology. Last year, specific operations in County government that could be enhanced through a more effective use of technology were identified and the implementation of 23 technology initiatives that will reduce costs, improve efficiency, and enhance customer service are underway.

Among those recommendations is the purchase of an on-line educational system that will eliminate one third of the overtime expense for our police officers who are currently mandated to participate in an annual two-day in-service training regimen. The new system will reduce the time required for training by a full day, and officers will be able to complete their online course work during their downtime, throughout the year, at their own pace. The cost of the software is \$500,000, which is matched by annual savings of the same amount. Consequently, the investment will be recouped in the first year, and save half a million dollars every year thereafter.

FAMILIES COME FIRST

Providing for a quality education is an essential part of Baltimore County's future and a priority in this budget. The FY 2012 budget is committed to meeting its obligations to the Baltimore County Public Schools by fully funding maintenance of effort, despite an increase in student population and a mere 1% increase in State Aid over last year's funding. This year's school budget, excluding food services, is \$1.35 billion, which accounts for 51% of the County's Operating budget.

Well aware of the challenges facing local government, the Superintendent and the Board of Education presented a fiscally responsible budget for consideration. The Board's budget does include an increase in the teacher/student ratio. While that budgetary reality is unfortunate, Baltimore County will continue to have smaller class sizes than nearly every other major jurisdiction in Maryland. Yet, there continues to be a need to reduce the level of non-classroom administrators and other support positions. It is incumbent upon the Superintendent and the Board to be proactive and apply the concepts of efficiency, consolidation, and innovation that we are attempting to accomplish in general government.

COMMUNITY CONSERVATION AND JOB CREATION

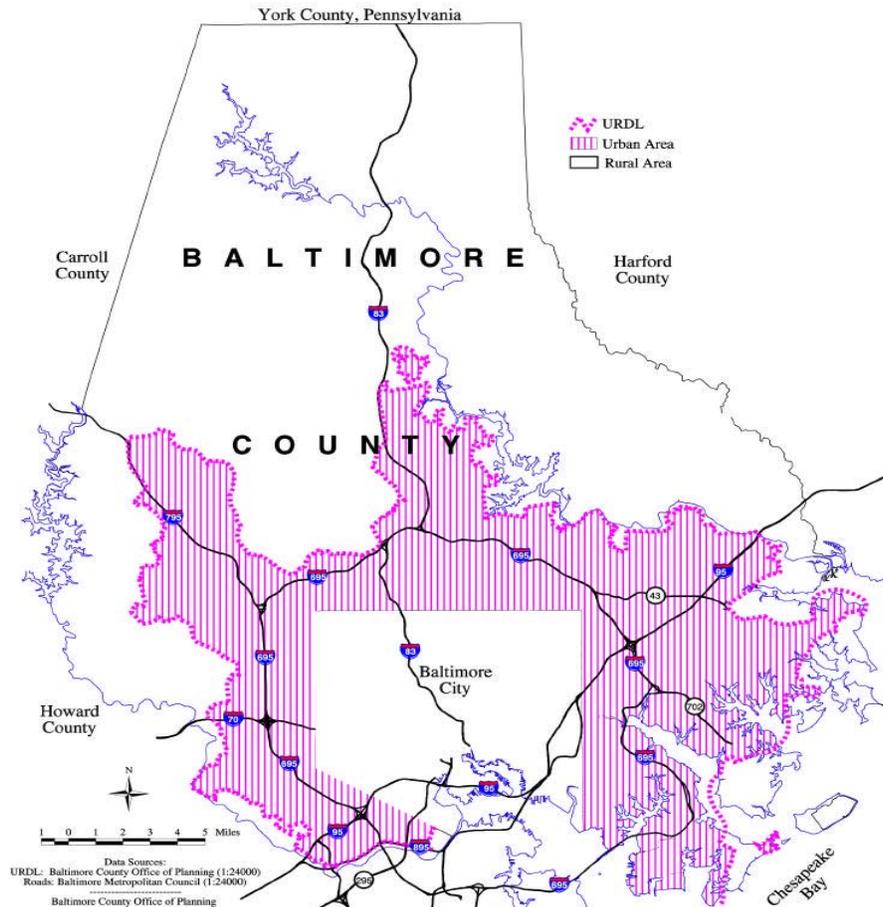
Though recovering, our economy is far from robust, and the business community needs the County's support if we are to protect the jobs that our schools' graduates will need if they are to raise their families here. That is why Baltimore County's Department of Economic Development will initiate a refined focus to work with businesses to create new jobs. In Randallstown, the Liberty Center, a County government complex with classrooms for the Community College of Baltimore County and offices for a Workforce Development Career Center opened this past January. The County is also working to build on the success of Northwest Hospital to create new jobs and business opportunities. And after years of delay, Walmart will open a Supercenter on the Liberty Road corridor bringing 350 jobs to the region.

The Administration is also filing an application with the State to create the Federal Center at Woodlawn Enterprise Zone, allowing the County to capitalize on the opportunities available to us from the presence of federal agencies such as the Social Security Administration, the Centers for Medicare and Medicaid, and the FBI. Hunt Valley is quickly becoming Baltimore County's high tech corridor with major employers in technology research and development, engineering, and manufacturing. The recent sale of Sparrows Point to Renco Group will encourage more manufacturing and port-related activities in our eastside industrial center.

The \$659 million Capital Budget also reflects the ongoing economic challenges the County faces today by targeting funding to the most essential priorities. Clearly, the maintenance of this county's infrastructure cannot be ignored. \$25 million for roadway resurfacing, \$5 million for curb, gutter, and sidewalk repair, and \$9.6 million for bridge repair has been allocated in this budget. Ongoing maintenance of Baltimore County's infrastructure is essential, and this budget makes an important investment in its future. We are also committing to \$104.5 million for capital projects to maintain and preserve our schools.

The last few years have not been easy and the next few years are projected to be even more challenging. Fortunately Baltimore County's longstanding commitment to fiscal responsibility has insulated it from many of the difficulties that jurisdictions around the State and across the country face today. This budget continues that tradition of fiscal prudence that has served the County well for many years.

BALTIMORE COUNTY, MARYLAND



Baltimore County is situated in the geographic center of Maryland, surrounding the City of Baltimore almost entirely. The City of Baltimore and Baltimore County are entirely separate political units. The County is the largest jurisdiction in the Baltimore-Towson Metro Area, which has a population in excess of 2.6 million

Over the past few decades, the basic demography of the County has changed from predominately rural to an urban and rural mix. The County is 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) are situated at least 29 identifiable, unincorporated communities. The County's overall population grew 14.0 percent from 692,134 in 1990 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.

DEMOGRAPHICS

Baltimore County, the largest jurisdiction in the Baltimore-Towson Metropolitan Area, increased its population 14.0 percent from 1990 to 2010. New population growth in Baltimore County is being directed toward the targeted growth areas — White Marsh to the east, and Owings Mills to the west. Designated as growth areas in 1979, each town center is adjacent to major transportation networks and anchored by a regional shopping center. White Marsh, which includes over 12,000 acres, has an estimated population of 83,296 people and is expected to grow to 87,180 by the year 2012. The Owings Mills community, which consists of 13,282 acres, has an estimated population of 74,221 people with the highest concentration of young professionals in the County. The I-83 corridor, a traditional center of corporate and residential strength that includes Hunt Valley, Cockeysville and Timonium, has an estimated 3-mile radius population of 67,925 with 56,757 in the corridor's labor force. The chart below compares the population growth for the County, the Baltimore Metropolitan Area and the State of Maryland.

CENSUS DATA	Baltimore County	State of Maryland	United States
Population 2000	754,292	5,296,486	281,421,906
Age 4 years and under	6.0%	6.7%	6.8%
5 yrs to 17 yrs	17.6%	18.9%	18.9%
18 yrs to 64 yrs	61.8%	63.1%	61.9%
65 years and older	14.6%	11.3%	12.4%
Average Household Size	2.46	2.61	2.61
Population with Effective Buying Income			
Less than \$20,000	16.4%	17.6%	23.6%
Greater than \$50,000	43.2%	45.0%	36.4%
 Population 2010	 805,029	 5,773,552	 308,745,538
Age 4 years and under	5.9%	6.2%	6.9%
5 yrs to 17 yrs	19.0%	18.6%	17.4%
18 yrs to 64 yrs	60.5%	61.3%	62.9%
65 years and older	14.6%	12.3%	12.8%
Average Household Size	2.48	2.61	2.58
Population with Effective Buying Income			
Less than \$20,000	20.4%	19.5%	27.3%
Greater than \$50,000	49.1%	53.3%	40.1%

PER CAPITA PERSONAL INCOME

	<u>Baltimore County</u>	<u>State of Maryland</u>	<u>United States</u>
<u>Year</u>			
1992	\$25,121	\$24,139	\$20,854
1993	25,243	24,720	21,346
1994	26,260	25,587	22,172
1995	27,602	26,393	23,076
1996	28,585	27,393	24,175
1997	30,329	28,666	25,334
1998	32,087	30,317	26,883
1999	33,656	31,796	27,939
2000	35,824	34,257	29,845
2001	37,735	35,657	30,574
2002	38,769	36,553	30,838
2003	40,403	38,200	32,271
2004	42,841	40,530	33,881
2005	43,965	42,480	35,424
2006	47,125	44,979	37,698
2007	49,201	46,998	39,461
2008	50,397	48,472	40,674
2009	49,990	48,247	39,635

HOUSING

The following table shows the number of residential housing units sold, total sold dollar volume, average median price of a residential unit sold in Baltimore County for FY 2009 and FY 2010:

	<u>FY 2009</u>	<u>FY 2010</u>	<u>% Change</u>
Total Sold Dollar Volume	\$154,365,630	\$133,298,157	-13.65%
Average Sold Price	\$273,214	\$288,524	5.60%
Median Sold Price	\$225,000	\$225,000	0%
Total Units Sold	565	462	-18.23%
Average Days on Market	117	101	-13.68%
Average List Price for Solds	\$299,279	\$320,497	7.09%
Average Sale Price as a Percentage of Average List Price	91.29%	90.02%	N/A

LABOR MARKET CHARACTERISTICS

Calendar <u>Year</u>	<u>Baltimore County Residents</u>		<u>Percent Unemployed</u>		
	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Baltimore County</u>	<u>State of Maryland</u>	<u>United States</u>
1992	388.4	361	7.1%	6.7%	7.5%
1993	389.2	362.9	6.7%	6.2%	6.9%
1994	386.7	365.6	5.4%	5.1%	6.1%
1995	388.7	367.9	5.3%	5.1%	5.6%
1996	399.8	379.1	5.2%	4.9%	5.4%
1997	399.8	378.9	5.2%	5.1%	4.9%
1998	392.9	374.4	4.7%	4.6%	4.5%
1999	394.9	380.1	3.8%	3.5%	4.2%
2000	402.4	385.4	4.2%	3.8%	4.0%
2001	408.1	390.5	4.3%	4.0%	4.8%
2002	413.7	394.5	4.6%	4.5%	6.0%
2003	414.1	393.6	4.9%	4.5%	6.0%
2004	411.4	396.3	4.4%	4.2%	5.5%
2005	420.2	402.2	4.3%	4.1%	5.1%
2006	431.3	413.2	4.0%	3.9%	4.6%
2007	428.9	413.4	3.6%	3.6%	4.6%
2008	431.0	411.5	4.5%	4.4%	5.8%
2009	427.4	395.7	7.4%	7.0%	9.3%
2010 (July)	427.7	388.7	8.1%	7.3% (8/10)	9.6% (8/10)

EMPLOYMENT BY JOB LOCATION AND INDUSTRY COMPOSITION

	<u>2001 Annual Average</u>		<u>2010 Annual Average</u>	
	<u>Baltimore County</u>	<u>State of Maryland</u>	<u>Baltimore County</u>	<u>State of Maryland</u>
<u>Private Sector</u>				
Services, Trade & Other	69%	68%	73%	69%
Manufacturing	9%	7%	5%	5%
Construction	6%	7%	6%	6%
Total Private Sector	<u>84%</u>	<u>82%</u>	<u>84%</u>	<u>80%</u>
<u>Public Sector</u>				
Local	8%	9%	8%	10%
State	4%	4%	3%	4%
Federal	4%	5%	5%	6%
Total Public Sector	<u>16%</u>	<u>18%</u>	<u>16%</u>	<u>20%</u>

Baltimore County's diverse and expanding business base employed a total work force of 361,429 in 2010, with the largest percentage (73%) employed in the service sector. While suburbanization continues to move jobs out of the traditional employment centers, the largest private employers anchor employment of more than 65,000 jobs in commercial areas throughout the County such as White Marsh, Hunt Valley and Owings Mills. Employment diversity is well-represented by businesses in the County, with a mix of manufacturing, research and development, health care, utilities, government, and financial services. The County's business base consists of over 21,000 companies. The County is Maryland's second largest job center.

OTHER STATISTICS

PRINCIPAL PROPERTY TAX PAYERS FY 2010

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>	<u>Total County Tax*</u>
BGE	Utility	\$1,027,983,982	\$27,418,154
Verizon	Utility	360,703,590	9,914,919
Merritt Management Corp.	Commercial Property	413,006,023	4,569,063
Towson Town Center	Retail	218,853,732	2,407,391
TRP Suburban	Financial Services & Investments	163,150,322	2,350,681
Wal Mart	Retail	174,905,206	2,105,989
Comcast	Utility	76,080,950	2,092,226
Oak Campus Partners, LLC	Commercial Property	169,042,460	1,859,683
Maryland Health and Higher Education	Higher Education / Health	145,458,133	1,600,039
Severstal	Steel/Mining	165,090,785	1,581,294

*Represents only County tax levied on assessed value of real and personal property; does not include State taxes.

GOVERNMENT

The County's seat of government is located in Towson, MD. Baltimore County performs all local governmental functions within its jurisdiction, as there are no incorporated towns, villages, municipalities or other political subdivisions with separate taxing authority. The legal origin of Baltimore County is not known, but it was in existence by January 12, 1659/60 when a writ was issued to the sheriff of the county. The County name was derived from the name of the 1st Lord Baltimore George Calvert's barony in Ireland. Under home rule charter since 1957, an elected County Executive and a seven-member County Council, with each serving separate executive and legislative functions, govern the County.

The County Council members are elected from each of seven contiguous and equally populated council districts. The County Executive (elected countywide) and the County Council serve contemporaneous four-year terms in office with the current term ending in December 2014. There is no term limitation for Council members. However, the Executive may only serve two consecutive terms in office. The current Executive is in his fourth year of his last term.

Each member of the County Council has one vote, and a simple majority of the County Council is sufficient to pass legislation in the absence of higher voting requirements. Emergency bills require the vote of five members of the County Council, as do County Council actions to override a veto by the County Executive. The citizens of Baltimore County may petition to referendum any law or any appropriation increase approved by the Council.

SELECT COUNTY GOVERNMENT STATISTICS

Fire Protection

Number of stations – Volunteer	33
Number of stations – Career	25
Number of sworn personnel	1,047

Police Protection

Number of precinct stations	10
Number of ancillary facilities	20
Number of sworn personnel	1,892

Recreation

Parks	Number	215
	Number of Acres	7,771
School Recreation Centers	Number	161
	Number of Acres	3,622

Education

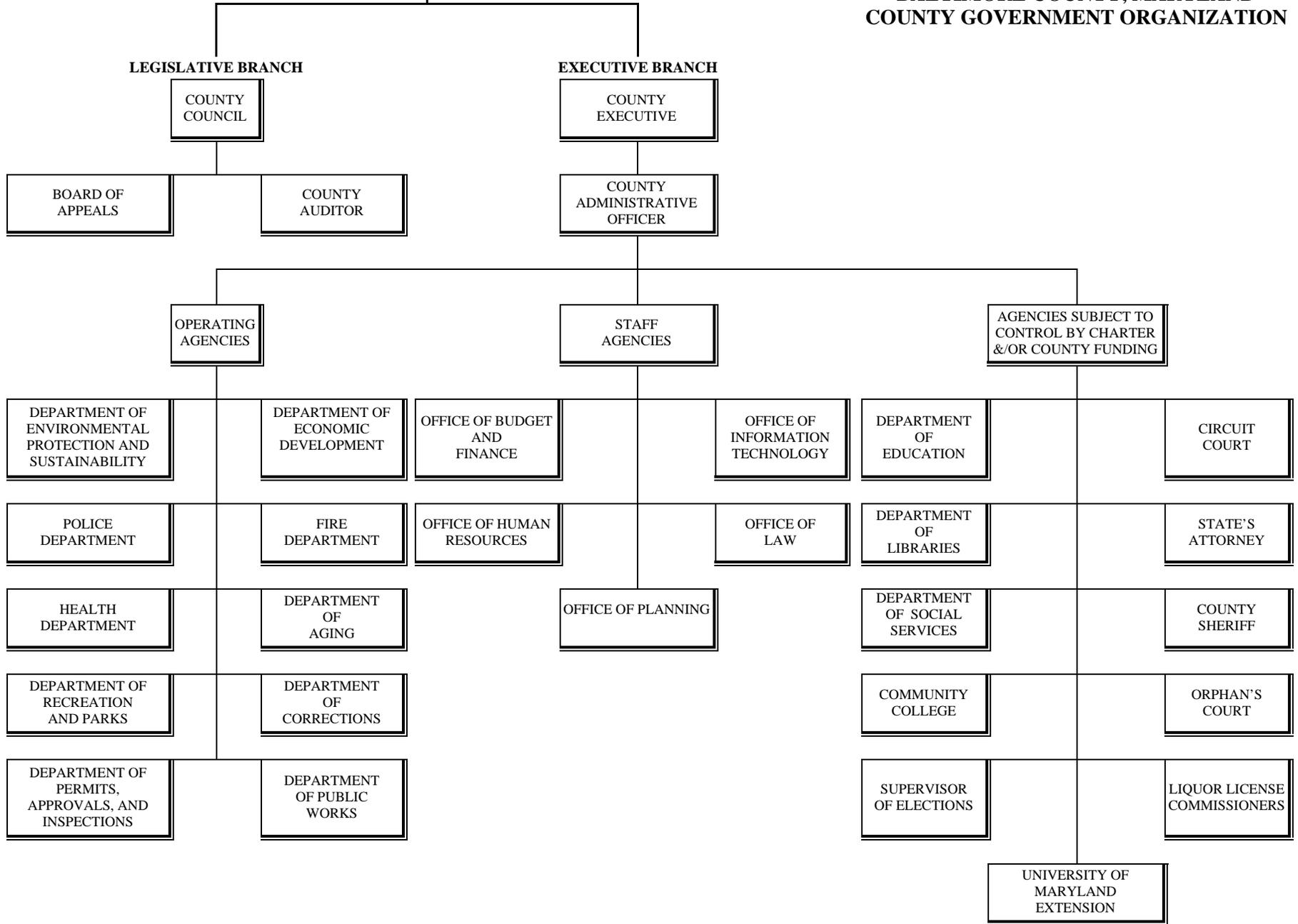
Number of schools	168
Number of school professional staff	8,956
Number of Students (Projected 2011-2012 School Year)	105,195

Open Spaces, Undeveloped Parks

Number of Sites	1,314
Number of Acres	19,780

VOTERS

**BALTIMORE COUNTY, MARYLAND
COUNTY GOVERNMENT ORGANIZATION**



**LIST OF PRINCIPAL OFFICIALS
JULY, 2011**

County Executive	Kevin Kamenetz	410-887-2450
County Council	John Olszewski, Sr, Chairman	410-887-7174
	Vicki Almond	410-887-3385
	Tom Quirk	410-887-0896
	Todd Huff	410-887-3387
	Kenneth N. Oliver	410-887-3389
	David Marks	410-887-3384
	Cathy A. Bevins	410-887-3388

Administrative Officials

County Administrative Officer	Fred Homan	410-887-2460
Director of Budget & Finance	Keith Dorsey	410-887-3313
County Attorney	Mike Field	410-887-4420
County Auditor	Lauren Smelkinson	410-887-3193
Director of Public Works	Edward C. Adams, Jr.	410-887-3306
Chief of Police	James W. Johnson	410-887-2201
Fire Chief	John J. Hohman	410-887-4511
Director of Corrections	James P. O'Neill	410-512-3400
Director of Aging	JoAnne Williams	410-887-2109
Director of Economic Development	Dan Gundersen	410-887-2123
Director of Environmental Protection and Sustainability	Vincent J. Gardina	410-887-3776
Director of Information Technology	Rob Stradling	410-887-2441
Health Officer	Dr. Gregory Wm. Branch	410-887-2773
Director of Permits, Approvals and Inspections	Arnold Jablon	410-887-3353
Director of Human Resources	George E. Gay	410-887-3139
Director of Planning	Andrea Van Arsdale	410-887-3211
Director of Recreation and Parks	Barry F. Williams	410-887-3806
Director of Social Services	Timothy W. Griffith	410-853-3930
Superintendent of Schools	Dr. Joe A. Hairston	410-887-4281
President of the Community College	Dr. Sandra L. Kurtinitis	443-840-1015
Director of Libraries	James H. Fish	410-887-6160

State Charter Agencies

Chief Judge of the Circuit Court	John Grason Turnbull, II	410-887-2647
Chief Judge of the Orphans Court	William R. Evans	410-887-6517
County Sheriff	R. Jay Fisher	410-887-4070
States' Attorney	Scott D. Shellenberger	410-887-6660

BALTIMORE COUNTY, MARYLAND

COUNTY GOVERNMENT

EXECUTIVE BRANCH

County Executive

Serving a term of four years for a maximum of two consecutive terms, the County Executive is the chief executive officer of the County and the official head of the County government.

County Administrative Officer

Appointed by the County Executive, the County Administrative Officer oversees the daily operations of the County government.

LEGISLATIVE BRANCH

County Council

Composed of seven members, one from each councilmanic district, serving four-year terms, the County Council is vested with all the law making powers of the County.

County Auditor

A certified public accountant appointed by the County Council, the County Auditor is responsible for preparing and analyzing information for the County Council, preparing reports on internal accounting control, administrative and operating practices and procedures for submission to the County Council and County Executive, and performs other duties as assigned by the County Council.

Board of Appeals

Consisting of seven members serving staggered three year terms and appointed by the County Council, the Board of Appeals meets in panels of three to conduct hearings and make decisions on appeals relating to zoning, licenses, building permits, Retirement Board decisions, Executive, Administrative, and adjudicatory orders, and on Petitions Reclassification. The three member panels rotate membership on a case-by-case basis.

OPERATING AGENCIES

Department of Environmental Protection and Sustainability

The Department is responsible for administering and enforcing environmental laws, regulations, programs, and activities for the purpose of conserving, enhancing and perpetuating the natural resources of the County. The sustainability components was added in 2011 and is responsible for a number of resource management programs including forest sustainability (forest assessments and management plans for County forestlands, reforestation and urban tree planting programs including the Growing Home Campaign, Tree-Mendous Maryland, and Big Trees), environmental education including Green Schools, County energy grant coordination, a

Sustainability Network and intergovernmental coordination for reservoir, coastal zone, and Master Plan policy.

Department of Economic Development

The Department's responsibilities include the promotion of an economic development program, especially the solicitation of new business and investment, as well as other activities necessary to reach that goal. As of 2011, The Office of Workforce Development became part of Economic Development. The new bureau provides training, career consultation and job placement services to unemployed and underemployed County residents so they can meet the County's workforce needs and obtain and retain long-term employment with good wages and benefits.

Police Department

Under the direction of the Chief of Police, the Department has the general duty to safeguard the lives and safety of all persons within the County, to protect property, and to assist in securing to all persons the equal protection of the laws. It is divided into 8 precincts with its headquarters located in Towson. The Department also maintains a K9 training center, a marine unit, an aviation unit, and a crime laboratory.

Fire Department

Under the direction of the Chief, the Fire Department is responsible for the protection of persons and property in Baltimore County. It is composed of 25 Career and 33 volunteer companies. The Department's 29 advanced life support medic units and several fire engines staffed with paramedic are equipped to provide emergency cardiac rescue services. The Department also has responsibility for the Emergency Operations Center and provides for response to natural and man-made disasters.

Health Department

The Health Department's responsibilities include the oversight and enforcement of such laws governing Health and Sanitation, Animals, Day Nurseries, Mental Health, Substance Abuse and other areas in preserving the well-being of the County. The Department operates eight health centers in the County.

Department of Aging

The Department is responsible for coordinating and administering programs which address the special needs of persons 55 and older. It operates a network of 19 senior centers in the County.

Department of Recreation and Parks

The Department formulates and recommends plans and policies for public recreation and parks, the organization of Recreation Councils, and for comprehensive programming of public recreation and parks conducted in school recreation centers, parks, beaches, or other land or buildings.

Department of Corrections

The Department of Corrections operates the Detention Center and the Courthouse Court facility for the detention of pre-trial and short-term sentenced individuals. Staff also operates the Home Detention program, and the Alternative Sentencing program.

Department of Permits, Approvals and Inspections

The Department of Permits, Approvals and Inspections consists of: Electrical Licenses and Regulation; Plumbing Licensing and Regulation; Development Processing; Code Inspection and Enforcement; and Permits and Licenses. The Department is also responsible for the acquisition of all property and property easements for the County through the Real Estate Compliance Division.

Department of Public Works

The Department of Public Works consists of the Office of the Director, the Bureau of Engineering and Construction, the Bureau of Highways, the Bureau of Solid Waste Management, the Bureau of Traffic Engineering and Transportation Planning, the Bureau of Utilities, and the Bureau of Building and Equipment Services.

STAFF AGENCIES

Office of Budget and Finance

The Office is responsible for the administration of the financial affairs of the County. In addition, it is responsible for the study of the organization, methods and procedures of each agency of the County government. This Office consists of budget formulation, accounting, tax payer services, payroll processing for employees and retirees, investment and debt management, insurance administration, purchasing and disbursements, vehicle operations and maintenance, county property management and the 911 Central Communications Center.

Office of Information Technology

The Office is responsible for data processing and the management of information, implementation and maintenance of management information systems, planning and developing interdepartmental systems of record retention and retrieval, geographical information system, electronic services, and printing services.

Office of Human Resources

The Office is responsible for the administration and interpretation of policies and procedures governing all central government employees as set forth by law. There are four divisions of this Office: Employment, Classification and Compensation, Records Management, and Training. Effective in 2010, the Director of Human Resources also took on the responsibilities of the Labor Commissioner which was formally in the County Executive's office.

Office of Law

Administered by the County Attorney, the Office represents the County in civil actions and provides legal advice to the County Executive, the County Council, the County Administrative Officer, and all the offices, departments, commissions, boards and other agencies of the County. The Office of Law also collects delinquent taxes and monies due the County and handles State legislative relations and government affairs for the County.

Office of Planning

The Office is responsible for the preparation of the master plan for adoption by Planning Board and the County Council, recommending to the Director of Budget and Finance a six year Capital Program, reviewing and making recommendations on plans for all development in the County, recommending zoning map amendments to the County Council or the Board of Appeals, and administering Community Development Block Grant funds. Within Planning is also the Office of Administrative Hearings which serves as an independent, judicial body comprised of administrative law judges who hear cases and issue decisions on a variety of matters including, but not limited to, zoning, land use and related matters. Effective in FY 2012, two deputies will head up a new management structure with responsibility for day to day management of neighborhood improvement and community development functions.

AGENCIES SUBJECT TO CONTROL BY CHARTER AND / OR COUNTY FUNDING**Department of Education**

Overseen by an eleven member Board of Education and administered by a superintendent, the Department of Education is responsible for the overall operation of the County's 168 public schools. The majority of education funding is provided by Baltimore County with the balance derived from a combination of Federal, State, and other funds.

Circuit Court

The Circuit Courts are the highest common law courts of record and original jurisdiction in the State of Maryland. Baltimore County is in the Third Judicial Circuit of Maryland, which includes Baltimore County and Harford County. Although this is a State agency, Baltimore County provides all operating costs exclusive of the judges' salaries.

Baltimore County Public Libraries

Overseen by a Board of Library Trustees appointed by the County Executive and administered by a director accountable to the Board, the Department of Libraries provides general public library services to the County through its 15 branches.

State's Attorney

The State's Attorney's Office represents the State in all criminal matters in Baltimore County. It is a State agency fully funded by County government.

Department of Social Services

Under the direction of the State Department of Human Resources, the Department of Social Services administers and develops local social welfare activities, including assistance programs financed by the State or Federal government, the Section 8 Housing program, and social services undertaken by the County. Most direct social service payments as well as over 500 State employee salaries are funded by the State and therefore do not appear in this budget document.

County Sheriff

The Sheriff's Office is responsible for transporting prisoners serving Grand Jury indictments, Clerk of the Circuit Courts summonses and writs, security for all Circuit Court criminal cases, and security for the County Courts building.

Community College of Baltimore County

The Community College of Baltimore County makes up the largest community college system in the State of Maryland with campuses at Catonsville, Essex, Dundalk, and various centers throughout the County. The College offers a broad array of general education, career programs, and training related to economic and community development activities.

Orphan's Court

The Orphan's Court is a court of special limited jurisdiction that has the full power to direct the conduct and accounting of intestate estates, secure the rights of orphans and legatees, and administer justice in all matters relating to the affairs of deceased persons. In addition to three elected judges, the Court is served by the Register of Wills, a State official who also serves as clerk and recorder, and six appraisers.

Board of Elections

Consisting of three members appointed biennially by the Governor of Maryland with the advice and consent of the Senate, the Board oversees voter registration and conducts elections in Baltimore County.

Board of Liquor License Commissioners

Appointed by the County Executive, the Commission investigates and processes all new and transferred liquor license applications, reviews and approves the issuance of all special (one-day) licenses, and investigates all police reports and public complaints of liquor law violations.

University of Maryland Extension

Part of the Agricultural Extension Service of the University of Maryland, coop agents operate three programs: Agricultural and Natural Resources; Home Economics; and 4-H Youth Development.



MISSION & PRIORITIES

VISION

“Baltimore County: safe and sustainable communities, working together to achieve a future with a responsible balance of economy, equity, and healthy natural environment where citizens value past achievements, future opportunities, and diversity of choice to live, work, learn and prosper.”

MISSION

The mission of Baltimore County Government is to provide County citizens with a quality of life that includes first-rate protection, education, economic development, and preservation of established communities so County citizens can live and prosper in a safe and affordable environment.

PUBLIC SAFETY



Baltimore County’s Police, Fire and Corrections Departments, and the 911 Communication System respond to a variety of threats including crime, accidents, fires, medical emergencies, and natural disasters. Citizens should be assured of prompt, effective help in case of emergencies. In addition, they should be able to count on government to reduce hazards by enforcing various safety standards, educating the public about safety and crime prevention, and addressing the social and economic conditions that contribute to criminal behavior.

POLICIES

- To be the model of an innovative, community-oriented police and fire department.
- Using current and developing technologies to enhance our highly skilled workforce in the investigation of traditional criminal acts, and the latest crime challenges such as Internet, economic and predator crime, organized gang and youthful violent offenders.
- Focus special attention on youth for crime prevention, conflict resolution, and alternative sanctions for nonviolent criminal behavior.
- Identify, track, and dismantle street gangs in the County.
- Develop critical incident management protocols to direct emergency responses to homeland security threats and attacks.
- Coordinate emergency response efforts and plans with other County agencies to recognize and properly respond to potential security threats and critical incidences.

PERFORMANCE

	<u>FY 2010 Actual</u>	<u>FY 2011 Est.</u>	<u>FY 2012 Projected</u>
Part I Cases for Investigation by CID	5,234	5,105	5,105
Percentage of Part I Cases Cleared	42%	50%	50%.
<i>Comment: The FBI National Violence Crime Clearance Rate is 44%.</i>			
Cases for Investigation by Vice/Narcotics	1,673	1,760	1,843
Number of Cases Cleared by Vice/Narcotics	1,435	1,463	1,538
Percentage of Cases Cleared	86%	83%	83%
Number of Gang Members Authenticated	144	180	200
Percentage of Authenticated Gang Members Arrested	36%	37%	38%
Total New and Reopened Criminal Cases Filed by State's Attorney	10,211	10,400	10,500
Percentage of Criminal Cases Disposed Under State Standards (180 Days)	88%	89%	90%
Total New and Reopened Juvenile Cases Filed by States Attorney	3,754	3,100	3,100
Percentage of Juvenile Cases Disposed Under State Standards (90 Days)	93%	95%	96%
Percentage of Negative Drug Tests for Juveniles in Juvenile Drug Court Program	89%	89%	89%
Percent of Successful Arrests and Prosecutions of Firearms Violence	80%	80%	79%

EDUCATION

Schools are the cornerstones of communities. The perceived quality of neighborhood schools may be the single most important factor in a family's decision about where to live. Even more important, quality schools help to ensure that the next generation of county residents is prepared for challenging employment, good citizenship, and a lifetime of self-directed learning. The opportunity for a high-quality education – whether for basic learning, employment opportunity, career advancement, or personal fulfillment – must be readily available, for all ages

and in a variety of subjects. Financial and social impediments to effective learning must be overcome.

POLICIES

- Improve achievement for all students.
- Maintain a safe and orderly learning environment in every school.
- Use resources effectively and efficiently.
- Balance the need to develop new schools against the need to maintain and upgrade existing schools.

PERFORMANCE

The Baltimore County Public School (BCPS) system is dedicated to providing a quality, comprehensive educational program designed to address the needs of a diverse student population. Building on current successes, the system’s *Blueprint for Progress* outlines the vision, mission, belief statements, performance goals, performance measures and key strategies.

The *Blueprint for Progress* provides clear direction for everyone involved in education in Baltimore County. The *Blueprint for Progress* is built on a foundation of clear standards, quality instruction, and individual accountability and it the basis for the Master Plan of BCPS. The Master Plan defines the actions the school system will take for continued improvement of achievement for all students. The *Blueprint for Progress* measures the success of BCPS through the following selected performance measures:

- All schools must achieve an attendance rate of at least 94% (State standard)
- All high schools must meet a graduation rate of at least 90% (State standard)
- All high schools must have an annual dropout rate of less than 3% (State standard)
- All high schools must meet or exceed the national average for combined verbal and mathematics scores on the SAT.

Performance Measures

	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>
Attendance Rates			
Elementary	95.7%	95.8%	95.3%
Middle	94.9%	95.0%	92.1%
High	92.3%	92.2%	92.1%
High School Graduation Rates	82.21%	83.56%	86.55%
High School Dropout Rate	4.34%	3.74%	2.50%
BCPS SAT Scores (Combined Verbal and Math)	987	998	993
National Mean	1017	1016	1017

	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>
Other:			
Annual Number of Library Materials Circulated	10,130,476	10,231,780	10,334,097
Library Staff Turnover Rate	4%	4%	4%

ECONOMIC DEVELOPMENT

Baltimore County's economic development goals are two-fold: 1) to create employment opportunities that provide family-supporting income for its citizens, and 2) to secure the long-term well being of citizens and communities by ensuring economic growth. In turn, a strong economy will enhance the tax base and thereby provide funding to ensure that essential services are maintained.

POLICIES

- Retain, expand, and attract businesses that provide jobs and sustain investment, with emphasis on export trade and technology development.
- Ensure that plans, physical infrastructure, business climate, and land use regulations position the county as a premier location for business development and growth.
- Maintain a top-notch work force through close coordination among economic development, employment, and training agencies; public schools and colleges; and the business community.
- Attract quality military subcontractor businesses to Baltimore County locations such as Crossroads@I-95 for relocation of employees and their families to County residential areas.
- Nurture small and start-up businesses.
- Increase private investment and business growth through gap financing/technical assistance and targeted incentive programs.
- Implement business and development regulations that encourage green development and redevelopment.
- Provide training, career consultation and job placement services to unemployed and underemployed County residents.



PERFORMANCE

Baltimore County, with has the 3rd largest population in the State and second largest number of jobs, has witnessed an ever-growing level of business success due to the County's economic growth and business diversity. From January 2010 through June 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:

Base Realignment and Closure (BRAC)

Base Realignment and Closure (“BRAC”) is the congressionally authorized process the U.S. Department of Defense uses to reorganize its base structure to better support today’s military. As a result of the 2005 round of BRAC, Fort Meade, located southwest of the County and Aberdeen Proving Ground, 20 minutes to the northeast are scheduled to receive thousands of federal research and development, information technology, homeland security and communications jobs. The potential exists for an estimated two additional private contractor jobs for every transferred job. The Chesapeake Science & Security Corridor, a regional marketing effort, promotes the County as a prime location for companies doing business with both Aberdeen Proving Ground and Fort Meade. The Maryland Department of Planning estimates that the County will see 3,900 new direct, indirect and induced jobs from BRAC, and more than 3,600 new households by 2015. As the relocation deadline approaches, an increased number of moves by federal commands and military contractors are expected over the next 2-3 years.

Technology Locations

bwtech@UMBC

Baltimore County and the University of Maryland Baltimore County (UMBC) jointly developed a 71-acre research and technology park adjacent to the University campus. The State and County completed the park's \$2.3 million infrastructure in 1999. The facility offers companies a setting for research and development in such fields as photonics, biotechnology, and computer software development.

The five building complex is complete. RWD Applied Technology Solutions, a division of RWD Technologies specializing in internet technologies for start-up companies, occupies much of the first building in bwtech@UMBC. The second building is fully leased with tenants including the NASA Goddard Earth Sciences and Technology Center, healthcare communications and technology firm Physicians Practice, Inc., engineering/design firm Edwards & Kelcey, and UMBC’s Alex Brown Center for Entrepreneurship. The U.S. Geological Survey occupies the third building, which contains over 300,000 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 into the County to be lead tenant. Observation Baltimore (7,870) and Maryland Business Roundtable for Education (3,478) have also leased space. The former Erickson Retirement building was recently sold to the Allegis Group.

The UMBC Incubator and Accelerator, less than one mile from bwtech@UMBC, is a successful technology incubator. Opened in late 1998, some thirty bioscience, information technology, cybersecurity and related research companies are now located in the former Lockheed Martin laboratory complex.

The Advantage Incubator was initiated at UMBC to assist veteran owned businesses specializing in technology-related businesses. UMBC is a designated HUB Zones and allows businesses to apply for federal contracts.

The Maryland Clean Energy Technology Incubator was established to assist businesses with a focus on solar power, wind power, geothermal, hydropower, biofuels, as well as energy management. CETI is a natural fit with UMBC's strengths in environmental sciences and bwtech@UMBC's interest in and support of environmental science companies.

Together, these four 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 and the Baltimore-Washington technology corridor.

TowsonGlobal Business Incubator

TowsonGlobal is Towson University's business incubator for early-stage companies. TowsonGlobal helps bridge the way for entrepreneurial enterprises to find success in the global economy. The Center accomplishes this by providing businesses with a wide range of support needed to flourish in today's competitive global environment, such as office facilities, business counseling, and workshops.

In January 2011, three new companies have joined TowsonGlobal, Towson University's business incubator. Chesapeake Compensation Solutions, LLC, is a provider of executive compensation. Keffa Coffee, LLC is an importer of specialty coffees to roasters across the United States and Canada, and several Asian countries. Sterling America, Inc. is a full service tax sale investment services company.

Enterprise Zones

An enterprise zone is a tool the State of Maryland offers to local jurisdictions for promoting economic development in certain qualifying areas. The County has two Enterprise Zones, the North Point Zone, located along the industrial North Point corridor in southeast Baltimore County, and the Southwest Zone, located in the Washington Boulevard/Hollins Ferry Road industrial corridor. Together, these two areas contain over 5,000 acres of industrially zoned land, and over 350 businesses. Since the approval of the first zone in December 1995, 120 businesses in the two Enterprise Zones have committed to investing over \$249 million in real property improvements and \$219 million in machinery and equipment. In addition, 2,700 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 each subsequent year, the credit decreases 10% until it is phased-out entirely in the tenth year.
2. **Income Tax Credits:** For each new, full-time job created in an Enterprise Zone, the State grants a \$1,000, one-time tax credit to the employer. If a worker who is certified as economically disadvantaged fills the new job, the credit can total \$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 property tax credits to businesses.

Tourism

Visitor spending in the County accounted for more than \$1.98 billion, generated more than \$15 million in direct taxes, and accounted for nearly 20,000 jobs in 2008 according to research by Global Insight. On July 1, 2008 the Baltimore County Conference and Visitors Bureau transitioned from an independent non-profit organization to a program within the Department. The primary goals of the initiative are to add to the County's revenue through additional hotel and amusement and admissions taxes; grow the sector's economic impact by strengthening businesses in the industry; and enhance the quality of life for Baltimore County residents.

	<u>FY 2010 Actual</u>	<u>FY 2011 Est.</u>	<u>FY 2012 Projected</u>
Number of Small Businesses Seeking Financial Assistance	165	160	150
Number of Financial Transactions	38	28	32
Value of Non-Residential Permits (in Millions \$)	\$465	\$350	\$425
Businesses Relocating or Expanding in the County (Number of Jobs Impacted by Dept of Economic Development)	2,149	2,500	3,000
Displaced Workers Employed	42.5%	50.0%	51.4%
Career Center Placements	89.0%	88.4%	87.5%

COMMUNITY CONSERVATION & PUBLIC INFRASTRUCTURE

Successful communities usually have a combination of well-designed neighborhoods, well-maintained housing, efficient public services and facilities, community-serving businesses, family-supporting employment opportunities, and citizens who are actively engaged in community life. Most of Baltimore County's older communities started with these elements and are maturing gracefully, but change and age can weaken the fabric of communities, making them vulnerable. The purpose of the community conservation strategy is to ensure that the older communities retain their vitality, especially by prompt remedial actions in those neighborhoods that are showing signs of stress. These efforts include declining commercial areas that hurt the image of adjacent communities and lower the quality of life for residents.

POLICIES

- Target capital budget resources to community conservation areas for the maintenance and upgrading of neighborhood streets, alleys, parks, schools, and other facilities.
- Actively promote home ownership and encourage attractive and well-maintained rental housing.
- Preserve or create open space parcels in established communities, particularly those with higher densities.
- Implement strategies to address common traffic and parking issues in business areas.
- Foster civic pride and community involvement.
- Maintain the URDL (Urban Rural Demarcation Line) and enact stronger measures for preserving rural land uses and protecting the county's natural resources.
- Provide capital funding for public facilities in a timely manner to support development in growth areas and employment centers.

PERFORMANCE

On November 15, 2010, the County Council voted unanimously to adopt Master Plan 2020, as amended. This Plan replaces the previous Master Plan 2010, adopted by the Council on February 22, 2000.

The Baltimore County Charter requires a master plan be updated at least every ten years. The Master Plan outlines comprehensive objectives, policies, and actions, guiding the county's future development and serves as an important advisory tool for ensuring that the growth of Baltimore County is managed in an orderly and rational manner. The master plan also recognizes that Baltimore County's sustained prosperity will require continued reinvestment in its urban areas. In 1997, the state enacted the Smart Growth and the Rural Legacy programs and established priorities for state spending in an effort to preserve existing neighborhoods and rural resources. The State has lauded Baltimore County for its planning policies, which Master Plan 2020 endorses, as consistent with Smart Growth initiatives. In the fall of 2011, Baltimore County will begin its quadrennial Comprehensive Zoning Map Process that sets the zoning regulation necessary to implement the Master Plan. A draft of Master Plan 2020 is posted on the County's website at www.baltimorecountymd.gov.

Capital Budget Projects (Thousands of \$):	<u>FY 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Estimated</u>	<u>FY 2012</u> <u>Projected</u>
Streets, Highways	16,750	86,489	68,113
Schools	118,189	196,713	104,528
Parks & Recreation & Greenways	19,293	14,410	5,000
Community Improvement	11,137	5,701	17,000
Percentage of Road Miles Rated Poor that Were Returned to Good Condition	24%	21%	16%
County-owned Storm Water Maintenance (SWM) Facilities Requiring Maintenance	817	870	920
County-owned SWM Facilities Receiving Major Repairs	24	20	30
Number of Potholes Filled	60,063	50,000	50,000



FINANCIAL POLICIES AND GUIDELINES

Baltimore County's financial guidelines, outlined below, set forth the basic framework for the development of the FY 2012 Budget. These guidelines provide direction for evaluating both current activities and proposals for future programs. Many of the guidelines represent long-standing principles and practices that have shaped County budgets in the past and have helped maintain its financial stability. All of the guidelines are reviewed annually.

OPERATING BUDGET

1. The growth in the General Fund Operating Budget should not exceed the growth in personal income for Baltimore County. The Spending Affordability Committee (SAC) set a budget base for FY 2012 not to exceed 2.25%. The 2.25% increase maintains the policy of utilizing a 5-year average of annual personal income growth rates.
2. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare midyear reports comparing actual revenues and expenditures to budgeted amounts.
3. The County will emphasize efforts to reduce major cost centers such as health care, utilities, and worker's compensation claims.
4. The County will try to pay for current expenses with current revenues with little reliance on one-time resources. Current expenses may exceed current revenues in order to fund one-time items such as appropriations to the Revenue Stabilization Reserve Account (RSRA) or for Capital budget support.
5. The County will maintain a relatively stable level of inflation-adjusted expenditures per capita.
6. The County will utilize multi-year forecasts to evaluate the impact of budget decisions.

REVENUE

1. The County will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.
2. The County will follow an aggressive policy of collecting revenues.
3. The County will establish user charges and fees at a level related to the full cost of providing the service. These fees/charges will be reviewed annually.

INVESTMENTS

1. The County will invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds.
2. The County's investment officials shall use the "prudent person" standard in the context of managing an overall portfolio, considering the probable safety of their capital as well as the probable income to be derived. The County will not borrow funds for the express purpose of investing those funds.

3. The County will diversify its investments by security type and institution. With the exception of U.S. Treasury securities, authorized pools and money market funds, no more than 50% of the County's total investment portfolio will be invested in a single security type or with a single financial institution.
4. To the extent possible, the County will attempt to match investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County will not directly invest in securities maturing more than one year from the date of purchase. However, the County may collateralize its repurchase agreements using longer investments not to exceed 30 years to maturity. Reserve funds may be invested in securities exceeding one year if the maturity of such investments are made to coincide as nearly as practicable with the expected use of the funds.
5. Regarding suitable investments, the County's investments will conform without exception to Article 95, Section 22 and Section 6-222 of the State Finance and Procurement Article of the Annotated Code of Maryland.
6. The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account the County's investment risk constraints and cash flow needs.
7. The County will maintain a system of adequate internal controls to assure compliance with the investment program policy and procedures. On a bi-annual basis all investments held by the County will be reported to the State Treasurer and the investment policy will be reviewed by the Director of Budget & Finance and the County Executive with any modifications made thereto approved by the County Council.

