

BALTIMORE COUNTY, MARYLAND
ANNUAL OPERATING AND CAPITAL BUDGETS

FISCAL YEAR
2013

Kevin Kamenetz
County Executive

Fred Homan
County Administrative Officer

Keith Dorsey
Director of Budget and Finance

Baltimore County Council

Vicki Almond, Second District
Chairperson

Tom Quirk, First District
Todd Huff, Third District
Kenneth N. Oliver, Fourth District
David Marks, Fifth District
Cathy A. Bevins, Sixth District
John Olszewski, Sr., Seventh District

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July, 2012

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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, 2011

Linda C. Denton Jeffrey R. Emer

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, 2011**. 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, 2012

KEITH DORSEY, *Director*
Office of Budget and Finance

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 24, 2012. This document highlights a \$2.0 billion capital program and a \$2.7 billion operating budget that includes \$1.6 billion in general funds. The budget represents a 1.9% increase in total general fund spending over last year's budget and a 1.0% 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 \$2.7 billion Operating Budget, we anticipate an additional \$237,061,781 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 2013 Government-wide Operating Funds (Operating Budget plus Enterprise Funds) actually totals \$2,929,619,884 or a 1.81% increase over comparable FY 2012 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. The FY 2013 budget includes \$13.9 million, \$5 million of which is for enhanced technology projects and the balance for major maintenance, including roof rehab for the public school system. 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 2013 – 2018.

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 2013 ending balance of approximately \$85.1 million or 5.3% of the FY 2013 General Fund revenues. In addition, the

ending surplus readily available for appropriation is projected to be approximately \$130.0 million. Thus, the total “unexpended and unappropriated funds set aside for contingencies” projected for FY 2013 is \$215.0 million. Retaining a sizable unappropriated balance into FY 2013 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.

A key component of the plan to maintain county services, avoid increases in the tax rates, and protect employees from furloughs or firings has been a voluntary reduction in the gross number of County employees. Earlier this year, in an effort to reduce the workforce in a way that was both evaluative and humane, an early retirement incentive was offered to eligible County employees, anticipating a savings of \$14 million. 310 government employees qualified for this program, saving the County an estimated \$21 million, each and every year. Through attrition and the retirement incentive, the total number of non-public safety, general government employees has been reduced to 3,340 positions. In 1987 Baltimore County had 4,043 general government employees. The FY 2013 Adopted Budget has 7% fewer employees than last year’s budget and a 17.4% reduction compared to twenty-five years ago. The FY 2013 budget does not include 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 2013.

The FY 2013 budget for the Baltimore County Public Schools (BCPS) totals nearly \$1.4 billion and reflects growth of \$27.8 million, or 2.0%, from the FY 2012 budget. The General Fund portion of the budget increases by \$15.3 million, or 2.2%, primarily due to personnel expenses that fully fund increment and longevity increases and slightly exceeds the County’s maintenance of effort (MOE) requirement. This budget also includes \$15.7 million in teacher pension costs, which is the total amount of the first year phase-in of this shift from the State to the County. The \$15.7 million which is initially appropriated in the Reserve for Contingencies, will be transferred to the Baltimore County Public School’s budget in July 2012.

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.

Respectfully,



Keith Dorsey
Director of Budget and Finance

ABOUT THIS DOCUMENT

This document, the Adopted Budget for Fiscal Year 2013, 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 2013, 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 2013).

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

With the election of the current Administration seventeen months ago, the County faced a sluggish economy and, for the first time in modern history, had declining revenues, all while serving the largest population our County has ever seen.

The Administration set upon a path to refine the way County government works, by consolidating multiple agencies and introducing modern technologies to make us not only more efficient, but to save taxpayer dollars as well. The approach is an ongoing one, analyzing government functions to determine whether a consolidation can be both innovative and efficient.

This required work with employee groups, seeking significant savings to the County's health care and retirement expense. These agreements are one of the many factors that have helped Baltimore County avoid any furloughs or firings of our employees, avoid any increase in tax rates, while still fully funding education at Maintenance of Effort levels, and retaining the coveted Triple AAA bond rating.

The economy appears to have begun the long climb toward recovery, but there is still mixed economic forecasts for the remainder of the decade. Baltimore County's pension fund is certainly not immune to these difficulties. Appropriate adjustments need to be made to the pension to protect both the fund and the County's employees. In the very near future, the County must reexamine both its valuation rate and the relationship of that rate to the Post Retirement Increase Fund (PRIF). Baltimore County government is obligated to make further down payments to fund the Other Post Employment Benefits (OPEB) category — a liability that now totals \$3 billion. And it must continue close scrutiny of the rising costs of employee health care, including retiree costs. None of these decisions are easy. But they are in furtherance of our goal to protect both our employees and our taxpayers. The County will not saddle its employees with a broken promise, nor will it burden taxpayers with an unpaid bill. These changes are necessary to ensure that our County employees have a sustainable pension when they retire.

A key component of the plan to maintain county services, avoid increases in the tax rates, and protect employees from furloughs or firings has been a voluntary reduction in the gross number of County employees. Earlier this year, in an effort to reduce the workforce in a way that was both evaluative and humane, an early retirement incentive was offered to eligible County employees, anticipating a savings of \$14 million. All told, 310 government employees qualified for this program, saving the County an estimated \$21 million, each and every year. Through attrition and the retirement incentive, the total number of non-public safety, general government employees has been reduced to 3,340 positions. In 1987 Baltimore County had 4,043 general government employees. The FY 2013 Adopted Budget has 7% fewer employees than last year's budget and a 17.4% reduction compared to twenty-five years ago.

INNOVATION, EFFICIENCY, CONSOLIDATION

The County has made a significant commitment to use technology to help it move forward. Through the hard work and talent of the Office of Information Technology, Baltimore County has 24 technology initiatives underway that streamline operations and improve delivery

of services. A great example of this is the Police Department's online reporting tool, which will enable residents to directly report minor crimes. These initiatives have also made access to County resources easier to use. For instance, the updated "My Neighborhood" tool streamlines our GIS map information and eases citizens' access to a variety of requested data, such as zoning, school districts, voting districts, tax information, and more.

All told, fifteen of these projects are now complete and another two will be completed this spring. The remaining seven are underway and expected to be completed within target dates.

The FY 2013 Adopted Budget continues the commitment to use technology to become more efficient and save taxpayer dollars. An additional \$5 million will fund 14 new technology initiatives over the next two years, ranging from installation of GPS units into County vehicles to an improved work order system for the Department of Public Works.

The County is also taking significant steps to ensure that government service is efficient through the consolidation of the administrative functions of the Department of Health and the Department of Social Services into a single Department of Health and Human Services. This streamlining will provide more streamlined and integrated human service functions.

As before, the FY 2013 Adopted Budget falls well beneath the spending affordability guidelines established by the County Council. Significantly, this budget does not propose increases in the property tax rate for the 24th year in a row, nor the income tax rate for the 20th year in a row.

The general fund budget of \$1.6 billion is essentially a baseline budget with an increase of only 2.8% above last year. But in actuality, there is no increase at all. If you disregard the \$15.7 million transfer of the teacher pension system, along with the \$20 million OPEB contribution, this year's base spending actually decreases by \$3 million from last year. The budget includes nearly \$85 million in the stabilization reserve fund and an additional \$130 million in fund balance which is necessary to manage the County's finances as it approaches further economic uncertainty in the months and years ahead.

FAMILIES COME FIRST

Even during tough times, Baltimore County has always funded the school system at the maintenance of effort level or higher. This budget continues that important commitment. This year's school budget, excluding food services and capital related items, is \$1.33 billion, which accounts for 52% of the County's operating budget.

As a core priority, schools will be the centerpiece of the capital program included in this budget. This year, the State of Maryland has allocated \$42 million for school renovation and construction for Baltimore County, a \$10 million increase from the previous year, and the County intends to pursue additional funding from the State. The \$149 million FY 2014 school referendum request that will be voted on in November of this year includes a 36% increase in bond funds dedicated to school construction over last year's capital improvement program and represents nearly 60 percent of the total bond referendum.

In recognition of the projected overcrowding of every central corridor elementary school from the city line to the Pennsylvania border, the County will proactively allocate funding to solve this issue. Accordingly, in addition to completing construction of the Hampton Elementary addition, it will fully fund the systemic renovation and addition at Stoneleigh Elementary and will also allocate funding of \$4.2 million for a 200 seat addition to Sparks Elementary School and \$18 million for a new 700 seat Mays Chapel Elementary School. This budget also includes \$34 million for an addition to and systemic renovation of one of the oldest County schools, Hereford High School, as well as \$18.5 million for an Elementary School in the northwest area of the County.

In December 2010, over 50% of Baltimore County's 164 schools did not have air conditioning. The County is committed to addressing this issue, but in a fiscally responsible manner. This November's referendum, which will be allocated for FY 2014, will include \$32.5 million for air conditioning of ten schools countywide. In addition, two more schools will be funded as part of their systemic renovations, for a total of 12 additional schools that will be receiving air conditioning. As a result, the County will have installed or funded air conditioning of 25 schools in fourteen months, which reduces the percentage of schools without air conditioning from 54% to 36%.

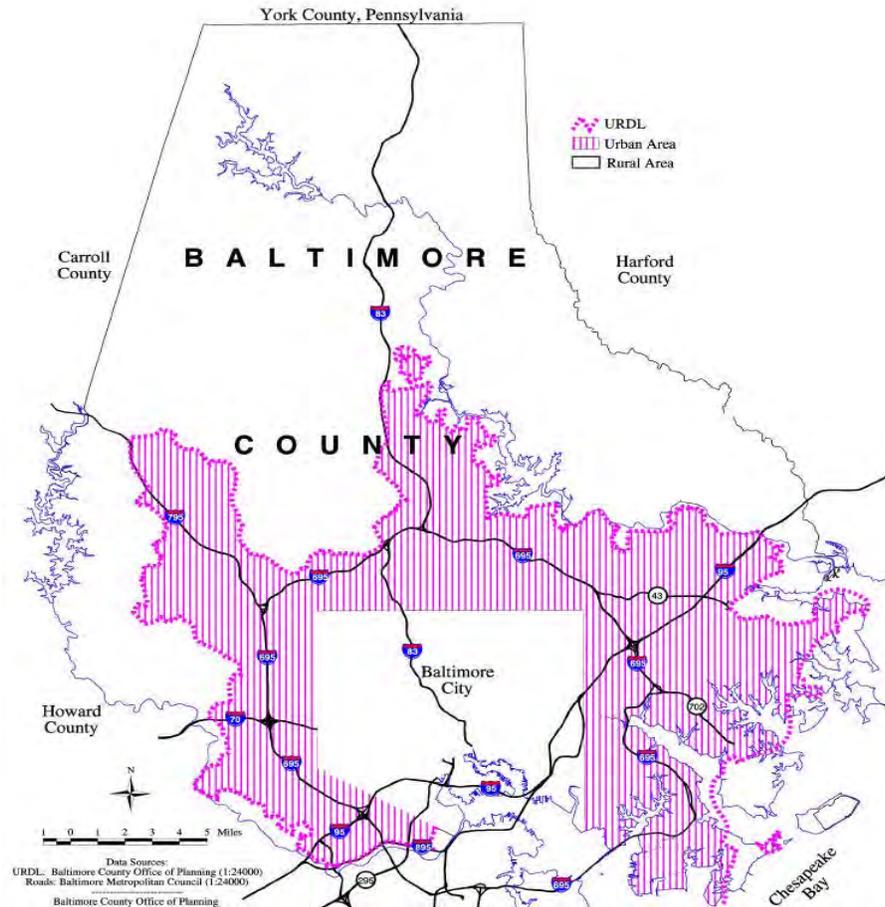
COMMUNITY CONSERVATION

The FY 2013 Adopted Budget's six-year capital improvement program totals \$2 billion. Included in that request is current expense funding of \$5 million for additional technology projects, \$6 million for major school maintenance, and nearly \$3 million for school roof repairs. The request before the Council today also includes nearly \$20 million for road resurfacing projects across the County in FY 2013 and an additional \$20 million is programmed for FY 2014.

The County is also committed to ensuring that our public servants have the resources and equipment they need to serve our communities by supporting our workers with a \$73 million allocation for capital acquisitions. This includes \$13 million for the Baltimore County Fire Department to purchase new breathing apparatus, 21 medic units, 12 engines, and two ladder trucks. Of the remaining \$60 million, \$26 million will be used to purchase new heavy equipment for the Department of Public Works Solid Waste, Utilities, and snow removal operations. \$34 million will be used to purchase new technology and equipment for use throughout County government.

The FY 2013 Adopted Budget puts the County on a path of innovation, responsibility, and efficiency, a path that can build the kind of future that everyone who calls this place home deserves.

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

	Baltimore <u>County</u>	State of <u>Maryland</u>	United <u>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
2010	49,280	49,023	39,937

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 in March 2011 and March 2012:

	<u>March 2011</u>	<u>March 2012</u>	<u>% Change</u>
Total Sold Dollar Volume	\$110,362,314	\$123,526,805	11.9%
Average Sold Price	\$228,493	\$219,799	-3.8%
Median Sold Price	\$190,000	\$180,000	-5.3%
Total Units Sold	483	562	16.4%
Average Days on Market	138	139	0.7%
Average List Price for Solds	\$241,170	\$231,605	-4.0%
Average Sale Price as a Percentage of Average List Price	87.2%	88.7%	1.7%

LABOR MARKET CHARACTERISTICS

Calendar Year	<u>Baltimore County Residents</u> (Expressed in Thousands)		<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	425.0	391.1	8.0%	7.5%	9.6%
2011	443.1	409.9	7.5%	7.0%	8.6%
2012 (March)	442.3	409.0	7.1%	6.7%	8.2%

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	<u>6%</u>	<u>7%</u>	<u>6%</u>	<u>6%</u>
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	<u>4%</u>	<u>5%</u>	<u>5%</u>	<u>6%</u>
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 2011

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>	<u>Total County Tax*</u>
BGE	Utility	\$979,411,208	\$25,949,205
Verizon	Utility	336,238,560	9,241,867
Merritt Management Corp.	Commercial Property	414,496,406	4,579,333
Towson Town Center	Retail	238,679,800	2,625,478
Comcast	Utility	89,196,300	2,452,898
TRP Suburban	Utility	182,581,650	2,438,369
RG Steel, LLC	Steel/Mining	204,043,740	2,284,123
Wal Mart	Retail	185,402,834	2,233,389
Oak Campus Partners, LLC	Commercial Property	167,259,660	1,840,072
Maryland Health & Higher Education	Higher Education	140,164,666	1,541,811

*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 2nd year of his first 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	1,032

Police Protection

Number of precinct stations	10
Number of ancillary facilities	15
Number of sworn personnel	1,827

Recreation

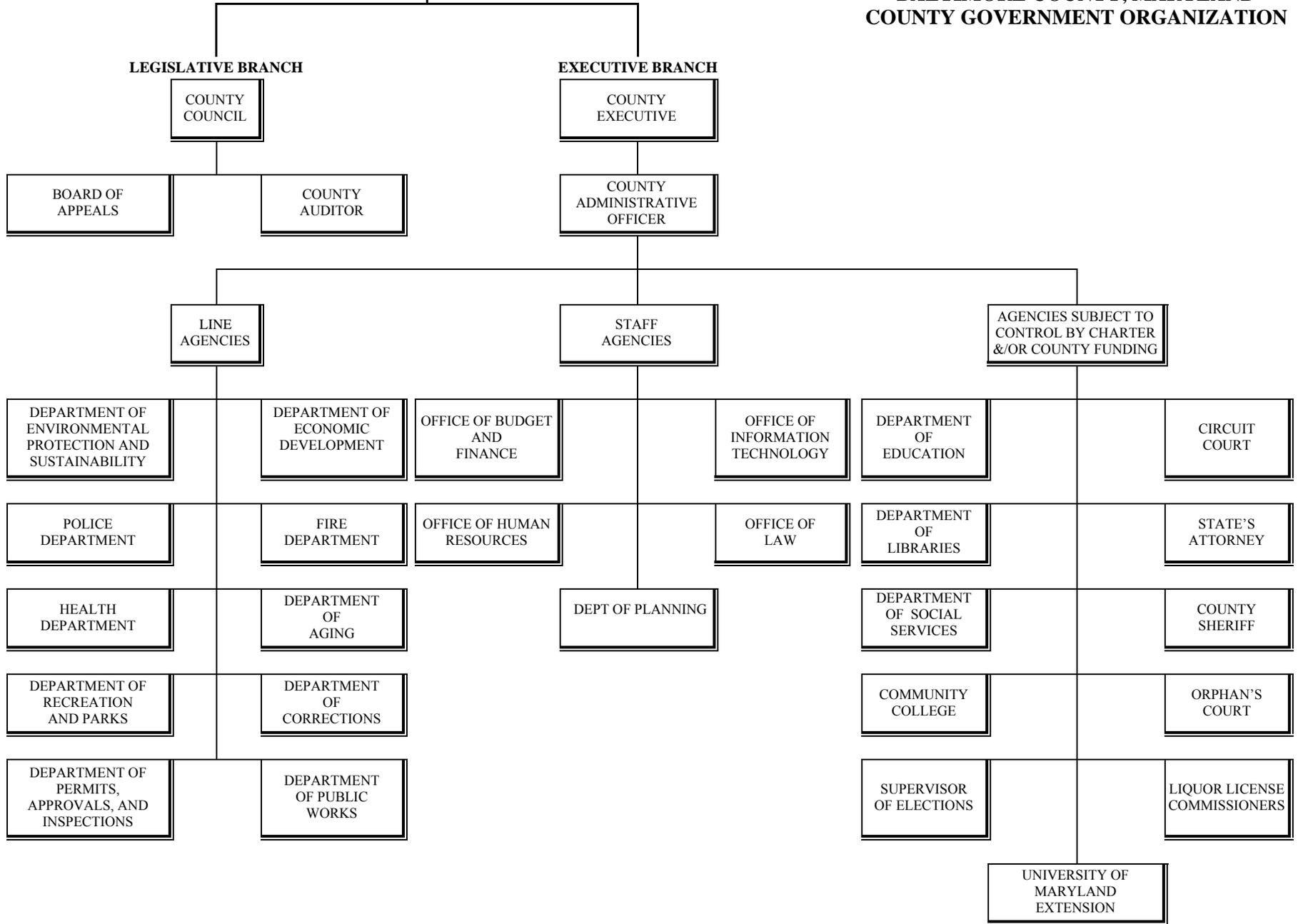
Parks	Number	216
	Number of Acres	7,785
School Recreation Centers	Number	162
	Number of Acres	3,622

Education

Number of schools	168
Number of school professional staff	8,850
Number of Students (Projected 2012-2013 School Year)	106,885

VOTERS

**BALTIMORE COUNTY, MARYLAND
COUNTY GOVERNMENT ORGANIZATION**



LIST OF PRINCIPAL OFFICIALS
JULY, 2012

County Executive	Kevin Kamenetz	410-887-2450
County Council	Vicki Almond, 2nd. District, Chairperson	410-887-3385
	Tom Quirk, 1st. District	410-887-0896
	Todd Huff, 3rd. District	410-887-3387
	Kenneth N. Oliver, 4th. District	410-887-3389
	David Marks, 5th. District	410-887-3384
	Cathy A. Bevins, 6th. District	410-887-3388
	John Olszewski, Sr., 7th. District	410-887-7174

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
Director of Health and Human Services	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
Superintendent of Schools	Dr. S. Dallas Dance	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. Beginning in August 2011, the Department of Health has operated alongside the Department of Social Services under the umbrella of the Department of Health and Human Services.

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 and Equipment, the Bureau of Solid Waste Management, the Bureau of Traffic Engineering and Transportation Planning and the Bureau of Utilities.

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.

Department of Planning

The Department 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.

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 (DSS) 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. Beginning in August 2011, DSS has operated alongside the Department of Health under the umbrella of the Department of Health and Human Services.

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 2011 Actual</u>	<u>FY 2012 Est.</u>	<u>FY 2013 Projected</u>
Part I Cases for Investigation by CID	4,708	5,051	5,051
Percentage of Part I Cases Cleared	41%	47%	47%
<i>Comment: The FBI National Violence Crime Clearance Rate is 44%.</i>			
Cases for Investigation by Vice/Narcotics	1,498	1,578	1,643
Number of Cases Cleared by Vice/Narcotics	1,280	1,355	1,415
Percentage of Cases Cleared	85%	86%	86%
Number of Gang Members Authenticated	1,598	1,778	1,978
Percentage of Authenticated Gang Members Arrested	35%	31%	29%
Total New and Reopened Criminal Cases Filed by State's Attorney	10,400	10,500	10,500
Percentage of Criminal Cases Disposed Under State Standards (180 Days)	89%	90%	98%
Total New and Reopened Juvenile Cases Filed by States Attorney	3,100	3,100	3,100
Percentage of Juvenile Cases Disposed Under State Standards (90 Days)	95%	96%	98%
Percentage of Negative Drug Tests for Juveniles in Juvenile Drug Court Program	89%	89%	92%
Percent of Successful Arrests and Prosecutions of Firearms Violence	73%	75%	75%

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>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
Attendance Rates			
Elementary	95.8%	95.3%	95.0%
Middle	95.0%	94.8%	95.0%
High	92.2%	92.1%	92.4%
High School Graduation Rates	83.56%	86.08%	81.38%
High School Dropout Rate	3.74%	3.03%	13.73%
BCPS SAT Scores (Combined Critical Reading and Writing and Math)	1,497	1,487	1,459
National Mean	1,509	1,509	1,500

	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
Other:			
Annual Number of Library Materials Circulated	10,507,820	10,483,066	10,000,000
Library Staff Turnover Rate	3%	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 November 2011 through April 2012, the County worked directly with more than 100 business prospects resulting in the relocation of new companies and expansion of existing businesses. The following highlights some of the most recent activity:

Towson City Center - A \$30 million redevelopment project in downtown Towson opening in the summer of 2012. The vacant office building is being converted into a green office building. Tenants include headquarters for MileOne Automotive and Caves Valley Partners, Towson University's College of Health Professions, Business Suites, studios and offices for WTMD Public Radio, and Cunningham Kitchen restaurant. Over 500 employees will work in the building when it is fully occupied.

Towson Circle III - A major mixed-use development in downtown Towson whose centerpiece will be a 16-screen, 3,200-seat cinema. \$6.2 million in County funds for the parking garage and \$2 million of infrastructure improvements will leverage \$85 million in private investment. Slated to open in late 2014, the project will bring an estimated total of 1,530 jobs to the area, 660 on the construction side and 870 others to staff the theater and restaurant.

General Motors - Announced in 2010 that they are investing \$244 million in the White Marsh facility to enable the manufacturing of Global Rear-Wheel Electric (GRE) drive units and motors. GM broke ground on the 40,000 square foot expansion in April 2011 and plans to create 189 new jobs. The County provided a \$6 million grant along with support for workforce training and recruitment.

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

T. Rowe Price - This financial services company built two new buildings on their Owings Mills campus in recent years and anticipates adding 300 new employees in 2012-2013 through expansion. Current employment is approximately 2,600.

Pharmaceutics International - Over the past few years, this Hunt Valley contract drug manufacturer purchased several new buildings with approximately 150,000 square feet of space. The company currently has approximately 478 employees and expects to hire at least 50 more. Project cost is in excess of \$5 million.

CSC Maricom Systems, Inc. - On September 1, 2011 CSC, a global leader in providing technology-enabled business solutions and services headquartered in Falls Church, Va., acquired Maricom. CSC Maricom is provider of healthcare information technology and added 100 new jobs in 2010. As a result of several new federal contracts, the company has moved into larger offices in the Woodlawn Federal Center Enterprise Zone.

ViPS - A General Dynamics Information Technology Company, added 100 new information technology jobs in the County in 2010. With offices in downtown Towson and Woodlawn, ViPS now employs more than 670 workers in the County.

PayPal - A division of EBay recently leased an additional 53,000 square feet of space in Hunt Valley and began hiring 200 additional people in March 2012.

Douon Commercial Interiors - Purchased the property at 10 Painters Mill Road for a new headquarters, showroom and warehouse. The 100,000 square foot facility will allow the company to consolidate several warehouses and provide space for a new showroom. The company employs 115 people.

Nations Photo Lab (a national photo processing lab) - Purchased and occupied a 35,000 square foot building at 11103 Pepper Road in Hunt Valley. The company expects to create approximately 80 jobs to add to their 120 existing jobs. The company experienced 92% growth in 2010.

New tenants at bwtech@UMBC Research & Technology Park:

Assured Information Security (AIS), Inc. – This software company focuses on researching critical Air Force and Department of Defense cyber technology requirements and opened its newest office in April 2012. The company will employ 20 in the first year.

Communications Scientific International - Aerospace technology and services company that provides communications and information systems for satellite, airborne and ground applications to the Department of Defense, signed a lease for 2,804 square feet of office space at 5523 Research Park Drive, creating 5 jobs.

Tech Edge USA - An IT solutions company signed a lease for 3,631 square feet of office space at 5523 Research Park Drive.

Clovis Group - An IT staffing company signed a lease for 3,613 square feet of office space at 5523 Research Drive.

Commercial Revitalization

During FY 2011 (Fiscal Year ending June 30, 2011) the Commercial Revitalization Program assisted 16 development projects. The County provided financing for four Architect-on-Call assistance projects and one Commercial Revitalization Property Tax Credit, which leveraged over \$22,210,000 in investment in the districts. These projects affected over 305,000 square feet of space and impacted approximately 495 jobs.

Among the most substantial projects was the eagerly anticipated Walmart in Randallstown. After long negotiations, Walmart has signed a lease for a new store in Liberty Plaza at the intersection of Liberty Road and Brenbrook Drive. The development will transform

the long vacant shopping center. The owner of the center, Centro Properties, broke ground on the project in May 2011. The 160,000 square foot super center will employ over 350 people. Walmart is scheduled to open in fall of 2012.

	<u>FY 2011 Actual</u>	<u>FY 2012 Est.</u>	<u>FY 2013 Projected</u>
Number of Small Businesses Seeking Financial Assistance	154	150	150
Number of Financing Transactions	20	10	10
Value of Non-Residential Permits (in Millions \$)	\$375	\$375	\$375
Businesses Relocating or Expanding in the County (Number of Jobs Impacted by Dept of Economic Development)	1,560	3,000	3,300

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

Capital Budget Projects (Thousands of \$):	<u>FY 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Estimated</u>	<u>FY 2013</u> <u>Projected</u>
Streets, Highways	86,489	68,113	18,873
Schools	196,713	104,528	26,076
Parks & Recreation & Greenways	14,410	5,000	5,135
Community Improvement	5,701	17,000	1,515
 Percentage of Road Miles Rated Poor that Were Returned to Good Condition	 37%	 25%	 20%
 County-owned Storm Water Maintenance (SWM) Facilities Requiring Maintenance	 950	 1,010	 1,060
County-owned SWM Facilities Receiving Major Repairs	184	198	200
Number of Potholes Filled	55,708	56,000	56,000

FINANCIAL POLICIES AND GUIDELINES

Baltimore County's financial guidelines, outlined below, set forth the basic framework for the development of the FY 2013 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 2013 not to exceed 2.98%. The 2.98% 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 statues 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 35% 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	2003	\$1.0
1992	1.1	2004	3.0
1993	1.1	2005	45.3
1994	9.4	2006	112.3
1995	4.4	2007	143.8
1996	1.2	2008	146.9
1997	20.3	2009	138.5
1998	40.4	2010	33.1
1999	93.9	2011	2.6
2000	121.6	2012	.6
2001	110.3	2013 Budget	13.9
2002	65.7		

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.

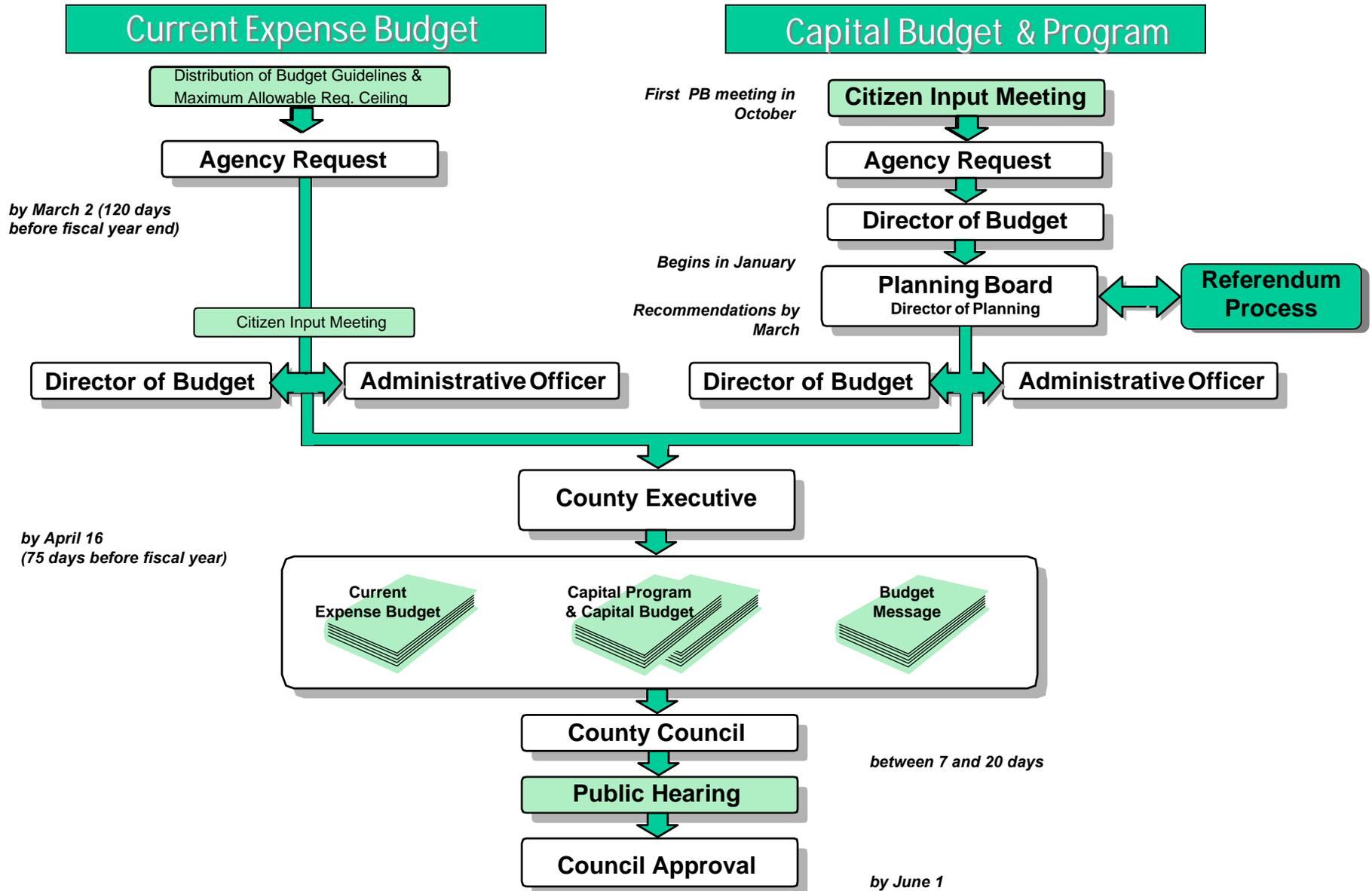
The Planning Board, which provides input from the community and neighborhood perspective, is charged with the responsibility of recommending a Capital Improvement Program (CIP) to the County Executive. The Board hears testimony from each of the County agencies who have capital budget requests. In even 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 2013 BUDGET FORMULATION SCHEDULE

October 6, 2011	Planning Board Citizen Input Meeting on Capital Budget
November 18, 2012	Issue FY 2013 Operating Budget Targets to Agencies
January 19, 2012	County Executive Addresses Planning Board
February 13, 2012	Operating Budget Request Due from Agencies
February 15, 2012	Spending Affordability Report Released
February 16 – April 7, 2012	Budget Analysis and Review with Administrative Officer and County Executive
March 1, 2012	Planning Board Transmits Capital Budget Recommendations
March 10 – 11, 2012	Executive's Budget Meetings with Citizen Groups
April 12, 2012	Executive Delivers Annual <i>Budget Message</i> & State of the County
April 23 – May 18, 2012	Council Work Sessions on the Budget
May 7, 2012	County Council Public Hearing on Proposed Budget
May 24, 2012	County Adopts FY 2013 Budget
July 1, 2012	FY 2013 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.

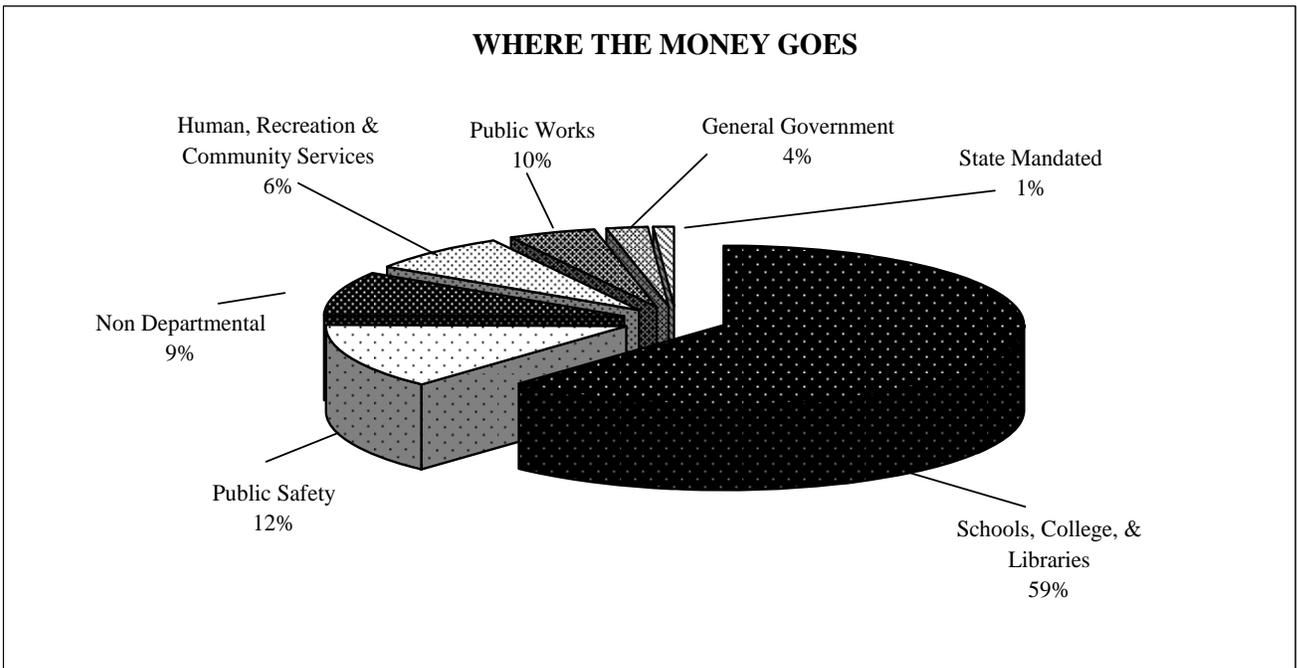
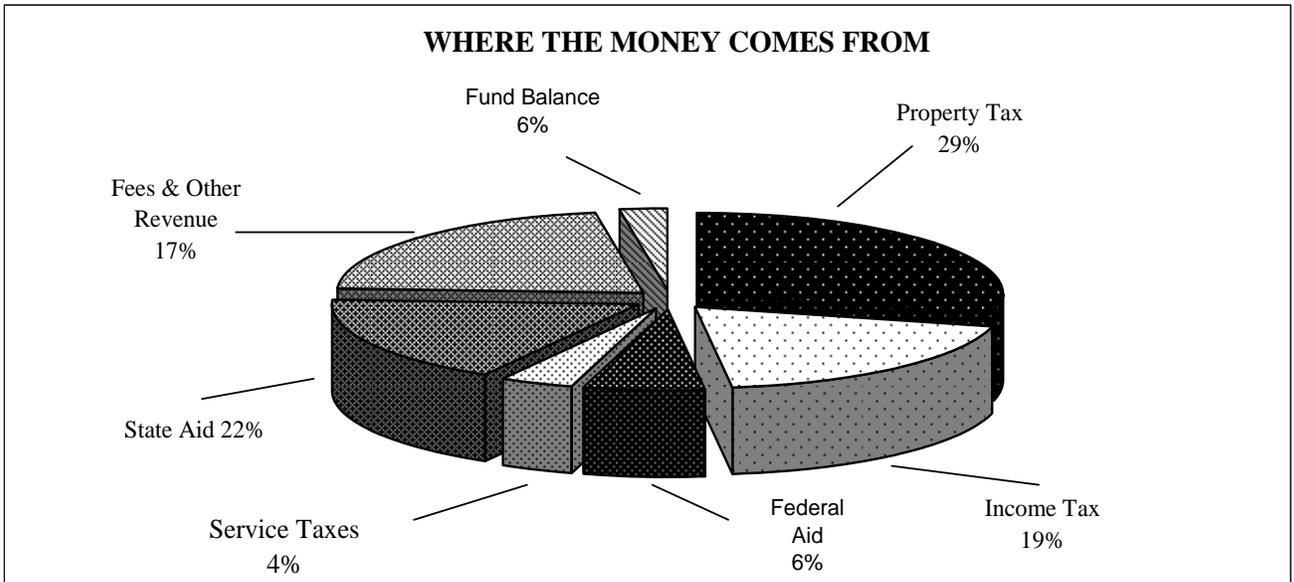
The modified accrual basis of accounting is used by the governmental funds, but the accrual basis of accounting is utilized by the proprietary funds. The measurement focus of these funds is the determination of net income and financial position (“economic resources flow” focus). Baltimore County has implemented the Generally Accepted Accounting Principles adopted by the Governmental Accounting Standards Board. The County has elected not to implement private sector pronouncements that the 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 2013 OPERATING BUDGET AT A GLANCE
\$2.9 BILLION**



Total Operating Budget (Includes Enterprise Funds)

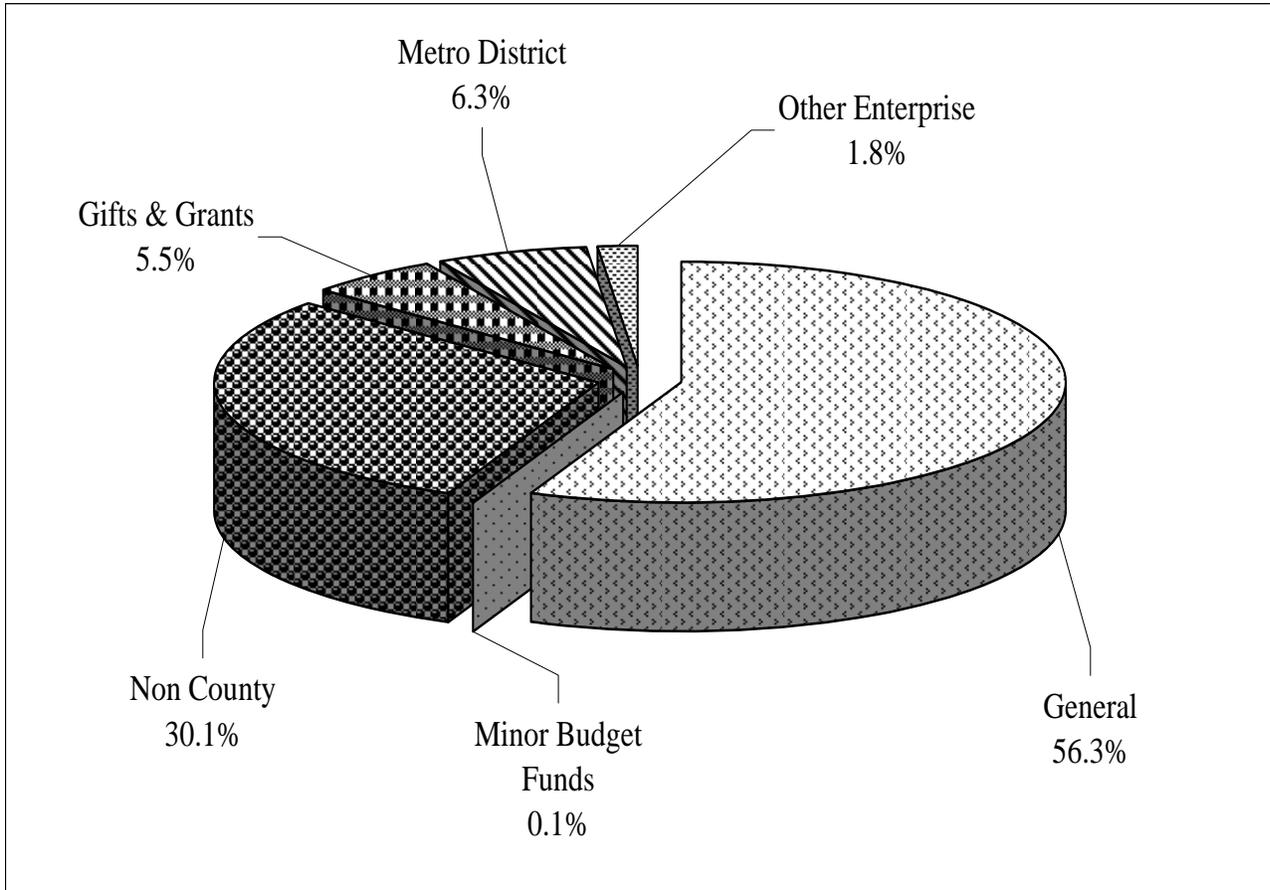
General Fund	\$1,648,479,154
Special Fund	<u>1,281,140,730</u>
	<u>\$2,929,619,884</u>

BUDGET SUMMARY - ALL FUNDS

	Actual FY 2011	Revised FY 2012	Budget FY 2013
<u>FUNDING SOURCES</u>			
Property Tax	\$ 837,056,222	\$ 847,295,407	\$ 850,131,607
Income Tax	514,714,431	579,475,131	561,371,932
Service Taxes	97,078,292	108,229,009	109,478,577
State Aid	600,662,939	651,469,452	658,977,405
Federal Aid	177,551,378	195,667,006	184,755,674
Fees & Other Revenue	480,719,957	473,753,896	498,845,508
Appropriation drawn from (or surplus added to) Fund Balances	22,651,816	21,568,462	66,059,181
TOTAL SOURCES	<u>2,730,435,035</u>	<u>2,877,458,363</u>	<u>2,929,619,884</u>
<u>EXPENDITURES</u>			
Department of Education	\$ 1,337,977,573	\$ 1,386,752,574	\$ 1,414,588,869
Department of Public Works	294,931,279	304,135,190	278,636,541
Police Department	198,664,481	205,542,616	200,885,029
Capital Projects - PAYGO	2,600,000	636,805	5,000,000
Community College	245,986,316	260,499,454	273,442,691
Debt Service	72,030,139	76,598,024	77,906,934
Fire Department	91,335,711	94,567,299	93,955,584
Insurance (a)	56,358,933	68,574,811	83,433,585
General Government	55,053,428	55,429,205	83,963,714
Housing Office	51,967,419	62,281,370	63,890,282
Department of Health	47,999,804	56,746,114	58,525,404
Department of Libraries	41,547,697	41,449,927	41,277,061
Retirement and Social Security (a)	71,032,976	76,933,463	82,618,805
Department of Corrections	35,020,914	35,189,775	34,995,260
State Mandated Agencies	26,506,014	26,624,647	26,387,685
Department of Aging	14,492,598	18,183,434	16,349,680
Recreation and Parks	19,330,896	21,514,760	14,842,475
Department of Social Services	12,194,813	15,726,834	12,507,364
Emergency Communications Center	11,378,971	11,131,331	11,505,948
Community Development Grants	8,468,577	9,683,448	8,004,228
Economic & Workforce Development	11,341,287	25,084,151	9,321,657
Environmental Protection & Sustainability	84,237,751	100,085,395	95,008,150
All Other Agencies	60,022,542	75,912,264	57,427,062
TOTAL EXPENDITURES	<u>\$ 2,730,435,035</u>	<u>\$ 2,877,458,363</u>	<u>\$ 2,929,619,884</u>

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

**FY 2013 TOTAL GOVERNMENT-WIDE OPERATIONS
BY FUND**



	<u>Actual</u> <u>FY 2011</u>	<u>Revised</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>
<u>GOVERNMENTAL FUNDS</u>			
General Fund	\$ 1,578,184,620	\$ 1,603,784,784	\$ 1,648,479,154
Liquor License Fund	625,819	685,781	675,621
Gifts & Grants Fund	123,879,638	161,720,041	160,305,213
Economic Development Fund	4,248,850	17,750,000	2,166,000
Non County Funds	<u>803,926,868</u>	<u>857,741,224</u>	<u>880,932,115</u>
TOTAL OPERATING FUNDS	2,510,865,794	2,641,681,830	2,692,558,103
<u>ENTERPRISE FUNDS</u>			
Metro District	169,709,954	185,844,753	185,430,185
Other Enterprise	49,859,288	49,931,780	51,631,596
TOTAL GOV-WIDE OPERATING FUNDS	<u>\$ 2,730,435,035</u>	<u>\$ 2,877,458,363</u>	<u>\$ 2,929,619,884</u>

FY 2013 BUDGET BY MAJOR EXPENDITURE CATEGORIES

AGENCY	PERSONNEL SERVICES	* FRINGE BENEFITS	OTHER OPERATING	LAND, BLDG & OTHER IMPROV.	INTEREST PAYMENTS	TOTAL
Executive Office	\$ 892,912		94,160	\$ -		\$ 987,072
Circuit Court	4,690,799	462,588	1,705,339	0		6,858,726
Orphans Court	180,914		20,050	0		200,964
Board of Elections	951,864		3,039,330	1,000		3,992,194
Office of Budget & Finance	6,561,203		2,344,828	0		8,906,031
Administrative Office	1,092,803		294,551	0		1,387,354
Department of Corrections	24,392,555	126,000	10,476,705	0		34,995,260
States Attorney	7,975,221	159,112	660,937	30,000		8,825,270
Vehicle Operations/Maintenance	0	411,264	726,736	0		1,138,000
Office of Law	2,641,933		276,159	0		2,918,092
Office of Planning	2,943,905		119,954	0		3,063,859
Office of Human Resources	1,909,435		389,500	0		2,298,935
Emergency Communications Center	9,502,769		2,003,179	0		11,505,948
Police Department	175,223,892	1,086,606	20,029,836	4,544,695		200,885,029
Fire Department	79,412,203	38,705	14,370,701	133,975		93,955,584
Permits, Approvals & Inspections	8,335,634		1,237,700	0		9,573,334
County Sheriff	5,056,227		530,112	0		5,586,339
Liquor License Commissioner	467,170	128,151	80,300	0		675,621
Property Management	13,047,689		17,044,726	199,267		30,291,682
Department of Health	28,005,015	3,839,306	26,596,615	84,468		58,525,404
Social Services	8,533,830	1,050,905	2,920,728	1,901		12,507,364
Community College	103,427,799	29,733,062	129,270,329	4,542,519	6,468,982	273,442,691
Department of Aging	9,202,916	1,575,626	5,571,138	0		16,349,680
Department of Education	857,309,598	279,091,394	233,371,581	9,541,942	35,274,354	1,414,588,869
Department of Libraries	21,672,984	5,670,923	13,860,154	73,000		41,277,061
UM Cooperative Extension	89,863		158,708	0		248,571
Department of Recreation & Parks	13,217,445	359,111	1,261,919	4,000		14,842,475
Debt Service	0		1,009,619	0	76,897,315	77,906,934
Retirement & Social Security	0	82,618,805	0	0		82,618,805
Environmental Protection & Sustainability	4,850,867	188,565	632,235	0		5,671,667
Insurance	0	76,881,331	6,552,254	0		83,433,585
Contingency Reserve			16,756,000			16,756,000
County Council	1,663,806		225,657	10,000		1,899,463
County Auditor	1,517,349		56,915			1,574,264
Board of Appeals	206,314		11,192			217,506
Department of Economic Development	1,033,405		2,606,377			3,639,782
Local Management Board	274,448	83,985	1,593,102	2,500		1,954,035
Housing Office	2,351,515	907,789	60,437,564	193,414		63,890,282
Capital Expenditures (PAYGO)			0	5,000,000		5,000,000
Organization Contributions	0		6,534,649			6,534,649
Local Shares			6,664,737			6,664,737
Community Development Grants	1,529,426	504,194	5,960,608	10,000		8,004,228
Office of Information Technology	12,672,859		7,035,263	0		19,708,122
Department of Public Works	59,103,838	10,396,049	134,237,498	40,906	74,858,250	278,636,541
Office of Workforce Development	2,192,270	635,306	2,849,299	5,000		5,681,875
TOTAL	\$ 1,474,134,675	\$ 495,948,777	\$ 741,618,944	\$ 24,418,587	\$ 193,498,901	\$ 2,929,619,884

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

OPERATING BUDGET OVERVIEW

The Fiscal Year 2013 General Fund Operating Budget of \$1,648,479,154 is an increase of 2.8% or \$44.7 million, from the adjusted FY 2012 budget.

Our budget falls under the guideline established by the Spending Affordability Committee (SAC), which set a budget base for FY 2013 not to exceed 2.98% over the estimated final FY 2012 spending. The 2.98% increase maintains the policy of utilizing a 5-year average of annual personal income growth rates which smoothes out economic fluctuations, stabilizes spending growth over time, and corrects for revisions over time to current and prior year personal income growth forecasts. The FY 2013 General Fund budget, although increasing base spending by 2.9%, when disregarding the \$15.7 million transfer of teacher pension costs from the State, along with the \$20 million OPEB contribution, actually decreases in base spending.

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 20 and 24 years, respectively. The property tax rate is currently below the constant yield, which in essence means property taxes would need to be raised in order to create the same amount of revenue from the previous year. The personal property rate remains at \$2.75 and the Homestead Assessment Growth Cap continues at 4%.

Two significant items that impacted the FY 2013 budget are the reinstatement of Other Post Employment Benefits (OPEB) contributions on behalf of General Government and the State's transfer of teacher pension costs to local governments, of which Baltimore County's share is \$15.7 million. During the past 2 years the budget has not included General Government OPEB contributions due to declining revenues and other budgetary pressures. The FY 2013 budget includes a \$20 million OPEB contribution. At the time the County Executive submitted his FY13 Recommended Budget to the County Council, the Maryland General Assembly had not completed its work on the State FY13 budget. The County Charter would not allow the Council to add to the Executive's Recommended Budget, only reduce. Without being certain about the \$15.7 million bill from the State for teacher pensions, Baltimore County avoided a potential maintenance- of- effort conflict by placing the funding in the Reserve for Contingency rather than directly to the school system budget. Now that the State's budget debate has been resolved, the \$15.7 million will be moved to the school's budget in July.

A key component of maintaining core County services during a time of stagnant revenues while not raising taxes, and protecting employees from furloughs and layoffs, has been a voluntary reduction in the gross number of County employees. In an effort to reduce our workforce, an early retirement incentive was offered to eligible County employees, anticipating a savings of \$14 million. 310 government employees qualified for this program, saving the County an estimated \$21 million, each and every year. The FY 2013 budget has 7% fewer employees than last year's budget and a 17.4% reduction compared to twenty-five years ago.

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. These funds are business-type activities that establish fees and charges designed to

make the funds self-supporting. Enterprise funds are not appropriated in the Operating Budget, but are included for information purposes to provide a complete picture of this government's total finances.

For FY 2013, 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 \$2,692,558,103. It reflects a 1.9% increase over the adjusted FY 2012 appropriation of \$2,641,681,830. The Government-wide Total (Total Operating Budget plus Enterprise Funds) is \$2,929,619,884 – a 1.8% increase over the adjusted FY 2012 level.

FY 2013 BUDGET OBJECTIVES

The Spending Affordability Limit for FY 2013 would have allowed an increase in on-going spending of \$47.5 million. Yet the revenue and Fund Balance outlook made it quite clear that the County should keep overall growth much lower. Four objectives were identified while formulating the FY 2013 budget: 1) Achieve significant personnel cost savings through permanent employee position reductions 2) Slow the planned drawdown of Fund Balance 3) Be prepared to absorb the transfer of retirement costs from the State and 4) Begin to make General Government OPEB payments again.

Agencies were given guidelines to prepare their FY13 budget with a 3% staff reduction in mind. To assist in this effort, vacancies in non-public safety areas were controlled and reorganizations occurred and employees were relocated to serve where needs were greater. As a result 213 employee positions were eliminated from the FY13 budget. In addition, the County offered a targeted Retirement Incentive Program (RIP) that was different from the ones offered in 1992 and 1996. Not only were certain classifications excluded from eligibility, only employees in positions that departments were willing to abolish would be approved. 310 positions and \$21 million in salaries were eliminated through this process.

The original FY12 Budget planned to use \$60 million of Fund Balance, leaving the Balance, including the Revenue Stabilization Account, at 9.9% of revenues. The implementation of vacancy controls and having most RIP employees leave payroll by March 1, 2012 had the additional benefit of boosting the projected FY12 ending Fund Balance. When coupled with higher than expected revenue growth, primarily Income Tax, there was no reduction in Fund Balance. Instead, Fund Balance at the end of FY12 is expected to grow to 15.8% of revenues.

During the past few years, the State's projected fiscal imbalance has brought an annual threat of a transfer from the State to Maryland counties of pension cost for most public school, community college, and public library employees. Currently, those payments by the State are viewed as indirect aid to the counties. Projections of the transfer of costs ranged as high as one half of the total state annual liability or just under \$50 million. The State did settle on a 3-year phase-in plan that has Baltimore County paying \$15.7 million in FY 2013 and \$29.5 million by FY 2015.

Like many other jurisdictions around the State and the Nation in FY 11 and FY 12, Baltimore County was under great financial stress due to lower than expected revenue growth.

Unlike most other jurisdictions, Baltimore County chose to offer a no furlough/ no layoff agreement to employee labor groups in lieu of no salary cost-of-living-adjustment. In order to avoid the need for furloughs or layoffs, the County did not fund the general government portion, about \$54 million per year, of its annual required contribution to the OPEB (Other Post-Employment Benefits) Trust. The County was able to postpone those payments because of a pre-funding made in FY07. However, in FY13 it is necessary to begin a phase-in of the required funding level. Therefore, a \$20 million payment was included in the FY13 budget.

FY 2013 ECONOMIC OUTLOOK

The Baltimore County Fiscal Digest states that:

- Employment, as measured by place of residence, has been slowly increasing on a year-over-year basis. Over the June 2011 to June 2012 period, Baltimore County residential employment increased by 1,932 persons, or 0.5%, while Maryland employment increased by 0.7%. Baltimore County employment growth has slowed significantly from its recent peak of 2.1% in November 2011 and the current level is still well below its pre-recession levels.
- The unemployment rate among County residents was 7.7% in June 2012, down from 7.9% a year earlier and higher than the current State rate of 7.2%. As of May 2012, the County had the 13th lowest unemployment rate out of the 24 local jurisdictions in Maryland.
- Over the 2000 to 2010 period, personal income in Baltimore County grew by 46.2%, which was below the State growth of 55.5%, but slightly ahead of the national growth rate of 44.6%.
- Existing home sales in Baltimore County totaled 6,088 units in CY 2011, 1.3% below CY 2010 sales. However, home sales began to pick up the second half of CY 2011 and into CY 2012. As a result, sales totaled 6,541 units in FY 2012, 15.2% above FY 2011 sales.

FUNDING BUDGET PRIORITIES AND HIGHLIGHTS

Education



The FY 2013 budget will continue to make education a top priority in Baltimore County. This budget includes a \$718 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 2012 funding. An additional \$15.7 million will be transferred to the BCPS budget in July to fund pension costs transferred from the State.

The public school system's total budget (excluding food services) is \$1.41 billion. This budget represents the continued fulfillment of commitments we have made to our students and community.

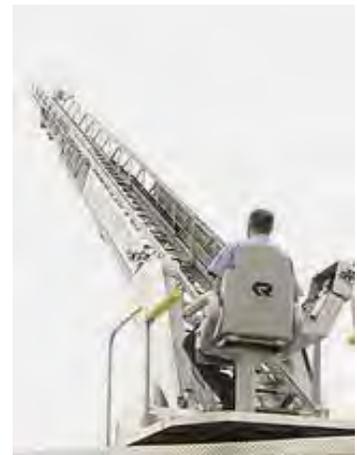
The FY 2013 budget also includes Maintenance of Effort funding for the Community College of Baltimore County (CCBC). Credit FTE at CCBC has soared in the last few years. The enrollment growth experienced between FY 2007 and FY 2011 was approximately 36%. The projection for FY 2013 credit enrollment remains a slight decrease over the FY 2012 projected and only a slight increase each year estimated for the next few fiscal years.

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

In addition to our core function of education, our capital budget will focus on maintaining the County infrastructure. In the FY 2013 budget, a six-year capital improvement request of \$2 billion has been submitted. Included in that request is current expense funding of \$5 million for additional technology projects, \$6 million for major school maintenance, and nearly \$3 million for school roof repairs. It also includes nearly \$20 million for road resurfacing projects across the County in FY 2013 and an additional \$20 million is programmed for FY 2014.



In addition, this budget is committed to ensuring that our public servants have the resources and equipment they need to serve our communities. That is why it supports our County workers with a \$73 million allocation for capital acquisitions. This includes \$13 million for the Baltimore County Fire Department to purchase new breathing apparatus, 21 medic units, 12 engines, and two ladder trucks. Of the remaining \$60 million, \$26 million will be used to purchase new heavy equipment for the Department of Public Works Solid Waste, Utilities, and snow removal operations. \$34 million will be used to purchase new technology and equipment for use throughout County government.

In the beginning of Calendar Year 2013 the Owings Mills Metro Centre, a 120,000 square foot transit oriented town center will be open. 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.

The County has also begun the design and construction of a new single stream processing facility in Cockeysville on the site of the Baltimore County Resource Recovery Facility (BCRRF). The project will give the County the ability to process its own recyclables for sale in the commodity markets. The County anticipates having both the single stream and enhanced transfer operations on line before the end of CY 2013.

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 the 1 percent of 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 2013-2018 is \$1.498 billion, including \$824 million in consolidated public improvement general obligation bonds and \$674 million in metropolitan district general obligation bonds. PAYGO funding is projected to be \$13.9 million 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 15.8% in FY 2012. 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 2011, FY 2012, and FY 2013, the County has funded \$2.6 million, \$0.6 million, and \$13.9 million, 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	\$1,454
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%	6.8%
Unreserved General Fund Balance (1) to General Fund Revenues	5.0%	3.0% (2)	17.0%	15.7%	13.4%	13.6%	14.6%
	(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 2010 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 2010 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		
2010 Moody's AAA Rated County Median	Baltimore County	Ratio of County to Median	2010 S&P AAA Rated County Median	Baltimore County	Ratio of County to Median	2010 Moody's AAA Rated County Median	Baltimore County	Ratio of County to Median	
2011	1.93%	1.36%	0.70%	\$2,611	\$1,494	0.57%	17.06%	14.59%	0.86%

⁽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 2013-2018 debt issuances for these years will be \$836 million. This amount of debt issuance is \$415 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	\$1,372,706	\$1,500,111	\$1,551,154	\$1,598,271	\$1,633,275	\$1,685,716
Debt to Estimated Full Value	1.3%	1.6%	1.8%	1.9%	1.9%	1.9%	1.9%
Debt Per Capita	\$1,454	\$1,684	\$1,829	\$1,879	\$1,925	\$1,957	\$2,011
Debt to Personal Income	2.72%	3.01%	3.08%	3.00%	2.95%	2.88%	2.86%
Debt Service to Revenues	6.8%	7.5%	7.7%	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 April 30, 2012

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	\$402,376,000	35.4%	\$377,641,000	34.0%	\$199,138,000	24.6%
10 years	731,196,000	64.4	706,461,000	63.6	372,190,000	46.1
15 years	987,651,000	87.0	962,916,000	86.7	520,376,000	64.4
20 years	1,135,526,000	100.0	1,110,791,000	100.0	654,590,000	81.0
25 years					760,690,000	94.1
30 years					807,990,000	100.0

(1) Does not include \$240 million Bond Anticipation Notes outstanding.

(2) Does not include \$160 million Bond Anticipation Notes outstanding.

BALTIMORE COUNTY, MARYLAND
SUMMARY OF DEBT SERVICE CHARGES UNTIL MATURITY*
April 30, 2012
(In Thousands)

Fiscal Year	Consolidated Public Improvement Bonds		Pension Liability Funding Bonds		COPS and Capital Leases		Total Net Tax-Supported Debt Service		Metropolitan District Debt			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	Principal	Interest	Total
2012	\$0	\$11,102	\$0	\$0	\$6,184	\$763	\$6,184	\$11,865	\$18,049	\$400	\$6,280	\$6,680
2013	60,100	48,715	7,015	1,061	15,090	2,695	82,205	52,471	134,676	43,533	35,905	79,438
2014	61,990	42,929	6,925	713	15,062	2,128	83,977	45,770	129,747	41,016	32,805	73,821
2015	65,450	40,101	6,790	370	8,424	1,569	80,664	42,040	122,704	38,952	31,161	70,113
2016	68,435	36,937	4,005	100	7,411	1,275	79,851	38,312	118,163	39,083	29,552	68,635
2017	63,705	33,808			5,790	973	69,495	34,781	104,276	36,154	27,974	64,128
2018	64,135	30,817			5,860	682	69,995	31,499	101,494	36,289	26,542	62,831
2019	64,060	27,940			5,930	387	69,990	28,327	98,317	36,286	25,147	61,433
2020	61,705	25,240			1,500	200	63,205	25,440	88,645	34,210	23,749	57,959
2021	61,400	22,579			1,580	122	62,980	22,701	85,681	33,202	22,382	55,584
2022	60,990	19,920			1,660	42	62,650	19,962	82,612	33,065	21,066	54,131
2023	59,935	17,335					59,935	17,335	77,270	31,433	19,772	51,205
2024	53,305	14,930					53,305	14,930	68,235	29,747	18,534	48,281
2025	53,305	12,635					53,305	12,635	65,940	29,500	17,300	46,800
2026	47,905	10,512					47,905	10,512	58,417	28,836	16,033	44,869
2027	42,005	8,533					42,005	8,533	50,538	28,670	14,751	43,421
2028	38,005	6,726					38,005	6,726	44,731	27,623	13,492	41,115
2029	31,005	4,843					31,005	4,843	35,848	27,553	12,238	39,791
2030	45,865	2,771					45,865	2,771	48,636	27,503	10,967	38,470
2031	23,000	1,218					23,000	1,218	24,218	27,335	9,647	36,982
2032	10,000	500					10,000	500	10,500	24,200	8,395	32,595
2033										24,200	7,218	31,418
2034										22,100	6,099	28,199
2035										21,000	5,059	26,059
2036										19,400	4,071	23,471
2037										19,400	3,101	22,501
2038										16,500	2,193	18,693
2039										10,500	1,347	11,847
2040										10,500	800	11,300
2041										7,000	358	7,358
2042										2,800	126	2,926
Total	\$1,036,300	\$420,091	\$24,735	\$2,862	\$74,491	\$10,836	\$1,135,526	\$433,171	\$1,568,697	\$807,990	\$454,064	\$1,262,054

SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY

	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11 Act.	FY 12 Est.	FY 13 Bud.
Circuit Court										
Cases and Appeals Filed										
Civil	18,299	18,408	17,718	19,630	18,642	18,606	19,885	15,924	16,443	17,000
Criminal	6,300	6,588	8,274	8,125	8,389	9,290	10,211	10,648	10,751	11,000
Juvenile	3,741	3,726	4,244	4,566	4,701	3,872	3,852	3,495	3,362	3,400
Custody Mediation & Investigations	681	675	755	721	718	697	783	827	815	830
Judges' Settlement Conferences	1,609	1,523	1,930	1,920	2,192	2,074	2,098	2,207	2,488	2,500
Masters' Scheduled/Settled Conferences	2,088	2,026	1,811	1,734	1,729	1,596	1,713	1,844	1,782	1,800
States' Attorney										
Defendants Disposed										
Circuit Court	9,422	9,436	9,450	8,200	8,366	9,324	10,388	10,790	10,978	11,150
District Court	48,210	49,116	51,000	47,475	46,786	48,718	53,709	52,863	52,562	52,600
Juvenile Respondents	3,928	4,045	4,100	3,375	3,426	3,865	3,244	2,941	3,465	3,500
Felonies Screened	4,615	4,315	4,350	3,950	4,009	4,194	4,132	3,942	4,119	4,200
Human Resources										
Applications Processed	13,426	12,767	13,000	16,756	29,811	25,266	24,494	17,135	17,884	15,180
Employees in Training Classes	3,279	3,539	4,037	3,007	4,238	351	239	9,432	10,908	11,000
Unemployment Claims Processed	163	152	155	310	338	351	239	436	458	460
Police Department (calendar year)										
Calls for Service	614,832	592,050	597,644	604,008	630,017	626,783	604,706	579,614	564,898	609,026
Patrol Car Posts	115	115	115	118	118	118	118	118	118	118
Fire Department (calendar year)										
Fire Calls (est.)	25,234	26,281	27,721	28,529	29,143	29,196	30,175	31,197	29,939	30,084
Medical Calls	93,545	98,945	82,784	84,506	84,420	84,450	86,844	87,454	91,083	95,724
Fire Responses			87,177	90,100	84,967	84,112	87,908	80,514	81,343	86,916
Medical Responses	93,545	98,945	97,084	104,329	105,471	105,182	117,274	120,943	126,419	128,904
Department of Permits, Approvals & Inspections										
Inspections										
Plumbing Code	40,489	36,842	34,950	33,776	28,730	24,298	21,534	20,090	22,135	22,500
Electrical Code	32,777	33,593	35,866	33,920	29,213	31,045	25,466	30,572	26,477	27,500
Building	39,993	42,815	40,580	36,173	36,373	28,422	26,693	26,276	25,872	26,000
Business & Amusement License Enforcement	6,813	7,283	7,300	8,400	7,800	7,800	8,400	8,400	8,400	8,400
Enforcement	39,435	36,842	30,951	32,000	34,000	39,852	38,200	37,090	36,080	36,100
Applications, Permits and Licenses										
Building, Electrical & Plumbing				31,035	25,533	20,331	21,174	21,835	22,480	22,500
Electrical Licenses	34,319	34,206	36,696	1,460	3,802	3,832	3,934	4,134	4,201	4,400
Plumbing Licenses	2,974	298	3,318	2,775	2,696	2,712	2,758	2,850	2,949	3,200
Animal Licenses	2,584	2,683	2,780	21,730	22,217	21,427	18,672	18,000	18,000	18,000
Miscellaneous Permits	24,710	19,770	18,570	8,113	8,336	7,232	7,003	7,000	8,806	8,900

SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY (CONTINUED)