DEBT SERVICE

1. The County will seek to maintain its Triple-A bond rating by establishing maximum debt ratios, a limit above which it will not issue additional debt, but would decrease capital spending or increase Pay-As-You-Go (PAYGO) financing, in order to control the future debt service burden.
2. The County will update its debt affordability study each year in conjunction with its capital budget process. The study helps the County monitor its debt position and compliance with debt policies.
3. The County will not use short-term borrowing to finance operating budget requirements. The County has never issued tax or revenue anticipation notes.
4. The County does not intend to have any fixed rate bond anticipation notes outstanding for a period of longer than two years.
5. The County will maintain a Debt to Full Value ratio in the range of 1.8% to 2.2% and Debt to Personal Income ratio in the range of 2.75% to 3.0% and debt per capita in the range of \$1,800 to \$2,000.
6. The County will maintain a Debt Service to Revenues ratio in the range of 8% to 9%.
7. The County will ensure that the rapidity of debt repayment on new net tax-supported debt does not fall below 25% retired in 5 years and 50% retired in 10 years. The County currently retires 36% of net tax-supported debt in 5 years and 64% in 10 years.
8. The County will budget contributions to PAYGO financing of the Capital Budget in each fiscal year. The County has used PAYGO financing since 1964. The County's contributions to PAYGO financing are as follows for recent fiscal years:

<u>Fiscal Year</u>	<u>PAYGO Amount (In Millions)</u>	<u>Fiscal Year</u>	<u>PAYGO Amount (In Millions)</u>
1991	\$4.8	2002	\$65.7
1992	1.1	2003	1.0
1993	1.1	2004	3.0
1994	9.4	2005	45.3
1995	4.4	2006	112.3
1996	1.2	2007	129.9
1997	20.3	2008	146.9
1998	40.4	2009	138.5
1999	93.9	2010	33.1
2000	121.6	2011	2.6
2001	110.3	2012 Budget	.6

9. The County will maintain the self-supporting status of the Metropolitan District operations.

FUND BALANCE

1. Current volatility in the national economy and potential changes in intergovernmental aid requires the County to take the fiscally prudent step of raising its target level for unreserved General Fund balances during this period. Rather than the long-term policy level of 5% of the revenue budget, the County will try to produce unreserved General Fund balances near 7% of General Fund revenues each year. Most of the 7%, an amount equal to 5% of the revenue budget will be placed in the Revenue Stabilization Reserve Account (RSRA) with limited access for withdrawals. Such a reserve cushions the County against the impact of unforeseen emergencies and economic downturns.
2. The County will ensure that the ratio of fund balance to revenues does not fall to the floor level of 3% for two consecutive years.
3. The County will insure that any unreserved fund balance in excess of the target level of revenues target level will be retained to provide only short-term tax stabilization. Excess reserves well above the target level will be eliminated through tax rate reductions or dedicated to one-time items such as PAYGO contributions in order to reduce the level of programmed borrowing in support of the Capital Budget.

BUDGETARY PROCEDURE

The formulation of the County's budget is the responsibility of the Director of Budget and Finance who is subject to the supervision of the County Administrative Officer. It is the Administrative Officer who serves as the Chief Fiscal Officer for the County. In addition to formulating the budget, the Director is responsible for the study of the organization, methods and procedures of each office, department, board, commission, institution and agency of the County government; the submission to the County Administrative Officer of periodic reports on their efficiency and economy; and such other duties and functions as may be assigned by the County Administrative Officer.

PROPOSAL OF BUDGET

The Operating Budget, which in accordance with the Baltimore County Charter must be balanced, is prepared and submitted for approval to the County Executive by the County Administrative Officer and is based upon estimated revenues and expenditures of operations for the ensuing fiscal year.

In the fall of each year, revenues are estimated for the entire County by the Office of Budget and Finance. At this time, agencies submit their projected fixed costs for the upcoming fiscal year and out of this, combined with estimated revenues, each agency will be provided with a Maximum Adjusted Request Ceiling (MARC) that their general fund budget request must not exceed, unless there is adequate justification. The budgets are then subject to review by the Director of Budget and Finance. The County Executive, after approving the budget, submits the budget along with a State of the County address, referred to as the *Budget Message*, to the County Council in mid-April (75 days before the Fiscal Year). In addition to a summary of the budget, the Message indicates any major changes in financial policy and in expenditures, appropriations and revenues as compared with the fiscal year then ending, as well as the reasons for such changes. With respect to the Capital Budget, the Budget Message includes an explanation of changes made by the County Executive in the Capital Program recommended by the Baltimore County Planning Board. The two-year cycles of the Capital Budget began in FY 1994.

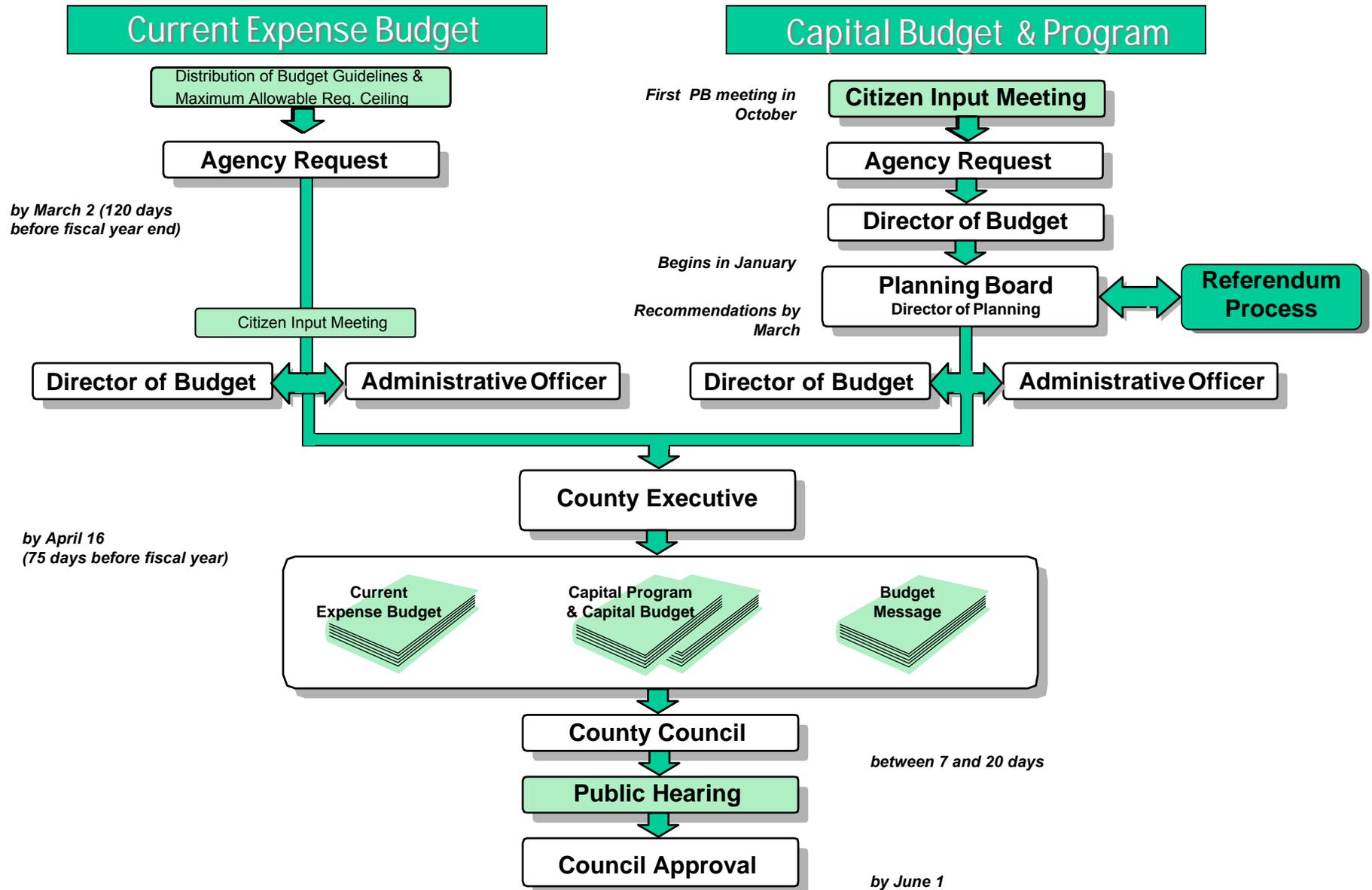
The Planning Board, which provides input from the community and neighborhood perspective, is charged with the responsibility of recommending a Capital Improvement Program (CIP) to the County Executive. The Board hears testimony from each of the County agencies who have capital budget requests. In even calendar years, the Planning Board makes recommendations for the amount of allocation of the bond referendum by programming funds for the appropriate two fiscal years, the budget year, and the rest of the capital program. In odd calendar years, the Planning Board reviews requests for changes to the budget and program due to emergencies or other compelling reasons. Nothing precludes the Planning Board from making major changes to the budget and the program in the odd calendar years. However, the most recently passed referendum provides a fiscal parameter and the previous capital improvement program provides a guideline for capital project scheduling. The County Executive is free to change the CIP recommended by the Board, but any change must be pointed out to the County

Council in the Executive's Budget Message. For further information on the Capital Budget procedure, please see the Capital Budget Section.

FISCAL YEAR 2012 BUDGET FORMULATION SCHEDULE

October 7, 2010	Planning Board Citizen Input Meeting on Capital Budget
January 20, 2011	County Executive Addresses Planning Board
January 21, 2011	Capital Budget Request from Agencies Due to the Office of Budget & Finance
January 28, 2011	Issue FY 2012 Operating Budget Targets to Agencies
February 15, 2011	Operating Budget Request Due from Agencies
February 15, 2011	Spending Affordability Report Released
February 16 – April 7, 2011	Budget Analysis and Review with Administrative Officer and County Executive
March 3, 2011	Planning Board Transmits Capital Budget Recommendations
March 10 – 11, 2011	Executive's Budget Meetings with Citizen Groups
April 14, 2011	Executive Delivers Annual <i>Budget Message</i> & Budget Proposal
April 26 – May 17, 2011	Council Work Sessions on the Budget
May 3, 2011	County Council Public Hearing on Proposed Budget
May 26, 2011	County Adopts FY 2012 Budget
July 1, 2011	FY 2012 Budget Year Begins

Baltimore County's Budgeting Process



Helping direct the Planning Board in their work is the County's Master Plan. Every ten years, the Office of Planning works with a wide variety of stakeholders such as private citizens, elected officials and business groups to produce a master plan. The master plan contains policies that guide development throughout the county. Central to the way that the county has developed is the concept of delineating two distinct management areas – the urban area and the rural area. This concept manages growth in a manner that preserves important natural and agricultural resources and maximizes the efficiency of county revenues spent on transportation improvement, utilities, and other capital projects. An Urban Rural Demarcation Line (URDL) was established in 1967. Then, in 1979 two growth areas, Owings Mills, and the Perry Hall - White Marsh areas were created for focusing future development. In the past, master plans focused exclusively on land use issues such as zoning and transportation, but today it is widely recognized that land use issues are inseparable from many other issues such as education, public safety, social services, and economic development. The current master plan, Master Plan 2010, reflects this realization. County law requires a master plan be adopted or updated at least every ten years. Due to changing circumstances, the plan is periodically updated to reflect new information as it become available.

Unlike the Master Plan and its impact on the Capital Budget, Baltimore County does not have a formal, comprehensive multi-year plan for the Operating Budget. The Public School System does have a formal plan, required by State law, but it is not fully binding on the local government. The Plan and Annual Updates are completed in June, reviewed by a panel of citizen stakeholder groups, submitted to the County Executive for comments, and then filed with the State Superintendent of Schools.

Also considered during the development of the Operating Budget is the work of the Spending Affordability Committee (SAC). The Committee consists of 5 members, 3 of whom are members of the County Council. The remaining members may be from an area of specialty, such as finance, organized labor, etc. The Chairman of the County Council appoints the SAC members and may appoint an advisory committee of citizens to assist the Committee. On or before February 15 in each year, the Committee submits to the County Council and the County Executive a report with recommendations on fiscal goals of growth in the County Budget to a level that does not exceed the rate of growth of the County's economy. The Committee has adopted personal income growth as its gauge of economic growth. The Committee identifies expenditures in the current year General Fund Budget (certain intergovernmental aid, PAYGO, appropriations to reserves, and other adjustments considered non-recurring in nature) that should be excluded from the "base" spending level. Then, the base spending level is multiplied by the personal income growth factor in order to determine the estimated spending limit for the upcoming fiscal year. The County Executive is free to propose a budget that exceeds that spending limit. However, since FY 1991 when the law was established, no County Executive has exceeded that level.

ADOPTION OF BUDGET

The County Council may decrease or delete any items in the Budget except those required by the public general laws of the State of Maryland and except any provision for debt service on obligations then outstanding or for estimated cash deficits. The County Council has

no power to change the form of the Budget as submitted by the County Executive, to alter the revenue estimates (except to correct mathematical errors), or to increase any expenditure recommended by the County Executive for operating or capital purposes. The Budget must be adopted by the affirmative vote of not less than four members of the County Council by June 1st. If the County Council fails to do so, the proposed budget submitted by the County Executive stands adopted.

In its deliberations over the proposed budget, the Council will consider the recommendations of the Spending Affordability Committee (SAC). If the Council decides to adopt a budget that exceeds the SAC recommendations, then it must explain its rationale for exceeding the recommendations. The Council also holds a public hearing each year to obtain citizen input on the proposed budget and any related tax legislation. In addition, open meetings are held with department directors to discuss their budgets and potential reductions.

AMENDING THE BUDGET

Transfers of funds from the Operating Budget to the Capital Budget or between specific projects contained in the Capital Budget may be authorized by the County Administrative Officer only with the approval of the County Executive, and at least four members of the County Council. The Administrative Officer may authorize operating budget inter-program transfers of no more than 10% of either program's budget. However, transfers greater than 10% or transfers between agencies require approval by the County Executive and at least four members of the County Council. Inter-agency transfers may be made during the last quarter of the fiscal year.

To meet a public emergency affecting life, health or property, the County Council may, by ordinance, make emergency appropriations from contingent funds, from revenues received from anticipated sources but in excess of the budget estimates, or from revenues received from sources not anticipated in the budget for the current fiscal year.

REVENUE STABILIZATION

The Revenue Stabilization Reserve Account (RSRA) has been established within the General fund as a hedge against major revenue shortfalls or other fiscal emergencies. It is an ongoing account that does not lapse at the end of each fiscal year.

At the close of any fiscal year, the Director of Budget and Finance must transfer to the RSRA any unexpended and unencumbered appropriations plus any revenues in excess of budget estimates so as to reach 5% of budgeted revenues. However, if the balance in the RSRA equals or exceeds 5% (until FY 2001, this level was set at 3% of the expenditure budget and until FY 2007, this level was set at 5% of the expenditure budget) of the General Fund revenue budget, the Director cannot transfer funds except upon the approval of the County Executive and the County Council. If a deficit, due to a revenue shortfall, exists in the General Fund at the close of any fiscal year, the Director must notify the County Executive and the County Council of the deficit and request a transfer of funds from the RSRA. The sum to be transferred to the appropriate revenue account may not exceed the amount of the deficit. Beginning in June 2001,

the Director must also transfer to the RSRA an amount equivalent to the investment income earned by the Account during the preceding fiscal year.

Funds in the account may not be utilized for any other purpose without the specific recommendation of the County Executive and the approval of a majority plus one (5 of 7 members) of the County.

BUDGET BASIS

The fiscal year of the county government begins on July 1 and ends on June 30. All unexpended and unencumbered appropriations in the General Fund and the Liquor License Fund remaining at the end of the fiscal year shall lapse into their respective fund accounts in the County treasury. Appropriations in other operating budget funds, such as the Gift and Grants Fund and the Economic Development Loan Fund, do not lapse at the end of a fiscal year. Appropriations to capital projects do not lapse until the project is completed or it is abandoned. Any capital project stands abandoned if 3 fiscal years elapse without any expenditure or encumbrance.

Baltimore County budgets are prepared on the modified accrual basis of accounting and reflect encumbrance accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, which is defined as when the revenues are both measurable and available. Property, service and income taxes, developers' assessments, interest income and various intergovernmental revenues comprise the significant revenues susceptible to accrual. Accrued service and income taxes relate solely to amounts held by or due to agents for the County as of year-end. Other accrued revenues represent measurable amounts related to current or prior periods, which will be received within sixty days. Real property taxes receivable greater than one year old and personal property taxes receivable greater than two years old are fully provided for in an allowance for uncollectible accounts. Licenses and permits, charges for services, fines and forfeitures and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Encumbrance accounting is employed as an additional modification of the accrual basis of accounting. Purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. Expenditures, other than principal and interest on long-term debt and employee annual vacation and sick leave, are recorded when the liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. Expenditures for annual leave are recorded when paid.

The use of a system of encumbrances is one way that the County's budget basis differs from its accounting basis. The accounting basis adheres to Generally Accepted Accounting Principals (GAAP), which requires encumbrances outstanding at year-end to be reported as reservations of fund balances and not as expenditures. Encumbrances are reported with expenditures in all budgetary basis statements. Another GAAP adjustment not recorded in budgetary basis statements is the net change in the reserve for inventories and impress funds.

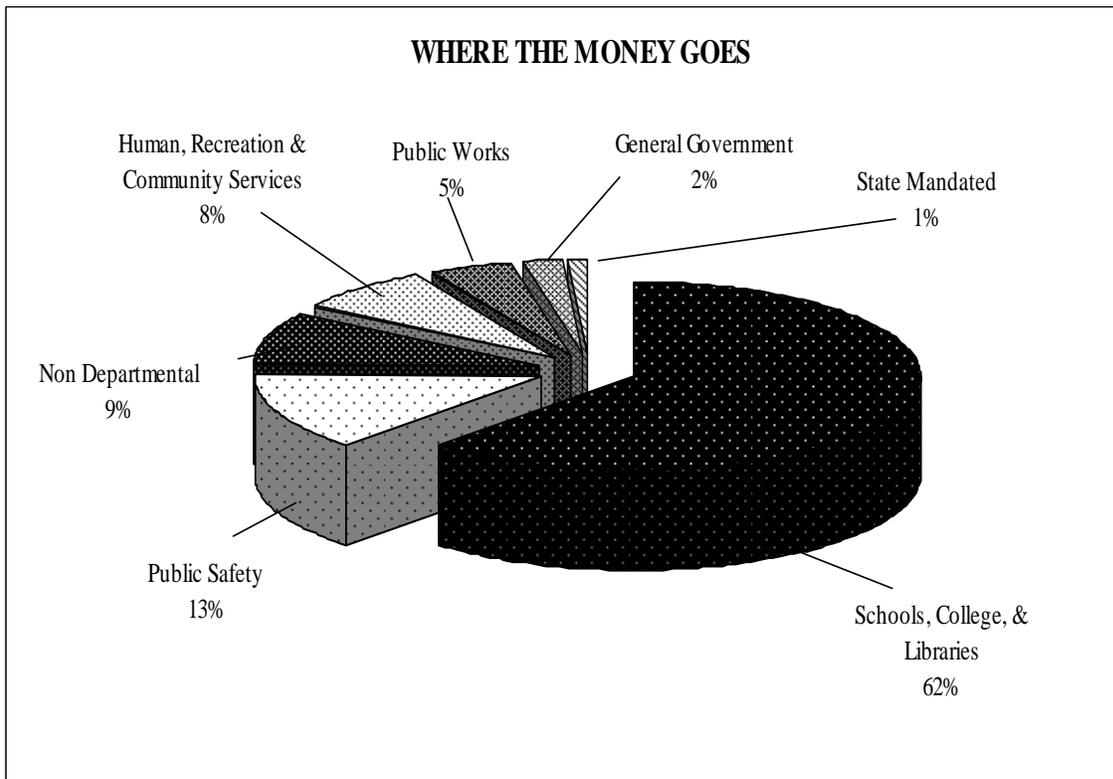
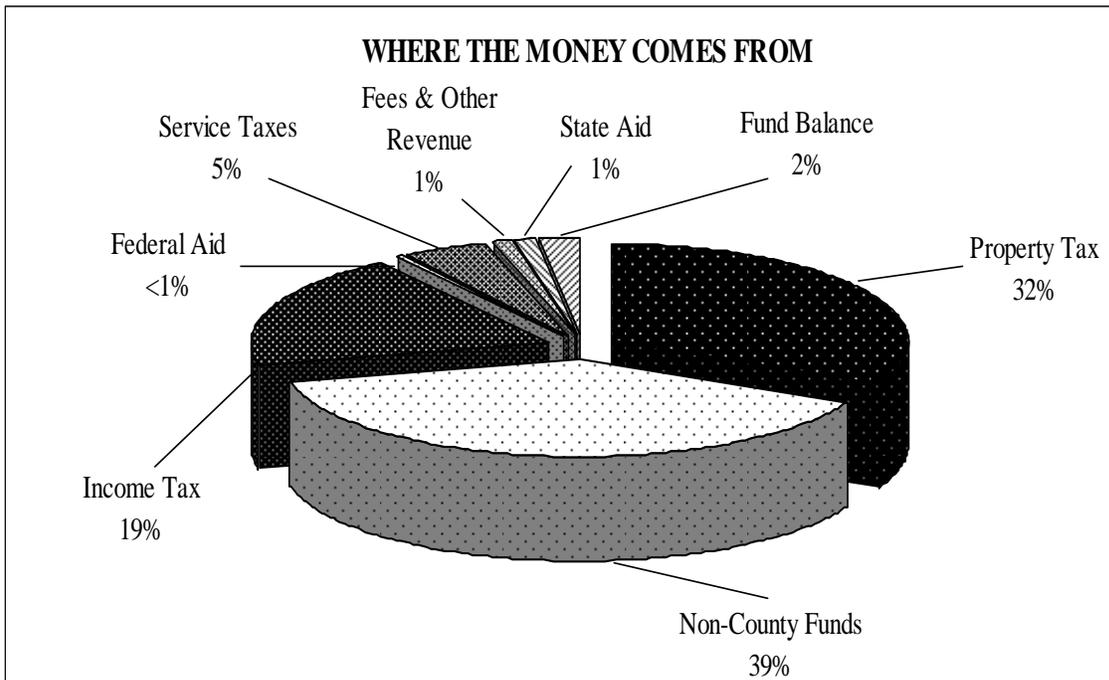
The modified accrual basis of accounting is used by the governmental funds, but the accrual basis of accounting is utilized by the proprietary funds. The measurement focus of these funds is the determination of net income and financial position (“economic resources flow” focus). Baltimore County has implemented the Generally Accepted Accounting Principles adopted by the Governmental Accounting Standards Board. The County has elected not to implement private sector pronouncements Financial Accounting Standards Board issued after November 1989 for its proprietary fund types.

FUND ACCOUNTING

The accounts of the County are organized on the basis of funds, each of which is treated as a separate accounting entity. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. There are three areas of Governmental Funds: the General Fund, Special Revenues Funds, and Capital Projects Funds. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The Special Revenues Funds are used to account for the proceeds of specific revenue resources that are legally restricted to expenditures for specified purposes. These funds include the Liquor License Fund, the Gifts and Grants Fund and the Economic Development Loan Fund. Prior to FY 2002, the Metropolitan District Operations Fund was also treated as a Special Fund. Currently, because it is required to be self-supporting through user fees, it is classified as an Enterprise Fund. For purposes of presenting this budget, Non County Funding of the County’s component units (Public Schools, Libraries, and Community College) is included in Special Revenue Funds. On Exhibit C in the Appendix, Enterprise Funds are also listed under the Special Funds column. Capital Projects Funds are used to account for costs of construction and related financing sources.

The County has 2 types of Proprietary Funds that are not appropriated in the budget. Enterprise Funds, such as the Community College Book Store, Child Care Centers and Food Services, are operated in manner similar to private businesses. Unlike the Enterprise Funds, the second type of Proprietary Funds, Internal Service Funds, do not appear on Exhibit C. The Vehicle Operations & Maintenance, Central Printing, and Self-Insurance Program Funds are Internal Service Funds used to account for services provided by one County agency to other agencies on a cost-reimbursement basis.

BALTIMORE COUNTY
TOTAL FY 2012 OPERATING BUDGET AT A GLANCE
\$2.632 BILLION



Total Operating Budget (Excludes Enterprise Funds)

General Fund	\$1,603,784,784
Special Fund	1,028,629,906
	<u>\$2,632,414,690</u>

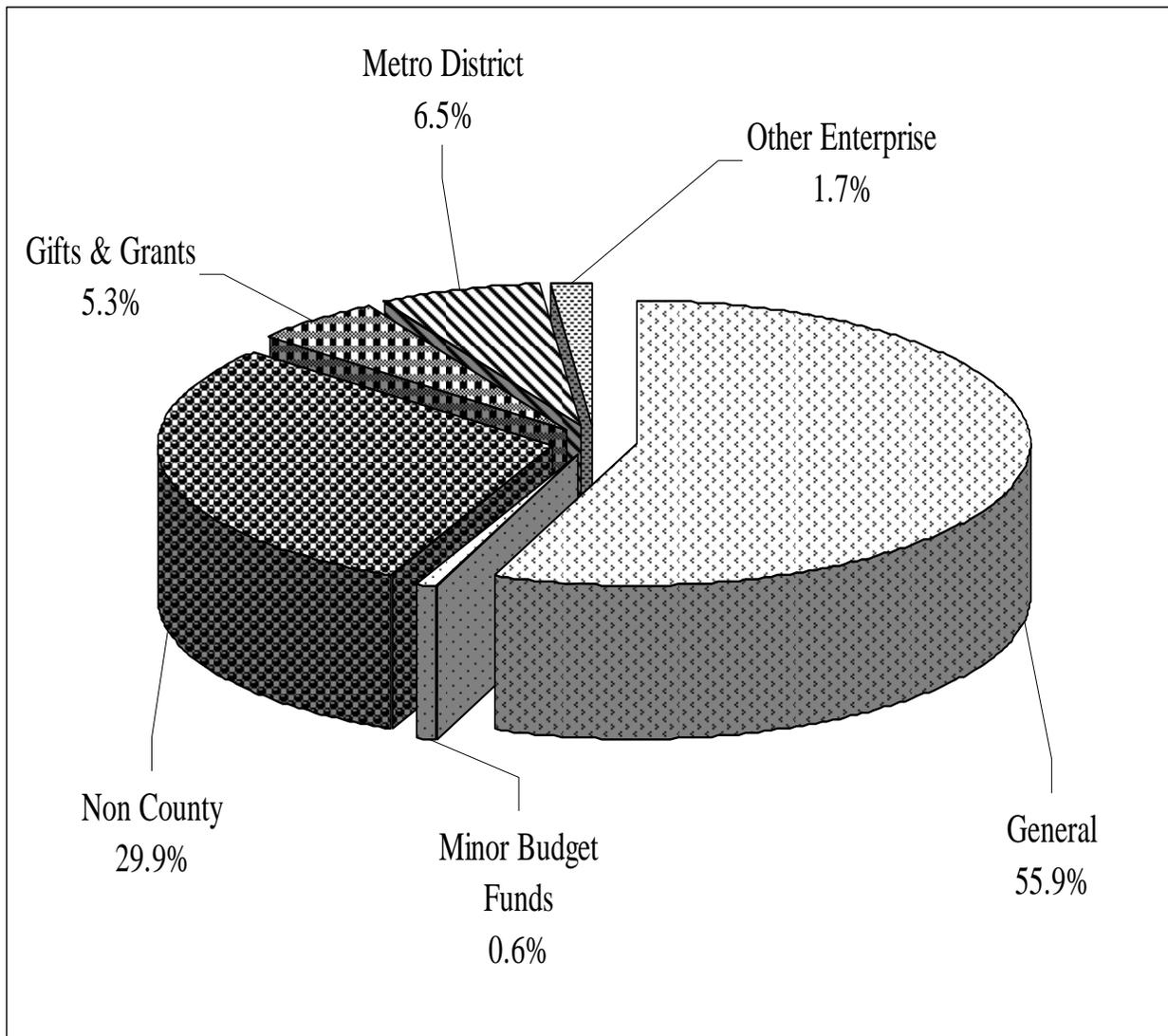
BUDGET SUMMARY - ALL FUNDS

	Actual <u>FY 2010</u>	Revised <u>FY 2011</u>	Budget <u>FY 2012</u>
<u>FUNDING SOURCES</u>			
Property Tax	\$ 814,099,315	\$ 841,579,876	\$ 847,853,310
Income Tax	495,655,906	500,427,817	508,547,194
Service Taxes	104,393,300	99,973,436	106,995,400
State Aid	597,489,447	633,240,672	621,439,146
Federal Aid	169,952,531	191,962,912	186,812,799
Fees & Other Revenue	397,389,463	483,246,664	511,361,992
Appropriation drawn from (or surplus added to) Fund Balances	142,535,640	68,466,653	85,181,382
TOTAL SOURCES	<u>2,721,515,602</u>	<u>2,818,898,030</u>	<u>2,868,191,223</u>
<u>EXPENDITURES</u>			
Department of Education (a)	\$ 1,351,040,659	\$ 1,374,959,598	\$ 1,386,752,574
Department of Public Works (a)	299,557,951	312,070,462	304,135,190
Police Department	194,024,345	204,761,464	205,542,616
Capital Projects - PAYGO	27,583,605	2,600,000	636,805
Community College (a)	200,616,821	228,579,049	260,499,454
Debt Service	66,194,217	73,829,162	76,598,024
Fire Department	91,800,318	95,710,227	94,567,299
Insurance (b)	67,606,791	69,558,345	68,574,811
General Government	55,625,393	56,114,472	55,429,205
Housing Office	50,164,292	54,187,500	54,381,370
Department of Health	47,410,153	51,929,419	56,240,532
Department of Libraries	42,548,140	41,130,917	41,449,927
Retirement and Social Security (b)	70,549,824	71,499,011	76,933,463
Department of Corrections	34,080,842	35,119,946	35,089,775
State Mandated Agencies	24,001,685	28,487,511	26,447,329
Department of Aging	14,578,979	17,602,585	18,089,558
Recreation and Parks	19,253,019	20,312,759	21,514,760
Department of Social Services	11,911,307	14,061,232	15,602,214
Emergency Communications Center	11,272,463	11,346,499	11,131,331
Community Development Grants	8,155,545	13,378,451	9,520,946
Economic & Workforce Development	7,807,364	14,766,001	24,810,909
Environmental Protection & Sustainability	8,123,139	8,179,247	6,440,332
All Other Agencies	17,608,750	18,714,173	17,802,799
TOTAL EXPENDITURES	<u>\$ 2,721,515,602</u>	<u>\$ 2,818,898,030</u>	<u>\$ 2,868,191,223</u>

(a) Debt Service and PAYGO funding included in the budgets of these components units is restated in this table as part of the general County programs.

(b) Does not include the fringe benefit cost of the component units.

**FY 2012 TOTAL GOVERNMENT-WIDE OPERATIONS
BY FUND**



	<u>Actual</u> <u>FY 2010</u>	<u>Revised</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>
<u>GOVERNMENTAL FUNDS</u>			
General Fund	\$ 1,623,601,931	\$ 1,605,849,508	\$ 1,603,784,784
Liquor License Fund	650,670	628,666	685,781
Gifts & Grants Fund	117,329,013	151,471,970	152,640,301
Economic Development Fund	1,303,641	6,030,000	17,500,000
Non County Funds	<u>763,174,252</u>	<u>823,646,364</u>	<u>857,803,824</u>
TOTAL OPERATING FUNDS	2,506,059,507	2,587,626,508	2,632,414,690
<u>ENTERPRISE FUNDS</u>			
Metro District	166,740,413	182,862,615	185,844,753
Other Enterprise	<u>48,715,682</u>	<u>48,408,907</u>	<u>49,931,780</u>
TOTAL GOV-WIDE OPERATING FUNDS	<u>\$ 2,721,515,602</u>	<u>\$ 2,818,898,030</u>	<u>\$ 2,868,191,223</u>

FY 2012 BUDGET BY MAJOR EXPENDITURE CATEGORIES

AGENCY	PERSONNEL SERVICES	* FRINGE BENEFITS	OTHER OPERATING	LAND, BLDG & OTHER IMPROV.	INTEREST PAYMENTS	TOTAL
Executive Office	\$ 901,575		\$ 94,160	\$ -		\$ 995,735
Circuit Court	4,644,466	387,328	1,632,326	0		6,664,120
Orphans Court	179,670		19,800	0		199,470
Board of Elections	1,041,682		2,933,622	1,000		3,976,304
Office of Budget & Finance	7,414,606		2,261,128	0		9,675,734
Administrative Office	1,101,303		286,554	0		1,387,857
Department of Corrections	24,835,449	101,149	10,153,177	0		35,089,775
States Attorney	7,723,407	147,964	1,068,516	0		8,939,887
Vehicle Operations/Maintenance	0	411,264	883,736	0		1,295,000
Office of Law	2,707,832		272,475	0		2,980,307
Office of Planning	3,317,119		144,141	0		3,461,260
Office of Human Resources	2,112,990		386,686	0		2,499,676
Emergency Communications Center	9,477,448		1,653,883	0		11,131,331
Police Department	179,942,048	1,014,076	20,237,053	4,349,439		205,542,616
Fire Department	81,181,637	6,230	11,995,232	1,384,200		94,567,299
Permits, Approvals & Inspections	9,612,891		1,004,601	0		10,617,492
County Sheriff	5,202,724		530,696	0		5,733,420
Liquor License Commissioner	468,170	137,061	80,550	0		685,781
Department of Health	28,364,358	3,123,983	24,652,274	99,917		56,240,532
Social Services	10,378,265	2,064,950	3,158,999	0		15,602,214
Community College	101,974,446	27,400,374	120,062,493	5,267,268	5,794,873	260,499,454
Department of Aging	10,207,170	1,451,511	6,430,877	0		18,089,558
Department of Education	839,942,434	270,321,645	230,663,041	11,386,945	34,438,509	1,386,752,574
Department of Libraries	21,412,763	5,906,020	14,097,382	33,762		41,449,927
UM Cooperative Extension	89,639		158,708	0		248,347
Department of Recreation & Parks	17,943,246	288,010	3,030,463	253,041		21,514,760
Debt Service	0		826,748	0	75,771,276	76,598,024
Retirement & Social Security	0	76,933,463	0	0		76,933,463
Environmental Protection & Sustainability	5,545,542	164,719	730,071	0		6,440,332
Insurance	0	61,201,589	7,373,222	0		68,574,811
Contingency Reserve			1,000,000			1,000,000
County Council	1,679,701		245,956	11,000		1,936,657
County Auditor	1,549,678		54,000	2,580		1,606,258
Board of Appeals	206,314		11,842			218,156
Department of Economic Development	1,190,496		18,109,923			19,300,419
Local Management Board	259,410	84,645	2,614,126	500		2,958,681
Housing Office	2,683,264	1,032,390	50,472,302	193,414		54,381,370
Capital Expenditures (PAYGO)			0	636,805		636,805
Organization Contributions	0		7,051,881			7,051,881
Local Shares			6,792,237			6,792,237
Community Development Grants	1,529,426	411,845	7,476,858	102,817		9,520,946
Office of Information Technology	12,672,859		6,082,214	0		18,755,073
Department of Public Works	59,103,838	9,832,261	162,890,116	736,986	71,571,989	304,135,190
Office of Workforce Development	2,325,418	445,947	2,739,125	0		5,510,490
TOTAL	\$ 1,460,923,284	\$ 462,868,424	\$ 732,363,194	\$ 24,459,674	\$ 187,576,647	\$ 2,868,191,223

* Most fringe costs are centralized with no distribution of charges to individual agencies.

OPERATING BUDGET OVERVIEW

The Fiscal Year 2012 General Fund Operating Budget is slight decrease of -0.13% or \$2.1 million, from the adjusted FY 2011 budget.

Our budget falls well under the guideline established by the Spending Affordability Committee (SAC) which set a budget base for FY 2012 not to exceed 2.25% over the FY 2011 adjusted. The 2.25% increase maintains the policy of utilizing a 5-year average of annual personal income growth rates.

There are no new taxes levied to fund the General Fund budget. The income tax rate of 2.83% is unchanged and the real property tax rate will remain at \$1.10 per \$100 of assessed value, both have not increased in 19 and 23 years, respectively. The personal property rate remains at \$2.75 and the Homestead Assessment Growth Cap continues at 4%. In light of the current economic climate, this year's budget draws on \$60.8 million of Baltimore County's reserve funds in order to retain core local government service.

The FY 2012 General Fund budget, even with a -0.13% decrease, still takes into account a 15.5% increase in vehicle fuel cost and increases in healthcare, payroll and retirement costs for County employees. In recognition of these significant increases, this budget eliminates 184 vacant positions, which lowers the number of general government employees by 2.8% from last year. Yet, through attrition and job reassignment, County employees will experience no furloughs or layoffs in FY 2012.

In an effort to increase the efficiency of government, agencies have been consolidated (Workforce Development into Economic Development and Community Conservation into Planning) and various units realigned (e.g. all health environment related inspections have been combined into the Department of Health and the Police Athletic League has been moved to the Department of Recreation & Parks). Also, the challenge of FY 2012 included the impact of the loss of intergovernmental aid. The two year funding of federal ARRA dollars has ended and therefore the cost of 194 Instructional Assistants at the Public Schools must shift to local funding. In addition, the State is transferring a portion of its cost of administering the State's Teacher Pension System and the State Department of Assessment & Taxation to the County, which comes with a \$6.5 million price tag.

The County's enterprise funds include the Public Schools Food Service Fund, the Community College Auxiliary Fund, and the Metropolitan District Water & Sewer Fund. Enterprise funds are business-type activities that establish fees and charges designed to make the fund self-supporting. Enterprise funds are not appropriated in the Operating Budget but are displayed for information purposes.

For FY 2012, the Total Operating Budget (which includes the General Fund, the Gifts & Grants Fund, direct State aid to the Board of Education and Community College, etc.) totals \$2,632,414,690. It reflects a 1.73% increase over the adjusted FY 2011 appropriation of \$2,587,626,510. The Government-wide Total (Total Operating Budget plus Enterprise Funds) is \$2,868,191,223 – a 1.75% increase over the adjusted FY 2011 level.

FY 2012 BUDGET OBJECTIVES

Although there are many signs that the significant economic challenge that has plagued the County for the last few years is beginning to subside, local and state governments continue to struggle with decreased revenues and skyrocketing health, retirement and personnel costs. Even with gains in some areas of the economy, this struggle will continue as recovery for local and state government will lag behind the rest of the economy.

Locally, these on-going economic issues have translated into further reductions in property and income tax receipts and state aid to local governments. The most significant issue was a over distribution of income tax receipts from the State and subsequent correction that created shortfalls in both FY 2010 and FY 2011 of \$118 million and \$55 million, respectively. Therefore, the County's main objective during the FY 2012 budget process was to stabilize Fund Balance, especially in light of possible State aid cuts in the near future. During the real estate boom of 2003-2006, rather than using excess tax revenues to expand on-going budget costs, Baltimore County funneled excess receipts into Pay-As-You-Go (PAYGO) funding of the Capital Budget. This decision allowed Baltimore County the flexibility to supplement operating budget revenue, following the Income Tax shortfall, with PAYGO funds. The County replaced formally appropriated PAYGO cash in the Capital budget with bonds that were previously approved by voters. The PAYGO cash then fell into the General Fund Balance, thus mitigating the income tax loss. Also, due to the 2003-2006 real estate boom, Baltimore County was able to forward fund its OPEB (Other Post Employment Benefits) obligations. Again, this pre-payment gave Baltimore County the flexibility to withhold a portion of the Annual Required Contribution scheduled for the current year. Through these two actions, as well as the reorganization and other steps taken by individual departments to constrain expenditures, Baltimore County is projecting to end FY 2011 with a General Fund balance of 13.9% of total revenue, up from 10.2% at the end of FY 2009.

The revelation of these Income Tax shortfalls certainly shifted the short term fiscal outlook. So a second objective was to hold expenditures in FY 2012 to an amount equal to or below the FY 2011 budget. It was important to decrease on-going costs while providing core local government services. This was accomplished by reorganizing County government utilizing business process analysis studies and technological enhancements to increase productivity and efficiency of County workers, while at the same time, abolishing almost 200 general government positions through attrition, outsourcing, and reorganization.

The third objective was to reduce the long-term cost of employee benefits. Aside from the Retirement System changes that reduced the present value of the System's future benefits by \$302 million, the County's post-retirement health care subsidy for future hires at the Public School System and Community College will be a defined contribution level. This action will greatly impact the OPEB annual required contribution. In addition, the County worked with employee groups to rebid all employee health, vision, and prescription contracts. The projected annual savings exceed \$5.8 million

Please see the following for some selected highlights and budget priorities included in this budget.

FUNDING BUDGET PRIORITIES AND HIGHLIGHTS

Education



The FY 2012 budget will continue to make education a top priority in Baltimore County. This budget includes a \$703 million general fund appropriation to the Baltimore County Public School (BCPS) system, which is slightly above the Maintenance of Effort (MOE) level and accounts for nearly 44 cents of every County taxpayer's dollar. The County's commitment to fully fund Baltimore County Public Schools at MOE continues in this budget even with an increase in student population coupled with only a mere 1% increase in State Aid

over FY 2011 funding and loss of the American Recovery and Reinvestment Act (ARRA) funding that ended in FY 2011. The ending of ARRA money necessitated \$7.1 million in instructional assistant salaries for Title I and the Individuals with Disabilities Education Act (IDEA) and \$1.9 million in non-public placements to be shifted back to the general fund. Also, this adopted budget includes a decrease of almost 200 teacher positions through attrition.

The public school system's total budget (excluding food services) is \$1.35 billion. This budget represents the continued fulfillment of commitments we have made to our students and community.

The FY 2012 budget also includes Maintenance of Effort funding for the Community College of Baltimore County (CCBC). Credit FTE at CCBC has soared in the last few years. The enrollment growth experienced between FY 2007 and FY 2011 is approximately 36%. This growth equates to 4,237 full-time equivalent credit students. By way of illustration, Harford Community College's FY2010 credit enrollment was 4,473, approximately the same number of students as CCBC's recent growth. (Harford Community College has 317 full-time faculty and staff and 665 part-time faculty and staff to support this number of students.) CCBC is now considered the largest community college in the State of Maryland.

In order to help CCBC meet the demands of the increase in enrollment, this budget also includes funding for an additional 31 positions. These additional positions will allow much needed additional faculty, public safety, enrollment management and student services professionals and custodians.

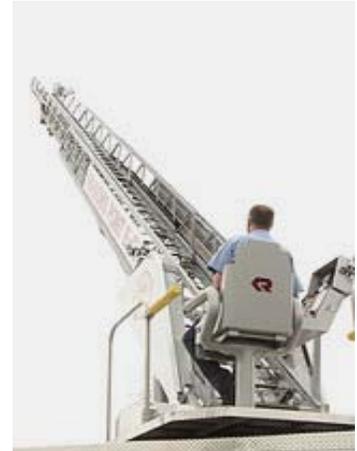
CCBC also added additional funding to its "Opportunity Grant" in the amount of \$150,000 to bring the total up to \$500,000 in FY 2012 for those students who do not qualify for Pell or other federal or state assistance.

Public Safety

Our Police Department has brought crime to historic lows and its clearance rates remain significantly higher than the national average for violent and property crimes. The Department attributes the higher rates to various factors such as aggressive criminal investigations, weekly meetings to discuss crime trends and tactical deployments of officers, crime analysis, technology, and highly experienced personnel.

The Police Department is working in conjunction with the Office of Information Technology on various technological initiatives such as:

- Systems to enable officers to complete reports from their patrol cars while in the field
- Equipping all vehicles with an electronic citation writing system
- The ability to allow citizens to report online certain non-violent crimes; and
- The ability to improve the process for tracking and reporting on evidence.



The Baltimore County Fire Department is also undertaking various technological initiatives such as implementing a new statewide reporting program known as the electronic Maryland EMS Data System, or eMEDS. This program will utilize a statewide, commercial, web-based software system that will allow agencies to either directly input or upload data, thereby enabling the Maryland Institute for Emergency Medical Services Systems (MIEMSS) to

assist jurisdictions in improving operational efficiency.

Community Conservation and Preservation

The FY 2012 capital budget totals \$300.9 million, roughly one-third of which is devoted to school projects. Highlights include:

- \$42.9 million to complete construction of the new Dundalk and Sollers Point High Schools;
- \$16 million for construction of a new elementary school;
- \$8 million to complete the addition at Hampton Elementary School and \$2 million for design work for a planned addition at Stoneleigh Elementary School;
- \$56 million for streets and highways projects, including \$25.1 million for roadway resurfacing projects;



- \$13.8 million in State and County funding toward the replacement of the County's 911 Center, and \$3 million for several Enhanced Productivity Thru Technology (OIT) projects;
- \$18.2 million for community improvements, including economic development projects;
- \$8.8 million for various parks, preservation and greenways projects;
- \$17.4 million to begin the conversion of the CCBC Catonsville former library building into a state-of-the-art Science, Technology, Engineering and Mathematics (STEM) facility.
- Robert E. Lee Park is scheduled to reopen in fall 2011. This 415 acre park was recently leased to Baltimore County and is currently closed while construction and renovations are taking place. The park is a multi-faceted facility and when reopened there will be multiple trails, nature and environmental programs, a dog park, pavilion, and waterfront activities, such as canoeing and kayaking for all to enjoy. It will also offer the opportunity for users to enjoy the rare plant life that exists only in the serpentine barrens.

Also, development just began on the Owings Mills Metro Centre, a 120,000 square foot transit oriented town center. The six-story building will house the largest public library branch in Baltimore County and a center for the Community College of Baltimore County. It is estimated to cost \$30 million including building construction and furnishings. Construction is scheduled to be complete in winter 2013.

In other joint ventures with the community college, the Department of Economic Development's Office of Workforce Development and the Department of Social Services celebrated the opening of the Liberty Center at Randallstown this past January. This is a one-stop shop for career advancement, higher education and other community services and is the third Career Development Center in the County.

DEBT MANAGEMENT

Resources as well as needs drive the County's debt issuance program. An annual debt capacity and control analysis report serves as the basis on which the County can structure its future debt issuances and evaluate the effects of such issuances on its credit standing and stated policy goals. As of this publication, Baltimore County has once again earned a Triple-A bond rating from the three major rating agencies on Wall Street-Fitch, Standard and Poor's, and Moody's Investment Service. The Triple A rating is the highest rating awarded by the agencies. Baltimore County is only one of 1 percent of the counties in the nation to earn a triple-A bond rating from all three rating agencies.

The County's capital budget and program for fiscal years 2012-2017 is \$862.9 million, including \$772 million in consolidated public improvement general obligation bonds and \$1.06 billion in metropolitan district general obligation bonds. PAYGO funding is projected to be \$636,805 over this time. In addition, the County plans to issue \$90 million for capital and equipment leases. As part of its capital plan, the County anticipates maintaining up to 20% in variable rate debt through the County's commercial paper program, which the rating agencies consider to be a prudent level. Through the commercial paper program, Baltimore County should be able to achieve lower borrowing costs and future flexibility. As of June 30, 2011, the County had \$281.4 million in outstanding commercial paper or 13.6% of its total outstanding debt.

Baltimore County has no overlapping debt. In addition, Metropolitan District debt is not included in the County's calculation of net tax supported debt because it is viewed as self-supporting. A further adjustment is made to debt ratios relative to the County pension bonds. During fiscal year 1988, the County substantially enlarged its debt position through a \$171 million Pension Liability Funding bond issue. At the time that the County decided to bond out its pension liability, financial analysts recognized that while such an addition would increase the County's debt service burden, it would also contractually eliminate a large unfunded pension obligation. It would reduce current expenses for pension payments by a greater amount than the related increase in debt service.

The County's debt and financial management policies (See Introduction – Financial Policies and Guidelines) were developed for net tax-supported debt excluding pension funding bonds. The policies consisted of target ratios to be met and ceiling or floor ratios. If these ratios are projected to drop below the desired floor, the County will take measures to ensure that such events do not occur. In response to concerns about the level of general fund balance, the County established a Revenue Stabilization Reserve Account (RSRA) of 5% of general fund revenues. The total amount of unexpended and unappropriated funds set aside for contingencies was 13.9% in FY 2011. In years past, the County has consistently funded substantial levels of PAYGO. In recent years, however, the amount has been declining due to escalating operating costs. In FY 2010, FY 2011, and FY 2012, the County has funded \$33.1 million, \$2.6 million, and \$636,805, respectively.

Debt and Financial Management Policies Excluding Pension Funding Bonds (in thousands)							
	Target 6-30-11	Ceiling 6-30-11	Actual 6-30-07	Actual 6-30-08	Actual 6-30-09	Actual 6-30-10	Actual 6-30-11
Debt to Estimated Full Value	1.8%	2.2%	1.2%	1.2%	1.0%	1.1%	1.3%
Debt Per Capita	\$1,800	\$2,000	\$970	\$1,087	\$1,071	\$1,203	\$1,449
Debt to Personal Income	2.75%	3.0%	2.0%	2.2%	2.1%	2.4%	2.7%
Debt Service to Revenues	8.0%	9.0%	5.1%	5.2%	5.3%	6.3%	6.9%
Unreserved General Fund Balance (1) to General Fund Revenues	5.0%	3.0% (2)	17.0%	15.7%	13.4%	13.6%	13.9%
(1) Including Revenue Stabilization Reserve Account Balance				(2) Floor			

Other measurements of credit position compare a locality's debt ratios to those of similar entities. As indicated, the 2008 S&P Annual Review of 'AAA' Rated U.S. Counties is used in this study. For 2011, Baltimore County's ratios of debt to estimated full value and debt per capita were significantly better than the 2008 S&P medians for triple-A rated counties, while the unreserved general fund balance to operating expenditures ratio was slightly better than the S&P median, as shown below:

Comparison with the 2008 Moody's and S&P Medians, ⁽¹⁾ Including Pension Funding Bonds									
Debt to Estimated Full Value			Debt Per Capita				Unreserved Fund Balance to Expenditures		
2008 Moody's AAA Rated County Median	Baltimore County	Ratio of County to Median	2008 S&P AAA Rated County Median	Baltimore County	Ratio of County to Median	2008 Moody's AAA Rated County Median	Baltimore County	Ratio of County to Median	
2011	1.86%	1.32%	0.71%	\$2,484	\$1,449	0.58%	20.17%	13.90%	0.69%

⁽¹⁾ Moody's medians for triple-A rated counties from 2008 Local Government National Medians and S&P medians from 2008 Annual Review of 'AAA' Rated U.S. Counties.

Baltimore County's ability to meet its future debt obligation will largely depend on the financial and other resources available at that time, including estimated full value of property, personal income and population. Another source from which the County obtains debt capacity is through retirement of currently outstanding debt. As the County retires debt, this amount becomes available as a resource for new debt issuance without adding to the County's existing debt position. In accordance with the capital program for fiscal years 2012-2017 debt issuances for these years will be \$993.4 million. This amount of debt issuance is \$565 million more than the retirements scheduled on existing long-term debt over the period. Issuance of the amount of debt projected under the capital program would result in the following debt ratios in future years

(displayed in the following chart). All projected ratios would remain at or below their respective 2011 ceilings and the medians of Moody's and S&P for triple-A counties throughout the period.

Effect of the Capital Program on Debt Ratios Excluding Pension Funding Bonds							
	Actual <u>2011</u>	Projected <u>2012</u>	Projected <u>2013</u>	Projected <u>2014</u>	Projected <u>2015</u>	Projected <u>2016</u>	Projected <u>2017</u>
Net Tax-Supported Debt Outstanding (000)	\$1,178,174	\$1,340,632	\$1,462,031	\$1,525,110	\$1,574,310	\$1,610,645	\$1,666,710
Debt to Estimated Full Value	1.3%	1.6%	1.8%	1.8%	1.9%	1.9%	1.9%
Debt Per Capita	\$1,454	\$1,645	\$1,782	\$1,847	\$1,896	\$1,930	\$1,988
Debt to Personal Income	2.72%	2.94%	3.00%	2.95%	2.90%	2.84%	2.82%
Debt Service to Revenues	6.8%	7.4%	7.6%	7.8%	8.1%	8.5%	9.0%

LONG-TERM OBLIGATIONS

The County's principal long-term obligations are general obligation bonds and commercial paper bond anticipation notes (BANs) issued to finance the construction of county-wide public capital projects, water and sewer facilities within the County's Metropolitan District, and pension obligations for police officers and firefighters hired prior to October, 1959 and their spouses. The County's full faith, credit and unlimited taxing power are irrevocably pledged to the payment of the principal and interest of these bonds and notes.

Other long-term obligations include the accrued liability for vested compensated absences, estimated landfill closing costs, certificates of participation and a mortgage payable. The County considers all non-proprietary funds vested compensated absences to be long-term debt. Of the primary government's general long-term debt, only the redemption of the BANs and the liability for landfill closing costs are expected to be paid with bond proceeds.

The County Charter authorizes the County Council by appropriate resolution to issue bonds, other than metropolitan district bonds, up to a debt limit of 4% of the County's assessable property base, and metropolitan district bonds up to a debt limit of 3.2% of the District's assessable property base. Information related to outstanding and debt limits are presented in Exhibits "D" & "E".

RAPIDITY OF PRINCIPAL RETIREMENT
As of June 30, 2011

Maturing Within	Net Tax-Supported Debt (1)	% of Debt Retired	Net Tax-Supported Debt Excluding Pension Funding Bonds (1)	% of Debt Retired	Metropolitan District Debt (2)	% of Debt Retired
5 years	\$376,434,000	36.4%	\$344,629,000	34.4%	\$188,679,000	25.0%
10 years	667,099,000	64.4	635,294,000	63.3	347,037,000	46.0
15 years	860,294,000	83.1	828,489,000	82.6	482,233,000	64.0
20 years	1,035,079,000	100.0	1,003,274,000	100.0	606,917,000	80.5
25 years					703,817,000	93.4
30 years					753,717,000	100.0

(1) Does not include \$174.9 million Commercial Paper Notes outstanding.

(2) Does not include \$106.5 million Commercial Paper Notes outstanding.

BALTIMORE COUNTY, MARYLAND
SUMMARY OF DEBT SERVICE CHARGES UNTIL MATURITY*
JUNE 30, 2011
(In Thousands)

Fiscal Year	Consolidated Public Improvement Bonds		Pension Liability Funding Bonds		Capital Leases, COPs, Other		Total Net Tax-Supported Debt Service		Metropolitan District Debt			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	Principal	Interest	Total
2012	\$52,025	\$40,704	\$7,070	\$1,414	\$18,283	\$3,342	\$77,378	\$45,460	\$122,838	\$38,340	\$32,222	\$70,562
2013	57,020	37,434	7,015	1,061	14,670	2,664	78,705	41,159	119,864	40,633	30,709	71,342
2014	56,910	34,868	6,925	713	14,632	2,107	78,467	37,688	116,155	38,116	29,154	67,270
2015	56,370	32,241	6,790	370	8,083	1,548	71,243	34,159	105,402	36,044	27,626	63,670
2016	59,435	29,527	4,005	100	7,201	1,263	70,641	30,890	101,531	35,545	26,132	61,677
2017	54,705	26,848			5,790	973	60,495	27,821	88,316	32,610	24,670	57,280
2018	55,135	24,307			5,860	682	60,995	24,989	85,984	32,739	23,384	56,123
2019	55,060	21,880			5,930	387	60,990	22,267	83,257	32,730	22,133	54,863
2020	52,705	19,630			1,500	200	54,205	19,830	74,035	30,647	20,880	51,527
2021	52,400	17,419			1,580	122	53,980	17,541	71,521	29,632	19,659	49,291
2022	51,990	15,210			1,660	42	53,650	15,252	68,902	29,489	18,459	47,948
2023	50,935	13,075					50,935	13,075	64,010	27,355	17,281	44,636
2024	44,305	11,120					44,305	11,120	55,425	26,200	16,183	42,383
2025	44,305	9,275					44,305	9,275	53,580	26,127	15,075	41,202
2026	38,905	7,602					38,905	7,602	46,507	26,026	13,949	39,975
2027	33,005	6,073					33,005	6,073	39,078	25,870	12,806	38,676
2028	28,005	4,626					28,005	4,626	32,631	24,823	11,658	36,481
2029	21,005	3,243					21,005	3,243	24,248	24,753	10,517	35,270
2030	40,865	1,671					40,865	1,671	42,536	24,703	9,357	34,060
2031	13,000	318					13,000	318	13,318	24,535	8,149	32,684
2032										21,400	7,009	28,409
2033										21,400	5,972	27,372
2034										19,300	4,993	24,293
2035										18,200	4,065	22,265
2036										16,600	3,189	19,789
2037										16,600	2,345	18,945
2038										13,700	1,563	15,263
2039										7,700	843	8,543
2040										7,700	422	8,122
2041										4,200	106	4,306
Total	\$918,085	\$357,071	\$31,805	\$3,658	\$85,189	\$13,330	\$1,035,071	\$374,059	\$1,409,138	\$753,717	\$420,510	\$1,174,227

*Does not include principal on Commercial Paper Bond Anticipation Notes outstanding; but does include an interest rate assumption of 0.5% through June 30, 2012.

SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY

	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11 Est.	FY 12 Bud.
Circuit Court											
Cases and Appeals Filed											
Civil	18,452	19,482	18,299	18,408	17,718	19,630	18,642	18,606	19,885	15,924	18,600
Criminal	6,807	6,606	6,300	6,588	8,274	8,125	8,389	9,290	10,211	10,648	11,000
Juvenile	4,615	3,463	3,741	3,726	4,244	4,566	4,701	3,872	3,852	3,495	3,500
Custody Mediation & Investigations	651	635	681	675	755	721	718	697	783	827	850
Judges' Settlement Conferences	1,505	1,687	1,609	1,523	1,930	1,920	2,192	2,074	2,098	2,207	2,250
Masters' Scheduled/Settled Conferences	1,948	1,789	2,088	2,026	1,811	1,734	1,729	1,596	1,713	1,844	1,850
States' Attorney											
Defendants Disposed											
Circuit Court	8,512	8,556	9,422	9,436	9,450	8,200	8,366	9,324	10,388	10,790	10,500
District Court	61,691	61,296	48,210	49,116	51,000	47,475	46,786	48,718	53,709	52,863	53,000
Juvenile Respondents	3,231	3,357	3,928	4,045	4,100	3,375	3,426	3,865	3,244	2,941	3,100
Felonies Screened	4,233	4,442	4,615	4,315	4,350	3,950	4,009	4,194	4,132	3,942	4,000
Human Resources											
Applications Processed	10,762	12,742	13,426	12,767	13,000	16,756	29,811	25,266	24,494	19,308	15,000
Employees in Training Classes	4,794	5,092	3,279	3,539	4,037	3,007	4,238	351	239	250	290
Unemployment Claims Processed	183	188	163	152	155	310	338	351	239	250	290
Police Department (calendar year)											
Calls for Service	583,997	602,785	614,832	592,050	597,644	604,008	630,017	626,783	604,706	579,614	564,898
Patrol Car Posts	115	115	115	115	115	118	118	118	118	118	118
Fire Department (calendar year)											
Fire Calls (est.)	20,637	23,336	25,234	26,281	27,721	28,529	29,143	29,196	30,175	35,000	35,516
Medical Calls	84,804	89,734	93,545	98,945	82,784	84,506	84,420	84,450	86,844	83,000	84,212
Fire Responses					87,177	90,100	84,967	84,112	87,908	89,252	90,723
Medical Responses	84,804	89,734	93,545	98,945	97,084	104,329	105,471	105,182	117,274	116,580	122,482
Department of Permits, Approvals & Inspections											
Inspections											
Plumbing Code	36,819	36,039	40,489	36,842	34,950	33,776	28,730	24,298	21,534	20,090	19,890
Electrical Code	28,640	31,901	32,777	33,593	35,866	33,920	29,213	31,045	25,466	30,572	35,678
Building	50,020	42,510	39,993	42,815	40,580	36,173	36,373	28,422	26,693	26,276	25,876
Business & Amusement License Enforcement	7,475	7,500	6,813	7,283	7,300	8,400	7,800	7,800	8,400	8,400	8,400
Enforcement	39,435	41,000	39,435	36,842	30,951	32,000	34,000	39,852	38,200	37,050	38,000
Applications, Permits and Licenses											
Building, Electrical & Plumbing											
Electrical Licenses	32,186	31,300	34,319	34,206	36,696	31,035	25,533	20,331	21,174	21,835	22,480
Plumbing Licenses	2,663	2,979	2,974	298	3,318	1,460	3,802	3,832	3,934	4,134	4,234
Animal Licenses	2,623	2,584	2,584	2,683	2,780	2,775	2,696	2,712	2,758	2,850	3,000
Miscellaneous Permits	26,435	33,627	24,710	19,770	18,570	21,730	22,217	21,427	18,672	18,000	18,000
	11,797	11,683	7,900	9,300	8,484	8,113	8,336	7,232	7,003	7,000	7,000

SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY (CONTINUED)

	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11 Bud.	FY12 Bud.
County Sheriff											
Prisoners Transported	11,883	12,450	12,583	11,799	11,850	19,318	21,371	18,580	19,029	22,318	26,500
Summons, Writs Served	62,457	62,433	47,429	48,320	50,000	43,941	43,941	41,103	43,855	40,687	50,176
Department of Corrections											
Prisoner Days (daily population x365 days)	418,914	437,737	416,035	411,152	455,885	491,930	518,393	510,905	502,014	508,473	513,920
Department of Health											
Patient Visits											
Bureau of Healthcare Access	32,227	28,057	24,704	23,900	24,000	32,862	36,283	34,459	35,643	31,700	31,700
Center Based Services	11,800	12,272	13,531	12,700	13,000	11,753	11,058	10,522	13,231	13,510	12,100
Pediatric Community Based Services	2,950	3,025	3,109	2,830	2,830	3,905	4,759	4,759	5,279	4,970	4,690
W.I.C. Nutrition Program	72,000	50,737	53,415	53,000	53,000	58,596	59,500	72,530	75,584	79,359	75,000
Community Health Services	9,296	7,585	7,464	7,363	8,100	8,500	8,500	12,953	11,477	10,466	11,015
Animal Control Calls for Service	58,980	59,758	63,912	62,411	63,000	58,179	54,309	54,756	57,070	54,730	54,730
Patient Trips in Medicaid Transportation Prog.								New Measure	65,708	69,408	76,348
Social Services											
Average Caseload											
Adult Foster Care	18	20	31	29	25	25	25	29	19	19	19
Temporary Cash Assist. per mo.	2,416	2,258	2,258	2,215	2,365	2,064	2,027	2,073	2,304	2,919	615
Tran. Emerg Med & Hous. Assist	865	1,028	2,164	2,045	2,200	1,047	1,017	1,052	1,225	1,408	1,586
Foster Care & Adoption of Children	1,024	1,075	1,170	1,060	1,115	1,262	1,233	1,000	886	870	900
Community College											
Full Time Equivalent Credit Students	17,082	16,968	16,958	17,199	17,622	17,108	17,005	16,380	20,137	19,800	21,600
Department of Aging											
Senior Centers											
Days of Operation	4,142	4,150	4,105	4,576	4,580	4,387	4,839	4,560	4,415	4,700	4,700
Registered Membership	14,176	14,250	12,873	15,185	15,450	16,685	15,547	14,491	14,991	15,530	16,305
Attendance	493,186	495,000	465,881	468,012	478,000	451,724	450,791	476,458	473,370	480,000	490,000
County Ride Trips	27,457	25,663	40,794	47,898	48,855	65,227	64,719	67,142	65,720	66,686	65,000
Congregate Meals Served	220,847	225,354	218,423	200,472	205,000	190,079	178,364	168,476	193,091	120,000	140,000
Department of Education											
Student Enrollment	107,322	108,814	108,954	108,176	107,386	106,182	104,714	103,643	103,832	104,012	105,195
Number of Schools	162	162	163	163	163	164	165	167	167	168	168
Number of Pupils Transported	75,975	79,044	79,044	69,753	70,106	62,904	65,194	62,231	72,818	73,000	73,000

SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY (CONTINUED)

	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11 Bud.	FY12 Bud.
Libraries											
Materials in Library	1,893,104	1,771,025	1,686,840	1,643,714	1,656,515	1,546,231	1,554,270	1,629,143	1,718,261	1,678,782	1,700,000
Circulation of Materials	9,535,461	9,649,168	9,663,000	9,526,920	9,327,983	9,147,294	9,545,391	10,217,972	10,130,476	10,507,820	10,612,898
Requests for Information	1,777,707	1,978,019	1,752,393	1,752,393	1,995,709	1,948,470	1,992,338	1,966,948	1,951,241	2,115,860	2,158,177
Recreation & Parks											
Recreation Center Registration	316,035	322,389	333,143	343,724	348,900	380,900	403,278	423,641	319,400	299,089	302,079
Volunteer Leaders	61,456	60,522	61,785	66,412	72,603	78,327	79,736	76,758	71,916	67,432	68,106
Attendance: Beaches	44,690	33,908	36,958	47,975	49,318	49,451	58,173	55,715	58,454	57,900	58,000
Lodge	201,326	167,434	152,521	168,627	172,689	172,375	184,960	172,913	171,533	176,366	175,000
Fishing Center	21,507	17,861	26,311	30,590	28,348	28,873	29,724	27,240	26,647	23,561	25,000
Housing Office											
Section 8 Housing Units Served	4,847	5,711	6,013	5,714	5,714	5,795	66,914	69,235	66,186	66,819	69,900
Public Works											
Highways	39,356	39,500	39,700	40,117	40,400	40,870	41,100	41,161	41,279	41,448	42,000
Miles of Paved Roads	2,572	2,586	2,614	2,620	2,627	2,646	2,652	2,656	2,666	2,673	2,680
Miles of Street Swept	6,632	8,825	6,082	7,160	6,400	6,235	3,991	4,047	3,777	3,411	3,500
Sanitation											
Refuse Collection Units Served	315,344	318,760	321,297	322,460	324,723	326,555	327,277	327,959	328,325	328,918	329,686
Refuse (Inc. Recyc) Collected (Tons)	349,760	370,024	386,065	376,835	412,295	370,048	358,989	342,896	347,010	337,000	340,000
Traffic Engineering											
Signs Installed and Repaired	10,056	8,361	7,372	8,550	9,500	9,695	12,672	12,200	8,500	13,500	
Signals and Flashers Maintained	382	386	390	388	392	395	397	399	403	403	405
Number of Street Lights	39,356	39,500	39,700	40,117	40,400	40,870	41,100	41,161	41,279	41,448	42,000
Utilities											
Miles of Sanitary Sewer Lines	3,049	3,077	3,091	3,087	3,100	3,060	3,077	3,085	3,137	3,145	3,142
Miles of Water Main	1,805	1,850	1,889	1,950	2,010	2,055	2,129	2,080	2,105	2,115	2,109
Miles of Storm Drains Lines	794	805	810	810	815	833	853	866	884	890	902

SELECTED STRATEGIC RESULTS WITH PERFORMANCE MEASURES

FY 10 Act. FY 11 Est. FY 12 Bud. TARGET

Elections

Strategic Result:	Increase Vote Turnout to 100%.				
Result Measures:	Percentage of Eligible Voter Turnout in Primary Election	31	31	80	100
	Percentage of Eligible Voter Turnout in General Election	59	59	80	100

Office of Budget and Finance

Strategic Result:	15% minority and women business participation				
Result Measure:	Percent of Eligible Dollars Awarded to MBE/WBE Firms	20	15	15	15
Strategic Result:	20% of County employees will participate in wellness clinics				
Result Measure:	Number of Wellness Clinic & Health Seminar Attendees	700	-	1,200	1,700
Comments:	Wellness Clinics were not offered in FY 2011				

Corrections

Strategic Result:	Increase the number of inmates who receive GED diplomas to 200 a year				
Result Measure:	Number of Offenders Receiving GEDs	84	75	80	200

Vehicle Operations/Maintenance

Strategic Result:	Increase fuel efficiency to 14 MPG of all County vehicles				
Result Measure:	Average Miles Per Gallon (County-wide)	12	12	12	14

Police Department

Strategic Result:	Investigate and clear Part I Crimes above the national average				
Result Measure:	Percentage of Part I Cases Cleared by CID	42	50	50	50
Comment:	The FBI National Violence Crime Clearance Rate is 44%.				

Community College of Baltimore County

Strategic Result:	Achieve a success rate of 80% for College-Ready students in 4 years.				
Result Measure:	Success Rate After 4 Years for College-Ready Students	81	80	80	80+

Recreation and Parks

Strategic Result:	Increase the Department's total acreage of Parkland by 750 acres.				
Result Measure:	Percentage Increase of Land Acquired to Projected Goal	144	64	100	100

PERSONNEL

ORGANIZATION

There were many organizational shifts that were initiated by the new administration during FY 2011 in response to the current fiscal reality. 184 vacant positions in County Government were eliminated and four agencies were consolidated into existing departments, resulting in approximately \$8 million in savings annually. This FY 2012 budget eliminates an additional 41 positions, removing a total of 184 positions. These reductions lower the total number of general government employees by approximately 2.7% (see the Authorized Positions – All Funds chart for further details).

The agencies that were consolidated into other departments were Community Conservation into the Office of Planning, the Office of Workforce Development into the Department of Economic Development, the Labor Commissioner duties are now handled by the Director of Human Resources and the Zoning Commissioner and People's Counsel are now under the Office of Administrative Hearings.

There were also organizational changes at the program level that will yield efficiency and better levels of service such as:

- The Police Athletic League was moved from the Police Department to Recreation and Parks;
- Fire Investigations were moved from the Fire Department to the Police Department;
- Environmental health inspections such as restaurants and water testing were moved from the Department of Environmental Protection and Sustainability to the Department of Health;
- Ethics & Human Relations was moved from the Administrative Office to the Office of Law;
- The Real Estate Compliance program, formally Land Acquisition, has been moved from the Office of Budget & Finance to the Department of Permits, Approvals & Inspections.
- Workers Compensation administration has been outsourced from the Office of Budget and Finance's Insurance Division to an outside vendor, effective in FY 2012. All legal functions in relation to Workers' Compensation will remain in-house in the Office of Law.

STAFFING LEVELS

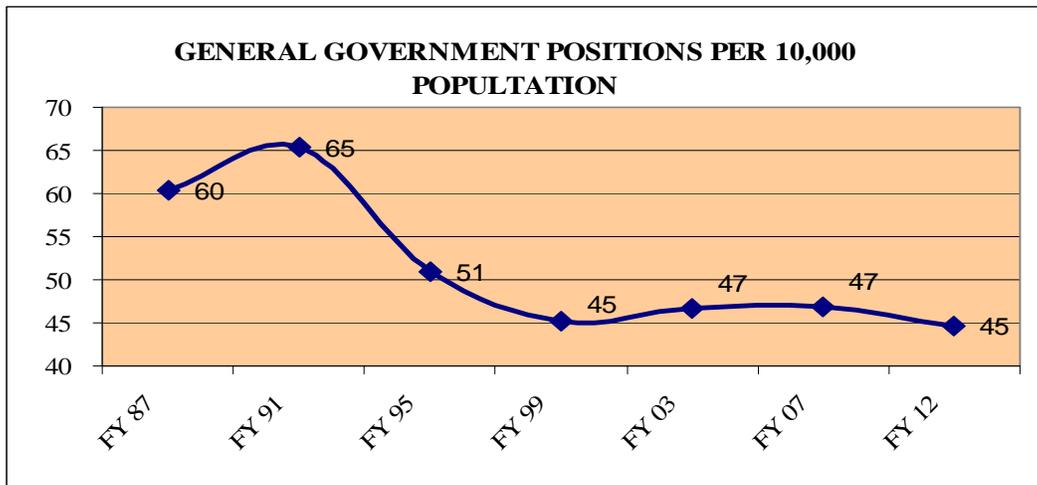
FY 2012 General Government staffing levels decreased by 2.7% over FY 2011 due to the aforementioned position reductions. These staffing level decreases were made possible through attrition and job reassignment so County employees will experience no furloughs or layoffs in the upcoming year.

It's also important to note that due to budget constraints, Baltimore County Public Schools had to decrease 196.6 teacher positions in FY 2012 through attrition. This is on top of absorbing 190 FTEs in the general fund due to the loss of ARRA funding for instructional assistant salaries for Title I and the Individuals with Disabilities Education Act (IDEA) and in

non-public placements. The loss of positions made it necessary to increase student/teacher ratios to the following in FY 2012:

- Grades K through 2 - No change
- Grades 3 through 5 - From 1 to 23.9 to 1 to 24.9
- Middle School (Grades 6 through 8) - From 1 to 18.7 to 1 to 19.7
- High School (Grades 9 through 12) –
 - If fewer than 1,000 students in a school - From 1 to 18.7 to 1 to 19.7
 - If more than 1,000 students in a school - From 1 to 18.7 to 1 to 20.7

Along with efforts to control the growth in employee benefit costs explained below, Baltimore County has successfully controlled the number of General Government positions since “right-sizing” staff through a reduction-in-force in the early 1990’s.



WAGES & BENEFITS

The FY 2012 budget does not include Cost of Living increases; however the budget continues to reflect successful steps to ensure the second year of the contract with labor unions that reduce retirement and health care costs in exchange for a pledge to fund step and longevity increases, as well as no furloughs or layoffs during FY 2011 and FY 2012.

One of these steps is new health care contracts that went into effect January 1, 2011. The labor groups worked with the Administration to develop a Request for Proposal (RFP) for health care coverage that reduced overall costs of employer health insurance and reduced the county’s GASB liability. The more expensive Triple Option Health Plan is now unavailable for new employees and phased out for all employees by January 1, 2013. The health plan year also changed from the current September 1 through August 31 to a calendar year basis which has streamlined open enrollment and health budgeting. New employees at the Board of Education and Community College have also joined general government counterparts in receiving a flat-dollar health care subsidy upon retirement.

The County has also implemented numerous pension changes including increasing the contribution rate for all employees to the Employees Retirement System (ERS). The increased rates vary from 1 – 1.5% by employee group and time hired and FY 2012 is the second year of a two-year phase-in. For new retirees, the eligibility for a retirement COLA was extended from one year to five years and the maximum retirement COLA that can be paid has been reduced from 4% to 3%. For new retirees hired prior to July 1, 2007, retirement COLAs are eliminated for retirees with fewer than 20 years of service and for new retirees hired after July 1, 2007, retirement COLAs are eliminated for retirees with fewer than 25 years of service.

As of June 2011, labor agreements for FY 2013 and FY 2014 have been reached with the leadership of the Fraternal Order of Police Lodge #25 representing County Sheriff's, the Baltimore County Professional Fire Fighters IAFF Local 1311 representing County fire fighters and paramedics, and the Baltimore County Federation of Public Health Nurses (BCFPHN). The agreements continue to provide no COLAs for FY 2013 and FY 2014 but guarantees that employees in those bargaining units will receive scheduled increments and longevity increases and that no employee in those groups will be laid off or furloughed during that time. In addition, all new employees of the County Sheriff and all new uniformed members to the Fire Department hired after July 1, 2011 will contribute 10% to their pension annually, up from the current 8% and 8.5%, respectively.

AUTHORIZED POSITIONS - ALL FUNDS

<u>AGENCY</u>	BUDGET <u>FY 2011</u>	MID 2011 <u>ADJUST.</u>	<u>TRANS</u>	<u>ADD</u>	<u>DELETE</u>	BUDGET <u>FY 2012</u>
COUNTY EXECUTIVE	14.0					14.0
CIRCUIT COURT	100.0		(10.0)		(1.0)	89.0
ORPHANS' COURT	5.0					5.0
BOARD OF ELECTIONS	14.0					14.0
OFFICE OF BUDGET & FINANCE	184.0		(28.0)		(24.0)	132.0
ADMINISTRATIVE OFFICER	23.0		(6.0)		(4.0)	13.0
CORRECTIONS	473.0				(3.0)	470.0
STATE'S ATTORNEY	124.0				(2.0)	122.0
OFFICE OF LAW	30.0		9.0			39.0
OFFICE OF PLANNING	49.0	1.0			(1.0)	49.0
HUMAN RESOURCES	32.0		2.0			34.0
EMERGENCY COMMUNICATIONS CENTER	187.0				(1.0)	186.0
POLICE DEPARTMENT	2,575.0		(7.0)		(34.0)	2,534.0
FIRE DEPARTMENT	1,090.0				(8.0)	1,082.0
DEPT. OF PERMITS, APPROVALS & INSPECTIONS	188.0		19.0		(5.0)	202.0
COUNTY SHERIFF	104.0					104.0
LIQUOR BOARD	25.0				(1.0)	24.0
HEALTH DEPARTMENT	531.0	3.0	8.0	2.0	(18.0)	526.0
DEPT. OF SOCIAL SERVICES	214.0	6.0	20.0		(3.0)	237.0
DEPARTMENT OF AGING	331.0		(2.0)	1.0	(8.0)	322.0
UNIVERSITY OF MD EXTENSION	2.0					2.0
DEPARTMENT OF RECREATION & PARKS	315.0		18.0	6.0	(10.0)	329.0
ENVIRONMENTAL PROTECTION & SUSTAINABILITY	119.0		(25.0)		(5.0)	89.0
COUNTY COUNCIL	37.0					37.0
COUNTY AUDITOR	19.0					19.0
BOARD OF APPEALS	10.0				(1.0)	9.0
DEPARTMENT OF ECONOMIC DEVELOPMENT	21.0		(2.0)		(3.0)	16.0
LOCAL MANAGEMENT BOARD	7.0				(2.0)	5.0
HOUSING OFFICE	59.0			5.0		64.0
ORGANIZATIONAL CONTRIBUTIONS	0.0					0.0
COMMUNITY DEVELOPMENT	30.0				(3.0)	27.0
OFFICE OF INFORMATION TECHNOLOGY	186.0		3.0		(3.0)	186.0
DEPARTMENT OF PUBLIC WORKS	1,181.0				(53.0)	1,128.0
WORKFORCE DEVELOPMENT	45.0	7.0			(4.0)	48.0
<u>OTHER AUTHORIZED POSITIONS</u>						0.0
SOCIAL SERVICES - STATE	12.0					12.0
ELECTIONS - STATE	26.0					26.0
UNIVERSITY OF MD EXTENSION - STATE	8.0					8.0
INTERNAL SERVICE FUND	59.0		1.0		(1.0)	59.0
SUBTOTAL	8,429.0	17.0	0.0	14.0	(198.0)	8,262.0
<u>OTHER AUTHORIZED POSITIONS</u>						
<i>(SHOWN AS FULL TIME EQUIVALENTS)</i>						
COMMUNITY COLLEGE	1,974.3	2.4		83.7		2,060.4
DEPARTMENT OF EDUCATION	14,606.4	(52.8)		128.4	(354.8)	14,327.2
DEPARTMENT OF LIBRARIES	494.5	2.8		5.0	(10.0)	492.3
TOTAL ALL POSITIONS	25,504.2	(30.6)	0.0	231.1	(562.8)	25,141.9

AUTHORIZED POSITIONS - FULL-TIME & PART-TIME

<u>AGENCY</u>	<u>FY 2010 ACTUAL</u>		<u>FY 2011 BUDGET</u>		<u>FY 2012 BUDGET</u>	
	<u>Full-Time</u>	<u>Part-Time/ Temporary</u>	<u>Full-Time</u>	<u>Part-Time/ Temporary</u>	<u>Full-Time</u>	<u>Part-Time/ Temporary</u>
COUNTY EXECUTIVE	3	12	3	11	2	12
CIRCUIT COURT	89	11	89	11	77	12
ORPHANS' COURT	4	1	4	1	4	1
BOARD OF ELECTIONS	3	11	3	11	7	7
OFFICE OF BUDGET & FINANCE	131	29	150	34	106	26
ADMINISTRATIVE OFFICER	3	20	2	21	1	12
DEPARTMENT OF CORRECTIONS	453	19	453	20	452	18
STATES ATTORNEY	124	0	124	0	121	1
OFFICE OF LAW	18	14	16	14	23	16
OFFICE OF PLANNING	34	16	33	16	34	15
OFFICE OF HUMAN RESOURCES	33	0	32	0	30	4
EMERGENCY COMMUNICATIONS CENTER	186	1	186	1	185	1
POLICE DEPARTMENT	2,282	305	2,277	298	2,243	291
FIRE DEPARTMENT	1,088	3	1,085	5	1,077	5
PERMITS, APPROVALS & INSPECTIONS	154	69	127	61	144	58
COUNTY SHERIFF	100	0	104	0	104	
LIQUOR BOARD	3	22	3	22	3	21
HEALTH DEPARTMENT	392	150	384	147	399	127
DEPARTMENT OF SOCIAL SERVICES	64	148	62	152	65	172
DEPARTMENT OF AGING	156	176	153	178	143	179
UMD COOPERATIVE EXTENSION	2	0	2	0	2	
DEPT OF RECREATION & PARKS	196	139	195	120	206	123
ENVIRON. PROTECTION & SUSTAINABILITY	111	8	109	10	78	11
COUNTY COUNCIL	14	23	14	23	28	9
COUNTY AUDITOR	19	0	19	0	19	0
BOARD OF APPEALS	2	8	2	8	2	7
ECONOMIC DEVELOPMENT	1	20	1	20	1	15
LOCAL MANAGEMENT BOARD	0	10	0	7	0	5
HOUSING OFFICE	0	60	0	59	1	63
ORGANIZATIONAL CONTRIBUTIONS	0	2	0	0	0	0
COMMUNITY DEVEL. BLOCK GRANTS	0	31	0	30	0	27
INFORMATION TECHNOLOGY	102	84	109	77	107	79
DEPARTMENT OF PUBLIC WORKS	1,164	17	1,164	17	1,112	16
OFFICE OF WORKFORCE DEVELOPMENT	13	37	13	32	10	38
<u>OTHER AUTHORIZED POSITIONS</u>						
SOCIAL SERVICES - STATE	12	0	12	0	12	0
BOARD OF ELECTIONS - STATE	26	0	26	0	26	0
COOPERATIVE EXTENSION - STATE	5	3	5	3	5	3
INTERNAL SERVICE FUNDS	58	1	59	0	59	0
SUBTOTAL	7,045	1,450	7,020	1,409	6,888	1,374
COMMUNITY COLLEGE (FTE)	1,796		1,974	0	2,060	0
DEPARTMENT OF EDUCATION (FTE)	14,537		14,606	0	14,327	0
DEPARTMENT OF LIBRARIES (FTE)	489	0	495	0	492	
SUBTOTAL	16,822	0	17,075	0	16,879	0
TOTAL POSITIONS	23,867	1,450	24,095	1,409	23,767	1,374

**ORIGINAL POSITION ALLOCATION - ALL FUNDS
REVISED TO REFLECT ORGANIZATIONAL CHANGES**

<u>AGENCY</u>	<u>FY 1987</u>	<u>FY 1991</u>	<u>FY 1995</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>% CHANGE</u> <u>FY 2011-2012</u>	<u>% CHANGE</u> <u>FY 1987-2012</u>
GENERAL GOVERNMENT							
COUNTY EXECUTIVE	17	19	16	14	14		
ADMINISTRATIVE OFFICER	21	34	18	23	13		
OFFICE OF BUDGET & FINANCE	202	225	174	184	132		
CENTRAL SERVICES	12	15	9				
OFFICE OF LAW	37	55	39	30	39		
OFFICE OF PLANNING	53	66	55	49	49		
OFFICE OF HUMAN RESOURCES	47	58	50	32	34		
PERMITS, APPROVALS & INSPECTIONS	193	212	180	188	202		
COUNTY COUNCIL	30	39	38	37	37		
COUNTY AUDITOR	9	13	16	19	19		
BOARD OF APPEALS	10	10	10	10	9		
OFFICE OF INFORMATION TECHNOLOGY	113	141	116	186	186		
INTERNAL SERVICE FUNDS	112	88	67	59	59		
HEALTH AND HUMAN SERVICES							
HEALTH DEPARTMENT	624	665	529	531	526		
DEPARTMENT OF SOCIAL SERVICES	53	69	92	214	237		
DEPARTMENT OF SOCIAL SERVICES - STATE	20	20	18	12	12		
DEPARTMENT OF AGING	298	372	328	331	322		
ENVIRON. PROTECTION & SUSTAINABILITY	116	115	114	119	89		
LOCAL MANAGEMENT BOARD	0	0	0	7	5		
HOUSING OFFICE	33	41	46	59	64		
RECREATION AND COMMUNITY SERVICES							
DEPARTMENT OF RECREATION AND PARKS	328	359	273	315	329		
DEPT. OF REC. AND PARKS - ENT FUNDS	135	153	168				
DEPARTMENT OF ECONOMIC DEVELOPMENT	13	27	17	21	16		
COMMUNITY CONSERVATION	12	40	12				
COMMUNITY DEVELOPMENT BLOCK GRANTS	32	23	17	30	27		
OFFICE OF WORKFORCE DEVELOPMENT	48	54	64	45	48		
ORGANIZATIONAL CONTRIBUTIONS	2	4	0				
PUBLIC WORKS	1,473	1,621	1,206	1,181	1,128		
SUBTOTAL	4,043	4,538	3,672	3,696	3,596	-2.7%	-11.1%
PUBLIC SAFETY							
DEPARTMENT OF CORRECTIONS	201	258	326	473	470		
EMERGENCY COMMUNICATIONS CENTER	160	185	182	187	186		
POLICE DEPARTMENT	1,966	2,089	2,068	2,575	2,534		
FIRE DEPARTMENT	1,059	1,206	1,136	1,090	1,082		
SUBTOTAL	3,386	3,738	3,712	4,325	4,272	-1.2%	26.2%
STATE MANDATED AGENCIES							
CIRCUIT COURT	127	137	138	100	89		
ORPHANS COURST	4	4	4	5	5		
BOARD OF ELECTIONS	6	6	6	14	14		
BOARD OF ELECTIONS - STATE	16	15	15	26	26		
STATE'S ATTORNEY	64	76	84	124	122		
COUNTY SHERIFF	66	77	83	104	104		
LIQUOR BOARD	25	26	25	25	24		
UNIVERSITY OF MD EXTENSION	3	3	2	2	2		
UNIVERSITY OF MD EXTENSION - STATE	12	12	12	8	8		
JUVENILE PROBATIONARY	7	7	0				
SUBTOTAL	330	363	369	408	394	-3.4%	19.4%
EDUCATION							
COMMUNITY COLLEGE	1,642	1,835	1,697	1,974	2,060		
DEPARTMENT OF EDUCATION	10,018	10,314	10,997	14,606	14,327		
DEPARTMENT OF LIBRARIES	498	548	460	495	492.3		
SUBTOTAL	12,158	12,697	13,154	17,075	16,880	-1.1%	38.8%
GRAND TOTAL	19,917	21,336	20,907	25,504	25,142	-1.4%	26.2%

FIVE YEAR SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES

From FY 2004 through FY 2006, Baltimore County received a tremendous infusion of cash from the boom in the real estate market, ending FY 2006 with a General Fund Balance of \$280 million or 18.6% of FY 2006 revenues. The County then planned a phased drawdown of Fund Balance, making sizable appropriations of PAYGO in the Capital Budget and one-time equipment purchases for the Public Schools (a total of over .5 billion dollars) during the FY 2007 to FY 2009 period. This planned drawdown continues through FY 2012, albeit as a result of revenue declines rather than capital expenditures. Overall, expenditures exceed revenues in each year in the five-year period FY 2008 to FY 2012, ending FY 2012 with a projected Fund Balance of \$153 million or 9.9% of revenues.

In FY 2010, total revenues decreased by 9.1% or \$144 million. A large portion of the decrease in revenues, \$66 million, was due to a miscalculation of the County share of income tax revenue by the State of Maryland. This error caused the FY 2009 revenues to be overstated by \$66 million and the FY 2010 revenues to be understated by \$66 million. By adjusting for this error, FY 2009 revenues would have been reported at \$1,560,000 and FY 2010 revenues would have been reported at \$1,548,000, a \$12 million decrease from the prior year. This reconciliation of tax distributions became clear in FY 2011, when the County experienced another Income Tax shortfall (\$60 million) due to the loss of 14,600 taxpayers. In total, Income Tax revenues declined from \$641 million to \$508.5 million during the FY 2008 to FY 2012 period. Real property tax growth slowed down, but still increased each year during this FY 2008 to FY 2011, rising by 25% or \$188 million as a result of increased assessments. Then, in FY 2012, Baltimore County will actually experience a drop in assessments below the prior level. However, due to the County's 4% tax cap on homeowner reassessments, a net property tax increase will still be realized. While the cap prevented the County from fully taxing homeowners during the boom in house prices, it does allow the County to tax 4% more each year despite a lowering of a home's assessed value. Sales and service taxes have decreased by 26% or \$38 million over this period as a result of declining recordation and title transfer taxes, which had spiked due to a robust real estate market in FY 2006, but then dropped significantly in FY 2008 and again in FY 2009. Intergovernmental aid has decreased by 39% over the period or \$47.5 million, primarily as a result of State cuts of approximately \$35 million in highway user revenues in FY 2010. The County is anticipating further cuts in State aid or shifting of expenses from the State to the counties. Interest on investments decreased \$10.8 million (87%) as a result of declining interest rates. In total, General Fund Revenues increased \$87.7 million or 5% from FY 2008 to FY 2012.

During the first two years of the FY 2008 to FY 2012 period, the County used excess revenues to fund one-time capital expenditures. Transfers to the capital budget (pay-as-you-go funding) totaled \$285 million over the two-year period. Then in FY 2010 and FY 2011, the County transferred to the General Fund \$118 million and \$55 million, respectively from the Capital Budget (primarily from capital projects that were delayed or completed under budget) in order to cover Income Tax shortfalls. In FY 2012, the General Fund budget actually declines \$2 million below the FY 2011 budget. Overall, General Fund expenditures decreased \$50.7 million or 3% from FY 2008 to FY 2012. Yet priority funding areas grew - Public Safety expenditures by 9% and ongoing School expenditures by 7%. Through the labor negotiation process, the County was able to extend career service, increase employee contributions, reduce future retiree cost-of-living adjustments and make pension changes in order to control costs.

TRENDS IN GENERAL FUND ONGOING EXPENDITURES

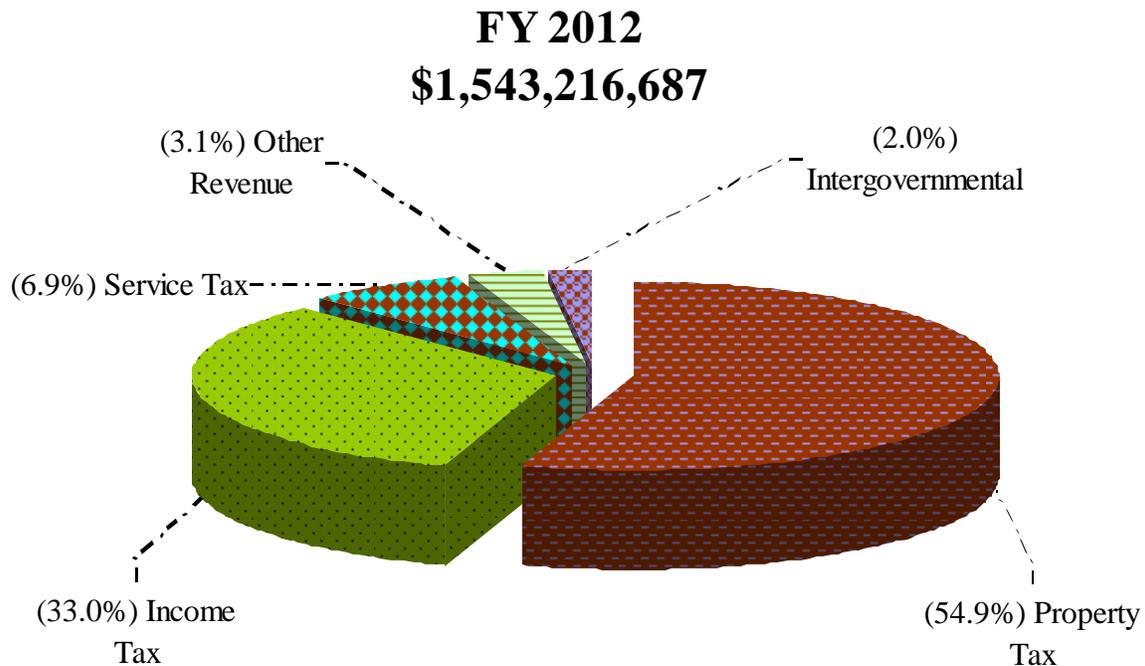
	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Est.</u>	<u>FY 2012 Budget</u>
General Fund Expenditures (\$000)	\$1,654,460	\$1,676,223	\$1,623,602	\$1,574,521	\$1,603,785
Less Non-Recurring Items **	-\$146,875	-\$159,677	-\$43,882	-\$7,420	-\$1,595
Net Ongoing Expenditures	\$1,507,585	\$1,516,546	\$1,579,720	\$1,567,101	\$1,602,189
Percentage Change	5.77%	0.59%	4.17%	-0.80%	2.24%
Population ***	790,615	795,359	800,131	\$805,029	\$810,100
Percentage Change	0.60%	0.60%	0.60%	0.61%	0.63%
Personal Income (billions)	\$38.727	\$39.736	\$39.483	\$41.035	\$43.321
Per Capita Income	\$48,983	\$49,960	\$49,346	\$50,973	\$53,476
Spending as % of Personal Income	3.89%	3.82%	4.00%	3.82%	3.70%
CPI Price Deflator (FY)	1.000	1.014	1.024	1.045	1.071
Percentage Change	0.00%	1.43%	0.99%	2.00%	2.50%
Spending in FY 2008 Constant Dollars	\$1,507,585	\$1,495,165	\$1,542,181	\$1,499,864	\$1,496,046
Percentage Change	5.77%	-0.82%	3.14%	-2.74%	-0.25%
Per Capita Spending	\$1,907	\$1,907	\$1,974	\$1,947	\$1,978
Spending Per Capita in FY 2008					
Constant Dollars	\$1,907	\$1,880	\$1,927	\$1,863	\$1,847

** Special appropriations to Reserve Accounts, current expense payments to the Capital Budget and non-recurring items excluded from the Education's Maintenance of Effort.

*** Prior calendar year population and income levels are used in place of fiscal year.

GENERAL FUND REVENUE

General Fund revenues support most of the services provided by Baltimore County. The General Fund is comprised of both taxes and non-tax dollars. Taxes provide the greatest source of revenue – approximately 85%. Non-tax revenues include licenses, governmental aid, fees for services, fines, and investments. General Fund revenues in FY 2012 are estimated to be \$1,543,216,687. This total means there will be a 0.37% increase over the current FY 2011 budget of \$1,537,476,790. There are no changes in major tax rates for FY 2012.



TAXES

In developing tax projections, trend analysis is utilized for long range and most short range revenue estimates. The State of Maryland Department of Assessments & Taxation provides projections of assessable base used in short range property tax estimates. Multiple regression analysis of historical tax distributions, as well as personal income projection by Moody's Economy.com, is used to calculate short range income tax estimates. Most importantly, the experience of the estimator is used to forecast the impact that a changing economic environment will have on certain revenues, especially transfer/recordation taxes.

The three categories of taxes in Baltimore County include property taxes, income taxes, and sales and service taxes.

PROPERTY TAX

The County levies taxes on both real and personal property. The value of the two classes of property is determined by the State Department of Assessment and Taxation and, until FY 2002, they were assessed for tax purposes at 40% and 100% of its full cash value, respectively. Beginning in FY 2002, all real property is also assessed at 100% of full cash value, with a concomitant decrease in the appropriate tax rate. One-third of the real property base is physically inspected and revalued once every three years. Any increase in full cash value arising from such reassessment is phased in over the ensuing three taxable years in equal annual installments, although a decline in assessed valuation becomes fully effective in the first year. The projected assessed value of all tangible property in Baltimore County for FY 2012 is \$84.8 billion, a decrease of \$4.6 billion or -5.1% from FY 2011.