	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11 Act.	FY 12 Est.	FY 13 Bud.
County Sheriff										
Prisoners Transported	12,583	11,799	11,850	19,318	21,371	18,580	19,029	22,518	24,356	25,300
Summons, Writs Served	47,429	48,320	50,000	43,941	43,941	41,103	43,855	40,687	42,362	47,000
Department of Corrections										
Prisoner Days (daily population x 365 days)	416,035	411,152	455,885	491,930	518,393	510,905	502,014	508,473	530,122	531,743
Department of Health										
Patient Visits										
Bureau of Healthcare Access	24,704	23,900	24,000	32,862	36,283	34,459	35,643	31,700	43,599	35,000
Center Based Services	13,531	12,700	13,000	11,753	11,058	10,522	13,231	13,510	12,894	12,680
Pediatric Community Based Services	3,109	2,830	2,830	3,905	4,759	4,759	5,279	4,970	5,989	5,215
W.I.C. Nutrition Program	53,415	53,000	53,000	58,596	59,500	72,530	75,584	79,359	80,089	75,000
Community Health Services	7,464	7,363	8,100	8,500	8,500	12,953	11,477	10,466	10,290	11,000
Animal Control Calls for Service	63,912	62,411	63,000	58,179	54,309	54,756	57,070	54,730	41,305	42,000
Patient Trips in Medicaid Transportation Prog.						New Measure	65,708	69,408	71,331	75,000
Social Services										
Average Caseload										
Adult Foster Care	31	29	25	25	25	29	19	19	19	20
Temporary Cash Assist. per mo.	2,258	2,215	2,365	2,064	2,027	2,073	2,304	2,919	3,154	3,627
Tran. Emerg Med & Hous. Assist	2,164	2,045	2,200	1,047	1,017	1,052	1,225	1,408	1,333	1,293
Foster Care & Adoption of Children	1,170	1,060	1,115	1,262	1,233	1,000	886	851	894	918
Community College										
FTE Credit & Non-Credit Students	16,958	17,199	17,622	17,108	17,005	16,380	20,137	20,966	20,894	20,948
Department of Aging										
Senior Centers										
Days of Operation	4,105	4,576	4,580	4,387	4,839	4,560	4,415	4,645	4,773	4,770
Registered Membership	12,873	15,185	15,450	16,685	15,547	14,491	14,991	16,477	17,600	18,000
Attendance	465,881	468,012	478,000	451,724	450,791	476,458	473,370	486,964	536,112	542,000
County Ride Trips	40,794	47,898	48,855	65,227	64,719	67,142	65,720	66,686	68,225	70,229
Congregate Meals Served	218,423	200,472	205,000	190,079	178,364	168,476	193,091	131,096	140,508	156,038
Department of Education										
Student Enrollment	108,954	108,176	107,386	106,182	104,714	103,643	103,832	104,331	105,315	106,885
Number of Schools	163	163	163	164	165	167	167	168	168	168
Number of Pupils Transported	79,044	69,753	70,106	62,904	65,194	62,231	72,818	70,142	70,300	70,300

SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY (CONTINUED)

	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11 Act.	FY 12 Est.	FY 13 Bud.
Libraries										
Materials in Library	1,686,840	1,643,714	1,656,515	1,546,231	1,554,270	1,629,143	1,718,261	1,678,782	1,805,836	1,800,000
Circulation of Materials	9,663,000	9,526,920	9,327,983	9,147,294	9,545,391	10,217,972	10,130,476	10,507,820	10,577,067	10,437,437
Requests for Information	1,752,393	1,752,393	1,995,709	1,948,470	1,992,338	1,966,948	1,951,241	2,115,860	1,984,668	1,984,668
Recreation & Parks										
Recreation Center Registration	333,143	343,724	348,900	380,900	403,278	423,641	319,400	299,089	275,462	280,000
Volunteer Leaders	61,785	66,412	72,603	78,327	79,736	76,758	71,916	67,432	62,848	63,000
Attendance:										
Beaches	36,958	47,975	49,318	49,451	58,173	55,715	58,454	57,900	41,392	42,000
Lodge	152,521	168,627	172,689	172,375	184,960	172,913	171,533	176,366	186,696	188,000
Fishing Center	26,311	30,590	28,348	28,873	29,724	27,240	26,647	23,561	27,888	28,000
Housing Office										
Section 8 Housing Units Served	6,013	5,714	5,714	5,795	66,914	69,235	66,186	71,688	72,288	73,188
Public Works										
Highways	39,700	40,117	40,400	40,870	41,100	41,161	41,279	2,678	2,680	2,680
Miles of Paved Roads	2,614	2,620	2,627	2,646	2,652	2,656	2,666	3,397	3,800	3,800
Miles of Street Swept	6,082	7,160	6,400	6,235	3,991	4,047	3,777			
Sanitation										
Refuse Collection Units Served	321,297	322,460	324,723	326,555	327,277	327,959	328,325	328,918	329,688	330,213
Refuse (Inc. Recycle) Collected (Tons)	386,065	376,835	412,295	370,048	358,989	342,896	347,010	342,557	340,835	341,000
Traffic Engineering										
Signs Installed and Repaired	7,372	8,550	9,500	9,695	12,672	12,200	8,500	13,500	14,464	15,500
Signals and Flashers Maintained	390	388	392	395	397	399	403	403	404	406
Number of Street Lights	39,700	40,117	40,400	40,870	41,100	41,161	41,279	41,448	41,546	41,650
Utilities										
Miles of Sanitary Sewer Lines	3,091	3,087	3,100	3,060	3,077	3,085	3,137	3,142	3,149	3,145
Miles of Water Main	1,889	1,950	2,010	2,055	2,129	2,080	2,105	2,109	2,107	2,108
Miles of Storm Drains Lines	810	810	815	833	853	866	884	902	899	900

SELECTED STRATEGIC RESULTS WITH PERFORMANCE MEASURES

FY 11 Act. FY 12 Bud. FY 13 Est. TARGET

		FY 11 Act.	FY 12 Bud.	FY 13 Est.	TARGET
Elections					
Strategic Result:	Increase Vote Turnout to 100%.				
Result Measure:	Percentage of Eligible Voter Turnout in Primary Election	0	100	0	0
	Percentage of Eligible Voter Turnout in General Election	59	0	60	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	17	15	15	15
Strategic Result:	20% of County employees will participate in wellness clinics				
Result Measure:	Number of Wellness Clinic & Health Seminar Attendees	60	1,390	2,000	2,100
Comments:	Wellness Clinics were not offered in FY 2011				
Corrections					
Strategic Result:	Increase the number of inmates who receive GED diplomas to 120 a year				
Result Measure:	Number of Offenders Receiving GEDs	85	90	95	120
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	13	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	40	47	47	47
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	75	76	76	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	38	80	100	100

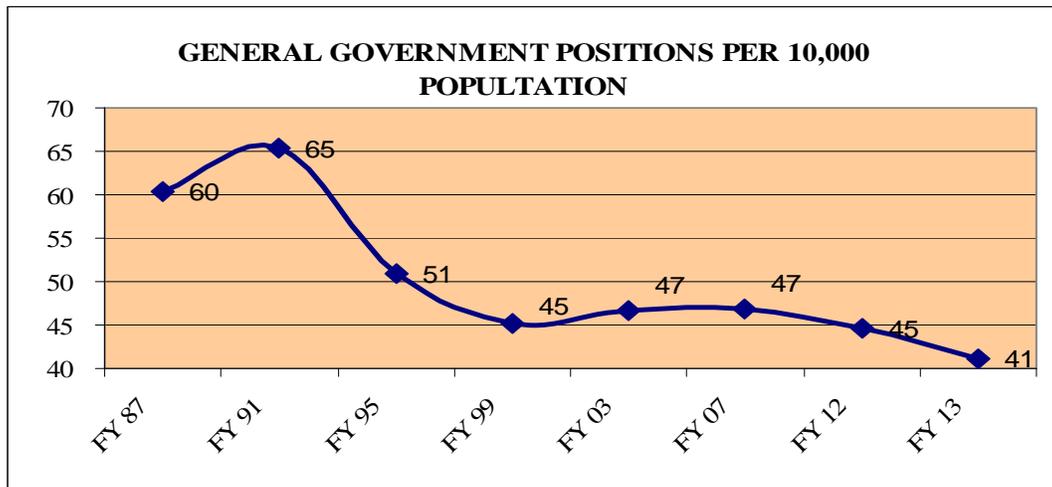
PERSONNEL

ORGANIZATION

There was 1 major organizational shift in personnel that actually occurred in FY 2012, but wasn't implemented in the budget until FY 2013. This has been the shifting of all property management, custodial, building services, and recreation and parks maintenance employees into a newly formed Property Management Division within the Office of Budget and Finance. This involved moving employees involved in these functions out of individual departments and centralizing them in this new Division. A majority of employees came from the Department of Public Work and Recreation and Parks.

STAFFING LEVELS

FY 2013 General Government staffing levels decreased by 7.1% over FY 2012 due to the Retirement Incentive Program (RIP) that was offered to eligible employees during the winter of 2012. This was done to reduce the workforce in a way that was both evaluative and humane, anticipating a savings of \$14 million. All told, 310 government employees qualified for this program, saving the County an estimated \$21 million, each and every year. Through attrition and retirement incentive, the County has been able to reduce the total number of non-public safety, general government employees to 3,340 positions. In 1987 Baltimore County had 4,043 general government employees. The FY 2013 budget has 7% fewer employees than last year's budget and a 17.4% reduction compared to twenty-five years ago.



WAGES & BENEFITS

The FY 2013 budget does not include Cost of Living increases; however the budget continue to reflect successful steps to ensure the third 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 2012 and FY 2013.

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 was phased out for all employees on 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.

As of June 2012, 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.

For the Baltimore County Public School system, current agreements covering the system's labor organizations shall be extended through June 30, 2014. Wage schedules and other compensation rates of pay for all bargaining units will not be subject to re-openers until negotiating sessions begin for FY 2015, FY 2016 and FY 2017. There will also be no furloughs and no layoffs of any BCPS bargaining unit employee through FY 2015 and employee steps and longevities will be granted during this time.

AUTHORIZED POSITIONS - ALL FUNDS

<u>AGENCY</u>	BUDGET					<i>RETIREMENT</i>	BUDGET
	<u>FY 2012</u>	MID 2012 <u>ADJUST.</u>	<u>TRANS</u>	<u>ADD</u>	<u>DELETE</u>	<i>INCENTIVE</i> <u>PROGRAM</u>	<u>FY 2013</u>
COUNTY EXECUTIVE	14						14
CIRCUIT COURT	89	1	2			(3)	89
ORPHANS' COURT	5						5
BOARD OF ELECTIONS	14					(2)	12
OFFICE OF BUDGET & FINANCE	132		(2)			(8)	122
ADMINISTRATIVE OFFICER	13		2		(2)		13
CORRECTIONS	470					(8)	462
STATE'S ATTORNEY	122					(2)	120
OFFICE OF LAW	39				(2)		37
DEPARTMENT OF PLANNING	49	(1)	(2)			(4)	42
HUMAN RESOURCES	34					(3)	31
EMERGENCY COMMUNICATIONS CENTER	186						186
POLICE DEPARTMENT	2,534		(17)	36	(3)	(26)	2,524
FIRE DEPARTMENT	1,082				(1)	(20)	1,061
DEPT. OF PERMITS, APPROVALS & INSPECTIONS	202		10			(30)	182
COUNTY SHERIFF	104				(5)		99
LIQUOR BOARD	24						24
PROPERTY MANAGEMENT			366		(10)	(41)	315
DEPARTMENT OF HEALTH	526	5	14	2	(6)	(17)	524
DEPARTMENT OF SOCIAL SERVICES	239		(19)		(25)	(5)	190
DEPARTMENT OF AGING	322		(25)		(5)	(7)	285
UNIVERSITY OF MD EXTENSION	2						2
DEPARTMENT OF RECREATION & PARKS	329		(120)		(2)	(10)	197
ENVIRONMENTAL PROTECTION & SUSTAINABILIT	89		(3)			(7)	79
COUNTY COUNCIL	37					(1)	36
OFFICE OF THE COUNTY AUDITOR	19						19
BOARD OF APPEALS	9						9
DEPARTMENT OF ECONOMIC DEVELOPMENT	16	2	(4)		(2)	(1)	11
LOCAL MANAGEMENT BOARD	5						5
HOUSING OFFICE	64		(6)		(6)	(3)	49
ORGANIZATIONAL CONTRIBUTIONS							
COMMUNITY DEVELOPMENT	27		2				29
OFFICE OF INFORMATION TECHNOLOGY	186		1		(2)	(12)	173
DEPARTMENT OF PUBLIC WORKS	1,128		(202)			(59)	867
WORKFORCE DEVELOPMENT	49	2			(6)	(1)	44
<u>OTHER AUTHORIZED POSITIONS</u>							
SOCIAL SERVICES - STATE	12						12
ELECTIONS - STATE	26						26
UNIVERSITY OF MD EXTENSION - STATE	8						8
INTERNAL SERVICE FUND	59		3			(7)	55
							0
SUBTOTAL	8,262	9	0	38	(77)	(277)	7,958
<u>OTHER AUTHORIZED POSITIONS</u>							
(<i>SHOWN AS FULL TIME EQUIVALENTS</i>)							
COMMUNITY COLLEGE	2,060.4	0.1			(11.6)		2,048.9
DEPARTMENT OF EDUCATION	14,327.2			164.5	(121.0)	(29.0)	14,341.7
DEPARTMENT OF LIBRARIES	492.3			35.9	(3.0)	(4.0)	521.2
TOTAL ALL POSITIONS	25,141.9	9.1	0.0	238.4	(212.6)	(310.0)	24,869.8

AUTHORIZED POSITIONS - FULL-TIME & PART-TIME

<u>AGENCY</u>	<u>FY 2011 BUDGET</u>		<u>FY 2012 BUDGET</u>		<u>FY 2013 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	11	2	12	2	12
CIRCUIT COURT	89	11	77	12	79	10
ORPHANS' COURT	4	1	4	1	4	1
BOARD OF ELECTIONS	3	11	7	7	7	5
OFFICE OF BUDGET & FINANCE	150	34	106	26	95	27
ADMINISTRATIVE OFFICER	2	21	1	12	1	12
DEPARTMENT OF CORRECTIONS	453	20	452	18	445	17
STATE'S ATTORNEY	124	0	121	1	115	5
OFFICE OF LAW	16	14	23	16	11	26
OFFICE OF PLANNING	33	16	34	15	30	12
OFFICE OF HUMAN RESOURCES	32	0	30	4	26	5
EMERGENCY COMMUNICATIONS CENTER	186	1	185	1	184	2
POLICE DEPARTMENT	2,277	298	2,243	291	2,210	314
FIRE DEPARTMENT	1,085	5	1,077	5	1,054	8
PERMITS, APPROVALS & INSPECTIONS	127	61	144	58	123	59
COUNTY SHERIFF	104	0	104	0	99	0
LIQUOR BOARD	3	22	3	21	3	21
PROPERTY MANAGEMENT	0	0	0	0	293	22
HEALTH DEPARTMENT	384	147	399	127	368	156
DEPARTMENT OF SOCIAL SERVICES	62	152	65	172	72	118
DEPARTMENT OF AGING	153	178	143	179	113	172
UMD COOPERATIVE EXTENSION	2	0	2	0	2	0
DEPT OF RECREATION & PARKS	195	120	206	123	72	126
ENVIRON. PROTECTION & SUSTAINABILITY	109	10	78	11	69	10
COUNTY COUNCIL	14	23	28	9	13	23
COUNTY AUDITOR	19	0	19	0	19	0
BOARD OF APPEALS	2	8	2	7	2	7
ECONOMIC DEVELOPMENT	1	20	1	15	1	10
LOCAL MANAGEMENT BOARD	0	7	0	5	0	5
HOUSING OFFICE	0	59	1	63	1	48
ORGANIZATIONAL CONTRIBUTIONS	0	0	0	0	0	0
COMMUNITY DEVEL. BLOCK GRANTS	0	30	0	27		29
INFORMATION TECHNOLOGY	109	77	107	79	98	75
DEPARTMENT OF PUBLIC WORKS	1,164	17	1,112	16	859	8
OFFICE OF WORKFORCE DEVELOPMENT	13	32	10	38	10	32
<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	59	0	59	0	55	0
SUBTOTAL	7,020	1,409	6,888	1,374	6,578	1,380
COMMUNITY COLLEGE (FTE)	1,974	0	2,060	0	2,049	
DEPARTMENT OF EDUCATION (FTE)	14,606	0	14,327	0	14,342	
DEPARTMENT OF LIBRARIES (FTE)	495	0	492		521	
SUBTOTAL	17,075	0	16,879	0	16,912	0
TOTAL POSITIONS	24,095	1,409	23,767	1,374	23,490	1,380

**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 2012</u>	<u>FY 2013</u>	<u>% CHANGE FY 2012-2013</u>	<u>% CHANGE FY 1987-2013</u>
GENERAL GOVERNMENT							
COUNTY EXECUTIVE	17	19	16	14	14		
ADMINISTRATIVE OFFICER	21	34	18	13	13		
OFFICE OF BUDGET & FINANCE	202	225	174	132	122		
CENTRAL SERVICES	12	15	9				
OFFICE OF LAW	37	55	39	39	37		
DEPARTMENT OF PLANNING	53	66	55	49	42		
OFFICE OF HUMAN RESOURCES	48	59	51	35	31		
PERMITS, APPROVALS & INSPECTIONS	194	213	181	203	182		
PROPERTY MANAGEMENT	323	402	338	327	315		
COUNTY COUNCIL	30	39	38	37	36		
COUNTY AUDITOR	9	13	16	19	19		
BOARD OF APPEALS	10	10	10	9	9		
OFFICE OF INFORMATION TECHNOLOGY	111	139	114	184	173		
INTERNAL SERVICE FUNDS	112	88	67	59	55		
HEALTH AND HUMAN SERVICES							
DEPARTMENT OF HEALTH	620	658	525	523	524		
DEPARTMENT OF SOCIAL SERVICES	53	69	92	237	190		
DEPARTMENT OF SOCIAL SERVICES - STATE	20	20	18	12	12		
DEPARTMENT OF AGING	298	372	328	322	285		
ENVIRON. PROTECTION & SUSTAINABILITY	116	115	114	89	79		
LOCAL MANAGEMENT BOARD	0	0	0	5	5		
HOUSING OFFICE	33	41	46	64	49		
RECREATION AND COMMUNITY SERVICES							
DEPARTMENT OF RECREATION AND PARKS	187	196	147	207	197		
DEPT. OF REC. AND PARKS - ENT FUNDS	135	153	168				
DEPARTMENT OF ECONOMIC DEVELOPMENT	13	27	17	16	11		
COMMUNITY CONSERVATION	12	40	12				
COMMUNITY DEVELOPMENT BLOCK GRANTS	32	23	17	27	29		
DIVISION OF WORKFORCE DEVELOPMENT	48	54	64	48	44		
ORGANIZATIONAL CONTRIBUTIONS	2	4	0				
PUBLIC WORKS	1,295	1,389	998	926	867		
GENERAL GOVERNMENT SUBTOTAL	4,043	4,538	3,672	3,596	3,340	-7.1%	-17.4%
PUBLIC SAFETY							
DEPARTMENT OF CORRECTIONS	201	258	326	470	462		
EMERGENCY COMMUNICATIONS CENTER	160	185	182	186	186		
POLICE DEPARTMENT	1,966	2,089	2,068	2,534	2,524		
FIRE DEPARTMENT	1,059	1,206	1,136	1,082	1,061		
PUBLIC SAFETY SUBTOTAL	3,386	3,738	3,712	4,272	4,233	-0.9%	25.0%
STATE MANDATED AGENCIES							
CIRCUIT COURT	127	137	138	89	89		
ORPHANS COURT	4	4	4	5	5		
BOARD OF ELECTIONS	6	6	6	14	12		
BOARD OF ELECTIONS - STATE	16	15	15	26	26		
STATE'S ATTORNEY	64	76	84	122	120		
COUNTY SHERIFF	66	77	83	104	99		
LIQUOR BOARD	25	26	25	24	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				
STATE MANDATED SUBTOTAL	330	363	369	394	385	-2.3%	16.7%
EDUCATION							
COMMUNITY COLLEGE	1,642	1,835	1,697	2,060	2,049		
DEPARTMENT OF EDUCATION	10,018	10,314	10,997	14,327	14,342		
DEPARTMENT OF LIBRARIES	498	548	460	492.3	521.2		
EDUCATION SUBTOTAL (FTE)	12,158	12,697	13,154	16,880	16,912	0.2%	39.1%
GRAND TOTAL	19,917	21,336	20,907	25,142	24,870	-1.1%	24.9%

FIVE YEAR SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES

From FY 2007 through FY 2009, the County had an excess of revenues over expenditures. In FY 2010 and FY 2011, general fund revenues were less than expenditures, however, the County was able to offset a large portion of the deficiencies by transferring funds in from capital and economic development for projects that were delayed, eliminated or completed under budget. The County's General Fund Balance decreased from \$309 million at the beginning of FY 2007 to \$232 million at the end of FY 2010 as a result of a planned drawdown. By the end of FY 2011, the fund balance increased to \$249 million, representing 16.1% of general fund revenues based on the budgetary basis of accounting.

From FY 2007 through FY 2011, total revenues decreased by 2.8% or \$44 million from \$1.57 billion to \$1.53 billion. In FY 2010, total revenues decreased by 9.1% or \$144 million. From FY 2007 to FY 2011, general property tax revenues increased by 26% or \$174 million. Assessments increases were still being realized due to the County's homestead property tax credit that caps assessment growth on residential property at 4%. For FY 2011, the revenue loss due to the homestead property tax credit was \$69 million compared with \$200 million in FY 2010. From FY 2007 to FY 2011, income tax revenues decreased by 15% or \$93 million. Due to a miscalculation of the County share of income tax revenue by the State of Maryland, the FY 2009 revenues are overstated by \$66 million and the FY 2010 revenues are understated by \$66 million. During that same four-year period, intergovernmental aid decreased by 58% or \$46 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. Due to declining interest rates, interest on investments has decreased by \$16 million over the period.

Total expenditures increased by \$113 million over the period. The County used excess revenues to fund one-time capital expenditures. Transfers to the capital budget (pay-as-you-go funding) totaled \$565 million over the five-year period from FY 2007 through FY 2011. In FY 2010 and FY 2011, the County transferred to the General Fund \$118 million and \$51 million, respectively, from capital and economic development for projects that were delayed, eliminated or completed under budget. From FY 2007 to FY 2011, public safety expenditures increased by 17% or \$47 million. Excluding public safety expenditures, all other expenditures increased by just 6% or \$66 million.

The following statement presents the County's actual revenues, expenditures and fund balance for the General Fund in accordance with generally accepted accounting principles. The revenues are presented according to source and the expenditures are presented according to major purpose for each of the last five fiscal years ending June 30. Contributions to the capital budget for public schools have been classified under "Operating Transfers to Capital Budget."

TRENDS IN GENERAL FUND ONGOING EXPENDITURES

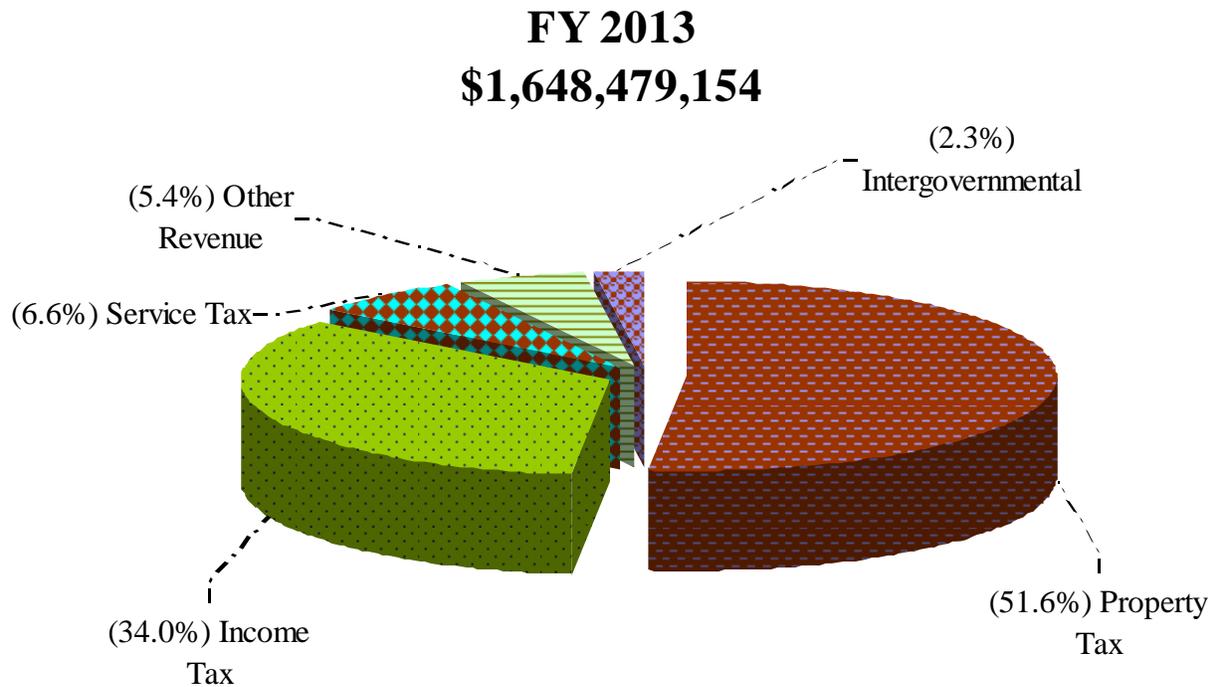
	<u>FY 2009 Actual</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Act.</u>	<u>FY 2012 Est.</u>	<u>FY 2013 Bud.</u>
General Fund Expenditures (\$000)	\$1,676,223	\$1,623,602	\$1,578,185	\$1,586,785	\$1,648,479
Less Non-Recurring Items **	-\$159,677	-\$43,882	-\$10,020	-\$2,232	-\$14,694
Net Ongoing Expenditures	\$1,516,546	\$1,579,720	\$1,568,165	\$1,584,553	\$1,633,786
Percentage Change	0.59%	4.17%	-0.73%	1.05%	3.11%
Population ***	798,651	801,808	\$805,964	\$809,941	\$814,183
Percentage Change	0.32%	0.40%	0.52%	0.49%	0.52%
Personal Income (billions)	\$40.009	\$38.465	\$39.718	\$41.152	\$42.778
Per Capita Income	\$50,095	\$47,973	\$49,280	\$50,808	\$52,542
Spending as % of Personal Income	3.79%	4.11%	3.95%	3.85%	3.82%
CPI Price Deflator (FY)	1.000	1.010	1.030	1.061	1.084
Percentage Change	-3.57%	0.99%	2.00%	2.96%	2.25%
Spending in FY 2008 Constant Dollars	\$1,516,546	\$1,564,234	\$1,522,345	\$1,494,031	\$1,506,554
Percentage Change	4.32%	3.14%	-2.68%	-1.86%	0.84%
Per Capita Spending	\$1,899	\$1,970	\$1,946	\$1,956	\$2,007
Spending Per Capita in FY 2009					
Constant Dollars	\$1,899	\$1,951	\$1,889	\$1,845	\$1,850

** 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 2013 are estimated to be \$1,648,479,154. This total means there will be a 2.8% increase over the current FY 2012 budget of \$1,603,784,784. There are no changes in major tax rates for FY 2013.



The Maryland General Assembly did not resolve its FY 2013 budget debate until after the County Executive submitted his Recommended Budget. Therefore, certain revenue items that were part of the compromise on the State budget have not been reflected here. Those projected new revenues for the County included 1) Change in Income Tax personal exemptions 2) Teacher Retirement Supplemental Grant, 3) Indemnity Mortgage Recordation Tax, and 4) Relief from a requirement to fund a Local Income Tax Reserve Account. The first 3 items should add \$6 million to the revenues already included in the FY 2013 budget.

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 2013 is \$81.0 billion, a decrease of \$3.4 billion or -4.1% from FY 2012.

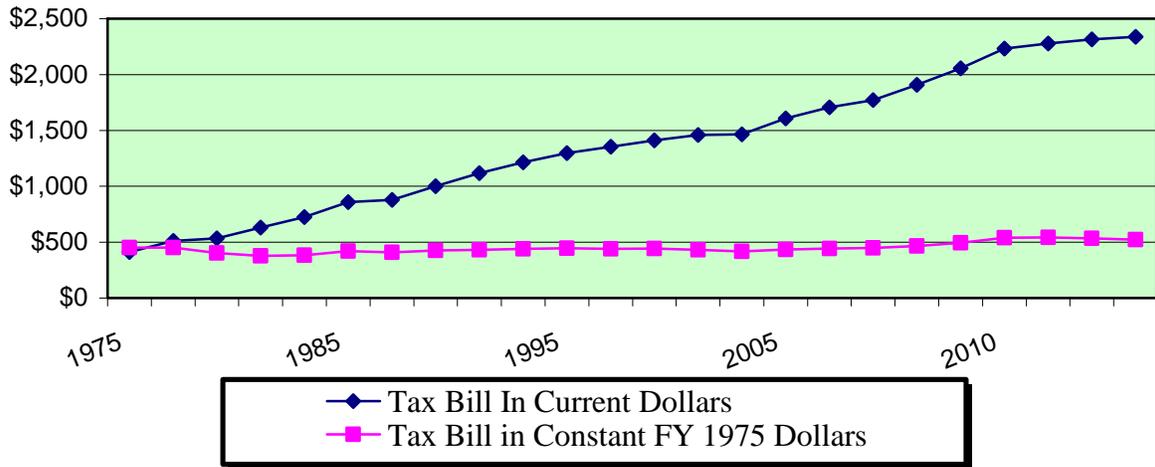
Two changes in the property tax revenues were reflected in the rates in FY 2002. First, because the valuation of real property is full cash value, a bifurcated tax rate was needed. The rate for real property had to be reduced to \$1.142 per \$100 of assessed value, while the rate for personal property 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 2013.

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 2013 assessments on properties represented in the Eastern part of the County (Group 3) continued to reflect a write-down in values, although at a slowing rate, which followed the central third of the County (Group 2) which began the major write-down in values in FY 2012. 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 2013, the revenue loss due to the Homestead Property Tax Credit is estimated at \$65 million, a decrease of approximately \$43 million or -39.7% from FY 2012. The drop occurred because of the significant write-down in assessed values mentioned previously in the last assessment cycle that took place during the last three years. With lower assessments, fewer homeowners qualify for the Homestead credit.

AVERAGE RESIDENTIAL TAX BILL FY 1975 - FY 2013



<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	\$451
1977	1.555	511	451
1979	1.346	534	404
1981	1.333	631	377
1983	1.346	726	383
1985	1.359	859	420
1987	1.241	878	409
1989	1.251	1,002	428
1991	1.183	1,119	433
1993	1.146	1,215	442
1995	1.142	1,296	446
1997	1.142	1,355	442
1999	1.142	1,411	444
2001	1.142	1,458	431
2003	1.115	1,465	417
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	1.100	2,279	544
2012	1.100	2,315	535
2013 Proj	1.100	2,337	522

* 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, 148,736 or 65% of 227,842 eligible residential taxpayers are expected to pay semi-annually. The decision to forego a charge means foregoing \$2.6 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 was increased due to two laws passed by the Maryland General Assembly. Effective in FY 2012, business property with a tax bill less than \$50,000 may make semi-annual payments. This provision will be expanded in FY 2013 to businesses with bills less than \$100,000.

Revenue(\$inMillions)	FY2011Actual	FY2012Budget	FY2012Revenue	FY2013Budget	%Increase
Real Property	\$94.1	\$88.9	\$95.6	\$88.0	-4.2%
Personal Property	83.1	85.0	84.1	83.8	-0.4%
Discounts & Credits	-178.0	-139.2	-138.7	-95.4	-31.2%
Other	-17.1	32	6.3	37	-41.3%
	\$837.1	\$847.9	\$847.3	\$850.1	0.3%

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 2013, 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 2013 will generate a total of \$50,202,268 over the next several fiscal years. After collection and processing, the State should make distributions of \$21,699,994 in FY 2013, \$25,261,455 in FY 2014 and \$3,249,816 in FY 2015-17. Having maintained the same 55% rate in CY 2011 through CY 2013, the added 5% should generate \$42,165,850 for distribution in FY 2013.

Revenue (\$ in Millions)	FY 2011 Actual	FY 2012 Budget	FY 2012 Revenue	FY 2013 Budget	% Inc/(Dec)
Income Tax	\$514.7	\$508.5	\$579.5	\$561.4	-3.1%

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 2013 will remain at the current 2.83% level.

Prior to adopting its FY 2013 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 13, 2012, the consultant (Sage Policy Group, Inc.) predicts that Baltimore County personal income

will grow 4.00% in FY 2012, which is 10 basis points below its Maryland FY 2012 personal income growth forecast of 4.10%. Similarly, the consultant projects that FY 2013 personal income growth in the State (4.99%) will exceed the County personal income growth (4.80%) by 19 basis points. Over the 2001 to 2011 period, estimated County personal income increased at an average annual rate of 4.2%, compared to 4.6% and 3.9% 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 2011 Actual	FY 2012 Budget	FY 2012 Revenue	FY 2013 Budget	% Increase
Transfer Tax	\$35.7	\$40.0	\$43.5	\$44.0	1.1%
Recordation Tax	18.3	21.0	21.2	21.5	1.4%
Electricity Tax	15.7	16.0	15.3	15.3	0.0%
Telephone Tax	9.4	9.8	9.4	9.4	0.0%
Other	18.0	20.2	18.8	19.3	2.7%
	\$97.1	\$107.0	\$108.2	\$109.5	1.2%

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 2013 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 although the State has made some changes to control on-going costs, such as the shifting of teacher pensions which will be mentioned below, current estimates still show a gap of almost \$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. No cuts were made mid-year in FY 2012. 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. The State plans to restore police aid by FY 2016, approximately a 60% increase.

In FY 2013, the reductions took the role of cost transfers rather than direct aid reductions. Baltimore County (along with other counties) were required to 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, effective in FY 2013, the County must begin paying its share of the State’s Teacher Retirement System costs. The costs will be phased in over the next few years. The first years’ projected cost included in this budget is \$15.7 million. The FY 2016 level after full phase-in will be \$29.4 million.