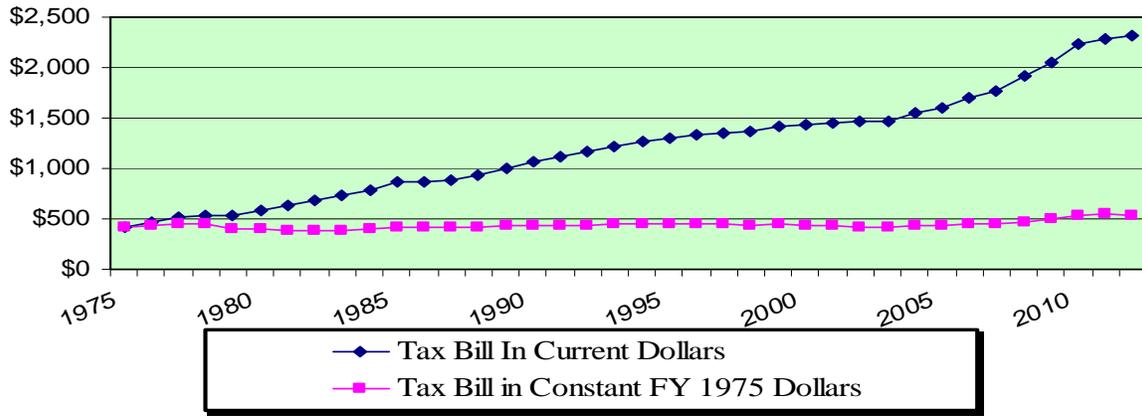
Two changes in the property tax revenues were reflected in the rates in FY 2002. First, because the valuation of real property is full cash value, a bifurcated tax rate was needed. The rate for real property had to be reduced to \$1.142 per \$100 of assessed value, while the rate for personal property could remain 2.5 times higher at \$2.855. Since that time, the County has acted twice to lower the real property tax rate further, to \$1.10, and consequently lowered the personal property rate to \$2.75. These tax rates remain unchanged for FY 2012.

Revenue growth from the reassessment of real property began to turn around in FY 2003 after a decade of being relatively flat. FY 2003 was the first year since FY 1993 that the increase from reassessments exceeded the growth from new construction. The 2003 to 2006 national housing boom took a little longer to be fully captured by the State's triennial reassessment process. The tremendous increase in reassessments continued until reaching its peak in FY 2008 with a 64.8% increase in the 3-year reassessment of properties in the western third of the County. The FY 2012 assessments on properties in the central third of the County (Group 2) brought a major write-down in values. This follows a similar occurrence for Group 1 (western third) during FY11 and it is likely to be repeated for Group 3 in FY 2013. Despite to losses occurring with the reassessments, there continues to be some modest amount of new construction, about \$2.58 million annually.

Growth in personal property has been more cyclical. After peaking in FY 1997 with a 7.75% increase, personal property has been flat, with the exception of strong years in FY 2000 and 2007. A long-term personal property tax average annual growth of 2% is assumed.

Beginning in FY 1992, Maryland counties were authorized to establish a separate cap on the annual growth in residential property assessments. State law provides that no county can adopt a local cap higher than 10%. The County has established a homestead property tax credit that capped assessment growth on residential property at 4%. This means that most homeowners, no matter how large an increase in the assessed value of their property, will be taxed on a maximum 4% growth in assessment. For FY 2012, the revenue loss due to the Homestead Property Tax Credit is estimated at \$112 million, a decrease of approximately \$169 million or -34% from FY 2011. The drop occurred because of the significant write-down in assessed values mentioned previously in the Groups 1 and 2 areas of the County. With lower assessments, fewer homeowners qualify for the Homestead credit or will do so at lower levels. This FY12 savings on the Homestead Credit will be sufficient to offset the County's decline in assessed values.

AVERAGE RESIDENTIAL TAX BILL FY 1975 - FY 2012



<u>Fiscal Year</u>	<u>Tax Rate Per \$100 of Assessment</u>	<u>Average Residential Tax Bill *</u>	<u>Tax Bill Adjusted for Inflation</u>
1975	\$1.605	\$413	\$413
1976	1.555	471	440
1977	1.555	511	451
1978	1.525	535	443
1979	1.346	534	404
1980	1.319	591	394
1981	1.333	631	377
1982	1.379	686	377
1983	1.346	726	383
1984	1.323	777	395
1985	1.359	859	420
1986	1.302	871	414
1987	1.241	878	409
1988	1.241	936	418
1989	1.251	1,002	428
1990	1.230	1,062	433
1991	1.183	1,119	433
1992	1.146	1,159	434
1993	1.146	1,215	442
1994	1.146	1,264	448
1995	1.142	1,296	446
1996	1.142	1,338	448
1997	1.142	1,355	442
1998	1.142	1,361	436
1999	1.142	1,411	444
2000	1.142	1,432	438
2001	1.142	1,458	431
2002	1.115	1,463	425
2003	1.115	1,465	417
2004	1.115	1,544	430
2005	1.115	1,608	435
2006	1.115	1,706	444
2007	1.100	1,772	449
2008	1.100	1,909	467
2009	1.100	2,055	496
2010	1.100	2,234	539
2011 Proj	1.100	2,279	544
2012 Proj	1.100	2,315	540

* Note: These amounts have been adjusted for the Homestead Tax Credit. Although the Homestead Credit limits the annual growth in assessment of certain homes to 4%, the overall average tax bill can increase by more than that percentage due to the growth in assessment on homes which do not qualify for the credit. Beginning in FY 2007, this amount was also adjusted for the Local Homeowner Tax Credit.

Along with the Homestead credit, a Homeowner's Credit (Circuit breaker) Program acts to lower a taxpayer's tax liability based on the ability of the homeowners to pay property taxes. The homeowner's credit program will reduce property taxes by approximately \$8 million in FY 2012, but the County is fully reimbursed through a state grant-in aid. Beginning in FY 2007, the County also provides a Local Homeowner's Credit Supplement of up to \$160. In addition, the County offers a 1% discount for tax bills paid in July and .5% for August payments. A 1% per month penalty is assessed on tax bills not paid by September 30th.

In FY 1997, a semi-annual payment option was extended to all Maryland counties. Taxpayers in owner-occupied housing had the option of paying half of the real property tax by September and the balance of taxes due by January. Prior to FY 2000, approximately 8,000 taxpayers or 3.7% of the number eligible, participated in the program, however, in FY 2000, the number of participants jumped to 29,175 as a scheduled FY 2001 change in the program heightened awareness of the semi-annual option. In FY 2001, in accordance with a change in state law, semi-annual payments became the standard method of remuneration while one annual payment became optional. Prior to FY 2001, Baltimore County did not charge an administrative fee to process semi-annual payments; however, a service charge was assessed against the January payment to cover the County's lost investment income. However, when the semi-annual process became the standard method, Baltimore County elected to forego any charge to recoup lost investment income due to the second semi-annual payment. In FY 2012, 167,000 or 56% of 295,950 eligible residential taxpayers are expected to pay semi-annually. The decision to forego a charge means foregoing \$5.6 million in revenue. Approximately 60% of this loss is recouped through lower discounted payments.

One factor that mitigates the loss in investment income is the savings in the property tax discount. The half of an individual's tax bill that is paid in December is no longer eligible for the July or August discounts. Savings from lower discount payments are estimated to be \$1.9 million. Thus, the switch to a standard semi-annual program costs the County a net \$1.3 million per year. Unfortunately, this loss will increase due to two laws passed by the Maryland General Assembly. Effective with FY12, business property with a tax bill less than \$50,000 may make semi-annual payments. This provision will be expanded in FY13 to businesses with bills less than \$100,000.

Revenue (\$ in Millions)	FY2010 Actual	FY2011 Budget	FY2011 Revenue	FY2012 Budget	% Increase
Real Property	\$948.6	\$952.7	\$949.2	\$888.9	-5.3%
Personal Property	85.8	82.1	85.3	85.0	-0.3%
Discounts & Credits	-225.3	-196.5	-196.9	-139.2	-29.3%
Other	5.1	3.1	4.0	3.2	-20.1%
	\$814.1	\$841.4	\$841.6	\$847.9	0.7%

INCOME TAX

As of 1992, each county in Maryland may tax the personal income of its residents at a rate not to exceed 60% of the individual's State income tax liability. Previously, the limit for this local "piggyback" income tax was set at 50%. Pursuant to this increase in the limit, the Baltimore County income tax rate for Calendar Years (CY) 1992 through 1998 was set at 55%. This same rate is approved for CY 2012, albeit adjusted for the new state guidelines (see explanation of new tax structure in the next paragraph). It is estimated that the 5 percentage points above the 50% level in CY 2012 will generate a total of \$45,347,021 over the next several fiscal years. After collection and processing, the State should make distributions of \$19,601,307 in FY 2012, \$22,818,326 in FY 2013 and \$2,927,385 in FY 2014-16. Having maintained the same 55% rate in CY 2010 through CY 2012, the added 5% should generate \$42,604,266 for distribution in FY 2012.

Revenue (\$ in Millions)	FY 2010 Actual	FY 2011 Budget	FY 2011 Revenue	FY 2012 Budget	% Inc/(Dec)
Income Tax	\$495.7	\$560.0	\$500.4	\$508.5	1.6%

The 1997 Maryland General Assembly passed legislation that lowered an individual's state tax liability by 10% over a five-year period. The top marginal rate was lowered from 5% to 4.75%, the personal exemption amount was doubled to \$2,400, and the two-earner subtraction was lowered over the relevant period. However, the 1997 Tax Reduction Act also threatened to lower county tax receipt due to the "piggyback" relationship between state and local income taxes. Therefore, the local tax was "decoupled" from the State tax in order to hold the counties harmless. Local county rates were pegged to the State's previous 5% tax rate and \$1,200 personal exemption. Unfortunately, this change increased significantly the complexity of the income tax forms. In response to concerns by citizens, the 1999 General Assembly repealed the reduction in the two-earner subtraction and changed the increase in the personal exemption to a credit. The third change required local tax rates to be stated as a percentage of taxable income rather than a piggyback percentage of the state rate. The State's Comptroller's Office calculated the appropriate tax rate in each county for each year from 1999 to 2002. Rather than an unadjusted rate of 2.75% (55% of the previous 5% state tax rate), modifications were needed to recoup a loss which would arise from the personal exemption credit. Without further action by the County's fiscal authorities, the Baltimore County rate was set by the General Assembly at 2.77% in CY 1999, 2.76% in 2000, 2.79% in 2001 and 2.83% in 2002. At these levels, the counties would incur only small revenue losses. The tax rate for 2012 will remain at the current 2.83% level.

Baltimore County's 1.6% estimated increase in income tax collections in FY 2012 reflects the adjustment that to account for the shortfall in estimated income tax revenues in FY 2011. You will notice in the chart above that the FY 2011 income tax amount decreased by \$60 million from the budgeted amount from \$560 million to \$500 million. This 12% decrease was attributed to approximately 14,600 residents who relocated or stopped paying taxes. Potential reasons for this include that some taxpayers on the high end may have moved away because of the tax rates and their ability to do so. Residents in lower tax brackets are no longer are paying taxes due to unemployment or their unemployment may have run out. It is believed this loss of taxpayers has bottomed out. Therefore, the County cautiously utilizes base CY11 growth of only

3.37% and CY12 growth of 4.46%. The County uses regression analysis of income tax distributions in its short-term projections and Moody's projections of Disposal Income for its multi-year projections.

Personal income in the County grew on average by 2.25% per year during the 2006 to 2010 period. Prior to adopting its FY 2012 personal income growth rate, the Spending Affordability Committee reviewed current and projected economic conditions to gain an understanding of the basis for the consultant's personal income estimates and forecast. In its report dated January 15, 2011, the consultant (Sage Policy Group, Inc.) predicts that Baltimore County personal income will grow 2.71% in FY 2011, which is 34 basis points below its Maryland FY 2011 personal income growth forecast of 3.05%. Similarly, the consultant projects that FY 2012 personal income growth in the State (3.33%) will exceed the County personal income growth (3.13%) by 20 basis points. Over the 2000 to 2010 period, estimated County personal income increased at an average annual rate of 4.4%, compared to 4.8% and 4.3% in Maryland and the U.S., respectively.

SERVICE TAXES

Baltimore County imposes excise taxes on certain activities conducted within the County. The most notable of these is the Title Transfer tax levied upon the transfer or sale of any property and the Recordation Tax which is a tax on deeds and other such documents conveying title to property.

In FY 1996, in an effort to stimulate home ownership in Baltimore County for individuals who found closing costs as a barrier to home purchase, the first \$22,000 of consideration on the transfer of an owner-occupied dwelling became exempt from the Title Transfer tax. While assisting individual homeowners, this action also resulted in a long term benefit to the County's tax base. As an additional economic stimulant, in FY 1996, the County also lowered the Transfer Tax rate from 1.6% to the current 1.5%. These actions helped produce a strong 7% growth in Title Transfer taxes in FY 1997. Coupled with low interest rates and a booming housing market, title transfer revenue grew 13.4% and 11.4% in FY 1998 and FY 1999, respectively. Growth in FY 2000 receipts, however, were in the normal 2% range. In FY 2001 and FY 2004, the level of transfers soared due to historically low interest rates. The number of transactions grew 21% and the average transaction was up 29%. With higher interest rates, a 15% decline from these record high transactions was anticipated in FY 2005. As with previous economic cycles, Recordation Tax, which is related to title transfers, has shown tremendous growth since FY 2001. In addition to the growth related to Title Transfers, the recent increase in the Recordation Tax receipts stems from a resurgence of refinancing as well as Baltimore County's decision to take over collection of the tax. Previously, the Clerk of the Circuit Court, a State of Maryland agency, collected the Recordation tax. Beginning in FY 2002, Baltimore County did not incur the Clerk's processing fee and thereby generated additional revenues of \$1.1 to \$1.5 million.

In 1999 the Maryland General Assembly passed the Electric and Gas Utility Tax Reform Act as a step towards deregulating the electric utility industry. The initial FY 2001 impact of the Reform was a loss of property tax revenue and a new intergovernmental grant discussed below. In addition, the Reform Act prompted the County to change the basis of the tax, effective in FY 2002, from a percent of sales to cents per kilowatt-hour. This change facilitated tax collection

from out-of-state suppliers through the local utility company. The basic rate for non-residential electricity sales in FY 2002 was set at \$0.0053 per kilowatt hour (kWh). One problem with the change from a percent of sales to cents per kilowatt-hour is the shift in tax burden to large electricity users, particularly manufacturers, who previously received pricing discounts. Therefore, a separate manufacturer rate of \$0.00375 was set for the large manufacturer. The basic rate was set at a level that produces a generally revenue-neutral conversion from the percent-of-sales basis. Without the rate adjustments, electricity tax revenues were projected to grow by 2%. However, the lower manufacturer rate, which has economic development advantages, reduces projected electricity tax revenues by \$1 million.

Revenue (\$ in Millions)	FY 2010 Actual	FY 2011 Budget	FY 2011 Revenue	FY 2012 Budget	% Increase
Transfer Tax	\$41.0	\$40.0	\$36.3	\$40.0	10.2%
Recordation Tax	20.0	21.0	18.4	21.0	14.1%
Electricity Tax	15.5	15.6	15.9	16.0	0.6%
Telephone Tax	10.2	10.2	9.8	9.8	0.0%
Other	17.7	20.6	19.6	20.2	3.1%
	\$104.4	\$107.4	\$100.0	\$107.0	7.0%

Baltimore County has had its Telephone Tax in place for several decades. It is an excise tax of 8% on all calls originating in the County. The broad base of the tax should make it applicable to both land lines and cellular phones. Yet, in recent years there has been non-compliance by the cellular industry and thus the true tax base has declined.

Other local taxes include taxes on the sale of emergency 911-telephone service (75 cents per line per month), admission & amusement (10% of receipts), trailer parks (7% of rent up to \$20 per pad per month), and hotel occupancy (8%). There are no tax rate changes for FY 2012 in these categories.

NON TAX REVENUES

INTERGOVERNMENTAL AID

Intergovernmental Aid from the state and federal governments is the largest source of revenue to Baltimore County outside of taxes.

State shared revenues, both from the Highway User tax on gasoline and motor vehicles, and license fees on County businesses, have proven to be very sensitive to the condition of our economy. The strong economy garnered significant improvement in Highway User tax receipts in the early part of this decade. However, the turbulence in gas prices, especially in CY 2009, as well as the tightening credit market has created a drop in Highway User revenues. Revenues drop when people drive less due to gas prices and when they do not purchase vehicles because they cannot get a loan. The loss of Highway User revenue was exasperated by State cuts

explained below. On the other hand, shared license fees are expected to increase due to various license fee changes effective October 1, 2011.

State Grant Aid is generally categorical aid for health and public safety and reimbursements for State credit programs. The State of Maryland faced a sizable structural deficit in the last few years and current estimates show a gap of \$1 billion between revenues and expenditures for FY 2013. As part of its cost containment efforts, aid to local government was cut mid year in FY 2009 and again in FY 2010 and FY 2011. Most notable of these cuts was the reduction in Highway User State Shared Taxes, which has been reduced to only 8% of its previous \$40 million level. Other reductions were made to Health Aid, Police Aid, and aid for Correctional Facilities was eliminated. The balance of the cuts is not shown here because they were applied to non county funding at the Public Schools and the Community College as well as loss of aid for the Department of Corrections. The County did increase funding to the Public Schools to cover a large part of this loss.

In FY12, the reductions took the role of cost transfers rather than direct aid reductions. Baltimore County (along with other counties) must contribute \$4.8 million to cover most of the cost of the State’s Department of Assessment and Taxation. This payout is reflected in the budget as a reduction to revenues. In addition, the County must begin paying its share of administrative costs to run the State’s Teacher Retirement System \$2 million, but this item appears as expenditure in the Schools’ and College’s budget.

Revenue (\$ in Millions)	FY 2010 Actual	FY 2011 Budget	FY 2011 Revenue	FY 2012 Budget	% Inc/(Dec)
Shared Taxes & Fees	\$3.3	\$2.4	\$4.1	\$4.2	2.4%
State Aid	25.5	24.0	23.9	20.0	-16.3%
Federal Aid	2.1	7.4	6.2	7.4	19.4%
	\$30.9	\$33.8	\$34.2	\$31.6	-7.6%

The federal funds are partial reimbursements of Department of Social Services activities and payments for police participation in federal law enforcement cases. Beginning in FY11, the County began receiving reimbursement of the issuer subsidy for bonds issued through the federal American Recovery and Reinvestment Act (ARRA) of 2009. Revenue from this source in FY12 should be \$5.8 million.

LICENSES & PERMITS

These fees are charges applied against select businesses and activities usually associated with the licensing and regulation of the activity. The County charges for issuing over 30 different licenses including building permits, electrical inspection permits, and licenses on amusement devices.

The Rental Registration was implemented County-wide in FY 2009 and is on a 3-year cycle. This requires owners of buildings with one to six dwelling units to register with Baltimore

County. The program, with licenses priced at \$40 and \$50 based on the number of units, was established to provide increased enforcement of County codes and regulations.

FINES

A small portion of General Funds are generated from the charges for violations to County regulations. The major component of this category is parking fines. Funds in this category are also derived from the forfeiture of properties seized as a result of criminal activity and from animal control violations. In late FY 1999, the County implemented a program to reduce the number of false burglar alarms in the County by requiring registration of all alarm systems and imposing a fine on system users who have three or more false alarms in a 12-month period. This program has been successful in not only reducing lost police officer time, but also altering the behavior of some of the worst violators. Another police oriented fine is a traffic enforcement program that should curtail red light violations. The speed enforcement camera program that was implemented in FY 2011 in various school districts is not reflected here because it is a restricted Special Fund revenue source.

Revenue (\$ in Millions)	FY 2010 Actual	FY 2011 Budget	FY 2011 Revenue	FY 2012 Budget	% Inc/(Dec)
Parking Fines	\$1.9	\$1.8	\$2.0	\$2.1	5.0%
False Alarm Citations	0.383	0.400	0.400	0.400	0.0%
Red Light Citations	0.039	0.100	0.044	0.100	127.3%
Other	1.4	1.1	1.3	1.2	-4.5%
	\$3.7	\$3.4	\$3.7	\$3.8	2.7%

USE OF MONEY & PROPERTY

This category reflects income generated from the short-term investment of available County funds. The average return-on-investment (ROI) projected for FY12 of 0.50% is a minor increase over the .33% and .30% experienced in FY10 and FY11, respectively. Due to a projected slower drawdown of funds by the Capital Budget, the average portfolio size in FY 12 should grow from \$260.8 million to \$332.7 million, thus generating additional investment income.

Revenue (\$ in Millions)	FY 2010 Actual	FY 2011 Budget	FY 2011 Revenue	FY 2012 Budget	% Inc/(Dec)
Investment Income	\$0.93	\$4.10	\$0.78	\$1.67	115.2%

CHARGES FOR CURRENT SERVICES

User fees and charges for County services can be divided into major groupings of General Government, Recreation, and Health & Human Services. The prominent fees in the first group are Fire Inspection Fees, Development Fees, and Lien Certificates. Recreation Fees are collected at the County's 3 beaches, fishing center at Loch Raven Reservoir, and the Oregon Ridge Lodge.

Included in the third group are Tipping Fees paid by commercial haulers at the County landfill and Medicare reimbursements for services provided by the County Health Department.

Revenue (\$ in Millions)	FY 2010 Actual	FY 2011 Budget	FY 2011 Revenue	FY 2012 Budget	% Inc/(Dec)
Lien Certificates	\$0.88	\$0.80	\$0.80	\$0.89	11.8%
Development Fees	\$0.64	\$0.60	\$0.56	\$0.58	3.6%
Recreation Fees	\$0.76	\$0.77	\$0.69	\$0.75	8.4%
Home Health Services	\$0.86	\$0.95	\$0.65	\$0.65	0.0%
Landfill Charges	\$1.52	\$2.09	\$2.37	\$2.37	0.0%
Other Services	\$4.85	\$4.54	\$4.63	\$5.16	11.4%
	\$9.50	\$9.74	\$9.70	\$10.40	7.2%

OTHER REVENUE

Other revenue is a category of revenue sources that do not conform to any other class. In FY 2012, the major share of this category will be attributable to reimbursement to the General Fund for costs incurred on behalf of the Metropolitan District (17%) and the franchise fees paid by two local cable television companies (45%), miscellaneous receipts (11%) and facilities/tower rentals (14%). The jump in revenue from FY 2011 from \$4.8 million to \$18.9 million in miscellaneous receipts was made up of money from a premium discount from bond sales and snow removal costs that were reimbursed from Federal Emergency Management Agency (FEMA).

Revenue (\$ in Millions)	FY 2010 Actual	FY 2011 Budget	FY 2011 Revenue	FY 2012 Budget	% Inc/(Dec)
Metro District Reimbursement	\$4.6	\$4.4	\$4.6	\$4.9	6.3%
Cable TV Franchise	12.2	12.2	12.2	12.9	5.0%
Miscellaneous	3.0	4.8	18.9	3.2	-83.1%
Grant Reimbursement	1.6	1.3	1.6	1.6	1.3%
Facility & Tower Rentals	5.3	3.4	4.0	4.0	0.5%
Other Receipts	0.7	1.9	2.8	2.2	-23.3%
	\$27.3	\$28.0	\$44.1	\$28.7	-35.0%

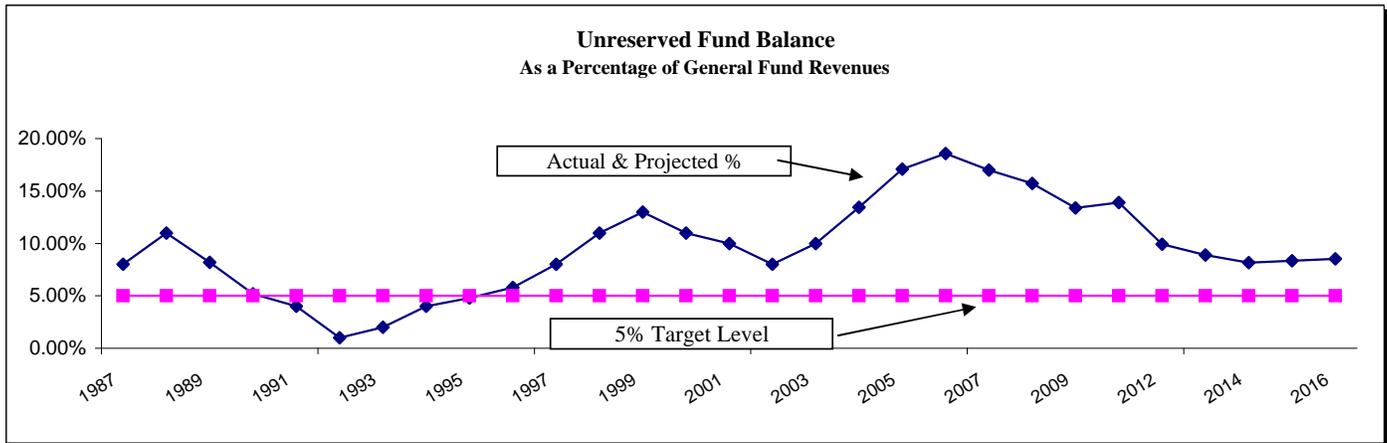
APPROPRIATION FROM FUND BALANCE

The appropriation from Fund Balance is not a revenue, but it is a source of funding for the budget. Therefore an analysis of its status is needed when analyzing the County's revenue choices for the upcoming fiscal year.

The FY 2011 Fund Balance is projected to be \$213,744,221. All interest earnings of the account accrue to the account. Therefore, at the end of FY 2011, \$253,071 will be transferred from the ending balance to the Economic Stabilization Reserve Account (RSRA). Also, in accordance with provisions of the Baltimore County Code, any ending balance will lapse into the RSRA so that funds in the account can equal 5% of the FY 2011 revenue budget. However, because the account, following the transfer of interest earnings would already hold \$84.6 million or 5.5% of the FY 2011 revenue budget, no transfer is required. After the transfer to the RSRA, \$129,134,078 will be the ending FY 2011 unappropriated balance available for funding FY 2012. Only \$60,568,097 of these funds will be appropriated in FY 2012 to support the operating budget as adopted.

The RSRA was established within the General Fund as a "rainy day fund" to protect the County from future economic downturns which result in major revenue shortfalls or other fiscal emergencies. The RSRA was established in 1992 with a minimum required balance set at 3% of the expenditure budget, but the County had previously maintained a higher 5% of revenues target for fund balance at fiscal year end and continued to do so. Many credit analysts feel that a Triple-A rated county should have an ending fund balance that is at least 5% of budget. This long established County financial guideline was codified by raising the account's minimum 5% of the revenue budget starting in FY 2007. The accumulated balance of the RSRA at the end of FY 2012 is projected to be, following the interest transfer, \$85,033,194, or 5.5% of the FY 2012 revenue budget. The FY 2012 budget does not include an appropriation to the RSRA. Including the net FY 2012 surplus of \$68,142,930, the total FY 2012 ending unappropriated fund balance is estimated to be \$153,176,124 or 9.9% of revenues (please see Exhibit "H" for more detail).

MULTI - YEAR OUTLOOK FY 2012 - FY 2016



The available balance is the amount of funds which readily can be used to meet normal budget obligations. The Revenue Stabilization Account (RSRA) is a designated cash reserved which, at year end, is maintained at a level equivalent to 5% of budgeted revenues. It can be utilized to eliminate a deficit which could develop due to a severe revenue shortfall. When combined, the two comprise the Unreserved General Fund Balance and represent the total amount of resources that could be used in an emergency.

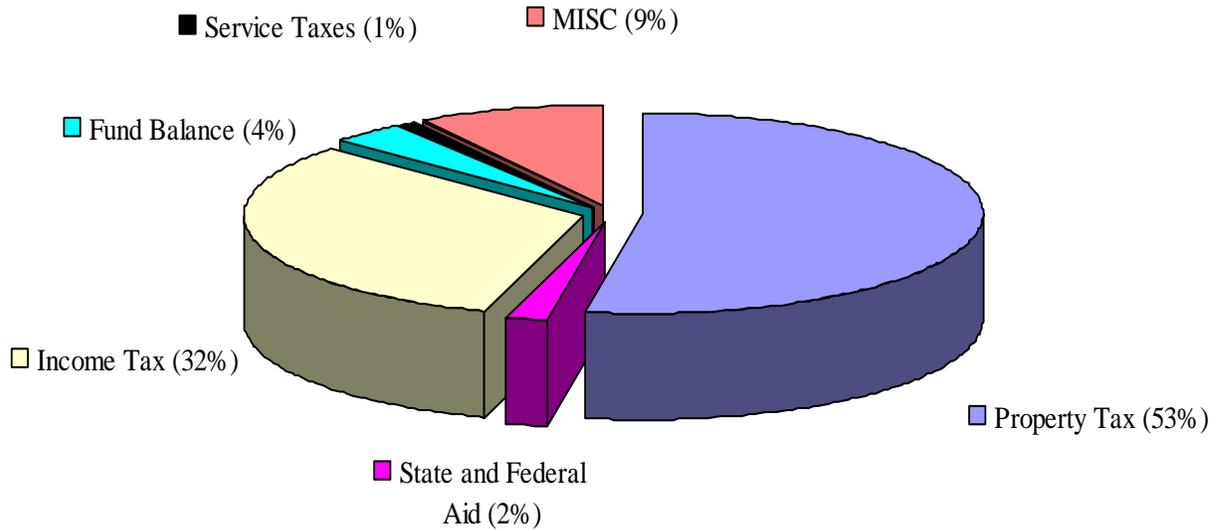
(In Millions \$)	Available Balance at July 1	Revenues & Reserve Adjustments	Expenditures	Transfer to Stabilization Account	(A) Available Balance at June 30	(B) Revenue Stabilization Account	(A) + (B) Combined Unreserved Balance
FY 2004	59.5	1,290.3	(1,242.5)	(0.7)	106.6	66.7	173.3
FY 2005	106.6	1,390.0	(1,325.9)	(1.4)	169.3	68.1	237.4
FY 2006	169.3	1,504.5	(1,462.2)	(7.9)	203.6	76.0	279.6
FY 2007	203.6	1,596.5	(1,604.7)	(4.0)	191.4	80.0	271.4
FY 2008	191.4	1,641.0	(1,654.5)	(3.0)	175.0	82.9	257.9
FY 2009	175.0	1,637.2	(1,676.2)	(1.1)	134.8	84.1	218.9
FY 2010	134.8	1,471.8	(1,487.7)	(0.3)	118.6	84.3	202.9
FY 2011	118.6	1,537.5	(1,580.2)	(0.6)	128.8	85.0	213.8
FY 2012	128.8	1,543.2	(1,603.8)	(0.8)	67.4	85.8	153.2
FY 2013	67.4	1,594.0	(1,605.3)	(1.7)	54.4	87.5	141.9
FY 2014	54.4	1,679.3	(1,684.2)	(2.2)	47.3	89.7	137.0
FY 2015	47.3	1,745.4	(1,736.9)	(2.7)	53.1	92.4	145.5
FY 2016	53.1	1,802.5	(1,794.1)	(2.8)	58.7	95.2	153.9

The five year outlook for revenues and expenditures indicates:

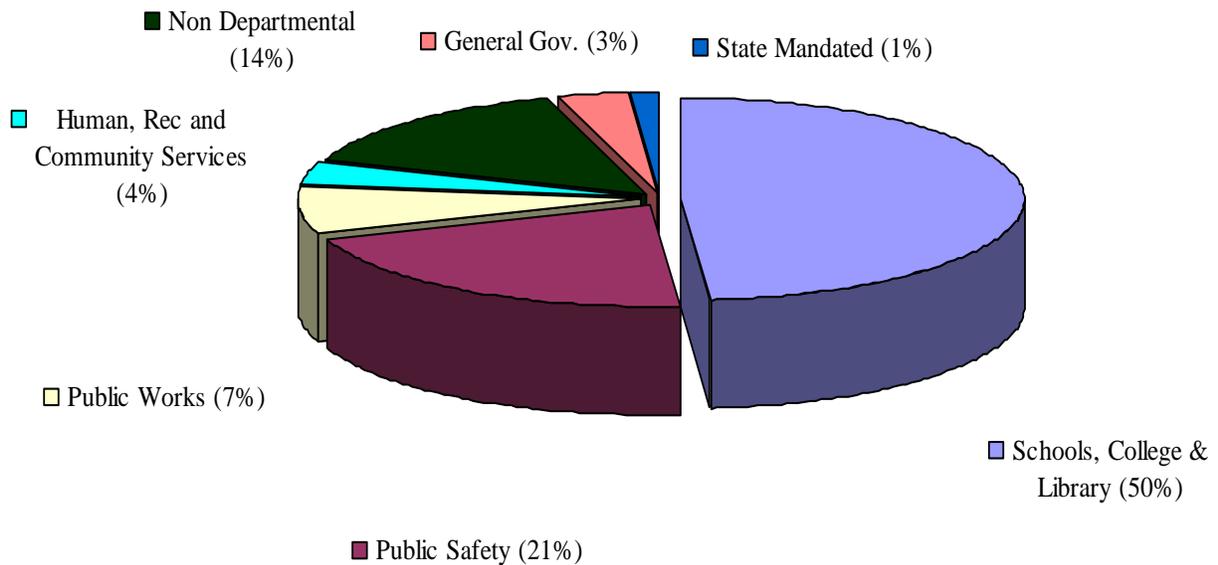
- * Fund balances (\$ millions) will stabilize around 7% of revenues, above the target level, due to volatility in State aid.
- * Loss of Federal Stimulus Aid for education in FY 2012 and payments of \$5.3 million per year to the State, starting in FY 2013, to cover their FY 2009 budget deficit.
- * OPEB in FY 2012 to remain flat.
- * The forecast assumes no cost-of-living salary adjustments. It does assume annual merit and longevity increments. Adjustments have been made for cost increases in certain built-in items such as employee benefits, utilities, and debt services, as well as a small inflationary growth in other cost items. Funding for maintenance-of-effort provisions in the public school and community college have been included.
- * Current expense contribution to the Capital Budget is \$.6 million in FY 2012.

**BALTIMORE COUNTY FY 2012 GENERAL FUND OPERATING BUDGET
\$ 1.603 BILLION**

General Fund Revenue



General Fund Expense by Area



FY 2012 GENERAL FUND BUDGET BREAKDOWN

<u>Agency</u>	<u>FY 2011 Adjusted</u>	<u>FY 2012 Appropriation</u>	<u>\$ Increase/ (Decrease)</u>	<u>% Change</u>
General Government				
County Executive	\$996,803	\$995,735	-\$1,068	-0.11%
Office of Budget & Finance	11,558,289	9,675,734	-1,882,555	-16.29%
Administrative Officer	2,016,831	1,387,857	-628,974	-31.19%
Vehicle Operations Maintenance	1,295,000	1,295,000	0	0.00%
Office of Law	2,334,302	2,980,307	646,005	27.67%
Office of Planning	3,467,565	3,461,260	-6,305	-0.18%
Office of Human Resources	2,233,800	2,499,676	265,876	11.90%
Permits, Approvals & Inspections	8,223,149	8,982,086	758,937	9.23%
County Council	1,883,193	1,936,657	53,464	2.84%
County Auditor	1,592,088	1,606,258	14,170	0.89%
Board of Appeals	251,225	218,156	-33,069	-13.16%
Office of Information Technology	18,511,174	18,755,073	243,899	1.32%
Public Works	130,904,124	119,750,288	-11,153,836	-8.52%
Health and Human Services				
Department of Health	18,378,014	20,130,295	1,752,281	9.53%
Department of Social Services	6,587,613	6,521,721	-65,892	-1.00%
Department of Aging	5,860,038	5,618,585	-241,453	-4.12%
Environmental Protection & Sustainability	7,592,622	5,759,161	-1,833,461	-24.15%
Culture and Leisure Services				
Department of Recreation and Parks	16,800,715	17,757,983	957,268	5.70%
Organization Contributions	7,288,931	6,930,881	-358,050	-4.91%
Economic Development	2,152,346	1,641,919	-510,427	-23.71%
Subtotal	249,927,822	237,904,632	-12,023,190	-4.81%
State Mandated Agencies				
Circuit Court	5,056,163	4,497,812	-558,351	-11.04%
Orphans Court	206,520	199,470	-7,050	-3.41%
State's Attorney	8,423,086	8,280,971	-142,115	-1.69%
County Sheriff	5,675,910	5,684,820	8,910	0.16%
UM Cooperative Extension	256,425	248,347	-8,078	-3.15%
Board of Elections	5,190,019	3,976,304	-1,213,715	-23.39%
Subtotal	24,808,123	22,887,724	-1,920,399	-7.74%
Public Safety				
Department of Corrections	34,572,646	34,511,918	-60,728	-0.18%
Emergency Communications Center	11,346,499	11,131,311	-215,188	-1.90%
Police Department	193,506,167	193,214,666	-291,501	-0.15%
Fire Department	92,885,750	92,288,954	-596,796	-0.64%
Subtotal	332,311,062	331,146,849	-1,164,213	-0.35%
Education				
Community College	43,831,345	44,257,668	426,323	0.97%
Department of Education	693,784,390	701,386,889	7,602,499	1.10%
School Capital & One Time	1,720,000	1,595,410	-124,590	-7.24%
Department of Libraries	33,615,882	34,070,272	454,390	1.35%
Subtotal	772,951,617	781,310,239	8,358,622	1.08%
Non Departmental				
Debt Service	73,829,162	76,598,024	2,768,862	3.75%
Retirement and Social Security	71,499,011	76,933,463	5,434,452	7.60%
Insurance Contributions	69,558,345	68,574,811	-983,534	-1.41%
Reserve for Contingencies	1,000,000	1,000,000	0	0.00%
Contribution to Capital Budget (PAYGO)	2,600,000	636,805	-1,963,195	-75.51%
Local Share	7,364,366	6,792,237	-572,129	-7.77%
Subtotal	225,850,884	230,535,340	4,684,456	2.07%
GRAND TOTAL	\$1,605,849,508	\$1,603,784,784	-\$2,064,724	-0.13%

Note: Reflects various organizational changes that took place during FY 2011 and FY 2012.

**FORECAST OF THE SPENDING AFFORDABILITY
FISCAL YEAR 2012 GUIDELINE**

	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>
General Fund Operating Budget Appropriations	\$ 1,600,149,508 (A)	\$ 1,603,784,784
Snow Supplement	5,700,000	
Adjustments		
Selected Non-County Funds		
Local Share - State & Federal Grants	(7,364,366)	(6,792,237)
Education - Federal/Restricted Program	(48,428)	(48,428)
Capital Related Items		
PAYGO (Excluding Operating Costs)	(2,600,000)	(636,805)
Major Equipment	0	0
Reserve Funds		
Economic Stabilization Reserve Fund	0	0
Contingency Reserve	(1,000,000)	(1,000,000)
Adjustments Subtotal	(11,012,794)	(8,477,470)
Other Adjustments		
One-Time Revenues, Costs or Savings - Schools	(1,720,000)	(1,595,410)
One-Time Revenues, Costs or Savings - Snow	(5,700,000)	
Other Adjustments Subtotal	(7,420,000)	(1,595,410)
Total Adjustments	(18,432,794) (B)	(10,072,880)
FY 2011 Adjusted Spending - Base Year (A-B)	1,587,416,714 (C)	
Growth Factor	x	1.0225 (D)
Spending Guideline (Cx D)	\$ 1,623,133,590 (E) \$ 1,593,711,904	
<i>Under/(Over) Guideline</i>		\$ 29,421,686

SPECIAL FUNDS BUDGET OVERVIEW

LIQUOR LICENSE FUND

Like the General Fund, appropriations in this fund lapse into a separate fund balance at the end of each fiscal year. The Fund finances the operating costs of the Liquor Board, but any revenue surpluses may be used to support other government functions. The amount to support other functions continued to decline due to stagnant revenues. License prices as well as the number of licenses issued are controlled by the State. During the 2011 legislative session, a bill to increase various license fees for the sale of alcoholic beverages within the County passed. An annual increase of approximately \$350,000 in fees is anticipated in FY 2012.

OTHER COUNTY GOVERNMENTAL FUNDS

The Gifts and Grants Fund and the Economic Development Financing Fund do not lapse at the end of a fiscal year. Appropriation levels in the Gifts and Grants fund will rise and fall according to the level of aid received, which is primarily from the state and federal government. The Economic Development Fund is dependent upon appropriations from the capital budget and loan repayments.

The largest portion of the Gifts and Grants fund (\$54.4 million, a .36% increase over FY 2011) is allocated to the Housing Office for distribution of Housing Assistance payments for FY 2012. Another key component of this fund is the federal and state aid to the Health Department, totaling \$36.1 million in FY 2012, a 7.6% increase over FY 2011. Aid to Community Development Block Grants will decrease by 28.8% due to the expiration of the Energy Efficiency and Conservation Block Grant and Public Safety aid will increase by 3.81% in FY 2012 due to new Intellectual Property Crimes and Smart Policing grants.

The purpose of the Economic Development Revolving Financing Fund is to provide a variety of loans to qualified businesses so that they can acquire and/or improve real property and/or purchase equipment, in support of the County's overall business attraction and retention mission.

NON-COUNTY GOVERNMENTAL FUNDS

These revenues consist of mainly tuition and intergovernmental aid from the schools, college and library. They do not pass through the County treasury but must receive spending approval from the County Council. Most of the aid is unrestricted, but a large portion of the school funding (\$87.6 million) is limited to certain state or federal initiatives. The largest unrestricted state aid program is the Foundation Formula Aid for primary and secondary education, which totals \$326 million in FY 2012. This is a formula that determines the state's share of a minimum per pupil spending level based on each county's wealth. Other unrestricted aid is given to the schools for transportation, special education, and the special needs of students from economically disadvantaged environments. Enrollment growth in the schools is forecasted to increase by approximately 864 students in FY 2012, or .83%, so these revenues will increase slightly, however, ARRA funding discontinued after FY 2011.

While tuition is a small portion of non-County revenues for the schools, the Community College of Baltimore County (CCBC) depends on student tuition to meet its ongoing operating costs. The traditional community college revenue formula in the State of Maryland is one third of a college operating budget is funded by the County, one third by the State, and one third by tuition and fees, although the balance varies at times. Credit FTE tuition revenues at CCBC increased dramatically - approximately 36% since FY 2006 period. Preliminary FY 2012 credit FTE estimates show a slight increase of approximately 1.4% from the final FY 2011 numbers. During rough economic times, it is not uncommon to see community college enrollments increase as people either leave the workforce or look to further their career skills with additional training.

For the FY 2012, CCBC raised In-County tuition by approximately 3% across the board, i.e., In-County, Out-of-County and Out-of-State tuition. The FY 2012 State aid amount for CCBC was adopted at \$33.7 million, the same as FY 2011.

Other non-County governmental funds include the fines and rentals for the public library, which make up about 43% of the library's non-County budget, as well as the federal government reimbursement for a small portion of Department of Social Service expenses, which are paid directly to the Department.

METROPOLITAN DISTRICT WATER & SEWER ENTERPRISE FUND

The Metropolitan District Enterprise Fund was established in FY 2002 as a result of Governmental Accounting Standards Board (GASB) Statement No. 34, as amended by GASB Statement No. 37, requiring new financial reporting standards for state and local governments. The Metropolitan District Enterprise Fund combines the Metropolitan District Operating and Metropolitan District Capital Projects funds. Prior to FY 2006, the Metropolitan District was considered a special revenue governmental fund and therefore included as an appropriation in the Operating Fund.

The Metropolitan District receives revenues from the net receipts on the sale of water, water service, and sewer service. Such revenues are expended for the maintenance and operation of the water and sewerage system. All rates are reviewed annually on a funds-needs basis and revisions are recommended to the County Executive. The authority for setting water consumption rates rests with Baltimore City's Board of Estimates, based on recommendations submitted by the Baltimore County Director of Public Works. The County increased rates 5% in FY 2003, 10% in FY 2004, 15% in FY 2006, 7.5% in FY 2008, 5% in FY 2009, 5% in FY 2010 and 10% in FY 2011. The rate increases offset projected increases in the County's share of expenditures as estimated by Baltimore City. The authority for setting other Metropolitan District rates lies with the County's executive branch by Executive Order. The County has the right to appeal water and sewer rates to the Public Service Commission of Maryland. New rates take effect on July 1 on the years in which there are increases.

The Metropolitan District also receives the annual front foot assessment charges for water and sewer mains installed that abut properties within the Metropolitan District and charges for connection to the system. The majority of these charges are used to pay debt service on Metropolitan District Bonds outstanding. Representative rates in FY 2012 for the Metropolitan District are set out below:

**Front Foot Assessments
(Assessed over 40 years)**

<u>Property Type</u>		<u>Water</u>	<u>Sewer</u>
Subdivision		@\$1.20	@\$2.00
Agriculture	(150 ft. maximum)	1.20	2.00
Small Acreage	(Up to 200 ft.)	1.20	2.00
	(Next 200 ft.)	0.80	1.35
	(Remainder)	0.40	0.65
Industrial or Commercial		2.30	3.10

Sewer Service Charges for Individually Metered Domiciles:

\$39.48 per 1,000 cu. ft. of water consumption for FY 2012.

Annual Water Distribution Charges:

\$98.11 up to \$30,874.20 per unit, depending on size of meter for FY 2012.

OTHER ENTERPRISE FUNDS

The Baltimore County Public School's Food and Nutrition Fund has an annual budget of \$37.9 million. The Community College's Auxiliary Enterprise program, which consists of the bookstores, food services and child care center operations, has a combined annual budget of \$12.0 million. Like the Metropolitan District, these Enterprise Funds are not appropriated in the Operating Budget, but are included in the Governmental-wide Operating Funds.

Capital Budget and Capital Improvement Program

Overview

The Capital Budget and Capital Improvement Program (CIP) consist of the upcoming fiscal year's appropriation (the "Budget Year") and the succeeding five-year program (the "Program" or "Program Year"). The CIP is reviewed annually and the planned or programmed years are adjusted in response to changing revenue levels and priorities. This is a major means of implementing Baltimore County's goals and priorities for education, community renaissance, environmental protection, as well as many others. The CIP plans for the construction and maintenance of the County's water, sewer and storm drain improvements, roads, bridges, refuse disposal facilities, government buildings, parks, schools and watershed restoration. It identifies the years when the improvements will be undertaken and their funding sources.

Budget Process

Legal Basis

Article VII of the Baltimore County Charter establishes the procedures for the preparation of the county's budget and other fiscal matters. Section 705 relates specifically to the CIP.

Citizen Input Meeting

The CIP begins in October with citizen input meeting held by the Baltimore County Planning Board. Directors from each of the agencies that have a capital budget are also in attendance. Citizens are invited to speak before the board and agency heads, expressing their opinions on specific capital projects and needs. Having the citizen input meeting at the beginning of the process allows each agency to consider citizen requests before they formulate their recommendations for the budget and CIP.

Agency Requests

The Director of Budget and Finance sets target limits for capital projects. At the direction of the County's Administrative Officer, each agency submits project requests for the next six years to the Director of Budget and Finance. After ascertaining that the requests are within the budget office's parameters, a preliminary CIP is forwarded to the Office of Planning.

Planning Board Review and Approval

The Office of Planning distributes the CIP to the Planning Board in January. All requesting agencies come before the Planning Board to present their capital project requests. A subcommittee is then formed to consider the requests and make recommendations to the full board.

The CIP preparation process is a biennial one, because of the need for voter approval of general obligation bonds, which is the primary source of funding for capital projects. In even calendar years, when general elections are held, the Planning Board CIP committee recommends general obligation bond items to be placed on the ballot for referendum in the upcoming November election. The results of the referendum set the budget funding levels for the following two fiscal years. In odd calendar years, the committee reviews only requests for changes to the program due to emergencies or other compelling reasons.

The committee presents its recommendations to the full Planning Board in early March for vote. An opportunity for public comment is a regularly scheduled part of Planning Board meetings.

After approval by the Planning Board, the Director of Planning submits the CIP to the Director of the Budget and Finance.

County Executive Recommendations

The Director of the Budget and Finance reviews the CIP recommendations with the County Administrative Officer. The CIP, along with the current expense budget (or operating budget), is forwarded to the County Executive.

On or before April 16 (75 days prior to the end of the fiscal year) the County Executive submits the operating budget and the capital budget and program to the County Council. The County Executive must also submit a budget message to the County Council.

County Council Review and Adoption

The County Council reviews the budget and holds a public hearing between 7 and 20 days after receiving it from the County Executive. The County Council has the authority to decrease or delete any item in the CIP but cannot increase project amounts or add new projects.

On or before June 1, the County Council adopts the current expense budget and the capital budget for the next fiscal year. The adoption of the budget is known as the Annual Budget and Appropriation Ordinance of Baltimore County. The fiscal year begins on July 1 and ends on June 30.

Sources of Funds

County Funding Sources

General Funds: These funds are derived from tax revenues and are included in both the current expense budget and the capital budget.

Reallocated General Funds: These are General Funds reallocated from one project to another due to schedule changes, changes in priorities, or projects coming in under budget.

Metropolitan Construction Funds: In 1924, by an Act of the General Assembly of Maryland, the Metropolitan District was established to supply water and to provide sewerage and drainage systems to the residents of Baltimore County. These funds are from various charges assessed against customers of the Metropolitan District.

Reallocated Metropolitan Funds: These are Metropolitan Construction Funds reallocated from one project to another because of schedule changes, changes in priorities, or projects coming in under budget.

General Obligation Bonds: Bonds are borrowed funds. “General Obligation” means that the redemption of bonds and payment of interest is guaranteed by the full faith and credit and unlimited taxing power of the County. Before these bonds may be issued, they must be approved at a referendum held in each election year, approved by County Council as a funding source in the budget year and further approved at the time of actual issuance by a bond ordinance. Bonds are the primary source of capital financing.

Metropolitan Bonds: Metropolitan District Bonds are the same as General Obligation Bonds except that they are not required to be approved at referendum. Repayment of principal and interest comes from Metropolitan District funds.

Outside Funding Sources

CDBG: Federal legislation enacted in 1974 combines six previous grant programs (urban renewal, model cities, neighborhood facilities, open space, historical preservation, and water and sewer) into a single block grant. The block grant can be used at the discretion of the local government for broad community development programs, with priorities and funding levels established by the local governments.

Program Open Space: These funds are to support recreation opportunities and come from the State of Maryland through the collection of the State Transfer Tax on real property.

State Waterway Improvement Fund: Funds provided by Department of Natural Resources for improvements related to storm water and waterways.

State Aid: State funds to assist Baltimore County in the financing of various capital projects.

Developer’s Responsibility: Developer’s contributions that are applied to projects that provide facilities in approved subdivisions. The developer’s contributions represent the developer’s portion of the cost of the project.

Petitioner's Responsibility: This fund is the contributions made by the petitioner who request a project be done by Baltimore County.

County Agricultural Preservation Tax: The County's share of the state agricultural transfer tax that is assessed on an agriculturally used property when the use is changed to non-agricultural.

Local Open Space Waiver Fees: Fees paid by developers to Baltimore County during the development process when the amount of required open space is less than 1/2 an acre and not adjacent to existing parkland.

Other: There are various other outside funding sources which may become available from time to time. When amounts are material, identifiable, and predictable, they will be cited as sources of funding in the capital budget.

Biennial Bond Referendum

The Baltimore County Charter establishes the procedures for the submission of items for referendum. The Borrowing Questions to authorize the issuance of bonds are placed on the ballot in the November general election for voter approval. In Baltimore County, there is a general election every even numbered year.

At the direction of the County's Administrative Officer, the Director of Planning submits the Planning Board's referendum recommendations to the Director of the Budget and Finance, who reviews them with the County Administrative Officer. After the review, and with consideration given to conformance with the existing capital program, the borrowing plan is submitted to the County Executive. The County Executive reviews the plan, makes adjustments if necessary, and forwards it to the County Council. The Council approves the plan as Bond Ordinances, which are specific to the classification of projects (for example, schools, streets, parks, etc.), for placement on the ballot. The County Council has the authority to decrease or delete any item, but cannot increase project amounts or add projects.

Capital Project Evaluation Criteria

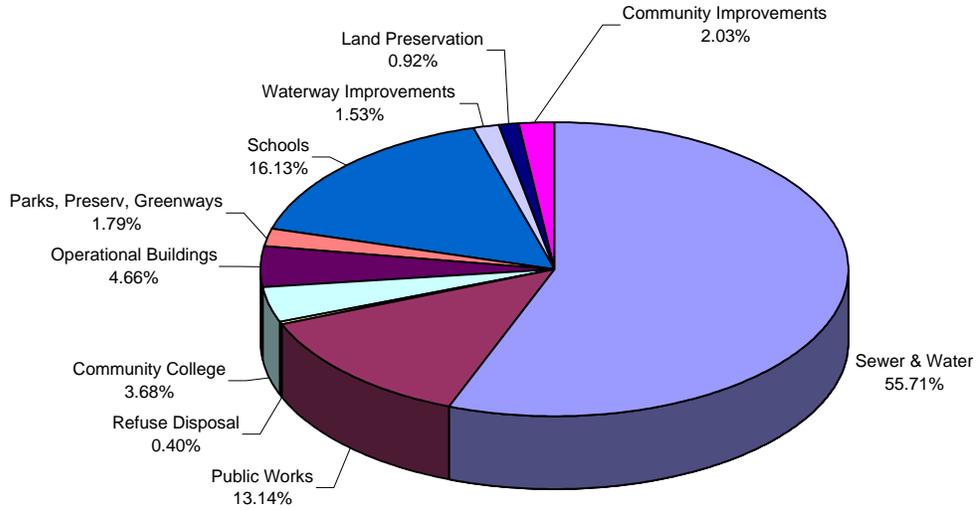
In evaluating the merit of a capital project request, the following questions can be asked:

- Does this project fit within the guidelines of the Baltimore County Master Plan and its amendments?
- Does this project fit within the guidelines of the State's Smart Growth initiative?
- Is this project necessary to continue or improve public safety and the health of Baltimore County residents?
- Will the impacted community be supportive of this project?

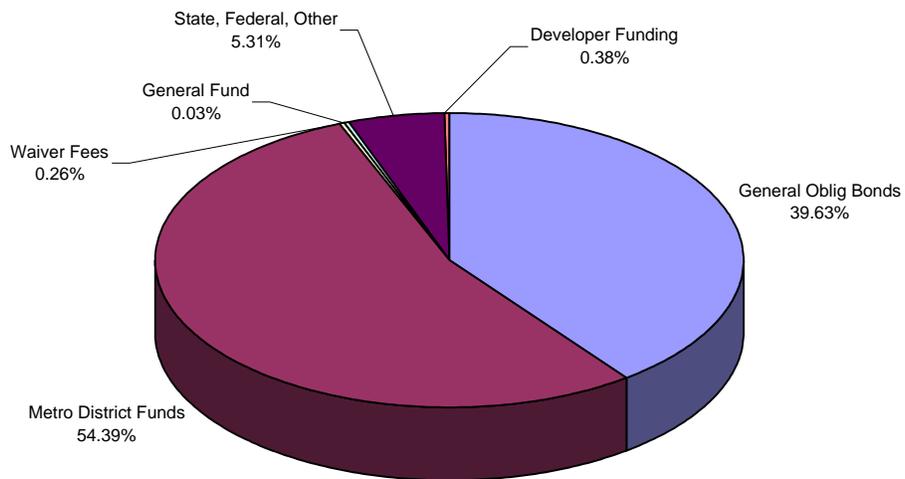
- Does this project serve to protect or enhance the environment?
- Is the timing for this project appropriate?
- Will this project help to leverage non-County funds, thus increasing the efficiency of local government services?
- Is this project necessary to comply with federal and State mandates?
- Does this project enhance or strengthen communities and neighborhoods?
- Does this project serve to repair or replace an existing deteriorated facility?
- Is this project part of a systematic replacement strategy that will provide a long-term upgrade of public facilities?
- Will this project improve the operating efficiency of a County agency, perhaps by reducing future operating budgets?
- Is this project coordinated in its scheduling with other related capital projects?
- Does this project support or strengthen Baltimore County's economy?

FY 2012 - FY 2017 SIX-YEAR CAPITAL PROGRAM
 \$1,948,426,360

APPROPRIATIONS



FUNDING SOURCES



Capital Budget and Program

APPROPRIATIONS (IN THOUSANDS \$)	FY12 Program	FY13 Program	FY14 Program	FY15 Program	FY16 Program	FY17 Program	FY12 - FY17 Program	% of 6 year Total
Sewer & Water	358,580	0	363,452	0	363,500	0	1,085,532	55.7%
Public Works	78,712	0	75,385	0	101,965	0	256,062	13.1%
Refuse Disposal	6,114	0	760	0	1,000	0	7,874	0.4%
Operational Buildings	34,751	0	28,702	0	27,258	0	90,711	4.7%
Schools	104,528	0	109,740	0	100,000	0	314,268	16.1%
Community College	32,335	0	21,000	0	18,350	0	71,685	3.7%
Parks, Preserv. & Greenways	8,750	0	10,425	0	15,750	0	34,925	1.8%
Waterway Improvement	11,533	0	10,021	0	8,196	0	29,750	1.5%
Other Classifications	24,193	0	23,926	0	9,500	0	57,619	3.0%
TOTAL	659,496	0	643,411	0	645,519	0	1,948,426	100.0%
RESOURCES								
(IN THOUSANDS \$)								
Metro District Funds	347,280	0	358,251	0	354,200	0	1,059,731	54.4%
General Obligation Bonds	266,379	0	255,428	0	250,403	0	772,210	39.6%
General Funds	637	0	0	0	0	0	637	0.0%
Developer Funding	4,300	0	1,600	0	1,600	0	7,500	0.4%
State, Federal, Other	40,900	0	28,132	0	39,316	0	108,348	5.6%
TOTAL	659,496	0	643,411	0	645,519	0	1,948,426	100.0%

Resources in FY12 include \$510,000 and \$437,437 of reallocated General and Metro bonds, respectively, that may be available for many reasons including prior project completion, actual construction cost lower than estimated, and project delays or deletions.

CIP Highlights

Metropolitan Sewer and Water District

Under the Metropolitan District Act, the Baltimore County Metropolitan Sewer and Water Operating District (the "Metro District") was created as a separate and financially self-supporting entity under the jurisdiction of the County to supply water and to provide sewer and wastewater systems to residents of the County living within certain prescribed areas primarily in the most densely populated areas. The extension of these boundaries is subject to the approval of the County Council with the consent and approval of the Mayor and City Council of Baltimore. The Department of Public Works



under the direction of the County Administrative Officer carries out the administration of the Metropolitan District. The Metro District has its own revenue and bond issuance powers, subject to authorization by the County Council. The Metropolitan District Act requires the City of Baltimore (the "City") to provide water to the Metro District at cost. Although the Metro District constructs water facilities within its boundaries, under

an agreement between the City and the County, the City maintains and operates the facilities at cost, including billing and collecting water usage. Under said agreements, the City and the County have also agreed to pay for certain new capital projects and the repair and enlargement of additions or improvements to certain existing water facilities on a specified pro-rata basis. In addition, the County, from time to time, has entered into agreements with adjacent Anne Arundel and Howard counties under which, certain of the County's water facilities are made available to each of said counties. For such use, these other jurisdictions have agreed to pay for a pro-rata share of capital and operating costs.

The County's sewer system consists of a conveyance system of approximately 3,142 miles of lateral pipes and main lines and some 116 sewerage pumping stations. All wastewater is pumped to one of two wastewater treatment plants - The Back River WWTP and the Patapsco WWTP. These plants are owned and operated by the City of Baltimore. The City also maintains the water distribution system. However, major capital improvements to the water system required for the County are funded and constructed by the County. In both the sewer and water classifications, a significant portion of capital expenditures involves projects built in conjunction with the City. These include expansion of and improvements to the Patapsco WWTP and major improvements to the treatment process at the Back River facility.



Overall, in the FY12 CIP there are 18 individual items of work, budgeted at a total estimated cost of \$1,085,531,715 in fiscal years 2012 through 2017.

Capital expenditures within the Metro District are made to expand the system or to maintain or upgrade its performance or capabilities. The system is continually being

CIP Highlights

(Continued)

expanded both geographically and in terms of its overall capacity to accommodate new development or to add existing homes not previously connected. The boundaries of the District are sometimes expanded when adjacent development occurs and such expansion is within overall limits set by the County's Ten-Year Water and Sewer Plan. Total funding to expand the overall size and capacity of the system is \$37,737,000 (3.5% of the total) for the CIP. Because the expansion is small relative to the total system, this expansion will have only a slight impact on operating cost.

The Metro District also has funds appropriated and programmed for continuous upgrade and capital maintenance of the conveyance system, pumping stations and operational buildings. Total funding in the CIP for such maintenance and upgrades is \$1,047,794,715. Such capital maintenance and upgrades will reduce future operational costs.



The Metro District is operated like a regulated utility company. However, instead of using a quasi public commission or appointed authority, the system is managed, financed and operated directly by Baltimore County. The County Charter states that all funds expended by the County must be appropriated and be contained in an operating or capital budget that has been approved by County Council. Therefore, the Metro District's CIP is part of the overall County CIP.

Funding for important projects in the Metro District include \$317,540,437 for projects done in conjunction with the City of Baltimore. These are projects built by the City, but which wholly or partially benefit the County. The portion of the project that benefits the County is the basis of the cost for which the County is responsible. These projects include improvements and modifications (most of which are mandated by Federal and State government to improve the quality of the treated wastewater) to Back River and Patapsco wastewater treatment plants, major water pumping and filtration facilities and ongoing capital maintenance requirements. Approximately 29% of all the funding for the Metro District is for City/County joint use projects.

Public Works

The Public Works classification of the CIP is divided into three sections: storm drains, streets and highways, and bridges. The general responsibility of each section is outlined below.

Storm Drains

- Correct flooding of streets, homes and other private property caused by lack of or inadequate public storm drains.
- Replace and repair existing storm drains.
- Extend existing systems to accommodate new development.

CIP Highlights

(Continued)

Streets and Highways

- Upgrade existing roadways and construct new roadways to improve safety and traffic carrying capacity and to accommodate new development.
- Major maintenance and repair of existing roadways.
- Construct and repair alleys, sidewalks, curbs and gutters.

Bridges

- Repair and strengthening of existing bridges.
- Widen existing bridges to accommodate increased traffic (new bridges are often built in conjunction with street and highway projects).

There are 41 individual projects on the Public Works classification of the FY12 CIP. These projects are estimated to cost \$256,062,500 in fiscal years 2012 through 2017.

In the Storm Drain classification there are 8 individual projects totaling \$22,187,500 over the six-year period covered by the CIP. These projects consist of capital maintenance and upgrade of the existing system and installation of additional systems in new subdivisions or in older areas that were originally constructed without storm drains. The current system contains approximately 902 miles of storm drains that are estimated to cost \$583,611 or \$647 per mile per year to maintain. These additional systems will require maintenance. Although the number of miles which will be added is fairly unpredictable, assuming eleven miles per year is added to the system, maintenance costs are estimated to increase \$7,117 per year.



In the streets and highways classification, there are 21 individual projects totaling \$183,070,000 over the six-year funding period. This classification houses appropriations for construction of new roads to accommodate new developments, promote economic growth and relieve traffic congestion. It also provides funds for the maintenance of more than 2,600 miles of existing roadway for which the County is responsible. There are also funds for roadway widening, installation of sidewalk, curb and gutter, correction of limited sight distance and other upgrades to the existing road network.

The FY11 cost of roadway maintenance is estimated at \$150,000 per mile. Although the rate at which new roads are added to the network are unpredictable and depend on, among other things, the general level of economic activity, assuming 10 miles of roadway added each year, operational cost would increase approximately \$1,500,000 per year (snow removal cost is approximately \$4,312 per mile for FY11).

CIP Highlights

(Continued)

Capital maintenance and upgrade (widening, signalization, intersection improvements, etc.) requirements for the County's road network are substantial. Contained in the capital program is \$179,870,000 for maintenance and upgrade of the system. Included in this amount is \$65,100,000 which will resurface approximately 360 miles (13% total County road network) of roads in the County over the six-year period covered by the CIP. The budget also contains \$5,000,000 for reconstruction of concrete alleys. There are approximately 940 individual alleys in the County measuring some 115 miles in combined length. In addition to alleys and resurfacing there is \$19,500,000 for repair and replacement of deteriorated sidewalk, curb and gutter.



CIP appropriations and programmed funds for resurfacing, alley reconstruction, sidewalk, curb and gutter total \$89,600,000 or 48.9% of the overall roadway CIP. These expenditures to resurface and reconstruct deteriorating infrastructure will reduce operational costs associated with maintaining the aging infrastructure which grow over time.

Roadway capital budget resources will also be used to upgrade existing roads and intersections in order to increase their capacity, realign them for safety reasons or otherwise improve such roads and intersections. The CIP contains \$90,020,000 (49.2% of the total Highways CIP) for this purpose. Since these capital projects consist primarily of widening existing roadway, they will have a minimal effect on overall operational cost.

The Bridges classification contains 12 individual bridge maintenance and upgrade projects. New bridges in the County are built as part of the associated new road project. The estimate cost over the next six years of the project in this classification is \$50,805,000. These projects will have no effect on operational cost.



Refuse Disposal Facilities



This classification funds the capping of closed landfills, the construction of leachate control and treatment systems and the ongoing construction of new landfill cells at Eastern Sanitary Landfill (ESL). The total CIP for this classification is \$7,874,000.

Capital expenditures in this classification have no effect on operating budget expenditures.

CIP Highlights

(Continued)

Community College

The County funds the majority of construction and capital maintenance within the Community College of Baltimore County system with most other funding assistance coming from the State. Of the \$71,685,000 contained in the CIP, \$23,600,000 or 33% is for capital maintenance of existing facilities. The remaining \$48,085,000 will fund new buildings and renovations and additions to existing buildings. Included in this budget is a project to convert the old Catonsville campus library into a new Science, Technology, and Mathematics (STEM) facility. This project will alleviate deficiencies in classroom and laboratory space with renovation of 48,425 square feet of existing space and expansion of the facility with an addition.



In the FY12 CIP, the State is programmed to contribute 29% or \$20,550,000 of the total six-year expenditure plan. The Community Colleges operating expenses are funded using County funds, State funds and tuition revenue.

Operational Buildings

This classification of capital projects covers construction of new buildings as well as capital maintenance and renovation of the existing physical plant including ancillary buildings and grounds, underground storage tanks, fencing, parking lots, lighting and landscaping. Moreover, this classification funds computerization and automation of various County functions to increase productivity and enhance customer service.



The total six-year CIP contains \$90,711,045 for Operational Buildings consisting of \$69,320,000 for maintenance and renovations, \$4,500,000 for a new fire station, and \$13,854,240 for replacement of the emergency communications system and \$3,036,805 for technology enhancements.

A significant component of the technology enhancements is the One Maryland – Broadband Project. The annual operating cost saving is projected to be \$1.7M starting FY13. There is an estimated \$600,000 savings in leased line replacements with the 114 sites listed within the project. The County is currently piloting VoIP and plans to begin rollout of the system 2nd Quarter FY12. It is anticipated that phone line costs will be reduced by \$500,000 a year within 3 years.

CIP Highlights

(Continued)

Finally, the new fire station to be constructed in Towson will replace the current aging facility. As this station is a replacement, adjustments to current operational expenses should be minimal.

Parks, Preservation and Greenways

Construction, property acquisition, and major improvements to the County parks, and playing fields (including those shared with the County school system) fall under this classification. Historic parks and sites and athletic field lighting are covered by this classification as well. Property is also acquired to preserve sensitive natural areas and “green” areas within developed areas.



There are 13 projects contained in the FY12 CIP under this classification totaling \$34,925,000, including \$8,750,000 in the budget year. The CIP includes funds for acquisition, development, renovation, and maintenance of waterfront parks, community and area parks, school recreation centers, and stream valley parks.



Maryland's Program Open Space (POS) supplements the County's efforts by providing funds to acquire land for preservation and for development into active and passive recreational facilities. POS and other State funds account for 40% of the total funding in FY12 through FY17.

Schools

This classification covers construction, renovation and major maintenance of all school buildings including administrative support and maintenance buildings as well as tracks, fields and portable classroom buildings.



Systemic renovations continue to be a priority in the FY12 CIP. The six-year program includes \$184,585,046 for high school renovations, modifications, additions, and replacements. The CIP also includes \$16,000,000 for a new elementary school in a to be determined location and \$12,000,000 to address elementary school overcrowding along the York Road corridor, including an addition to Hampton and Stoneleigh Elementary.

Maintenance projects total \$101,682,954 or 32.4% of the CIP. Included is \$27,261,000 for continuing repair of the County's 276 acres (12,000,000 square feet) of

CIP Highlights

(Continued)

school roofs and \$36,378,000 for major maintenance items such as mechanical systems, electrical systems and plumbing systems.

The CIP totals \$314,268,000 consisting of County bonds. Not reflected in the CIP is FY12 State funding of \$32,000,000 for construction projects.

The systemic renovations of school buildings are expected to create operational saving as energy efficiencies are recognized. The full impact of the savings is under study but currently unavailable.



Community Improvements

This classification provides funding of projects that will provide reinforcement of town and community centers and correct deficiencies in existing urban areas. Additionally, the planning and implementation of improvements to small non-designated commercial revitalization areas are addressed. The CIP six-year program includes \$39,619,100 of which \$17,620,000 is designated for countywide renaissance, and \$15,073,100 is for the Economic Development Financing Fund.



Capital expenditures in this classification have minimal effect on operating budget expenditures.

Waterway Improvement Program

The Waterway Improvement Program is a comprehensive approach to improvement of the County's waterways. It includes streambanks, shorelines, tributaries and wetlands. This classification also provides for dredging of tidal waterways and spurs, construction of and improvements to stormwater management devices, stream restoration and the purchase of land and easements to facilitate these efforts.



The county contains portions of 14 different watersheds. This CIP classification is geared toward comprehensive management of these watersheds. Ultimately, devices will be constructed and stormwater management runoff measures will be implemented which will improve overall water quality of the streams within each of the specific watersheds as well as the Chesapeake Bay. These devices will primarily consist of

CIP Highlights

(Continued)

vegetation and structures designed to keep sediment from entering these streams and protect their banks.

The FY12 CIP contains 12 separate projects totaling \$29,750,000 in bonds, State funds and fees.

Capital expenditures in this classification have no effect on operating budget expenditures.

Land Preservation

This classification houses funds used to purchase property and easements for both the preservation of agricultural land and large tracts of rural land.

Financing sources for this category includes Agricultural Land Transfer Tax that is collected whenever property is sold and converted from an agricultural use to another use. The County has also provided general funds and bonds to supplement these funds.



The FY12 CIP contains \$18,000,000. There are no operating expenses associated with these capital expenditures.

Capital expenditures in this classification have no effect on operating budget expenditures.

BALTIMORE COUNTY, MARYLAND

FY 2012 CAPITAL BUDGET SUMMARY

DISTRIBUTION OF GENERAL OBLIGATION BOND FUNDS

Presented and approved by the Voters of Baltimore County on November 2, 2010. The 2010 Borrowing Referendum totaled \$284,899,480. On November 28, 2010 a supplemental appropriation increased the FY2011 Capital Budget by \$19,030,840. The balance of the Referendum is appropriated in FY2012.

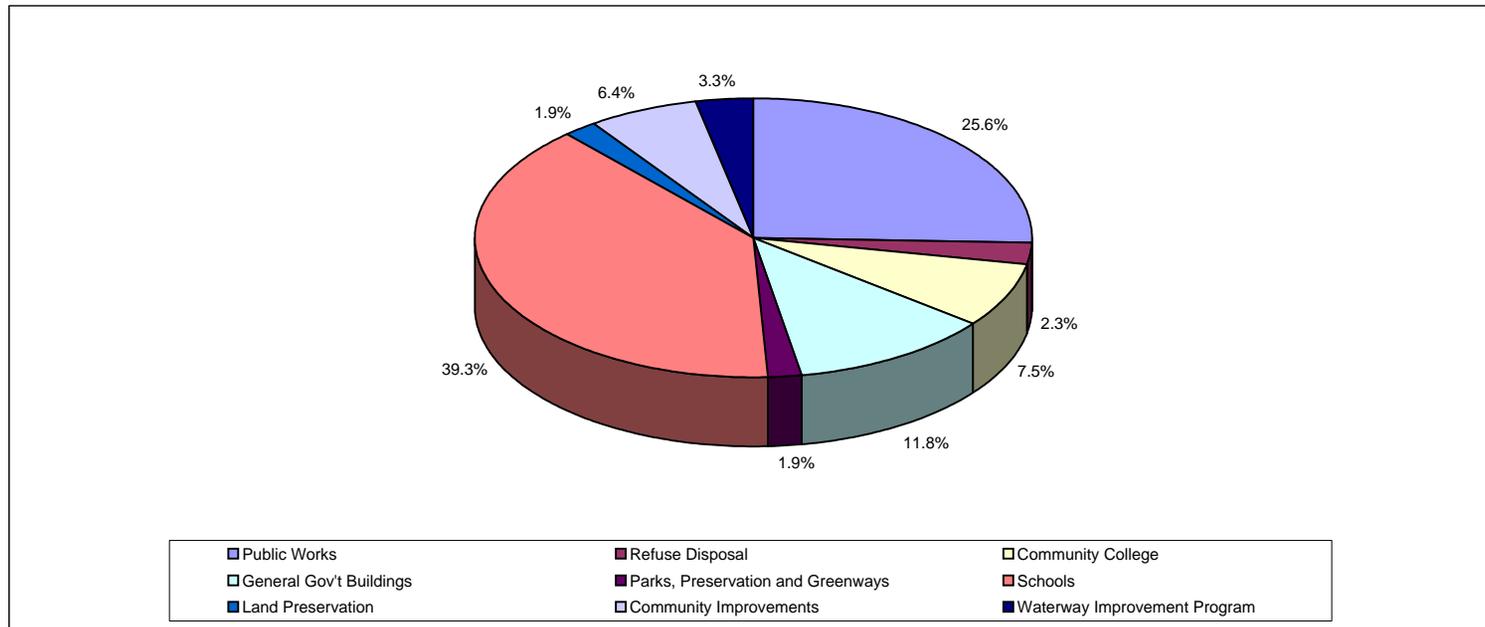
Class Number	Class Title	Amount
04, 05, 07	Public Works (Storm Drains, Streets and Highways, Bridges)	\$68,112,500
08	Refuse Disposal	\$6,114,000
09	Community College	\$20,000,000
10, 20, 30	General Government, Fire, Police, Library, Senior Center and Recreation Buildings	\$31,450,140
12	Parks, Preservation and Greenways	\$5,000,000
13	Schools	\$104,528,000
17	Land Preservation	\$5,000,000
18	Community Improvements	\$17,000,000
21	Waterway Improvement Program	\$8,664,000
	TOTAL GENERAL OBLIGATION BONDS	<u>\$265,868,640</u>

FY 2012 Capital Budget - Bond Distribution for FY 2012 CIP

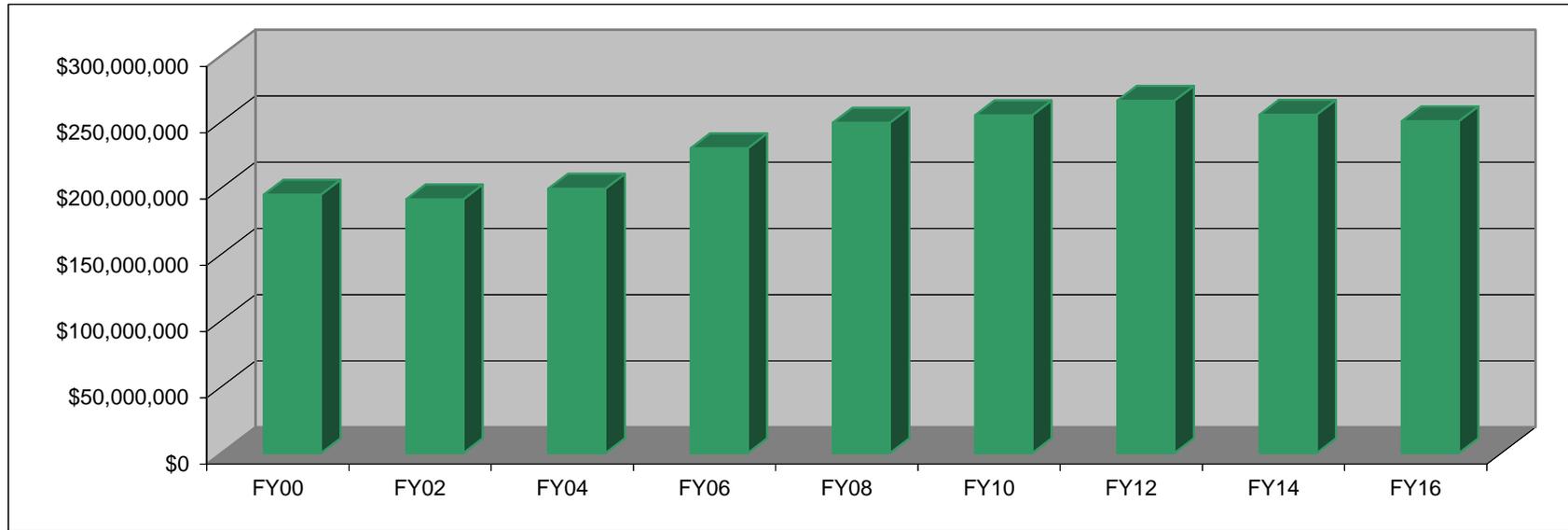
Presented and approved by the Voters of Baltimore County on November 2, 2010. The 2010 Borrowing Referendum totaled \$284,899,480. On November 28, 2010 a supplemental appropriation increased the FY2011 Capital Budget by \$19,030,840. The balance of the Referendum is appropriated in FY2012.

FY 12 Bond

	<u>Amount</u>	
Public Works	\$68,112,500	25.6%
Refuse Disposal	\$6,114,000	2.3%
Community College	\$20,000,000	7.5%
General Gov't Buildings	\$31,450,140	11.8%
Parks, Preservation and Greenways	\$5,000,000	1.9%
Schools	\$104,528,000	39.3%
Land Preservation	\$5,000,000	1.9%
Community Improvements	\$17,000,000	6.4%
Waterway Improvement Program	<u>\$8,664,000</u>	3.3%
	<u>\$265,868,640</u>	



FY12 Capital Budget
Bond Funding History and Program



FY00	FY02	FY04	FY06	FY08	FY10	FY12	FY14	FY16
\$195,144,000	\$191,520,000	\$199,520,000	\$230,000,000	\$249,371,000	\$255,000,000	\$265,868,640	\$255,428,000	\$250,403,000

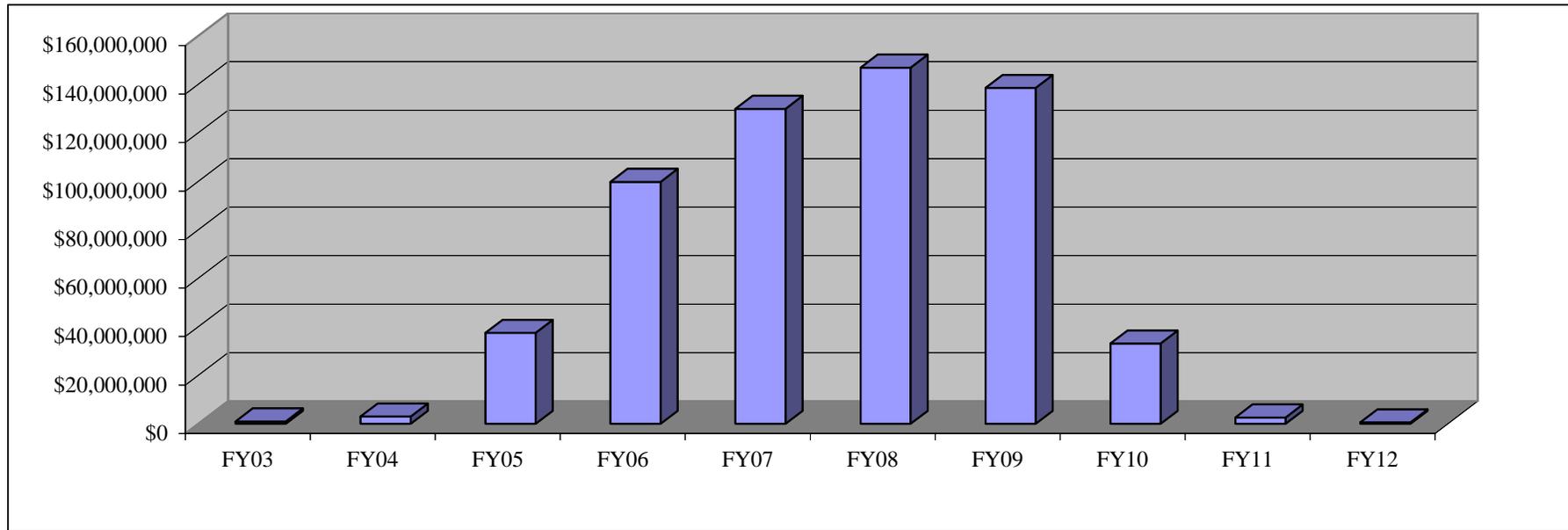
* The approved referendum for FY12 was \$284,899,480, of which \$19,030,840 was appropriated in FY11 with a supplemental appropriation in November, 2010 (Council Bill 90-10).

General Fund Contribution to the Capital Budget

The FY2012 Operating Budget includes General Fund contributions to the Capital Budget in programs entitled "Contributions to Capital Budget". The contribution for General Government County capital projects is in program 001-058-5801 and totals \$636,805. The capital project into which these funds are to be appropriated is as follows:

Class of Projects	Number	Project Title	Amount
Gen. Govt. Bldgs	2100018	Enhanced Productivity Thru Technology	\$636,805
		General Government Subtotal	\$636,805
		Total Contribution to the Capital Budget	<u>\$636,805</u>

FY12 Capital Budget
General Fund History



FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12
\$1,000,000	\$3,045,000	\$37,500,000	\$99,796,000	\$129,938,000	\$146,875,000	\$138,500,000	\$33,122,971	\$2,600,000	\$636,805

* Amounts reflect adopted budgets and do not include supplemental appropriations that may have occurred during the fiscal year.

**Capital Program Impact on Operating Budget
(Selected Projects)**

Project	Description	FY12 Budgeted Amount	FY13 - 17 Capital Program	Operational Impact
City/County Joint Sewer - Use Facilities	This is the County's share of improvements to the system's two major wastewater treatment plants, wastewater pumping stations and other wastewater facilities.	\$50,437,437	\$90,000,000	As wastewater treatment processes improve, treatment costs increase. However, there are offsetting costs to the extent pollution in the Chesapeake Bay is reduced because there is less need to undertake other pollution abatement programs. Other Joint Use projects relate to ongoing capital maintenance, enlarging of pumping capacity and other similar capital improvements. Operating cost and/or savings resulting from these projects is negligible.
Sewer - Main Relining, Rehab & Replacement	As sewer mains age they become less efficient and develop cracks which allow stormwater infiltration. Some of these mains are removed and replaced and some are simply relined in-place with minimal digging.	\$170,670,692	\$382,251,546	These projects have a positive impact on operational costs. The County's share of wastewater treatment cost is based on the percentage of the total amount of wastewater it delivers to the treatment plants. Reducing stormwater infiltration reduces the volume of wastewater conveyed to county pumping stations and city operated treatment plants.
Sewer - Misc. System Improvements	Upgrades to and capital maintenance of facilities such as small pumping stations and force mains. These improvements may include installation of more efficient electric motors, radio telemetry pumping station performance monitoring, electrical panels.	\$39,365,000	\$50,500,000	These projects tend to have a positive impact on operational cost in that they can reduce electricity consumption, prevent overflows and reduce the occurrence of pumping system failures.
Water - Main Replacement and Rehabilitation	This project funds the replacement of deteriorated and inadequate water mains or rehabilitation of old tuberculated water mains.	\$17,500,000	\$40,000,000	These projects have a positive cost impact as they prevent or limit the number of water main breaks that cause the unanticipated reallocation of resources to stop and correct the damaged pipe.
City/County Joint Water - Use Facilities	This is the County's share of improvements to the system's water supply filtration facilities, water pumping stations and other water facilities.	\$53,653,000	\$123,450,000	Joint Use projects relate to ongoing capital maintenance, enlarging of pumping capacity and other similar capital improvements. Operating cost and/or savings resulting from these projects is negligible.

Project	Description	FY12 Budgeted Amount	FY13 - 17 Capital Program	Operational Impact
Storm Drain Repairs and Enhancements	This project funds the repair, improvement, and minor extension of storm drains in established communities to accommodate increased runoff, prevent property damage, or prevent roadway flooding and icing.	\$2,562,500	\$7,825,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.
Roadway Resurfacing	This project funds the annual on-going resurfacing of County roads.	\$25,100,000	\$40,000,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.
Street Rehabilitation	This project covers all street improvements in conjunction with County building projects. It also funds citizen petitioned improvements, rehabilitation in conjunction with major utility work, road failure reconstruction, and miscellaneous improvements.	\$4,325,000	\$20,225,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.
Alley Reconstruction	Alleys are owned by property owners adjacent to the alley. Since they are a right-of-way, the County subsidizes their reconstruction.	\$2,000,000	\$3,000,000	The County is not responsible for snow removal, illumination or maintenance of alleys; therefore, this is no operational cost impact for this project.
Curbs, Gutters, and Sidewalks	This project funds the replacement and repair of deteriorated curbs, gutters, and sidewalks, as well as construction of new sidewalks where needed.	\$5,000,000	\$14,500,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.
Miscellaneous Intersection Improvements	This project will increase capacity and safety along roads and major intersections throughout the County. Road improvements will relieve congested areas as defined as deficient under County law.	\$3,725,000	\$14,800,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.
Owings Mills Blvd - South	This project improves and widens existing roadways and constructs new four lane, with turning lanes and median, roadway from Lyons Mills Rd to Liberty Rd.	\$4,000,000	\$11,000,000	There is no measurable operational impact of this project. The project improves traffic flow of the congested Owings Mills area and provides greater connectivity between residents and businesses in the area to the Liberty Rd. corridor.
Minor Bridge Repair	This project funds emergency bridge repairs and replacement. It also funds the strengthening of existing bridges, and repairing, replacing a maintaining small bridges and retaining walls	\$13,320,000	\$10,885,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.

Project	Description	FY12 Budgeted Amount	FY13 - 17 Capital Program	Operational Impact
Eastern Sanitary Landfill	The project will fund the preparation of a new landfill cell and maintenance of the landfill facilities.	\$5,154,000	\$900,000	Landfill cell capacity to dispose of trash saves on operational costs of having to transfer and dispose of municipal residential trash. Based on the average annual landfilling of approximately 100,000 tons at \$55/tn, savings are \$5.5m per year as long as cell is active.
Enhanced Productivity Thru Technology	This projects funds the computerization and automation of various functions throughout County government to increase productivity and enhance customer service. One significant initiative funded in FY12 is the One Maryland - Broadband Project.	\$3,036,805	\$0	The annual operating cost saving for the One Maryland - Broadband Project is projected to be \$1.7M starting FY13. There is \$600,000 savings in leased line replacements with the 114 sites listed within the project. The County is currently piloting VoIP and plans to begin rollout of the system 2nd Quarter FY12. The plan is to reduce phone line cost by \$500,000 a year within 3 years. The remaining savings can be accomplished by completing connections to many of the 100 schools that will still be on ELAN service after this project. Each site's circuit costs roughly \$6000 annual.
Building Repair, Renovations, Minor Additions	This project provides for the maintenance, renovation, and additions to County buildings housing services like senior centers, health services, police, fire, courts, and other governmental services.	\$15,160,000	\$46,060,000	A significant portion of this funding will support the renovation of the Circuit Court Building. The systemic renovations to the entire building will produce savings through energy efficient upgrades.
Library Capital Maintenance and Revocations	Funding for renovations and maintenance libraries throughout the County.	\$1,950,000	\$3,900,000	The maintenance and improvements funded under this project do not tend to increase operating costs of the building. At times, technology and energy efficient equipment is installed to make the buildings more efficient and less costly to operate.
Towson Fire Station #1 Replacement	This project will fund the replacement of the existing fire station on the same site.	\$0	\$4,500,000	There is no measurable operational cost impact of this project. There will be savings from new, energy efficient building component that will decrease operational costs
Athletic Field Construction / Renovation	This project funds the renovation and new construction of natural and synthetic athletic fields, including fencing, lighting and players benches.	\$2,600,000	\$3,450,000	Generally the projects funded have minimal operational impact. The lighting projects will be upgrades it is believed that the lighting utilized will be more energy efficient
Community / Neighborhood Park Development	This project funds the development of new and/or renovation of existing neighborhood and community parks.	\$750,000	\$3,500,000	Generally the projects completed with this capital funding result in improvement or replacement on existing County facilities.

Project	Description	FY12 Budgeted Amount	FY13 - 17 Capital Program	Operational Impact
High School Systemic Renov., Mods., & Addns	This project will fund systemic renovations, modernizations, additions, and when appropriate, replacement of high schools throughout the County.	\$42,910,046	\$141,675,000	Systemic improvements in the high schools help minimize operating funds needed for maintenance. Moreover, the high schools will receive upgrades to more energy efficient equipment which, in turn, will reduce the operating costs.
York Road Corridor Additions	This project will fund the construction of additional elementary seats for schools along the York Road Corridor. The FY12 program includes funding for a 300 seat addition at Hampton Elementary and design of a 200 seat addition at Stoneleigh Elementary.	\$10,000,000	\$2,000,000	The additions should have minimal impact on staffing costs since they are being built to accommodate existing student populations. Hampton Elementary currently uses trailers to meet the needs of the current student population. It is expected that the building's addition will be more efficient and cost effective to operate.
School Major Maintenance	This project funds the refurbishment of school buildings including HVAC systems, domestic water systems, electrical systems, interior finishes, windows and doors.	\$5,163,000	\$31,215,000	With the replacement of antiquated building mechanical systems, operational costs associated with the individual schools impacted should decrease.
School Roof Rehabilitation	This project provides for all reroofing needs in the school system.	\$12,261,000	\$15,000,000	Replacement of leaky roofs will reduce operational cost associated with water damage repairs and improve the buildings overall energy efficiency.
Land Preservation	This project allows the purchase of development rights from owners of agricultural land. The program uses a combination of State and local funding.	\$6,000,000	\$12,000,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
Countywide Renaissance	This project funds the demolition, construction, renovation, and maintenance of residential and commercial properties in County renaissance areas to improve economic development and quality of life.	\$3,120,000	\$14,500,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
Watershed Restoration	This project funds environmental restoration projects including revegetation, repair, and enhancement of improvement structures, the County derelict boat program, the SAV program, and the County channel marking program.	\$9,346,000	\$14,102,000	There is no measurable operational impact associated with this continuing project. Stream restoration projects reduce the cost of repair and maintenance of sewers and storm drains. Shoreline enhancement and stormwater retrofit projects reduce maintenance costs.

CAPITAL BUDGET HISTORY

APPROPRIATIONS (IN THOUSANDS \$)	FY04-05 BUDGETS	FY06-07 BUDGETS	FY08-09 BUDGETS	FY10-11 BUDGETS	FY12-13 BUDGETS
Sewer & Water	155,554	204,438	252,643	339,991	358,580
Public Works	96,408	112,634	109,854	109,334	78,712
Refuse Disposal	5,026	19,882	9,705	5,640	6,114
Operational Buildings	63,530	84,791	110,502	\$43,786	\$34,751
Schools	87,627	313,972	289,277	\$210,385	\$104,528
Community College	23,184	41,368	40,190	\$47,075	\$32,335
Parks, Preserv. & Greenways	18,366	53,244	61,393	\$20,327	\$8,750
Waterway Improvement	13,033	18,098	21,596	\$18,316	\$11,533
Other Classifications	27,503	56,477	47,400	\$15,286	\$24,193
TOTAL	490,231	904,904	942,560	810,140	659,496
RESOURCES					
(IN THOUSANDS \$)					
Metro District Funds	155,554	184,296	206,933	331,491	347,280
General Obligation Bonds	233,082	247,570	273,360	263,223	266,379
General Funds	52,970	240,756	294,407	80,680	637
Developer Funding	4,190	4,441	2,750	4,983	4,300
State, Federal, Other	44,435	227,841	165,110	129,763	40,900
TOTAL	490,231	904,904	942,560	810,140	659,496

Resources include reallocated funds that may be available for many reasons including prior project completion, actual construction cost lower than estimated, and project delays or deletions.

EXHIBIT "A"
ASSESSABLE BASIS AND ESTIMATED COLLECTION
REAL AND PERSONAL PROPERTY

	FISCAL YEAR 2010		FISCAL YEAR 2011		FISCAL YEAR 2012	
	Assessable Basis	Real @ \$1.10 & Personal @ \$2.75	Assessable Basis	Real @ \$1.10 & Personal @ \$2.75	Assessable Basis	Real @ \$1.10 & Personal @ \$2.75
REAL PROPERTY						
Annual Assessment	86,012,441,727	946,136,859	86,094,963,000	947,044,593	81,582,096,000	897,403,056
New Construction Subject to						
Three Quarter Year Taxation	79,166,000	834,826	132,119,000	1,453,309	75,000,000	825,000
Half Year Taxation	132,165,818	1,453,824	48,750,000	536,250	45,000,000	495,000
One Quarter Year Taxation	<u>14,129,182</u>	<u>155,421</u>	<u>18,750,000</u>	<u>206,250</u>	<u>15,000,000</u>	<u>165,000</u>
TOTAL - Real Property	86,234,902,727	948,583,930	86,294,582,000	949,240,402	81,717,096,000	898,888,056
PERSONAL PROPERTY						
Unincorporated Business	62,210,655	1,710,793	61,800,145	1,699,504	61,800,145	1,699,504
Railroads	17,631,018	484,853	7,440,000	204,600	7,514,000	206,635
Public Utilities	1,208,051,709	33,221,422	1,210,862,000	33,298,705	1,199,201,018	32,978,028
Ordinary Business Corporation	<u>1,832,760,109</u>	<u>50,400,903</u>	<u>1,822,350,836</u>	<u>50,114,648</u>	<u>1,822,350,836</u>	<u>50,114,648</u>
TOTAL - Personal Property	3,120,653,491	85,817,971	3,102,452,982	85,317,457	3,090,866,000	84,998,815
TOTAL - REAL & PERSONAL	89,355,556,218	1,034,401,901	89,397,034,982	1,034,557,859	84,807,962,000	983,886,871

* Estimated Yield from one cent on FY 2012 real property and 2.5 cents on personal property taxes - \$7,350,146.