Revenue (\$ in Millions)	FY 2011 Actual	FY 2012 Budget	FY 2012 Revenue	FY 2013 Budget	% Inc/(Dec)
Shared Taxes & Fees	\$4.0	\$4.2	\$3.6	\$5.5	52.8%
State Aid	24.5	20.0	21.6	25.2	16.7%
Federal Aid	5.7	7.4	7.2	7.2	0.0%
	\$34.2	\$31.6	\$32.4	\$37.9	17.0%

The federal funds are partial reimbursements of Department of Social Services activities and payments for police participation in federal law enforcement cases. Beginning in FY 2011, 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 FY 2013 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 2011 Actual	FY 2012 Budget	FY 2012 Revenue	FY 2013 Budget	% Inc/(Dec)
Parking Fines	\$2.1	\$2.1	\$2.2	\$2.3	4.5%
False Alarm Citations	0.410	0.400	0.387	0.405	4.7%
Red Light Citations	0.049	0.100	0.101	0.117	15.8%
Other	1.3	1.2	1.4	1.4	-2.4%
	\$3.9	\$3.8	\$4.1	\$4.2	2.4%

USE OF MONEY & PROPERTY

This category reflects income generated from the short-term investment of available County funds. The average return-on-investment (ROI) for FY 2012 was .25%, a minor decrease from the .33% and .30% experienced in FY 2010 and FY 2011, respectively. Due to a projected slower drawdown of funds by the Capital Budget, the average portfolio size in FY 2013 should grow from \$260.8 million to \$332.7 million, thus generating additional investment income.

Revenue (\$ in Millions)	FY 2011 Actual	FY 2012 Budget	FY 2012 Revenue	FY 2013 Budget	% Inc/(Dec)
Investment Income	\$0.84	\$1.67	\$0.82	\$1.05	27.7%

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 2011 Actual	FY 2012 Budget	FY 2012 Revenue	FY 2013 Budget	% Inc/(Dec)
Lien Certificates	\$0.80	\$0.89	\$0.75	\$0.75	0.1%
Development Fees	\$0.37	\$0.58	\$0.40	\$0.42	5.0%
Recreation Fees	\$0.71	\$0.75	\$0.68	\$0.71	4.6%
Home Health Services	\$0.74	\$0.65	\$0.71	\$0.74	4.6%
Landfill Charges	\$2.50	\$2.37	\$2.20	\$2.40	9.1%
Other Services	\$4.78	\$5.16	\$5.26	\$4.88	-7.3%
	\$9.90	\$10.40	\$10.00	\$9.90	-1.0%

OTHER REVENUE

Other revenue is a category of revenue sources that do not conform to any other class. In FY 2013, the major share of this category will be attributable to reimbursement to the General Fund for costs incurred on behalf of the Metropolitan District (16%) and the franchise fees paid by two local cable television companies (43%), miscellaneous receipts (11%) and facilities/tower rentals (14%). The jump in revenue from FY 2011 by approximately \$15 million from the usual baseline 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 2011 Actual	FY 2012 Budget	FY 2012 Revenue	FY 2013 Budget	% Inc/(Dec)
Metro District Reimbursement	\$4.6	\$4.9	\$4.7	\$4.7	0.0%
Cable TV Franchise	13.3	12.9	13.3	13.7	3.0%
Miscellaneous	19.6	3.2	3.2	3.2	0.0%
Grant Reimbursement	2.2	1.6	2.3	2.3	0.0%
Facility & Tower Rentals	3.8	4.0	3.6	3.8	5.6%
Other Receipts	2.9	2.1	2.4	2.5	4.2%
	\$46.4	\$28.7	\$29.5	\$30.2	2.4%

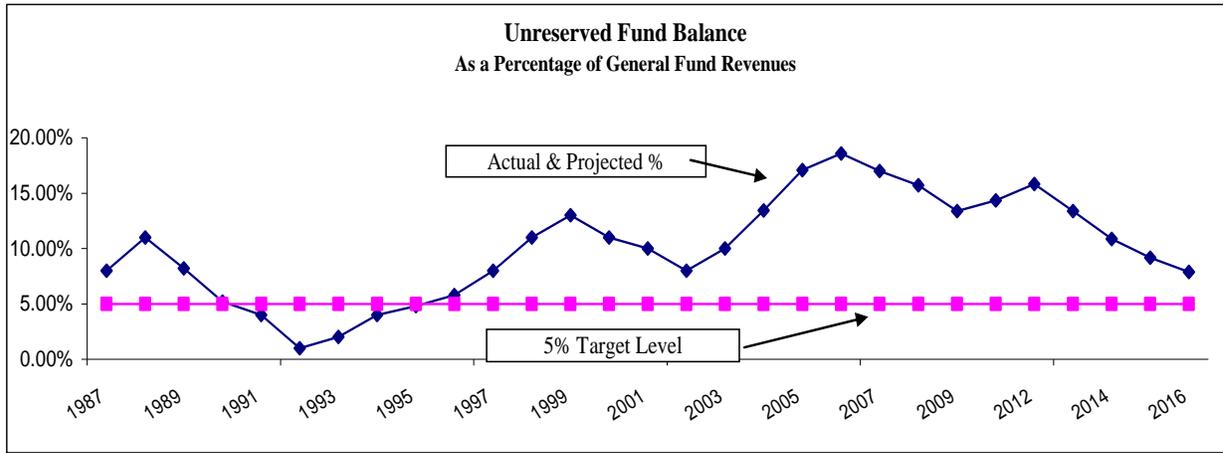
APPROPRIATION FROM FUND BALANCE

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 2012 Fund Balance is projected to be \$255,831,743. All interest earnings of the account accrue to the account. Therefore, at the end of FY 2012, \$211,525 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 2012 revenue budget. Following the transfer of interest earnings would bring the RSRA balance to \$84.8 million or 5.2% of the FY 2012 revenue budget. After the transfer to the RSRA, \$171,010,075 will be the ending FY 2012 unappropriated balance available for funding FY 2013. Only \$40,791,803 of these funds will be appropriated in FY 2013 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 2013 is projected to be, following the interest transfer, \$85,076,134, or 5.3% of the FY 2013 revenue budget. The FY 2013 includes an appropriation to the RSRA in the amount of \$254,465. Including the net FY 2013 surplus of \$129,963,807, the total FY 2013 ending unappropriated fund balance is estimated to be \$215,039,941 or 13.4% of revenues (please see Exhibit “H” for more detail).

MULTI - YEAR OUTLOOK FY 2013 - FY 2017



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.

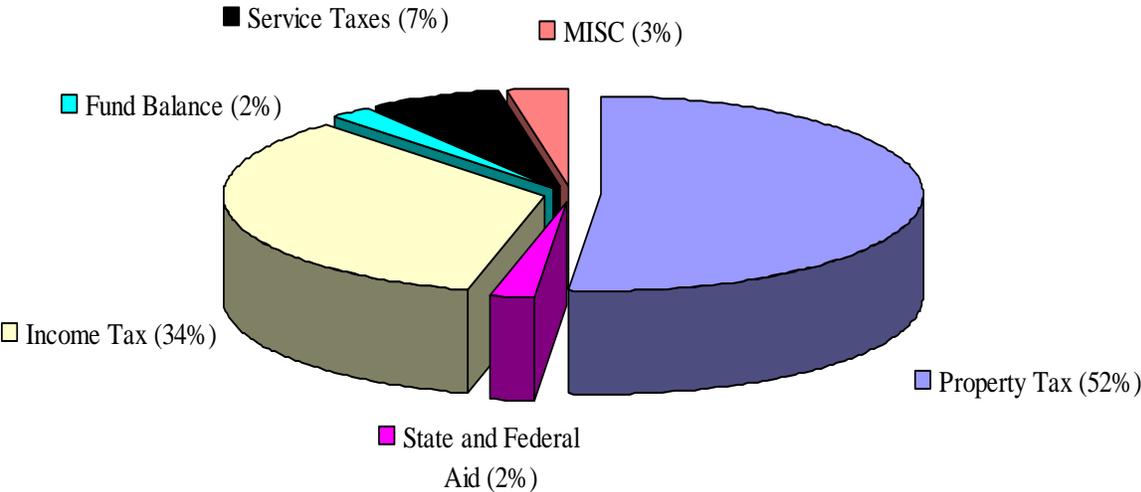
(In Millions \$)	Available Balance at July 1	Revenues & Reserve Adjustments	Expenditures	Transfer to Stabilization Account	(A) Available Balance at June 30	(B) Revenue Stabilization Account	(A) + (B) Combined Unreserved Balance
FY 2004	59.5	1,290.3	(1,242.5)	(0.7)	106.6	66.7	173.3
FY 2005	106.6	1,390.0	(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	1,575.3	1,552.6	(0.6)	140.8	85.0	225.8
FY 2012	140.8	1,616.8	(1,586.8)	(0.8)	170.0	85.8	255.8
FY 2013	170.0	1,607.9	(1,648.5)	(1.7)	127.6	87.5	215.1
FY 2014	127.6	1,658.8	(1,693.8)	(2.2)	90.5	89.7	180.2
FY 2015	90.5	1,728.0	(1,749.9)	(2.7)	65.9	92.4	158.3
FY 2016	65.9	1,796.8	(1,813.4)	(2.8)	46.5	95.2	141.7
FY 2017	46.5	1,853.4	(1,864.0)	(2.9)	33.0	98.0	131.1

The five year outlook for revenues and expenditures indicates:

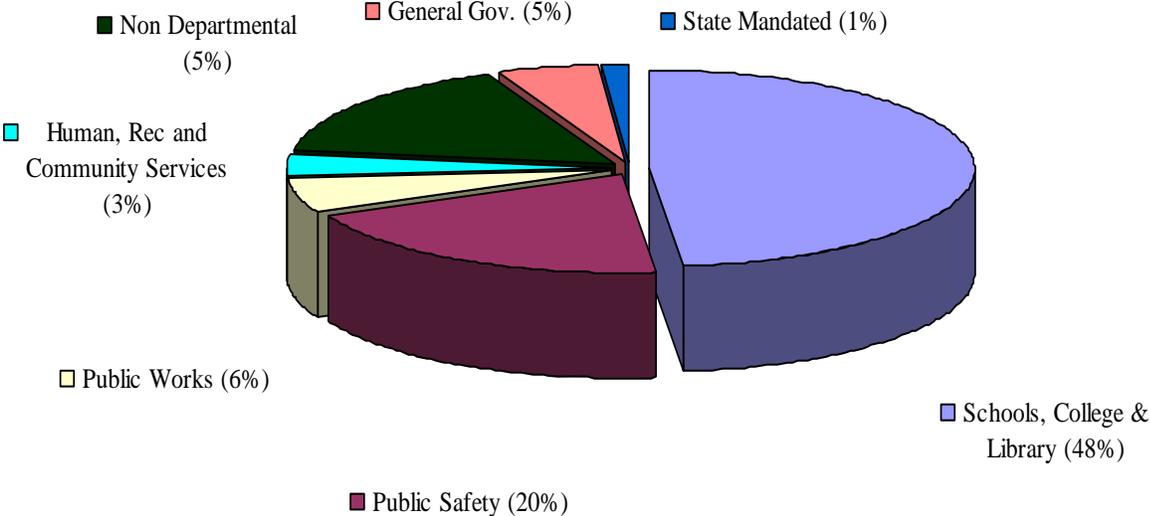
- * Fund balances (\$ millions) will stabilize around 7% of revenues, above the target level, due to volatility in State aid.
- * OPEB funding in FY 2013 increases by \$20 million and grow toward matching PAYGO portion within 5 years.
- * The forecast assumes no cost-of-living salary adjustments. It 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 3.75 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 \$13.9 million in FY 2013.

**BALTIMORE COUNTY FY 2013 GENERAL FUND OPERATING BUDGET
\$ 1.648 BILLION**

General Fund Revenue



General Fund Expense by Area



FY 2013 GENERAL FUND BUDGET BREAKDOWN

<u>Agency</u>	<u>FY 2012 Adjusted</u>	<u>FY 2013 Appropriation</u>	<u>\$ Increase/ (Decrease)</u>	<u>% Change</u>
General Government				
County Executive	995,735	987,072	-\$8,663	-0.87%
Office of Budget & Finance	9,675,734	8,906,031	-769,703	-7.95%
Administrative Officer	1,387,857	1,387,354	-503	-0.04%
Vehicle Operations Maintenance	1,295,000	1,138,000	-157,000	-12.12%
Office of Law	2,980,307	2,918,092	-62,215	-2.09%
Office of Planning	3,461,260	3,063,859	-397,401	-11.48%
Office of Human Resources	2,499,676	2,298,935	-200,741	-8.03%
Permits, Approvals & Inspections	8,982,086	8,153,165	-828,921	-9.23%
Property Management	-	30,291,682	30,291,682	
County Council	1,936,657	1,899,463	-37,194	-1.92%
County Auditor	1,606,258	1,574,264	-31,994	-1.99%
Board of Appeals	218,156	217,506	-650	-0.30%
Office of Information Technology	18,755,073	19,708,122	953,049	5.08%
Public Works	119,750,288	94,442,981	-25,307,307	-21.13%
Health and Human Services				
Department of Health	20,130,295	19,234,048	-896,247	-4.45%
Department of Social Services	6,521,721	6,279,646	-242,075	-3.71%
Department of Aging	5,618,585	4,545,842	-1,072,743	-19.09%
Environmental Protection & Sustainability	5,759,161	4,952,413	-806,748	-14.01%
Culture and Leisure Services				
Department of Recreation and Parks	17,757,983	10,592,066	-7,165,917	-40.35%
Organization Contributions	7,005,881	6,419,649	-586,232	-8.37%
Economic Development	1,641,919	1,345,282	-296,637	-18.07%
Subtotal	237,979,632	230,355,472	-7,624,160	-3.20%
State Mandated Agencies				
Circuit Court	4,497,812	4,472,958	-24,854	-0.55%
Orphans Court	199,470	200,964	1,494	0.75%
State's Attorney	8,280,971	8,188,038	-92,933	-1.12%
County Sheriff	5,684,820	5,541,543	-143,277	-2.52%
UM Cooperative Extension	248,347	248,571	224	0.09%
Board of Elections	3,976,304	3,992,194	15,890	0.40%
Subtotal	22,887,724	22,644,268	-243,456	-1.06%
Public Safety				
Department of Corrections	34,611,918	34,387,582	-224,336	-0.65%
Emergency Communications Center	11,131,331	11,505,948	374,617	3.37%
Police Department	193,214,666	189,255,925	-3,958,741	-2.05%
Fire Department	92,288,954	90,844,693	-1,444,261	-1.56%
Subtotal	331,246,869	325,994,148	-5,252,721	-1.59%
Education				
Community College	44,257,668	44,931,777	674,109	1.52%
Department of Education	701,386,869	725,104,079	23,717,210	3.38%
School Capital & One Time	1,595,410	8,900,000	7,304,590	457.85%
Department of Libraries	34,070,272	33,925,349	-144,923	-0.43%
Subtotal	781,310,219	812,861,205	31,550,986	4.04%
Non Departmental				
Debt Service	76,598,024	77,906,934	1,308,910	1.71%
Retirement and Social Security	76,933,463	82,618,805	5,685,342	7.39%
Insurance Contributions	68,574,811	83,433,585	14,858,774	21.67%
Reserve for Contingencies	825,000	1,000,000	175,000	21.21%
Contribution to Capital Budget (PAYGO)	636,805	5,000,000	4,363,195	685.17%
Local Share	6,792,237	6,664,737	-127,500	-1.88%
Subtotal	230,360,340	256,624,061	26,263,721	11.40%
GRAND TOTAL	\$1,603,784,784	\$1,648,479,154	\$44,694,370	2.79%

Note: Reflects various organizational changes that took place during FY 2012 and FY 2013.

**FORECAST OF THE SPENDING AFFORDABILITY
FISCAL YEAR 2013 GUIDELINE**

	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
General Fund Operating Budget Appropriations	(A) \$ 1,603,784,784	\$ 1,648,479,154
Adjustments		
Selected Non-County Funds		
Local Share - State & Federal Grants	(6,792,237)	(6,664,737)
Education - Federal/Restricted Program	(48,428)	(48,428)
Capital Related Items		
PAYGO (Excluding Operating Costs)	(636,805)	(13,938,277)
Major Equipment	0	0
Reserve Funds		
Economic Stabilization Reserve Fund	0	0
Contingency Reserve	(1,000,000)	(16,756,000)
Adjustments Subtotal	(8,477,470)	(37,407,442)
Other Adjustments		
One-Time Revenues, Costs or Savings - Schools	(1,595,410)	(755,252)
One-Time Revenues, Costs or Savings - Snow		
Other Adjustments Subtotal	(1,595,410)	(755,252)
Total Adjustments	(B) (10,072,880)	(38,162,694)
FY 2011 Adjusted Spending - Base Year (A-B)	(C) 1,593,711,904	
Growth Factor	X(D) 1.0298	
Spending Guideline (Cx D)	(E) \$ 1,641,204,519	\$ 1,610,316,460

Under / (Over) Guideline \$ 30,888,059

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 decrease of approximately \$10,000 in fees is anticipated in FY 2013.

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 (\$63.9 million, a 2.9% increase over FY 2012) is allocated to the Housing Office for distribution of Housing Assistance payments for FY 2013. Another key component of this fund is the federal and state aid to the Health Department, totaling \$34.7 million in FY 2013, an 11% increase over FY 2012. Aid to Community Development Block Grants will decrease by 17.3% due to the expiration of the Energy Efficiency and Conservation Block Grant and Public Safety aid will decrease by 18.3% in FY 2013 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 (\$70.8 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 \$121.8 million in FY 2013. 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.

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 the FY 2006 through FY 2011 period. Preliminary FY 2012 credit FTE estimates show a slight decrease of approximately 2% from the final FY 2011 numbers.

For FY 2013, 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 2013 State aid amount for CCBC was adopted at \$34.4 million, a \$728,016 increase from FY 2012.

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 2013 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 2013.

Annual Water Distribution Charges:

\$98.11 up to \$30,874.20 per unit, depending on size of meter for FY 2013.

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

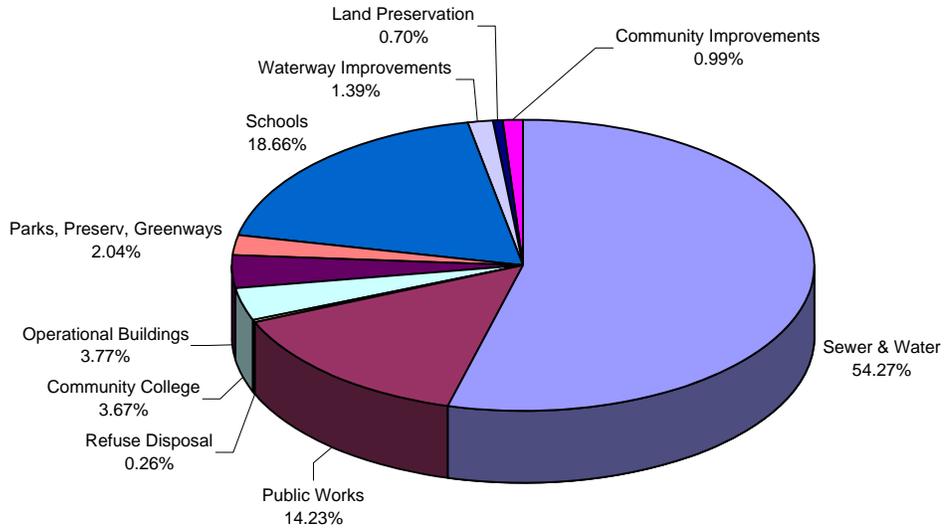
In evaluating the merit of a capital project request, the following questions can be asked:

- 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?

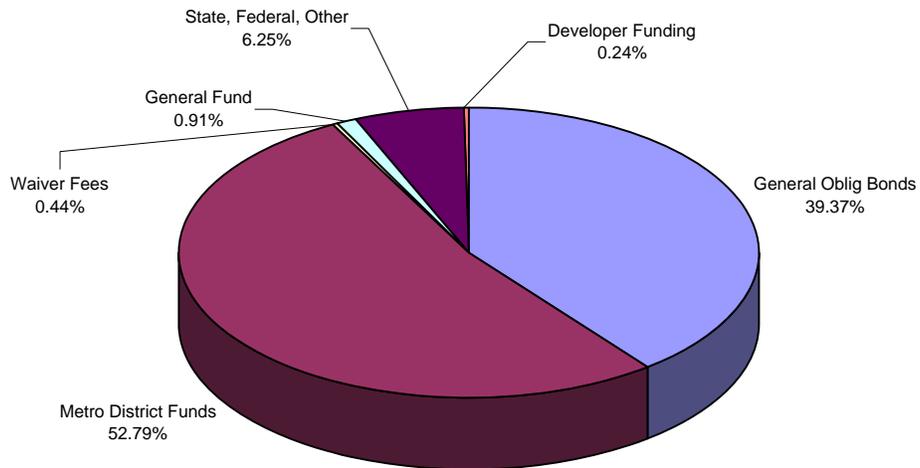
- Does this project serve to protect or enhance the environment?
- Is the timing for this project appropriate?
- Will this project help to leverage non-County funds, thus increasing the efficiency of local government services?
- Is this project necessary to comply with federal and State mandates?
- Does 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 2013 - FY 2018 SIX-YEAR CAPITAL PROGRAM
\$2,009,164,720

APPROPRIATIONS



FUNDING SOURCES



Capital Budget and Program

APPROPRIATIONS (IN THOUSANDS \$)	FY13 Program	FY14 Program	FY15 Program	FY16 Program	FY17 Program	FY18 Program	FY13 - FY18 Program	% of 6 year Total
Sewer & Water	0	363,452	0	363,500	0	363,500	1,090,452	54.3%
Public Works	18,873	62,059	0	98,825	0	106,205	285,962	14.2%
Refuse Disposal	2,500	760	0	1,000	0	1,000	5,260	0.3%
Operational Buildings	6,562	23,148	0	23,258	0	22,855	75,823	3.8%
Schools	26,076	148,875	0	100,000	0	100,000	374,951	18.7%
Community College	3,017	23,650	0	23,550	0	23,575	73,792	3.7%
Parks, Preserv. & Greenways	5,135	7,425	0	15,750	0	12,750	41,060	2.0%
Waterway Improvement	6,166	5,316	0	8,196	0	8,196	27,874	1.4%
Other Classifications	1,515	9,476	0	13,500	0	9,500	33,991	1.7%
TOTAL	69,844	644,161	0	647,579	0	647,581	2,009,165	100.0%
RESOURCES								
(IN THOUSANDS \$)								
Metro District Funds	0	358,252	0	354,200	0	348,200	1,060,652	52.8%
General Obligation Bonds	40,146	255,428	0	250,403	0	245,000	790,977	39.4%
General Funds	18,287	0	0	0	0	0	18,287	0.9%
Developer Funding	0	1,600	0	1,600	0	1,600	4,800	0.2%
State, Federal, Other	11,411	28,881	0	41,376	0	52,781	134,449	6.7%
TOTAL	69,844	644,161	0	647,579	0	647,581	2,009,165	100.0%

Resources in FY13 include \$40,146,349 and \$4,348,990 of reallocated General bond and General funds, 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 117 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 FY13 CIP there are 18 individual items of work, budgeted at a total estimated cost of \$1,090,452,048 in fiscal years 2013 through 2018.

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 \$12,015,000 (1.1% 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 \$1,078,436,546. 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 \$313,925,000 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

- Inspection, maintenance and repair of the County's 670 inventoried structures.
- Replacement of structurally deficient bridges that have deteriorated beyond rehabilitation.

There are 33 individual projects on the Public Works classification of the FY13 CIP. These projects are estimated to cost \$285,961,775 in fiscal years 2013 through 2018.

In the Storm Drain classification there are 7 individual projects totaling \$25,915,000 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 \$28,731 or \$479 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 \$5,269 per year.



In the streets and highways classification, there are 16 individual projects totaling \$206,317,775 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 \$190,000 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 \$1,900,000 per year (snow removal cost is approximately \$425 per mile for FY12).

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 \$173,237,775 for maintenance and upgrade of the system. Included in this amount is \$84,030,136



which will resurface approximately 442 miles (16.5% of total County road network) of roads in the County over the six-year period covered by the CIP. The budget also contains \$4,790,000 for reconstruction of concrete alleys. There are approximately 1,000 individual alleys in the County measuring some 130 miles in combined length. In addition to alleys and resurfacing there is \$23,500,000 for repair and replacement of deteriorated sidewalk, curb and gutter.

CIP appropriations and programmed funds for resurfacing, alley reconstruction, sidewalk, curb and gutter total \$113,130,136 or 54.8% 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 \$110,872,645 (53.7% 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 11 individual bridge maintenance and replacement projects. Some capital bridge projects utilize Federal and State funding. New bridges in the County are also built as part of the associated new road project. The estimate cost over the next six years of the project in this classification is \$53,729,000. 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 \$5,260,000.

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 \$73,791,932 contained in the CIP, \$16,550,000 or 22.4% is for capital maintenance of existing facilities. The remaining \$57,241,932 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 FY13 CIP, the State is programmed to contribute 37.3% or \$27,525,000 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 \$75,823,252 for Operational Buildings consisting of \$62,973,252 for maintenance and renovations for general government buildings, \$5,850,000 for Library maintenance and renovation and \$5,000,000 for technology enhancements.

CIP Highlights

(Continued)

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 FY13 CIP under this classification totaling \$41,060,098, including \$5,135,098 in the budget year. The CIP includes funds for future 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 53% of the total funding in FY13 through FY18.

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 FY13 CIP. The six-year program includes \$197,525,000 for high school renovations, modifications, additions, and replacements which includes \$34,286,000 for an addition and renovation to Hereford High School. The CIP also includes \$18,500,000 for a new elementary school in the northwest area of the county and \$32,525,000 to provide air conditioning in 10 county schools.

Maintenance projects total \$144,596,277 or 38.6% of the CIP. Included is \$28,485,277 for continuing repair of the County's 299 acres (13,027,957 square feet) of school roofs and \$87,666,000 for major maintenance items such as mechanical systems, electrical systems and plumbing systems.

CIP Highlights

(Continued)

The CIP totals include \$348,875,000 of County bonds and \$12,702,174 of County PAYGO funds. Not reflected in the CIP is FY13 State funding of \$43,300,000 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 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 \$19,990,663 of which \$6,926,000 is designated for the Owings Mills Town Center.



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

CIP Highlights

(Continued)

The FY13 CIP contains 11 separate projects totaling \$27,874,142 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 FY13 CIP contains \$14,000,000. 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 2014 CAPITAL BUDGET SUMMARY

DISTRIBUTION OF GENERAL OBLIGATION BOND FUNDS

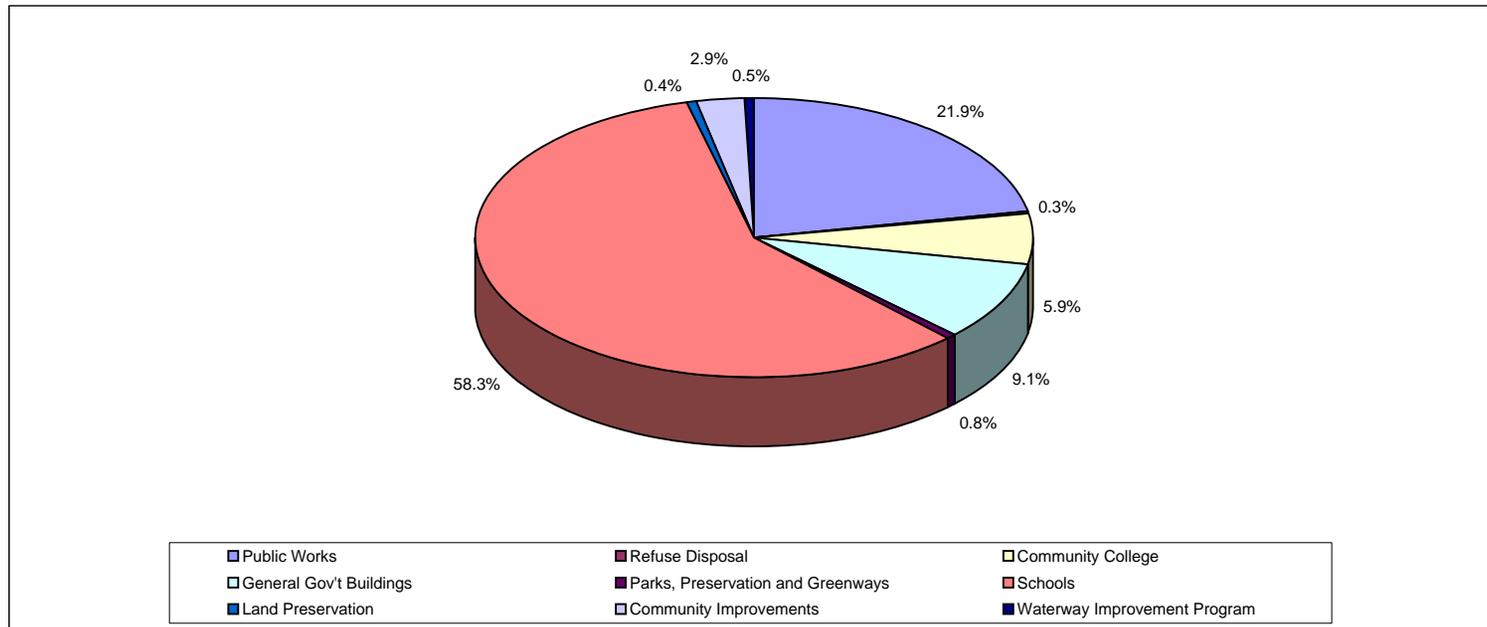
To be presented to the Voters for their approval. The 2012 Borrowing Referendum (Programmed FY 2014) will be voted upon at the November 6, 2012 General Election.

Class Number	Class Title	Amount
04, 05, 07	Public Works (Storm Drains, Streets and Highways, Bridges)	\$55,874,000
08	Refuse Disposal	\$760,000
09	Community College	\$15,000,000
10, 20, 30	General Government, Fire, Police, Library, Senior Center and Recreation Buildings	\$23,148,000
12	Parks, Preservation and Greenways	\$2,000,000
13	Schools	\$148,875,000
17	Land Preservation	\$1,000,000
18	Community Improvements	\$7,476,000
21	Waterway Improvement Program	<u>\$1,295,000</u>
	TOTAL GENERAL OBLIGATION BONDS	<u>\$255,428,000</u>

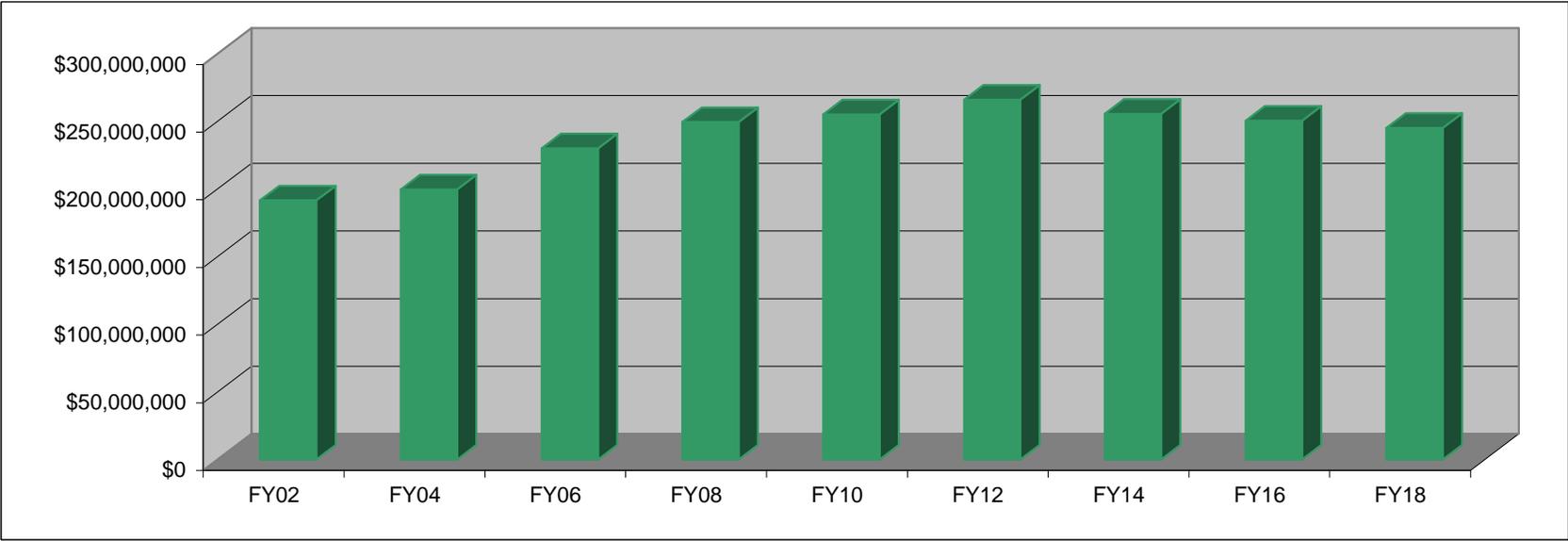
FY 2013 Capital Budget - Bond Distribution for FY 2014 CIP

To be presented to the Voters for their approval. The 2012 Borrowing Referendum (Programmed FY 2014) will be voted upon at the November 6, 2012 General Election

FY 12 Bond		
	<u>Amount</u>	
Public Works	\$55,874,000	21.9%
Refuse Disposal	\$760,000	0.3%
Community College	\$15,000,000	5.9%
General Gov't Buildings	\$23,148,000	9.1%
Parks, Preservation and Greenways	\$2,000,000	0.8%
Schools	\$148,875,000	58.3%
Land Preservation	\$1,000,000	0.4%
Community Improvements	\$7,476,000	2.9%
Waterway Improvement Program	<u>\$1,295,000</u>	0.5%
	<u>\$255,428,000</u>	



FY13 Capital Budget
Bond Funding History and Program



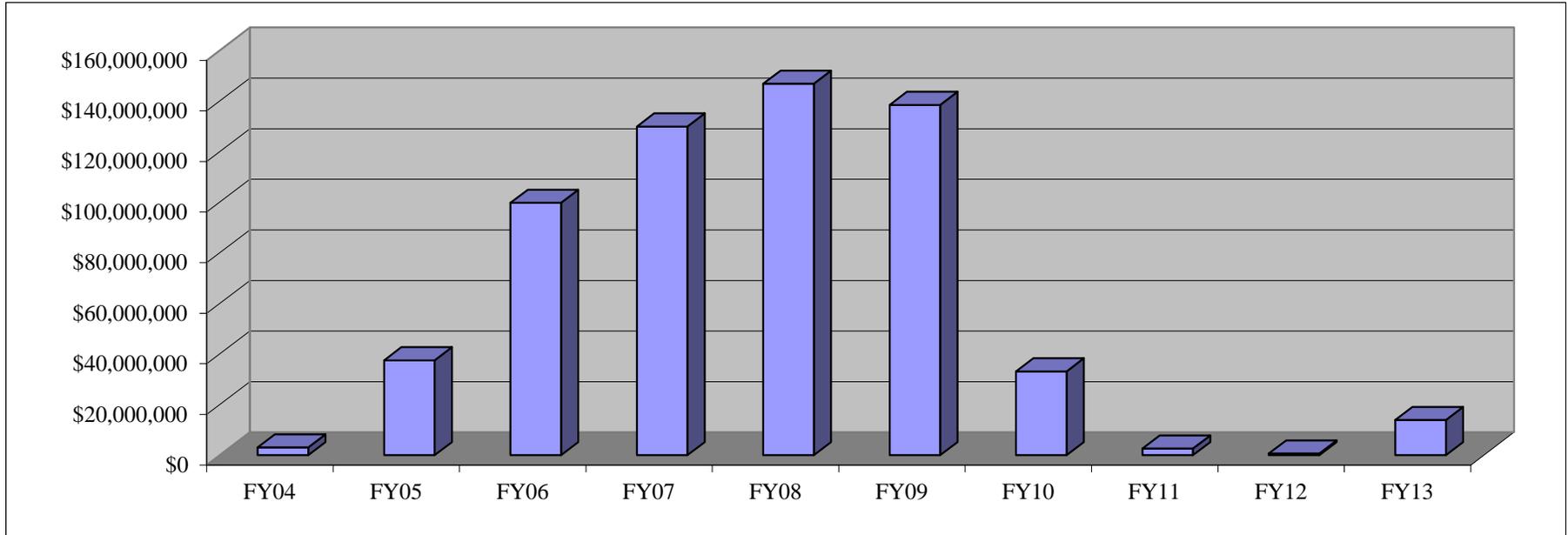
FY02	FY04	FY06	FY08	FY10	FY12	FY14	FY16	FY18
\$191,520,000	\$199,520,000	\$230,000,000	\$249,371,000	\$255,000,000	\$265,868,640	\$255,428,000	\$250,403,000	\$245,000,000

General Fund Contribution to the Capital Budget

The FY2013 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 programs 001-058-5801 and 001-035-3520, totaling \$5,000,000 and \$8,938,277, respectively. The capital projects 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	\$5,000,000
		General Government Subtotal	<u>\$5,000,000</u>
Schools	2130665	Major Maintenance	\$6,145,277
	2130671	Roof Rehabilitation	\$2,793,000
		Schools Subtotal	<u>\$8,938,277</u>
		Total Contribution to the Capital Budget	<u><u>\$13,938,277</u></u>

FY13 Capital Budget General Fund History



FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
\$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	\$13,938,277

* 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	FY13 Budgeted Amount	FY14 - 18 Capital Program	Operational Impact
Sewer - City/County Joint 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.	\$0	\$140,000,000	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.	\$0	\$573,651,546	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 filtration 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.	\$0	\$70,500,000	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.	\$0	\$60,000,000	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.
Water - City/County Joint 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.	\$0	\$173,925,000	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	FY13 Budgeted Amount	FY14 - 18 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.	\$0	\$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.
Roadway Resurfacing	This project funds the annual on-going resurfacing of County roads.	\$18,585,136	\$65,445,000	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.	\$0	\$31,950,000	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.	\$0	\$4,790,000	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.	\$0	\$23,500,000	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.	\$0	\$21,600,000	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.	\$0	\$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.
Rolling Road	This project improves and widens existing roadways from Windsor Mill Rd. to Liberty Rd.	\$0	\$5,000,000	There is no measurable operational impact of this project. The project improves traffic flow of this congested artery and provides greater connectivity between residents and businesses in the area to the Liberty Rd. corridor.