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2010, 2011 and 2012

SOURCE	FISCAL YEAR 2010 ACTUAL		FISCAL YEAR 2011 ESTIMATE		FISCAL YEAR 2012 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>GENERAL FUNDS</u>						
<u>TAXES</u>						
<u>PROPERTY TAXES - CURRENT YEAR</u>						
REAL PROPERTY	948,583,930		949,240,402		898,888,056	
PERSONAL PROPERTY:						
UNINCORPORATED BUSINESS & FARMS	1,710,793		1,699,504		1,699,504	
RAILROADS	484,853		204,600		206,635	
PUBLIC UTILITIES	33,221,422		33,298,705		32,978,028	
ORDINARY BUSINESS CORPORATIONS	50,400,903		50,114,648		50,114,648	
LESS:						
UNCOLLECTIBLE TAXES	(3,571,572)		(3,401,920)		(3,301,216)	
DISCOUNTS ALLOWED ON TAXES	(5,367,280)		(5,608,232)		(5,600,000)	
DISCOUNTS NOT TAKEN ON TAXES	32,019		40,000		40,000	
INTEREST PAID ON REFUND TAXES	(59,785)		(100,000)		(100,000)	
HOMEOWNERS' TAX CREDIT	(7,865,826)		(8,037,137)		(8,000,000)	
HOMESTEAD TAX CREDIT	(200,187,079)		(169,377,362)		(112,006,455)	
TAX CREDIT - AGED (CLOSED)	(17,460)		(13,830)		(13,000)	
SPECIAL TAX CREDITS	(6,973,153)		(9,141,858)		(8,900,000)	
LOCAL HOMEOWNER'S CREDIT	<u>(1,233,723)</u>		<u>(1,291,754)</u>		<u>(1,290,000)</u>	
TOTAL - PROPERTY TAXES - CURRENT YEAR		809,158,042		837,625,766		844,716,200
REAL PROPERTY TAX-PRIOR YEAR	901,548		247,000		300,000	
PERSONAL PROPERTY TAX-PRIOR YEAR	29,665		70,000		50,000	
ORDIN BUS PROPERTY TAX-PRIOR YEAR	1,088,710		900,000		50,000	
PENALTIES & INTEREST ON DELINQUENT TAXES	2,073,953		1,761,547		1,761,547	
PAYMENT IN LIEU OF PROPERTY	<u>847,397</u>		<u>975,563</u>		<u>975,563</u>	
TOTAL -PROPERTY TAXES		814,099,315		841,579,876		847,853,310

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2010, 2011 and 2012

SOURCE	FISCAL YEAR 2010 ACTUAL		FISCAL YEAR 2011 ESTIMATE		FISCAL YEAR 2012 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>GENERAL FUNDS</u>						
<u>INCOME TAX</u>						
COUNTY INCOME TAX	473,840,873		484,113,785		491,683,379	
PRIOR YEARS UNALLOCATED WITHHOLDING	<u>21,815,033</u>		<u>16,314,032</u>		<u>16,863,815</u>	
TOTAL - INCOME TAX		495,655,906		500,427,817		508,547,194
<u>COUNTY SALES & SERVICE TAXES</u>						
ADMISSIONS	5,431,938		5,481,008		6,144,000	
ELECTRICITY	15,452,939		15,900,000		16,000,000	
TELEPHONE	10,217,364		9,800,000		9,800,000	
AUTO TRAILER CAMP	486,710		538,450		538,400	
RECORDATION	20,027,562		18,423,084		21,000,000	
TITLE TRANSFER TAX	41,005,835		36,318,030		40,000,000	
MOTEL & HOTEL OCCUPANCY	7,117,760		7,528,098		7,528,000	
LOCAL 911 TAX	<u>4,653,192</u>		<u>5,984,766</u>		<u>5,985,000</u>	
TOTAL SALES & SERVICE TAXES		104,393,300		99,973,436		106,995,400
TOTAL - TAXES		1,414,148,521		1,441,981,129		1,463,395,904
<u>LICENSES & PERMITS</u>						
AMUSEMENT DEVICES	523,015		540,000		603,260	
MISCELLANEOUS BUSINESS LICENSES	73,669		66,780		83,283	
ELECTRICAL LICENSE	168,163		75,000		175,000	
PLUMBING BOARD LICENSE	63,200		175,000		72,000	
PUB. SWIMMING POOLS & BEACHES	118,763		118,765		140,765	
BUILDING PERMITS	966,113		1,000,000		1,166,670	
RENTAL REGISTRATION FEES	86,810		83,658		83,658	
ANIMAL CONTROL LICENSE	134,026		125,156		164,156	
MARRIAGE LICENSE-UNDESIGNATED	23,660		24,200		24,200	
MARRIAGE LICENSE-BATTERED SPOUSE	118,300		121,000		121,000	
ELECTRICAL INSPECTION	537,405		550,000		653,300	

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2010, 2011 and 2012

SOURCE	FISCAL YEAR 2010 ACTUAL		FISCAL YEAR 2011 ESTIMATE		FISCAL YEAR 2012 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>GENERAL FUNDS</u>						
<u>LICENSES & PERMITS (CONTINUED)</u>						
PERMITS - METROPOLITAN	80,330		78,805		92,463	
MISCELLANEOUS PERMITS	86,047		88,478		112,248	
WELL CONSTRUCTION PERMITS	<u>29,040</u>		<u>27,944</u>		<u>27,944</u>	
TOTAL - LICENSES & PERMITS		3,008,541		3,074,786		3,519,947
<u>FINES, FORFEITURES & PENALTIES</u>						
VEHICLE PARKING FINES	1,920,596		2,040,608		2,050,000	
WORTHLESS CHECK CHARGE	17,797		17,357		19,360	
ANIMAL LICENSE FINES & PENALTIES	3,790		3,750		5,300	
ANIMAL CONTROL VIOLATION PENALTIES	22,175		20,969		25,450	
SEIZED FUNDS & FORFEITURES	385,085		200,000		200,000	
UNCLAIMED PROPERTY - POLICE	68,429		50,000		50,000	
TOBACCO PRODUCTS TO MINORS	1,250		4,100		4,100	
FIRE PREVENTION CITATIONS	750		300		300	
ZONING VIOLATION CITATIONS	462,028		500,000		500,000	
FALSE ALARM CITATIONS	383,363		400,000		400,000	
COURT FINES	354,888		400,000		400,000	
RED LIGHT CITATIONS	<u>39,461</u>		<u>44,499</u>		<u>100,000</u>	
TOTAL - FINES, FORFEITURES & PENALTIES		3,659,612		3,681,583		3,754,510
<u>REVENUE FROM USE OF MONEY & PROPERTY</u>						
INVESTMENTS	<u>933,485</u>		<u>776,338</u>		<u>1,664,670</u>	
TOTAL - REV FROM USE OF MONEY & PROPERTY		933,485		776,338		1,664,670

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2010, 2011 and 2012

SOURCE	FISCAL YEAR 2010 ACTUAL		FISCAL YEAR 2011 ESTIMATE		FISCAL YEAR 2012 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>GENERAL FUNDS</u>						
<u>INTERGOVERNMENTAL AID</u>						
<u>STATE SHARED REVENUE</u>						
HIGHWAY USER REVENUES	1,955,041		2,757,054		2,010,627	
OTHER STATE SHARED TAXES	16,681		28,729		0	
STATE SHARED BUSINESS LICENSES	<u>1,302,729</u>		<u>1,306,421</u>		<u>2,211,071</u>	
INTERGOVERNMENTAL AID						
TOTAL - STATE SHARED REVENUE		3,274,451		4,092,204		4,221,698
<u>STATE GRANTS IN AID</u>						
TARGETED LOCAL HEALTH	4,924,229		4,924,229		4,924,229	
LIBRARIES	1,049,172		1,049,826		1,036,039	
POLICE PROTECTION	6,317,434		6,317,434		6,317,434	
DETENTION CENTER	0		62,000		62,220	
PERSONAL CARE PROGRAM	865,541		825,000		825,000	
GERIATRICS SCREENING	738,155		500,000		500,000	
ENTERPRISE ZONE	1,906,964		1,036,258		1,036,258	
HOMEOWNERS TAX CREDIT REIMBURSEMENT	7,731,766		8,000,000		8,000,000	
CHILD SUPPORT ENFORCEMENT	352,529		360,000		360,000	
FIRE RESCUE AID	1,160,696		1,161,698		1,166,000	
OTHER STATE AID	<u>455,433</u>		<u>(370,267)</u>		<u>(4,180,267)</u>	
TOTAL - STATE GRANTS-IN-AID		25,501,919		23,866,178		20,046,913

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2010, 2011 and 2012

SOURCE	FISCAL YEAR 2010 ACTUAL		FISCAL YEAR 2011 ESTIMATE		FISCAL YEAR 2012 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>GENERAL FUNDS</u>						
<u>GRANTS FROM FEDERAL GOVERNMENT</u>						
FEDERAL AID - SOCIAL SERVICES	780,340		1,749,996		1,132,317	
FEDERAL AID - POLICE	77,882		138,083		125,826	
ARRA BOND REIMBURSEMENT	1,137,172		4,064,168		5,876,114	
MISCELLANEOUS FEDERAL AID	129,643		218,768		218,768	
TITLE IV INCOME MAINTENANCE	<u>2,833</u>		<u>743</u>		<u>750</u>	
TOTAL - STATE SHARED REVENUE		2,127,870		6,171,758		7,353,775
TOTAL - INTERGOVERNMENTAL AID		30,904,240		34,130,140		31,622,386
<u>SERVICE CHARGES FOR CURRENT SERVICES</u>						
<u>GENERAL GOVERNMENT</u>						
MARRIAGE CEREMONY FEES	19,250		19,000		19,000	
SHERIFF FEES	156,583		175,000		175,000	
POLICE RECORDS FEE	125,015		186,512		155,764	
GIS FEES	37,351		43,000		45,000	
LIEN CERTIFICATES	878,880		800,000		893,750	
TAX SALE - ADVERTISING FEES	214,808		200,000		246,000	
FIRE DEPARTMENT FEES	618,584		500,000		650,750	
COURT APPEARANCE FEES	283,588		204,628		204,628	
ZONING SVC. CHARGES & ADVERTISING	172,881		170,000		202,400	
PLUMBING INSPECTION CHARGES	436,380		462,070		512,070	
CREDIT CARD FEE	87,476		96,025		96,025	
MASTERS FEE	503,811		500,792		500,792	
DEVELOPMENT FEES	642,885		570,871		568,876	
MISCELLANEOUS GOVERNMENTAL FEES	<u>387,356</u>		<u>358,232</u>		<u>405,847</u>	
TOTAL - STATE SHARED REVENUE		4,564,848		4,286,130		4,675,902

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2010, 2011 and 2012

SOURCE	FISCAL YEAR 2010 ACTUAL		FISCAL YEAR 2011 ESTIMATE		FISCAL YEAR 2012 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>GENERAL FUNDS</u>						
<u>RECREATION & PARKS</u>						
MISC. REC & PARKS REVENUE	<u>758,471</u>		<u>687,809</u>		<u>745,404</u>	
TOTAL - REC & PARKS SERVICE CHARGES		<u>758,471</u>		<u>687,809</u>		<u>745,404</u>
<u>HEALTH & HUMAN SERVICE</u>						
STANDARD PERCOLATION TEST	6,298		6,600		9,500	
EATING, DRINKING ESTABLISHMENT INSPECTION	1,016,210		1,100,000		1,355,250	
PREADMISSION SCREENING	67,775		52,000		52,000	
HOME HEALTH SERVICES	855,351		648,510		648,510	
PRISONER MAINT. & UPKEEP	241,890		240,078		264,548	
SANITARY LANDFILL CHARGES	1,516,928		2,371,160		2,371,160	
HEALTH CLINIC FEES	77,873		100,890		105,175	
ANIMAL ADOPTION & REDEMPTION	57,596		41,825		56,825	
COUNTY RIDE FEES	59,486		60,000		67,300	
MISCELLANEOUS HEALTH SERVICE FEES	<u>273,940</u>		<u>103,370</u>		<u>163,110</u>	
TOTAL - HEALTH SERVICE CHARGES		<u>4,173,347</u>		<u>4,724,433</u>		<u>5,093,378</u>
<u>TOTAL - SVC. CHG. FOR CURRENT SERVICES</u>		<u>9,496,666</u>		<u>9,698,372</u>		<u>10,514,684</u>
<u>OTHER REVENUE</u>						
METROPOLITAN DISTRICT REIMBURSEMENT	4,583,984		4,558,475		4,872,547	
CAPITAL IMPROVEMENT FUND-REIMBURSE.	783,590		700,000		700,000	
MISC. RECEIPTS	2,992,051		18,911,168		3,196,959	
SALE OF ASSETS	160,493		330,000		250,000	
VENDING MACHINE REVENUE	29,412		34,064		34,064	
SALE OF SURPLUS PROPERTY	221,899		600,000		100,000	
EMPLOYEE'S PARKING FEES	388,920		385,905		386,000	
RENTAL OF COUNTY FACILITIES	2,614,865		2,700,000		2,700,000	

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2010, 2011 and 2012

SOURCE	FISCAL YEAR 2010 ACTUAL		FISCAL YEAR 2011 ESTIMATE		FISCAL YEAR 2012 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>GENERAL FUNDS</u>						
<u>OTHER REVENUE (CONTINUED)</u>						
TOWER RENTALS	965,658		1,300,000		1,328,600	
REIMBURSEMENT - LEGAL SERVICES	364,364		300,000		403,576	
COUNTY RIDE SPONSORSHIPS	53,888		51,900		52,000	
CABLE TELEVISION FEES	12,198,239		12,240,000		12,852,000	
INDIRECT COST - GRANTS	1,554,658		1,587,930		1,600,000	
UTILITY ROAD CUT FEE	47,085		85,000		99,840	
PROPERTY CLEAN UP	<u>317,101</u>		<u>350,000</u>		<u>169,000</u>	
TOTAL - OTHER REVENUE		<u>27,276,207</u>		<u>44,134,442</u>		<u>28,744,586</u>
TOTAL - GENERAL FUND REVENUE		<u>1,489,427,272</u>		<u>1,537,476,790</u>		<u>1,543,216,687</u>
ESTIMATED FUNDS AVAILABLE FROM SURPLUS		<u>134,174,659</u>		<u>68,372,718</u>		<u>60,568,097</u>
TOTAL - GENERAL FUND		<u>1,623,601,931</u>		<u>1,605,849,508</u>		<u>1,603,784,784</u>

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2010, 2011 and 2012

SOURCE	FISCAL YEAR 2010 ACTUAL		FISCAL YEAR 2011 ESTIMATE		FISCAL YEAR 2012 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>SPECIAL FUNDS</u>						
<u>LIQUOR LICENSE FUND</u>						
LIQUOR LICENSE	639,272		645,000		1,000,580	
LIQUOR BOARD FEES	64,987		55,000		70,000	
TRANSFER TO GIFTS & GRANTS FUND	0		(225,000)		(300,000)	
ESTIMATED FUNDS AVAILABLE FROM SURPLUS	<u>(53,589)</u>		<u>153,666</u>		<u>(84,799)</u>	
TOTAL - LIQUOR LICENSE FUND		650,670		628,666		685,781
<u>GIFTS & GRANTS FUND</u>						
<u>HEALTH</u>						
FEDERAL AID	10,678,495		14,182,658		16,012,213	
STATE AID	13,771,041		14,555,708		15,135,208	
PROJECTED INCOME	612,814		742,748		1,368,590	
COUNTY LOCAL SHARE MATCH	<u>4,147,911</u>		<u>4,070,291</u>		<u>3,894,226</u>	
SUBTOTAL		29,210,261		33,551,405		36,410,237
<u>AGING</u>						
FEDERAL AID	3,468,940		4,680,042		4,851,664	
STATE AID	2,759,885		3,136,530		3,894,555	
PROJECTED INCOME	1,072,164		2,362,821		2,267,290	
COUNTY LOCAL SHARE MATCH	<u>1,554,776</u>		<u>1,563,154</u>		<u>1,457,464</u>	
SUBTOTAL		8,855,765		11,742,547		12,470,973
<u>SOCIAL SERVICES</u>						
FEDERAL AID	2,360,752		2,895,315		3,513,755	
STATE AID	2,115,269		3,390,343		4,279,029	
PROJECTED INCOME	0		0		64,182	
COUNTY LOCAL SHARE MATCH	<u>819,779</u>		<u>850,635</u>		<u>879,659</u>	
SUBTOTAL		5,295,800		7,136,293		8,736,625
<u>LOCAL MANAGEMENT BOARD</u>						
FEDERAL AID	0		0		0	
STATE AID	1,903,144		2,812,110		2,819,725	
PROJECTED INCOME	0		0		0	
COUNTY LOCAL SHARE MATCH	<u>138,956</u>		<u>138,956</u>		<u>138,956</u>	
SUBTOTAL		2,042,100		2,951,066		2,958,681

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2010, 2011 and 2012

SOURCE	FISCAL YEAR 2010 ACTUAL		FISCAL YEAR 2011 ESTIMATE		FISCAL YEAR 2012 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>CIRCUIT COURT</u>						
FEDERAL AID	26,590		63,164		58,598	
STATE AID	1,703,233		2,167,239		2,024,002	
PROJECTED INCOME	0		0		0	
COUNTY LOCAL SHARE MATCH	<u>70,990</u>		<u>84,468</u>		<u>83,708</u>	
SUBTOTAL		1,800,813		2,314,871		2,166,308
<u>HOUSING OFFICE</u>						
FEDERAL AID	50,164,292		54,187,500		54,360,535	
STATE AID	0		0		0	
PROJECTED INCOME	0		0		0	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>0</u>		<u>20,835</u>	
SUBTOTAL		50,164,292		54,187,500		54,381,370
<u>COMMUNITY DEVELOPMENT BLOCK GRANTS</u>						
FEDERAL AID	6,481,403		12,920,575		8,984,762	
STATE AID	450,080		385,876		476,184	
PROJECTED INCOME	1,224,062		72,000		60,000	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		8,155,545		13,378,451		9,520,946
<u>WORKFORCE DEVELOPMENT</u>						
FEDERAL AID	4,144,479		6,265,354		5,510,490	
STATE AID	0		164,728		0	
PROJECTED INCOME	0		0		0	
COUNTY LOCAL SHARE MATCH	<u>250,000</u>		<u>125,000</u>		<u>0</u>	
SUBTOTAL		4,394,479		6,555,082		5,510,490
<u>PUBLIC SAFETY</u>						
FEDERAL AID	1,987,367		7,352,949		8,248,851	
STATE AID	936,035		3,631,662		3,725,844	
PROJECTED INCOME	561,340		3,306,761		3,147,857	
COUNTY LOCAL SHARE MATCH	<u>260,092</u>		<u>335,702</u>		<u>61,600</u>	
SUBTOTAL		3,744,834		14,627,074		15,184,152

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2010, 2011 and 2012

SOURCE	FISCAL YEAR 2010 ACTUAL		FISCAL YEAR 2011 ESTIMATE		FISCAL YEAR 2012 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>OTHER AGENCIES</u>						
FEDERAL AID	252,277		369,468		449,110	
STATE AID	499,675		545,504		647,538	
PROJECTED INCOME	2,803,454		3,991,549		4,023,082	
COUNTY LOCAL SHARE MATCH	<u>109,718</u>		<u>121,160</u>		<u>180,789</u>	
SUBTOTAL		3,665,124		5,027,681		5,300,519
TOTAL - GIFTS & GRANTS FUND		117,329,013		151,471,970		152,640,301
<u>ECONOMIC DEVELOPMENT REVOLVING FINANCING FUND</u>						
<u>DEPARTMENT OF ECONOMIC DEVELOPMENT</u>						
TRANSFERS - IN	0		0		0	
LOAN REPAYMENTS	1,757,665		2,200,000		1,800,000	
PROGRAM INCOME	526,985		500,000		476,900	
FEDERAL AID	150,000		2,150,000		1,223,100	
APPROPRIATION FROM (TO) FUND BALANCE	<u>(1,131,009)</u>		<u>1,180,000</u>		<u>14,000,000</u>	
TOTAL - ECONOMIC DEVELOPMENT FUND		1,303,641		6,030,000		17,500,000
TOTAL - SPECIAL FUNDS		119,283,324		158,130,636		170,826,082
<u>NON - COUNTY FUNDS</u>						
<u>BOARD OF EDUCATION</u>						
STATE AID						
FOUNDATION PROGRAM	323,556,030		328,769,056		326,060,682	
COMPENSATORY AID	91,243,984		96,494,014		111,224,140	
TRANSPORTATION	24,486,152		34,088,148		27,121,627	
HANDICAPPED CHILDREN	28,280,407		28,724,250		28,846,405	
NON PUBLIC PLACEMENT	14,672,242		14,415,578		14,615,476	
OUT-OF-COUNTY LIVING	3,577,736		3,300,000		2,800,000	
AGING SCHOOLS	973,610		874,227		874,227	
LIMITED ENGLISH PROFICIENCY	10,678,357		11,204,491		1,460,227	
OTHER STATE AID	1,948,742		231,708		6,231,923	
RESTRICTED PROGRAMS - STATE	6,436,673		8,521,467		7,119,240	
RESTRICTED PROGRAMS - FEDERAL	87,977,938		82,536,803		77,125,178	
TUITION	525,263		765,000		526,000	
OTHER REVENUE	7,863,443		23,898,557		35,849,158	
PRIOR YEAR FUND BALANCE	<u>9,398,954</u>		<u>8,330,763</u>		<u>6,000,000</u>	
TOTAL - EDUCATION		611,619,531		642,154,062		645,854,283

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2010, 2011 and 2012

SOURCE	FISCAL YEAR 2010 ACTUAL		FISCAL YEAR 2011 ESTIMATE		FISCAL YEAR 2012 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>BOARD OF LIBRARY TRUSTEES</u>						
STATE AID	4,196,686		4,199,303		4,144,155	
FINES AND FEES	<u>4,066,356</u>		<u>3,315,732</u>		<u>3,235,500</u>	
TOTAL - LIBRARIES		8,263,042		7,515,035		7,379,655
<u>DEPARTMENT OF SOCIAL SERVICES</u>						
FEDERAL AID	<u>282,128</u>		<u>337,326</u>		<u>343,868</u>	
TOTAL - SOCIAL SERVICES		282,128		337,326		343,868
<u>COMMUNITY COLLEGE</u>						
TUITION AND FEES	65,921,773		70,897,222		82,775,344	
STATE AID	34,524,096		33,670,348		33,670,348	
OTHER	43,923,386		69,072,373		86,985,270	
FUND BALANCE	<u>2,127,533</u>		<u>0</u>		<u>795,056</u>	
TOTAL - COMMUNITY COLLEGE		146,496,788		173,639,943		204,226,018
TOTAL - NON-COUNTY FUNDS		766,661,489		823,646,366		857,803,824
TOTAL - OPERATING BUDGET		2,509,546,742		2,587,626,510		2,632,414,690

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2010, 2011 and 2012

SOURCE	FISCAL YEAR 2010 ACTUAL		FISCAL YEAR 2011 ESTIMATE		FISCAL YEAR 2012 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>SPECIAL FUNDS</u>						
<u>ENTERPRISE FUNDS</u>						
<u>METROPOLITAN DISTRICT WATER & SEWER</u>						
<u>OPERATING FUND</u>						
WATER DISCHARGE PERMIT FEES	438,078		832,240		875,000	
INVESTMENTS	175,053		136,350		170,000	
SERVICE CHARGES FOR CURRENT SERVICES						
SEWER SERVICE CHARGES - CURRENT	119,613,772		132,000,000		131,300,000	
SEWER SERVICE CHARGES - INTEREST	285,187		117,160		125,000	
OTHER COUNTIES SEWAGE HANDLING COSTS	9,557,965		8,000,000		8,000,000	
WATER DISTRIBUTION CHARGES	22,367,374		24,651,000		24,700,000	
SUNNYBROOK WATER CHARGE	17,548		12,120		15,000	
PHOENIX WATER CHARGE	7,462		7,070		5,000	
MISS UTILITY	2,870		2,525		5,000	
FRONT FOOT ASSESS. - INTEREST ASSESSMENTS	87,532		50,500		40,000	
SEWER FRONT FOOT ASSESSMENT - CURRENT	8,622,512		8,751,650		8,600,000	
WATER FRONT FOOT ASSESSMENT - CURRENT	4,501,914		4,565,200		4,500,000	
OTHER REVENUE						
MISCELLANEOUS RECEIPTS	183,204		126,755		248,000	
EXTINGUISHMENTS - WATER	5,724		6,565		40,000	
EXTINGUISHMENTS - SEWER	45,620		15,150		80,000	
APPROPRIATION FROM METRO. FUND SURPLUS	(1,980,908)		654,507		3,903,028	
METRO ARRA BOND REIMBURSEMENT	<u>828,598</u>		<u>2,933,823</u>		<u>3,238,725</u>	
TOTAL METRO FUNDS		164,759,505		182,862,615		185,844,753
<u>OTHER FUNDS</u>						
SCHOOL FOOD SERVICE FUND	36,212,430		37,301,146		37,916,012	
COMMUNITY COLLEGE AUXILIARY FUND	<u>10,996,925</u>		<u>11,107,761</u>		<u>12,015,768</u>	
TOTAL - OTHER FUNDS		47,209,355		48,408,907		49,931,780
TOTAL - ENTERPRISE FUNDS		211,968,860		231,271,522		235,776,533
GOVERNMENT- WIDE OPERATING FUNDS		<u>2,721,515,602</u>		<u>2,818,898,030</u>		<u>2,868,191,223</u>

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>GENERAL GOVERNMENT</u>									
<u>OFFICE OF COUNTY EXECUTIVE</u>									
EXECUTIVE DIRECTION	1,059,792	-	1,059,792	996,803	-	996,803	995,735	-	995,735
TOTAL -	\$1,059,792	-	\$1,059,792	\$996,803	-	\$996,803	\$995,735	-	\$995,735
<u>OFFICE OF BUDGET AND FINANCE</u>									
BUDGET FORMULATION & ADMINISTRATION	1,935,413	-	1,935,413	2,042,107	-	2,042,107	1,923,904	-	1,923,904
FINANCIAL OPERATIONS	4,688,833	-	4,688,833	4,384,429	-	4,384,429	4,064,075	-	4,064,075
PAY SYSTEMS	264,258	-	264,258	284,941	-	284,941	257,359	-	257,359
INVESTMENT AND DEBT MANAGEMENT	351,285	-	351,285	364,865	-	364,865	277,870	-	277,870
LAND ACQUISITION	-	-	-	1,155,695	519,226	1,674,921	-	-	-
INSURANCE ADMINISTRATION	1,905,528	-	1,905,528	1,858,541	-	1,858,541	1,607,551	-	1,607,551
PURCHASING AND DISBURSEMENTS	1,418,341	-	1,418,341	1,467,711	-	1,467,711	1,544,975	-	1,544,975
TOTAL -	\$10,563,658	-	\$10,563,658	\$11,558,289	\$519,226	\$12,077,515	\$9,675,734	-	\$9,675,734
<u>ADMINISTRATIVE OFFICER</u>									
GENERAL ADMINISTRATION	1,200,724	-	1,200,724	1,185,066	-	1,185,066	1,256,369	-	1,256,369
HUMAN RELATIONS COMMISSION	266,181	-	266,181	285,906	-	285,906	-	-	-
FAIR PRACTICES	355,671	-	355,671	414,371	-	414,371	-	-	-
BALTIMORE METROPOLITAN COUNCIL	131,238	-	131,238	131,488	-	131,488	131,488	-	131,488
TOTAL -	\$1,953,814	-	\$1,953,814	\$2,016,831	-	\$2,016,831	\$1,387,857	-	\$1,387,857
<u>VEHICLE OPERATIONS/MAINTENANCE</u>									

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
VEHICLE OPERATIONS/MAINTENANCE	1,350,339	-	1,350,339	1,295,000	-	1,295,000	1,295,000	-	1,295,000
TOTAL -	\$1,350,339	-	\$1,350,339	\$1,295,000	-	\$1,295,000	\$1,295,000	-	\$1,295,000
 <u>OFFICE OF LAW</u>									
GENERAL LEGAL SERVICES	1,858,999	-	1,858,999	2,057,087	-	2,057,087	2,402,114	-	2,402,114
LEGISLATIVE RELATIONS	255,750	-	255,750	277,215	-	277,215	291,597	-	291,597
ETHICS/HUMAN RELATIONS	-	-	-	-	-	-	286,596	-	286,596
TOTAL -	\$2,114,749	-	\$2,114,749	\$2,334,302	-	\$2,334,302	\$2,980,307	-	\$2,980,307
 <u>OFFICE OF HUMAN RESOURCES</u>									
PERSONNEL ADMINISTRATION	2,314,248	-	2,314,248	2,233,800	-	2,233,800	2,499,676	-	2,499,676
TOTAL -	\$2,314,248	-	\$2,314,248	\$2,233,800	-	\$2,233,800	\$2,499,676	-	\$2,499,676
 <u>COUNTY COUNCIL</u>									
LEGISLATIVE/POLICY DIRECTION	1,724,891	-	1,724,891	1,883,193	-	1,883,193	1,936,657	-	1,936,657
TOTAL -	\$1,724,891	-	\$1,724,891	\$1,883,193	-	\$1,883,193	\$1,936,657	-	\$1,936,657
 <u>COUNTY AUDITOR</u>									
AUDITING	1,524,792	-	1,524,792	1,592,088	-	1,592,088	1,606,258	-	1,606,258
TOTAL -	\$1,524,792	-	\$1,524,792	\$1,592,088	-	\$1,592,088	\$1,606,258	-	\$1,606,258
 <u>BOARD OF APPEALS</u>									
HEARINGS & ADJUDICATIONS	241,315	-	241,315	251,225	-	251,225	218,156	-	218,156

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
TOTAL -	\$241,315	-	\$241,315	\$251,225	-	\$251,225	\$218,156	-	\$218,156
<u>OFFICE OF INFORMATION TECHNOLOGY</u>									
GENERAL ADMINISTRATION	2,666,163	-	2,666,163	1,767,597	-	1,767,597	1,637,909	-	1,637,909
SUPPORT	10,833,375	-	10,833,375	11,689,429	-	11,689,429	11,856,540	-	11,856,540
DELIVERY	2,451,281	-	2,451,281	2,886,880	-	2,886,880	2,999,388	-	2,999,388
ELECTRONIC SERVICES	2,185,710	-	2,185,710	2,167,268	-	2,167,268	2,261,236	-	2,261,236
TOTAL -	\$18,136,529	-	\$18,136,529	\$18,511,174	-	\$18,511,174	\$18,755,073	-	\$18,755,073
<u>DEPARTMENT OF PERMITS, APPROVALS AND INSPECTIONS</u>									
GENERAL ADMINISTRATION	1,556,741	699,193	2,255,934	1,642,669	738,011	2,380,680	1,470,745	660,794	2,131,539
ELECTRICAL LICENSING & REGULATION	16,649	-	16,649	16,857	-	16,857	16,872	-	16,872
PLUMBING LICENSING REGULATION	27,722	-	27,722	28,028	-	28,028	28,053	-	28,053
REAL ESTATE COMPLIANCE	-	-	-	-	-	-	1,064,329	478,177	1,542,506
DEVELOPMENT REVIEW	2,256,695	1,013,877	3,270,572	1,088,149	493,816	1,581,965	1,104,989	496,435	1,601,424
INSPECTIONS & ENFORCEMENT	5,002,844	-	5,002,844	4,597,064	-	4,597,064	4,470,089	-	4,470,089
PERMITS AND LICENSES	822,574	-	822,574	850,382	-	850,382	827,009	-	827,009
TOTAL -	\$9,683,225	\$1,713,070	\$11,396,295	\$8,223,149	\$1,231,827	\$9,454,976	\$8,982,086	\$1,635,406	\$10,617,492
<u>OFFICE OF PLANNING</u>									
GENERAL ADMINISTRATION	2,248,965	-	2,248,965	2,271,522	-	2,271,522	2,375,719	-	2,375,719
ADMINISTRATIVE HEARING OFFICE	339,989	-	339,989	486,282	-	486,282	515,103	-	515,103
PEOPLE'S COUNSEL	181,376	-	181,376	190,407	-	190,407	183,407	-	183,407
COMMUNITY CONSERVATION	474,641	-	474,641	519,354	-	519,354	387,031	-	387,031
TOTAL -	\$3,244,971	-	\$3,244,971	\$3,467,565	-	\$3,467,565	\$3,461,260	-	\$3,461,260

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
TOTAL - GENERAL GOVERNMENT	\$53,912,323	\$1,713,070	\$55,625,393	\$54,363,419	\$1,751,053	\$56,114,472	\$53,793,799	\$1,635,406	\$55,429,205

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>STATE MANDATED AGENCIES</u>									
<u>CIRCUIT COURT</u>									
CRIMINAL & CIVIL ADJUDICATION	5,121,090	-	5,121,090	5,056,163	-	5,056,163	4,497,812	-	4,497,812
FAMILY LAW SUPPORT SERVICES	-	1,065,488	1,065,488	-	1,279,701	1,279,701	-	1,122,777	1,122,777
JUVENILE DRUG COURT	-	119,787	119,787	-	178,062	178,062	-	179,394	179,394
FAMILY LAW ADJUDICATION	-	547,513	547,513	-	728,267	728,267	-	739,990	739,990
CINA VISITATION CENTER	-	8,594	8,594	-	25,000	25,000	-	25,000	25,000
CHILD SUPPORT SERVICES	-	37,428	37,428	-	59,122	59,122	-	52,817	52,817
ALTERNATIVE DISPUTE RESOLUTION	-	22,003	22,003	-	44,719	44,719	-	46,330	46,330
CIRCUIT COURT	-	-	-	-	-	-	-	-	-
TOTAL -	\$5,121,090	\$1,800,813	\$6,921,903	\$5,056,163	\$2,314,871	\$7,371,034	\$4,497,812	\$2,166,308	\$6,664,120
<u>ORPHANS COURT</u>									
ADJUDICATION OF ESTATES	197,983	-	197,983	206,520	-	206,520	199,470	-	199,470
TOTAL -	\$197,983	-	\$197,983	\$206,520	-	\$206,520	\$199,470	-	\$199,470
<u>STATE'S ATTORNEY</u>									
CRIMINAL PROSECUTION	8,095,006	-	8,095,006	8,423,086	-	8,423,086	8,280,971	-	8,280,971
CRACKING DOWN ON AUTO THEFT	-	167,690	167,690	-	199,806	199,806	-	211,637	211,637
VICTIM WITNESS UNIT SERVICES	-	57,710	57,710	-	103,426	103,426	-	102,294	102,294
SA ASSET FORFEITURE ACCOUNT	-	16,932	16,932	-	90,000	90,000	-	50,600	50,600
FIREARMS VIOLENCE UNIT	-	93,702	93,702	-	117,618	117,618	-	118,129	118,129
DOMESTIC VIOLENCE VICTIM COORDINATOR	-	74,382	74,382	-	106,751	106,751	-	111,256	111,256
WITNESS PROTECTION PROGRAM	-	14,019	14,019	-	65,000	65,000	-	65,000	65,000

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
TOTAL -	\$8,095,006	\$424,435	\$8,519,441	\$8,423,086	\$682,601	\$9,105,687	\$8,280,971	\$658,916	\$8,939,887
<u>COUNTY SHERIFF</u>									
CONVEYING PRISONERS/SERVING SUMMONSES	5,233,619	-	5,233,619	5,675,910	-	5,675,910	5,684,820	-	5,684,820
CHILD SUPPORT ENFORCEMENT INCENTIVE GRANT	-	10,168	10,168	-	43,250	43,250	-	38,600	38,600
DOMESTIC VIOLENCE PROTECTIVE ORDER GRANT	-	3,783	3,783	-	10,000	10,000	-	10,000	10,000
TOTAL -	\$5,233,619	\$13,951	\$5,247,570	\$5,675,910	\$53,250	\$5,729,160	\$5,684,820	\$48,600	\$5,733,420
<u>BOARD OF LIQUOR LICENSE COMMISSIONERS</u>									
LIQUOR LICENSE SALE/CONTROL	-	650,670	650,670	-	628,666	628,666	-	685,781	685,781
TOTAL -	-	\$650,670	\$650,670	-	\$628,666	\$628,666	-	\$685,781	\$685,781
<u>COOPERATIVE EXTENSION</u>									
COOPERATIVE EXTENSION	300,422	-	300,422	256,425	-	256,425	248,347	-	248,347
TOTAL -	\$300,422	-	\$300,422	\$256,425	-	\$256,425	\$248,347	-	\$248,347
<u>BOARD OF ELECTIONS</u>									
REGISTER VOTERS/CONDUCT ELECTIONS	2,163,696	-	2,163,696	5,190,019	-	5,190,019	3,976,304	-	3,976,304
TOTAL -	\$2,163,696	-	\$2,163,696	\$5,190,019	-	\$5,190,019	\$3,976,304	-	\$3,976,304
TOTAL - STATE MANDATED AGENCIES	\$21,111,816	\$2,889,869	\$24,001,685	\$24,808,123	\$3,679,388	\$28,487,511	\$22,887,724	\$3,559,605	\$26,447,329

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>PUBLIC SAFETY</u>									
<u>DEPARTMENT OF CORRECTIONS</u>									
CORRECTIONS	33,841,463	-	33,841,463	34,572,646	-	34,572,646	34,511,918	-	34,511,918
COMMISSARY ACCOUNT	-	239,379	239,379	-	547,300	547,300	-	577,857	577,857
TOTAL -	\$33,841,463	\$239,379	\$34,080,842	\$34,572,646	\$547,300	\$35,119,946	\$34,511,918	\$577,857	\$35,089,775
<u>EMERGENCY COMMUNICATIONS CENTER</u>									
EMERGENCY COMMUNICATIONS CENTER	11,272,463	-	11,272,463	11,346,499	-	11,346,499	11,131,331	-	11,131,331
TOTAL -	\$11,272,463	-	\$11,272,463	\$11,346,499	-	\$11,346,499	\$11,131,331	-	\$11,131,331
<u>POLICE DEPARTMENT</u>									
GENERAL ADMINISTRATION	3,761,946	-	3,761,946	8,069,692	-	8,069,692	8,008,987	-	8,008,987
ADMINISTRATIVE & TECHNICAL SERVICES BUREAU	23,664,267	-	23,664,267	20,242,094	-	20,242,094	20,024,554	-	20,024,554
CRIMINAL INVESTIGATIONS	21,151,949	-	21,151,949	22,586,012	-	22,586,012	22,577,919	-	22,577,919
VICE/NARCOTICS	8,658,505	-	8,658,505	8,937,743	-	8,937,743	8,837,476	-	8,837,476
OPERATIONS	114,405,987	-	114,405,987	114,506,679	-	114,506,679	115,678,266	-	115,678,266
SUPPORT OPERATIONS	12,229,977	-	12,229,977	12,568,084	-	12,568,084	12,823,794	-	12,823,794
HUMAN SERVICES BUREAU	5,343,369	-	5,343,369	5,249,876	-	5,249,876	3,917,683	-	3,917,683
SCHOOL SAFETY	1,337,121	-	1,337,121	1,345,987	-	1,345,987	1,345,987	-	1,345,987
NIJ: SOLVING COLD CASES W/DNA	-	-	-	-	185,308	185,308	-	225,000	225,000
JUSTICE ASSISTANT GRANT	-	470,391	470,391	-	700,000	700,000	-	700,001	700,001
COMMERCIAL VEHICLE SAFETY ALLIANCE	-	8,756	8,756	-	40,000	40,000	-	40,000	40,000
HIGHWAY SAFETY PROGRAM	-	168,970	168,970	-	400,000	400,000	-	400,000	400,000
GOCCP BODY ARMOR-LOCAL LAW ENFORCEMENT	-	14,616	14,616	-	50,000	50,000	-	60,000	60,000

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
AUTO THEFT PREVENTION	-	391,154	391,154	-	475,000	475,000	-	489,999	489,999
CSAFE GRANT	-	141,490	141,490	-	250,000	250,000	-	225,000	225,000
AUTO THEFT PROJECT/MD A.C.T.	-	3,289	3,289	-	15,000	15,000	-	50,000	50,000
STOP GUN VIOLENCE PROJECT ENHANCEMENT	-	66,930	66,930	-	75,000	75,000	-	125,000	125,000
BJA BODY ARMOR	-	-	-	-	50,000	50,000	-	80,000	80,000
POLICE FOUNDATION	-	136,318	136,318	-	250,000	250,000	-	200,000	200,000
SEX OFFENDER COMPLIANCE ENFORCEMENT IN MD	-	90,211	90,211	-	100,000	100,000	-	175,000	175,000
NIJ-COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT	-	-	-	-	175,000	175,000	-	200,000	200,000
GOCCP COVERDELL FORENSIC SCIENCE IMPROVEMENT PROJECT	-	25,446	25,446	-	50,000	50,000	-	100,000	100,000
FORENSIC DNA BACKLOG REDUCTION	-	2,134	2,134	-	300,000	300,000	-	300,000	300,000
POLICE CRASH RECONSTRUCTION TRAINING GRANT	-	14,648	14,648	-	75,000	75,000	-	75,000	75,000
GOCCP LAW ENFORCEMENT TRAINING	-	5,745	5,745	-	50,000	50,000	-	25,000	25,000
ASSET FORFEITURE	-	872,716	872,716	-	747,000	747,000	-	1,242,450	1,242,450
DOMESTIC VIOLENCE PROTECTIVE ORDER ENTRY PROJECT	-	25,585	25,585	-	60,000	60,000	-	50,000	50,000
POLICE ATHLETIC LEAGUE BOARD	-	44,009	44,009	-	75,000	75,000	-	50,000	50,000
SCHOOL BUS SAFETY ENFORCEMENT	-	33,000	33,000	-	40,000	40,000	-	50,000	50,000
CHILDREN IN NEED OF SUPERVISION DIVISERSON PROGRAM	-	82,999	82,999	-	120,986	120,986	-	133,000	133,000
PSN ANTI-GANG INITIATIVE	-	-	-	-	-	-	-	-	-
POLICE COMMUNITY RELATIONS COUNCILS	-	-	-	-	20,000	20,000	-	20,000	20,000
MD VICTIMS OF CRIME	-	3,305	3,305	-	5,000	5,000	-	35,000	35,000
SECURE OUR SCHOOLS	-	-	-	-	50,000	50,000	-	100,000	100,000
ANTI-GANG DISCRETIONARY GRANT	-	-	-	-	-	-	-	-	-
MOBILE CRISIS TEAM EXPANSION	-	335,937	335,937	-	356,902	356,902	-	-	-
ENFORCING UNDERAGE DRINKING LAWS GRANT	-	39,823	39,823	-	50,000	50,000	-	60,000	60,000
SPECIAL OPERATION SUPPORT GRANT	-	-	-	-	75,000	75,000	-	75,000	75,000
DOMESTIC VIOLENCE TRAINING EQUIPMENT	-	-	-	-	-	-	-	-	-

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
LICENSE PLATE RECOGNITION	-	-	-	-	-	-	-	-	-
LOCAL MANAGEMENT BOARD GRANT	-	-	-	-	-	-	-	-	-
INTERNET CRIMES AGAINST CHILDREN	-	32,121	32,121	-	80,000	80,000	-	80,000	80,000
SPECIAL DETAIL REIMBURSEMENTS	-	16,226	16,226	-	200,000	200,000	-	200,000	200,000
STATE HOMELAND SECURITY GRANT	-	-	-	-	700,000	700,000	-	700,000	700,000
URBAN AREA SECURITY INITIATIVE	-	-	-	-	900,000	900,000	-	900,000	900,000
BUFFER ZONE PROTECTION PROGRAM	-	-	-	-	400,000	400,000	-	400,000	400,000
PORT SECURITY GRANT (MTOG)	-	26,516	26,516	-	200,000	200,000	-	200,000	200,000
POLICE TRAINING REIMBURSEMENTS	-	-	-	-	20,000	20,000	-	20,000	20,000
JAG FEDERAL STIMULUS	-	409,235	409,235	-	909,084	909,084	-	1,000,000	1,000,000
LAW ENFORCEMENT TECH/CRIME ANALYST	-	8,519	8,519	-	328,517	328,517	-	150,000	150,000
DDACTS CRIME ANALYST	-	1,135	1,135	-	60,000	60,000	-	75,000	75,000
CRIME REPORTS	-	-	-	-	2,500	2,500	-	2,500	2,500
SPEED CAMERA PROGRAM	-	-	-	-	2,200,000	2,200,000	-	2,200,000	2,200,000
CDL PROGRAM IMPROVEMENT	-	-	-	-	415,000	415,000	-	415,000	415,000
INTELLECTURAL PROPERTY CRIMES	-	-	-	-	-	-	-	200,000	200,000
SMART POLICING GRANT	-	-	-	-	-	-	-	500,000	500,000
TOTAL -	\$190,553,121	\$3,471,224	\$194,024,345	\$193,506,167	\$11,255,297	\$204,761,464	\$193,214,666	\$12,327,950	\$205,542,616

FIRE DEPARTMENT

GENERAL ADMINISTRATION	914,321	-	914,321	899,648	-	899,648	909,741	-	909,741
INVESTIGATIVE SERVICES	3,337,762	-	3,337,762	3,479,982	-	3,479,982	2,603,509	-	2,603,509
ALARM & COMMUNICATION SYSTEM	1,015,136	-	1,015,136	1,066,571	-	1,066,571	1,065,013	-	1,065,013
FIELD OPERATIONS	76,288,059	-	76,288,059	77,048,717	-	77,048,717	77,272,871	-	77,272,871
OFFICE OF HOMELAND SECURITY/EMERGENCY MANAGEMENT	277,117	-	277,117	281,017	-	281,017	445,145	-	445,145
FIELD OPERATION ADMINISTRATION	1,836,112	-	1,836,112	1,832,791	-	1,832,791	1,801,647	-	1,801,647

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
FIRE/RESCUE ACADEMY	1,433,787	-	1,433,787	1,493,317	-	1,493,317	1,399,563	-	1,399,563
CONTRIBUTIONS VOLUNTEER FIRE	6,663,793	-	6,663,793	6,783,707	-	6,783,707	6,791,465	-	6,791,465
HOMELAND SECURITY	-	27,100	27,100	-	1,000,000	1,000,000	-	1,000,000	1,000,000
LOCAL EMERGENCY PREPAREDNESS COMMITTEE	-	-	-	-	10,000	10,000	-	10,000	10,000
MIEMSS AED/CARDIAC MONITORS	-	7,131	7,131	-	25,000	25,000	-	30,000	30,000
MIEMSS ADVANCED LIFE SUPPORT TRAINING	-	-	-	-	20,345	20,345	-	20,345	20,345
WATERWAY DNR/WIG	-	-	-	-	10,662	10,662	-	10,000	10,000
HSGP	-	-	-	-	1,200,000	1,200,000	-	1,200,000	1,200,000
FEMA-ASSISTANCE TO THE FIREFIGHTERS	-	-	-	-	552,150	552,150	-	-	-
HEMP	-	-	-	-	6,320	6,320	-	8,000	8,000
TOTAL -	\$91,766,087	\$34,231	\$91,800,318	\$92,885,750	\$2,824,477	\$95,710,227	\$92,288,954	\$2,278,345	\$94,567,299
TOTAL - PUBLIC SAFETY	\$327,433,134	\$3,744,834	\$331,177,968	\$332,311,062	\$14,627,074	\$346,938,136	\$331,146,869	\$15,184,152	\$346,331,021

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>DEPARTMENT OF PUBLIC WORKS</u>									
<u>DEPARTMENT OF PUBLIC WORKS</u>									
GENERAL ADMINISTRATION	731,842	12,167,995	12,899,837	791,516	14,857,102	15,648,618	794,066	15,208,849	16,002,915
DEBT SERVICE METRO DISTRICT	-	53,339,161	53,339,161	-	62,212,659	62,212,659	-	62,668,856	62,668,856
DEBT SERVICE-MWQRLF	-	8,926,675	8,926,675	-	9,219,110	9,219,110	-	9,405,901	9,405,901
METRO DISTRICT EQUIPMENT FINANCING	-	777,724	777,724	-	750,450	750,450	-	724,250	724,250
METRO FINANCING/PETITION PROC	20,473	278,801	299,274	23,922	317,900	341,822	24,156	320,933	345,089
GENERAL ADMINISTRATION	446,967	453,803	900,770	465,249	465,249	930,498	447,117	447,118	894,235
SEWER AND WATER MAIN DESIGN	-	1,855,775	1,855,775	-	1,984,413	1,984,413	-	1,978,460	1,978,460
STRUCTURAL STORM DRAIN & HIGHWAY DESIGN	2,005,445	83,273	2,088,718	2,076,321	89,380	2,165,701	2,051,607	85,501	2,137,108
PUBLIC BUILDING DESIGN	545,779	-	545,779	578,422	-	578,422	589,008	-	589,008
GENERAL SURVEYING	390,518	373,056	763,574	418,544	365,037	783,581	396,275	380,691	776,966
CONTRACTS/CONSTRUCTION INSPECTIONS	2,133,097	1,090,650	3,223,747	2,155,559	1,110,435	3,265,994	2,107,899	1,085,889	3,193,788
GENERAL ADMINISTRATION	1,179,454	-	1,179,454	1,225,450	-	1,225,450	1,217,933	-	1,217,933
GENERAL OPERATIONS & MAINTENANCE	14,166,992	609,885	14,776,877	14,364,940	695,000	15,059,940	14,071,675	695,000	14,766,675
STORM EMERGENCIES	20,869,077	-	20,869,077	11,891,075	-	11,891,075	5,921,544	-	5,921,544
GENERAL ADMINISTRATION	484,498	-	484,498	516,808	-	516,808	520,458	-	520,458
REFUSE COLLECTION	27,932,893	-	27,932,893	28,425,766	-	28,425,766	28,331,434	-	28,331,434
REFUSE DISPOSAL	19,754,939	-	19,754,939	22,627,073	-	22,627,073	20,750,434	-	20,750,434
RECYCLING	2,497,856	-	2,497,856	2,401,928	-	2,401,928	1,799,803	-	1,799,803
TRAFFIC PLANNING	9,461,837	-	9,461,837	9,141,439	-	9,141,439	8,810,923	-	8,810,923
TRAFFIC SIGN INSTALLATION/MAINTENANCE	1,781,295	-	1,781,295	1,935,324	-	1,935,324	1,640,804	-	1,640,804
TRAFFIC SIGNAL OPERATIONS/MAINTENANCE	1,099,205	-	1,099,205	1,188,629	-	1,188,629	1,136,066	-	1,136,066
GENERAL ADMINISTRATION	-	626,724	626,724	-	662,744	662,744	-	664,145	664,145
ENGINEERING & REGULATION	-	1,192,600	1,192,600	-	1,302,111	1,302,111	-	1,285,563	1,285,563

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
SEWER/WATER OPERATIONS/MAINTENANCE	566,960	12,762,332	13,329,292	573,680	17,036,811	17,610,491	573,680	19,197,300	19,770,980
PUMPING/TREATMENT PLANT OPERATIONS/MAINTENANCE	-	67,784,330	67,784,330	-	69,259,231	69,259,231	-	69,315,918	69,315,918
BUILDING MAINTENANCE	7,216,185	-	7,216,185	7,090,295	-	7,090,295	7,035,108	-	7,035,108
BUILDING OPERATION/MANAGEMENT	16,818,313	-	16,818,313	16,689,592	-	16,689,592	15,507,681	-	15,507,681
EQUIPMENT MAINTENANCE	6,287,209	723,651	7,010,860	6,322,592	783,930	7,106,522	6,022,617	744,973	6,767,590
UNIFIED PLANNING WORK PROGRAM	-	120,682	120,682	-	54,776	54,776	-	175,555	175,555
MDE E-CYCLING GRANT	-	-	-	-	-	-	-	-	-
TOTAL -	\$136,390,834	\$163,167,117	\$299,557,951	\$130,904,124	\$181,166,338	\$312,070,462	\$119,750,288	\$184,384,902	\$304,135,190
TOTAL - DEPARTMENT OF PUBLIC WORKS	\$136,390,834	\$163,167,117	\$299,557,951	\$130,904,124	\$181,166,338	\$312,070,462	\$119,750,288	\$184,384,902	\$304,135,190

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SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>HEALTH AND HUMAN SERVICES</u>									
<u>DEPARTMENT OF HEALTH</u>									
GENERAL ADMINISTRATION	2,951,524	-	2,951,524	3,052,933	-	3,052,933	3,259,263	-	3,259,263
CENTER-BASED SERVICES	3,200,067	-	3,200,067	3,121,955	-	3,121,955	3,070,215	-	3,070,215
ACUTE COMMUNICABLE DISEASE CONTROL	1,536,311	-	1,536,311	1,556,354	-	1,556,354	1,543,384	-	1,543,384
MEDICAL ENVIRONMENTAL HEALTH	644,348	-	644,348	615,999	-	615,999	2,331,555	-	2,331,555
HEALTHCARE ACCESS	580,131	-	580,131	674,541	-	674,541	704,512	-	704,512
ANIMAL CONTROL	1,792,200	-	1,792,200	1,724,209	-	1,724,209	1,696,693	-	1,696,693
WOMEN'S HEALTH & FAMILY PLANNING	-	-	-	-	-	-	-	-	-
CHILD ADOLESCENT & SCHOOL HEALTH	1,725,957	-	1,725,957	1,711,778	-	1,711,778	1,665,429	-	1,665,429
DEVELOPMENTAL DISABILITIES	563,336	-	563,336	520,176	-	520,176	525,601	-	525,601
HOME HEALTH SERVICES	1,587,340	-	1,587,340	1,569,232	-	1,569,232	1,517,004	-	1,517,004
EVALUATION & LONG TERM CARE CASE MANAGEMENT	1,740,902	-	1,740,902	1,798,982	-	1,798,982	1,809,761	-	1,809,761
COMMUNITY MEDICAL ASSISTANCE PROGRAMS	903,096	-	903,096	945,319	-	945,319	991,589	-	991,589
DENTAL HEALTH SERVICES	633,126	-	633,126	761,002	-	761,002	734,499	-	734,499
SPEECH, LANGUAGE & AUDIOLOGY	341,554	-	341,554	325,534	-	325,534	280,790	-	280,790
CIGARETTE RESTITUTION FUND - TOBACCO	-	201,856	201,856	-	227,193	227,193	-	227,193	227,193
SUBSTANCE ABUSE - TREATMENT - GENERAL	-	9,475,155	9,475,155	-	9,334,873	9,334,873	-	7,420,942	7,420,942
PREVENTION SERVICES	-	382,545	382,545	-	425,811	425,811	-	415,810	415,810
COORDINATED REENTRY INITIATIVE (CRI)	-	-	-	-	100,000	100,000	-	125,000	125,000
BRIEF STRATEGIC FAMILY THERAPY (BSFT)	-	-	-	-	125,584	125,584	-	125,584	125,584
CSAFE - RECOVERY	-	49,316	49,316	-	49,316	49,316	-	49,316	49,316
SUBSTANCE ABUSE FEDERAL BLOCK GRANT	-	-	-	-	-	-	-	1,893,916	1,893,916
ACCESS TO RECOVERY	-	-	-	-	-	-	-	72,483	72,483
MENTAL HEALTH COUNTYWIDE CORE SERVICE - ADMINISTRATION	-	1,018,787	1,018,787	-	1,035,136	1,035,136	-	1,034,136	1,034,136

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	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
MENTAL HEALTH SERVICE AGENCIES	-	3,337,243	3,337,243	-	3,662,072	3,662,072	-	3,725,797	3,725,797
MENTAL HEALTH SERVICES - FEDERAL BLOCK GRANT	-	384,366	384,366	-	384,366	384,366	-	384,366	384,366
SHELTER PLUS	-	546,614	546,614	-	733,390	733,390	-	733,390	733,390
PATH	-	146,200	146,200	-	146,200	146,200	-	146,200	146,200
MENTAL HEALTH-YOUTH STRATEGIES (MENTOR/MST)	-	496,722	496,722	-	500,000	500,000	-	750,000	750,000
TAMAR PROGRAM	-	-	-	-	-	-	-	-	-
MENTAL HEALTH - COMMUNITY CONFERENCING GRANT	-	80,000	80,000	-	-	-	-	-	-
SUCCESSFUL SCHOOLS PROGRAM EXPANSION	-	-	-	-	-	-	-	-	-
FUNCTIONAL FAMILY THERAPY	-	460,018	460,018	-	505,496	505,496	-	505,497	505,497
JUVENILE DRUG COURT	-	187,328	187,328	-	187,328	187,328	-	187,328	187,328
HIV COUNSELING TESTING & REFERRAL	-	299,466	299,466	-	307,000	307,000	-	285,954	285,954
HIV RYAN WHITE II	-	638,720	638,720	-	790,530	790,530	-	895,640	895,640
HIV HEALTH EDUCATION RISK REDUCTION	-	131,808	131,808	-	234,000	234,000	-	279,985	279,985
CIGARETTE RESTITUTION FUND - CANCER	-	809,002	809,002	-	1,156,739	1,156,739	-	1,163,732	1,163,732
MCH PROGRAM-PROC & ELIGIBILITY	-	1,095,606	1,095,606	-	1,138,152	1,138,152	-	-	-
TUBERCULOSIS CONTROL-FEDERAL GRANT	-	171,630	171,630	-	209,053	209,053	-	216,201	216,201
IMMUNIZATION - IAP	-	119,970	119,970	-	137,700	137,700	-	148,956	148,956
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM - WIC	-	1,932,543	1,932,543	-	2,303,463	2,303,463	-	2,435,867	2,435,867
RPAG/PERTUSSIS INITIATIVE	-	1,574	1,574	-	13,429	13,429	-	15,746	15,746
INJURY PREVENTION	-	4,494	4,494	-	4,600	4,600	-	-	-
REFUGEE HEALTH SCREENING	-	-	-	-	1,000	1,000	-	-	-
FAMILY PLANNING/REPRODUCTIVE HEALTH	-	327,963	327,963	-	382,678	382,678	-	361,975	361,975
SCHOOL AGED INFLUENZA PROJECT	-	3,774	3,774	-	80,900	80,900	-	118,500	118,500
CHILDREN WITH SPECIAL HEALTH CARE NEEDS	-	34,364	34,364	-	36,972	36,972	-	42,385	42,385
CDC BREAST & CERVICAL CANCER	-	454,103	454,103	-	458,328	458,328	-	480,502	480,502
MINORITY ADULT CARDIOVASCULAR MORALITY REDUCTION PROJECT	-	12,369	12,369	-	-	-	-	90,425	90,425

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	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
PUBLIC HEALTH PREPAREDNESS/PANDEMIC FLU	-	392,946	392,946	-	-	-	-	-	-
TRANSPORTATION	-	3,161,628	3,161,628	-	3,364,541	3,364,541	-	4,874,747	4,874,747
ORAL HEALTH GRANT	-	18,455	18,455	-	20,000	20,000	-	25,000	25,000
IPO-MATERNAL HEALTH	-	65,184	65,184	-	65,900	65,900	-	69,274	69,274
CANCER OUTREACH & DIAGNOSTIC CASE MANAGEMENT	-	328,638	328,638	-	334,719	334,719	-	375,729	375,729
PUBLIC HEALTH PREPAREDNESS/BIOTERRORISM	-	542,111	542,111	-	565,444	565,444	-	587,098	587,098
ADMINISTRATIVE CARE COORD.UNIT/HEALTHY START	-	914,851	914,851	-	955,700	955,700	-	717,392	717,392
ADULT EVALUATION & REVIEW SERVICES	-	76,386	76,386	-	74,698	74,698	-	80,099	80,099
HEALTHY FAMILIES	-	5,000	5,000	-	5,000	5,000	-	10,765	10,765
ACCESS TO CARE GRANT	-	33,390	33,390	-	65,000	65,000	-	175,000	175,000
STD SURVEILLANCE	-	-	-	-	20,000	20,000	-	-	-
SCHOOL BASED WELLNESS CENTERS	-	19,212	19,212	-	22,131	22,131	-	25,890	25,890
SCHOOL HEALTH SERVICES ENHANCEMENT	-	183,717	183,717	-	235,849	235,849	-	238,756	238,756
TITLE ONE - SCHOOL HEALTH GRANT	-	30,812	30,812	-	50,000	50,000	-	51,382	51,382
SCHOOL BASED DENTAL SEALANTS PROGRAM	-	15,006	15,006	-	30,000	30,000	-	43,000	43,000
CONTRACEPTIVES	-	52,988	52,988	-	38,000	38,000	-	55,000	55,000
SHELTER NURSE PROGRAM	-	50,971	50,971	-	65,000	65,000	-	120,450	120,450
HOUSING OPPORTUNITIES FOR PEOPLE WITH DISABILITIES	-	-	-	-	1,243,947	1,243,947	-	1,800,000	1,800,000
RYAN WHITE I - OUTREACH GRANT	-	37,441	37,441	-	122,645	122,645	-	138,920	138,920
RYAN WHITE I - CASE MANAGEMENT GRANT	-	19,638	19,638	-	70,761	70,761	-	75,840	75,840
RYAN WHITE A EMERGENCY FINANCIAL ASSISTANCE	-	3,075	3,075	-	30,000	30,000	-	30,000	30,000
RYAN WHITE I - EMERGENCY HOUSING	-	28,390	28,390	-	60,000	60,000	-	60,000	60,000
KOMEN CANCER GRANT	-	17,625	17,625	-	85,000	85,000	-	85,261	85,261
MARYLAND CANCER FUND TREATMENT PROGRAM	-	6,103	6,103	-	142,800	142,800	-	214,000	214,000
CITIES READINESS INITIATIVE	-	123,656	123,656	-	144,950	144,950	-	154,000	154,000
SCHOOL HEALTH IMMIGRATION ADMISSIONS PROGRAM	-	18,445	18,445	-	19,440	19,440	-	21,186	21,186

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
BABIES BORN HEALTHY	-	126,309	126,309	-	129,500	129,500	-	139,509	139,509
PRENATAL ENRICHMENT PROGRAM	-	52,867	52,867	-	119,916	119,916	-	230,657	230,657
FARMERS' MARKET NUTRITION PROGRAM	-	-	-	-	-	-	-	2,500	2,500
RYAN WHITE A - TRANSPORTATION SERVICES	-	-	-	-	65,000	65,000	-	90,000	90,000
INFANTS & TODDLERS PROGRAM - PROFESSIONAL SERVICES	-	7,246	7,246	-	25,000	25,000	-	37,295	37,295
MARYLAND CANCER FUND SCREENING GRANT	-	66,604	66,604	-	95,706	95,706	-	-	-
HIV PARTNER SERVICES	-	-	-	-	-	-	-	230,699	230,699
HEALTHY START	-	-	-	-	-	-	-	254,941	254,941
PUBLIC HEALTH EMERGENCY PREPAREDNESS PLANNING	-	-	-	-	-	-	-	63,865	63,865
PERTUSSIS OUTREACH INITIATIVE	-	-	-	-	-	-	-	30,000	30,000
VACCINATION OF HEALTHCARE PERSONNEL (ARRA)	-	6,018	6,018	-	5,768	5,768	-	-	-
BREAST & CERVICAL CANCER DIAGNOSIS & TREATMENT	-	2,013	2,013	-	305,279	305,279	-	326,776	326,776
BREAST-FEEDING PEER COUNSELOR	-	-	-	-	185,922	185,922	-	204,880	204,880
SPAY/NEUTER PROJECT	-	-	-	-	2,500	2,500	-	2,500	2,500
MINORITY INFANT MORTALITY DEMONSTRATION PROJECT	-	-	-	-	113,980	113,980	-	135,000	135,000
TOTAL -	\$18,199,892	\$29,210,261	\$47,410,153	\$18,378,014	\$33,551,405	\$51,929,419	\$20,130,295	\$36,110,237	\$56,240,532

DEPARTMENT OF SOCIAL SERVICES

ADULT FOSTER CARE	149,981	-	149,981	145,000	-	145,000	145,000	-	145,000
WELFARE TO WORK PROGRAM	425,000	-	425,000	425,000	-	425,000	425,000	-	425,000
FOSTER PARENT RECRUITMENT/SUPPORT	6,000	-	6,000	-	-	-	-	-	-
EMERGENCY FUNDS/HOUSING-HOMELESS	458,174	-	458,174	600,000	-	600,000	537,926	-	537,926
DOMESTIC VIOLENCE/SEXUAL ASSAULT	130,000	-	130,000	121,000	-	121,000	121,000	-	121,000
DAY RESOURCE CENTER - YPSC	220,836	-	220,836	217,379	-	217,379	216,254	-	216,254
IN-HOME CARE PROGRAM	222,644	-	222,644	226,586	-	226,586	219,770	-	219,770

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
VOLUNTEER PROGRAM	72,930	29,205	102,135	74,464	33,753	108,217	73,771	34,179	107,950
ADULT SERVICES	733,279	-	733,279	775,111	-	775,111	741,273	-	741,273
GENERAL ADMINISTRATION	1,319,866	139,215	1,459,081	1,416,164	161,393	1,577,557	1,552,033	167,654	1,719,687
SPPA PROGRAM	249,790	-	249,790	260,805	-	260,805	276,752	-	276,752
CHILDREN'S SERVICES	377,517	-	377,517	391,816	-	391,816	382,853	-	382,853
FAMILY INVESTMENT DIVISION	786,661	113,708	900,369	748,130	142,180	890,310	672,179	142,035	814,214
FAMILY SERVICES	1,180,701	-	1,180,701	1,186,158	-	1,186,158	1,157,910	-	1,157,910
SCHOOL BASED SERVICES	-	1,033,394	1,033,394	-	1,327,948	1,327,948	-	1,300,266	1,300,266
INFANT AND TODDLER	-	130,835	130,835	-	150,044	150,044	-	146,888	146,888
IN-HOME CARE SERVICES	-	146,579	146,579	-	193,201	193,201	-	226,504	226,504
VAWA GRANT	-	51,655	51,655	-	126,445	126,445	-	167,243	167,243
YOUNG PARENT SUPPORT CENTER	-	281,084	281,084	-	284,300	284,300	-	303,800	303,800
HOUSING COUNSELOR	-	110,038	110,038	-	119,065	119,065	-	119,065	119,065
SAFAH	-	113,490	113,490	-	133,408	133,408	-	133,408	133,408
REENTRY TRANSITIONAL HOUSING/HPP	-	45,900	45,900	-	41,310	41,310	-	41,310	41,310
JOB NETWORK	-	1,644,339	1,644,339	-	2,131,040	2,131,040	-	2,338,292	2,338,292
FOOD STAMP EMPLOYMENT & TRAINING	-	76,678	76,678	-	135,889	135,889	-	147,208	147,208
TEFAP	-	55,232	55,232	-	57,962	57,962	-	43,600	43,600
THERAPEUTIC FOSTER CARE	-	290,161	290,161	-	464,443	464,443	-	553,072	553,072
MARYLAND ENERGY ASSISTANCE - MEAP	-	488,265	488,265	-	692,575	692,575	-	768,070	768,070
JUVENILE SEX OFFENDER PROGRAM	-	156,328	156,328	-	234,179	234,179	-	238,179	238,179
INTERAGENCY FAMILY PRESERVATION SERVICES	-	574,243	574,243	-	863,593	863,593	-	890,768	890,768
HOMELESS FAMILY'S CHILDCARE PROGRAM	-	10,446	10,446	-	19,500	19,500	-	19,500	19,500
RESPONSIBLE FATHER'S PROJECT	-	87,133	87,133	-	151,391	151,391	-	151,300	151,300
CHILD ADVOCACY CENTER	-	-	-	-	10,000	10,000	-	10,000	10,000
MCHP	-	-	-	-	-	-	-	1,138,152	1,138,152
TOTAL -	\$6,333,379	\$5,577,928	\$11,911,307	\$6,587,613	\$7,473,619	\$14,061,232	\$6,521,721	\$9,080,493	\$15,602,214

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
DEPARTMENT OF AGING									
GENERAL ADMINISTRATION	685,089	-	685,089	743,848	-	743,848	739,259	-	739,259
ADULT MEDICAL DAY CARE	99,967	-	99,967	50,000	-	50,000	50,000	-	50,000
SENIOR CENTERS NETWORK	1,985,917	-	1,985,917	2,037,469	-	2,037,469	1,965,653	-	1,965,653
SPECIAL GERIATRIC SERVICES	319,371	-	319,371	344,317	-	344,317	201,147	-	201,147
FACILITIES	989,576	-	989,576	1,079,866	-	1,079,866	1,087,608	-	1,087,608
TRANSPORTATION SERVICES	1,258,770	-	1,258,770	1,241,444	-	1,241,444	1,262,917	-	1,262,917
PROGRAM & VOLUNTEER SERVICES	384,526	-	384,526	363,094	-	363,094	312,001	-	312,001
SENIOR EXPO	-	78,299	78,299	-	242,000	242,000	-	242,000	242,000
SENIOR INFORMATION & ASSISTANCE	-	60,399	60,399	-	105,829	105,829	-	137,135	137,135
SENIOR CARE	-	1,001,562	1,001,562	-	1,042,725	1,042,725	-	1,099,785	1,099,785
ADULT MEDICAL DAY SERVICES - MCPA	-	101,963	101,963	-	110,000	110,000	-	110,000	110,000
PUBLIC GUARDIANSHIP	-	110,772	110,772	-	152,147	152,147	-	159,279	159,279
SPECIALIZED TRANSPORTATION SERVICE	-	713,870	713,870	-	766,114	766,114	-	769,632	769,632
RURAL PUBLIC TRANSPORTATION	-	158,816	158,816	-	201,647	201,647	-	198,132	198,132
RURAL & COMMUNITY BASED SERVICE	-	10,966	10,966	-	-	-	-	-	-
SENIOR BOX OFFICE	-	26,992	26,992	-	50,883	50,883	-	52,672	52,672
GROUP SR. ASSISTED HOUSING	-	340,828	340,828	-	329,706	329,706	-	430,647	430,647
SENIOR AIDES PROJECT	-	875,433	875,433	-	927,106	927,106	-	948,141	948,141
CAMM PROJECT	-	15,484	15,484	-	17,865	17,865	-	24,479	24,479
SENIOR PROGRAMS & SERVICES	-	156,522	156,522	-	800,000	800,000	-	800,000	800,000
VULNERABLE ELDERLY PROGRAM	-	68,061	68,061	-	74,563	74,563	-	88,354	88,354
SENIORS IN NEED	-	95,582	95,582	-	300,000	300,000	-	300,000	300,000
OMBUDSMAN PROGRAM	-	215,258	215,258	-	203,186	203,186	-	434,735	434,735
MEDICAID WAIVER PROGRAM	-	680,033	680,033	-	845,663	845,663	-	1,062,827	1,062,827
EVIDENCED BASED DISEASE PREVENTION	-	19,999	19,999	-	-	-	-	-	-
AREA AGENCY ADMINISTRATION	-	175,918	175,918	-	260,648	260,648	-	260,121	260,121

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
ADVOCACY	-	614,088	614,088	-	746,195	746,195	-	748,642	748,642
PUBLICATIONS	-	92,607	92,607	-	147,269	147,269	-	123,572	123,572
INFORMATION & ASSISTANCE	-	529,806	529,806	-	750,116	750,116	-	758,820	758,820
CENTER CONNECTION	-	281,706	281,706	-	373,554	373,554	-	387,339	387,339
CONGREGATE MEALS	-	863,622	863,622	-	958,288	958,288	-	915,061	915,061
SUPPORT SERVICES	-	260,536	260,536	-	347,879	347,879	-	407,061	407,061
HOME DELIVERED MEALS	-	605,902	605,902	-	700,000	700,000	-	700,000	700,000
CAREGIVERS SUPPORT PROGRAM	-	290,860	290,860	-	409,363	409,363	-	424,740	424,740
SENIOR HEALTH INSURANCE ASSISTANT PROGRAM	-	23,939	23,939	-	97,051	97,051	-	100,184	100,184
RSVP	-	80,348	80,348	-	108,003	108,003	-	105,875	105,875
SENIOR CENTER OPERATING FUNDS	-	37,763	37,763	-	75,000	75,000	-	150,000	150,000
NURSING HOME DIVERSION	-	2,490	2,490	-	80,897	80,897	-	61,419	61,419
NEW FREEDOM PROJECT	-	128,007	128,007	-	175,001	175,001	-	-	-
EXPERIENCE CORP PROGRAM	-	137,332	137,332	-	278,849	278,849	-	255,321	255,321
MARYLAND SENIOR RIDES	-	-	-	-	-	-	-	-	-
CSDMP (CHRONIC DISEASE SELF MGMT PROGRAM)	-	-	-	-	65,000	65,000	-	65,000	65,000
ADULT DISABILITY/RESOURCE CENER	-	-	-	-	-	-	-	88,000	88,000
VETERAN DIRECTED HOME & COMMUNITY BASED SVS PROGRAM	-	-	-	-	-	-	-	62,000	62,000
TOTAL -	\$5,723,216	\$8,855,763	\$14,578,979	\$5,860,038	\$11,742,547	\$17,602,585	\$5,618,585	\$12,470,973	\$18,089,558

LOCAL MANAGEMENT BOARD

LOCAL MANAGEMENT BOARD	-	307,405	307,405	-	284,685	284,685	-	249,340	249,340
HEALTHY FAMILIES BALTIMORE COUNTY	-	276,505	276,505	-	361,505	361,505	-	395,406	395,406
EARLY INTERVENTION AND PREVENTION	-	148,385	148,385	-	-	-	-	-	-
RETURN / DIVERSION	-	169,770	169,770	-	-	-	-	-	-
YOUTH SERVICE BUREAUS	-	456,495	456,495	-	422,040	422,040	-	422,040	422,040

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
SCHOOL-BASED HEALTH CENTERS	-	-	-	-	100,000	100,000	-	189,852	189,852
EARNED REINVESTMENT	-	-	-	-	100,000	100,000	-	300,000	300,000
DMC	-	183,018	183,018	-	233,444	233,444	-	90,046	90,046
LOCAL ACCESS PLAN (LAP)	-	131,900	131,900	-	131,903	131,903	-	169,903	169,903
RESPONDENT NOTIFICATION PROJECT	-	-	-	-	-	-	-	49,606	49,606
MDTFC	-	368,622	368,622	-	425,000	425,000	-	200,000	200,000
VPA DIVERSION PROGRAM	-	-	-	-	400,000	400,000	-	400,000	400,000
EVIDENCE BASED PRACTICES	-	-	-	-	492,489	492,489	-	492,488	492,488
TOTAL -	-	\$2,042,100	\$2,042,100	-	\$2,951,066	\$2,951,066	-	\$2,958,681	\$2,958,681
<u>DEPARTMENT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY</u>									
ADMINISTRATION AND OPERATIONS	7,734,620	-	7,734,620	7,592,622	-	7,592,622	5,759,161	-	5,759,161
COMMUNITY REFORESTATION PROGRAM	-	250,324	250,324	-	369,312	369,312	-	420,216	420,216
SWM FACILITIES INSPECTION PROGRAM	-	138,195	138,195	-	217,313	217,313	-	260,955	260,955
TOTAL -	\$7,734,620	\$388,519	\$8,123,139	\$7,592,622	\$586,625	\$8,179,247	\$5,759,161	\$681,171	\$6,440,332
TOTAL - HEALTH AND HUMAN SERVICES	\$37,991,107	\$46,074,571	\$84,065,678	\$38,418,287	\$56,305,262	\$94,723,549	\$38,029,762	\$61,301,555	\$99,331,317

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>EDUCATION</u>									
<u>COMMUNITY COLLEGE OF BALTIMORE COUNTY</u>									
INSTRUCTION	19,044,564	53,115,383	72,159,947	19,036,571	55,680,471	74,717,042	19,036,569	61,760,103	80,796,672
PUBLIC SERVICES	105,169	286,376	391,545	105,169	288,315	393,484	105,169	298,135	403,304
ACADEMIC SUPPORT	3,694,731	7,834,925	11,529,656	3,690,821	8,674,415	12,365,236	3,690,821	8,010,024	11,700,845
STUDENT SERVICES	3,187,867	10,674,750	13,862,617	3,185,787	10,737,297	13,923,084	3,185,787	12,297,103	15,482,890
INSTITUTIONAL SUPPORT	7,943,695	20,765,470	28,709,165	7,888,707	21,501,538	29,390,245	7,888,707	25,345,893	33,234,600
OPERATION/MAINTENANCE OF PLANT	4,291,029	10,471,358	14,762,387	4,290,740	10,236,722	14,527,462	4,290,742	11,614,760	15,905,502
MANDATORY TRANSFERS (GRANTS)	265,000	43,348,526	43,613,526	265,000	66,521,185	66,786,185	265,000	84,900,000	85,165,000
AUXILIARY ENTERPRISE	-	10,996,925	10,996,925	-	11,107,761	11,107,761	-	12,015,768	12,015,768
DEBT SERVICE	4,591,053	-	4,591,053	5,368,550	-	5,368,550	5,794,873	-	5,794,873
TOTAL -	\$43,123,108	\$157,493,713	\$200,616,821	\$43,831,345	\$184,747,704	\$228,579,049	\$44,257,668	\$216,241,786	\$260,499,454

DEPARTMENT OF EDUCATION

ADMINISTRATION	21,859,475	13,748,901	35,608,376	19,432,812	14,734,578	34,167,390	22,375,138	14,734,578	37,109,716
MID-LEVEL ADMINISTRATION	52,334,347	29,884,851	82,219,198	54,447,971	32,262,697	86,710,668	54,458,137	32,268,720	86,726,857
INSTRUCTIONAL SALARIES & WAGES	263,869,579	172,475,826	436,345,405	276,300,380	184,483,472	460,783,852	270,932,890	180,899,643	451,832,533
INSTRUCTIONAL TEXTBOOKS & SUPPLIES	17,513,467	18,130,689	35,644,156	12,909,286	11,228,953	24,138,239	9,406,911	11,570,655	20,977,566
OTHER INSTRUCTIONAL COSTS	6,345,639	2,996,264	9,341,903	2,513,125	5,477,538	7,990,663	2,420,447	5,588,790	8,009,237
SPECIAL EDUCATION	58,742,631	87,826,473	146,569,104	54,530,950	93,282,468	147,813,418	61,946,927	93,282,468	155,229,395
STUDENT PERSONNEL SERVICES	5,676,447	2,410,740	8,087,187	5,630,512	2,793,544	8,424,056	5,721,168	2,838,522	8,559,690
HEALTH SERVICES	9,103,993	4,324,380	13,428,373	9,234,823	4,710,682	13,945,505	9,195,245	4,690,493	13,885,738
STUDENT TRANSPORTATION SERVICE	13,669,386	38,329,621	51,999,007	14,722,419	41,629,287	56,351,706	12,057,601	46,212,216	58,269,817
OPERATION OF PLANT & EQUIPMENT	52,252,293	35,303,307	87,555,600	49,764,567	38,561,866	88,326,433	48,646,964	38,943,123	87,590,087

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
MAINTENANCE OF PLANT & EQUIPMENT	15,150,449	14,050,215	29,200,664	15,692,758	12,653,112	28,345,870	17,137,940	10,563,526	27,701,466
FIXED CHARGES	151,625,946	101,062,234	252,688,180	145,669,477	105,004,399	250,673,876	151,906,990	115,725,782	267,632,772
FOOD & NUTRITION SERVICES	-	36,212,430	36,212,430	-	37,301,146	37,301,146	-	37,916,012	37,916,012
CAPITAL OUTLAY	2,395,559	815,725	3,211,284	2,295,002	931,181	3,226,183	2,288,984	928,739	3,217,723
FEDERAL & RESTRICTED PROGRAMS	198,428	90,260,305	90,458,733	48,428	94,400,285	94,448,713	48,428	87,607,028	87,655,456
DEBT SERVICE - COUNTY BONDS	26,931,693	-	26,931,693	32,311,880	-	32,311,880	34,438,509	-	34,438,509
CONTRIBUTION TO CAPITAL BUDGET	5,539,366	-	5,539,366	-	-	-	-	-	-
TOTAL -	\$703,208,698	\$647,831,961	\$1,351,040,659	\$695,504,390	\$679,455,208	\$1,374,959,598	\$702,982,279	\$683,770,295	\$1,386,752,574
TOTAL - EDUCATION	\$746,331,806	\$805,325,674	\$1,551,657,480	\$739,335,735	\$864,202,912	\$1,603,538,647	\$747,239,947	\$900,012,081	\$1,647,252,028

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>CULTURE AND LEISURE SERVICES</u>									
<u>DEPARTMENT OF LIBRARIES</u>									
GENERAL ADMINISTRATION	6,857,022	2,097,878	8,954,900	6,182,905	1,397,000	7,579,905	6,532,361	1,352,655	7,885,016
CIRCULATION/INFORMATION SERVICES	12,685,486	2,869,178	15,554,664	13,227,720	2,912,035	16,139,755	13,256,819	2,889,000	16,145,819
CUSTOMER SUPPORT SERVICES	11,314,081	2,602,606	13,916,687	11,173,186	2,467,000	13,640,186	11,117,464	2,443,000	13,560,464
BUILDINGS/VEHICLE MAINTENANCE & OPERATION	3,428,509	693,380	4,121,889	3,032,071	739,000	3,771,071	3,163,628	695,000	3,858,628
TOTAL -	\$34,285,098	\$8,263,042	\$42,548,140	\$33,615,882	\$7,515,035	\$41,130,917	\$34,070,272	\$7,379,655	\$41,449,927
<u>DEPARTMENT OF RECREATION & PARKS</u>									
GENERAL ADMINISTRATION	1,400,476	-	1,400,476	1,437,759	-	1,437,759	1,248,833	-	1,248,833
COMMUNITY & NEIGHBORHOOD ORGANIZATION, DIRECTION & DVLP	4,751,665	-	4,751,665	4,596,721	-	4,596,721	5,254,887	-	5,254,887
ACTIVITY LEADERSHIP	2,823,752	-	2,823,752	2,837,728	-	2,837,728	2,836,431	-	2,836,431
OPERATION & MAINTENANCE OF PLANTS & FACILITIES	6,247,078	-	6,247,078	6,514,697	-	6,514,697	6,808,317	-	6,808,317
REVENUE PRODUCING FACILITIES	678,549	-	678,549	666,008	-	666,008	686,932	-	686,932
NATURE & ENVIRONMENTAL CENTER	740,826	-	740,826	747,802	-	747,802	922,583	-	922,583
GROUP LEADERSHIP GRANT PROGRAM	-	2,415,825	2,415,825	-	3,404,924	3,404,924	-	3,641,904	3,641,904
THERAPEUTIC RECREATION SUMMER PROGRAMS	-	110,349	110,349	-	107,120	107,120	-	114,873	114,873
SPECIAL EDUCATION RECREATION PROGRAM	-	84,499	84,499	-	-	-	-	-	-
TOTAL -	\$16,642,346	\$2,610,673	\$19,253,019	\$16,800,715	\$3,512,044	\$20,312,759	\$17,757,983	\$3,756,777	\$21,514,760
<u>ORGANIZATION CONTRIBUTIONS</u>									
ORGANIZATION CONTRIBUTIONS	4,299,862	-	4,299,862	3,536,000	-	3,536,000	3,328,150	-	3,328,150
GENERAL GRANT PROGRAM	3,738,227	-	3,738,227	3,752,931	-	3,752,931	3,602,731	-	3,602,731

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
SUMMER PROGRAM & COMMUNITY ARTS DEVELOPMENT	-	101,339	101,339	-	109,810	109,810	-	121,000	121,000
TOTAL -	\$8,038,089	\$101,339	\$8,139,428	\$7,288,931	\$109,810	\$7,398,741	\$6,930,881	\$121,000	\$7,051,881
TOTAL - CULTURE AND LEISURE SERVICES	\$58,965,533	\$10,975,054	\$69,940,587	\$57,705,528	\$11,136,889	\$68,842,417	\$58,759,136	\$11,257,432	\$70,016,568

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>ECONOMIC AND COMMUNITY DEVELOPMENT</u>									
<u>HOUSING OFFICE</u>									
HOUSING OFFICE - GENERAL ADMINISTRATION	-	3,358,595	3,358,595	-	4,171,000	4,171,000	-	4,250,000	4,250,000
HOUSING CHOICEVOUCHER PROGRAM	-	46,075,375	46,075,375	-	48,725,000	48,725,000	-	48,725,000	48,725,000
HUD-VETERANS AFFAIRS SUPPORTIVE HOUSING PROGRAM	-	730,322	730,322	-	1,291,500	1,291,500	-	1,406,370	1,406,370
TOTAL -	-	\$50,164,292	\$50,164,292	-	\$54,187,500	\$54,187,500	-	\$54,381,370	\$54,381,370
<u>COMMUNITY DEVELOPMENT GRANTS</u>									
GENERAL ADMINISTRATION	-	794,164	794,164	-	815,223	815,223	-	761,694	761,694
COMMISSION ON DISABILITIES - ADMINISTRATION	-	62,325	62,325	-	61,367	61,367	-	58,387	58,387
HOUSING SERVICES	-	975,141	975,141	-	1,169,561	1,169,561	-	1,098,354	1,098,354
COMMISSION ON DISABILITIES-GRANTS	-	260,553	260,553	-	289,575	289,575	-	350,000	350,000
GRANTS-NON-PROFIT ORGANIZATIONS	-	1,052,786	1,052,786	-	1,067,385	1,067,385	-	800,000	800,000
HOUSING REHABILITATION PROGRAM	-	1,224,062	1,224,062	-	1,306,522	1,306,522	-	1,581,032	1,581,032
NON-PROFIT CAPITAL IMPROVEMENTS	-	-	-	-	250,000	250,000	-	150,000	150,000
HOME INVESTMENT PARTNERSHIP PROGRAM	-	302,131	302,131	-	2,752,981	2,752,981	-	2,652,980	2,652,980
MCKINNEY EMERGENCY SHELTER GRANTS	-	149,571	149,571	-	153,731	153,731	-	151,890	151,890
SUPPORTIVE HOUSING PROGRAM (HOMELESS)	-	945,830	945,830	-	954,386	954,386	-	954,386	954,386
SERVICE LINKED HOUSING	-	35,181	35,181	-	-	-	-	19,545	19,545
EMERGENCY & TRANSITIONAL HOUSING	-	296,350	296,350	-	296,350	296,350	-	318,289	318,289
RENTAL ALLOWANCE PROGRAM	-	118,549	118,549	-	89,526	89,526	-	138,350	138,350
HOMEOWNERSHIP/SELP PROGRAM	-	-	-	-	72,000	72,000	-	60,000	60,000
SHELTER EXPENSES	-	32,617	32,617	-	29,977	29,977	-	29,977	29,977
LEAD HAZARD REDUCTION PROGRAM	-	84,645	84,645	-	368,067	368,067	-	396,062	396,062

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
ENERGY EFFICIENCY & CONSERVATION BLOCK GRANT	-	1,821,640	1,821,640	-	3,701,800	3,701,800	-	-	-
TOTAL -	-	\$8,155,545	\$8,155,545	-	\$13,378,451	\$13,378,451	-	\$9,520,946	\$9,520,946
<u>OFFICE OF WORKFORCE DEVELOPMENT</u>									
ADULT PROGRAM	-	516,178	516,178	-	574,180	574,180	-	345,541	345,541
YOUTH PROGRAM	-	955,983	955,983	-	1,394,267	1,394,267	-	1,268,295	1,268,295
DISLOCATED WORKER PROGRAM	-	570,586	570,586	-	1,120,853	1,120,853	-	346,541	346,541
CENTRAL OFFICE	-	627,224	627,224	-	717,003	717,003	-	582,580	582,580
CUSTOMER SERVICE OFFICES	-	1,132,611	1,132,611	-	1,711,181	1,711,181	-	1,912,535	1,912,535
MARYLAND BUSINESS WORK GRANT	-	52,687	52,687	-	144,429	144,429	-	63,000	63,000
BUSINESS SERVICES	-	262,869	262,869	-	368,441	368,441	-	317,831	317,831
MATURITY WORKS	-	276,341	276,341	-	360,000	360,000	-	484,782	484,782
MARYLAND ENERGY SECTOR PARTNERSHIP	-	-	-	-	164,728	164,728	-	189,385	189,385
TOTAL -	-	\$4,394,479	\$4,394,479	-	\$6,555,082	\$6,555,082	-	\$5,510,490	\$5,510,490
<u>DEPARTMENT OF ECONOMIC DEVELOPMENT</u>									
ECONOMIC DEVELOPMENT	2,103,719	-	2,103,719	2,152,346	-	2,152,346	1,641,919	-	1,641,919
ECONOMIC DEVELOP FINANCING	-	1,303,641	1,303,641	-	6,030,000	6,030,000	-	17,500,000	17,500,000
TOURISM PROGRAM	-	5,525	5,525	-	28,573	28,573	-	128,500	128,500
WAR OF 1812 GRANT	-	-	-	-	-	-	-	30,000	30,000
TOTAL -	\$2,103,719	\$1,309,166	\$3,412,885	\$2,152,346	\$6,058,573	\$8,210,919	\$1,641,919	\$17,658,500	\$19,300,419
TOTAL - ECONOMIC AND COMMUNITY DEVELOPMENT	\$2,103,719	\$64,023,482	\$66,127,201	\$2,152,346	\$80,179,606	\$82,331,952	\$1,641,919	\$87,071,306	\$88,713,225

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>NON DEPARTMENTAL</u>									
<u>DEBT SERVICE</u>									
GENERAL PUBLIC FACILITIES	45,569,000	-	45,569,000	53,542,948	-	53,542,948	53,776,941	-	53,776,941
PENSION FUNDING BONDS	9,169,954	-	9,169,954	8,847,250	-	8,847,250	8,483,500	-	8,483,500
NON-GENERAL OBLIGATION DEBT	11,455,263	-	11,455,263	11,438,964	-	11,438,964	14,337,583	-	14,337,583
TOTAL -	\$66,194,217	-	\$66,194,217	\$73,829,162	-	\$73,829,162	\$76,598,024	-	\$76,598,024
<u>RETIREMENT & SOCIAL SECURITY</u>									
CONTRIBUTION-EMPLOYEE RETIREMENT SYSTEM	52,996,068	-	52,996,068	53,619,827	-	53,619,827	58,786,927	-	58,786,927
CONTRIBUTIONS SOCIAL SECURITY	17,375,104	-	17,375,104	17,668,184	-	17,668,184	17,926,536	-	17,926,536
CONTRIBUTIONS NON SYSTEM RETIREMENT	178,652	-	178,652	211,000	-	211,000	220,000	-	220,000
TOTAL -	\$70,549,824	-	\$70,549,824	\$71,499,011	-	\$71,499,011	\$76,933,463	-	\$76,933,463
<u>INSURANCE</u>									
INSURANCE CONTRIBUTIONS	67,606,791	-	67,606,791	69,558,345	-	69,558,345	68,574,811	-	68,574,811
TOTAL -	\$67,606,791	-	\$67,606,791	\$69,558,345	-	\$69,558,345	\$68,574,811	-	\$68,574,811
<u>RESERVE FOR CONTINGENCIES</u>									
RESERVE FOR CONTINGENCIES	-	-	-	1,000,000	-	1,000,000	1,000,000	-	1,000,000
TOTAL -	-	-	-	\$1,000,000	-	\$1,000,000	\$1,000,000	-	\$1,000,000
<u>CONTRIBUTION TO CAPITAL BUDGET</u>									

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2010, 2011 AND 2012

AGENCY & WORK PROGRAM	2010 ACTUAL			2011 ADJUSTED APPROPRIATION			FY 2012 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
CONTRIBUTION TO CAPITAL BUDGET	27,583,605	-	27,583,605	2,600,000	-	2,600,000	636,805	-	636,805
TOTAL -	\$27,583,605	-	\$27,583,605	\$2,600,000	-	\$2,600,000	\$636,805	-	\$636,805
<u>LOCAL SHARE</u>									
LOCAL SHARE	7,427,222	-	7,427,222	7,364,366	-	7,364,366	6,792,237	-	6,792,237
TOTAL -	\$7,427,222	-	\$7,427,222	\$7,364,366	-	\$7,364,366	\$6,792,237	-	\$6,792,237
TOTAL - NON DEPARTMENTAL	\$239,361,659	-	\$239,361,659	\$225,850,884	-	\$225,850,884	\$230,535,340	-	\$230,535,340
GRAND TOTAL	\$1,623,601,931	\$1,097,913,671	\$2,721,515,602	\$1,605,849,508	\$1,213,048,522	\$2,818,898,030	\$1,603,784,784	\$1,264,406,439	\$2,868,191,223

EXHIBIT "D"
STATEMENT OF GENERAL OBLIGATION DEBT OUTSTANDING

	<u>AS OF JUNE 30, 2008</u>	<u>AS OF JUNE 30, 2009</u>	<u>AS OF JUNE 30, 2010</u>	<u>AS OF JUNE 30, 2011 (EST)</u>
Public Facility Bonds	\$342,953,000	\$318,067,000	\$384,790,000	\$508,147,000
Community College Bonds	34,846,000	32,709,000	46,004,000	67,494,000
Public School Bonds	273,491,000	223,459,000	271,771,000	342,444,000
Commercial Paper Notes	140,000,000	175,000,000	174,900,000	174,900,000
Pension Liability Funding Bonds	<u>59,110,000</u>	<u>46,140,000</u>	<u>38,885,000</u>	<u>31,805,000</u>
Total Applicable to Debt Limit	850,400,000	795,375,000	916,350,000	1,124,790,000

STATEMENT OF LEGAL DEBT LIMIT

Estimated assessable basis as of June 30th	72,605,082,075	81,761,811,950	89,555,498,249	89,546,074,648
Debt Limit (4% of assessable basis) *	2,904,203,283	3,270,472,478	3,582,219,930	3,581,842,986
Total Applicable Debt	<u>850,400,000</u>	<u>795,375,000</u>	<u>916,350,000</u>	<u>1,124,790,000</u>
Legal Margin for Creation of Additional Debt	2,053,803,283	2,475,097,478	2,665,869,930	2,457,052,986

* General obligation indebtedness of the County issued pursuant to "full faith and credit" authority granted under Article VII, Section 717 of the Baltimore County Charter may not exceed 10% of the assessed value of all real and personal property subject to assessment for unlimited taxation by the County.

EXHIBIT "E"
STATEMENT OF METROPOLITAN DISTRICT DEBT OUTSTANDING

	AS OF JUNE 30, 2008	AS OF JUNE 30, 2009	AS OF JUNE 30, 2010	AS OF JUNE 30, 2011 (est)
Metropolitan District Bonds	\$576,165,000	\$505,150,000	\$584,825,000	\$677,805,000
Maryland Water Quality Revolving Loan Fund	85,876,000	80,498,000	74,012,000	73,162,000
Commercial Paper Notes	<u>60,000,000</u>	<u>106,600,000</u>	<u>106,500,000</u>	<u>106,500,000</u>
Total Applicable to Debt Limit	<u>722,041,000</u>	<u>692,248,000</u>	<u>765,337,000</u>	<u>857,467,000</u>

STATEMENT OF LEGAL DEBT LIMIT

Estimated assessable basis as of June 30th	71,004,899,353	77,379,856,287	77,773,216,958	77,765,033,191
Debt Limit (3.2% of assessable basis) *	2,272,156,779	2,476,155,401	2,488,742,943	2,488,481,062
Total Long Term Debt	692,248,000	771,213,000	765,337,000	857,467,000
Legal Margin for Creation of Additional Debt	<u>1,579,908,779</u>	<u>1,704,942,401</u>	<u>1,723,405,943</u>	<u>1,631,014,062</u>

* The Total of Metropolitan District Bonds outstanding for any purpose under Title 35, Article III, Section 35-252 of the Baltimore County Code may not exceed 3.2% of the total assessable basis for County Taxation purposes, within the Metropolitan District.