Project	Description	FY13 Budgeted Amount	FY14 - 18 Capital Program	Operational Impact
Dolefield Boulevard	This project improves and widens existing roadways and constructs new four lane, with turning lanes and median, roadway from Red Run Blvd to Reisterstown Rd.	\$0	\$2,500,000	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 Owings Mills Town Center and Reisterstown Rd.
Security Boulevard Extension	This project realigns Johnnycake Rd to connect with the existing Security Blvd at the Center for Medicaid Services complex.	\$0	\$4,000,000	There is no measurable operational impact of this project. The project provides a direct connection for traffic coming in that direction to the Beltway and improve traffic flow and congestion.
Minor Bridge Repair	This project funds emergency bridge repairs and replacement. It also funds the strengthening of existing bridges, and repairing, replacing and maintaining small bridges and retaining walls.	\$0	\$30,369,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
Enhanced Productivity Thru Technology	This projects funds the computerization and automation of various functions throughout County government to increase productivity and enhance customer service.	\$5,000,000	\$0	The automation of various tasks and processes throughout the county are targeted to increase productivity without increasing personnel and/or operating costs.
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.	\$1,562,252	\$61,411,000	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 enery efficient upgrades.
Library Capital Maintenance and Revocations	Funding for renovations and maintenance libraries throughout the County.	\$0	\$5,850,000	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.
Athletic Field Construction / Renovation	This project funds the renovation and new construction of natural and synthetic athletic fields, including fencing, lighting and players benches.	\$957,463	\$3,400,000	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.	\$0	\$6,300,000	Generally the projects completed with this capital funding result in improvement or replacement on existing County facilities.

Project	Description	FY13 Budgeted Amount	FY14 - 18 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.	\$0	\$197,525,000	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.
New Elementary School	This project will fund a new elementary school in the northwest area of the county.	\$2,560,000	\$18,560,000	The school will result in a net increase in personnel and operational costs as resources are shifted from other currently overcrowded locations.
York Road Corridor Additions	This project will fund the construction of additional elementary seats for schools along the York Road Corridor. The FY13 budget will fund a 200 seat addition at Stoneleigh Elementary. The FY14 program is intended for a 200 seat addition at Sparks Elementary.	\$7,510,035	\$4,200,000	The additions should have minimal impact on staffing costs since they are being built to accommodate existing student populations. The Stoneleigh Elementary project should produce a net decrease in utility costs since the project includes a systemic renovation to antiquated heating and cooling systems.
School Major Maintenance	This project funds the refurbishment of school buildings including HVAC systems, domestic water systems, electrical systems, interior finishes, windows and doors. The FY14 program also includes the installation of air conditioning in 10 schools throughout the county.	\$8,926,000	\$78,740,000	With the replacement of antiquated building mechanical systems, operational costs associated with the individual schools impacted should decrease. The installation of air conditioning will increase utility costs for those schools.
School Roof Rehabilitation	This project provides for all reroofing needs in the school system.	\$6,485,277	\$22,000,000	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.	\$0	\$14,000,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
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.	\$6,166,142	\$17,263,000	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	97,585
Refuse Disposal	5,026	19,882	9,705	5,640	8,614
Operational Buildings	63,530	84,791	110,502	\$43,786	\$41,313
Schools	87,627	313,972	289,277	\$210,385	\$130,604
Community College	23,184	41,368	40,190	\$47,075	\$35,352
Parks, Preserv. & Greenways	18,366	53,244	61,393	\$20,327	\$13,885
Waterway Improvement	13,033	18,098	21,596	\$18,316	\$17,699
Other Classifications	27,503	56,477	47,400	\$15,286	\$25,708
TOTAL	490,231	904,904	942,560	810,140	729,340
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	306,525
General Funds	52,970	240,756	294,407	80,680	18,924
Developer Funding	4,190	4,441	2,750	4,983	4,300
State, Federal, Other	44,435	227,841	165,110	129,763	52,311
TOTAL	490,231	904,904	942,560	810,140	729,340

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 2011		FISCAL YEAR 2012		FISCAL YEAR 2013	
	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	86,085,209,335	946,937,303	81,314,555,689	894,460,113	77,895,934,091	856,855,275
New Construction Subject to						
Three Quarter Year Taxation	132,119,004	1,453,309	45,876,878	504,646	45,000,000	495,000
Half Year Taxation	48,749,996	536,250	44,823,070	493,054	45,000,000	495,000
One Quarter Year Taxation	<u>14,037,028</u>	<u>154,407</u>	<u>15,000,000</u>	<u>165,000</u>	<u>15,000,000</u>	<u>165,000</u>
TOTAL - Real Property	194,906,028	949,081,269	81,420,255,636	895,622,812	78,000,934,091	858,010,275
PERSONAL PROPERTY						
Unincorporated Business	59,541,745	1,637,398	59,636,945	1,640,016	59,636,945	1,640,016
Railroads	12,417,891	341,492	7,396,000	203,390	7,470,000	205,425
Public Utilities	1,283,907,309	35,307,451	1,232,751,018	33,900,653	1,220,925,018	33,575,438
Ordinary Business Corporation	<u>1,665,661,091</u>	<u>45,805,680</u>	<u>1,758,563,055</u>	<u>48,360,484</u>	<u>1,758,563,055</u>	<u>48,360,484</u>
TOTAL - Personal Property	3,021,528,036	83,092,021	3,058,347,018	84,104,543	3,046,595,018	83,781,363
TOTAL - REAL & PERSONAL	89,301,643,400	1,032,173,290	84,478,602,655	979,727,355	81,047,529,109	941,791,638

* Estimated Yield from one cent on FY 2013 real property and 2.5 cents on personal property taxes - \$7,371,775.

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2011, 2012 and 2013

SOURCE	FISCAL YEAR 2011 ACTUAL		FISCAL YEAR 2012 ESTIMATE		FISCAL YEAR 2013 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	949,081,269		895,622,812		858,010,275	
PERSONAL PROPERTY:						
UNINCORPORATED BUSINESS & FARMS	1,637,398		1,640,016		1,640,016	
RAILROADS	341,492		203,390		205,425	
PUBLIC UTILITIES	35,307,451		33,900,653		33,575,438	
ORDINARY BUSINESS CORPORATIONS	45,805,680		48,360,484		48,360,484	
LESS:						
UNCOLLECTIBLE TAXES	(3,450,524)		(3,242,060)		(3,166,835)	
DISCOUNTS ALLOWED ON TAXES	(5,557,065)		(5,640,184)		(5,727,375)	
DISCOUNTS NOT TAKEN ON TAXES	21,757		24,753		25,000	
INTEREST PAID ON REFUND TAXES	(136,647)		(259,128)		(221,100)	
HOMEOWNERS' TAX CREDIT	(8,225,000)		(8,658,773)		(8,832,325)	
HOMESTEAD TAX CREDIT	(169,357,022)		(109,334,610)		(65,847,491)	
TAX CREDIT - AGED (CLOSED)	(12,391)		(4,418)		(5,000)	
SPECIAL TAX CREDITS	(9,977,615)		(10,277,671)		(10,298,350)	
LOCAL HOMEOWNER'S CREDIT	<u>(1,285,692)</u>		<u>(1,307,414)</u>		<u>(1,325,000)</u>	
TOTAL - PROPERTY TAXES - CURRENT YEAR		834,193,091		841,027,850		846,393,162
REAL PROPERTY TAX-PRIOR YEAR	318,100		(200,000)		300,000	
PERSONAL PROPERTY TAX-PRIOR YEAR	84,965		144,694		50,000	
ORDIN BUS PROPERTY TAX-PRIOR YEAR	(565,319)		3,135,678		50,000	
PENALTIES & INTEREST ON DELINQUENT TAXES	2,013,956		1,883,320		1,933,925	
HEAVY EQUIPMENT TAX	0		344,822		344,822	
PAYMENT IN LIEU OF PROPERTY	<u>1,011,429</u>		<u>959,044</u>		<u>1,059,698</u>	
TOTAL -PROPERTY TAXES		<u>837,056,222</u>		<u>847,295,407</u>		<u>850,131,607</u>

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2011, 2012 and 2013

SOURCE	FISCAL YEAR 2011 ACTUAL		FISCAL YEAR 2012 ESTIMATE		FISCAL YEAR 2013 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>GENERAL FUNDS</u>						
<u>INCOME TAX</u>						
COUNTY INCOME TAX	493,200,220		562,430,485		544,327,286	
PRIOR YEARS UNALLOCATED WITHHOLDING	<u>21,514,211</u>		<u>17,044,646</u>		<u>17,044,646</u>	
TOTAL - INCOME TAX		514,714,431		579,475,131		561,371,932
<u>COUNTY SALES & SERVICE TAXES</u>						
ADMISSIONS	4,995,364		5,245,241		5,421,879	
ELECTRICITY	15,734,871		15,262,396		15,287,957	
TELEPHONE	9,402,256		9,350,914		9,426,121	
AUTO TRAILER CAMP	532,247		500,000		516,131	
RECORDATION	18,344,026		21,168,152		21,519,336	
TITLE TRANSFER TAX	35,669,961		43,531,045		44,000,000	
MOTEL & HOTEL OCCUPANCY	7,657,664		8,421,261		8,507,153	
LOCAL 911 TAX	<u>4,741,903</u>		<u>4,750,000</u>		<u>4,800,000</u>	
TOTAL SALES & SERVICE TAXES		97,078,292		108,229,009		109,478,577
TOTAL - TAXES		1,448,848,945		1,534,999,548		1,520,982,116
<u>LICENSES & PERMITS</u>						
AMUSEMENT DEVICES	608,254		1,022,307		600,000	
MISCELLANEOUS BUSINESS LICENSES	74,996		84,649		86,645	
ELECTRICAL LICENSE	77,019		93,750		150,000	
PLUMBING BOARD LICENSE	269,216		62,000		72,000	
PUB. SWIMMING POOLS & BEACHES	147,063		140,765		145,000	
BUILDING PERMITS	1,248,284		1,294,271		1,200,000	
RENTAL REGISTRATION FEES	179,340		281,674		100,000	
ANIMAL CONTROL LICENSE	175,066		193,078		195,000	
MARRIAGE LICENSE-UNDESIGNATED	24,145		24,200		24,500	
MARRIAGE LICENSE-BATTERED SPOUSE	120,725		121,000		122,500	
ELECTRICAL INSPECTION	689,773		699,330		700,000	

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2011, 2012 and 2013

SOURCE	FISCAL YEAR 2011 ACTUAL		FISCAL YEAR 2012 ESTIMATE		FISCAL YEAR 2013 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>GENERAL FUNDS</u>						
<u>LICENSES & PERMITS (CONTINUED)</u>						
PERMITS - METROPOLITAN	118,708		148,949		152,120	
MISCELLANEOUS PERMITS	91,698		102,134		105,550	
WELL CONSTRUCTION PERMITS	<u>33,680</u>		<u>32,440</u>		<u>34,500</u>	
TOTAL - LICENSES & PERMITS		3,857,967		4,300,547		3,687,815
<u>FINES, FORFEITURES & PENALTIES</u>						
VEHICLE PARKING FINES	2,098,083		2,197,889		2,254,000	
WORTHLESS CHECK CHARGE	17,177		17,835		18,500	
ANIMAL LICENSE FINES & PENALTIES	3,874		6,000		5,500	
ANIMAL CONTROL VIOLATION PENALTIES	22,611		29,632		30,000	
SEIZED FUNDS & FORFEITURES	237,052		188,780		200,000	
UNCLAIMED PROPERTY - POLICE	136,505		20,000		50,000	
TOBACCO PRODUCTS TO MINORS	4,200		4,100		4,200	
FIRE PREVENTION CITATIONS	250		150		200	
ZONING VIOLATION CITATIONS	483,322		700,000		725,000	
FALSE ALARM CITATIONS	410,892		387,308		404,790	
COURT FINES	413,576		400,000		400,000	
RED LIGHT CITATIONS	<u>48,666</u>		<u>101,296</u>		<u>117,652</u>	
TOTAL - FINES, FORFEITURES & PENALTIES		3,876,208		4,052,990		4,209,842
<u>REVENUE FROM USE OF MONEY & PROPERTY</u>						
INVESTMENTS	<u>836,753</u>		<u>821,675</u>		<u>1,052,396</u>	
TOTAL - REV FROM USE OF MONEY & PROPERTY		836,753		821,675		1,052,396

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2011, 2012 and 2013

SOURCE	FISCAL YEAR 2011 ACTUAL		FISCAL YEAR 2012 ESTIMATE		FISCAL YEAR 2013 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	2,665,070		1,995,934		3,694,752	
OTHER STATE SHARED TAXES	2,272		26,310		21,210	
STATE SHARED BUSINESS LICENSES	<u>1,296,888</u>		<u>1,573,665</u>		<u>1,807,211</u>	
INTERGOVERNMENTAL AID						
TOTAL - STATE SHARED REVENUE		3,964,230		3,595,909		5,523,173
<u>STATE GRANTS IN AID</u>						
TARGETED LOCAL HEALTH	4,924,229		4,924,229		4,923,836	
LIBRARIES	1,049,826		1,036,039		1,051,178	
POLICE PROTECTION	6,317,434		6,317,434		6,317,434	
DETENTION CENTER	61,470		55,665		56,000	
PERSONAL CARE PROGRAM	764,073		705,848		639,183	
GERIATRICS SCREENING	791,050		771,649		775,000	
ENTERPRISE ZONE	724,695		714,157		714,158	
HOMEOWNERS TAX CREDIT REIMBURSEMENT	8,095,753		8,658,773		8,832,325	
CHILD SUPPORT ENFORCEMENT	348,897		360,000		360,000	
FIRE RESCUE AID	1,165,924		1,164,672		1,164,672	
OTHER STATE AID	<u>306,196</u>		<u>(3,060,370)</u>		<u>360,725</u>	
TOTAL - STATE GRANTS-IN-AID		24,549,547		21,648,096		25,194,511

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2011, 2012 and 2013

SOURCE	FISCAL YEAR 2011 ACTUAL		FISCAL YEAR 2012 ESTIMATE		FISCAL YEAR 2013 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>GENERAL FUNDS</u>						
<u>GRANTS FROM FEDERAL GOVERNMENT</u>						
FEDERAL AID - SOCIAL SERVICES	1,351,402		1,043,604		1,132,317	
FEDERAL AID - POLICE	162,671		163,175		100,262	
ARRA BOND REIMBURSEMENT	4,064,168		5,876,114		5,830,061	
MISCELLANEOUS FEDERAL AID	93,355		108,668		100,377	
TITLE IV INCOME MAINTENANCE	<u>964</u>		<u>750</u>		<u>750</u>	
TOTAL - STATE SHARED REVENUE		5,672,560		7,192,311		7,163,767
TOTAL - INTERGOVERNMENTAL AID		34,186,337		32,436,316		37,881,451
<u>SERVICE CHARGES FOR CURRENT SERVICES</u>						
<u>GENERAL GOVERNMENT</u>						
MARRIAGE CEREMONY FEES	19,310		19,356		19,450	
SHERIFF FEES	169,160		168,239		170,000	
POLICE RECORDS FEE	113,119		104,829		105,000	
GIS FEES	47,607		37,693		40,000	
LIEN CERTIFICATES	799,960		749,137		754,746	
TAX SALE - ADVERTISING FEES	164,130		123,941		124,000	
FIRE DEPARTMENT FEES	568,374		650,750		580,000	
COURT APPEARANCE FEES	210,049		219,743		225,000	
ZONING SVC. CHARGES & ADVERTISING	202,689		246,802		215,000	
PLUMBING INSPECTION CHARGES	538,720		527,454		536,000	
CREDIT CARD FEE	108,182		110,351		124,093	
MASTERS FEE	541,627		500,792		500,800	
DEVELOPMENT FEES	374,014		402,435		419,624	
MISCELLANEOUS GOVERNMENTAL FEES	<u>381,667</u>		<u>662,670</u>		<u>444,252</u>	
TOTAL - STATE SHARED REVENUE		4,238,608		4,524,191		4,257,965

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2011, 2012 and 2013

SOURCE	FISCAL YEAR 2011 ACTUAL		FISCAL YEAR 2012 ESTIMATE		FISCAL YEAR 2013 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>GENERAL FUNDS</u>						
<u>RECREATION & PARKS</u>						
MISC. REC & PARKS REVENUE	709,305		678,883		706,098	
TOTAL - REC & PARKS SERVICE CHARGES		709,305		678,883		706,098
<u>HEALTH & HUMAN SERVICE</u>						
STANDARD PERCOLATION TEST	6,060		2,730		6,000	
EATING, DRINKING ESTABLISHMENT INSPECTION	1,064,970		1,181,182		1,100,000	
PREADMISSION SCREENING	54,340		60,000		70,000	
HOME HEALTH SERVICES	736,391		711,240		743,000	
PRISONER MAINT. & UPKEEP	291,784		300,000		315,000	
SANITARY LANDFILL CHARGES	2,518,646		2,219,428		2,360,496	
HEALTH CLINIC FEES	104,777		104,030		112,200	
ANIMAL ADOPTION & REDEMPTION	46,193		55,778		57,000	
COUNTY RIDE FEES	52,511		53,675		50,000	
MISCELLANEOUS HEALTH SERVICE FEES	139,613		146,209		149,869	
TOTAL - HEALTH SERVICE CHARGES		5,015,285		4,834,272		4,963,565
TOTAL - SVC. CHG. FOR CURRENT SERVICES		9,963,198		10,037,346		9,927,628
<u>OTHER REVENUE</u>						
METROPOLITAN DISTRICT REIMBURSEMENT	4,639,555		4,687,612		4,706,743	
CAPITAL IMPROVEMENT FUND-REIMBURSE.	698,698		700,000		650,000	
MISC. RECEIPTS	19,635,505		3,168,654		3,229,909	
SALE OF ASSETS	343,248		290,000		323,200	
VENDING MACHINE REVENUE	45,822		49,043		60,096	
SALE OF SURPLUS PROPERTY	427,584		129,803		130,000	
EMPLOYEE'S PARKING FEES	381,127		359,487		363,400	
RENTAL OF COUNTY FACILITIES	2,351,197		2,167,427		2,347,252	

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2011, 2012 and 2013

SOURCE	FISCAL YEAR 2011 ACTUAL		FISCAL YEAR 2012 ESTIMATE		FISCAL YEAR 2013 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>GENERAL FUNDS</u>						
<u>OTHER REVENUE (CONTINUED)</u>						
TOWER RENTALS	1,356,401		1,351,400		1,463,522	
REIMBURSEMENT - LEGAL SERVICES	359,757		360,000		329,817	
COUNTY RIDE SPONSORSHIPS	36,550		52,000		54,000	
CABLE TELEVISION FEES	13,326,213		13,372,746		13,655,284	
INDIRECT COST - GRANTS	2,203,914		2,282,389		2,300,000	
UTILITY ROAD CUT FEE	115,362		123,000		126,677	
PROPERTY CLEAN UP	<u>432,434</u>		<u>405,854</u>		<u>414,475</u>	
TOTAL - OTHER REVENUE		<u>46,353,367</u>		<u>29,499,414</u>		<u>30,154,375</u>
TOTAL - GENERAL FUND REVENUE		<u>1,547,922,775</u>		<u>1,616,147,836</u>		<u>1,607,895,623</u>
ESTIMATED FUNDS AVAILABLE FROM SURPLUS		<u>30,261,845</u>		<u>(12,363,052)</u>		<u>40,583,531</u>
TOTAL - GENERAL FUND		<u>1,578,184,620</u>		<u>1,603,784,784</u>		<u>1,648,479,154</u>

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2011, 2012 and 2013

SOURCE	FISCAL YEAR 2011 ACTUAL		FISCAL YEAR 2012 ESTIMATE		FISCAL YEAR 2013 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>SPECIAL FUNDS</u>						
<u>LIQUOR LICENSE FUND</u>						
LIQUOR LICENSE	622,545		1,000,580		1,000,000	
LIQUOR BOARD FEES	76,946		70,000		90,000	
TRANSFER TO GIFTS & GRANTS FUND	(300,000)		(300,000)		(600,000)	
ESTIMATED FUNDS AVAILABLE FROM SURPLUS	<u>226,328</u>		<u>(84,799)</u>		<u>185,621</u>	
TOTAL - LIQUOR LICENSE FUND		625,819		685,781		675,621
<u>GIFTS, GRANTS & OTHER FUNDS</u>						
<u>GIFTS & GRANTS FUND</u>						
<u>HEALTH</u>						
FEDERAL AID	11,716,452		16,284,741		18,740,449	
STATE AID	13,527,847		15,129,598		15,980,813	
PROJECTED INCOME	714,432		1,307,254		1,332,204	
COUNTY LOCAL SHARE MATCH	<u>4,070,291</u>		<u>3,894,226</u>		<u>3,237,889</u>	
SUBTOTAL		30,029,022		36,615,819		39,291,355
<u>AGING</u>						
FEDERAL AID	3,196,194		5,325,956		4,670,687	
STATE AID	2,818,760		4,168,110		3,694,653	
PROJECTED INCOME	1,159,378		1,613,319		1,960,759	
COUNTY LOCAL SHARE MATCH	<u>1,558,823</u>		<u>1,457,464</u>		<u>1,477,741</u>	
SUBTOTAL		8,733,155		12,564,849		11,803,840
<u>SOCIAL SERVICES</u>						
FEDERAL AID	2,424,116		3,708,755		2,582,036	
STATE AID	2,212,524		4,146,259		2,302,845	
PROJECTED INCOME	21,391		189,172		125,000	
COUNTY LOCAL SHARE MATCH	<u>850,635</u>		<u>879,659</u>		<u>857,542</u>	
SUBTOTAL		5,508,666		8,923,845		5,867,423
<u>LOCAL MANAGEMENT BOARD</u>						
FEDERAL AID	0		0		0	
STATE AID	1,463,019		2,849,725		1,815,079	
PROJECTED INCOME	5,204		0		0	
COUNTY LOCAL SHARE MATCH	<u>138,956</u>		<u>138,956</u>		<u>138,956</u>	
SUBTOTAL		1,607,179		2,988,681		1,954,035

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2011, 2012 and 2013

SOURCE	FISCAL YEAR 2011 ACTUAL		FISCAL YEAR 2012 ESTIMATE		FISCAL YEAR 2013 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>CIRCUIT COURT</u>						
FEDERAL AID	31,417		222,658		34,319	
STATE AID	1,885,328		2,043,260		2,250,995	
PROJECTED INCOME	0		0		26,980	
COUNTY LOCAL SHARE MATCH	<u>84,468</u>		<u>83,708</u>		<u>73,474</u>	
SUBTOTAL		2,001,213		2,349,626		2,385,768
<u>HOUSING OFFICE</u>						
FEDERAL AID	51,951,615		62,260,535		63,890,282	
STATE AID	0		0		0	
PROJECTED INCOME	15,804		0		0	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>20,835</u>		<u>0</u>	
SUBTOTAL		51,967,419		62,281,370		63,890,282
<u>COMMUNITY DEVELOPMENT BLOCK GRANTS</u>						
FEDERAL AID	7,537,921		9,147,264		7,528,043	
STATE AID	430,656		536,184		476,184	
PROJECTED INCOME	500,000		0		0	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		8,468,577		9,683,448		8,004,227
<u>WORKFORCE DEVELOPMENT</u>						
FEDERAL AID	4,971,693		5,531,408		5,681,876	
STATE AID	102,613		2,324		0	
PROJECTED INCOME	4,000		0		0	
COUNTY LOCAL SHARE MATCH	<u>125,000</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		5,203,306		5,533,732		5,681,876
<u>PUBLIC SAFETY</u>						
FEDERAL AID	4,156,526		8,143,814		8,428,002	
STATE AID	1,231,623		3,830,881		1,352,973	
PROJECTED INCOME	636,244		3,147,857		4,927,678	
COUNTY LOCAL SHARE MATCH	<u>334,822</u>		<u>61,600</u>		<u>639,020</u>	
SUBTOTAL		6,359,215		15,184,152		15,347,673

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2011, 2012 and 2013

SOURCE	FISCAL YEAR 2011 ACTUAL		FISCAL YEAR 2012 ESTIMATE		FISCAL YEAR 2013 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>OTHER AGENCIES</u>						
FEDERAL AID	171,230		443,118		438,844	
STATE AID	403,971		647,537		629,626	
PROJECTED INCOME	3,305,523		4,323,075		4,845,149	
COUNTY LOCAL SHARE MATCH	<u>121,160</u>		<u>180,789</u>		<u>165,115</u>	
SUBTOTAL		4,001,884		5,594,519		6,078,734
SUBTOTAL - GIFTS & GRANTS FUND		123,879,636		161,720,041		160,305,213
<u>DEPARTMENT OF ECONOMIC DEVELOPMENT</u>						
TRANSFERS - IN	(1,781,150)		0		0	
LOAN REPAYMENTS	3,879,959		1,800,000		1,300,000	
PROGRAM INCOME	504,206		476,900		466,000	
FEDERAL AID	0		1,473,100		400,000	
APPROPRIATION FROM (TO) FUND BALANCE	<u>1,645,835</u>		<u>14,000,000</u>		<u>0</u>	
SUBTOTAL - ECONOMIC DEVELOPMENT FUND		4,248,850		17,750,000		2,166,000
TOTAL - GIFTS, GRANTS AND OTHER FUNDS		128,128,488		179,470,041		162,471,213
TOTAL - SPECIAL FUNDS		128,754,307		180,155,822		163,146,834
<u>NON - COUNTY FUNDS</u>						
<u>BOARD OF EDUCATION</u>						
STATE AID						
FOUNDATION PROGRAM	313,353,166		330,771,501		336,112,790	
COMPENSATORY AID	96,136,755		112,836,075		121,772,644	
TRANSPORTATION	24,540,365		27,121,897		27,871,938	
HANDICAPPED CHILDREN	28,724,250		29,265,174		29,859,636	
NON PUBLIC PLACEMENT	14,103,506		14,615,476		14,615,476	
OUT-OF-COUNTY LIVING	2,884,321		2,800,000		2,500,000	
AGING SCHOOLS	554,016		1,231,993		4,451,853	
LIMITED ENGLISH PROFICIENCY	11,201,161		11,625,268		12,092,941	
OTHER STATE AID	2,108,844		6,187,832		6,293,127	
RESTRICTED PROGRAMS - STATE	5,185,426		7,119,240		5,583,072	
RESTRICTED PROGRAMS - FEDERAL	85,427,687		77,125,178		65,237,074	
TUITION	565,183		526,000		565,500	
OTHER REVENUE	11,411,360		11,482,610		12,038,712	
PRIOR YEAR FUND BALANCE	<u>8,553,412</u>		<u>13,146,039</u>		<u>17,740,034</u>	
TOTAL - EDUCATION		604,749,452		645,854,283		656,734,797

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2011, 2012 and 2013

SOURCE	FISCAL YEAR 2011 ACTUAL		FISCAL YEAR 2012 ESTIMATE		FISCAL YEAR 2013 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
BOARD OF LIBRARY TRUSTEES						
STATE AID	4,199,303		4,144,155		4,204,712	
FINES AND FEES	<u>3,732,512</u>		<u>3,235,500</u>		<u>3,147,000</u>	
TOTAL - LIBRARIES		7,931,815		7,379,655		7,351,712
DEPARTMENT OF SOCIAL SERVICES						
FEDERAL AID	<u>293,967</u>		<u>281,268</u>		<u>360,295</u>	
TOTAL - SOCIAL SERVICES		293,967		281,268		360,295
COMMUNITY COLLEGE						
TUITION AND FEES	75,595,996		82,775,344		85,656,305	
STATE AID	33,670,348		33,670,348		34,398,364	
OTHER	81,685,290		86,985,270		95,762,472	
FUND BALANCE	<u>0</u>		<u>795,056</u>		<u>668,170</u>	
TOTAL - COMMUNITY COLLEGE		190,951,634		204,226,018		216,485,311
TOTAL - NON-COUNTY FUNDS		803,926,868		857,741,224		880,932,115
TOTAL - OPERATING BUDGET		2,510,865,795		2,641,681,830		2,692,558,103

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2011, 2012 and 2013

SOURCE	FISCAL YEAR 2011 ACTUAL		FISCAL YEAR 2012 ESTIMATE		FISCAL YEAR 2013 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	1,397,725		850,000		850,000	
INVESTMENTS	255,642		250,000		250,000	
SERVICE CHARGES FOR CURRENT SERVICES						
SEWER SERVICE CHARGES - CURRENT	128,814,447		131,300,000		130,000,000	
SEWER SERVICE CHARGES - INTEREST	285,890		250,000		250,000	
OTHER COUNTIES SEWAGE HANDLING COSTS	8,094,299		6,000,000		6,000,000	
WATER DISTRIBUTION CHARGES	24,742,427		24,750,000		24,750,000	
SUNNYBROOK WATER CHARGE	19,862		20,000		20,000	
PHOENIX WATER CHARGE	2,595		3,000		5,000	
MISS UTILITY	145		5,000		5,000	
FRONT FOOT ASSESS. - INTEREST	85,150		75,000		75,000	
ASSESSMENTS						
SEWER FRONT FOOT ASSESSMENT - CURRENT	8,543,415		8,500,000		8,500,000	
WATER FRONT FOOT ASSESSMENT - CURRENT	4,436,836		4,400,000		4,400,000	
OTHER REVENUE						
MISCELLANEOUS RECEIPTS	8,465,343		81,000		172,000	
EXTINGUISHMENTS - WATER	52,996		25,000		25,000	
EXTINGUISHMENTS - SEWER	86,691		30,000		30,000	
APPROPRIATION FROM METRO. FUND SURPLUS	(18,035,604)		6,075,218		6,881,825	
METRO ARRA BOND REIMBURSEMENT	<u>2,462,095</u>		<u>3,230,535</u>		<u>3,216,360</u>	
TOTAL METRO FUNDS		<u>169,709,954</u>		<u>185,844,753</u>		<u>185,430,185</u>
<u>OTHER FUNDS</u>						
SCHOOL FOOD SERVICE FUND	38,478,192		37,916,012		39,605,993	
COMMUNITY COLLEGE AUXILIARY FUND	<u>11,381,096</u>		<u>12,015,768</u>		<u>12,025,603</u>	
TOTAL - OTHER FUNDS		<u>49,859,288</u>		<u>49,931,780</u>		<u>51,631,596</u>
TOTAL - ENTERPRISE FUNDS		<u>219,569,242</u>		<u>235,776,533</u>		<u>237,061,781</u>
GOVERNMENT- WIDE OPERATING FUNDS		<u>2,730,435,035</u>		<u>2,877,458,363</u>		<u>2,929,619,884</u>