EXHIBIT "F"
FY 2012 GOVERNMENT-WIDE SUMMARY OF FUNDS

	OPERATING BUDGET					ENTERPRISE FUNDS ***		GOVERNMENT-WIDE TOTAL	
	GENERAL FUND	GIFTS & GRANTS FUND	LIQUOR LICENSE FUND	ECONOMIC FINANCING FUND	NON COUNTY FUNDS **	TOTAL OPERATING BUDGET	METRO DISTRICT FUND	OTHER ENTERPRISE FUNDS	TOTAL OPERATING FUNDS
<u>REVENUES AND OTHER FINANCING SOURCES</u>									
PROPERTY TAX	\$847,853,310					\$847,853,310			\$847,853,310
INCOME TAX	508,547,194					508,547,194			508,547,194
SERVICE TAXES	106,995,400					106,995,400			106,995,400
STATE AID	24,268,611	33,002,085			564,168,450	621,439,146			621,439,146
FEDERAL AID	7,353,775	101,989,978			77,469,046	186,812,799			186,812,799
FEES & OTHER REVENUE	48,198,397	17,348,238	1,070,580	3,500,000	209,371,272	279,488,487	181,941,725	49,931,780	511,361,992
REVENUE TRANSFERS		<u>300,000</u>	(300,000)			0			0
APPROPRIATION FROM FUND BALANCE	<u>60,568,097</u>		<u>(84,799)</u>	<u>14,000,000</u>	<u>6,795,056</u>	<u>81,278,354</u>	<u>3,903,028</u>		<u>85,181,382</u>
TOTAL SOURCES	1,603,784,784	152,640,301	685,781	17,500,000	857,803,824	2,632,414,690	185,844,753	49,931,780	2,868,191,223
<u>EXPENDITURES</u>									
DEPARTMENT OF EDUCATION	702,982,279	0	0	0	645,854,283	1,348,836,562		37,916,012	1,386,752,574
COMMUNITY COLLEGE	44,257,668	0	0	0	204,226,018	248,483,686		12,015,768	260,499,454
DEPARTMENT OF LIBRARIES	34,070,272	0	0	0	7,379,655	41,449,927			41,449,927
DEPARTMENT OF SOCIAL SERVICES	6,521,721	8,736,625	0	0	343,868	15,602,214			15,602,214
RECREATION & PARKS	17,757,983	3,756,777	0	0	0	21,514,760			21,514,760
HOUSING OFFICE	0	54,381,370	0	0	0	54,381,370			54,381,370
DEPARTMENT OF HEALTH	20,130,295	36,110,237	0	0	0	56,240,532			56,240,532
DEPARTMENT OF AGING	5,618,585	12,470,973	0	0	0	18,089,558			18,089,558
COMMUNITY DEVEL. BLOCK GRANTS	0	9,520,946	0	0	0	9,520,946			9,520,946
LOCAL MANAGEMENT BOARD	0	2,958,681	0	0	0	2,958,681			2,958,681
LIQUOR LICENSE COMMISSION	0	0	685,781	0	0	685,781			685,781
ECONOMIC DEVELOPMENT	1,641,919	158,500	0	17,500,000	0	19,300,419			19,300,419
WORKFORCE DEVELOPMENT	0	5,510,490	0	0	0	5,510,490			5,510,490
DEPARTMENT OF PUBLIC WORKS	119,750,288	175,555	0	0	0	119,925,843	184,209,347		304,135,190
PERMITS, APPROVAL & INSPECTIONS	8,982,086	0	0	0	0	8,982,086	1,635,406		10,617,492
POLICE DEPARTMENT	193,214,666	12,327,950	0	0	0	205,542,616			205,542,616
RESERVE FOR CONTINGENCIES	1,000,000	0	0	0	0	1,000,000			1,000,000
ALL OTHER AGENCIES	447,857,022	6,532,197	0	0	0	454,389,219			454,389,219
TOTAL EXPENDITURES	1,603,784,784	152,640,301	685,781	17,500,000	857,803,824	2,632,414,690	185,844,753	49,931,780	2,868,191,223

** Education, College, Libraries & Social Services receive some direct funding which does not pass through the County's coffers. Although these funds are not appropriated, the County must approve these spending levels.

*** Enterprise Funds are self-supporting business-like activities. These funds are not appropriated, but are presented here for information purposes only.

EXHIBIT "G"
ANALYSIS OF CHANGES IN UNAPPROPRIATED FUND BALANCE
NON GENERAL FUND GOVERNMENTAL FUNDS FOR FISCAL YEARS 2011 and 2012

		Balance At July 1	Estimated Revenue	Estimated Expenditures	Estimated Transfers To Other Funds	Estimated Balance as of June 30
<u>SPECIAL FUNDS</u>						
LIQUOR LICENSE FUND	FY2011	459,573	700,000	(627,000)	(288,000)	244,573
	FY2012	244,573	1,070,580	(685,781)	(300,000)	329,372
GIFTS & GRANTS FUND	FY2011	0	151,471,970	(151,471,970)		0
	FY2012	0	152,640,301	(152,640,301)		0
ECONOMIC DEVELOPMENT FINANCING FUND	FY2011	1,353,131	6,861,180	(6,030,000)	(1,781,150)	403,161
	FY2012	403,161	17,500,000	(17,500,000)		403,161
Revenue of the Gifts & Grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. In this presentation, the fund balances have an annual ending balance of zero.						
<u>ENTERPRISE FUNDS</u>						
METRO DISTRICT FUND	FY2011	54,702,265	182,208,108	(182,862,615)		54,047,758
	FY2012	54,047,758	181,941,725	(185,244,753)		50,144,730
SCHOOL FOOD SERVICE FUND	FY2011	4,921,000	37,301,146	(37,301,146)		4,921,000
	FY2012	4,921,000	37,916,012	(37,916,012)		4,921,000
COLLEGE BOOK STORE FUND	FY2011	0	11,107,761	(11,107,761)		0
	FY2012	0	12,015,768	(12,015,768)		0

EXHIBIT "H"
PRELIMINARY UNAPPROPRIATED FUND BALANCE OF THE GENERAL FUND
FISCAL YEARS 2011 and 2012

	<u>FY 2011</u>	<u>FY 2012</u>
General Fund Balance, June 30		
Available for Current Year Operations	\$118,631,067	\$129,134,078
Estimated Revenues		
Revenue Estimate Per Revised Budget	1,590,749,737	1,543,216,687
Estimated Revenue Surplus (Shortfall)	-53,272,947	
New Revenues - Annapolis		
Estimated Total Revenues	1,537,476,790	1,543,216,687
Add: Prior Year Liquidations & Reserve Adjustments	53,500,000	0
Deduct:		
Appropriations		
Amended Appropriations	-1,600,149,508	-1,603,784,784 * *
Plus: Snow Supplement	-5,700,000	
Less: Estimated Unexpended Appropriations	25,628,800	
Estimated Total Expense	-1,580,220,708	-1,603,784,784
Operational Surplus	129,387,149	68,565,981
Surplus Transferred to Economic Stabilization Fund *	0	0
Reserve's Interest Earnings Transferred to Economic Stabilization Fund *	-253,071	-423,051
General Fund Unappropriated Balance (Available for Next Year's Operations)	129,134,078	68,142,930
Stabilization Reserve Balance at 6/30	84,357,072	84,610,143
* Investment Income Credited to the Account	253,071	423,051
* Transfer to Maintain Reserve @ 5.0% of Revenue Budget	0	0
Projected Reserve Ending Balance	84,610,143	85,033,194
Total Ending Balance, Including Unappropriated Balance	\$213,744,221	\$153,176,124 ***
Balance as Percent of Estimated Total Revenues	13.9%	9.9%
Stabilization Reserve Percentage	5.5%	5.5%

** The FY 2012 Budget includes \$1,000,000 in the Contingency Reserve and \$636,805 in Capital Current Expense.

The Prior Year Disencumbrance includes \$53 million released from capital and economic development projects.

*** This \$153,176,124 represents surplus funding available throughout FY 2012 and therefore serves the purpose of "unexpended and unappropriated funds set aside for contingencies" as specified in Article 712 of the Baltimore County Charter.

EXHIBIT "I"
GOVERNMENT-WIDE BUDGET
SUMMARY
OBJECTS OF EXPENDITURE

	ACTUAL FY2010	ADJUSTED FY2011	RECOMMENDED FY2012
<hr/>			
EXPENDITURE OBJECT			
01 Personnel Services	\$1,410,737,607	\$1,414,930,877	\$1,461,261,020
02 Mileage & Travel	5,779,254	5,976,842	5,602,801
03 Contractual Services	427,778,273	473,047,760	453,061,727
04 Rents & Utilities	106,742,470	110,701,033	107,306,113
05 Supplies & Materials	129,597,444	109,936,922	111,304,647
07 Grants, Subsidies & Contributions	341,610,464	419,431,589	415,501,434
08 Other Charges	95,646,754	80,195,611	102,157,410
09 Land, Buildings & Other Improvements	44,374,314	22,511,370	24,419,424
12 Interest Payments	159,324,022	182,166,026	187,576,647
TOTAL EXPENDITURES	<u>2,721,515,602</u>	<u>2,818,898,030</u>	<u>2,868,191,223</u>
General Fund	1,623,601,931	1,605,849,508	1,603,784,784
Other Funds	1,097,988,671	1,213,048,522	1,264,406,439
TOTAL EXPENDITURES	<u>2,721,515,602</u>	<u>2,818,898,030</u>	<u>2,868,191,223</u>

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

SUMMARY OF PROJECT ESTIMATES

DEPT NO.	TITLE	TOTAL	PRIOR	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
		ESTIMATED COST	AUTHOR- IZATIONS	FOR 6YR PROGRAM	YEAR FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
201	SEWER SYSTEM	1,462,311,726	667,787,051	794,524,675	264,573,129	0	264,951,546	0	265,000,000	0
203	WATER SYSTEM	727,104,308	436,097,268	291,007,040	94,007,040	0	98,500,000	0	98,500,000	0
204	STORM DRAINS	50,205,251	28,017,751	22,187,500	5,862,500	0	5,150,000	0	11,175,000	0
205	STREETS AND HIGHWAYS	448,592,519	265,522,519	183,070,000	56,050,000	0	57,025,000	0	69,995,000	0
207	BRIDGES, CULVERTS AND GRADE SEPARATIONS	90,061,657	39,256,657	50,805,000	16,800,000	0	13,210,000	0	20,795,000	0
208	REFUSE DISPOSAL	39,964,800	32,090,800	7,874,000	6,114,000	0	760,000	0	1,000,000	0
209	COMMUNITY COLLEGE	157,258,571	85,573,571	71,685,000	32,335,000	0	21,000,000	0	18,350,000	0
210	GENERAL GOVERNMENT BUILDINGS	238,292,827	152,081,782	86,211,045	34,751,045	0	24,202,000	0	27,258,000	0
220	FIRE DEPARTMENT BUILDINGS	5,000,000	500,000	4,500,000	0	0	4,500,000	0	0	0
212	PARKS, PRESERVATION AND GREENWAYS	150,071,597	115,146,597	34,925,000	8,750,000	0	10,425,000	0	15,750,000	0
213	SCHOOLS	874,764,900	560,496,900	314,268,000	104,528,000	0	109,740,000	0	100,000,000	0
217	LAND PRESERVATION	74,545,788	56,545,788	18,000,000	6,000,000	0	6,000,000	0	6,000,000	0
218	COMMUNITY IMPROVEMENTS	171,787,341	132,168,241	39,619,100	18,193,100	0	17,926,000	0	3,500,000	0
221	WATERWAY IMPROVEMENT FUND	86,606,616	56,856,616	29,750,000	11,533,000	0	10,021,000	0	8,196,000	0
	TOTAL	4,576,567,901	2,628,141,541	1,948,426,360	659,496,814	0	643,410,546	0	645,519,000	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

201 SEWER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0002	NEIGHBORHOOD PETITION/HEALTH EXT.	19,046,672	11,046,672	8,000,000	3,000,000	0	2,500,000	0	2,500,000	0
0052	CONSTRUCTION AT HIGHWAY SITES	1,855,636	1,555,636	300,000	100,000	0	100,000	0	100,000	0
0072	CITY/COUNTY JOINT USE FACILITIES	462,666,867	322,229,430	140,437,437	50,437,437	0	40,000,000	0	50,000,000	0
0073	SPECIAL SEWER HOUSE CONNECTIONS	11,944,628	8,944,628	3,000,000	1,000,000	0	1,000,000	0	1,000,000	0
0077	MAIN RELINING, REHAB & REPLACEMENT	648,096,780	95,174,542	552,922,238	170,670,692	0	190,851,546	0	191,400,000	0
0090	MISCELLANEOUS SYSTEM IMPROVEMENTS	318,701,143	228,836,143	89,865,000	39,365,000	0	30,500,000	0	20,000,000	0
	TOTAL	1,462,311,726	667,787,051	794,524,675	264,573,129	0	264,951,546	0	265,000,000	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

203 WATER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0002	NEIGHBORHOOD PETITIONS WATER EXT.	4,194,484	2,194,484	2,000,000	500,000	0	500,000	0	1,000,000	0
0006	TOWSON FOURTH ZONE	29,489,140	21,389,140	8,100,000	8,100,000	0	0	0	0	0
0011	EASTERN THIRD ZONE	25,536,660	8,536,660	17,000,000	0	0	17,000,000	0	0	0
0035	MISC DISTRIBUTION SYSTEM IMPROVEMENTS	46,923,146	26,916,106	20,007,040	6,007,040	0	5,500,000	0	8,500,000	0
0036	FIRST ZONE	71,124,856	68,624,856	2,500,000	2,500,000	0	0	0	0	0
0050	CONSTRUCTION AT HIGHWAY SITES	4,300,888	2,800,888	1,500,000	500,000	0	500,000	0	500,000	0
0067	MAIN REPLACEMENT AND REHABILITATION	127,287,582	69,787,582	57,500,000	17,500,000	0	20,000,000	0	20,000,000	0
0068	SPECIAL WATER HOUSE CONNECTIONS	720,000	705,000	15,000	5,000	0	5,000	0	5,000	0
0070	FIRE HYDRANTS	730,778	670,778	60,000	20,000	0	20,000	0	20,000	0
0071	CITY/COUNTY JOINT USE FACILITIES	408,074,774	230,971,774	177,103,000	53,653,000	0	54,975,000	0	68,475,000	0
0075	FALLS FIFTH ZONE	2,500,000	0	2,500,000	2,500,000	0	0	0	0	0
0078	REISTERSTOWN FIFTH ZONE	6,222,000	3,500,000	2,722,000	2,722,000	0	0	0	0	0
	TOTAL	727,104,308	436,097,268	291,007,040	94,007,040	0	98,500,000	0	98,500,000	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

204 STORM DRAINS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0002	STORM DRAIN REPAIRS & ENHANCEMENTS	25,885,764	15,498,264	10,387,500	2,562,500	0	2,350,000	0	5,475,000	0
0006	STORM DRAIN INLET RECONSTR. PROGRAM	6,350,000	3,350,000	3,000,000	1,000,000	0	1,000,000	0	1,000,000	0
0007	FLOODPLAIN STUDIES, COUNTYWIDE	1,513,531	713,531	800,000	300,000	0	300,000	0	200,000	0
0111	SUBDIVISION STORM DRAINS	8,971,184	5,971,184	3,000,000	1,000,000	0	1,000,000	0	1,000,000	0
0329	ACQUISITION OF FLOODED HOMES	2,056,120	1,306,120	750,000	250,000	0	250,000	0	250,000	0
0330	NUNNERY LANE ALLEY	3,000,000	0	3,000,000	0	0	0	0	3,000,000	0
0354	DUMBARTON STORM DRAINS	650,000	150,000	500,000	500,000	0	0	0	0	0
0900	COMMUNITY CONSERVATION STORM DRAINS	1,778,652	1,028,652	750,000	250,000	0	250,000	0	250,000	0
	TOTAL	50,205,251	28,017,751	22,187,500	5,862,500	0	5,150,000	0	11,175,000	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

205 STREETS AND HIGHWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0002	STREET REHABILITATION	57,580,776	33,030,776	24,550,000	4,325,000	0	4,475,000	0	15,750,000	0
0009	CROSS ROAD	2,439,000	1,639,000	800,000	800,000	0	0	0	0	0
0010	FORGE ROAD	3,604,000	2,104,000	1,500,000	1,500,000	0	0	0	0	0
0016	COWENTON AVENUE	4,800,000	1,800,000	3,000,000	1,000,000	0	0	0	2,000,000	0
0018	TRAFFIC CALMING	6,033,771	3,633,771	2,400,000	800,000	0	800,000	0	800,000	0
0111	STREETS & HIGHWAYS - SUBDIVISIONS	14,157,850	8,157,850	6,000,000	1,750,000	0	1,750,000	0	2,500,000	0
0133	ROADWAY RESURFACING	158,897,230	93,797,230	65,100,000	25,100,000	0	20,000,000	0	20,000,000	0
0179	ALIGNMENT STUDIES/SITE ACQUISITION	977,000	527,000	450,000	150,000	0	150,000	0	150,000	0
0232	ROLLING ROAD	8,103,820	3,103,820	5,000,000	0	0	5,000,000	0	0	0
0250	ALLEY RECONSTRUCTION	9,846,434	4,846,434	5,000,000	2,000,000	0	1,000,000	0	2,000,000	0
0286	MISCELLANEOUS INTERSECTION IMPROVEMENT	36,324,004	17,799,004	18,525,000	3,725,000	0	4,650,000	0	10,150,000	0
0301	CURBS, GUTTERS AND SIDEWALKS	64,300,733	44,800,733	19,500,000	5,000,000	0	4,500,000	0	10,000,000	0
0303	OWINGS MILLS BLVD-SOUTH	32,726,366	17,726,366	15,000,000	4,000,000	0	11,000,000	0	0	0
0350	SIDEWALK RAMPS PROGRAM	1,847,212	1,247,212	600,000	200,000	0	200,000	0	200,000	0
0376	CAMPBELL BOULEVARD	12,155,426	9,455,426	2,700,000	2,700,000	0	0	0	0	0
0401	RIDGELY AVENUE	1,925,000	1,355,000	570,000	0	0	0	0	570,000	0
0441	BELLONA AVENUE	1,200,000	325,000	875,000	0	0	0	0	875,000	0
0454	HILLEN ROAD	3,330,000	1,330,000	2,000,000	0	0	0	0	2,000,000	0
0458	TRAFFIC SIGNALS	22,135,863	14,635,863	7,500,000	2,500,000	0	2,500,000	0	2,500,000	0
0465	DOLFIELD INTERCHANGE	500,000	0	500,000	0	0	500,000	0	0	0
0900	COMMUNITY CONSERVATION RD IMPROVEMENTS	5,708,034	4,208,034	1,500,000	500,000	0	500,000	0	500,000	0
	TOTAL	448,592,519	265,522,519	183,070,000	56,050,000	0	57,025,000	0	69,995,000	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

207 BRIDGES, CULVERTS AND GRADE SEPARATIONS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0002	MINOR BRIDGE REPAIR	55,565,645	31,360,645	24,205,000	13,320,000	0	4,290,000	0	6,595,000	0
0013	BRIDGE #158 ENSOR ROAD	1,400,000	400,000	1,000,000	1,000,000	0	0	0	0	0
0220	BRIDGE INSPECTION PROGRAM	10,010,558	6,710,558	3,300,000	1,000,000	0	1,100,000	0	1,200,000	0
0237	BRDG 140 - PINEY GROVE RD	3,600,000	0	3,600,000	0	0	600,000	0	3,000,000	0
0247	BRIDGE 10 - HESS ROAD	1,980,000	480,000	1,500,000	400,000	0	1,100,000	0	0	0
0271	BRIDGE 425 - WARREN ROAD	1,855,454	305,454	1,550,000	50,000	0	1,500,000	0	0	0
0275	COMPASS ROAD BRIDGE	300,000	0	300,000	0	0	0	0	300,000	0
0276	BRIDGE NO. 409 GUNPOWDER ROAD	1,400,000	0	1,400,000	400,000	0	1,000,000	0	0	0
0277	BRIDGE NO. 136, 138, 346 GORES MILL RD	1,610,000	0	1,610,000	290,000	0	1,320,000	0	0	0
0278	BRIDGE NO. 119 PENINSULA HIGHWAY	7,600,000	0	7,600,000	200,000	0	0	0	7,400,000	0
0279	BRIDGE NO. 113 LANSLOWNE BOULEVARD	2,370,000	0	2,370,000	70,000	0	2,300,000	0	0	0
0280	BRIDGE NO. 100 HAMMONDS FERRY ROAD	2,370,000	0	2,370,000	70,000	0	0	0	2,300,000	0
	TOTAL	90,061,657	39,256,657	50,805,000	16,800,000	0	13,210,000	0	20,795,000	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

208 REFUSE DISPOSAL

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0002	TEXAS LANDFILL/RESOURCE RECOVERY AREA	622,536	302,536	320,000	160,000	0	160,000	0	0	0
0005	HERNWOOD LANDFILL	16,473,074	15,073,074	1,400,000	800,000	0	600,000	0	0	0
0006	PARKTON SANITARY LANDFILL	2,262,771	2,162,771	100,000	0	0	0	0	100,000	0
0010	EASTERN SANITARY LANDFILL	20,606,419	14,552,419	6,054,000	5,154,000	0	0	0	900,000	0
	TOTAL	39,964,800	32,090,800	7,874,000	6,114,000	0	760,000	0	1,000,000	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

209 COMMUNITY COLLEGE

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0005	CENTRAL HOT/CHILLED WATER FACILITY	17,354,000	14,354,000	3,000,000	3,000,000	0	0	0	0	0
0007	ROOF REPAIR/REPLACEMENT	8,151,000	6,351,000	1,800,000	400,000	0	700,000	0	700,000	0
0098	ADA ALTERATIONS	4,400,000	4,250,000	150,000	0	0	75,000	0	75,000	0
0100	CAPITAL MAINTENANCE & RENOVATIONS	44,401,374	25,901,374	18,500,000	6,000,000	0	6,000,000	0	6,500,000	0
0102	ASBESTOS ABATEMENT	6,226,627	6,076,627	150,000	0	0	75,000	0	75,000	0
0103	CATONSVILLE - RENOVATIONS/ADDITIONS	38,420,000	3,710,000	34,710,000	17,410,000	0	11,300,000	0	6,000,000	0
0104	ESSEX - RENOVATIONS/ADDITIONS	5,000,000	0	5,000,000	2,000,000	0	1,000,000	0	2,000,000	0
0105	DUNDALK - RENOVATIONS/ADDITIONS	2,825,000	0	2,825,000	825,000	0	500,000	0	1,500,000	0
0106	POWER PLANT MODERNIZATION - ALL	2,850,000	0	2,850,000	0	0	1,350,000	0	1,500,000	0
0894	OWINGS MILLS TOWN CENTER	27,630,570	24,930,570	2,700,000	2,700,000	0	0	0	0	0
	TOTAL	157,258,571	85,573,571	71,685,000	32,335,000	0	21,000,000	0	18,350,000	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

210 GENERAL GOVERNMENT BUILDINGS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0018	ENHANCED PRODUCTIVITY THRU TECHNOLOGY	29,756,015	26,719,210	3,036,805	3,036,805	0	0	0	0	0
0021	REPLACE EMERGENCY COMMUNICATION SYSTEM	72,780,367	58,926,127	13,854,240	13,854,240	0	0	0	0	0
0036	BLDG REPAIR, RENOVATIONS, MINOR ADDNS	116,468,297	55,248,297	61,220,000	15,160,000	0	21,502,000	0	24,558,000	0
0055	ACCESS FOR PEOPLE WITH DISABILITIES	3,592,456	2,842,456	750,000	250,000	0	250,000	0	250,000	0
0065	HEALTH/ENVIRONMENT HAZARD REMEDIATION	4,329,632	2,829,632	1,500,000	500,000	0	500,000	0	500,000	0
0601	LIBRARY CAPITAL MAINT. & RENOV.	11,366,060	5,516,060	5,850,000	1,950,000	0	1,950,000	0	1,950,000	0
	TOTAL	238,292,827	152,081,782	86,211,045	34,751,045	0	24,202,000	0	27,258,000	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

220 FIRE DEPARTMENT BUILDINGS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0068	TOWSON FIRE STATION #1 REPLACEMENT	5,000,000	500,000	4,500,000	0	0	4,500,000	0	0	0
	TOTAL	5,000,000	500,000	4,500,000	0	0	4,500,000	0	0	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

212 PARKS, PRESERVATION AND GREENWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0016	NEIGHBORSPACE	920,220	770,220	150,000	50,000	0	50,000	0	50,000	0
0301	RECREATION FACILITY RENOVATIONS	14,197,496	9,657,496	4,540,000	1,530,000	0	1,280,000	0	1,730,000	0
0302	ATHLETIC FIELD CONSTRUCTION/RENOVATION	32,290,532	26,240,532	6,050,000	2,600,000	0	1,800,000	0	1,650,000	0
0303	TENNIS & MULTI-USE COURT CONSTR. & REN	1,644,299	944,299	700,000	0	0	300,000	0	400,000	0
0305	TOT LOT & SHARED FACILITY DEVELOPMENT	4,356,937	1,446,937	2,910,000	1,270,000	0	820,000	0	820,000	0
0306	SCHOOL RECREATION CENTERS	2,416,476	2,216,476	200,000	0	0	100,000	0	100,000	0
0307	COMMUNITY/NEIGHBORHOOD PARK DVLPMNT	27,484,274	23,234,274	4,250,000	750,000	0	500,000	0	3,000,000	0
0309	GREENWAYS/STREAM VALLEYS/TRAILS DVLP.	4,615,810	2,215,810	2,400,000	0	0	1,150,000	0	1,250,000	0
0313	REGIONAL PARK DEVELOPMENT	19,872,582	18,197,582	1,675,000	0	0	675,000	0	1,000,000	0
0601	PARK & RECREATION FACILITY ACQUISITION	33,325,557	26,325,557	7,000,000	1,000,000	0	2,000,000	0	4,000,000	0
0755	PARK & RECREATION CENTER ACCESSIBILITY	1,074,553	774,553	300,000	0	0	150,000	0	150,000	0
0761	LOCAL OPEN SPACE WAIVER FUND	7,046,698	2,696,698	4,350,000	1,450,000	0	1,450,000	0	1,450,000	0
0766	WATERFRONT ENHANCEMENT	826,163	426,163	400,000	100,000	0	150,000	0	150,000	0
	TOTAL	150,071,597	115,146,597	34,925,000	8,750,000	0	10,425,000	0	15,750,000	0

EXHIBIT 'J'
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

213 SCHOOLS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0004	FUEL TANK REPLACEMENTS	7,259,539	6,409,539	850,000	300,000	0	300,000	0	250,000	0
0011	ACCESS FOR THE DISABLED	5,962,779	3,612,779	2,350,000	800,000	0	800,000	0	750,000	0
0115	NEW ELEMENTARY SCHOOL	17,800,000	1,800,000	16,000,000	16,000,000	0	0	0	0	0
0116	KITCHEN EQUIPMENT UPGRADES	9,615,000	5,115,000	4,500,000	1,750,000	0	1,750,000	0	1,000,000	0
0117	TRANSPORTATION IMPROVEMENTS	17,711,245	11,711,245	6,000,000	2,000,000	0	2,000,000	0	2,000,000	0
0200	HIGH SCHOOL SYSTEMIC RENOV., MODS. AND ADDNS.	453,667,306	269,082,260	184,585,046	42,910,046	0	71,675,000	0	70,000,000	0
0201	YORK ROAD CORRIDOR ADDITIONS	37,500,000	25,500,000	12,000,000	10,000,000	0	2,000,000	0	0	0
0665	MAJOR MAINTENANCE	139,663,799	103,285,799	36,378,000	5,163,000	0	16,215,000	0	15,000,000	0
0666	ALTERATIONS/CODE UPDATES/RESTORATION	28,964,106	21,964,106	7,000,000	2,000,000	0	3,000,000	0	2,000,000	0
0671	ROOF REHABILITATION	113,082,876	85,821,876	27,261,000	12,261,000	0	8,000,000	0	7,000,000	0
0672	SITE IMPROVEMENTS	43,538,250	26,194,296	17,343,954	11,343,954	0	4,000,000	0	2,000,000	0
	TOTAL	874,764,900	560,496,900	314,268,000	104,528,000	0	109,740,000	0	100,000,000	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

217 LAND PRESERVATION

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0001	AGRICULTURAL PRESERVATION	51,298,778	36,298,778	15,000,000	5,000,000	0	5,000,000	0	5,000,000	0
0002	RURAL LEGACY	23,247,010	20,247,010	3,000,000	1,000,000	0	1,000,000	0	1,000,000	0
	TOTAL	74,545,788	56,545,788	18,000,000	6,000,000	0	6,000,000	0	6,000,000	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

218 COMMUNITY IMPROVEMENTS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0035	ECONOMIC DEVELOPMENT FINANCING FUND	51,095,689	36,022,589	15,073,100	15,073,100	0	0	0	0	0
0100	COUNTYWIDE RENAISSANCE	109,883,652	92,263,652	17,620,000	3,120,000	0	11,000,000	0	3,500,000	0
0109	OWINGS MILLS TRANSIT CENTER	10,808,000	3,882,000	6,926,000	0	0	6,926,000	0	0	0
	TOTAL	171,787,341	132,168,241	39,619,100	18,193,100	0	17,926,000	0	3,500,000	0

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2012
CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

221 WATERWAY IMPROVEMENT FUND

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
0100	WATERSHED RESTORATION	11,295,090	4,975,090	6,320,000	1,808,000	0	2,141,000	0	2,371,000	0
0102	PRETTYBOY WATERSHED RESTORATION	1,900,000	1,450,000	450,000	450,000	0	0	0	0	0
0103	LOCH RAVEN WATERSHED RESTORATION	3,856,414	2,726,414	1,130,000	830,000	0	300,000	0	0	0
0105	BIRD RIVER WATERSHED RESTORATION	10,800,411	10,385,411	415,000	415,000	0	0	0	0	0
0106	LOWER GUNPOWDER WATERSHED RESTORATION	7,745,620	4,828,620	2,917,000	1,167,000	0	1,350,000	0	400,000	0
0108	MIDDLE RIVER WATERSHED RESTORATION	3,490,593	3,390,593	100,000	0	0	100,000	0	0	0
0110	PATAPSCO WATERSHED RESTORATION	3,002,794	902,794	2,100,000	400,000	0	800,000	0	900,000	0
0111	GWYNNNS FALLS WATERSHED RESTORATION	9,869,172	6,709,172	3,160,000	520,000	0	1,325,000	0	1,315,000	0
0112	JONES FALLS WATERSHED RESTORATION	6,362,912	3,312,912	3,050,000	2,050,000	0	250,000	0	750,000	0
0114	BACK RIVER WATERSHED RESTORATION	11,503,090	7,697,090	3,806,000	1,706,000	0	1,900,000	0	200,000	0
0200	ENVIRONMENTAL MANAGEMENT	12,036,012	7,234,012	4,802,000	1,687,000	0	1,355,000	0	1,760,000	0
0900	COMMUNITY CONSERVATION WTRWAY IMPRVMTS	4,744,508	3,244,508	1,500,000	500,000	0	500,000	0	500,000	0
	TOTAL	86,606,616	56,856,616	29,750,000	11,533,000	0	10,021,000	0	8,196,000	0

EXHIBIT "K"
SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET 2012

CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
COUNTY FUNDS							
9331R - GENERAL FUNDS	636,805	636,805	0	0	0	0	0
9339R - REALLOCATED GENERAL FUNDS	0	0	0	0	0	0	0
9351R - METRO CONSTRUCTION FUND	15,000	5,000	0	5,000	0	5,000	0
9359R - REALLOCATED METRO FUND	0	0	0	0	0	0	0
9441R - CURRENT/FUTURE G O BONDS	771,699,640	265,868,640	0	255,428,000	0	250,403,000	0
9444R - RERELEASED G O BONDS	0	0	0	0	0	0	0
9449R - REALLOCATED G O BONDS	510,000	510,000	0	0	0	0	0
9451R - METRO BONDS	1,059,279,278	346,837,732	0	358,246,546	0	354,195,000	0
9459R - REALLOCATED METRO BONDS	437,437	437,437	0	0	0	0	0
TOTAL	1,832,578,160	614,295,614	0	613,679,546	0	604,603,000	0
OUTSIDE FUNDS							
9105R - COMMUNITY BLOCK GRANT	0	0	0	0	0	0	0
9115R - REALLOCATED CDBG	0	0	0	0	0	0	0
9118R - AMERICAN RECOVERY AND REINVEST	0	0	0	0	0	0	0
9119R - FEDERAL/STATE AID	22,485,000	5,120,000	0	5,105,000	0	12,260,000	0
9222R - DEPARTMENT NATURAL RESOURCES	0	0	0	0	0	0	0
9224R - PROGRAM OPEN SPACE	13,675,000	2,000,000	0	3,675,000	0	8,000,000	0
9226R - ST WATERWAY IMPROVE FUND	2,988,000	576,000	0	1,856,000	0	556,000	0
9229R - STATE AID	31,852,200	18,637,200	0	8,105,000	0	5,110,000	0
9234R - REALLOCATED OPEN SPACE	0	0	0	0	0	0	0
9236R - REALLOCATED STATE AID	0	0	0	0	0	0	0
9560R - DEVELOPERS RESPONSIBILITY	7,500,000	4,300,000	0	1,600,000	0	1,600,000	0
9563R - HOMEOWNERS REIMBURSEMENT	0	0	0	0	0	0	0
9564R - PETITIONERS RESPONSIBILITY	0	0	0	0	0	0	0
9565R - FIXED DEPOSITS	0	0	0	0	0	0	0
9650R - STORM WATER WAIVER FEE	3,273,000	993,000	0	1,140,000	0	1,140,000	0
9666R - VERIZON	0	0	0	0	0	0	0

EXHIBIT "K"
SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET 2012

CAPITAL IMPROVEMENT PROGRAM FY 2013 - 2017

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2012	-----FIVE YEAR CAPITAL PROGRAM-----				
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
9667R - SALE OF PROPERTY	0	0	0	0	0	0	0
9670R - AGRICULTURAL PRES TAX	3,000,000	1,000,000	0	1,000,000	0	1,000,000	0
9671R - LOCAL OPEN SPACE WAIVER FEE	4,500,000	1,500,000	0	1,500,000	0	1,500,000	0
9672R - BALTIMORE CITY	0	0	0	0	0	0	0
9673R - HARFORD COUNTY	0	0	0	0	0	0	0
9674R - HOWARD COUNTY	9,500,000	4,000,000	0	1,500,000	0	4,000,000	0
9675R - ANNE ARUNDEL COUNTY	4,500,000	2,000,000	0	500,000	0	2,000,000	0
9677R - STUDENT FEES	300,000	300,000	0	0	0	0	0
9678R - DONATIONS	0	0	0	0	0	0	0
9679R - OTHER	775,000	475,000	0	150,000	0	150,000	0
9680R - MD WATER QUALITY REV LOAN	9,000,000	3,000,000	0	3,000,000	0	3,000,000	0
9681R - REALLOCATED MD WATER QUALITY	0	0	0	0	0	0	0
9682R - BALTIMORE CITY-APPROPRIATED	0	0	0	0	0	0	0
9683R - BWI AIRPORT	800,000	300,000	0	200,000	0	300,000	0
9684R - HOWARD COUNTY-APPROPRIATED	0	0	0	0	0	0	0
9690R - REFORESTATION WAIVER FEE	1,700,000	1,000,000	0	400,000	0	300,000	0
TOTAL	115,848,200	45,201,200	0	29,731,000	0	40,916,000	0
TOTAL CAPITAL PROGRAM	1,948,426,360	659,496,814	0	643,410,546	0	645,519,000	0

GLOSSARY

Accrual Basis

A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Agency

A department or principal office of the County Government such as the Police Department or the Office of Law; or a board, institution, commission or other governmental unit receiving County funding such as the University of Maryland Cooperative Extension.

Appropriation

An authorization by the County Council to spend up to a specified dollar amount for an approved project or program during any given fiscal period.

Assessable Base

The total value of real and personal property in the County for the purposes of taxation. It is not the market value of the property. The State Department of Assessments and Taxation determines assessable base.

Authorized Positions

Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget

The Laws of the State of Maryland require all local governments to adopt an annual budget that is balance. A budget is balanced if the projected expenditures do not exceed the resources available to pay for those expenditures. The resources may include current year revenues, as well as monies available from Fund Balance.

Bond

An interest-bearing certificate of indebtedness sold by the County as a means of borrowing funds. The bond promises payment of the original investment plus interest by a specified date or dates in the future. A General Obligation (G.O.) bond is a type of bond that is backed by the full faith, credit and taxing power of the government. Bonds typically involve long-term indebtedness to pay for capital projects.

Bond Rating

A valuation of the ability of a government agency to repay its debt on schedule. Bond ratings are issued by private rating agencies based on factors such as the amount of debt incurred and the economic and demographic characteristics of the borrowing government. The higher the rating, the lower the cost of selling bonds. The 3 major rating agencies, Fitch, Standard & Poor's, and Moody's, have given Baltimore County bonds the highest rating, "Triple A".

Budget

A plan for coordinating income and expenses during a given fiscal year. State law and the County's Charter require that the County's budget balance, i.e., total expenditures cannot exceed total funding.

Budgetary Basis

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual. Baltimore County's basis is modified accrual.

Bureau

An organizational unit within a department or office that comprises more than one program. The activities of a bureau are so self-contained that, in other counties, it could function as a separate department.

Capital Budget

The plan of the County to receive and expend funds for capital projects active during the first fiscal year of the Capital Improvement Program. The Capital Budget is financed by bonds, grants, and developer funds and by contributions from the County General Fund.

Capital Improvement Program (CIP)

A six-year plan for the provision of the County's long-term facility and infrastructure needs (buildings, roads, parks and other elements of the Capital plant). The plan, which is updated biennially, schedules by fiscal year the proposed capital construction phases and related expenditure and financing needs expected to occur during the six-year period. It is integral to the County's financial plan and is the basis for bond issuance. The funding of projects in the five years beyond the Capital Budget Year is not appropriated and therefore is subject to change with each new Budget Year.

Capital Project

Major construction, acquisition, or renovation activities, which add, value to a government's physical assets or significantly increase their useful life. Projects are also called capital improvements or capital expenditures.

Collective Bargaining Agreement

A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Component Units

Legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Baltimore County Public Schools, the Baltimore County Public Libraries, and the Baltimore County Community College are component units of Baltimore County government.

Constant Dollars

The real value of goods and services after adjustment for inflation. This adjustment is made so that comparisons of price levels in different years may be done more fairly.

Contingency Reserves

Monies budgeted for unanticipated expenses or emergencies that may arise during a fiscal year. As set forth in the County Charter, general fund contingencies cannot exceed 3 percent of the budget.

Cost-Of-Living-Adjustment (COLA)

General increase in employee salary scales.

Current Dollars

Unlike Constant Dollars, price levels used in comparisons have not been adjusted to remove the effects of inflation.

Debt Service

The annual requirement to finance the County's outstanding indebtedness incurred in support of the Capital Improvement Program. It includes both the periodic payment of interest and the redemption of principal.

Deficit

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Economic Stabilization

Cash reserve account that does not lapse at the end of each fiscal year. Instead, surplus revenues at the end of any year will accrue in this account until the total in the account reaches 5% of the current year's General Fund Revenues. After reaching that 5% cap, additional payments into the account can only be made with the approval of the County Executive and County Council, however, interest can accrue to this account. Funds can be removed from this account only in the event of an operating deficit at the end of a fiscal year or with the approval of the County Executive and a majority plus one of the County Council.

Enterprise Fund

An Enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County is that the costs of providing services to the general public be financed through user charges. The Metropolitan District Watershed Sewer Fund is an example of such a fund. Enterprise Funds are not appropriated in the Operating Budget, but are included in the Government-wide Operating Funds.

Expenditure / Expense

An expenditure is a payment of cash on the transfer of property or services. An expense is a charge incurred, whether paid immediately or unpaid.

Fiscal Year

Year running from July 1 through June 30, designated by the calendar year in which it ends. This constitutes the County's annual financial operating cycle.

Fixed Assets

Assets of long-term character that is intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Fringe (or Employee) Benefits

Contributions made by a government to meet its commitments or obligations for Social Security, and the various retirement, medical and insurance plans.

Full Faith and Credit

A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Positions (FTE)

A part-time position converted to the decimal equivalent of a full-time position. For example, a part-time secretary working for 28 hours of a normal 35-hour workweek would be equivalent to .8 of a full-time position.

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund

A separate budget/ accounting grouping with its own revenues and appropriations. The general fund, for example, covers most of the daily operations of the County agencies and is funded by a variety of taxes and other revenues.

Fund Balance

The account which serves the function of the owner's equity account in profit-seeking entities. An available balance in this account is the cumulative result of actual revenues exceeding expenditures over time. Bond rating agencies use Fund Balance levels as a means of evaluating a government's ability to cover unanticipated shortfalls in revenue projections or emergency expenditures that arise during the year. One measure of the sufficiency of Fund Balance is the ratio of the Unreserved Fund Balance at the end of a fiscal year and the total amount of revenues raised during that fiscal year. Many credit analysts feel that a Triple A rated county should have an ending fund balance (including funds in the Economic Stabilization account) that is at least 5% of budget.

General Fund

The primary operating fund of the County, used to account for all County revenues not designated for a special purpose. All local tax dollars are channeled into the General Fund, which supports most general purpose County government services and day-to-day operations, including police, fire, and education.

General Government

The function of government comprised of the central administrative offices such as: Executive, County Council, Budget & Finance, Law, Human Resources, Information Technology, Planning & Community Conservation, Permits & Development Management, and Vehicle Operations.

Intergovernmental Revenue

Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Funds

Internal Service Funds are used to finance, administer, and account for the provision of goods or services by one agency for other agencies within the County government on a cost reimbursement basis (for instance, vehicle maintenance or printing services). These funds do not have a separate appropriation in the Operating Budget.

Managing For Results (MFR)

MFR is the County's new strategic planning process that emphasizes achieving measurable results by setting organizational goals and deploying resources based on desired program outcomes.

Maintenance of Effort

In order to qualify for increased State Aid, Maryland counties must maintain the same level of local funding support to the Public Schools and to the Community College as it provided in the prior fiscal year. For the Public Schools, this level of support is measured on a per student full-time equivalent basis. For the Community College, this level of support is measured on a total dollars basis. Debt services and contributions to the capital budget are not included in these calculations.

Metropolitan District

This sewer and water operating district was created as a separate and financially self-supporting entity under the jurisdiction of the County to supply water and to provide sewerage and drainage systems to residents of the County living within certain prescribed areas. The water system is actually an extension of the Baltimore City system, which draws water from County reservoirs, treats the water, and then returns it to County residents at cost. The Metropolitan District, which lies within the Urban Rural Demarcation Line, is expanded from time to time.

Modified Accrual

The basis of accounting under which revenues are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recorded at the time liabilities are incurred.

Non County Funds

Certain agencies (e.g., Board of Education) receive direct funding from outside of Baltimore County government. While these funds are identified in preparing the County's total operating budget, these monies never pass through the County's Treasury.

Non-Departmental

Budgetary unit established to record expenditures not related to the government services of an individual department. These units consist of Debt Service, Retirement Contributions, Insurance Contributions, Contribution to the Capital Budget, Local Share Matches to Grants, and the Reserve for Contingencies.

Object Class

Each program's budget is divided into major groupings of expenditures (object classes) on the basis of goods or services purchased (e.g., personal services, supplies and materials, additional equipment, etc.).

Object Line

Each object class is further divided into specific items of expense. Supplies and Materials may be divided into items such as Office Supplies, Operational Supplies, Uniforms, and Motor Fuel.

Operating Budget

The Annual budget that supports the day-to-day operations of County agencies for a single fiscal year. The Operating Budget includes all services and programs planned, as well as their expenditure requirements and revenue estimates to support the stated level of activity. The operating budget may be divided into two parts: the General Fund Budget and the Special Fund Budget.

Other Post Employment Benefits (OPEB)

In June 2004, the Governmental Accounting Standards Board (GASB) issued its formal Statement No. 45 – Accounting and Financial Reporting for Employers for Post-employment Benefits Other Than Pensions. This Statement established requirements that standardize the methods used to account for non-pension post-employment benefits, commonly referred to as “other post-employment benefits” or “OPEB”. In order to implement these changes, governments must quantify and recognize the cost of OPEB attributable to former and current employees. The County must implement this standard for its fiscal year beginning July 1, 2007.

Pay-As-You-Go Basis (PAYGO)

A term used to describe a financial policy by which capital projects are financed from current revenue in the operating budget rather than through borrowing.

Performance Measures

Demand, Output, Result, Efficiency measures are the system of customer-focused indicators that lets an organization know if it is meeting the components of its strategic plan, i.e., its mission, issues, and results.

Personal Services

Expenditures for salaries or wages of a government's employees. In some governments, but not Baltimore County, personal services would include fringe benefits.

Program

The County Charter requires that the budget be appropriated by program. A program may encompass an entire agency (e.g., County Auditor) or it may be a sub-unit, within an agency, with its own appropriation. Animal Control is a program within the Department of Health. Refuse Collection is a program within the Bureau of Solid Waste Management within the Department of Public Works. Local Shares is an example of a non-departmental program that receives its own appropriation.

Regression Analysis

Regression analysis is the process of producing estimates of a revenue source's future yield by determining the statistical, linear relationship between one or more independent variables (e.g., mortgage interest rates) and one dependent variable (e.g., transfer tax revenues) and using the regression equation to produce the estimates.

Resources

Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue

Sources of income financing the operations of government.

Special Funds

A fund established to account for special taxes or other revenues required by law or contractual agreement to be used only for specified purposes and which therefore must be kept separate from other County monies. The Health Department's Special Supplemental Food Program for Women, Infants & Children (WIC) is an example of an activity supported by special funds. Codes found in

Spending Affordability Committee (SAC)

The Spending Affordability Committee, composed of three Council members and two at-large members, submits its recommendations to the County Council and County Executive by February 15 of each year. These recommendations are meant to limit spending such that the cost of government services does not grow at a faster pace than the growth in the County's economy as measured by the growth in personal income of County citizens. This reporting date allows the Executive time to consider the Committee's recommendations before his formal presentation of the proposed budget to the Council on or before April 16 each year. These recommendations are advisory in nature and do not prohibit the Executive from proposing a budget with a greater level of funding.

State Mandated

In Maryland, local governments are required to fund the operational costs of several state-related agencies. These agencies operate in accordance with State law with little local control. Some of the agencies reflect the activities of an elected official whose position is established in the Maryland constitution and therefore beyond the direct control of the County Executive and County Council.

Taxes

Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as assessments.

Tax Year

For Income Tax purposes, the Tax Year is the same as the calendar year. For Real Property Taxes and all other taxes, the tax year is the same as the fiscal year, i.e., the 12-month period beginning July 1st.

Trend Analysis

Trend or Time series revenue forecasting is the process of producing estimates of a revenue source's future yield based on a set of historical data that occurred over an extended period of time (e.g., 15 or more time periods). Based on its history, it may be assumed that the revenue may grow by a similar percent in a future period.

Unreserved Fund Balance

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Urban Rural Demarcation Line (URDL)

The urban areas of the county were those that have or would receive public water and sewer infrastructure, and therefore would accommodate development, including employment, retail, and residential uses. In the rural areas, reliance on private well and septic systems would limit the amount of development that could be accommodated, and thereby help ensure the area's continued use for agricultural and natural resource protection and low-density rural residential uses.

User Charges

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Zero-Based Budgeting

ZBB is a program-based budgeting approach that seeks to avoid incremental decision-making. Each program or activity is broken into service packages and must be justified as cost effective in its own right.