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 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	996,700	-	996,700	995,735	-	995,735	987,072	-	987,072
TOTAL -	\$996,700	-	\$996,700	\$995,735	-	\$995,735	\$987,072	-	\$987,072
<u>OFFICE OF BUDGET AND FINANCE</u>									
BUDGET FORMULATION & ADMINISTRATION	1,985,877	-	1,985,877	1,923,904	-	1,923,904	1,194,970	-	1,194,970
FINANCIAL OPERATIONS	4,618,937	-	4,618,937	4,014,075	-	4,014,075	4,096,654	-	4,096,654
PAY SYSTEMS	254,503	-	254,503	257,359	-	257,359	248,729	-	248,729
INVESTMENT AND DEBT MANAGEMENT	303,790	-	303,790	277,870	-	277,870	330,807	-	330,807
LAND ACQUISITION	1,121,561	494,005	1,615,566	-	-	-	-	-	-
INSURANCE ADMINISTRATION	1,920,160	-	1,920,160	1,707,551	-	1,707,551	1,655,663	-	1,655,663
PURCHASING AND DISBURSEMENTS	1,431,185	-	1,431,185	1,494,975	-	1,494,975	1,379,208	-	1,379,208
TOTAL -	\$11,636,013	\$494,005	\$12,130,018	\$9,675,734	-	\$9,675,734	\$8,906,031	-	\$8,906,031
<u>ADMINISTRATIVE OFFICER</u>									
GENERAL ADMINISTRATION	1,127,346	-	1,127,346	1,256,369	-	1,256,369	1,255,866	-	1,255,866
HUMAN RELATIONS COMMISSION	241,067	-	241,067	-	-	-	-	-	-
FAIR PRACTICES	260,786	-	260,786	-	-	-	-	-	-
BALTIMORE METROPOLITAN COUNCIL	131,238	-	131,238	131,488	-	131,488	131,488	-	131,488
TOTAL -	\$1,760,437	-	\$1,760,437	\$1,387,857	-	\$1,387,857	\$1,387,354	-	\$1,387,354
<u>VEHICLE OPERATIONS/MAINTENANCE</u>									

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
VEHICLE OPERATIONS/MAINTENANCE	1,190,294	-	1,190,294	1,295,000	-	1,295,000	1,138,000	-	1,138,000
TOTAL -	\$1,190,294	-	\$1,190,294	\$1,295,000	-	\$1,295,000	\$1,138,000	-	\$1,138,000
 <u>OFFICE OF LAW</u>									
GENERAL LEGAL SERVICES	1,940,845	-	1,940,845	2,402,114	-	2,402,114	2,338,030	-	2,338,030
LEGISLATIVE RELATIONS	233,478	-	233,478	291,597	-	291,597	290,964	-	290,964
ETHICS/HUMAN RELATIONS	-	-	-	286,596	-	286,596	289,098	-	289,098
TOTAL -	\$2,174,323	-	\$2,174,323	\$2,980,307	-	\$2,980,307	\$2,918,092	-	\$2,918,092
 <u>OFFICE OF HUMAN RESOURCES</u>									
PERSONNEL ADMINISTRATION	2,183,878	-	2,183,878	2,499,676	-	2,499,676	2,298,935	-	2,298,935
TOTAL -	\$2,183,878	-	\$2,183,878	\$2,499,676	-	\$2,499,676	\$2,298,935	-	\$2,298,935
 <u>COUNTY COUNCIL</u>									
LEGISLATIVE/POLICY DIRECTION	1,797,871	-	1,797,871	1,936,657	-	1,936,657	1,899,463	-	1,899,463
TOTAL -	\$1,797,871	-	\$1,797,871	\$1,936,657	-	\$1,936,657	\$1,899,463	-	\$1,899,463
 <u>COUNTY AUDITOR</u>									
AUDITING	1,412,369	-	1,412,369	1,606,258	-	1,606,258	1,574,264	-	1,574,264
TOTAL -	\$1,412,369	-	\$1,412,369	\$1,606,258	-	\$1,606,258	\$1,574,264	-	\$1,574,264
 <u>BOARD OF APPEALS</u>									
HEARINGS & ADJUDICATIONS	236,108	-	236,108	218,156	-	218,156	217,506	-	217,506

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
TOTAL -	\$236,108	-	\$236,108	\$218,156	-	\$218,156	\$217,506	-	\$217,506
<u>OFFICE OF INFORMATION TECHNOLOGY</u>									
GENERAL ADMINISTRATION	1,770,701	-	1,770,701	1,597,909	-	1,597,909	3,120,937	-	3,120,937
APPLICATIONS	11,668,775	-	11,668,775	12,145,040	-	12,145,040	5,809,428	-	5,809,428
INFRASTRUCTURE	2,884,074	-	2,884,074	2,720,888	-	2,720,888	7,655,003	-	7,655,003
ELECTRONIC SERVICES	2,161,032	-	2,161,032	2,291,236	-	2,291,236	3,122,754	-	3,122,754
TOTAL -	\$18,484,582	-	\$18,484,582	\$18,755,073	-	\$18,755,073	\$19,708,122	-	\$19,708,122
<u>DEPARTMENT OF PERMITS, APPROVALS AND INSPECTIONS</u>									
GENERAL ADMINISTRATION	1,628,659	731,631	2,360,290	1,470,745	660,794	2,131,539	1,304,517	613,471	1,917,988
ELECTRICAL LICENSING & REGULATION	16,814	-	16,814	16,872	-	16,872	16,792	-	16,792
PLUMBING LICENSING REGULATION	27,557	-	27,557	28,053	-	28,053	27,920	-	27,920
REAL ESTATE COMPLIANCE	-	-	-	1,064,329	478,177	1,542,506	712,997	352,655	1,065,652
DEVELOPMENT REVIEW	1,099,037	493,235	1,592,272	1,104,989	496,435	1,601,424	914,909	454,043	1,368,952
INSPECTIONS & ENFORCEMENT	4,587,559	-	4,587,559	4,470,089	-	4,470,089	4,479,832	-	4,479,832
PERMITS AND LICENSES	780,869	-	780,869	827,009	-	827,009	696,198	-	696,198
TOTAL -	\$8,140,495	\$1,224,866	\$9,365,361	\$8,982,086	\$1,635,406	\$10,617,492	\$8,153,165	\$1,420,169	\$9,573,334
<u>DEPARTMENT OF PLANNING</u>									
COMMUNITY DEVELOPMENT	2,193,076	-	2,193,076	2,375,719	-	2,375,719	2,016,273	-	2,016,273
ADMINISTRATIVE HEARING OFFICE	482,277	-	482,277	515,103	-	515,103	512,583	-	512,583
PEOPLE'S COUNSEL	187,801	-	187,801	183,407	-	183,407	183,977	-	183,977
NEIGHBORHOOD IMPROVEMENT	458,333	-	458,333	387,031	-	387,031	351,026	-	351,026
TOTAL -	\$3,321,487	-	\$3,321,487	\$3,461,260	-	\$3,461,260	\$3,063,859	-	\$3,063,859

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>PROPERTY MANAGEMENT</u>									
ADMINISTRATION	-	-	-	-	-	-	923,318	-	923,318
BUILDING MAINTENANCE	-	-	-	-	-	-	6,587,092	-	6,587,092
BUILDING OPERATIONS & MANAGEMENT	-	-	-	-	-	-	16,252,849	-	16,252,849
MAINTENANCE OF GROUNDS & RECREATION SITES	-	-	-	-	-	-	6,528,423	-	6,528,423
TOTAL -	-	-	-	-	-	-	\$30,291,682	-	\$30,291,682
TOTAL - GENERAL GOVERNMENT	\$53,334,557	\$1,718,871	\$55,053,428	\$53,793,799	\$1,635,406	\$55,429,205	\$82,543,545	\$1,420,169	\$83,963,714

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 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	5,041,539	-	5,041,539	4,497,812	-	4,497,812	4,472,958	-	4,472,958
FAMILY LAW SUPPORT SERVICES	-	1,061,486	1,061,486	-	1,122,777	1,122,777	-	1,227,369	1,227,369
FAMILY RECOVERY COURT - OPSC	-	118,524	118,524	-	179,394	179,394	-	140,000	140,000
FAMILY LAW ADJUDICATION	-	728,266	728,266	-	739,990	739,990	-	752,617	752,617
CINA VISITATION CENTER	-	12,403	12,403	-	25,000	25,000	-	-	-
CHILD SUPPORT SERVICES	-	39,972	39,972	-	84,912	84,912	-	54,318	54,318
JUVENILE DRUG COURT GOCCP	-	-	-	-	144,765	144,765	-	162,800	162,800
ALTERNATIVE DISPUTE RESOLUTION	-	40,562	40,562	-	52,788	52,788	-	48,664	48,664
TOTAL -	\$5,041,539	\$2,001,213	\$7,042,752	\$4,497,812	\$2,349,626	\$6,847,438	\$4,472,958	\$2,385,768	\$6,858,726
<u>ORPHANS COURT</u>									
ADJUDICATION OF ESTATES	197,873	-	197,873	199,470	-	199,470	200,964	-	200,964
TOTAL -	\$197,873	-	\$197,873	\$199,470	-	\$199,470	\$200,964	-	\$200,964
<u>STATE'S ATTORNEY</u>									
CRIMINAL PROSECUTION	8,040,648	-	8,040,648	8,280,971	-	8,280,971	8,188,038	-	8,188,038
CRACKING DOWN ON AUTO THEFT	-	165,445	165,445	-	211,637	211,637	-	205,637	205,637
VICTIM WITNESS UNIT SERVICES	-	59,199	59,199	-	102,294	102,294	-	68,000	68,000
SA ASSET FORFEITURE ACCOUNT	-	23,433	23,433	-	50,600	50,600	-	66,700	66,700
FIREARMS VIOLENCE UNIT	-	98,699	98,699	-	118,129	118,129	-	120,708	120,708
DOMESTIC VIOLENCE SPECIAL VICTIMS' PROSECUTOR	-	52,152	52,152	-	111,256	111,256	-	111,187	111,187

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
WITNESS PROTECTION PROGRAM	-	18,647	18,647	-	65,000	65,000	-	65,000	65,000
TOTAL -	\$8,040,648	\$417,575	\$8,458,223	\$8,280,971	\$658,916	\$8,939,887	\$8,188,038	\$637,232	\$8,825,270
<u>COUNTY SHERIFF</u>									
CONVEYING PRISONERS/SERVING SUMMONSES	5,547,383	-	5,547,383	5,684,820	-	5,684,820	5,541,543	-	5,541,543
CHILD SUPPORT ENFORCEMENT INCENTIVE GRANT	-	7,400	7,400	-	32,600	32,600	-	38,600	38,600
DOMESTIC VIOLENCE PROTECTIVE ORDER GRANT	-	8,138	8,138	-	10,000	10,000	-	6,196	6,196
TOTAL -	\$5,547,383	\$15,538	\$5,562,921	\$5,684,820	\$42,600	\$5,727,420	\$5,541,543	\$44,796	\$5,586,339
<u>BOARD OF LIQUOR LICENSE COMMISSIONERS</u>									
LIQUOR LICENSE SALE/CONTROL	-	625,819	625,819	-	685,781	685,781	-	675,621	675,621
TOTAL -	-	\$625,819	\$625,819	-	\$685,781	\$685,781	-	\$675,621	\$675,621
<u>COOPERATIVE EXTENSION</u>									
COOPERATIVE EXTENSION	231,280	-	231,280	248,347	-	248,347	248,571	-	248,571
TOTAL -	\$231,280	-	\$231,280	\$248,347	-	\$248,347	\$248,571	-	\$248,571
<u>BOARD OF ELECTIONS</u>									
REGISTER VOTERS/CONDUCT ELECTIONS	4,387,146	-	4,387,146	3,976,304	-	3,976,304	3,992,194	-	3,992,194
TOTAL -	\$4,387,146	-	\$4,387,146	\$3,976,304	-	\$3,976,304	\$3,992,194	-	\$3,992,194
 TOTAL - STATE MANDATED AGENCIES	 \$23,445,869	 \$3,060,145	 \$26,506,014	 \$22,887,724	 \$3,736,923	 \$26,624,647	 \$22,644,268	 \$3,743,417	 \$26,387,685

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 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	34,561,942	-	34,561,942	34,611,918	-	34,611,918	34,387,582	-	34,387,582
COMMISSARY ACCOUNT	-	458,972	458,972	-	577,857	577,857	-	607,678	607,678
TOTAL -	\$34,561,942	\$458,972	\$35,020,914	\$34,611,918	\$577,857	\$35,189,775	\$34,387,582	\$607,678	\$34,995,260
<u>EMERGENCY COMMUNICATIONS CENTER</u>									
EMERGENCY COMMUNICATIONS CENTER	11,378,971	-	11,378,971	11,131,331	-	11,131,331	11,505,948	-	11,505,948
TOTAL -	\$11,378,971	-	\$11,378,971	\$11,131,331	-	\$11,131,331	\$11,505,948	-	\$11,505,948
<u>POLICE DEPARTMENT</u>									
GENERAL ADMINISTRATION	7,986,574	-	7,986,574	7,268,987	-	7,268,987	3,114,381	-	3,114,381
ADMINISTRATIVE & TECHNICAL SERVICES BUREAU	19,684,770	-	19,684,770	19,214,554	-	19,214,554	24,321,888	-	24,321,888
CRIMINAL INVESTIGATIONS	22,159,551	-	22,159,551	22,292,919	-	22,292,919	22,135,562	-	22,135,562
VICE/NARCOTICS	8,684,763	-	8,684,763	8,377,476	-	8,377,476	8,346,085	-	8,346,085
OPERATIONS	115,276,234	-	115,276,234	117,678,266	-	117,678,266	113,807,317	-	113,807,317
SUPPORT OPERATIONS	12,889,619	-	12,889,619	13,498,794	-	13,498,794	12,919,291	-	12,919,291
HUMAN SERVICES BUREAU	5,388,325	-	5,388,325	3,537,683	-	3,537,683	3,262,683	-	3,262,683
SCHOOL SAFETY	1,333,293	-	1,333,293	1,345,987	-	1,345,987	1,348,718	-	1,348,718
NIJ: SOLVING COLD CASES W/DNA	-	106,672	106,672	-	225,000	225,000	-	200,000	200,000
JUSTICE ASSISTANCE GRANT	-	329,847	329,847	-	700,001	700,001	-	650,000	650,000
COMMERCIAL VEHICLE SAFETY ALLIANCE	-	15,747	15,747	-	40,000	40,000	-	35,000	35,000
HIGHWAY SAFETY PROGRAM	-	190,267	190,267	-	400,000	400,000	-	375,000	375,000
GOCCP-BODY ARMOR	-	-	-	-	60,000	60,000	-	40,000	40,000

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
AUTO THEFT PREVENTION	-	399,723	399,723	-	489,999	489,999	-	450,001	450,001
CSAFE GRANT	-	140,237	140,237	-	225,000	225,000	-	175,000	175,000
AUTO THEFT PROJECT	-	2,921	2,921	-	50,000	50,000	-	50,000	50,000
STOP GUN VIOLENCE PROJECT ENHANCEMENT	-	65,117	65,117	-	125,000	125,000	-	100,000	100,000
BJA BODY ARMOR	-	-	-	-	80,000	80,000	-	60,000	60,000
POLICE FOUNDATION	-	108,791	108,791	-	200,000	200,000	-	200,000	200,000
SEX OFFENDER COMPLAINT ENFORCEMENT IN MD	-	99,980	99,980	-	175,000	175,000	-	150,000	150,000
NIJ-COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT	-	9,100	9,100	-	200,000	200,000	-	200,000	200,000
GOCCP COVERDELL FORENSIC SCIENCE IMPROVEMENT GRANT	-	43,892	43,892	-	100,000	100,000	-	75,000	75,000
FORENSIC DNA BACKLOG REDUCTION	-	33,262	33,262	-	300,000	300,000	-	300,000	300,000
POLICE CRASH RECONSTRUCTION TRAINING GRANT	-	33,622	33,622	-	75,000	75,000	-	55,000	55,000
GOCCP LAW ENFORCEMENT TRAINING	-	6,596	6,596	-	25,000	25,000	-	15,000	15,000
ASSET FORFEITURE	-	193,209	193,209	-	1,242,450	1,242,450	-	1,376,602	1,376,602
DOMESTIC VIOLENCE PROTECTIVE ORDER ENTRY PROJECT	-	22,594	22,594	-	50,000	50,000	-	50,000	50,000
POLICE ATHLETIC LEAGUE BOARD	-	29,810	29,810	-	50,000	50,000	-	-	-
SCHOOL BUS SAFETY ENFORCEMENT	-	32,467	32,467	-	50,000	50,000	-	40,000	40,000
CHILDREN IN NEED OF SUPERVISION PROGRAM	-	107,767	107,767	-	133,000	133,000	-	95,001	95,001
POLICE COMMUNITY RELATIONS COUNCILS	-	-	-	-	20,000	20,000	-	20,000	20,000
MD VICTIMS OF CRIME	-	-	-	-	35,000	35,000	-	15,000	15,000
SECURE OUR SCHOOLS	-	-	-	-	100,000	100,000	-	100,000	100,000
MOBILE CRISIS TEAM EXPANSION	-	343,239	343,239	-	-	-	-	-	-
ENFORCING UNDERAGE DRINKING LAWS GRANT	-	49,184	49,184	-	60,000	60,000	-	60,000	60,000
GOCCP SPECIAL OPERATIONS SUPPORT GRANT	-	-	-	-	75,000	75,000	-	75,000	75,000
INTERNET CRIMES AGAINST CHILDREN	-	25,958	25,958	-	80,000	80,000	-	80,000	80,000
SPECIAL DETAIL REIMBURSEMENTS	-	31,902	31,902	-	200,000	200,000	-	150,000	150,000
HOMELAND SECURITY	-	-	-	-	700,000	700,000	-	-	-

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
URBAN AREA SECURITY INITIATIVE	-	-	-	-	900,000	900,000	-	-	-
BUFFER ZONE PROTECTION PROGRAM	-	-	-	-	400,000	400,000	-	275,000	275,000
PORT SECURITY GRANT	-	-	-	-	200,000	200,000	-	150,000	150,000
POLICE TRAINING REIMBURSEMENT	-	-	-	-	20,000	20,000	-	20,000	20,000
JAG FEDERAL STIMULUS	-	640,648	640,648	-	1,000,000	1,000,000	-	1,500,000	1,500,000
LAW ENFORCEMENT TECH/CRIME ANALYST	-	-	-	-	150,000	150,000	-	150,000	150,000
DDACTS CRIME ANALYST	-	-	-	-	75,000	75,000	-	-	-
CRIME REPORTS	-	2,388	2,388	-	2,500	2,500	-	2,500	2,500
SPEED CAMERA PROGRAM	-	2,196,412	2,196,412	-	2,200,000	2,200,000	-	4,000,000	4,000,000
CDL PROGRAM IMPROVEMENT	-	-	-	-	415,000	415,000	-	-	-
INTELLECTUAL PROPERTY CRIMES	-	-	-	-	200,000	200,000	-	200,000	200,000
SMART POLICING GRANT	-	-	-	-	500,000	500,000	-	100,000	100,000
E-TICKET CITATION PAPER	-	-	-	-	-	-	-	40,000	40,000
TOTAL -	\$193,403,129	\$5,261,352	\$198,664,481	\$193,214,666	\$12,327,950	\$205,542,616	\$189,255,925	\$11,629,104	\$200,885,029

FIRE DEPARTMENT

GENERAL ADMINISTRATION	892,634	-	892,634	909,741	-	909,741	1,010,440	-	1,010,440
INVESTIGATIVE SERVICES	3,044,468	-	3,044,468	2,573,509	-	2,573,509	1,640,554	-	1,640,554
ALARM & COMMUNICATION SYSTEM	1,036,514	-	1,036,514	1,065,013	-	1,065,013	901,096	-	901,096
FIELD OPERATIONS	75,565,430	-	75,565,430	77,272,871	-	77,272,871	77,667,698	-	77,667,698
OFFICE OF HOMELAND SECURITY/EMERGENCY MANAGEMENT	272,798	-	272,798	445,145	-	445,145	221,107	-	221,107
FIELD OPERATION ADMINISTRATION	1,735,708	-	1,735,708	1,801,647	-	1,801,647	1,328,496	-	1,328,496
FIRE/RESCUE ACADEMY	1,387,496	-	1,387,496	1,399,563	-	1,399,563	1,234,673	-	1,234,673
CONTRIBUTIONS VOLUNTEER FIRE	6,761,772	-	6,761,772	6,821,465	-	6,821,465	6,840,629	-	6,840,629
HOMELAND SECURITY	-	45,150	45,150	-	1,000,000	1,000,000	-	-	-
LEPC 2004	-	39	39	-	10,000	10,000	-	10,000	10,000

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
MIEMSS AED/CARDIAC MONITORS	-	23,239	23,239	-	30,000	30,000	-	-	-
MIEMSS ADVANCED LIFE SUPPORT TRAINING	-	17,478	17,478	-	20,345	20,345	-	30,471	30,471
WATERWAY DNR/WIG	-	6,677	6,677	-	10,000	10,000	-	10,000	10,000
HSGP	-	219,542	219,542	-	1,200,000	1,200,000	-	700,000	700,000
FEMA-ASSISTANCE TO THE FIREFIGHTERS	-	322,806	322,806	-	-	-	-	2,352,420	2,352,420
HEMP	-	3,960	3,960	-	8,000	8,000	-	8,000	8,000
TOTAL -	\$90,696,820	\$638,891	\$91,335,711	\$92,288,954	\$2,278,345	\$94,567,299	\$90,844,693	\$3,110,891	\$93,955,584
TOTAL - PUBLIC SAFETY	\$330,040,862	\$6,359,215	\$336,400,077	\$331,246,869	\$15,184,152	\$346,431,021	\$325,994,148	\$15,347,673	\$341,341,821

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 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	778,188	12,491,898	13,270,086	794,066	15,208,849	16,002,915	539,978	15,565,318	16,105,296
DEBT SERVICE METRO DISTRICT	-	59,641,010	59,641,010	-	62,563,756	62,563,756	-	66,749,997	66,749,997
DEBT SERVICE-MWQRLF	-	9,033,811	9,033,811	-	9,405,901	9,405,901	-	8,611,630	8,611,630
METRO DISTRICT EQUIPMENT FINANCING	-	750,450	750,450	-	724,250	724,250	-	763,906	763,906
METRO FINANCING/PETITION PROC	22,870	310,290	333,160	25,156	329,933	355,089	25,199	334,796	359,995
GENERAL ADMINISTRATION	429,858	441,180	871,038	447,117	454,118	901,235	370,742	370,743	741,485
SEWER AND WATER MAIN DESIGN	-	1,874,585	1,874,585	-	1,978,460	1,978,460	-	2,090,599	2,090,599
STRUCTURAL STORM DRAIN & HIGHWAY DESIGN	2,060,764	85,586	2,146,350	2,051,607	85,501	2,137,108	1,650,028	68,776	1,718,804
PUBLIC BUILDING DESIGN	570,015	-	570,015	589,008	-	589,008	-	-	-
GENERAL SURVEYING	366,734	353,225	719,959	396,275	380,691	776,966	358,031	343,698	701,729
CONTRACTS/CONSTRUCTION INSPECTIONS	2,061,795	1,058,457	3,120,252	2,107,899	1,085,889	3,193,788	1,787,370	915,401	2,702,771
GENERAL ADMINISTRATION	1,168,337	-	1,168,337	1,217,933	-	1,217,933	793,909	-	793,909
GENERAL OPERATIONS & MAINTENANCE	13,659,157	691,233	14,350,390	13,460,675	695,000	14,155,675	13,352,069	695,000	14,047,069
EQUIPMENT MAINTENANCE	-	-	-	-	-	-	6,309,719	795,584	7,105,303
STORM EMERGENCIES	11,545,238	-	11,545,238	3,445,644	-	3,445,644	5,987,025	-	5,987,025
GENERAL ADMINISTRATION	506,542	-	506,542	520,458	-	520,458	474,665	-	474,665
REFUSE COLLECTION	28,485,888	-	28,485,888	28,461,434	-	28,461,434	28,613,290	-	28,613,290
REFUSE DISPOSAL	21,789,182	-	21,789,182	22,850,434	-	22,850,434	20,312,176	-	20,312,176
RECYCLING	2,348,516	-	2,348,516	1,799,803	-	1,799,803	1,689,235	-	1,689,235
TRAFFIC PLANNING	9,067,121	-	9,067,121	8,810,923	-	8,810,923	9,124,365	-	9,124,365
TRAFFIC SIGN INSTALLATION/MAINTENANCE	1,288,109	-	1,288,109	1,640,804	-	1,640,804	1,533,251	-	1,533,251
TRAFFIC SIGNAL OPERATIONS/MAINTENANCE	1,024,689	-	1,024,689	1,136,066	-	1,136,066	948,249	-	948,249
GENERAL ADMINISTRATION	-	623,185	623,185	-	664,145	664,145	-	499,055	499,055

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
ENGINEERING & REGULATION	-	1,139,215	1,139,215	-	1,285,563	1,285,563	-	1,184,741	1,184,741
SEWER/WATER OPERATIONS/MAINTENANCE	571,134	15,869,787	16,440,921	573,680	19,197,300	19,770,980	573,680	21,070,209	21,643,889
PUMPING/TREATMENT PLANT OPERATIONS/MAINTENANCE	-	62,905,316	62,905,316	-	69,315,918	69,315,918	-	63,950,563	63,950,563
BUILDING MAINTENANCE	7,141,819	-	7,141,819	7,170,108	-	7,170,108	-	-	-
BUILDING OPERATION/MANAGEMENT	15,892,301	-	15,892,301	15,507,681	-	15,507,681	-	-	-
EQUIPMENT MAINTENANCE	6,104,158	721,855	6,826,013	6,743,517	834,073	7,577,590	-	-	-
UNIFIED PLANNING WORK PROGRAM	-	57,781	57,781	-	175,555	175,555	-	183,544	183,544
TOTAL -	\$126,882,415	\$168,048,864	\$294,931,279	\$119,750,288	\$184,384,902	\$304,135,190	\$94,442,981	\$184,193,560	\$278,636,541
TOTAL - DEPARTMENT OF PUBLIC WORKS	\$126,882,415	\$168,048,864	\$294,931,279	\$119,750,288	\$184,384,902	\$304,135,190	\$94,442,981	\$184,193,560	\$278,636,541

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 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	3,223,464	-	3,223,464	3,309,263	-	3,309,263	2,562,703	-	2,562,703
CENTER-BASED SERVICES	3,056,194	-	3,056,194	3,080,215	-	3,080,215	2,983,967	-	2,983,967
ACUTE COMMUNICABLE DISEASE CONTROL	1,514,043	-	1,514,043	1,505,384	-	1,505,384	1,251,910	-	1,251,910
ENVIRONMENTAL HEALTH SERVICES	599,454	-	599,454	2,283,555	-	2,283,555	2,207,622	-	2,207,622
HEALTHCARE ACCESS	616,125	-	616,125	682,512	-	682,512	930,821	-	930,821
ANIMAL CONTROL	1,697,733	-	1,697,733	1,743,693	-	1,743,693	1,718,207	-	1,718,207
CHILD ADOLESCENT & SCHOOL HEALTH	1,634,093	-	1,634,093	1,627,429	-	1,627,429	915,322	-	915,322
PRENATAL & EARLY CHILDHOOD	501,769	-	501,769	525,601	-	525,601	1,526,247	-	1,526,247
HOME HEALTH SERVICES	1,462,629	-	1,462,629	1,477,004	-	1,477,004	1,490,435	-	1,490,435
EVALUATION & LONG TERM CARE CASE MANAGEMENT	1,743,062	-	1,743,062	1,851,761	-	1,851,761	1,830,456	-	1,830,456
COMMUNITY MEDICAL ASSISTANCE PROGRAMS	924,006	-	924,006	1,015,589	-	1,015,589	1,008,833	-	1,008,833
DENTAL HEALTH SERVICES	705,604	-	705,604	775,499	-	775,499	807,525	-	807,525
SPEECH, LANGUAGE & AUDIOLOGY	292,606	-	292,606	252,790	-	252,790	-	-	-
CIGARETTE RESTITUTION FUND - TOBACCO	-	172,065	172,065	-	227,193	227,193	-	266,642	266,642
ADAA MD STRATEGIC PREVENTION FRAMEWORK	-	-	-	-	-	-	-	66,950	66,950
SUBSTANCE ABUSE - TREATMENT - GENERAL	-	9,331,672	9,331,672	-	7,420,942	7,420,942	-	7,368,827	7,368,827
PREVENTION SERVICES	-	418,167	418,167	-	415,810	415,810	-	418,000	418,000
COORDINATED REENTRY INITIATIVE (CRI)	-	57,881	57,881	-	125,000	125,000	-	125,000	125,000
BRIEF STRATEGIC FAMILY THERAPY (BSFT)	-	-	-	-	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	-	2,279,232	2,279,232
ACCESS TO RECOVERY	-	-	-	-	72,483	72,483	-	87,353	87,353
STATE HIGHWAY UNDERAGE DRINKING PREVENTION PROJECT	-	-	-	-	12,895	12,895	-	12,895	12,895

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
MENTAL HEALTH - COUNTYWIDE CORE SERVICE - ADMINISTRATION	-	981,331	981,331	-	1,034,136	1,034,136	-	1,034,137	1,034,137
MENTAL HEALTH - SERVICE AGENCIES	-	3,408,435	3,408,435	-	3,725,797	3,725,797	-	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	-	557,048	557,048	-	785,839	785,839	-	885,839	885,839
PATH	-	146,200	146,200	-	146,200	146,200	-	146,200	146,200
MENTAL HEALTH - MULTISYSTEMIC THERAPY	-	500,000	500,000	-	750,000	750,000	-	750,000	750,000
EMERGENCY ROOM DIVERSION PROGRAM	-	-	-	-	-	-	-	1,500,000	1,500,000
FUNCTIONAL FAMILY THERAPY	-	446,333	446,333	-	505,497	505,497	-	542,379	542,379
JUVENILE DRUG COURT	-	187,328	187,328	-	187,328	187,328	-	201,212	201,212
HIV COUNSELING, TESTING & REFERRAL	-	293,082	293,082	-	285,954	285,954	-	513,000	513,000
HIV RYAN WHITE B	-	749,997	749,997	-	895,640	895,640	-	917,000	917,000
HIV HEALTH EDUCATION RISK REDUCTION	-	221,307	221,307	-	279,985	279,985	-	-	-
CIGARETTE RESTITUTION FUND - CANCER	-	1,094,368	1,094,368	-	1,163,732	1,163,732	-	1,176,487	1,176,487
MCHP PROGRAM	-	1,080,409	1,080,409	-	264,885	264,885	-	1,392,240	1,392,240
TUBERCULOSIS CONTROL	-	201,687	201,687	-	216,201	216,201	-	207,985	207,985
IMMUNIZATION - IAP	-	104,249	104,249	-	148,956	148,956	-	172,560	172,560
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM - WIC	-	2,126,402	2,126,402	-	2,435,867	2,435,867	-	2,379,214	2,379,214
RPAG/PERTUSSIS INITIATIVE	-	13,403	13,403	-	15,746	15,746	-	-	-
INJURY PREVENTION	-	-	-	-	-	-	-	-	-
REFUGEE HEALTH SCREENING	-	1,000	1,000	-	-	-	-	-	-
FAMILY PLANNING/REPRODUCTIVE HEALTH	-	303,090	303,090	-	361,975	361,975	-	390,871	390,871
SCHOOL AGED INFLUENZA PROJECT	-	57,965	57,965	-	118,500	118,500	-	-	-
CHILDREN WITH SPECIAL HEALTH CARE NEEDS	-	36,412	36,412	-	42,385	42,385	-	42,385	42,385
CDC BREAST & CERVICAL CANCER	-	450,435	450,435	-	480,502	480,502	-	491,407	491,407
MINORITY ADULT CARDIOVASCULAR MORTALITY REDUCTION	-	-	-	-	90,425	90,425	-	-	-
PUBLIC HEALTH PREPAREDNESS/PANDEMIC FLU	-	-	-	-	-	-	-	-	-

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
MEDICAL ASSISTANCE TRANSPORTATION	-	3,368,566	3,368,566	-	4,874,747	4,874,747	-	4,844,009	4,844,009
ORAL HEALTH GRANT	-	19,198	19,198	-	25,000	25,000	-	40,000	40,000
IPO-MATERNAL HEALTH	-	64,751	64,751	-	69,274	69,274	-	67,372	67,372
CANCER OUTREACH & DIAG CASE MGMT	-	331,275	331,275	-	375,729	375,729	-	365,827	365,827
PUBLIC HEALTH PREPAREDNESS/BIOTERRORISM	-	531,693	531,693	-	587,098	587,098	-	605,770	605,770
ADMINISTRATIVE CARE COORD.UNIT/EPST	-	906,626	906,626	-	717,392	717,392	-	775,564	775,564
ADULT EVALUATION & REVIEW SERVICES	-	67,334	67,334	-	80,099	80,099	-	54,911	54,911
HEALTHY FAMILIES	-	5,000	5,000	-	10,765	10,765	-	7,440	7,440
ACCESS TO CARE GRANT	-	18,804	18,804	-	175,000	175,000	-	100,000	100,000
STD SURVEILLANCE	-	-	-	-	-	-	-	-	-
CHILDHOOD OBESITY	-	-	-	-	-	-	-	25,000	25,000
SCHOOL BASED WELLNESS CENTERS	-	21,552	21,552	-	25,890	25,890	-	25,890	25,890
SCHOOL HEALTH SERVICES ENHANCEMENT	-	205,876	205,876	-	238,756	238,756	-	234,700	234,700
TITLE ONE - SCHOOL HEALTH GRANT	-	47,411	47,411	-	51,382	51,382	-	55,000	55,000
SCHOOL BASED DENTAL SEALANTS	-	17,246	17,246	-	43,000	43,000	-	40,000	40,000
CONTRACEPTIVES	-	37,368	37,368	-	55,000	55,000	-	55,000	55,000
SHELTER NURSE PROGRAM	-	63,229	63,229	-	120,450	120,450	-	115,000	115,000
HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS	-	-	-	-	1,800,000	1,800,000	-	1,800,000	1,800,000
RYAN WHITE A - OUTREACH	-	26,470	26,470	-	138,920	138,920	-	118,800	118,800
RYAN WHITE A - CASE MANAGEMENT GRANT	-	21,419	21,419	-	75,840	75,840	-	58,750	58,750
RYAN WHITE A EMERGENCY FINANCIAL ASSISTANCE	-	4,184	4,184	-	30,000	30,000	-	30,000	30,000
RYAN WHITE A - EMERGENCY HOUSING	-	11,526	11,526	-	60,000	60,000	-	90,000	90,000
KOMEN CANCER GRANT	-	14,709	14,709	-	85,261	85,261	-	95,014	95,014
MARYLAND CANCER FUND TREATMENT PROGRAM	-	93,679	93,679	-	214,000	214,000	-	214,000	214,000
CITIES READINESS INITIATIVE	-	136,326	136,326	-	154,000	154,000	-	126,148	126,148
SCHOOL HEALTH IMMIGRATION ADMISSIONS PROGRAM	-	19,389	19,389	-	21,186	21,186	-	-	-
BABIES BORN HEALTHY	-	116,676	116,676	-	139,509	139,509	-	137,260	137,260

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

2011 ACTUAL

AGENCY & WORK PROGRAM	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
PRENATAL ENRICHMENT PROGRAM	-	39,872	39,872	-	230,657	230,657	-	111,250	111,250
FARMERS' MARKET NUTRITION PROGRAM	-	-	-	-	2,500	2,500	-	2,500	2,500
LANSDOWNE SCHOOL BASED WELLNESS CENTER	-	-	-	-	-	-	-	89,600	89,600
RYAN WHITE A - TRANSPORTATION SERVICES	-	17,900	17,900	-	90,000	90,000	-	90,000	90,000
INFANTS & TODDLERS PROGRAM - PROFESSIONAL SERVICES	-	17,092	17,092	-	37,295	37,295	-	30,000	30,000
MARYLAND CANCER FUND SCREENING GRANT	-	-	-	-	-	-	-	-	-
HIV PARTNER SERVICES	-	-	-	-	230,699	230,699	-	216,800	216,800
HEALTHY START	-	-	-	-	254,941	254,941	-	253,966	253,966
PUBLIC HEALTH EMERGENCY PREPAREDNESS PLANNING	-	-	-	-	63,865	63,865	-	70,000	70,000
PERTUSSIS OUTREACH INITIATIVE	-	-	-	-	30,000	30,000	-	-	-
VACCINATION OF HEALTHCARE PERSONNEL (ARRA)	-	5,768	5,768	-	-	-	-	-	-
BREAST & CERVICAL CANCER DIAGNOSIS & TREATMENT	-	260,640	260,640	-	326,776	326,776	-	306,581	306,581
BREAST-FEEDING PEER COUNSELOR	-	52,550	52,550	-	204,880	204,880	-	214,826	214,826
SPAY/NEUTER PROJECT	-	-	-	-	2,500	2,500	-	-	-
MINORITY INFANT MORTALITY DEMONSTRATION PROJECT	-	110,945	110,945	-	135,000	135,000	-	105,084	105,084
AIDS CASE MANAGEMENT	-	-	-	-	175,353	175,353	-	192,000	192,000
TOTAL -	\$17,970,782	\$30,029,022	\$47,999,804	\$20,130,295	\$36,615,819	\$56,746,114	\$19,234,048	\$39,291,356	\$58,525,404

DEPARTMENT OF SOCIAL SERVICES

ADULT FOSTER CARE	141,955	-	141,955	145,000	-	145,000	145,000	-	145,000
WELFARE TO WORK PROGRAM	405,888	-	405,888	425,000	-	425,000	400,000	-	400,000
EMERGENCY FUNDS/HOUSING-HOMELESS	502,572	-	502,572	537,926	-	537,926	526,798	-	526,798
DOMESTIC VIOLENCE/SEXUAL ASSAULT	121,000	-	121,000	121,000	-	121,000	122,500	-	122,500
DAY RESOURCE CENTER - YPSC	208,055	-	208,055	216,254	-	216,254	216,298	-	216,298
IN-HOME CARE PROGRAM	216,542	-	216,542	229,070	-	229,070	229,147	-	229,147

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
VOLUNTEER PROGRAM	66,986	27,808	94,794	73,771	34,179	107,950	79,652	35,275	114,927
ADULT SERVICES	755,206	-	755,206	774,273	-	774,273	872,745	-	872,745
GENERAL ADMINISTRATION	1,478,648	131,947	1,610,595	1,481,233	96,854	1,578,087	1,178,263	171,836	1,350,099
SPPA PROGRAM	252,487	-	252,487	276,752	-	276,752	274,948	-	274,948
CHILDREN'S SERVICES	378,327	-	378,327	390,153	-	390,153	453,260	-	453,260
FAMILY INVESTMENT DIVISION	686,276	134,212	820,488	680,379	150,235	830,614	566,307	153,184	719,491
FAMILY SERVICES	1,178,238	-	1,178,238	1,170,910	-	1,170,910	1,214,728	-	1,214,728
SCHOOL BASED SERVICES	-	853,789	853,789	-	1,300,266	1,300,266	-	812,755	812,755
INFANT AND TODDLER	-	139,461	139,461	-	146,888	146,888	-	142,677	142,677
IN-HOME CARE SERVICES	-	125,040	125,040	-	226,504	226,504	-	193,615	193,615
VAWA GRANT	-	118,651	118,651	-	167,243	167,243	-	46,353	46,353
YOUNG PARENT SUPPORT CENTER	-	275,092	275,092	-	303,800	303,800	-	300,483	300,483
HOUSING COUNSELOR	-	119,004	119,004	-	119,065	119,065	-	115,275	115,275
SAFAH	-	105,957	105,957	-	133,408	133,408	-	133,408	133,408
PROJECT MAINSTAY	-	41,310	41,310	-	41,310	41,310	-	41,310	41,310
JOB NETWORK	-	1,856,039	1,856,039	-	2,338,292	2,338,292	-	1,665,873	1,665,873
FOOD STAMP EMPLOYMENT & TRAINING	-	77,967	77,967	-	147,208	147,208	-	123,208	123,208
TEFAP	-	20,218	20,218	-	43,600	43,600	-	30,000	30,000
THERAPEUTIC FOSTER CARE	-	320,439	320,439	-	553,072	553,072	-	319,159	319,159
MARYLAND ENERGY ASSISTANCE - MEAP	-	600,792	600,792	-	768,070	768,070	-	754,226	754,226
YOUTH SEXUAL BEHAVIOR PROGRAM	-	153,386	153,386	-	238,179	238,179	-	220,000	220,000
INTERAGENCY FAMILY PRESERVATION SERVICES	-	595,062	595,062	-	922,854	922,854	-	580,000	580,000
HOMELESS FAMILY'S CHILD CARE PROGRAM	-	6,965	6,965	-	19,500	19,500	-	19,500	19,500
RESPONSIBLE FATHER'S PROJECT	-	89,647	89,647	-	151,300	151,300	-	92,027	92,027
CHILD ADVOCACY CENTER	-	9,847	9,847	-	10,000	10,000	-	10,000	10,000
MCHP	-	-	-	-	1,138,152	1,138,152	-	-	-
FUND FOR SOCIAL WELFARE	-	-	-	-	125,000	125,000	-	125,000	125,000
VIOLENCE EXPOSURE ASSESSMENT TOOL (VEAT)	-	-	-	-	17,634	17,634	-	17,634	17,634

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
CHILD ADVOCACY-GOCCP	-	-	-	-	12,500	12,500	-	12,500	12,500
VICTIMS OF CRIME ACT	-	-	-	-	-	-	-	112,420	112,420
TOTAL -	\$6,392,180	\$5,802,633	\$12,194,813	\$6,521,721	\$9,205,113	\$15,726,834	\$6,279,646	\$6,227,718	\$12,507,364

DEPARTMENT OF AGING

GENERAL ADMINISTRATION	717,652	-	717,652	739,259	-	739,259	723,862	-	723,862
ADULT MEDICAL DAY CARE	49,885	-	49,885	50,000	-	50,000	50,000	-	50,000
SENIOR CENTERS NETWORK	2,024,429	-	2,024,429	1,965,653	-	1,965,653	1,840,458	-	1,840,458
SPECIAL GERIATRIC SERVICES	342,924	-	342,924	201,147	-	201,147	166,424	-	166,424
FACILITIES	1,050,048	-	1,050,048	1,087,608	-	1,087,608	390,084	-	390,084
TRANSPORTATION SERVICES	1,232,616	-	1,232,616	1,262,917	-	1,262,917	1,081,857	-	1,081,857
PROGRAM & VOLUNTEER SERVICES	341,889	-	341,889	312,001	-	312,001	293,157	-	293,157
SENIOR EXPO	-	63,836	63,836	-	242,000	242,000	-	242,000	242,000
SENIOR INFORMATION & ASSISTANCE	-	86,564	86,564	-	137,135	137,135	-	142,965	142,965
SENIOR CARE	-	1,043,223	1,043,223	-	1,099,785	1,099,785	-	1,055,484	1,055,484
ADULT MEDICAL DAY SERVICES - MCPA	-	101,530	101,530	-	119,305	119,305	-	110,000	110,000
PUBLIC GUARDIANSHIP	-	117,500	117,500	-	159,279	159,279	-	161,406	161,406
SPECIALIZED TRANSPORTATION SERVICE	-	731,008	731,008	-	769,632	769,632	-	840,736	840,736
RURAL PUBLIC TRANSPORTATION	-	164,120	164,120	-	198,132	198,132	-	229,501	229,501
SENIOR BOX OFFICE	-	27,352	27,352	-	52,672	52,672	-	57,272	57,272
GROUP SR. ASSISTED HOUSING	-	329,414	329,414	-	430,647	430,647	-	406,596	406,596
SENIOR AIDES PROJECT	-	830,455	830,455	-	948,141	948,141	-	946,934	946,934
CAMM PROJECT	-	16,363	16,363	-	34,479	34,479	-	23,340	23,340
SENIOR PROGRAMS & SERVICES	-	104,268	104,268	-	800,000	800,000	-	800,000	800,000
VULNERABLE ELDERLY PROGRAM	-	62,388	62,388	-	88,354	88,354	-	83,363	83,363
SENIORS IN NEED	-	294,028	294,028	-	300,000	300,000	-	300,000	300,000
OMBUDSMAN PROGRAM	-	191,995	191,995	-	434,735	434,735	-	478,437	478,437

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

2011 ACTUAL

AGENCY & WORK PROGRAM	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
MEDICAID WAIVER PROGRAM	-	774,749	774,749	-	1,062,827	1,062,827	-	1,077,823	1,077,823
AREA AGENCY ADMINISTRATION	-	183,768	183,768	-	260,121	260,121	-	263,192	263,192
ADVOCACY	-	353,568	353,568	-	748,642	748,642	-	490,743	490,743
PUBLICATIONS	-	85,981	85,981	-	123,572	123,572	-	147,267	147,267
INFORMATION AND ASSISTANCE	-	565,044	565,044	-	758,820	758,820	-	779,395	779,395
CENTER CONNECTION	-	254,033	254,033	-	387,339	387,339	-	405,394	405,394
CONGREGATE MEALS	-	792,465	792,465	-	915,061	915,061	-	961,587	961,587
SUPPORT SERVICES	-	233,172	233,172	-	407,061	407,061	-	380,688	380,688
HOME DELIVERED MEALS	-	539,031	539,031	-	700,000	700,000	-	600,000	600,000
CAREGIVERS SUPPORT PROGRAM	-	292,567	292,567	-	424,740	424,740	-	435,374	435,374
SENIOR HEALTH INSURANCE ASSISTANT PROGRAM	-	480	480	-	100,184	100,184	-	102,737	102,737
RSVP	-	99,679	99,679	-	105,875	105,875	-	112,149	112,149
SENIOR CENTER OPERATING FUNDS	-	-	-	-	150,000	150,000	-	-	-
NURSING HOME DIVERSION	-	-	-	-	61,419	61,419	-	-	-
NEW FREEDOM PROJECT	-	131,282	131,282	-	-	-	-	-	-
EXPERIENCE CORP PROGRAM	-	227,536	227,536	-	255,321	255,321	-	-	-
CSDMP (CHRONIC DISEASE SELF MGMT PROGRAM)	-	35,756	35,756	-	65,000	65,000	-	-	-
ADULT DISABILITY/RESOURCE CENTER	-	-	-	-	145,500	145,500	-	107,455	107,455
VETERAN DIRECTED HOME & COMMUNITY BASED SVS PROGRAM	-	-	-	-	62,000	62,000	-	62,000	62,000
COMMUNITY CARES	-	-	-	-	17,071	17,071	-	-	-
TOTAL -	\$5,759,443	\$8,733,155	\$14,492,598	\$5,618,585	\$12,564,849	\$18,183,434	\$4,545,842	\$11,803,838	\$16,349,680

LOCAL MANAGEMENT BOARD

LOCAL MANAGEMENT BOARD	-	227,516	227,516	-	249,340	249,340	-	256,573	256,573
HEALTHY FAMILIES BALTIMORE COUNTY	-	361,505	361,505	-	395,406	395,406	-	395,406	395,406
YOUTH SERVICE BUREAUS	-	422,040	422,040	-	422,040	422,040	-	422,040	422,040

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
SCHOOL-BASED HEALTH CENTERS	-	990	990	-	189,852	189,852	-	-	-
EARNED REINVESTMENT	-	34,959	34,959	-	300,000	300,000	-	150,000	150,000
DMC	-	122,089	122,089	-	90,046	90,046	-	89,613	89,613
LOCAL ACCESS PLAN (LAP)	-	131,900	131,900	-	199,903	199,903	-	199,903	199,903
RESPONDENT NOTIFICATION PROJECT	-	-	-	-	49,606	49,606	-	40,500	40,500
MDTFC	-	295,983	295,983	-	200,000	200,000	-	-	-
VPA DIVERSION PROGRAM	-	10,197	10,197	-	400,000	400,000	-	330,000	330,000
EVIDENCE BASED PRACTICES	-	-	-	-	492,488	492,488	-	70,000	70,000
TOTAL -	-	\$1,607,179	\$1,607,179	-	\$2,988,681	\$2,988,681	-	\$1,954,035	\$1,954,035
<u>DEPARTMENT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY</u>									
ADMINISTRATION AND OPERATIONS	7,414,164	-	7,414,164	5,759,161	-	5,759,161	4,952,413	-	4,952,413
COMMUNITY REFORESTATION PROGRAM	-	311,879	311,879	-	420,216	420,216	-	417,075	417,075
SWM FACILITIES INSPECTION PROGRAM	-	217,314	217,314	-	260,955	260,955	-	302,179	302,179
TOTAL -	\$7,414,164	\$529,193	\$7,943,357	\$5,759,161	\$681,171	\$6,440,332	\$4,952,413	\$719,254	\$5,671,667
TOTAL - HEALTH AND HUMAN SERVICES	\$37,536,569	\$46,701,182	\$84,237,751	\$38,029,762	\$62,055,633	\$100,085,395	\$35,011,949	\$59,996,201	\$95,008,150

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL								
	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	19,036,569	58,209,862	77,246,431	19,036,569	61,760,103	80,796,672	19,036,567	63,403,571	82,440,138
PUBLIC SERVICES	105,169	280,192	385,361	105,169	298,135	403,304	105,169	326,166	431,335
ACADEMIC SUPPORT	3,690,821	8,021,613	11,712,434	3,690,821	8,010,024	11,700,845	3,690,821	8,524,572	12,215,393
STUDENT SERVICES	3,185,787	11,492,762	14,678,549	3,185,787	12,297,103	15,482,890	3,185,787	12,763,487	15,949,274
INSTITUTIONAL SUPPORT	7,888,707	22,924,738	30,813,445	7,888,707	25,345,893	33,234,600	7,888,707	25,915,731	33,804,438
OPERATION/MAINTENANCE OF PLANT	4,290,742	9,938,454	14,229,196	4,290,742	11,614,760	15,905,502	4,290,744	11,536,784	15,827,528
MANDATORY TRANSFERS (GRANTS)	265,000	80,084,013	80,349,013	265,000	84,900,000	85,165,000	265,000	94,015,000	94,280,000
AUXILIARY ENTERPRISE	-	11,381,096	11,381,096	-	12,015,768	12,015,768	-	12,025,603	12,025,603
DEBT SERVICE	5,190,791	-	5,190,791	5,794,873	-	5,794,873	6,468,982	-	6,468,982
TOTAL -	\$43,653,586	\$202,332,730	\$245,986,316	\$44,257,668	\$216,241,786	\$260,499,454	\$44,931,777	\$228,510,914	\$273,442,691

DEPARTMENT OF EDUCATION

ADMINISTRATION	19,432,812	15,295,686	34,728,498	22,375,138	14,734,578	37,109,716	21,108,558	15,669,538	36,778,096
MID-LEVEL ADMINISTRATION	54,447,971	30,352,964	84,800,935	54,458,137	32,268,720	86,726,857	53,187,145	34,309,880	87,497,025
INSTRUCTIONAL SALARIES & WAGES	276,300,380	168,490,745	444,791,125	270,932,890	180,899,643	451,832,533	259,466,897	196,189,600	455,656,497
INSTRUCTIONAL TEXTBOOKS & SUPPLIES	12,909,286	12,007,137	24,916,423	9,406,911	11,570,655	20,977,566	8,896,090	11,941,469	20,837,559
OTHER INSTRUCTIONAL COSTS	2,513,125	6,979,292	9,492,417	2,420,447	5,588,790	8,009,237	291,056	7,281,384	7,572,440
SPECIAL EDUCATION	54,530,950	95,610,838	150,141,788	61,946,927	93,282,468	155,229,395	64,624,860	96,230,764	160,855,624
STUDENT PERSONNEL SERVICES	5,630,512	2,797,103	8,427,615	5,721,168	2,838,522	8,559,690	5,817,862	2,970,805	8,788,667
HEALTH SERVICES	9,234,823	4,579,070	13,813,893	9,195,245	4,690,493	13,885,738	9,307,491	5,009,592	14,317,083
STUDENT TRANSPORTATION SERVICE	14,722,419	41,207,366	55,929,785	12,057,601	46,212,216	58,269,817	16,489,782	44,270,812	60,760,594
OPERATION OF PLANT & EQUIPMENT	49,764,567	36,914,384	86,678,951	48,646,964	38,943,123	87,590,087	49,445,299	41,008,753	90,454,052

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
MAINTENANCE OF PLANT & EQUIPMENT	15,692,758	13,361,558	29,054,316	17,137,940	10,563,526	27,701,466	21,187,795	13,455,997	34,643,792
FIXED CHARGES	145,669,477	104,968,478	250,637,955	151,906,990	115,725,782	267,632,772	161,789,683	113,181,827	274,971,510
FOOD & NUTRITION SERVICES	-	38,478,192	38,478,192	-	37,916,012	37,916,012	-	39,605,993	39,605,993
CAPITAL OUTLAY	2,295,002	1,260,427	3,555,429	2,288,984	928,739	3,217,723	2,374,502	990,268	3,364,770
FEDERAL & RESTRICTED PROGRAMS	48,428	70,924,404	70,972,832	48,428	87,607,028	87,655,456	48,428	74,224,108	74,272,536
DEBT SERVICE - COUNTY BONDS	31,557,419	-	31,557,419	34,438,509	-	34,438,509	35,274,354	-	35,274,354
CONTRIBUTION TO CAPITAL BUDGET	-	-	-	-	-	-	8,938,277	-	8,938,277
TOTAL -	\$694,749,929	\$643,227,644	\$1,337,977,573	\$702,982,279	\$683,770,295	\$1,386,752,574	\$718,248,079	\$696,340,790	\$1,414,588,869
TOTAL - EDUCATION	\$738,403,515	\$845,560,374	\$1,583,963,889	\$747,239,947	\$900,012,081	\$1,647,252,028	\$763,179,856	\$924,851,704	\$1,688,031,560

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 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	6,244,532	2,222,324	8,466,856	6,532,361	1,352,655	7,885,016	6,421,530	1,409,500	7,831,030
CIRCULATION/INFORMATION SERVICES	12,628,758	3,339,356	15,968,114	13,256,819	2,889,000	16,145,819	13,810,612	2,935,412	16,746,024
CUSTOMER SUPPORT SERVICES	11,314,082	2,092,756	13,406,838	11,117,464	2,443,000	13,560,464	11,182,091	2,351,200	13,533,291
BUILDINGS/VEHICLE MAINTENANCE & OPERATION	3,428,510	277,379	3,705,889	3,163,628	695,000	3,858,628	2,511,116	655,600	3,166,716
TOTAL -	\$33,615,882	\$7,931,815	\$41,547,697	\$34,070,272	\$7,379,655	\$41,449,927	\$33,925,349	\$7,351,712	\$41,277,061
<u>DEPARTMENT OF RECREATION & PARKS</u>									
GENERAL ADMINISTRATION	1,248,559	-	1,248,559	1,248,833	-	1,248,833	1,035,818	-	1,035,818
RECREATION SERVICES	4,515,298	-	4,515,298	5,254,887	-	5,254,887	9,556,248	-	9,556,248
ACTIVITY LEADERSHIP	2,795,816	-	2,795,816	2,836,431	-	2,836,431	-	-	-
OPERATION & MAINTENANCE OF PLANTS & FACILITIES	6,504,292	-	6,504,292	6,808,317	-	6,808,317	-	-	-
REVENUE PRODUCING FACILITIES	619,539	-	619,539	686,932	-	686,932	-	-	-
NATURE & ENVIRONMENTAL CENTER	763,943	-	763,943	922,583	-	922,583	-	-	-
GROUP LEADERSHIP GRANT PROGRAM	-	2,776,330	2,776,330	-	3,641,904	3,641,904	-	4,075,896	4,075,896
THERAPEUTIC RECREATION SUMMER PROGRAMS	-	107,119	107,119	-	114,873	114,873	-	124,513	124,513
PAL BOARD GRANT PROGRAM	-	-	-	-	-	-	-	50,000	50,000
DEPARTMENT OF RECREATION & PARKS	-	-	-	-	-	-	-	-	-
TOTAL -	\$16,447,447	\$2,883,449	\$19,330,896	\$17,757,983	\$3,756,777	\$21,514,760	\$10,592,066	\$4,250,409	\$14,842,475
<u>ORGANIZATION CONTRIBUTIONS</u>									
ORGANIZATION CONTRIBUTIONS	3,506,500	-	3,506,500	3,328,150	-	3,328,150	2,761,900	-	2,761,900

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
GENERAL GRANT PROGRAM	3,695,459	-	3,695,459	3,677,731	-	3,677,731	3,657,749	-	3,657,749
SUMMER PROGRAM & COMMUNITY ARTS DEVELOPMENT	-	98,348	98,348	-	121,000	121,000	-	115,000	115,000
TOTAL -	\$7,201,959	\$98,348	\$7,300,307	\$7,005,881	\$121,000	\$7,126,881	\$6,419,649	\$115,000	\$6,534,649
TOTAL - CULTURE AND LEISURE SERVICES	\$57,265,288	\$10,913,612	\$68,178,900	\$58,834,136	\$11,257,432	\$70,091,568	\$50,937,064	\$11,717,121	\$62,654,185

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 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	-	3,634,002	3,634,002	-	4,250,000	4,250,000	-	3,890,282	3,890,282
HOUSING CHOICE VOUCHER PROGRAM	-	47,119,280	47,119,280	-	56,625,000	56,625,000	-	58,000,000	58,000,000
HUD-VETERAN'S AFFAIRS SUPPORTIVE HOUSING PROGRAM	-	1,214,137	1,214,137	-	1,406,370	1,406,370	-	2,000,000	2,000,000
TOTAL -	-	\$51,967,419	\$51,967,419	-	\$62,281,370	\$62,281,370	-	\$63,890,282	\$63,890,282
<u>COMMUNITY DEVELOPMENT GRANTS</u>									
GENERAL ADMINISTRATION	-	713,269	713,269	-	761,694	761,694	-	760,883	760,883
COMMISSION ON DISABILITIES - ADMINISTRATION	-	61,368	61,368	-	58,387	58,387	-	46,140	46,140
HOUSING SERVICES	-	841,571	841,571	-	1,098,354	1,098,354	-	1,639,271	1,639,271
COMMISSION ON DISABILITIES-GRANTS	-	289,575	289,575	-	350,000	350,000	-	285,000	285,000
GRANTS-NON-PROFIT ORGANIZATIONS	-	845,184	845,184	-	800,000	800,000	-	623,230	623,230
HOUSING REHABILITATION PROGRAM	-	1,299,102	1,299,102	-	1,581,032	1,581,032	-	800,346	800,346
NON-PROFIT CAPITAL IMPROVEMENTS	-	52,347	52,347	-	150,000	150,000	-	-	-
HOME INVESTMENT PARTNERSHIP PROGRAM	-	1,479,268	1,479,268	-	2,652,980	2,652,980	-	1,695,779	1,695,779
MCKINNEY EMERGENCY SHELTER GRANTS	-	153,731	153,731	-	151,890	151,890	-	284,831	284,831
SUPPORTIVE HOUSING PROGRAM (HOMELESS)	-	948,326	948,326	-	1,116,888	1,116,888	-	1,116,888	1,116,888
SERVICE LINKED HOUSING	-	-	-	-	19,545	19,545	-	19,545	19,545
EMERGENCY AND TRANSITIONAL HOUSING	-	296,350	296,350	-	318,289	318,289	-	318,289	318,289
RENTAL ALLOWANCE PROGRAM	-	43,523	43,523	-	138,350	138,350	-	138,350	138,350
HOMEOWNERSHIP/SELP PROGRAM	-	-	-	-	60,000	60,000	-	-	-
SHELTER EXPENSES	-	29,659	29,659	-	29,977	29,977	-	29,977	29,977
LEAD HAZARD REDUCTION PROGRAM	-	285,559	285,559	-	396,062	396,062	-	245,699	245,699

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
ENERGY EFFICIENCY & CONSERVATION BLOCK GRANT	-	1,129,745	1,129,745	-	-	-	-	-	-
TOTAL -	-	\$8,468,577	\$8,468,577	-	\$9,683,448	\$9,683,448	-	\$8,004,228	\$8,004,228
<u>DEPARTMENT OF ECONOMIC DEVELOPMENT</u>									
ECONOMIC DEVELOPMENT	1,889,131	-	1,889,131	1,641,919	-	1,641,919	1,345,282	-	1,345,282
ECONOMIC DEVELOP FINANCING	-	4,248,850	4,248,850	-	17,750,000	17,750,000	-	2,166,000	2,166,000
TOURISM PROGRAM	-	-	-	-	128,500	128,500	-	128,500	128,500
WAR OF 1812 GRANT	-	-	-	-	30,000	30,000	-	-	-
TOTAL -	\$1,889,131	\$4,248,850	\$6,137,981	\$1,641,919	\$17,908,500	\$19,550,419	\$1,345,282	\$2,294,500	\$3,639,782
<u>DIVISION OF WORKFORCE DEVELOPMENT</u>									
ADULT PROGRAM	-	487,003	487,003	-	345,541	345,541	-	485,789	485,789
YOUTH PROGRAM	-	1,274,273	1,274,273	-	1,289,213	1,289,213	-	1,593,187	1,593,187
DISLOCATED WORKER PROGRAM	-	911,026	911,026	-	346,541	346,541	-	648,287	648,287
CENTRAL OFFICE	-	514,187	514,187	-	584,904	584,904	-	492,187	492,187
CAREER CENTERS	-	1,392,229	1,392,229	-	1,912,535	1,912,535	-	1,581,220	1,581,220
MARYLAND BUSINESS WORK GRANT	-	53,490	53,490	-	63,000	63,000	-	-	-
BUSINESS SERVICES	-	236,227	236,227	-	317,831	317,831	-	341,356	341,356
MATURITY WORKS	-	248,577	248,577	-	484,782	484,782	-	386,106	386,106
MARYLAND ENERGY SECTOR PARTNERSHIP	-	86,294	86,294	-	189,385	189,385	-	153,743	153,743
TOTAL -	-	\$5,203,306	\$5,203,306	-	\$5,533,732	\$5,533,732	-	\$5,681,875	\$5,681,875
TOTAL - ECONOMIC AND COMMUNITY DEVELOPMENT	\$1,889,131	\$69,888,152	\$71,777,283	\$1,641,919	\$95,407,050	\$97,048,969	\$1,345,282	\$79,870,885	\$81,216,167

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 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	51,744,175	-	51,744,175	53,776,941	-	53,776,941	57,319,576	-	57,319,576
PENSION FUNDING BONDS	8,847,250	-	8,847,250	8,483,500	-	8,483,500	8,076,375	-	8,076,375
NON-GENERAL OBLIGATION DEBT	11,438,714	-	11,438,714	14,337,583	-	14,337,583	12,510,983	-	12,510,983
TOTAL -	\$72,030,139	-	\$72,030,139	\$76,598,024	-	\$76,598,024	\$77,906,934	-	\$77,906,934
<u>RETIREMENT & SOCIAL SECURITY</u>									
CONTRIBUTION-EMPLOYEE RETIREMENT SYSTEM	53,619,827	-	53,619,827	58,786,927	-	58,786,927	65,629,629	-	65,629,629
CONTRIBUTIONS SOCIAL SECURITY	17,207,178	-	17,207,178	17,923,536	-	17,923,536	16,771,176	-	16,771,176
CONTRIBUTIONS NON SYSTEM RETIREMENT	205,971	-	205,971	223,000	-	223,000	218,000	-	218,000
TOTAL -	\$71,032,976	-	\$71,032,976	\$76,933,463	-	\$76,933,463	\$82,618,805	-	\$82,618,805
<u>INSURANCE</u>									
INSURANCE CONTRIBUTIONS	56,358,933	-	56,358,933	68,574,811	-	68,574,811	83,433,585	-	83,433,585
TOTAL -	\$56,358,933	-	\$56,358,933	\$68,574,811	-	\$68,574,811	\$83,433,585	-	\$83,433,585
<u>RESERVE FOR CONTINGENCIES</u>									
RESERVE FOR CONTINGENCIES	-	-	-	825,000	-	825,000	16,756,000	-	16,756,000
TOTAL -	-	-	-	\$825,000	-	\$825,000	\$16,756,000	-	\$16,756,000
<u>CONTRIBUTION TO CAPITAL BUDGET</u>									

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2011, 2012 AND 2013

AGENCY & WORK PROGRAM	2011 ACTUAL			2012 ADJUSTED APPROPRIATION			FY 2013 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
CONTRIBUTION TO CAPITAL BUDGET	2,600,000	-	2,600,000	636,805	-	636,805	5,000,000	-	5,000,000
TOTAL -	\$2,600,000	-	\$2,600,000	\$636,805	-	\$636,805	\$5,000,000	-	\$5,000,000
<u>LOCAL SHARE</u>									
LOCAL SHARE	7,364,366	-	7,364,366	6,792,237	-	6,792,237	6,664,737	-	6,664,737
TOTAL -	\$7,364,366	-	\$7,364,366	\$6,792,237	-	\$6,792,237	\$6,664,737	-	\$6,664,737
TOTAL - NON DEPARTMENTAL	\$209,386,414	-	\$209,386,414	\$230,360,340	-	\$230,360,340	\$272,380,061	-	\$272,380,061
GRAND TOTAL	\$1,578,184,620	\$1,152,250,415	\$2,730,435,035	\$1,603,784,784	\$1,273,673,579	\$2,877,458,363	\$1,648,479,154	\$1,281,140,730	\$2,929,619,884

EXHIBIT "D"
STATEMENT OF GENERAL OBLIGATION DEBT OUTSTANDING

	<u>AS OF JUNE 30, 2009</u>	<u>AS OF JUNE 30, 2010</u>	<u>AS OF JUNE 30, 2011</u>	<u>AS OF JUNE 30, 2012 (EST)</u>
Public Facility Bonds	\$318,067,000	\$384,790,000	\$508,147,000	\$612,707,000
Community College Bonds	32,709,000	46,004,000	67,494,000	80,910,000
Public School Bonds	223,459,000	271,771,000	342,444,000	342,683,000
Commercial Paper Notes	175,000,000	174,900,000	174,900,000	240,000,000
Pension Liability Funding Bonds	<u>46,140,000</u>	<u>38,885,000</u>	<u>31,805,000</u>	<u>24,735,000</u>
Total Applicable to Debt Limit	795,375,000	916,350,000	1,124,790,000	1,301,035,000

STATEMENT OF LEGAL DEBT LIMIT

Estimated assessable basis as of June 30th	81,761,811,950	89,555,498,249	89,446,544,147	84,583,718,017
Debt Limit (4% of assessable basis) *	3,270,472,478	3,582,219,930	3,577,861,766	3,383,348,721
Total Applicable Debt	<u>795,375,000</u>	<u>916,350,000</u>	<u>1,124,790,000</u>	<u>1,301,035,000</u>
Legal Margin for Creation of Additional Debt	2,475,097,478	2,665,869,930	2,453,071,766	2,082,313,721

* 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, 2009	AS OF JUNE 30, 2010	AS OF JUNE 30, 2011	AS OF JUNE 30, 2012 (est)
Metropolitan District Bonds	\$505,150,000	\$584,825,000	\$677,805,000	\$732,440,000
Maryland Water Quality Revolving Loan Fund	80,498,000	74,012,000	73,162,000	73,050,048
Commercial Paper Notes	<u>106,600,000</u>	<u>106,500,000</u>	<u>106,500,000</u>	<u>160,000,000</u>
Total Applicable to Debt Limit	<u>692,248,000</u>	<u>765,337,000</u>	<u>857,467,000</u>	<u>965,490,048</u>

STATEMENT OF LEGAL DEBT LIMIT

Estimated assessable basis as of June 30th	77,379,856,287	77,773,216,958	79,698,462,638	75,365,597,017
Debt Limit (3.2% of assessable basis) *	2,476,155,401	2,488,742,943	2,550,350,804	2,411,699,105
Total Long Term Debt	692,248,000	765,337,000	857,467,000	965,490,048
Legal Margin for Creation of Additional Debt	<u>1,783,907,401</u>	<u>1,723,405,943</u>	<u>1,692,883,804</u>	<u>1,446,209,057</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 2013 GOVERNMENT-WIDE SUMMARY OF FUNDS

	OPERATING BUDGET						ENTERPRISE FUNDS ***		GOVERNMENT-WIDE TOTAL
	GENERAL FUND	GIFTS & GRANTS FUND	ECONOMIC FINANCING FUND	LIQUOR LICENSE 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	\$850,131,607					\$850,131,607			\$850,131,607
INCOME TAX	561,371,932					561,371,932			561,371,932
SERVICE TAXES	109,478,577					109,478,577			109,478,577
STATE AID	30,717,684	28,503,168			599,756,553	658,977,405			658,977,405
FEDERAL AID	7,163,767	111,994,538			65,597,369	184,755,674			184,755,674
FEES & OTHER REVENUE	49,032,056	19,207,507	2,166,000	1,090,000	197,169,989	268,665,552	178,548,360	<u>51,631,596</u>	498,845,508
REVENUE TRANSFERS		<u>600,000</u>		(600,000)		0			0
APPROPRIATION FROM FUND BALANCE	<u>40,583,531</u>		0	<u>185,621</u>	<u>18,408,204</u>	<u>59,177,356</u>	<u>6,881,825</u>		<u>66,059,181</u>
TOTAL SOURCES	1,648,479,154	160,305,213	2,166,000	675,621	880,932,115	2,692,558,103	185,430,185	51,631,596	2,929,619,884
<u>EXPENDITURES</u>									
DEPARTMENT OF EDUCATION	718,248,079	0	0	0	656,734,797	1,374,982,876		39,605,993	1,414,588,869
COMMUNITY COLLEGE	44,931,777	0	0	0	216,485,311	261,417,088		<u>12,025,603</u>	273,442,691
DEPARTMENT OF LIBRARIES	33,925,349	0	0	0	7,351,712	41,277,061			41,277,061
DEPARTMENT OF SOCIAL SERVICES	6,279,646	5,867,423	0	0	360,295	12,507,364			12,507,364
RECREATION & PARKS	10,592,066	4,250,409	0	0	0	14,842,475			14,842,475
HOUSING OFFICE	0	63,890,282	0	0	0	63,890,282			63,890,282
DEPARTMENT OF HEALTH	19,234,048	39,291,356	0	0	0	58,525,404			58,525,404
DEPARTMENT OF AGING	4,545,842	11,803,838	0	0	0	16,349,680			16,349,680
COMMUNITY DEVEL. BLOCK GRANTS	0	8,004,228	0	0	0	8,004,228			8,004,228
LOCAL MANAGEMENT BOARD	0	1,954,035	0	0	0	1,954,035			1,954,035
LIQUOR LICENSE COMMISSION	0	0	0	675,621	0	675,621			675,621
ECONOMIC DEVELOPMENT	1,345,282	128,500	2,166,000	0	0	3,639,782			3,639,782
WORKFORCE DEVELOPMENT	0	5,681,875	0	0	0	5,681,875			5,681,875
DEPARTMENT OF PUBLIC WORKS	94,442,981	183,544	0	0	0	91,626,525	184,010,016		278,636,541
PERMITS, APPROVAL & INSPECTIONS	8,153,165	0	0	0	0	8,153,165	1,420,169		9,573,334
POLICE DEPARTMENT	189,255,925	11,629,104	0	0	0	200,885,029			200,885,029
RESERVE FOR CONTINGENCIES	16,756,000	0	0	0	0	16,756,000			16,756,000
ALL OTHER AGENCIES	500,768,994	7,620,619	0	0	0	508,389,613			508,389,613
TOTAL EXPENDITURES	1,648,479,154	160,305,213	2,166,000	675,621	880,932,115	2,692,558,103	185,430,185	51,631,596	2,929,619,884

** 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 2012 and 2013

		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	FY2012	245,213	1,070,580	(626,639)	(300,000)	389,154
	FY2013	389,154	1,090,000	(675,621)	(600,000)	203,533
GIFTS, GRANTS AND OTHER FUNDS (A)						
GIFTS & GRANTS	FY2012	0	161,720,041	(161,720,041)		0
	FY2013	0	160,305,213	(160,305,213)		0
ECONOMIC DEVELOPMENT FINANCING FUND (EDRF)	FY2012	3,206,334	17,284,183	(18,145,000)		2,345,517
	FY2013	2,345,517	2,166,000	(2,166,000)		2,345,517
<p>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.</p> <p>(A) The County has reclassified the EDRF from its Nonmajor Governmental Fund to its Gifts, Grants and Other Special Revenue Fund. EDRF does not meet the new criteria for a special revenue fund in GASB Statement No. 54.</p>						
<u>ENTERPRISE FUNDS</u>						
METRO DISTRICT FUND	FY2012	81,764,160	179,769,535	(185,844,753)		75,688,942
	FY2013	75,688,942	178,548,360	(185,430,185)		68,807,117
SCHOOL FOOD SERVICE FUND	FY2012	4,921,000	37,916,012	(37,916,012)		4,921,000
	FY2013	4,921,000	39,605,993	(39,605,993)		4,921,000
COLLEGE BOOK STORE FUND	FY2012	0	12,015,768	(12,015,768)		0
	FY2013	0	12,025,603	(12,025,603)		0

EXHIBIT "H"
PRELIMINARY UNAPPROPRIATED FUND BALANCE OF THE GENERAL FUND
FISCAL YEARS 2012 and 2013

	<u>FY 2012</u>	<u>FY 2013</u>
General Fund Balance, June 30		
Available for Current Year Operations	\$141,158,548	\$171,010,075
Estimated Revenues		
Revenue Estimate Per Revised Budget	1,543,216,687	1,607,895,623
Estimated Revenue Surplus (Shortfall)	72,931,149	
New Revenues - Annapolis		
Estimated Total Revenues	<u>1,616,147,836</u>	<u>1,607,895,623</u>
Add: Prior Year Liquidations & Reserve Adjustments	700,000	0
Deduct:		
Appropriations		
Amended Appropriations	-1,603,784,784	-1,648,687,426 * *
Less: Estimated Unexpended Appropriations	<u>17,000,000</u>	
Estimated Total Expense	<u>-1,586,784,784</u>	<u>-1,648,687,426</u>
Operational Surplus	171,221,600	130,218,272
Surplus Transferred to Economic Stabilization Fund *	-211,525	-254,465
General Fund Unappropriated Balance (Available for Next Year's Operations)	171,010,075	129,963,807
Stabilization Reserve Balance at 6/30	84,610,143	84,821,669
* Investment Income Credited to the Account	211,525	254,465
Projected Reserve Ending Balance	84,821,668	85,076,134
Total Ending Balance, Including Unappropriated Balance	<u>\$255,831,743</u>	<u>\$215,039,941</u> ***
Balance as Percent of Estimated Total Revenues	15.8%	13.4%
Stabilization Reserve Percentage	5.2%	5.3%

** The FY 2013 Budget includes \$16,756,000 in the Contingency Reserve and \$13,938,277 in Capital Current Expense. \$15,756,000 of the Contingency has been reserved for the transfer of teacher pension costs.

*** This \$215,039,941 represents surplus funding available throughout FY 2013 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 FY2011	ADJUSTED FY2012	RECOMMENDED FY2013
<hr/>			
EXPENDITURE OBJECT			
01 Personnel Services	\$1,388,584,222	\$1,460,584,010	\$1,461,430,097
02 Mileage & Travel	5,282,629	5,626,347	5,368,174
03 Contractual Services	395,902,200	456,637,455	520,914,297
04 Rents & Utilities	105,899,123	107,469,553	108,764,818
05 Supplies & Materials	106,969,960	109,054,437	109,321,016
07 Grants, Subsidies & Contributions	455,216,613	424,076,110	412,010,568
08 Other Charges	76,580,125	102,026,339	93,533,426
09 Land, Buildings & Other Improvements	19,353,022	24,512,565	24,778,587
12 Interest Payments	176,647,141	187,471,547	193,498,901
TOTAL EXPENDITURES	<u>2,730,435,035</u>	<u>2,877,458,363</u>	<u>2,929,619,884</u>
General Fund	1,578,184,620	1,603,784,784	1,648,479,154
Other Funds	1,152,250,415	1,273,673,579	1,281,140,730
TOTAL EXPENDITURES	<u>2,730,435,035</u>	<u>2,877,458,363</u>	<u>2,929,619,884</u>

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

SUMMARY OF PROJECT ESTIMATES

DEPT NO.	TITLE	TOTAL	PRIOR	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
		ESTIMATED COST	AUTHOR- IZATIONS	FOR 6YR PROGRAM	YEAR FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
201	SEWER SYSTEM	1,727,311,726	932,360,180	794,951,546	0	264,951,546	0	265,000,000	0	265,000,000
203	WATER SYSTEM	829,648,226	534,148,226	295,500,000	0	98,500,000	0	98,500,000	0	98,500,000
204	STORM DRAINS	57,752,983	31,837,983	25,915,000	0	3,565,000	0	11,175,000	0	11,175,000
205	STREETS AND HIGHWAYS	501,181,653	294,863,878	206,317,775	18,872,775	47,455,000	0	69,995,000	0	69,995,000
207	BRIDGES, CULVERTS AND GRADE SEPARATIONS	108,285,657	54,556,657	53,729,000	0	11,039,000	0	17,655,000	0	25,035,000
208	REFUSE DISPOSAL	40,964,800	35,704,800	5,260,000	2,500,000	760,000	0	1,000,000	0	1,000,000
209	COMMUNITY COLLEGE	168,970,221	95,178,289	73,791,932	3,016,932	23,650,000	0	23,550,000	0	23,575,000
210	GENERAL GOVERNMENT BUILDINGS	183,244,626	107,421,374	75,823,252	6,562,252	23,148,000	0	23,258,000	0	22,855,000
212	PARKS, PRESERVATION AND GREENWAYS	159,503,328	118,443,230	41,060,098	5,135,098	7,425,000	0	15,750,000	0	12,750,000
213	SCHOOLS	1,012,984,141	638,032,829	374,951,312	26,076,312	148,875,000	0	100,000,000	0	100,000,000
217	LAND PRESERVATION	73,434,788	59,434,788	14,000,000	0	2,000,000	0	6,000,000	0	6,000,000
218	COMMUNITY IMPROVEMENTS	115,711,918	95,721,255	19,990,663	1,514,663	7,476,000	0	7,500,000	0	3,500,000
221	WATERWAY IMPROVEMENT FUND	95,753,177	67,879,035	27,874,142	6,166,142	5,316,000	0	8,196,000	0	8,196,000
	TOTAL	5,074,747,244	3,065,582,524	2,009,164,720	69,844,174	644,160,546	0	647,579,000	0	647,581,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

201 SEWER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0002	NEIGHBORHOOD PETITION/HEALTH EXT.	21,546,672	14,046,672	7,500,000	0	2,500,000	0	2,500,000	0	2,500,000
0052	CONSTRUCTION AT HIGHWAY SITES	1,955,636	1,655,636	300,000	0	100,000	0	100,000	0	100,000
0072	CITY/COUNTY JOINT USE FACILITIES	512,666,867	372,666,867	140,000,000	0	40,000,000	0	50,000,000	0	50,000,000
0073	SPECIAL SEWER HOUSE CONNECTIONS	12,944,628	9,944,628	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
0077	MAIN RELINING, REHAB & REPLACEMENT	839,496,780	265,845,234	573,651,546	0	190,851,546	0	191,400,000	0	191,400,000
0090	MISCELLANEOUS SYSTEM IMPROVEMENTS	338,701,143	268,201,143	70,500,000	0	30,500,000	0	20,000,000	0	20,000,000
	TOTAL	1,727,311,726	932,360,180	794,951,546	0	264,951,546	0	265,000,000	0	265,000,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

203 WATER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0002	NEIGHBORHOOD PETITIONS WATER EXT.	4,194,484	2,694,484	1,500,000	0	500,000	0	500,000	0	500,000
0006	TOWSON FOURTH ZONE	46,489,140	29,489,140	17,000,000	0	8,500,000	0	500,000	0	8,000,000
0011	EASTERN THIRD ZONE	10,536,660	8,536,660	2,000,000	0	0	0	0	0	2,000,000
0012	PIKESVILLE FOURTH ZONE	13,543,918	6,543,918	7,000,000	0	0	0	7,000,000	0	0
0035	MISC DISTRIBUTION SYSTEM IMPROVEMENTS	55,423,146	32,923,146	22,500,000	0	5,500,000	0	8,500,000	0	8,500,000
0036	FIRST ZONE	79,624,856	71,124,856	8,500,000	0	8,500,000	0	0	0	0
0050	CONSTRUCTION AT HIGHWAY SITES	4,800,888	3,300,888	1,500,000	0	500,000	0	500,000	0	500,000
0067	MAIN REPLACEMENT AND REHABILITATION	147,287,582	87,287,582	60,000,000	0	20,000,000	0	20,000,000	0	20,000,000
0068	SPECIAL WATER HOUSE CONNECTIONS	725,000	710,000	15,000	0	5,000	0	5,000	0	5,000
0070	FIRE HYDRANTS	750,778	690,778	60,000	0	20,000	0	20,000	0	20,000
0071	CITY/COUNTY JOINT USE FACILITIES	458,549,774	284,624,774	173,925,000	0	54,975,000	0	61,475,000	0	57,475,000
0078	REISTERSTOWN FIFTH ZONE	7,722,000	6,222,000	1,500,000	0	0	0	0	0	1,500,000
	TOTAL	829,648,226	534,148,226	295,500,000	0	98,500,000	0	98,500,000	0	98,500,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

204 STORM DRAINS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0002	STORM DRAIN REPAIRS & ENHANCEMENTS	31,343,496	16,543,496	14,800,000	0	850,000	0	5,475,000	0	8,475,000
0006	STORM DRAIN INLET RECONSTR. PROGRAM	7,350,000	4,350,000	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
0007	FLOODPLAIN STUDIES, COUNTYWIDE	1,693,531	1,013,531	680,000	0	280,000	0	200,000	0	200,000
0111	SUBDIVISION STORM DRAINS	9,921,184	6,971,184	2,950,000	0	950,000	0	1,000,000	0	1,000,000
0329	ACQUISITION OF FLOODED HOMES	2,296,120	1,556,120	740,000	0	240,000	0	250,000	0	250,000
0330	NUNNERY LANE ALLEY	3,000,000	0	3,000,000	0	0	0	3,000,000	0	0
0900	COMMUNITY CONSERVATION STORM DRAINS	2,148,652	1,403,652	745,000	0	245,000	0	250,000	0	250,000
	TOTAL	57,752,983	31,837,983	25,915,000	0	3,565,000	0	11,175,000	0	11,175,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

205 STREETS AND HIGHWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0002	STREET REHABILITATION	66,879,503	34,929,503	31,950,000	0	450,000	0	15,750,000	0	15,750,000
0018	TRAFFIC CALMING	6,833,771	4,433,771	2,400,000	0	800,000	0	800,000	0	800,000
0111	STREETS & HIGHWAYS - SUBDIVISIONS	16,345,489	9,907,850	6,437,639	287,639	1,150,000	0	2,500,000	0	2,500,000
0133	ROADWAY RESURFACING	202,927,366	118,897,230	84,030,136	18,585,136	20,000,000	0	20,000,000	0	25,445,000
0179	ALIGNMENT STUDIES/SITE ACQUISITION	1,092,000	677,000	415,000	0	115,000	0	150,000	0	150,000
0232	ROLLING ROAD	8,103,820	3,103,820	5,000,000	0	5,000,000	0	0	0	0
0250	ALLEY RECONSTRUCTION	11,636,434	6,846,434	4,790,000	0	790,000	0	2,000,000	0	2,000,000
0286	MISCELLANEOUS INTERSECTION IMPROVEMENT	42,850,062	21,250,062	21,600,000	0	1,300,000	0	10,150,000	0	10,150,000
0301	CURBS, GUTTERS AND SIDEWALKS	73,300,733	49,800,733	23,500,000	0	3,500,000	0	10,000,000	0	10,000,000
0303	OWINGS MILLS BLVD-SOUTH	32,726,366	21,726,366	11,000,000	0	11,000,000	0	0	0	0
0350	SIDEWALK RAMPS PROGRAM	2,047,212	1,447,212	600,000	0	200,000	0	200,000	0	200,000
0404	DOLFIELD BOULEVARD	2,500,000	0	2,500,000	0	500,000	0	2,000,000	0	0
0458	TRAFFIC SIGNALS	24,080,863	17,135,863	6,945,000	0	2,500,000	0	1,945,000	0	2,500,000
0466	SECURITY BLVD EXTENSION	4,000,000	0	4,000,000	0	0	0	4,000,000	0	0
0900	COMMUNITY CONSERVATION RD IMPROVEMENTS	5,858,034	4,708,034	1,150,000	0	150,000	0	500,000	0	500,000
	TOTAL	501,181,653	294,863,878	206,317,775	18,872,775	47,455,000	0	69,995,000	0	69,995,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

207 BRIDGES, CULVERTS AND GRADE SEPARATIONS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0002	MINOR BRIDGE REPAIR	75,049,645	44,680,645	30,369,000	0	4,679,000	0	7,455,000	0	18,235,000
0220	BRIDGE INSPECTION PROGRAM	11,200,558	7,710,558	3,490,000	0	1,090,000	0	1,200,000	0	1,200,000
0237	BRDG 140 - PINEY GROVE RD	3,600,000	0	3,600,000	0	0	0	600,000	0	3,000,000
0247	BRIDGE 10 - HESS ROAD	1,030,000	880,000	150,000	0	150,000	0	0	0	0
0271	BRIDGE 425 - WARREN ROAD	1,855,454	355,454	1,500,000	0	1,500,000	0	0	0	0
0275	COMPASS ROAD BRIDGE	300,000	0	300,000	0	0	0	0	0	300,000
0276	BRIDGE NO. 409 GUNPOWDER ROAD	1,300,000	300,000	1,000,000	0	0	0	1,000,000	0	0
0277	BRIDGE NO. 136, 138, 346 GORES MILL RD	1,610,000	290,000	1,320,000	0	1,320,000	0	0	0	0
0278	BRIDGE NO. 119 PENINSULA HIGHWAY	7,600,000	200,000	7,400,000	0	0	0	7,400,000	0	0
0279	BRIDGE NO. 113 LANSDOWNE BOULEVARD	2,370,000	70,000	2,300,000	0	0	0	0	0	2,300,000
0280	BRIDGE NO. 100 HAMMONDS FERRY ROAD	2,370,000	70,000	2,300,000	0	2,300,000	0	0	0	0
	TOTAL	108,285,657	54,556,657	53,729,000	0	11,039,000	0	17,655,000	0	25,035,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

208 REFUSE DISPOSAL

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0002	TEXAS LANDFILL/RESOURCE RECOVERY AREA	622,536	462,536	160,000	0	160,000	0	0	0	0
0005	HERNWOOD LANDFILL	18,973,074	15,873,074	3,100,000	2,500,000	600,000	0	0	0	0
0006	PARKTON SANITARY LANDFILL	2,362,771	2,162,771	200,000	0	0	0	100,000	0	100,000
0010	EASTERN SANITARY LANDFILL	19,006,419	17,206,419	1,800,000	0	0	0	900,000	0	900,000
	TOTAL	40,964,800	35,704,800	5,260,000	2,500,000	760,000	0	1,000,000	0	1,000,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

COMMUNITY COLLEGE

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0007	ROOF REPAIR/REPLACEMENT	8,851,000	6,751,000	2,100,000	0	700,000	0	700,000	0	700,000
0020	DUNDALK - LIBRARY RENOVATION/ADDITION	6,500,000	6,200,000	300,000	300,000	0	0	0	0	0
0030	FIRE SPRINKLER SYSTEMS	2,254,288	2,054,288	200,000	200,000	0	0	0	0	0
0032	SCIENCE BUILDING RENOVATION	15,215,000	14,500,000	715,000	715,000	0	0	0	0	0
0098	ADA ALTERATIONS	3,825,000	3,750,000	75,000	0	25,000	0	25,000	0	25,000
0100	CAPITAL MAINTENANCE & RENOVATIONS	48,451,374	31,901,374	16,550,000	0	5,500,000	0	5,550,000	0	5,500,000
0102	ASBESTOS ABATEMENT	6,326,627	6,076,627	250,000	0	75,000	0	75,000	0	100,000
0103	CATONSVILLE - RENOVATIONS/ADDITIONS	41,405,000	21,120,000	20,285,000	1,435,000	11,500,000	0	5,900,000	0	1,450,000
0104	ESSEX - RENOVATIONS/ADDITIONS	28,816,932	2,000,000	26,816,932	166,932	4,650,000	0	9,000,000	0	13,000,000
0105	DUNDALK - RENOVATIONS/ADDITIONS	4,975,000	825,000	4,150,000	200,000	450,000	0	1,500,000	0	2,000,000
0106	POWER PLANT MODERNIZATION - ALL	2,350,000	0	2,350,000	0	750,000	0	800,000	0	800,000
	TOTAL	168,970,221	95,178,289	73,791,932	3,016,932	23,650,000	0	23,550,000	0	23,575,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

210 GENERAL GOVERNMENT BUILDINGS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0018	ENHANCED PRODUCTIVITY THRU TECHNOLOGY	34,756,015	29,756,015	5,000,000	5,000,000	0	0	0	0	0
0036	BLDG REPAIR, RENOVATIONS, MINOR ADDNS	129,213,987	66,240,735	62,973,252	1,562,252	20,448,000	0	20,558,000	0	20,405,000
0055	ACCESS FOR PEOPLE WITH DISABILITIES	2,920,456	2,420,456	500,000	0	250,000	0	250,000	0	0
0065	HEALTH/ENVIRONMENT HAZARD REMEDATION	4,329,632	2,829,632	1,500,000	0	500,000	0	500,000	0	500,000
0601	LIBRARY CAPITAL MAINT. & RENOV.	12,024,536	6,174,536	5,850,000	0	1,950,000	0	1,950,000	0	1,950,000
	TOTAL	183,244,626	107,421,374	75,823,252	6,562,252	23,148,000	0	23,258,000	0	22,855,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

212 PARKS, PRESERVATION AND GREENWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0016	NEIGHBORSPACE	1,120,220	820,220	300,000	150,000	50,000	0	50,000	0	50,000
0301	RECREATION FACILITY RENOVATIONS	17,695,154	10,428,909	7,266,245	3,776,245	530,000	0	1,730,000	0	1,230,000
0302	ATHLETIC FIELD CONSTRUCTION/RENOVATION	29,909,249	25,551,786	4,357,463	957,463	600,000	0	1,650,000	0	1,150,000
0303	TENNIS & MULTI-USE COURT CONSTR. & REN	2,015,740	915,740	1,100,000	0	300,000	0	400,000	0	400,000
0305	TOT LOT & SHARED FACILITY DEVELOPMENT	4,295,616	2,635,616	1,660,000	0	20,000	0	820,000	0	820,000
0306	SCHOOL RECREATION CENTERS	2,233,311	1,983,311	250,000	0	50,000	0	100,000	0	100,000
0307	COMMUNITY/NEIGHBORHOOD PARK DVLPMNT	30,284,274	23,984,274	6,300,000	0	300,000	0	3,000,000	0	3,000,000
0309	GREENWAYS/STREAM VALLEYS/TRAILS DVLP.	6,082,808	2,181,418	3,901,390	251,390	1,150,000	0	1,250,000	0	1,250,000
0313	REGIONAL PARK DEVELOPMENT	19,887,985	17,212,985	2,675,000	0	675,000	0	1,000,000	0	1,000,000
0601	PARK & RECREATION FACILITY ACQUISITION	35,325,557	27,325,557	8,000,000	0	2,000,000	0	4,000,000	0	2,000,000
0755	PARK & RECREATION CENTER ACCESSIBILITY	1,180,553	730,553	450,000	0	150,000	0	150,000	0	150,000
0761	LOCAL OPEN SPACE WAIVER FUND	8,496,698	4,146,698	4,350,000	0	1,450,000	0	1,450,000	0	1,450,000
0766	WATERFRONT ENHANCEMENT	976,163	526,163	450,000	0	150,000	0	150,000	0	150,000
	TOTAL	159,503,328	118,443,230	41,060,098	5,135,098	7,425,000	0	15,750,000	0	12,750,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

213 SCHOOLS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0004	FUEL TANK REPLACEMENTS	7,040,737	6,240,737	800,000	0	300,000	0	250,000	0	250,000
0011	ACCESS FOR THE DISABLED	5,328,962	3,028,962	2,300,000	0	800,000	0	750,000	0	750,000
0115	NEW ELEMENTARY SCHOOL	38,920,000	17,800,000	21,120,000	2,560,000	18,560,000	0	0	0	0
0116	KITCHEN EQUIPMENT UPGRADES	9,197,021	5,447,021	3,750,000	0	1,750,000	0	1,000,000	0	1,000,000
0117	TRANSPORTATION IMPROVEMENTS	19,395,607	13,395,607	6,000,000	0	2,000,000	0	2,000,000	0	2,000,000
0200	HIGH SCHOOL SYSTEMIC RENOV., MODS. AND ADDNS.	499,476,396	301,951,396	197,525,000	0	57,525,000	0	70,000,000	0	70,000,000
0201	YORK ROAD CORRIDOR ADDITIONS	47,210,035	35,500,000	11,710,035	7,510,035	4,200,000	0	0	0	0
0665	MAJOR MAINTENANCE	183,820,541	96,154,541	87,666,000	8,926,000	48,740,000	0	15,000,000	0	15,000,000
0666	ALTERATIONS/CODE UPDATES/RESTORATION	33,003,829	25,408,829	7,595,000	595,000	3,000,000	0	2,000,000	0	2,000,000
0671	ROOF REHABILITATION	126,937,785	98,452,508	28,485,277	6,485,277	8,000,000	0	7,000,000	0	7,000,000
0672	SITE IMPROVEMENTS	42,653,228	34,653,228	8,000,000	0	4,000,000	0	2,000,000	0	2,000,000
	TOTAL	1,012,984,141	638,032,829	374,951,312	26,076,312	148,875,000	0	100,000,000	0	100,000,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

217 LAND PRESERVATION

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0001	AGRICULTURAL PRESERVATION	51,498,778	39,498,778	12,000,000	0	2,000,000	0	5,000,000	0	5,000,000
0002	RURAL LEGACY	21,936,010	19,936,010	2,000,000	0	0	0	1,000,000	0	1,000,000
	TOTAL	73,434,788	59,434,788	14,000,000	0	2,000,000	0	6,000,000	0	6,000,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

218 COMMUNITY IMPROVEMENTS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0009	DUNDALK HERITAGE TRAIL AND PARK	2,240,337	1,240,337	1,000,000	0	0	0	0	0	1,000,000
0100	COUNTYWIDE IMPROVEMENTS	102,027,820	89,963,157	12,064,663	1,514,663	550,000	0	7,500,000	0	2,500,000
0109	OWINGS MILLS TRANSIT CENTER	11,443,761	4,517,761	6,926,000	0	6,926,000	0	0	0	0
	TOTAL	115,711,918	95,721,255	19,990,663	1,514,663	7,476,000	0	7,500,000	0	3,500,000

EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET 2013
CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

221 WATERWAY IMPROVEMENT FUND

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0100	WATERSHED RESTORATION	13,341,090	6,458,090	6,883,000	0	2,141,000	0	2,371,000	0	2,371,000
0103	LOCH RAVEN WATERSHED RESTORATION	3,856,414	3,556,414	300,000	0	300,000	0	0	0	0
0105	BIRD RIVER WATERSHED RESTORATION	11,475,411	10,800,411	675,000	675,000	0	0	0	0	0
0106	LOWER GUNPOWDER WATERSHED RESTORATION	7,395,620	5,995,620	1,400,000	0	600,000	0	400,000	0	400,000
0108	MIDDLE RIVER WATERSHED RESTORATION	3,490,593	3,390,593	100,000	0	100,000	0	0	0	0
0110	PATAPSCO WATERSHED RESTORATION	3,202,794	1,302,794	1,900,000	0	100,000	0	900,000	0	900,000
0111	GWYNNNS FALLS WATERSHED RESTORATION	10,234,172	7,029,172	3,205,000	0	575,000	0	1,315,000	0	1,315,000
0112	JONES FALLS WATERSHED RESTORATION	8,785,412	5,362,912	3,422,500	1,922,500	0	0	750,000	0	750,000
0114	BACK RIVER WATERSHED RESTORATION	16,186,151	11,317,509	4,868,642	3,568,642	900,000	0	200,000	0	200,000
0200	ENVIRONMENTAL MANAGEMENT	12,541,012	8,921,012	3,620,000	0	100,000	0	1,760,000	0	1,760,000
0900	COMMUNITY CONSERVATION WTRWAY IMPRVMTS	5,244,508	3,744,508	1,500,000	0	500,000	0	500,000	0	500,000
	TOTAL	95,753,177	67,879,035	27,874,142	6,166,142	5,316,000	0	8,196,000	0	8,196,000

EXHIBIT "K"
SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET 2013

CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
			FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
COUNTY FUNDS							
9331R - GENERAL FUNDS	13,938,277	13,938,277	0	0	0	0	0
9339R - REALLOCATED GENERAL FUNDS	4,348,990	4,348,990	0	0	0	0	0
9351R - METRO CONSTRUCTION FUND	15,000	0	5,000	0	5,000	0	5,000
9359R - REALLOCATED METRO FUND	0	0	0	0	0	0	0
9441R - CURRENT/FUTURE G O BONDS	750,831,000	0	255,428,000	0	250,403,000	0	245,000,000
9444R - RERELEASED G O BONDS	0	0	0	0	0	0	0
9449R - REALLOCATED G O BONDS	40,146,349	40,146,349	0	0	0	0	0
9451R - METRO BONDS	1,060,636,546	0	358,246,546	0	354,195,000	0	348,195,000
9459R - REALLOCATED METRO BONDS	0	0	0	0	0	0	0
TOTAL	1,869,916,162	58,433,616	613,679,546	0	604,603,000	0	593,200,000
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	28,825,000	0	3,205,000	0	9,120,000	0	16,500,000
9222R - DEPARTMENT NATURAL RESOURCES	0	0	0	0	0	0	0
9224R - PROGRAM OPEN SPACE	20,864,416	3,189,416	3,675,000	0	8,000,000	0	6,000,000
9226R - ST WATERWAY IMPROVE FUND	2,968,000	0	1,856,000	0	556,000	0	556,000
9229R - STATE AID	39,221,142	7,821,142	10,755,000	0	10,310,000	0	10,335,000
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	4,800,000	0	1,600,000	0	1,600,000	0	1,600,000
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	3,420,000	0	1,140,000	0	1,140,000	0	1,140,000
9666R - VERIZON	0	0	0	0	0	0	0

EXHIBIT "K"
SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET 2013

CAPITAL IMPROVEMENT PROGRAM FY 2014 - 2018

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2013	-----FIVE YEAR CAPITAL PROGRAM-----				
			FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
9667R - SALE OF PROPERTY	0	0	0	0	0	0	0
9670R - AGRICULTURAL PRES TAX	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
9671R - LOCAL OPEN SPACE WAIVER FEE	4,500,000	0	1,500,000	0	1,500,000	0	1,500,000
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	0	1,500,000	0	4,000,000	0	4,000,000
9675R - ANNE ARUNDEL COUNTY	4,500,000	0	500,000	0	2,000,000	0	2,000,000
9677R - STUDENT FEES	400,000	400,000	0	0	0	0	0
9678R - DONATIONS	0	0	0	0	0	0	0
9679R - OTHER	450,000	0	150,000	0	150,000	0	150,000
9680R - MD WATER QUALITY REV LOAN	15,000,000	0	3,000,000	0	3,000,000	0	9,000,000
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	0	200,000	0	300,000	0	300,000
9684R - HOWARD COUNTY-APPROPRIATED	0	0	0	0	0	0	0
9690R - REFORESTATION WAIVER FEE	1,000,000	0	400,000	0	300,000	0	300,000
TOTAL	139,248,558	11,410,558	30,481,000	0	42,976,000	0	54,381,000
TOTAL CAPITAL PROGRAM	2,009,164,720	69,844,174	644,160,546	0	647,579,000	0	647,581,000

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. Line agencies' (referred to as departments) primary function is direct service to the public. Staff agencies' (referred to as offices) primary function is support services to other agencies. For example, the Office of Budget & Finance provides payroll, health insurance, and procurement services to the Fire Department.

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.